

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, January 16, 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, January 16, 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 December 5, 2023, Board Meeting Minutes
 - b. Monthly Review of Contracts for November & December
 - c. Monthly Review of Cash Disbursements for November & December
 - d. Monthly Review of the current Finance Reports (not final due to year-end adjustments)
7. **CORRESPONDANCE:**
 - a. CDFA Memo on Proposition 12 Update for the 2024 Fair Season
 - b. CDFA Memo regarding Annual CEO Performance Review

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

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

- a. Junior Livestock Auction Committee
 - i. Update since last meeting
 - ii. 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. Approval of CDFA Grant Agreement #23-0561-000-SG for the 2023/2024 State Allocation
- b. Update on New Maintenance Worker Position
- c. Discuss & Renew the following Policies:
 - 9.c.1. Delegation of Authority
 - 9.c.2. Workers Compensation Policy
 - 9.c.3. Credit Card Policy
 - 9.c.4. Temporary Employee Sick Leave Policy
- d. Appoint CEO Evaluation Committee
- e. Discuss Board of Directors Term Expiration

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

- a. Discuss & Approve the Theme for the Fair

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

- a. WFA Convention Review
- b. Events
 - i. Events on the Calendar (up to next board meeting)
 - a. Johnson Roping Practices 1/16, 1/17, 1/20, 1/23, 1/24, 1/27, 1/30, 1/31, 2/3, 2/13, 2/14, 2/17
- c. Projects
 - 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: February 20, 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

December 31, 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - December 5, 2023
- Contracts for November & December

FINANCIAL REPORT

****All financial reports are drafts until the year end report is completed and submitted to F&E.****

- Check Detail for November & December
- 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
December 5, 2023**

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

ROLL CALL/DIRECTORS ABSENT: All directors were present except for Vice-President Fawaz 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): After some discussion, Director Mercier made a motion, seconded by Director Hanna and carried to accept the consent calendar which included minutes from the October 17, 2023, meeting, contracts and cash disbursements for October.

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

No public comment.

CORRESPONDENCE (Information/Action): A letter from CFDA regarding SB 544 – Bagley Keene Open Meeting Act: teleconferencing. No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier said the committee has been dark. At the last meeting elections were held and all positions remained the same other than Julie Brown replacing Ashley Shaw. Last he knew they were close if not there of collecting all funds. Another \$345,000 was received as a gift from the Lily Foundation. Since the Friends of the Fair funding has been absorbed Director Mercier will work on a Memorandum of Understanding with the 10th DAA. No public comment.
- Junior Fair Board – CEO Munson reported there are nine members on the board, and they held their first meeting last month. Madi Cervelli is the President, and they had a booth for pictures at the Outdoor Holiday Market. There was some confusion about the December meeting date so they will be meeting next Tuesday. No public comment.

BUSINESS REPORT & INFORMATION (Information/Action):

- 2023 Fair Concession Incident – CEO Munson reported that both he and Senior Maintenance Mike Luiz had phone interviews for the state investigation process. CEO Munson sent in all the paperwork regarding the vendor that we had on file. No public comment.

- 2024 Operating Budget – CEO Munson reported that the cost of doing business keeps increasing. The new position and projects were discussed. The proposed budget ends at a 96.24% reserve with net resources of \$2,420,247. CEO Munson stated that it was mentioned at the CFA Managers Conference that we are near the top of all fairs in our reserve percentage. Director Kutzkey made a motion, seconded by Director Mercier and carried to approve the 2024 Operating Budget that was presented by the Budget Committee.

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

No public comment.

- Future Facility Projects – CEO Munson reported that he is working on a grant for the new stage and hopefully some of the Lily Foundation funds could be used to match. He mentioned that the county is offering \$100,000 towards a leaderboard. Senior Maintenance Mike Luiz has been doing research on costs, specifics and how to proceed. CEO Munson did talk with a company that makes bleachers and is supposed to be receiving further information and a quote in regard to the Lillard Arena. No other new projects were mentioned. No public comment.
- Election of Officers - Director Hanna made a motion, seconded by Director Mercier and carried to elect Director Burrone as the President and Director Allen as the Vice-President starting January 1, 2024.

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

No public comment.

- Election of Secretary – Director Mercier made a motion, seconded by Director Allen for Michelle Eiler to remain in the Secretary position.

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

No public comment.

2024 FAIR REPORT (Information/Action):

- Spring Bred Heifers – The 10th District Junior Livestock Auction Committee made a recommendation that the spring bred heifers being sold in the auction need be bred more than 60 days prior to the opening of fair. Director Kutzkey made a motion, seconded by Director Hanna and carried to change the latest date for breeding a Spring Bred Heifer to May 15th.

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

No public comment.

- Grandstand Events – After discussion the following grandstand events were set: Wednesday, possible local race (Red Scarf Society will host a tribute concert on the mall stage); Thursday, Redneck Roundup starting at 6:30 PM; Friday, Rodeo starting at 6:30 PM, Saturday, Monster Trucks starting at 7:00 PM, Sunday, Destruction Derby starting at 4:00 PM. A Motorcross show was discussed but it was decided that it would be a better interim event at this time and possibly a grandstand event at the 2025 fair. No public comment.

CEO REPORT (Information/Action): CEO Munson reported that fifteen applications were received and ranked for the Maintenance Worker position. The applications have been reviewed and CEO Munson feels there are five potential candidates. We are waiting to hear from CalHR about the next step in the process. President Finley would like to be on the interview panel; CEO Munson will look into if this is a possibility. CEO Munson also discussed his attendance at the CFA Managers Conference and the IAFE Convention, which were worth attending. He will be attending the WFA Convention in Anaheim January 3-6, 2024. He also announced that Rebecca Desmond was being introduced to the Hall of Fame at the Industry Dinner at the convention. There was an update of the Jackson County Expo Fair Manager position, which has been opened again after letting go the individual that they had initially hired.

- Projects – CEO Munson reported that the HVAC and electrical upgrade on the Floral Building is in process. Funding of \$160,000 has been sent from CDFA and should be received any day. Chuck Vasey is expected to place the poles for the race fence between December 18 and January 8, weather pending.

BOARD COMMENTS:

- Director Allen – Mentioned that she has received training renewals for the Online University. CEO Munson stated that he and AGPA Michelle Eiler have been trained as administrators for the program.
- Director Hanna – Good meeting. Thank you to the budget committee. Thank you, Jason for his service. Congratulations to Alyssa and Monet on their new positions.
- Director Kutzkey – Great meeting. Congrats to the newly elected. She would still like to see a fence placed in the front of the fairgrounds.
- Director Mercier – It is a privilege to be a part of this group.
- President Finley – Glad to be stepping down from his position of many years.

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, January 16, 2024, at 5:30 PM.

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ADJOURNMENT: Meeting was adjourned at 7:00 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

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**10th DAA/Siskiyou Golden Fair
Contractual Agreements
November & December 2023**

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
1IN-24	TRP Motorsports	Speedway & Concessions	3/1-7/20/24	Per Contract
2IN-24	Grenada Elementary School	Bus Stop	1/1-12/31/24	No Fee
3IN-24	Cal Fire	Trainings/Meetings	1/1-12/31/24	No Fee
4IN-24	Cal Fire	Emergency Services	1/1-12/31/24	Per Contract
5IN-24	Rain Rock Casino/Impact Media	Front LED & Barn Advertising	1/1-12/31/24	\$3,850.00
6IN-24	Rain Rock Casino/Impact Media	Beer Garden Advertising	1/1-12/31/24	\$500/month
7IN-24	Bob & Wendy Johnson	Roping Practices	1/16-3/31/24	\$75/day

OUTDOOR HOLIDAY MARKET AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
53OHM-23	Cancelled			
54OHM-23	Cabochons Galore	Vendor Space	11/18/23	\$90.00
55OHM-23	Pampered Chef	Vendor Space	11/18/23	\$60.00
56OHM-23	Sara Lindley	Vendor Space	11/18/23	\$60.00
57OHM-23	Celestial Dreams	Vendor Space	11/18/23	\$60.00
58OHM-23	Violet Remedies	Vendor Space	11/18/23	\$60.00
59OHM-23	Mountain Tumblers	Vendor Space	11/18/23	\$60.00
60OHM-23	K&S Forever Floral	Vendor Space	11/18/23	\$90.00
61OHM-23	Little Bows	Vendor Space	11/18/23	\$60.00
62OHM-23	Bella Butterfly Sewing	Vendor Space	11/18/23	\$60.00
63OHM-23	Mountain Moon Apothecary	Vendor Space	11/18/23	\$90.00
64OHM-23	Pony Espresso	Vendor Space	11/18/23	\$90.00
65OHM-23	JMES Jewelry	Vendor Space	11/18/23	\$60.00
66OHM-23	Consider It Done	Vendor Space	11/18/23	\$60.00
67OHM-23	Euphoric Expressions	Vendor Space	11/18/23	\$60.00
68OHM-23	The Vault Salon & Boutique	Vendor Space	11/18/23	\$90.00
69OHM-23	Tiffanie Morales	Vendor Space	11/18/23	\$60.00
70OHM-23	Shasta Mountain Studio	Vendor Space	11/18/23	\$60.00

WINTER STORAGE AGREEMENTS (monthly amounts):

CONTRACT #	NAME	PURPOSE	DATES	REVENUE (per mo)
68ST23-24	Selma Ganim	Recreational Unit Storage	per contract	\$55.00
69ST23-24	Bob Ferguson	Recreational Unit Storage	per contract	\$65.00
70ST23-24	Pat McLaughlin	Recreational Unit Storage	per contract	\$65.00
71ST23-24	Jim Healy	Recreational Unit Storage	per contract	\$65.00
72ST23-24	Todd Anderson	Recreational Unit Storage	per contract	\$65.00
73ST23-24	Rodney White	Recreational Unit Storage	per contract	\$45.00
74ST23-24	Karen Mason	Recreational Unit Storage	per contract	\$65.00

STANDARD 213 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
1STD213-24	Michael Mezmer	Fair - Grounds Entertainment	8/7-8/11/24	\$6,750.00

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Siskiyou Golden Fair
Check Detail
November December 2023

Num	Date	Name	Description	Original Amount
	11/15/2023	Eiler, Michelle L.	11/15 Wages	-2,035.80
	11/15/2023	Luiz, Michael L.	11/15 Wages	-1,645.93
	11/15/2023	Munson, Cliff F.	11/15 Wages	-3,012.78
	11/30/2023	Eiler, Michelle L.	11/30 Wages	-2,035.80
	11/30/2023	Luiz, Michael L.	11/30 Wages	-1,645.93
	11/30/2023	Munson, Cliff F.	11/30 Wages	-3,012.78
EFT-23-87	11/02/2023	J.P. Morgan	Savings Plus Program deduction	-125.00
EFT-23-88	11/15/2023	United States Treasury	11/15 PR Federal Tax Deposit	-5,701.08
EFT-23-89	11/17/2023	J.P. Morgan	Savings Plus Program deduction	-125.00
EFT-23-90	11/30/2023	Delta Dental Plan of California	Dental Insurance	-269.42
EFT-23-91	11/30/2023	Employment Development Department	SDI for BU 1	-102.79
EFT-23-92	11/30/2023	Employment Development Department	State Tax Withholding	-1,359.64
EFT-23-93	11/30/2023	CA Public Employees Retirement System	Retirement	-8,849.33
EFT-23-94	11/30/2023	CA Public Employees Retirement System	Medical Insurance	-4,941.54
EFT-23-95	11/30/2023	United States Treasury	11/30 PR Federal Tax Deposit	-2,576.58
31350	11/03/2023	Ferrellgas	Propane Service	-2,369.34
31351	11/03/2023	Comfort Inn - Yreka	Fairtime Lodging	-722.40
31352	11/06/2023	City of Yreka	Water Service	-2,749.57
31353	11/06/2023	Napa Auto Parts	Maintenance Supplies	-320.29
31354	11/06/2023	Office Tech	Copy Machine Service	-53.68
31355	11/13/2023	D&R Janitorial	Office Cleaning	-100.00
31356	11/13/2023	I.A.F.E.	2024 Membership Dues	-210.00
31357	11/13/2023	Hue & Cry, Inc.	Office & Grounds Security	-203.73
31358	11/13/2023	Vyve Broadband	Internet for Shop Cameras	-99.99
31359	11/13/2023	Pacific Power	Power Service	-2,903.38
31360	11/13/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-95.96
31361	11/14/2023	Right Click Technology Services	Computer Support	-630.00
31362	11/15/2023	Eiler, Michelle L.	CTO Buyout	-2,663.83
31363	11/15/2023	Luiz, Michael L.	CTO Buyout	-1,864.61
31364	11/15/2023	California Fair Services Authority	Holiday Gift Fair Vendor Insurance	-670.00
31365	11/20/2023	Yreka Transfer, LLC	Garbage Service	-160.00
31366	11/27/2023	G&G Ace Hardware	Maintenance Supplies	-156.16
31367	11/27/2023	Ferrellgas	Propane Service	-374.97
31368	11/29/2023	Citi Cards	Travel Managers Conference 763.71; Maintenance 1063.45, Postage 19.99, Office 1184.99, Junior Fair Board 52.79	-3,084.93
31369	11/29/2023	Ferrellgas	Propane Service	-206.62
31370	11/30/2023	SEIU Local 1000	BU 1 Union Dues	-90.00
31371	11/30/2023	Union Operating Engineers	BU 12 Union Dues	-59.26
31372	11/30/2023	Western Fairs Association	2024 Membership Dues	-2,250.00
				<hr/> -59,478.12

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Siskiyou Golden Fair
Check Detail
November December 2023

Num	Date	Name	Description	Original Amount
	12/15/2023	Luiz, Michael L.	12/15 Wages	-1,663.98
	12/15/2023	Eiler, Michelle L.	12/15 Wages	-2,068.02
	12/15/2023	Munson, Cliff F.	12/15 Wages	-3,008.21
	12/29/2023	Eiler, Michelle L.	12/29 Wages	-2,132.50
	12/29/2023	Luiz, Michael L.	12/29 Wages	-1,664.00
	12/29/2023	Munson, Cliff F.	12/29 Wages	-3,008.21
EFT-23-96	12/04/2023	J.P. Morgan	Savings Plus Program	-125.00
EFT-23-97	12/15/2023	United States Treasury	12/15 PR Federal Tax Deposit	-3,058.54
EFT-23-98	12/20/2023	J.P. Morgan	Savings Plus Program	-125.00
EFT-23-99	12/29/2023	United States Treasury	12/29 PR Federal Tax Deposit	-2,945.20
EFT-23-100	12/29/2023	Delta Dental Plan of California	Dental Insurance	-269.42
EFT-23-101	12/29/2023	CA Public Employees Retirement System	Medical Insurance	-5,542.94
EFT-23-102	12/31/2023	Employment Development Department	State Withholding Taxes	-985.76
EFT-23-103	12/31/2023	Employment Development Department	SDI	-73.37
EFT-23-104	12/31/2023	CA Public Employees Retirement System	Retirement	-10,467.00
31373	12/04/2023	Grainger	Maintenance Supplies	-156.71
31374	12/04/2023	Napa Auto Parts	Maintenance Supplies	-34.39
31375	12/04/2023	Office Tech	Copy Machine Service	-62.12
31376	12/04/2023	Verizon Wireless	Cell Phone Service	-143.60
31377	12/04/2023	Mercier Electric	Floral Building Lighting Project Electrical	-6,363.28
31378	12/04/2023	Cliff Munson	CFA & IAFE Travel Reimbursement	-850.15
31379	12/06/2023	Saffire, LLC	Website Hosting & Licensing	-1,500.00
31380	12/06/2023	California Fair Services Authority	Holiday Market Vendor Insurance	-90.00
31381	12/06/2023	Void		0.00
31382	12/06/2023	Cash	Employee Superior Awards	-1,000.00
31383	12/07/2023	NICA	Membership Dues	-100.00
31384	12/07/2023	Mountain Air Heating & Cooling	G/S Beer Concession Repairs	-4,568.08
31385	12/08/2023	City of Yreka	Water Service	-1,093.22
31386	12/11/2023	D&R Janitorial	Office Cleaning	-100.00
31387	12/11/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-100.96
31388	12/13/2023	Vyve Broadband	Internet for Security Cameras at Shop	-99.99
31389	12/13/2023	Pacific Power	Power Service	-497.07
31390	12/13/2023	Pacific Power	Power Service	-3,204.26
31391	12/14/2023	Hue & Cry, Inc.	Office & Grounds Security	-209.73
31392	12/15/2023	Luiz, Michael L.	Retro Payment for Wage Increase	-580.29
31393	12/15/2023	Munson, Cliff F.	Retro Payment for Wage Increase	-1,015.85
31394	12/20/2023	Yreka Transfer, LLC	Garbage Service	-160.00
31395	12/20/2023	G&G Ace Hardware	Maintenance Supplies	-33.88
31396	12/20/2023	Pacific Power	Power Service	-21.55
31397	12/21/2023	CalPERS	OPEB Expense - EE Jul-Dec	-4,476.97
31398	12/21/2023	CalPERS	OPEB Expense - ER Jul-Dec	-4,476.97
31399	12/29/2023	Munson, Cliff F.	December Health Benefit Supplement	-240.11
31400	12/29/2023	Eiler, Michelle L.	Retro Payment for Wage Increase	-592.74
31401	12/29/2023	Union Operating Engineers	Union Dues BU 12	-69.82

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**Siskiyou Golden Fair
Check Detail**

November December 2023

31402	12/28/2023 SEIU Local 1000	Union Dues BU 1	-90.00
31403	12/31/2023 Ferrellgas	Propane Service	-1,881.72
31404	12/31/2023 Verizon Wireless	Cell Phone Service	-135.60
31405	12/31/2023 Citi Cards	IAFE & WFA Expenses 1753.92, Maintenance Supplies 687.32, Office Supplies 669.99	-3,111.23
31406	12/31/2023 Jenna Justice	JFB Non Member Scholarship Award	-250.00
			<hr/> -74,447.44

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

	Dec 31, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	100.00	
11200 · Change Funds	500.00	
11210 · ATM Change Fund	11,240.00	
11300 · Banner Bank - Checking	98,168.47	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,397.96	
11501 · Umpqua Bank - Money Market	251,110.66	
11502 · Siskiyou Credit Union - Savings	250,035.89	
11503 · Tri Counties Bank - Savings	214,191.78	
11504 · US Bank - Savings	249,121.25	
11610 · Tri Counties Bank - CD	36,128.97	
11620 · Mechanics Bank - CD	77,103.60	
11630 · Mechanics Bank - CD (2022)	173,000.00	
11700 · LAIF Account	857,343.64	
13100 · Accounts Receivable	0.00	
14300 · Deferred Expenses - General	27,381.79	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	139,763.74	
19000 · Construction in Progress	88,418.00	
19200 · Building and Improvements	0.00	
19201 · Accum Deprec - Buildings	0.00	
19300 · Equipment	516,655.80	
19301 · Accum Deprec - Equipment		506,877.46
19400 · Leasehold Improvements	4,371,666.73	
19401 · Accum Deprec - Leasehold Improve		3,243,518.57
16001 · Deferred Outflow Resources OPEB	26,273.39	
21000 · Payroll Liabilities	0.00	
21100 · Sp. Events Liability Ins. Fees	0.00	
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	0.00	
22200 · PST/Deferred Compensation	0.00	
22300 · Retirement Contributions	0.00	
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits	0.00	
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		14.76
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General		21,370.56
24100 · Damage/Cleaning Deposits	0.00	
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
25601 · Deferred Inflow Resources OPEB		42,575.80
26000 · Net Pension Liability		371,952.68
26001 · Net OPEB Liability		235,048.76
29000 · Net Resources - Capital Assets		969,745.00
29100 · Total Net Resources		1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	590,577.41	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)		42,600.00
31300 · Other Fiscal/Admin Income (F&E)		2,050.00
31900 · Capital Project Reimbursements		12,932.63
32500 · One Time Revenue Source		628,896.50

6-11

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

	Dec 31, 23	
	Debit	Credit
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41010 · Fair Admissions - Regular		121,239.00
41020 · Fair Admissions - Discounted		28,528.00
41510 · Commercial Space - Outside		13,710.00
41520 · Commercial Space - Inside		19,440.00
41525 · Commercial Space - Window		160.00
42100 · Carnival		51,331.30
42110 · Carnival - PreSale		41,135.50
42210 · Concessions - NonProfit		12,459.39
42220 · Concessions - Professional		65,314.68
42230 · Concessions - Alcohol		40,627.40
42300 · Concessions - Non Food		3,047.00
43100 · Exhibit Entry Fees		7,002.20
43200 · Awards Program		9,119.00
43410 · Shavings		4,269.00
44200 · H/S Entry Fees		5,569.00
44300 · Awards Program - H/S		1,175.00
44400 · Stall Fees		300.00
46100 · Rodeo Admissions		44,435.00
46200 · Monster Truck Admissions		30,351.80
46400 · Destruction Derby Admissions		29,910.00
46700 · Redneck Roundup	0.00	
46800 · Online Ticket Sales (trans fee)		7,914.00
47500 · Junior Fair Board		1,070.00
47700 · Camping Fees		25,075.00
47800 · Other Misc -		700.00
47810 · ATM Transaction Fees		1,032.50
47820 · Ice Service		5,028.00
47910 · Days		10,000.00
47930 · Grandstand		59,500.00
47940 · Ground		57,850.00
47950 · Rodeo		17,100.00
47105 · Sportsmens Expo/Carving		20,326.00
47106 · Holiday Gift Fair		4,370.00
47107 · Jackpot Livestock Show		14,083.00
47112 · Mothers Day Market		8,387.54
47505 · Other - NSF fees, Recycling		65.20
48110 · Storage (off season)		35,671.00
48200 · Grounds Rentals		23,590.00
48220 · Community Riding Program		2,110.00
48240 · Billboard		70,800.00
48300 · Equipment Rental/Labor		1,000.00
48310 · Front LED Sign		31,575.00
48320 · Partnerships (year round)		22,000.00
49100 · Miscellaneous Income	0.00	
49510 · Interest Earnings		16,096.00
49520 · Donations/Sponsorships		5,000.00
49530 · Other - Refunds/Reimb		241.29
49535 · ATM Transaction Fees (nonfair)		84.00
50100 · Admin Wages - Permanent	211,043.66	
50200 · Admin Wages - Temporary	3,880.88	
50300 · Compensated Absences Expense		2,362.00
50310 · Employees Benefits	27,520.18	
50311 · Pension Expense	64,720.18	
50312 · OPEB Expense	6,063.63	
50320 · Payroll Taxes	16,119.24	
50330 · Worker's Compensation Insurance	18,132.59	
50500 · Director's Expense	694.55	
50600 · Travel/Training - Employees	11,344.30	
50700 · Office Supplies	3,450.18	
50800 · Telephone & Postage	2,773.84	
50900 · Dues & Subscriptions	2,854.54	

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

	Dec 31, 23	
	Debit	Credit
51000 • General Liability Insurance	26,162.62	
51010 • Property & Business Insurance	17,987.83	
51100 • Other Admin -	1,573.11	
51110 • Credit Card Fees (non fair)	2,218.60	
51120 • Office/Grounds Security	4,142.23	
51130 • Office Cleaning	1,100.00	
51140 • Computer Support	5,857.00	
51150 • Statewide Property Inventory	357.50	
51300 • Audit Expense	7,000.00	
52100 • Maint Wages - Permanent	67,965.40	
52200 • Maint Wages - Temporary	38,205.96	
52210 • Employee Benefits	12,283.12	
52211 • Pension Expense	20,014.08	
52212 • OPEB Expense	2,506.30	
52220 • Payroll Taxes	4,306.65	
52800 • Light, Heat, Water, Power	80,135.36	
52900 • Maintenance of Equipment	7,813.73	
52910 • Equipment Fuel & Insurance	10,096.34	
53000 • Maintenance of Bldgs & Grounds	23,609.60	
53001 • Cal Fire Expenses	2,608.52	
53050 • State Fire Marshall	300.00	
53100 • Trash Removal, Clean up	2,140.00	
53300 • Special Repairs & Maintenance	20,057.75	
54200 • Professional Services	1,000.00	
54300 • Supplies and Expenses	66.81	
54400 • Advertising	7,147.34	
54500 • Promotional Expense	1,309.16	
54600 • Public Relations Expense	6,519.17	
56101 • Attendance Wages - Temporary	6,451.00	
56120 • Payroll Taxes	131.38	
56200 • Professional Services	51,397.00	
56300 • Supplies and Expenses	2,374.58	
56310 • Ice Service	2,860.00	
56320 • Radio Rentals	1,050.00	
56400 • Other Attendance -	299.04	
57200 • Pocket Guide	2,748.89	
57500 • Junior Fair Board	181.02	
57700 • Partnerships	0.00	
57710 • Banners & Supplies	1,197.52	
57720 • BBQ Supplies & Expense	2,952.95	
57810 • Streetsweeper	650.00	
57820 • Landfill Fees	1,333.60	
57900 • Commercial Exhibits/Concessions	1,000.00	
57105 • Sportsmens Expo/Carving	13,944.93	
57106 • Holiday Gift Fair	670.00	
57107 • Livestock Jackpot Show	10,625.42	
57110 • Non-Fair Wages - Temporary	243.00	
57112 • Mother's Day Market	864.67	
57125 • Payroll Taxes	3.52	
58100 • Cash Awards	10,974.00	
58200 • Trophies, Medals, Ribbons	7,760.25	
58500 • Other Premiums -	0.00	
63101 • Exhibit Wages - Temporary	13,799.01	
63120 • Payroll Taxes	314.31	
63200 • Judges	6,361.19	
63300 • Professional Services	1,900.00	
63410 • Entry Office & Entry Fees	5,536.51	
63420 • Livestock & Small Animal	5,113.31	
63430 • Still Departments	107.98	
63700 • Other - Brand Inspection	322.00	
64101 • Horse Show Wages - Temporary	372.00	
64120 • Payroll Taxes	5.39	
64200 • Judges	999.36	
64300 • Professional Services	850.00	

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

	Dec 31, 23	
	Debit	Credit
64500 · Cattle Fees	765.00	
64710 · Cash Awards	1,570.00	
64720 · Trophies, Medals, Ribbons	2,467.79	
65600 · Payroll Expenses	0.00	
66200 · Profesional Services	28,899.00	
66310 · Ticketing System & Fees	27,556.44	
66320 · Grounds Supplies	32.79	
66400 · Rodeo	33,644.85	
66500 · Grounds Entertainment	52,468.24	
66600 · Grandstand Entertainment	42,881.38	
66700 · Destruction Derby	19,835.20	
66800 · Roundup/Concert (Thursday)	11,250.00	
80000 · Prior Year Operating Expenses	0.00	
81000 · Miscellaneous Expense	1,950.00	
85900 · Over/Under	326.00	
90000 · Depreciation Expense	117,285.84	
96001 · OPEB Expense	50,633.51	
TOTAL	9,353,220.90	9,353,220.90

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

	Dec 31, 23
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	98,168.47
11500 · Banner Bank - Savings	84,397.96
11501 · Umpqua Bank - Money Market	251,110.66
11502 · Siskiyou Credit Union - Savings	250,035.89
11503 · Tri Counties Bank - Savings	214,191.78
11504 · US Bank - Savings	249,121.25
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,128.97
11620 · Mechanics Bank - CD	77,103.60
11630 · Mechanics Bank - CD (2022)	173,000.00
Total 11600 · Cash in Time Deposits	286,232.57
11700 · LAIF Account	857,343.64
Total Checking/Savings	2,302,442.22
Other Current Assets	
14300 · Deferred Expenses - General	27,381.79
16000 · Deferred Outflows of Resources	139,763.74
Total Other Current Assets	167,145.53
Total Current Assets	2,469,587.75
Fixed Assets	
19000 · Construction in Progress	88,418.00
19300 · Equipment	516,655.80
19301 · Accum Deprec - Equipment	-506,877.46
19400 · Leasehold Improvements	4,371,666.73
19401 · Accum Depre - Leasehold Improve	-3,243,518.57
Total Fixed Assets	1,226,344.50
TOTAL ASSETS	3,695,932.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-26,273.39
22600 · Employee Deductions	
22650 · Other Deductions - LTD, SDI	14.76
Total 22600 · Employee Deductions	14.76
22800 · Deferred Income - General	21,370.56
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
25600 · Deferred Inflows of Resources	157,670.75
25601 · Deferred Inflow Resources OPEB	42,575.80
26000 · Net Pension Liability	371,952.68
26001 · Net OPEB Liability	235,048.76
Total Other Current Liabilities	998,131.23
Total Current Liabilities	998,131.23
Total Liabilities	998,131.23

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

	Dec 31, 23
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	-590,577.41
31200 · State Allocations (F&E)	42,600.00
31300 · Other Fiscal/Admin Income (F&E)	2,050.00
31900 · Capital Project Reimbursements	12,932.63
32500 · One Time Revenue Source	628,896.50
Net Income	-317,888.02
Total Equity	2,697,801.02
TOTAL LIABILITIES & EQUITY	3,695,932.25

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01/04/24
Cash Basis

4-14
10th District Agricultural Association
Profit & Loss Budget vs. Actual
January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Income				
41000 · Admissions Revenue	149,767.00	157,879.00	-8,112.00	94.9%
41500 · Commercial Space Revenue	33,310.00	30,160.00	3,150.00	110.4%
42000 · Concessions Revenue	213,915.27	189,500.00	24,415.27	112.9%
43000 · Exhibit Revenue	20,390.20	14,800.00	5,590.20	137.8%
44000 · Horse Show Revenue	7,044.00	2,860.00	4,184.00	246.3%
46000 · Fair Attractions	112,610.80	113,601.00	-990.20	99.1%
47000 · Miscellaneous Fair Revenue	177,355.50	171,000.00	6,355.50	103.7%
47005 · Miscellaneous Non-Fair Revenue	47,231.74	36,750.00	10,481.74	128.5%
48000 · Interim Revenue	186,746.00	172,000.00	14,746.00	108.6%
49100 · Miscellaneous Income	0.00			
49500 · Other Operating Revenue	21,421.29	10,150.00	11,271.29	211.0%
Total Income	969,791.80	898,700.00	71,091.80	107.9%
Gross Profit	969,791.80	898,700.00	71,091.80	107.9%
Expense				
50000 · Administration Expense	432,634.66	459,474.00	-26,839.34	94.2%
52000 · Maintenance Expense	292,042.81	294,758.00	-2,715.19	99.1%
54000 · Publicity Expense	16,042.48	18,700.00	-2,657.52	85.8%
56000 · Attendance Operations	64,563.00	58,181.00	6,382.00	111.0%
57000 · Miscellaneous Fair Expenses	10,063.98	9,050.00	1,013.98	111.2%
57005 · Miscellaneous Non-Fair Expenses	26,351.54	33,698.00	-7,346.46	78.2%
58000 · Premiums Expense (not H/S)	18,734.25	19,000.00	-265.75	98.6%
63000 · Exhibits Expense	33,454.31	39,772.00	-6,317.69	84.1%
64000 · Horse Show Expense	7,029.54	7,032.00	-2.46	100.0%
65600 · Payroll Expenses	0.00			
66000 · Fair Entertainment Expense	216,567.90	214,880.00	1,687.90	100.8%
80000 · Prior Year Operating Expenses	0.00			
81000 · Miscellaneous Expense	1,950.00			
85000 · Cash (Over)/Under	326.00			
90000 · Depreciation Expense	117,285.84	131,621.00	-14,335.16	89.1%
96001 · OPEB Expense	50,633.51			
Total Expense	1,287,679.82	1,286,166.00	1,513.82	100.1%
Net Income	-317,888.02	-387,466.00	69,577.98	82.0%

6-17
10TH DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

As of December 31, 2023

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010		\$112,421	\$121,239	\$8,818
Discounted Fair Admissions	41020		\$45,458	\$28,528	(\$16,930)
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510		\$12,000	\$13,710	\$1,710
Inside Commercial Space	41520		\$18,000	\$19,440	\$1,440
Window Commercial Displays	41525		\$160	\$160	\$0
CONCESSIONS REVENUE:					
Carnival	42100		\$37,500	\$51,331	\$13,831
Carnival - PreSale	42110		\$37,500	\$41,136	\$3,636
Food Concessions (local, prof, alcohol)	42200		\$112,000	\$118,401	\$6,401
Non-Food Concessions	42300		\$2,500	\$3,047	\$547
EXHIBITS REVENUE:					
Entry Fees (& Transaction Fees)	43100	\$5,690	\$8,000	\$7,002	(\$998)
Donated & Sponsored Awards	43200	\$5,653	\$4,000	\$9,119	\$5,119
Other - Quilt Judge Donation, Poultry Inspection	43410				
Other - Shavings	43420	\$1,267	\$2,800	\$4,269	\$1,469
HORSE SHOW REVENUE:					
Entry Fees	44200		\$2,400	\$5,569	\$3,169
Donated & Sponsored Awards	44300		\$100	\$1,175	\$1,075
Stall Fees	44400		\$360	\$300	(\$60)
FAIR ATTRACTION REVENUE:					
Rodeo Admissions & Entries	46100		\$35,549	\$44,435	\$8,886
Concert Admissions	46300				
Destruction Derby Admissions & Entries	46400		\$31,232	\$29,910	(\$1,322)
Monster Truck Admissions	46200		\$40,820	\$30,352	(\$10,468)
Redneck Roundup Admissions & Entries	46700				
Ticket Transaction Fees	46800	\$1,386	\$6,000	\$7,914	\$1,914
MISCELLANEOUS FAIR REVENUE:					
Junior Fair Board	47500	\$968	\$1,000	\$1,070	\$70
Camping Fees (Fairtime)	47700		\$24,000	\$25,075	\$1,075
Other - Cart Tickets	47800			\$700	
Other - ATM Transactions	47810		\$1,000	\$1,033	\$33
Other - Ice Service	47820			\$5,028	
Sponsorships	47900	\$3,000	\$145,000	\$144,450	(\$550)
MISCELLANEOUS NON-FAIR REVENUE:					
Sportsmens Expo/Carving Championship	47105	\$13,950	\$12,000	\$20,326	\$8,326
Holiday Gift Fair	47206	\$4,315	\$5,000	\$4,370	(\$630)
Jackpot Show	47107	\$14,157	\$14,000	\$14,083	\$83
Music Festival/Fair Fundraiser	47409	\$11,500			
Mother's Day Market	47112	\$6,481	\$5,500	\$8,388	\$2,888

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Other - soda machine, NSF fees, recycle	47505	\$227	\$250	\$65	(\$185)
INTERIM REVENUE:					
Rental of Buildings	48100	\$1,450	\$1,000		(\$1,000)
Storage	48110	\$26,164	\$35,000	\$35,671	\$671
Grounds Rentals	48200	\$24,606	\$20,000	\$23,590	\$3,590
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$2,110	\$1,910
Billboard	48240	\$64,800	\$64,800	\$70,800	\$6,000
Equipment Rentals	48300	\$4,100	\$1,000	\$1,000	\$0
Front Sign Rentals	48310	\$31,600	\$30,000	\$31,575	\$1,575
Partnerships (year round)	48320		\$20,000	\$22,000	\$2,000
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	\$16,096	\$6,096
Donations/Partnerships (Year Round)	49520	\$32,450		\$5,000	
Other - refunds, atm fees	49530	\$695	\$150	\$325	\$175
TOTAL REVENUES:		\$275,583	\$898,700	\$969,792	\$71,092
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$211,044	\$770
Salaries & Wages - Temporary	50200	\$2,666	\$7,843	\$3,881	(\$3,962)
Compensated Absences Expense	50300	(\$979)	\$14,586	(\$2,362)	(\$16,948)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$27,520	(\$2,884)
Pension Expense	50311	\$54,471	\$64,314	\$64,720	\$406
OPEB Expense	50312	\$5,577	\$7,760	\$6,064	(\$1,696)
Payroll Taxes	50320	\$15,793	\$16,475	\$16,119	(\$356)
Worker's Compensation Insurance	50330	\$18,505	\$20,840	\$18,133	(\$2,707)
Director's Expense	50500		\$3,000	\$695	(\$2,305)
Traveling/Training Expense - Employees	50600	\$7,566	\$8,400	\$11,344	\$2,944
Office Supplies and Expense	50700	\$4,148	\$4,550	\$3,450	(\$1,100)
Telephone and Postage	50800	\$3,759	\$3,256	\$2,774	(\$482)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,855	(\$155)
Insurance (General Liability)	51000	\$22,770	\$25,267	\$26,163	\$896
Property & Business Insurance	51010	\$16,593	\$17,000	\$17,988	\$988
Other - bank fees, miscellaneous, legal	51100	\$214	\$1,000	\$1,573	\$573
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$2,219	(\$81)
Office & Grounds Security	51120	\$3,427	\$4,020	\$4,142	\$122
Office Cleaning	51130	\$1,300	\$1,400	\$1,100	(\$300)
Computer Support Services	51140	\$4,400	\$5,400	\$5,857	\$457
Statewide Property Inventory	51150	\$355	\$375	\$357	(\$18)
Unemployment Insurance	51200	\$1,640	\$1,500		(\$1,500)
Audit Expense	51300	\$9,325	\$6,500	\$7,000	\$500
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$67,965	\$773
Salaries & Wages - Temporary	52200	\$34,648	\$53,818	\$38,206	(\$15,612)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$12,283	\$8,992
Pension Expense	52211	\$17,009	\$20,034	\$20,014	(\$20)
OPEB Expense	52212	\$2,499	\$3,193	\$2,506	(\$687)
Payroll Taxes	52220	\$4,330	\$5,920	\$4,307	(\$1,613)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$80,135	(\$4,865)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$7,814	(\$186)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000	\$10,096	(\$8,904)
Maintenance of Bldg & Grounds (Supplies)	53000	\$17,029	\$15,000	\$23,610	\$8,610
Cal Fire Expenses	53001			\$2,609	\$2,609
State Fire Marshall Inspections	53050	\$540	\$1,500	\$300	(\$1,200)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$2,140	(\$670)
Special Repairs - trees, walkways/slabs	53300	\$17,841	\$10,000	\$20,058	\$10,058
PUBLICITY EXPENSE:					
Professional Services (Contractual)	54200		\$1,000	\$1,067	\$67
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$7,147	(\$2,853)
Promotional Expense (mixer, shirts/hats)	54500	\$2,462	\$1,200	\$1,309	\$109
Public Relations Expense (website)	54600	\$7,899	\$6,500	\$6,519	\$19
Other -	54800				
ATTENDANCE OPERATIONS:					
Salaries & Wages - Temporary	56101		\$12,993	\$6,451	(\$6,542)
Payroll Taxes	56120		\$188	\$131	(\$57)
Professional Services (Contractual)	56200		\$42,000	\$51,397	\$9,397
Supplies and Expenses	56300	\$1,134	\$500	\$2,375	\$1,875
Ice Service	56310			\$2,860	
Radio Rentals	56320		\$500	\$1,050	\$550
Other - Lodging	56400		\$2,000	\$299	(\$1,701)
MISCELLANEOUS FAIR EXPENSES:					
Pocket Schedule	57400	\$943	\$400	\$2,749	\$2,349
Junior Fair Board	57500	\$175	\$1,000	\$181	(\$819)
Sponsorships	57700				
Banners & Supplies	57710	\$1,963	\$2,500	\$1,198	(\$1,302)
BBQ Supplies & Expense	57720		\$2,500	\$2,953	\$453
Other	57800				
Streetsweeper	57810		\$650	\$650	\$0
Landfill Fees	57820		\$1,000	\$1,334	\$334
Commercial Exhibits & Concessions	57900		\$1,000	\$1,000	\$0
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Temporary	57110	\$234	\$668	\$243	(\$425)
Payroll Taxes	57125	\$3	\$10	\$4	(\$6)
Sportsmens Expo/Carving Championship	57405	\$17,564	\$18,000	\$13,945	(\$4,055)
Holiday Gift Fair	57505	\$972	\$1,110	\$670	(\$440)
Jackpot Show	57508	\$10,259	\$11,300	\$10,625	(\$675)
Spring Festival/Music Fest	57109	\$8,978	\$1,500		(\$1,500)
Mother's Day Outdoor Market	57112	\$960	\$1,110	\$865	(\$245)
Other - Spring Fest/Music	57605				
PREMIUMS EXPENSE (excluding Horse Show):					
Cash Awards	58100		\$13,000	\$10,974	(\$2,026)
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$7,760	\$1,760

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
EXHIBITS EXPENSE:					
Salaries & Wages - Temporary	63101	\$3,662	\$23,482	\$13,799	(\$9,683)
Payroll Taxes	63120	\$65	\$340	\$314	(\$26)
Judges (Contractual)	63200	\$2,464	\$6,000	\$6,361	\$361
Professional Services (Contractual)	63300		\$1,900	\$1,900	\$0
Supplies and Expenses (entry office, depts)	63400	\$3,154			
Entry Office & Entry Fees (Showworks)	63410	\$2,149	\$3,000	\$5,537	\$2,537
Livestock & Small Animal	63420	\$12,901	\$4,350	\$5,113	\$763
Still Exhibit Departments	63430	\$267	\$400	\$108	(\$292)
Other - brand inspection	63700	\$254	\$300	\$322	\$22
HORSE SHOW EXPENSE (including Premiums):					
Salaries & Wages - Temporary	64101		\$426	\$372	(\$54)
Payroll Taxes	64120		\$6	\$5	(\$1)
Judges (Contractual)	64200		\$1,000	\$999	(\$1)
Professional Services (Contractual)	64300		\$1,000	\$850	(\$150)
Supplies and Expense	64400				
Cattle Fees	64500		\$300	\$765	\$465
Cash Awards	64710		\$2,500	\$1,570	(\$930)
Trophies, Medals, Ribbons	64720	\$1,313	\$1,800	\$2,468	\$668
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	66200		\$10,000	\$28,899	\$18,899
Supplies and Expenses	66300				
Ticketing System & Fees	66310	\$1,289	\$30,580	\$27,556	(\$3,024)
Grounds	66320	\$202	\$2,900	\$33	(\$2,867)
Rodeo (Friday)	66400	\$2,909	\$45,000	\$33,645	(\$11,355)
Grounds Entertainment	66500	\$388	\$50,000	\$52,468	\$2,468
Monster Trucks (Sunday)	66600		\$40,000	\$42,881	\$2,881
Destruction Derby (Saturday)	66700	\$1,204	\$21,400	\$19,835	(\$1,565)
Redneck Roundup/Other Event (Thursday)	66800	\$28	\$15,000	\$11,250	(\$3,750)
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
Miscellaneous Expense	81000			\$1,950	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Grandstand Event Sales	85200				
Other	85900			\$326	
TOTAL EXPENSES:		\$771,149	\$1,154,545	\$1,119,760	(\$34,785)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	(\$149,968)	\$105,877
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$42,010	\$42,600	\$42,600	\$0
OTHER FUNDS - Training Allocation		\$2,020	\$2,050	\$2,050	\$0
OTHER FUNDS - Capital Project Reimbursements		\$79,930		\$12,933	\$12,933
OTHER FUNDS - CalFire Housing, Fire Camp		\$903,775		\$628,897	\$628,897
NET PROFIT/(LOSS) AFTER FUNDING		\$532,169	(\$211,195)	\$536,511	

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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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE
Karen Ross, Secretary

December 5, 2023

F2023-06A

TO: All Fairs
SUBJECT: Proposition 12 Update for the 2024 Fair Season

As we all begin to prepare for the 2024 Fair Season, please keep in mind that Proposition 12 (2018) went into effect on January 1, 2022. Proposition 12 is the Farm Animal Confinement Initiative that requires that covered animals be housed in confinement systems that comply with specific minimum standards for freedom of movement, cage-free design, and minimum floor space, and identifies covered animals to include veal calves, breeding pigs, and egg-laying hens, as specified. As you might already be aware, the regulations and additional requirements went into effect on September 1, 2022, for certification, registration, accreditation, and inspection to implement the Health and Safety Code (HSC) sections 25990-25994.

While self-certification of the pork producer where the breeding pig is kept was acceptable for the 2023 fair season, only third-party certifications will be permitted beginning with the 2024 fair season for fair pigs to be processed for resale. The CDFA Fairs and Expositions (F&E) Branch strongly recommends that all fairs request that their market hog exhibitors submit a third-party certification to ensure the pork meat from the show pig has access to a "resale" market. All pork producers, regardless of age and farm size, in California and those outside of California selling market show pigs to California exhibitors, must be in compliance with Proposition 12. "Pork producer" means a person engaged in the business of keeping, maintaining, confining and/or housing a female pig of the porcine species that is six (6) months of age or older, or is pregnant, for the purpose of commercial breeding to produce pork meat from the breeding pig or her immediate offspring for human consumption.

Important: Please note that covered animals (breeding pigs) that are part of a youth project (Health and Safety Code (HSC) 25992(d)) are exempt from Animal Confinement minimum standards and therefore an exception of Proposition 12 requirements. Any whole pork meat from the immediate offspring of that breeding pig project is considered compliant with the law and can be sold in California. While California Code of Regulations do not specify a requirement for what the youth of a breeding pig project would provide to the buyers of the immediate offspring from their project animal to



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F2023-06A
December 5, 2023
Page 2

communicate that the immediate offspring are from a breeding pig that is exempt from Prop 12 and the certificate of compliance requirement, CDFA recommends that a simple letter accompanies the bill of sale for each buyer of the immediate offspring explaining that the breeding pig and her immediate offspring are compliant with Prop 12 under HSC section 25992(d). This will ensure the buyers of the immediate offspring have access to resale markets if that is an option at their fair.

To implement the law after the passing of Proposition 12 and to assist with the new regulations, the CDFA Animal Care Program (ACP) was formed within the Animal Health and Food Safety Services (AHFSS) Division. The ACP has also created many helpful outreach and educational materials for the various stakeholders which can be found on their website. Please take the time to watch and share the Proposition 12 Fairs and Exhibitions Guidance for 4-H and FFA video prepared by ACP. The video is extremely informational!

A list of third-party accredited certifying agents for Proposition 12 compliance can also be found on the ACP website. Currently, the CDFA AHFSS Division is the only governmental entity certifying agent and certifies at no cost to the producer. If a producer would like CDFA to certify their farm, they can contact the ACP at AnimalCare@cdfa.ca.gov to inquire about applying for certification. Please share this information with your fair's swine exhibitors as soon as possible to allow them enough time to find a Proposition 12 – compliant project pig for the 2024 fair season.

The F&E Branch appreciates your cooperation as we all transition to a Proposition 12 – compliant future. If you have any questions or concerns regarding Proposition 12 and how it may impact your fair, please contact Mike Francesconi at (916) 900-5365.

Respectfully,



Mike Francesconi
Branch Chief

cc: Elizabeth Cox
CDFA Animal Care Program Manager



7b-1
CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE
Karen Ross, Secretary

December 28, 2023

D2023-07

TO: All District Agricultural Association Board Chairs
SUBJECT: Annual CEO Performance Review

CDFA's Human Resources Branch (HR) has requested that the Fairs & Expositions Branch (F&E) provide an update to the DAA Board Chairs about scheduling and conducting an annual CEO performance review using the *Performance Appraisal Summary* form (SO-148).

CDFA HR requires that the Board President submit the CEO Annual Performance Review copies to CDFA HR **by April 1 of each year**. If the board has not yet completed a 2023 CEO Annual Performance Review, please add it to your next board meeting agenda. See the attached *CEO Evaluation Guidelines* for how to agendize the CEO Annual Performance Review.

The SO-148 Form is to be discussed by the Board to determine a rating for each category and signed by the CEO and Board Chair. If the CEO doesn't agree with the evaluation, they do not need to sign. In this instance, the CEO must submit in writing why they do not agree with the evaluation and provide it to the Board Chair to accompany the corresponding evaluation.

As part of the annual review, the Board of Directors also needs to assess the training requirements for the CEO. The *CDFA Training Policy 9.7.3* has more information about this critical part of an annual review. The SO-149 Form is a checklist that can help track the annual training required for the CEO. F&E's training coordinator, Ken Anater, can provide a record of the CEO's training history from the Online University. Please get in touch with Ken for any questions or assistance with the training records at Kenneth.Anater@cdfa.ca.gov, or (916) 767-8143.

In addition, it is advised to quarterly review the vacation or annual leave balances for the CEO as outlined in the attached *Vacation/Annual Leave Accumulations 9.4.3* policy. When a CEO approaches or exceeds a leave balance of **640 hours**, the CEO needs to submit a leave plan for the Board's review. The Board may adjust, if needed, but should work together with the CEO to develop a mutually agreed upon plan. Any future changes will need to go through the Board for review/approval. If the CEO does not follow the agreed leave plan, the Board will need to work with the CDFA Performance Management Analyst for guidance on progressive discipline.

For information on the accrual rate for CEOs, please reference CalHR's Vacation v. Annual Leave Comparison Chart for excluded employees.

CEOs can receive the following credits and participate in the following programs:

- Vacation and Sick
- Annual Leave (in lieu of Vacation and Sick)
- Informal Time Off (ITO) - At the Governor's discretion each year
- Personal Holiday- each July 1
- Personal Development Days (PDD) – 2 each fiscal year



- Group Long-Term Disability Insurance
- Voluntary Personal Leave Program
- Leave Buy Back

Unlike rank-and-file employees, CEOs are not eligible for Compensated Time Off (CTO), *aka* leave credits in lieu of overtime, or cash in lieu of benefits. They are FLSA-exempt and must adhere to the following guidelines:

- Shall fill out an STD634 Absence and Additional Time Worked Report monthly and signed by CEO and Board President.
- Shall not be charged any paid leave for absences in less than whole-day increments.
- Shall not be docked for absences of less than whole-day increments.
- Shall not be required to document hours worked for payroll purposes.
- Shall receive eight (8) hours of holiday credit, or leave, if authorized by the Board of Directors to work on an approved holiday or when a holiday falls on a Saturday.

Monthly, CEOs need to submit a timesheet to the Board Chair for review and approval. One copy of the timesheet needs to be kept in the CEO's files, while the Board Chair retains a copy. A *leave balance tracking sheet*, sent out in a Circular Letter 2023-04 should accompany the STD 634, monthly timesheet to enable the Board to keep watch over the leave balances. The documentation of hours is to ensure that leave balances are tracked, that the rate of accrual is accurate, and for calculating final payouts. Upon separation, CEOs shall receive their final paycheck for the time worked and a cash lump sum for the balance of accrued Vacation, Annual Leave, Personal Holidays, and Holiday Credit hours. ITO and PDD days will not be cashed out.

Please contact your F&E resource coordinator directly if you have questions about this process.

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



9a-1

State of California, Department of Food and Agriculture
AGREEMENT
GAU-03 (Rev.8/2023)

(REVISED 10/10/23)
**GRANT AGREEMENT
SIGNATURE PAGE**

AGREEMENT NUMBER
23-0561-000-SG

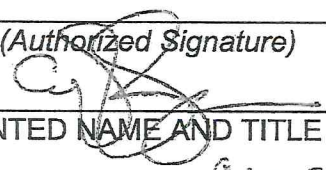
- This Agreement is entered into between the State Agency and the Recipient named below:
STATE AGENCY'S NAME
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)
RECIPIENT'S NAME
10TH DISTRICT AGRICULTURAL ASSOCIATION SISKIYOU GOLDEN FAIRGROUNDS
- The Agreement Term is: September 1, 2023 through December 31, 2024
- The maximum amount of this Agreement is: \$45,550.00
- The parties agree to comply with the terms and conditions of the following exhibits and attachments which are by this reference made a part of the Agreement:

Exhibit A: Recipient and Project Information	2 Page(s)
Exhibit B: General Terms and Conditions	5 Page(s)
Exhibit C: Payment and Budget Provisions	2 Page(s)
Attachments: Scope of Work and Budget	

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

RECIPIENT

RECIPIENT'S NAME (Organization's Legal Name)
10TH DISTRICT AGRICULTURAL ASSOCIATION SISKIYOU GOLDEN FAIRGROUNDS

BY (Authorized Signature)  CEO	DATE SIGNED 10/10/23
PRINTED NAME AND TITLE OF PERSON SIGNING CLIFF MUNSON, CEO	
ADDRESS 1712 Fairlane Road, Yreka, CA 96097	

STATE OF CALIFORNIA

AGENCY NAME
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (Authorized Signature)  Laura H. Rodriguez <small>Digitally signed by Laura H. Rodriguez Date: 2023.10.11 10:22:17 -07'00'</small>	DATE SIGNED
PRINTED NAME AND TITLE OF PERSON SIGNING LAURA RODRIGUEZ, STAFF SERVICES MANAGER I, OFFICE OF GRANTS ADMINISTRATION	
ADDRESS 1220 N STREET, ROOM 120 SACRAMENTO, CA 95814	

CJ

Policies that need to be reviewed and renewed each year:

CREDIT CARD AUTHORIZATION

CEO, AGPA and Senior Maintenance Worker have possession of Costco Membership cards, Costco CitiBank and DGS Cal Cards for state authorized purchases. 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.

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 term, 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.

SICK LEAVE POLICY FOR TEMPORARY EMPLOYEES

It is the policy of the 10th District Agricultural Association (10th DAA) that all part-time employees shall receive five (5) days of paid sick leave per calendar year, and the full amount of this leave will be available for the employees use at the beginning of the designated 12-month period, except for initial hires where it will be available for use by the 30th day of employment. At the end of the designated 12-month period, the employees lose any remaining unused sick leave from the no accrual/up front policy and will receive the next yearly period allotment of paid sick leave consisting of five (5) days of paid sick leave.