

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 21, 2023, at 5:30 PM
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room
1712 Fairlane Road, Yreka California

10th DAA BOARD OF DIRECTORS

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

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

Cliff Munson, CEO/Fair Manager

Michelle Eiler, AGPA/Secretary

PUBLIC PARTICIPATION

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

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

AMERICANS WITH DISABILITIES ACT

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

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

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

MEETING NOTICE

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

10th DAA BOARD MEETING AGENDA

Tuesday, February 21, 2023, at 5:30 PM

1. **CALL TO ORDER:** President Finley
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: www.sisqfair.com.
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM** (minimum of five directors must be present):
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CONSENT CALENDAR (Discussion/Action by Board):**
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - a. Monthly Review of January 11, 2023, 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
7. **CORRESPONDANCE:**
8. **COMMITTEE REPORTS (Informational/Action by Board):**

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.

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

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

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

- a. Approve the Request for FY 2022-2023 Allocation – CDFA Agreement #22-1520-000-SG
- b. Update on Billboard Contract with Rain Rock Casino/Karuk Tribe
- c. Discuss & Approve Cal Fire requested Projects
- d. Set CEO Evaluation Committee Meeting
- e. Discuss & Approve Policies
 - 9.e.1. Credit Card Authorization
 - 9.e.2. On Site Housing
 - 9.e.3. Public & Promotional Expenses
 - 9.e.4. Employee Timecards
 - 9.e.5. Allocation of AB 1499 Revenue Funds (Sales & Use Tax Allocation)
 - 9.e.6. Non 10th DAA Gifts Received

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

- a. Discuss & Approve Grandstand Events
- b. Discuss Rodeo & Lillard Arena Setup

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

- a. Events
 - i. Events on the Calendar (up to next board meeting) – None
- b. Projects
 - i. Update on CCA Projects – Fairgrounds Public Safety Power Shutoff (PSPS), Floral Building Roof, Exhibitor Restroom Remodel

12. MATTERS OF INFORMATION:

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

13. NEXT MEETING DATE: March 21, 2023, at 5:30 PM.

14. ADJOURNMENT:

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

10th DISTRICT AGRICULTURAL ASSOCIATION

SISKIYOU GOLDEN FAIRGROUNDS

January 31, 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - January 11, 2023
- 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
 - Financial Documents are not final due to end of year adjustments and STOP report completed

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**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
January 11, 2023**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:32 PM by President Finley. Meeting date was changed due to the dates of staff attending the WFA Convention.

ROLL CALL/DIRECTORS ABSENT: All directors were present. There are three (3) vacant board positions.

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

PUBLIC COMMENT: None.

CONSENT CALENDAR (Action by Board): Director Hanna made a motion, seconded by Director Mercier and carried to accept the consent calendar which included minutes from the November 29, 2022, meeting, contracts and cash disbursements for November and 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	X			
Judd Hanna (1 st)	X			
Darrin Mercier (2 nd)	X			
3 positions vacant				

No public comment.

CORRESPONDENCE (Information/Action): Revised and final 2023 Budget was passed out. No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported that there is a meeting on January 19th and after receiving the payment today he believes they are close to or completely paid up from the 2022 sale. Last meeting, they worked on the local rules and this coming meeting will be focused on updating the bylaws. In regards to JLAC absorbing the funds from the Friends of the Fair, the \$325,000 has been put into a CD and 100% of the current funds in Edward Jones is to be transferred upon Attorney General approval. All agreements are signed and in place to move forward with the transaction. JLAC has discovered a past delinquency and are working on that issue, which needs to be resolved prior to Friends of the Fair going to the Attorney General to dissolve the nonprofit. No public comment.
- Junior Fair Board – CEO Munson reported that they met on January 2nd, some in person and some by zoom. They discussed the Mother's Day weekend events, the Farm Bureau Dinner and are going to revise/update the scholarship application. No public comment.

BUSINESS REPORT & INFORMATION (Action by Board):

- City of Yreka Noise Study – CEO Munson reported that Juliana Lucchesi, AICP was supposed to be at the meeting to answer additional questions. The board felt there was not enough information to make a motion. No public comment.

- Billboard Contract with Rain Rock Casino/Karuk Tribe – CEO Munson reported that the contract is approved by both parties and is awaiting signature by the Karuk Tribe counsel before we can sign and return to DGS. No public comment.
- Speedway Operations for 2023 – No RFPs were received by the second deadline. The 2023 contract is tabled and will only be revisited if an interested part comes forward.
- Election of Officers - Director Allen made a motion, seconded by Vice-President Fawaz and carried to keep the slate of officers the same for 2023; Jason Finley President, Brandon Fawaz Vice-President, Michelle Eiler, Secretary.

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

No public comment.

- Policies Renewed – Vice-President Fawaz made a motion, seconded by Director Hanna and carried to renew the following policies as stated:
 - Credit Card Authorization: CEO, AGPA and Senior Maintenance Worker have possession of Costco Membership cards, Costco CitiBank and DGS Cal Cards. Cal Cards have the following daily limits: CEO \$5,000, AGPA \$1,000 and Senior Maintenance \$1,000.
 - Delegation of Authority: CEO is authorized to execute Rental Agreements up to \$10,000, Standard Agreements up to \$10,000, as long as these contracts do not exceed a one-year terms, without further authorization from the Board of Directors. The AGPA is authorized, in the absence of the CEO, to execute 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 the above-mentioned agreements up to the amount of \$20,000. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting.
 - Board Resolution Covering Volunteers: Members of the Board of Directors of the 10th DAA/Siskiyou Golden Fairgrounds and any volunteers donating time for the Fair/Fairgrounds, will be covered by Workers' Compensation Insurance while performing their volunteer work.

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

No public comment.

- CEO Evaluation Committee – President Finley appointed Director Allen and himself to serve on this committee. CEO Munson will provide documents to the committee in February. No public comment.

2023 FAIR (Information/Action):

- Theme Contest – After reviewing the entries submitted the board approved “Siskiyou Nights & Carnival Lights”. The theme was slightly changed but submitted by Molly Bagley. No public comment.
- Grandstand Events – President Finley reported that he has been working on a destruction derby promotor and the monster trucks are secured. After discussion it was agreed upon that we are looking at a line up of possibly music or a Kids Day event on Thursday (which may move the Red Scarf Society Tribute Band to Wednesday); the Rodeo on Friday; Destruction Derby on Saturday with an expedition from the Monster Trucks; and the Monster Trucks on Sunday (3PM). CEO Munson will get information on cost and availability of stages from Yreka and Weed and check with the Jefferson State Stampede to see if they want to do something different. Staff will see what is at the WFA Convention and hopefully all events can be confirmed after that. No public comment.

CEO REPORT (Information/Action):

- WFA Convention – The Siskiyou Golden Fair submitted an entry for the Merrell Award and has been selected as a finalist. The video will be shown at the WFA Convention and a winner will be announced at the Industry Dinner on Wednesday night. No public comment.
- Projects – CEO Munson reported that CCA is coming up tomorrow to perform the final walk through and sign off on the PSPS project. The payment has been issued to CCA to begin the Floral Roof Project. Cal Fire has received some funds that they can use for repairs and maintenance and would like to do some projects on the fairgrounds. Some of the projects consist of restructuring the residence into a shower/laundry facility; updating and adding hot water to the Floral Building Restrooms; replacing the old shop with a prefab building for parking and storage. The projects discussed will be permanent upgrades to the facility, the board of directors will be included in the upgrade process.

BOARD COMMENTS: None**NEXT MEETING DATE:** The next meeting is scheduled for Tuesday, February 21, 2023, at 5:30 PM.**ADJOURNMENT:** Meeting was adjourned at 6:54 PM.

Approved:

Attest:

Jason Finley
PresidentMichelle Eiler
Secretary

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

CAMPING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

COMMERCIAL EXHIBITOR AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

COMMUNITY PARTNERSHIP/SPONSORSHIP AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

CONCESSION AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
1CN-23	Bridges Concessions	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
2CN-23	Brock Enterprises/Dippin Dots	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
3CN-23	Capital Concessions	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
4CN-23	Circle N Square	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
5CN-23	Dill's Enterprises Inc./Dill's Deli	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
6CN-23	El Mana	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
7CN-23	Fabulous Fudge	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
8CN-23	Fun 4 a Day/Jose Navarro	Fair - Service Concession	8/9-8/13/2023	22% or \$500 Minimum
9CN-23	Funnel Cakes West	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
10CN-23	GMB, Inc.	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
11CN-23	Johnson Vending	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
12CN-23	Karuk Booster Club/Karuk CASA	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
13CN-23	La Cocina Economica	Fair - Alcohol Concession	8/9-8/13/2023	22% or \$500 Minimum
14CN-23	One Stop Ice Cream Shoppe	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
15CN-23	Pacific Crest Concessions LLC	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
16CN-23	Pacific Northwest Camel Company	Fair - Service Concession	8/9-8/13/2023	22% or \$500 Minimum
17CN-23	Pony Espresso	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
18CN-23	Siskiyou Community Food Bank	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
19CN-23	Siskiyou Jaxx Softball	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
20CN-23	Snowie Delite	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
21CN-23	Southern Oregon Food & Beverage	Fair - Service Concession	8/9-8/13/2023	22% or \$500 Minimum
22CNI-23	Sweet Country Kettle Corn	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
23CN-23	Tacos Tao	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
24CN-23	Yreka Elks Lodge #1980	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum
25CN-23	Yreka Kiwanis Club	Fair - Food Concession	8/9-8/13/2023	22% or \$500 Minimum

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
8IN-23	Suzanne Cavallaro	RV Park - Family Reunion	5/25-5/29/23	\$30/unit/night
9IN-23	Steven Smith	Collier - Wrestling Event	3/26/23	\$850.00
10IN-23	Fairchild Medical Center	Grounds - Health Kids Day	4/28/23	\$1,045.00
11IN-23	Siskiyou Sidekicks	Collier - Horse Shows	4/1-11/1/23	\$300/event

JUDGING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

STANDARD 210 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
2STD210-23	Mt. Shasta Ambulance	Fair - Ambulance & EMT Service	8/9-8/13/23	\$2,000.00
3STD210-23	Yreka Transfer LLC	Fair - Garbage Service	8/9-8/13/23	\$3,000.00
4STD210-23	Siskiyou County Sheriffs Dept	Fair - Law Enforcement	8/9-8/13/23	\$10,000.00

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5STD210-23	Bonnie Jespersen	Fair - Concessions Auditor	8/9-8/13/23	\$1,000.00
6STD210-23	Cal Fire	Fair - Gazebo Display/Engines	8/9-8/13/23	No Fee
7STD210-23	Robin Wood	Fair - Horse Show Manager	8/11-8/13/23	\$500.00
8STD210-23	Pam Wilden	Fair - Horse Show Clerk	8/11-8/13/23	\$350.00
9STD210-23	Klamath River Hose Company	Fair - Parking Attendants	8/9-8/13/23	\$3,500.00
10STD210-23	Jolie Thurston	Fair - Rodeo Secretary	8/11/23	\$100.00
11STD210-23	D&R Janitorial	Fair - Restroom Cleaning	8/9-8/13/23	\$3,500.00
12STD210-23	10th District Junior Livestock Comm	Fair - Auction	8/12-8/13/23	Trade
13STD210-23	Steve Smart	Fair - Rodeo Announcer	8/11/23	\$1,000.00
14STD210-23	Etna High School	Fair - Cashiers/Gatemen	8/12/23	\$500.00
15STD210-23	Camacho Livestock LLC	Fair - Rodeo Stock	8/11/23	\$8,500.00
16STD210-23	Pacific Animal Productions	Fair - Petting Zoo	8/9-8/13/23	\$9,500.00
17STD210-23	Valley Oaks	Fair - Department Assistants	8/9-8/13/23	\$400.00
18STD210-23	Caralee Scala	Fair - Dairy Display	8/9-8/13/23	\$200.00
19STD210-23	Total Event Access Management	Fair - Admissions/Computer Support	8/9-8/13/23	\$4,650.00
20STD210-23	Rescue Ranch	Fair - Wheelchair Booth	8/9-8/13/23	\$500.00
21STD210-23	Jay Martin	Fair - Photographer	8/9-8/13/23	\$1,000.00
22STD210-23	Hot Lips Catering	Fair - Sponsor BBQ Catering	8/9-8/13/23	\$3,285.00
23STD210-23	Julie Brown	Fair - Social Media	8/9-8/13/23	\$1,500.00
24STD210-23	Chuck Lopmen	Fair - Rodeo	8/9-8/13/23	\$2,500.00
25STD210-23	Yreka Lions Club	Fair - Cashiers/Gatemen	8/9-8/13/23	\$2,400.00
26STD210-23	Soroptimist International of Yreka	Fair - Cashiers/Gatemen	8/9-8/13/23	\$1,500.00
27STD210-23	ACSATM, Inc.	Fair - ATM Services	8/9-8/13/23	\$1.00/transaction
28STD210-23	Mike Brown	Fair - Grounds Director	8/9-8/13/23	\$1,500.00
29STD210-23	Tanner Lee Cook/Tanna Banana	Fair - Grounds Entertainment	8/9-8/13/23	\$4,500.00
30STD210-23	Michael Mezmer Entertainment	Fair - Grounds Entertainment	8/9-8/13/23	\$5,500.00
31STD210-23	The Silver Starlets	Fair - Grounds Entertainment	8/9-8/13/23	\$7,500.00
32STD210-23	Vikki Gasko Green	Fair - Grounds Entertainment	8/9-8/13/23	\$4,250.00
33STD210-23	K9 Kings LLC/JD Platt	Fair - Grounds Entertainment	8/9-8/13/23	\$7,500.00
34STD210-23	River Rock Band	Fair - Grounds Entertainment	8/9-8/13/23	\$500.00
35STD210-23	V&R Motorsports	Fair - Destruction Derby	8/9-8/13/23	\$9,020.00
36STD210-23	Professional Event Services	Fair - Security	8/9-8/13/23	Not to exceed \$14000
37STD210-23	Straight Up Racing & Motorsports	Fair - Monster Trucks	8/9-8/13/23	\$40,000.00

STANDARD 213 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

OUTDOOR HOLIDAY MARKET:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

WINTER STORAGE AGREEMENTS (monthly amounts):

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

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Siskiyou Golden Fair Check Detail

January 2023

Num	Date	Name	Description	Original Amount
EFT-23-1	01/13/2023	United States Treasury	Payroll Federal Tax Deposit	-2,570.14
EFT-23-2	01/31/2023	United States Treasury	Payroll Federal Tax Deposit	-2,639.68
EFT-23-3	01/31/2023	CA Public Employees Retirement System	Medical Insurance	-2,943.57
EFT-23-4	01/31/2023	CA Public Employees Retirement System	Retirement	-8,617.32
EFT-23-5	01/31/2023	Employment Development Department	State Disability Insurance	-64.50
EFT-23-6	01/31/2023	Employment Development Department	State Withholding Taxes	-906.75
EFT-23-7	01/31/2023	Delta Dental Plan of California	Dental Insurance	-141.14
30762	01/03/2023	Office Tech	Copy Machine Service	-46.20
30763	01/03/2023	City of Yreka	Water Service	-1,143.75
30764	01/03/2023	Verizon Wireless	Cell Phone Service	-112.52
30765	01/04/2023	J.P. Morgan	Savings Plus Program Deduction	-125.00
30766	01/05/2023	California Construction Authority	Floral Roof Project	-208,966.20
30767	01/09/2023	Right Click Technology Services	Computer Support	-297.00
30768	01/09/2023	Suburban Propane	Propane Service	-23.49
30769	01/09/2023	Ferrellgas	Propane Service	-224.98
30770	01/11/2023	Department of General Services	Vehicle Insurance	-12,495.00
30771	01/11/2023	Vyve Broadband	Internet Service for Security Cameras	-159.98
30772	01/11/2023	Dianna McKinzie	2022 Fair Booth Refund - Reissued	-480.00
30773	01/13/2023	Eiler, Michelle L.	1/13 Wages	-2,061.10
30774	01/13/2023	Luiz, Michael L.	1/13 Wages	-1,821.80
30775	01/13/2023	Munson, Cliff F.	1/13 Wages	-2,939.78
30776	01/20/2023	NICA	Membership Dues	-100.00
30777	01/20/2023	Siskiyou County Department of Agriculture	Livestock Scales Registered	-290.20
30778	01/20/2023	Yreka Transfer, LLC	Garbage Service	-160.00
30779	01/20/2023	D&R Janitorial	Office Cleaning Service	-100.00
30780	01/20/2023	G&G Ace Hardware	Maintenance Supplies	-97.23
30781	01/20/2023	Pacific Power	Power Service	-2,770.88
30782	01/20/2023	Hue & Cry, Inc.	Office & Ground Security	-203.73
30783	01/23/2023	J.P. Morgan	Savings Plus Program Deduction	-125.00
30784	01/24/2023	Grainger	Maintenance Supplies	-123.00
30785	01/24/2023	California Fair Services Authority	Vision & Life Insurance 93.50, Workers Comp \$20631.59, General Liab \$25014.13	-45,739.22
30786	01/24/2023	Void	11300 · Banner Bank - Checking	0.00
30787	01/24/2023	Void	11300 · Banner Bank - Checking	0.00
30788	01/25/2023	Cliff Munson	WFA Convention Travel Reimbursement	-551.67
30789	01/25/2023	Mike Luiz	WFA Convention Travel Reimbursement	-528.74
30790	01/25/2023	Michelle Eiler	WFA Convention Travel Reimbursement	-583.05
30791	01/25/2023	US Bank	Deposit into Savings Account	-125,000.00
30792	01/26/2023	Right Click Technology Services	Computer Support - 1 year warranty	-630.00
30793	01/30/2023	Verizon Wireless	Cell Phone Service	-117.58
30794	01/30/2023	Citi Cards	Grounds Security 10, Office Supplies 35.48, Postage Renwal 17.99	-63.47
30795	01/31/2023	Eiler, Michelle L.	1/31 Wages	-2,032.67

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Siskiyou Golden Fair

Check Detail

January 2023

30796	01/31/2023	Luiz, Michael L.	1/31 Wages	-1,779.89
30797	01/31/2023	Munson, Cliff F.	1/31 Wages	-2,907.94
30798	01/31/2023	Eiler, Michelle L.	January Health Benefit	-233.77
30799	01/31/2023	Munson, Cliff F.	January Health Benefit	-240.11
30800	01/31/2023	SEIU Local 1000	BU 1 Union Dues	-90.00
30801	01/31/2023	Union Operating Engineers	BU 12 Union Dues	-59.25
				<hr/>
				-433,307.30

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

	Jan 31, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	300.00	
11200 · POS Change Fund	500.00	
11210 · ATM Change Fund	4,800.00	
11300 · Banner Bank - Checking	67,788.13	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,320.77	
11501 · Columbia Bank - Money Market	250,023.49	
11502 · Siskiyou Credit Union - Savings	249,692.94	
11503 · Tri Counties Bank - Savings	213,550.28	
11504 · US Bank - Savings	125,000.00	
11610 · Tri Counties Bank - CD	36,124.78	
11620 · Mechanics Bank - CD	77,067.28	
11630 · Mechanics Bank - CD (2022)	173,000.00	
11700 · LAIF Account	623,570.21	
13100 · Accounts Receivable	380,979.23	
14300 · Deferred Expenses - General	0.00	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	145,822.05	
19000 · Construction in Progress	208,966.20	
19200 · Building and Improvements	0.00	
19201 · Accum Deprec - Buildings	0.00	
19300 · Equipment	500,452.05	
19301 · Accum Deprec - Equipment		479,098.47
19400 · Leasehold Improvements	4,119,928.65	
19401 · Accum Depre - Leasehold Improve		3,171,538.72
16001 · Deferred Outflow Resources OPEB	19,201.85	
21000 · Payroll Liabilities	0.00	
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	6.00	
22200 · PST/Deferred Compensation	0.00	
22300 · Retirement Contributions	0.00	
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		682.16
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	0.00	
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General		1,650.00
24100 · Damage/Cleaning Deposits		600.00
24110 · Stage Maintenance		46,058.70
24200 · JFB Scholarship		3,403.43
24500 · Leave Liability		83,992.00
25000 · Long Term Debt (Front Sign)	0.00	
25010 · SB 84 CalPers Loan		63,708.00
25500 · *Sales Tax Payable	0.00	
25600 · Deferred Inflows of Resources		6,431.92
25601 · Deferred Inflow Resources OPEB		31,812.42
26000 · Net Pension Liability		604,954.68
26001 · Net OPEB Liability		188,107.09
29000 · Net Resources - Capital Assets		1,133,182.00
29100 · Total Net Resources		1,375,447.54
29400 · UnrestrictedNetPosition-Pen/OPB	666,282.27	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)		42,010.00
31300 · Other Fiscal/Admin Income (F&E)		2,020.00
31900 · Capital Project Reimbursements		72,929.83
32500 · One Time Revenue Source		1,240,370.00
33000 · Contributions from other Govern	0.00	

6-10

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

	Jan 31, 23	
	Debit	Credit
34000 · Other Funding-	0.00	
39000 · Retained Earnings	609,577.05	
41020 · Fair Admissions - Discounted		100.00
41510 · Commercial Space - Outside		1,505.00
41520 · Commercial Space - Inside		3,540.00
41525 · Commercial Space - Window		80.00
42210 · Concessions - NonProfit		1,700.00
42220 · Concessions - Professional		4,450.00
42230 · Concessions - Alcohol		600.00
42300 · Concessions - Non Food		1,100.00
43200 · Awards Program		1,115.56
44300 · Awards Program - H/S		525.00
47700 · Camping Fees		11,475.00
47800 · Other Misc -		700.00
47910 · Days		3,750.00
47930 · Grandstand		23,000.00
47940 · Ground		17,800.00
47950 · Rodeo		12,500.00
48110 · Storage (off season)		6,170.00
48200 · Grounds Rentals		2,495.00
48220 · Community Riding Program		900.00
48240 · Billboard		10,800.00
48310 · Front LED Sign		9,600.00
48320 · Partnerships (year round)		2,000.00
50100 · Admin Wages - Permanent	17,005.00	
50310 · Employees Benefits	4,545.00	
50311 · Pension Expense	5,275.20	
50320 · Payroll Taxes	1,199.48	
50330 · Worker's Compensation Insurance	20,631.59	
50500 · Director's Expense	489.92	
50600 · Travel/Training - Employees	3,483.22	
50700 · Office Supplies	81.68	
50800 · Telephone & Postage	135.57	
50900 · Dues & Subscriptions	2,540.00	
51000 · General Liability Insurance	25,014.13	
51010 · Property & Business Insurance	7,722.50	
51100 · Other Admin -		3.01
51120 · Office/Grounds Security	583.44	
51130 · Office Cleaning	100.00	
51140 · Computer Support	927.00	
52100 · Maint Wages - Permanent	5,135.00	
52210 · Employee Benefits	162.54	
52211 · Pension Expense	1,643.20	
52220 · Payroll Taxes	387.43	
52800 · Light, Heat, Water, Power	224.98	
52900 · Maintenance of Equipment	6,247.50	
53000 · Maintenance of Bldgs & Grounds	220.23	
53100 · Trash Removal, Clean up	160.00	
54400 · Advertising	479.84	
58200 · Trophies, Medals, Ribbons	1,599.40	
63420 · Livestock & Small Animal	290.20	
64720 · Trophies, Medals, Ribbons	668.25	
TOTAL	8,663,905.53	8,663,905.53

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

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	300.00
11200 · POS Change Fund	500.00
11210 · ATM Change Fund	4,800.00
11300 · Banner Bank - Checking	67,788.13
11500 · Banner Bank - Savings	84,320.77
11501 · Columbia Bank - Money Market	250,023.49
11502 · Siskiyou Credit Union - Savings	249,692.94
11503 · Tri Counties Bank - Savings	213,550.28
11504 · US Bank - Savings	125,000.00
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,124.78
11620 · Mechanics Bank - CD	77,067.28
11630 · Mechanics Bank - CD (2022)	173,000.00
Total 11600 · Cash in Time Deposits	286,192.06
11700 · LAIF Account	623,570.21
Total Checking/Savings	1,905,737.88
Other Current Assets	
13100 · Accounts Receivable	380,979.23
16000 · Deferred Outflows of Resources	145,822.05
Total Other Current Assets	526,801.28
Total Current Assets	2,432,539.16
Fixed Assets	
19000 · Construction in Progress	208,966.20
19300 · Equipment	500,452.05
19301 · Accum Deprec - Equipment	-479,098.47
19400 · Leasehold Improvements	4,119,928.65
19401 · Accum Depre - Leasehold Improve	-3,171,538.72
Total Fixed Assets	1,178,709.71
TOTAL ASSETS	3,611,248.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-19,201.85
22100 · Social Security/Medicare Taxes	-6.00
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	682.16
Total 22300 · Retirement Contributions	682.16
22800 · Deferred Income - General	1,650.00
24100 · Damage/Cleaning Deposits	600.00
24110 · Stage Maintenance	46,058.70
24200 · JFB Scholarship	3,403.43
24500 · Leave Liability	83,992.00
25000 · Long Term Debt (Front Sign)	
25010 · SB 84 CalPers Loan	63,708.00
Total 25000 · Long Term Debt (Front Sign)	63,708.00

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

	Jan 31, 23
25600 · Deferred Inflows of Resources	6,431.92
25601 · Deferred Inflow Resources OPEB	31,812.42
26000 · Net Pension Liability	604,954.68
26001 · Net OPEB Liability	188,107.09
Total Other Current Liabilities	1,012,192.55
Total Current Liabilities	1,012,192.55
Total Liabilities	1,012,192.55
Equity	
29000 · Net Resources - Capital Assets	1,133,182.00
29100 · Total Net Resources	1,375,447.54
29400 · UnrestrictedNetPosition-Pen/OPB	-666,282.27
31200 · State Allocations (F&E)	42,010.00
31300 · Other Fiscal/Admin Income (F&E)	2,020.00
31900 · Capital Project Reimbursements	72,929.83
32500 · One Time Revenue Source	1,240,370.00
39000 · Retained Earnings	-609,577.05
Net Income	8,956.27
Total Equity	2,599,056.32
TOTAL LIABILITIES & EQUITY	3,611,248.87

1:55 PM
02/02/23
Cash Basis

6-13
Siskiyou Golden Fair
Profit & Loss Budget vs. Actual
January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
Income				
41000 · Admissions Revenue	100.00	157,879.00	-157,779.00	0.1%
41500 · Commercial Space Revenue	5,125.00	30,160.00	-25,035.00	17.0%
42000 · Concessions Revenue	7,850.00	189,500.00	-181,650.00	4.1%
43000 · Exhibit Revenue	1,115.56	14,800.00	-13,684.44	7.5%
44000 · Horse Show Revenue	525.00	2,860.00	-2,335.00	18.4%
46000 · Fair Attractions	0.00	113,601.00	-113,601.00	0.0%
47000 · Miscellaneous Fair Revenue	69,225.00	171,000.00	-101,775.00	40.5%
47005 · Miscellaneous Non-Fair Revenue	0.00	36,750.00	-36,750.00	0.0%
48000 · Interim Revenue	31,965.00	172,000.00	-140,035.00	18.6%
49500 · Other Operating Revenue	0.00	10,150.00	-10,150.00	0.0%
Total Income	115,905.56	898,700.00	-782,794.44	12.9%
Gross Profit	115,905.56	898,700.00	-782,794.44	12.9%
Expense				
50000 · Administration Expense	89,730.72	459,474.00	-369,743.28	19.5%
52000 · Maintenance Expense	14,180.88	294,758.00	-280,577.12	4.8%
54000 · Publicity Expense	479.84	18,700.00	-18,220.16	2.6%
56000 · Attendance Operations	0.00	58,181.00	-58,181.00	0.0%
57000 · Miscellaneous Fair Expenses	0.00	9,050.00	-9,050.00	0.0%
57005 · Miscellaneous Non-Fair Expenses	0.00	33,698.00	-33,698.00	0.0%
58000 · Premiums Expense (not H/S)	1,599.40	19,000.00	-17,400.60	8.4%
63000 · Exhibits Expense	290.20	39,772.00	-39,481.80	0.7%
64000 · Horse Show Expense	668.25	7,032.00	-6,363.75	9.5%
66000 · Fair Entertainment Expense	0.00	214,880.00	-214,880.00	0.0%
90000 · Depreciation Expense	0.00	131,621.00	-131,621.00	0.0%
Total Expense	106,949.29	1,286,166.00	-1,179,216.71	8.3%
Net Income	8,956.27	-387,466.00	396,422.27	-2.3%

10-14
10TH DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

As of January 31, 2023

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010		\$112,421		(\$112,421)
Discounted Fair Admissions	41020		\$45,458	\$100	(\$45,358)
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510		\$12,000	\$1,505	(\$10,495)
Inside Commercial Space	41520		\$18,000	\$3,540	(\$14,460)
Window Commercial Displays	41525		\$160	\$80	(\$80)
CONCESSIONS REVENUE:					
Carnival	42100		\$37,500		(\$37,500)
Carnival - PreSale	42110		\$37,500		(\$37,500)
Food Concessions (local, prof, alcohol)	42200		\$112,000	\$6,750	(\$105,250)
Non-Food Concessions	42300		\$2,500	\$1,100	(\$1,400)
EXHIBITS REVENUE:					
Entry Fees	43100	\$5,690	\$8,000		(\$8,000)
Donated & Sponsored Awards	43200	\$5,653	\$4,000	\$1,116	(\$2,884)
Other - Quilt Judge Donation, Poultry Inspection	43410				
Other - Shavings	43420	\$1,267	\$2,800		(\$2,800)
HORSE SHOW REVENUE:					
Entry Fees	44200		\$2,400		(\$2,400)
Donated & Sponsored Awards	44300		\$100	\$525	\$425
Stall Fees	44400		\$360		(\$360)
FAIR ATTRACTION REVENUE:					
Rodeo Admissions & Entries	46100		\$35,549		(\$35,549)
Concert Admissions	46300				
Destruction Derby Admissions & Entries	46400		\$31,232		(\$31,232)
Monster Truck Admissions	46500		\$40,820		(\$40,820)
Redneck Roundup Admissions & Entries	46700				
Ticket Transaction Fees	46800	\$1,386	\$6,000		(\$6,000)
MISCELLANEOUS FAIR REVENUE:					
Junior Fair Board	47500	\$968	\$1,000		(\$1,000)
Camping Fees (Fairtime)	47700		\$24,000	\$11,475	(\$12,525)
Other - Cart Tickets	47800			\$700	
Other - ATM Transactions	47810		\$1,000		(\$1,000)
Other - Ice Service	47820				
Sponsorships	47900	\$3,000	\$145,000	\$57,050	(\$87,950)
MISCELLANEOUS NON-FAIR REVENUE:					
Sportsmens Expo	47105	\$13,950	\$12,000		(\$12,000)
Holiday Gift Fair	47206	\$4,315	\$5,000		(\$5,000)
Jackpot Show	47107	\$14,157	\$14,000		(\$14,000)
Music Festival/Fair Fundraiser	47409	\$11,500			
Mother's Day Market	47112	\$6,481	\$5,500		(\$5,500)
Other - soda machine, NSF fees, recycle	47505	\$227	\$250		(\$250)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
INTERIM REVENUE:					
Rental of Buildings	48100	\$1,450	\$1,000		(\$1,000)
Storage	48110	\$26,164	\$35,000	\$6,170	(\$28,830)
Grounds Rentals	48200	\$24,606	\$20,000	\$2,495	(\$17,505)
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$900	\$700
Billboard	48240	\$64,800	\$64,800	\$10,800	(\$54,000)
Equipment Rentals	48300	\$4,100	\$1,000		(\$1,000)
Front Sign Rentals	48310	\$31,600	\$30,000	\$9,600	(\$20,400)
Partnerships (year round)	48320		\$20,000	\$2,000	(\$18,000)
Utility Fee Reimbursement	48500	\$3,530			
Other	48700				
PRIOR YEAR ADJUSTMENT:	49000				
Miscellenaous Income	49100	\$488			
OTHER OPERATING REVENUE:					
Interest Earnings	49510	\$8,038	\$10,000		(\$10,000)
Donations/Sponsorships (General)	49520	\$32,450			
Other - refunds, atm fees	49530	\$695	\$150		(\$150)
TOTAL REVENUES:		\$275,583	\$898,700	\$115,906	(\$782,794)
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$17,005	(\$193,269)
Salaries & Wages - Temporary	50200	\$2,666	\$7,843		(\$7,843)
Compensated Abesences Expense	50300	(\$979)	\$14,586		(\$14,586)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$4,545	(\$25,859)
Pension Expense	50311	\$54,471	\$64,314	\$5,275	(\$59,039)
OPEB Expense	50312	\$5,577	\$7,760	\$1,199	(\$6,561)
Payroll Taxes	50320	\$15,793	\$16,475		(\$16,475)
Worker's Compensation Insurance	50330	\$18,505	\$20,840	\$20,632	(\$208)
Director's Expense	50500		\$3,000	\$490	(\$2,510)
Traveling/Training Expense - Employees	50600	\$7,566	\$8,400	\$3,483	(\$4,917)
Office Supplies and Expense	50700	\$4,148	\$4,550	\$82	(\$4,468)
Telephone and Postage	50800	\$3,759	\$3,256	\$136	(\$3,120)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,540	(\$470)
Insurance (General Liability)	51000	\$22,770	\$25,267	\$25,014	(\$253)
Property & Business Insurance	51010	\$16,593	\$17,000	\$7,723	(\$9,278)
Other - bank fees, miscellaneous, legal	51100	\$214	\$1,000	(\$3)	(\$1,003)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300		(\$2,300)
Office & Grounds Security	51120	\$3,427	\$4,020	\$583	(\$3,437)
Office Cleaning	51130	\$1,300	\$1,400	\$100	(\$1,300)
Computer Support Services	51140	\$4,400	\$5,400	\$927	(\$4,473)
Statewide Property Inventory	51150	\$355	\$375		(\$375)
Unemployment Insurance	51200	\$1,640	\$1,500		(\$1,500)
Audit Expense	51300	\$9,325	\$6,500		(\$6,500)
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$5,135	(\$62,057)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818		(\$53,818)
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$163	(\$3,128)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Pension Expense	52211	\$17,009	\$20,034	\$1,643	(\$18,391)
OPEB Expense	52212	\$2,499	\$3,193		(\$3,193)
Payroll Taxes	52220	\$4,330	\$5,920	\$387	(\$5,533)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$225	(\$84,775)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$6,248	(\$1,753)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000		(\$19,000)
Maintenance of Bldg & Grounds (Supplies)	53000	\$17,029	\$15,000	\$220	(\$14,780)
State Fire Marshall Inspections	53050	\$540	\$1,500		(\$1,500)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$160	(\$2,650)
Special Repairs - trees, walkways/slabs	53300	\$17,841	\$10,000		(\$10,000)
PUBLICITY EXPENSE:					
Professional Services (Contractual)	54200		\$1,000		(\$1,000)
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$480	(\$9,520)
Promotional Expense (mixer, shirts/hats)	54500	\$2,462	\$1,200		(\$1,200)
Public Relations Expense (website)	54600	\$7,899	\$6,500		(\$6,500)
Other -	54800				
ATTENDANCE OPERATIONS:					
Salaries & Wages - Temporary	56101		\$12,993		(\$12,993)
Payroll Taxes	56120		\$188		(\$188)
Professional Services (Contractual)	56200		\$42,000		(\$42,000)
Supplies and Expenses	56300	\$1,134	\$500		(\$500)
Ice Service	56310				
Radio Rentals	56320		\$500		(\$500)
Other - Lodging	56400		\$2,000		(\$2,000)
MISCELLANEOUS FAIR EXPENSES:					
Pocket Schedule	57400	\$943	\$400		(\$400)
Junior Fair Board	57500	\$175	\$1,000		(\$1,000)
Sponsorships	57700				
Banners & Supplies	57710	\$1,963	\$2,500		(\$2,500)
BBQ Supplies & Expense	57720		\$2,500		(\$2,500)
Other	57800				
Streetsweeper	57810		\$650		(\$650)
Landfill Fees	57820		\$1,000		(\$1,000)
Commercial Exhibits & Concessions	57900		\$1,000		(\$1,000)
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Temporary	57110	\$234	\$668		(\$668)
Payroll Taxes	57125	\$3	\$10		(\$10)
Sportsmens Expo/Carving Championship	57405	\$17,564	\$18,000		(\$18,000)
Holiday Gift Fair	57505	\$972	\$1,110		(\$1,110)
Jackpot Show	57508	\$10,259	\$11,300		(\$11,300)
Spring Festival/Music Fest	57109	\$8,978	\$1,500		(\$1,500)
Mother's Day Outdoor Market	57112	\$960	\$1,110		(\$1,110)
Other - Spring Fest/Music	57605				
PREMIUMS EXPENSE (excluding Horse Show):					
Cash Awards	58100		\$13,000		(\$13,000)
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$1,599	(\$4,401)
EXHIBITS EXPENSE:					
Salaries & Wages - Temporary	63101	\$3,662	\$23,482		(\$23,482)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Payroll Taxes	63120	\$65	\$340		(\$340)
Judges (Contractual)	63200	\$2,464	\$6,000		(\$6,000)
Professional Services (Contractual)	63300		\$1,900		(\$1,900)
Supplies and Expenses (entry office, depts)	63400	\$3,154			
Entry Office & Entry Fees	63410	\$2,149	\$3,000		(\$3,000)
Livestock & Small Animal	63420	\$12,901	\$4,350	\$290	(\$4,060)
Still Exhibit Departments	63430	\$267	\$400		(\$400)
Other - brand inspection	63700	\$254	\$300		(\$300)
HORSE SHOW EXPENSE (including Premiums):					
Salaries & Wages - Temporary	64101		\$426		(\$426)
Payroll Taxes	64120		\$6		(\$6)
Judges (Contractual)	64200		\$1,000		(\$1,000)
Professional Services (Contractual)	64300		\$1,000		(\$1,000)
Supplies and Expense	64400				
Cattle Fees	64500		\$300		(\$300)
Cash Awards	64710		\$2,500		(\$2,500)
Trophies, Medals, Ribbons	64720	\$1,313	\$1,800	\$668	(\$1,132)
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	66200		\$10,000		(\$10,000)
Supplies and Expenses	66300				
Ticketing System & Fees	66310	\$1,289	\$30,580		(\$30,580)
Grounds	66320	\$202	\$2,900		(\$2,900)
Rodeo (Friday)	66400	\$2,909	\$45,000		(\$45,000)
Grounds Entertainment	66500	\$388	\$50,000		(\$50,000)
Monster Trucks (Sunday)	66600		\$40,000		(\$40,000)
Destruction Derby (Saturday)	66700	\$1,204	\$21,400		(\$21,400)
Redneck Roundup/Other Event (Thursday)	66800	\$28	\$15,000		(\$15,000)
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
Miscellaneous Expense	81000				
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Grandstand Event Sales	85200				
Other	85900				
TOTAL EXPENSES:		\$771,149	\$1,154,545	\$106,949	(\$1,047,596)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	\$8,956	\$264,801
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$42,010	\$42,600		(\$42,600)
OTHER FUNDS - Training Allocation		\$2,020	\$2,050		(\$2,050)
OTHER FUNDS - Capital Project Reimbursements		\$79,930			\$0
OTHER FUNDS - CalFire Housing, Excess Funding		\$903,775			\$0
NET PROFIT/(LOSS) AFTER FUNDING		\$532,169	(\$211,195)	\$8,956	

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.

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Policies to be discussed and approved:

CREDIT CARD AUTHORIZATION

CEO, AGPA and Senior Maintenance Worker have possession of Costco Membership cards, Costco CitiBank and DGS Cal Cards for state authorized purchasing. CitiBank has a total limit of \$16,800 for the account (all cards included). Cal Cards have the following daily limits: CEO \$5,000, AGPA \$1,000 and Senior Maintenance Worker \$1,000.

**Policy was renewed in January; additional wording added per CDFA.

ON SITE HOUSING

Outside of fairtime and interim events, there is to be no residing on the 10th DAA Property without permission from the Board of Directors. Should approval be granted, it will be issued in writing with details specific to the length of time, what access is available, the location of housing and other limitations needed on a case by case basis.

PUBLIC AND PROMOTIONAL EXPENSES

The 10th DAA must justify any expense pertaining to public and promotions (ex. catering, meetings). Documentation must be attached to the claim showing the food expense, topics discussed, and individuals present.

EMPLOYEE TIMECARDS

It is the policy of the 10th DAA that physical timecards will be used to document employee time worked. Timecards will be completed at the end of each day and submitted on the last day of payroll. Timecards will be reviewed and approved by the immediate supervisor and the CEO. The CEO's timecard will be approved and signed by the Board President. Sick leave, vacation time, etc. will be accounted for from these forms. Timecards will be kept in each employee's personnel file.

ALLOCATION OF AB 1499 REVENUE FUNDS (SALES & USE TAX ALLOCATION

The 10th DAA, as a qualifying fair to receive AB 1499 funds, is responsible for incorporating and complying with the following work conditions for non-management employees.

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

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one workweek, and the first eight hours worked on the seventh day of work in any one workweek.

- Compensation at the rate of no less than twice the regular rate of pay for any work in excess of 12 hours in one day.
- Compensation at the rate of no less than twice the regular rate of pay for any work in excess of eight hours on any seventh day of the work week.

Management employees are exempt from the above due to the rate of pay is not less than 30 percent more than the state minimum wage; they receive premium wage for all overtime hours worked.

NON 10TH DAA GIFTS RECEIVED

The 10th DAA Board of Directors and Staff are not allowed to receive items as a gift from other institutions or organizations on behalf of the 10th DAA/Siskiyou Golden Fairgrounds.