

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, March 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, March 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 February 21, 2023, Board Meeting Minutes
 - b. Monthly Review of Contracts for February
 - c. Monthly Review of Cash Disbursements for February
 - 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. Adopt Leave Liability Plan Policy
- b. Discuss Rodeo and Lillard Arena Setup for Multi Use Facility
- c. Discuss & Approve Internet Service Provider
- d. Discuss & Approve additional Maintenance Position

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

- a. Discuss & Award Beer Concessions contract
- b. Discuss & Award Sound & Light Contract
- c. Discuss & Approve Trash/Cleanup Services at fairtime

11. **CLOSED SESSION:**

Pursuant to the Division Government Code Section 11126, the Board is authorized to meet in Closed Session for the purposes of considering matters involving:

- a. Personnel Matters (Government Code Section 11126(a)) – CEO Evaluation

12. **ACTION FROM CLOSED SESSION (Action by Board):**

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

- a. Events
 - i. Events on the Calendar (up to next board meeting) –
- b. Projects
 - i. Update on CCA Projects –Floral Building Roof, Exhibitor Restroom Remodel, Cal Fire Projects (if still being discussed)

14. **MATTERS OF INFORMATION:**

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

15. **NEXT MEETING DATE:** April 18, 2023, at 5:30 PM.

16. **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.

6-1

10th DISTRICT AGRICULTURAL ASSOCIATION

SISKIYOU GOLDEN FAIRGROUNDS

February 28, 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - February 21, 2023
- Contracts for February

FINANCIAL REPORT

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

6-2

**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
February 21, 2023**

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

ROLL CALL/DIRECTORS ABSENT: All directors were present with the exception of Directors Burrone and Mercier who called. Chris Kutzkey is our newly appointed board member. 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 (Action by Board): Director Hanna made a motion, seconded by Director Allen and carried to accept the consent calendar which included minutes from the January 11, 2023, meeting, contracts and cash disbursements for January.

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

No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – There was no representative at the meeting. Michelle Eiler mentioned that she has been working with a couple of them on getting the new entry program, Showworks and that they had received a quote on new computers. Director Allen was contacted by a past JLAC Board Member, Nadine Hittson who had several questions and concerns regarding JLAC operations. Director Allen invited her to attend this board meeting to get clarification, but she was not present. No public comment.
- Junior Fair Board – Director Allen was the speaker at the last meeting. She explained about the relationship with the Senior Board of Directors, decisions that are made and the process that the board went through to cancel the 2023 annual fair. The publicity of applications and the board needs to get better; find other avenues to get the word out about the board. No public comment.

BUSINESS REPORT & INFORMATION (Action by Board):

- CDFA Agreement #22-1520-000-SG – Vice President Fawaz made a motion, seconded by Director Kutzkey and carried to approve the CDFA Agreement #22-1520-000-SG, for the FY 2022-2023 Allocation.

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

Brandon Fawaz (1 st)	X			
Jason Finley	X			
Judd Hanna	X			
Chris Kutzkey (2 nd)	X			
Darrin Mercier				Absent
2 positions vacant				

No public comment.

- Billboard Contract with Rain Rock Casino/Karuk Tribe – CEO Munson reported that the contract has been signed by both parties and sent to DGS. No public comment.
- Cal Fire Project Requests – Cal Fire has met with 10th DAA Staff regarding several projects they are interested in doing. Currently they have the funds but are unable to figure out how to apply them to the expenses. These projects are on hold until further information is received from Cal Fire. No public comment.
- CEO Evaluation - CEO Munson will work with President Finley and Director Allen. The evaluation will be brought to the board in March or April depending on schedules. It was discussed that CEO Munson needs a Leave Liability Reduction Plan to reduce his vacation/leave hours as required by the State. Director Allen made a motion, seconded by Director Kutzkey and carried to approve CEO Munson to take off most every Monday through the end of the calendar year plus other scheduled days to reduce his leave liability.

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

No public comment.

- New Policies – CEO Munson attended a CDFA meeting in Sacramento and it was advised to adopt the following policies. Vice-President Fawaz made a motion, seconded by Director Allen and carried to revise/adopt 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 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 \$1,000.
 - 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 the 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, etc.). 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 employees 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 on these forms. Timecards will be kept with each employee's personnel file.

6-4

- 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 employee, and the first meal period was not waived.
 - Compensation at the rate of regular rate of pay for any work in excess of eight hours in one workday, any work in excess of 40 hours in any one work week, 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 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.

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

No public comment.

2023 FAIR (Information/Action): CEO Munson was asked to find a social media individual that will be onsite for the entire fair and provide instant and live posts.

- Discuss & Approve Grandstand Events – After research and discussion of events for Thursday, CEO Munson reported that there were several band lineups in our price range. Director Hanna made a motion, seconded by Director Kutzkey and carried to contract with Journey and Def Leppard Tribute Bands for Thursday night at 7:00 PM in the Grandstand at no charge to the public.

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

CEO Munson will work on booking the city stage and a main sponsor for the event. Grandstand Lineup: Wednesday – dark; Thursday – Music 7 PM; Friday – Rodeo 6:30 PM; Saturday – Destruction Derby 6:30 PM; Sunday – Monster Trucks 3 PM. Red Scarf Society Concert will move to Wednesday night on the Mall Stage – Luke Bryan Tribute. No public comment.

- Rodeo & Lillard Arena Setup – CEO Munson reported that the Rodeo Committee would like to see the grandstand area more of a multi-use facility. They would like to move the Lillard Arena equipment into the current Rodeo area, middle of the track. The Committee would do the work and donate the sand; hopefully they will have all the measurements and plan together at the next committee meeting. Since there is no racing this year, now would be the time to make this change. No public comment.

CEO REPORT (Information/Action):

- Internet Service Provider – CEO Munson reported that Cal Ore, a local provider, has approached us about doing a partnership and providing us with internet service plus the equipment to bring us up to date. Northland Cable/Vyve Broadband is currently our provider and has been a partner for some time. CEO Munson contacted Vince Renig with Vyve and explained the situation; Vyve should have an answer on what or if they can do anything for us by March 1st.
- Projects – CEO Munson reported that the Floral Building Roof is currently being replaced. The PSPS project had the final inspection and the contractor has a few issues to correct for it to be complete. The Exhibit Restroom upgrade will proceed once we receive all the quotes and information for the project.

BOARD COMMENTS:

- Everyone welcomed Chris!
- President Finley went to the WFA Convention and got some good ideas out of the trade show for 2024 entertainment. He also mentioned that in conjunction with the Jackson County Expo the fair received the Merrill Award for the 2023 Show and Sale in Central Point, Oregon.

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, March 21, 2023, at 5:30 PM.

ADJOURNMENT: Meeting was adjourned at 6:56 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

6-4
10th DAA/Siskiyou Golden Fair
Contractual Agreements
February 2023

CAMPING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
RV-01A	Stacey Murieen	Fair Camping	8/9-8/13/23	\$225.00
RV-01B	Hayley Moyles	Fair Camping	8/9-8/13/23	\$225.00
RV-01C	Jeannean Hayes	Fair Camping	8/9-8/13/23	\$225.00
RV-02A	Shauna Hinton	Fair Camping	8/9-8/13/23	\$225.00
RV-02B	Toni Lynn Downey	Fair Camping	8/9-8/13/23	\$225.00
RV-03A	Darbi Whipple	Fair Camping	8/9-8/13/23	\$225.00
RV-03B	Erin Clayton	Fair Camping	8/9-8/13/23	\$225.00
RV-03C	Rachelle Williams	Fair Camping	8/9-8/13/23	\$225.00
RV-04A	Darci Chesnick	Fair Camping	8/9-8/13/23	\$225.00
RV-04B	Wendy Hurlimann	Fair Camping	8/9-8/13/23	\$225.00
RV-05A	Chuck Faultner	Fair Camping	8/9-8/13/23	Trade
RV-05B	Jeff Fowle	Fair Camping	8/9-8/13/23	\$225.00
RV-05C	Snow White	Fair Camping	8/9-8/13/23	\$225.00
RV-06A	Jean Wood	Fair Camping	8/9-8/13/23	\$225.00
RV-06B	Jeanna Ruggles	Fair Camping	8/9-8/13/23	\$225.00
RV-06C	Jimmy Scala	Fair Camping	8/9-8/13/23	\$225.00
RV-07A	Katie McNames	Fair Camping	8/9-8/13/23	\$225.00
RV-07B	Sylvia Webb	Fair Camping	8/9-8/13/23	\$225.00
RV-07C	Vickie Beltramo	Fair Camping	8/9-8/13/23	\$225.00
RV-08B	Craig Davidson	Fair Camping	8/9-8/13/23	\$225.00
RV-08C	Angie Lytken	Fair Camping	8/9-8/13/23	\$225.00
RV-09B	Amy McLane	Fair Camping	8/9-8/13/23	\$225.00
RV-09C	Stacy Fussell	Fair Camping	8/9-8/13/23	\$225.00
RV-09D	Jason Frietas	Fair Camping	8/9-8/13/23	\$225.00
RV-10A	Rachelle Winter	Fair Camping	8/9-8/13/23	\$225.00
RV-10B	Joaquin Durazo	Fair Camping	8/9-8/13/23	\$225.00
RV-10C	Chuck Faultner	Fair Camping	8/9-8/13/23	Trade
RV-11A	Jimmy Scala	Fair Camping	8/9-8/13/23	\$225.00
RV-11B	Suzie Cervelli	Fair Camping	8/9-8/13/23	\$225.00
RV-11C	Melody Kinsey	Fair Camping	8/9-8/13/23	\$225.00
RV-12A	Vickie Beltramo	Fair Camping	8/9-8/13/23	\$225.00
RV-12B	Flint Griggs	Fair Camping	8/9-8/13/23	\$225.00
RV-12C	Natasha Lewis	Fair Camping	8/9-8/13/23	\$225.00
RV-13A	Angie Lytken	Fair Camping	8/9-8/13/23	\$225.00
RV-13B	Nick Jenner	Fair Camping	8/9-8/13/23	\$225.00
RV-13C	Judd Hanna	Fair Camping	8/9-8/13/23	\$225.00
RV-14B	Jenn Willmet	Fair Camping	8/9-8/13/23	\$225.00
RV-15A	Kyle Fournier	Fair Camping	8/9-8/13/23	\$225.00
RV-15B	Michelle Sheaffer	Fair Camping	8/9-8/13/23	\$225.00
RV-15C	Lyle Facey	Fair Camping	8/9-8/13/23	\$225.00
RV-16A	Sherry Lawson	Fair Camping	8/9-8/13/23	\$225.00
RV-16B	Wendy Leach	Fair Camping	8/9-8/13/23	\$225.00
RV-16C	Valorie Tharsing	Fair Camping	8/9-8/13/23	\$225.00
RV-17A	Christyne Bartneck	Fair Camping	8/9-8/13/23	\$225.00
RV-17B	Raylene Lang	Fair Camping	8/9-8/13/23	\$225.00
RV-17C	Chirstine Hullquist	Fair Camping	8/9-8/13/23	\$225.00
RV-18A	Tani Duerr	Fair Camping	8/9-8/13/23	\$225.00
RV-18B	Shelly Suetta	Fair Camping	8/9-8/13/23	\$225.00
RV-18C	Josh Gomes	Fair Camping	8/9-8/13/23	\$225.00
RV-19A	Jodi Aceves	Fair Camping	8/9-8/13/23	\$225.00
RV-19C	Nicole Swan	Fair Camping	8/9-8/13/23	\$225.00
RV-20A	Valorie Tharsing	Fair Camping	8/9-8/13/23	\$225.00
RV-20B	Jessica Stacey	Fair Camping	8/9-8/13/23	\$225.00
RV-20C	Doug Franklin	Fair Camping	8/9-8/13/23	\$225.00
RV-21A	Jeff Justice	Fair Camping	8/9-8/13/23	\$225.00
RV-21B	Christina Smiley	Fair Camping	8/9-8/13/23	\$225.00
RV-22A	Morgan Knechtle	Fair Camping	8/9-8/13/23	\$225.00
RV-22B	Jamie Graves	Fair Camping	8/9-8/13/23	\$225.00
RV-23B	Janessa Parker	Fair Camping	8/9-8/13/23	\$225.00

6-7

RV-23D	Clint Cash	Fair Camping	8/9-8/13/23	Trade
RV-24B	Dills Deli	Fair Camping	8/9-8/13/23	\$225.00
RV-24C	Jason Iverson	Fair Camping	8/9-8/13/23	\$225.00
RV-24D	Kertis Solus	Fair Camping	8/9-8/13/23	\$225.00
RV-25B	El Mana	Fair Camping	8/9-8/13/23	\$225.00
RV-25C	Amber Stewart	Fair Camping	8/9-8/13/23	\$225.00
RV-25D	Tana Piersall	Fair Camping	8/9-8/13/23	\$225.00
RV-26A	Matt Libby	Fair Camping	8/9-8/13/23	\$275.00
RV-26B	Kristi Apadca	Fair Camping	8/9-8/13/23	\$225.00
RV-27A	Kristin Lea	Fair Camping	8/9-8/13/23	\$225.00
RV-27C	Jen Thackeray	Fair Camping	8/9-8/13/23	\$225.00
RV-28B	Sandi Duchi	Fair Camping	8/9-8/13/23	\$225.00
RV-28C	Brandy Maplesdon	Fair Camping	8/9-8/13/23	\$225.00
RV-29A	Nick Stacher	Fair Camping	8/9-8/13/23	\$225.00
RV-29B	Christina Bradford	Fair Camping	8/9-8/13/23	\$225.00
RV-29C	Matt Libby	Fair Camping	8/9-8/13/23	\$225.00
RV-30A	Amber Custer	Fair Camping	8/9-8/13/23	\$225.00
RV-30B	Erica Scharer	Fair Camping	8/9-8/13/23	\$225.00
RV-31A	Mark Klever	Fair Camping	8/9-8/13/23	\$225.00
RV-31B	Christine Silva	Fair Camping	8/9-8/13/23	\$225.00
RV-31C	Brandon Fawaz	Fair Camping	8/9-8/13/23	\$225.00
RV-32A	Jon Burt	Fair Camping	8/9-8/13/23	\$225.00
RV-32B	Tyson Morgan	Fair Camping	8/9-8/13/23	\$225.00
RV-32C	Aaron Einsele	Fair Camping	8/9-8/13/23	\$225.00
DC-05	Dane Sousa	Fair Camping	8/9-8/13/23	\$175.00
DC-06	Jeff Miller	Fair Camping	8/9-8/13/23	\$175.00
DC-07	Danielle Yokel	Fair Camping	8/9-8/13/23	\$175.00
DC-08	Brian Heffernan	Fair Camping	8/9-8/13/23	\$175.00
DC-09	Candi Campbell	Fair Camping	8/9-8/13/23	\$175.00
DC-10	Matthea Perez	Fair Camping	8/9-8/13/23	\$175.00
DC-11	Joy Isbell	Fair Camping	8/9-8/13/23	\$175.00
DC-12	Heather Wood	Fair Camping	8/9-8/13/23	\$175.00
DC-13	Debbie Fogle	Fair Camping	8/9-8/13/23	\$175.00
DC-14	Clint Newton	Fair Camping	8/9-8/13/23	\$175.00
DC-15	Brian Heffernan	Fair Camping	8/9-8/13/23	\$175.00
DC-16	Candi Mott	Fair Camping	8/9-8/13/23	\$175.00
DC-17	Renee Johnson	Fair Camping	8/9-8/13/23	\$175.00
DC-18	Michelle Johnson	Fair Camping	8/9-8/13/23	\$175.00
DC-19	Linda Smith	Fair Camping	8/9-8/13/23	\$175.00
DC-20	Shannon Cash	Fair Camping	8/9-8/13/23	\$175.00

COMMERCIAL EXHIBITOR AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
1CM-23	Cornerstone Properties	Fair - Window Display	8/9-8/13/23	\$80.00
2CM-23	John L. Scott Siskiyou	Fair - Window Display	8/9-8/13/23	\$80.00
3CM-23	A Touch of Fantasy	Fair - Commercial Space	8/9-8/13/23	\$430.00
4CM-23	Brazzen Livetock Equipment	Fair - Commercial Space	8/9-8/13/23	\$1,075.00
5CM-23	California Highway Patrol	Fair - Commercial Space	8/9-8/13/23	Trade
6CM-23	California Rifle & Pistol Association	Fair - Commercial Space	8/9-8/13/23	\$430.00
7CM-23	Children First Foster Family Agency/His Ideas Inc	Fair - Commercial Space	8/9-8/13/23	\$430.00
8CM-23	College of the Siskiyous	Fair - Commercial Space	8/9-8/13/23	\$430.00
9CM-23	Convent of St. Elizabeth DPA Eastern Christian Supply Company	Fair - Commercial Space	8/9-8/13/23	\$430.00
10CM-23	Cutco Cutlery	Fair - Commercial Space	8/9-8/13/23	\$430.00
11CM-23	Democrats of Siskiyou County	Fair - Commercial Space	8/9-8/13/23	\$480.00
12CM-23	Dianna's Silverwear	Fair - Commercial Space	8/9-8/13/23	\$430.00
13CM-23	doTerra	Fair - Commercial Space	8/9-8/13/23	\$430.00
14CM-23	Gideons International	Fair - Commercial Space	8/9-8/13/23	\$430.00
15CM-23	Greenie's Goodies	Fair - Commercial Space	8/9-8/13/23	\$430.00
16CM-23	Grenada Gardens Assisted Living	Fair - Commercial Space	8/9-8/13/23	\$430.00
17CM-23	Grenvik Group	Fair - Commercial Space	8/9-8/13/23	\$430.00
18CM-23	Hansen Trading Company	Fair - Commercial Space	8/9-8/13/23	\$750.00
19CM-23	HRF Powersports	Fair - Commercial Space	8/9-8/13/23	\$750.00
20CM-23	Jmes Jewelry	Fair - Commercial Space	8/9-8/13/23	\$430.00
21CM-23	Karuk Tribe	Fair - Commercial Space	8/9-8/13/23	\$430.00
22CM-23	Kat's Boutique N' Giftshop	Fair - Commercial Space	8/9-8/13/23	\$750.00
23CM-23	KDK Balloons & Entertainment	Fair - Commercial Space	8/9-8/13/23	\$430.00

6-8

24CM-23	Klamath Basin Equipment	Fair - Commercial Space	8/9-8/13/23	\$1,800.00
25CM-23	Kristi's Unique Boutique	Fair - Commercial Space	8/9-8/13/23	\$1,075.00
26CM-23	KVIP Radio 94.3 FM/90.7 FM	Fair - Commercial Space	8/9-8/13/23	\$430.00
27CM-23	LeafFilter Gutter Protection	Fair - Commercial Space	8/9-8/13/23	\$430.00
CANCELLED	Mantra	Fair - Commercial Space	8/9-8/13/23	\$430.00
29CM-23	Marine Corp League	Fair - Commercial Space	8/9-8/13/23	\$430.00
30CM-23	Mt. Shasta Spring Water Co.	Fair - Commercial Space	8/9-8/13/23	Trade
31CM-23	Northern Valley Catholic Social Services/Civ. Service Wellness Center	Fair - Commercial Space	8/9-8/13/23	\$430.00
32CM-23	Pampered Chef	Fair - Commercial Space	8/9-8/13/23	\$430.00
33CM-23	Pape Equipment	Fair - Commercial Space	8/9-8/13/23	w/Partnership
34CM-23	Rain Rock Casino	Fair - Commercial Space	8/9-8/13/23	\$430.00
35CM-23	Republican Central Committee	Fair - Commercial Space	8/9-8/13/23	\$750.00
36CM-23	Riverside Christian Transformation Center	Fair - Commercial Space	8/9-8/13/23	\$430.00
37CM-23	Royce Autry Photography	Fair - Commercial Space	8/9-8/13/23	\$430.00
38CM-23	Shasta Spas & BBQ	Fair - Commercial Space	8/9-8/13/23	\$1,405.00
39CM-23	Shelby's Toy Box	Fair - Commercial Space	8/9-8/13/23	\$1,375.00
40CM-23	Sim Tse Boutique	Fair - Commercial Space	8/9-8/13/23	\$430.00
41CM-23	Siskiyou Community Resource	Fair - Commercial Space	8/9-8/13/23	\$430.00
42CM-23	Siskiyou County Health & Human	Fair - Commercial Space	8/9-8/13/23	Trade
43CM-23	Siskiyou County Health Division	Fair - Commercial Space	8/9-8/13/23	\$750.00
44CM-23	Siskiyou County Cattlewomen	Fair - Commercial Space	8/9-8/13/23	\$750.00
45CM-23	Siskiyou County Sheriff's Office/Northern Office	Fair - Commercial Space	8/9-8/13/23	\$430.00
46CM-23	Siskiyou Family YMCA	Fair - Commercial Space	8/9-8/13/23	\$430.00
47CM-23	Stone Vintage	Fair - Commercial Space	8/9-8/13/23	\$430.00
48CM-23	The John & Lisa Nixon Family Trust/Broadway Business Services	Fair - Commercial Space	8/9-8/13/23	\$430.00
49CM-23	The Other Cheek	Fair - Commercial Space	8/9-8/13/23	\$430.00
CANCELLED	Tickets to Paradise Two	Fair - Commercial Space	8/9-8/13/23	\$430.00
51CM-23	Trends	Fair - Commercial Space	8/9-8/13/23	\$1,075.00
52CM-23	Trumpers USA	Fair - Commercial Space	8/9-8/13/23	\$430.00
53CM-23	Tryes Cha	Fair - Commercial Space	8/9-8/13/23	\$430.00
54CM-23	U.S. Forest Service - Weed Management	Fair - Commercial Space	8/9-8/13/23	\$750.00
55CM-23	Valley Pacific Petroleum Services	Fair - Commercial Space	8/9-8/13/23	\$750.00
56CM-23	Verge of Creation Pottery	Fair - Commercial Space	8/9-8/13/23	\$430.00
57CM-23	Vyve Broadband	Fair - Commercial Space	8/9-8/13/23	w/Partnership
58CM-23	Weed Technology & Fabrication	Fair - Commercial Space	8/9-8/13/23	\$430.00
59CM-23	West Apparel & Embroidery	Fair - Commercial Space	8/9-8/13/23	\$750.00
60CM-23	Yreka Motors/Spartan Management	Fair - Commercial Space	8/9-8/13/23	w/Partnership
61CM-23	Marble Mountain Machinery	Fair - Commercial Space	8/9-8/13/23	\$600.00
62CM-23	Oregon Air National Guard	Fair - Commercial Space	8/9-8/13/23	\$1,075.00

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

6-9

21CN-23	Southern Oregon Food & Beverage	Fair - Service Concession	8/9-8/13/2023	22% or \$500 Minimum
22CN-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

MOTHER'S DAY OUTDOOR MARKET AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
1MDM-23	Diva Designs	Vendor Space	5/12-5/13/23	\$110.00
2MDM-23	K&S Forever Floral	Vendor Space	5/12-5/13/23	\$185.00
3MDM-23	Siskiyou Co Resource Family Approval	Vendor Space	5/12-5/13/23	\$110.00
4MDM-23	Sweet Country Kettle Corn	Food Concessions	5/12-5/13/23	15% of Adj Gross
5MDM-23	Mama Bear Creations	Vendor Space	5/12-5/13/23	\$110.00
6MDM-23	Stone Vintage	Vendor Space	5/12-5/13/23	\$110.00
7MDM-23	HRF Powersports	Vendor Space	5/12-5/13/23	\$185.00
8MDM-23	Mountain View Bakery	Vendor Space	5/12-5/13/23	\$110.00
9MDM-23	Colorstreet/Beautifully Polished by Barb	Vendor Space	5/12-5/13/23	\$110.00

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
12IN-23	Lassen County Fair	Stage Rental	7/1-7/26, 8/21-8/29	\$2,000.00
13IN-23	Tehama County Fair	Stage Rental	4/15-7/1/23	\$1,000.00
14IN-23	Cal Fire	Emergency Services	1/1-12/31/23	See Contract
15IN-23	Alturus Indian Rancheria	Rodeo & Concert	6/2-6/3/23	\$4,800.00

JUDGING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
1J-23	Tanner Barnes	Jackpot Judging	5/12-8/13/23	\$500 + Travel
2J-23	**Cliff has not contracted yet			
3J-23	Cara Pascalar	Fair Judging	8/10-8/11/23	\$600.00
4J-23	Emily Lipke	Fair Judging	8/9/23	\$300.00
5J-23	John Albright	Fair Judging	8/9/23	\$300.00
6J-23	Bernice Dommer	Fair Judging	8/6/23	\$400.00
7J-23	Jill Porterfield Tafoya	Fair Judging	8/6/23	\$250.00
8J-23	Vernon Lawrence	Fair Judging	8/12-8/13/23	\$800.00
9J-23	Adam Mendoza	Fair Judging	8/9-8/10/23	\$600.00
10J-23	Bernice Dommer	Fair Judging	8/8-8/9/23	\$350.00
11J-23	Sarah Knowles	Fair Judging	8/6/23	\$250.00
12J-23	**Cliff has not contracted yet			
13J-23	Stacey Jackson	Fair Judging	8/11/23	\$250.00
14J-23	Montana Beck	Fair Judging	8/9-8/10/23	\$600.00
15J-23	Holly Bailey	Fair Judging	8/7/23	\$300.00
16J-23	Betsey Karle	Fair Judging	8/11/23	\$250.00
17J-23	Cancelled			

STANDARD 210 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
38STD210-23	Etna PALS	Fair - Event Staff	8/9-8/13/23	\$4,500.00
39STD210-23	Reno Vegas Entertainment	Fair - Stage Music	8/9-8/10/23	\$8,000.00
40STD210-23	Dominic Giorgi	Fair - Rodeo Clown	8/11/23	\$1,500.00
41STD210-23	George Kenny	Carving - Coordinator	5/12-5/13/23	10% of auction
42STD210-23	Vetjko Popovic	Fair - Concert	8/9/23	\$11,000.00

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				

6-10

Siskiyou Golden Fair
Check Detail
February 2023

Num	Date	Name	Description	Original Amount
	02/15/2023	Eiler, Michelle L.	2/15 Wages - Direct Deposit	-2,046.37
	02/15/2023	Luiz, Michael L.	2/15 Wages - Direct Deposit	-1,800.85
	02/15/2023	Munson, Cliff F.	2/15 Wages - Direct Deposit	-2,924.36
	02/28/2023	Eiler, Michelle L.	2/28 Wages - Direct Deposit	-2,046.37
	02/28/2023	Luiz, Michael L.	2/28 Wages - Direct Deposit	-1,800.84
	02/28/2023	Munson, Cliff F.	2/28 Wages - Direct Deposit	-2,924.36
EFT-23-8	02/15/2023	United States Treasury	2/15 PR Federal Tax Deposit	-2,554.14
EFT-23-9	02/28/2023	United States Treasury	2/28 PR Federal Tax Deposit	-2,643.70
EFT-23-10	02/28/2023	CA Public Employees Retirement System	3/23 Medical Insurance	-2,943.57
EFT-23-11	02/28/2023	Delta Dental Plan of California	3/23 Dental Insurance	-141.14
EFT-23-12	02/28/2023	CA Public Employees Retirement System	2/23 Retirement	-8,617.32
EFT-23-13	02/28/2023	Employment Development Department	2/23 State Withholding	-906.76
EFT-23-14	02/28/2023	Employment Development Department	2/23 SDI for BU 1	-64.51
30802	02/02/2023	J.P. Morgan	Savings Plus Program Deduction	-125.00
30803	02/03/2023	Yreka Lions Club, Inc.	2023 Flag Service	-25.00
30804	02/06/2023	Grainger	Maintenance Supplies	-343.56
30805	02/06/2023	Mercier Electric	Floral Building Electrical Upgrade	-15,750.00
30806	02/06/2023	Mountain Air Heating & Cooling	Maintenance Repairs	-200.00
30807	02/06/2023	Office Tech	Copy Machine Service	-44.46
30808	02/06/2023	City of Yreka	Water Service	-1,076.40
30809	02/14/2023	D&R Janitorial	Office Cleaning	-100.00
30810	02/14/2023	Vyve Broadband	Internet for Shop Area/Cameras	-159.98
30811	02/14/2023	Hue & Cry, Inc.	Office & Grounds Security	-203.73
30812	02/14/2023	Pacific Power	Power Service	-407.62
30813	02/14/2023	Pacific Power	Power Service	-2,071.31
30814	02/15/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-93.50
30815	02/17/2023	J.P. Morgan	Savings Plus Program Deduction	-125.00
30816	02/21/2023	Yreka Transfer, LLC	Garbage Service	-160.00
30817	02/21/2023	G&G Ace Hardware	Maintenance Supplies	-35.91
30818	02/21/2023	Pacific Power	Power Service	-19.50
30819	02/22/2023	Siskiyou Laser Products	JFB New Member Shirts	-181.02
30820	02/28/2023	Eiler, Michelle L.	2/23 Health Benefit	-233.77
30821	02/28/2023	Munson, Cliff F.	2/23 Health Benefit	-240.11
30822	02/28/2023	SEIU Local 1000	2/23 BU 1 Union Dues	-90.00
30823	02/28/2023	Union Operating Engineers	2/23 BU 12 Union Dues	-59.26
				-53,159.42

6-11

10th DAA/Siskiyou Golden Fair Summary Trial Balance As of February 28, 2023

	Feb 28, 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	40,063.66	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,327.93	
11501 · Columbia Bank - Money Market	250,087.19	
11502 · Siskiyou Credit Union - Savings	249,724.75	
11503 · Tri Counties Bank - Savings	213,660.87	
11504 · US Bank - Savings	125,000.37	
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	22,959.23	
14300 · Deferred Expenses - General	0.00	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	145,822.05	
19000 · Construction in Progress	224,716.20	
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 Deprec - 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	0.00	
22200 · PST/Deferred Compensation	0.00	
22300 · Retirement Contributions	0.00	
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		1,364.32
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	0.00	
24100 · Damage/Cleaning Deposits		800.00
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		969,745.00
29100 · Total Net Resources		1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	666,282.27	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)	0.00	
31300 · Other Fiscal/Admin Income (F&E)	0.00	
31900 · Capital Project Reimbursements	0.00	
32500 · One Time Revenue Source	0.00	
33000 · Contributions from other Govern	0.00	

6-12

10th DAA/Siskiyou Golden Fair Summary Trial Balance As of February 28, 2023

	Feb 28, 23	
	Debit	Credit
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41020 · Fair Admissions - Discounted		100.00
41510 · Commercial Space - Outside		1,505.00
41520 · Commercial Space - Inside		3,540.00
41525 · Commercial Space - Window		160.00
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		1,515.56
44300 · Awards Program - H/S		525.00
47700 · Camping Fees		12,100.00
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
47112 · Mothers Day Market		220.00
48110 · Storage (off season)		7,080.00
48200 · Grounds Rentals		3,135.00
48220 · Community Riding Program		1,320.00
48240 · Billboard		10,800.00
48310 · Front LED Sign		11,890.00
48320 · Partnerships (year round)		2,000.00
49510 · Interest Earnings		213.63
49530 · Other - Refunds/Reimb		12.50
50100 · Admin Wages - Permanent	34,010.00	
50310 · Employees Benefits	6,817.50	
50311 · Pension Expense	10,550.40	
50320 · Payroll Taxes	2,398.97	
50330 · Worker's Compensation Insurance	20,631.59	
50500 · Director's Expense	489.92	
50600 · Travel/Training - Employees	3,483.22	
50700 · Office Supplies	126.14	
50800 · Telephone & Postage	135.57	
50900 · Dues & Subscriptions	2,565.00	
51000 · General Liability Insurance	25,014.13	
51010 · Property & Business Insurance	7,722.50	
51100 · Other Admin -	0.00	
51110 · Credit Card Fees (non fair)	88.09	
51120 · Office/Grounds Security	947.15	
51130 · Office Cleaning	200.00	
51140 · Computer Support	927.00	
52100 · Maint Wages - Permanent	10,270.00	
52210 · Employee Benefits	313.81	
52211 · Pension Expense	3,286.40	
52220 · Payroll Taxes	774.86	
52800 · Light, Heat, Water, Power	3,799.81	
52900 · Maintenance of Equipment	6,247.50	
53000 · Maintenance of Bldgs & Grounds	799.70	
53100 · Trash Removal, Clean up	320.00	
54400 · Advertising	479.84	
57500 · Junior Fair Board	181.02	
58200 · Trophies, Medals, Ribbons	1,599.40	
63410 · Entry Office & Entry Fees	39.95	
63420 · Livestock & Small Animal	290.20	
64720 · Trophies, Medals, Ribbons	668.25	
66310 · Ticketing System & Fees	6.50	
TOTAL	7,722,773.76	7,722,773.76

6-13
10th DAA/Siskiyou Golden Fair
Balance Sheet
As of February 28, 2023

	Feb 28, 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	40,063.66
11500 · Banner Bank - Savings	84,327.93
11501 · Columbia Bank - Money Market	250,087.19
11502 · Siskiyou Credit Union - Savings	249,724.75
11503 · Tri Counties Bank - Savings	213,660.87
11504 · US Bank - Savings	125,000.37
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	1,878,227.04
Other Current Assets	
13100 · Accounts Receivable	22,959.23
16000 · Deferred Outflows of Resources	145,822.05
Total Other Current Assets	168,781.28
Total Current Assets	2,047,008.32
Fixed Assets	
19000 · Construction in Progress	224,716.20
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	1,194,459.71
TOTAL ASSETS	3,241,468.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-19,201.85
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	1,364.32
Total 22300 · Retirement Contributions	1,364.32
24100 · Damage/Cleaning Deposits	800.00
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
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	1,011,430.71
Total Current Liabilities	1,011,430.71
Total Liabilities	1,011,430.71

6-14
10th DAA/Siskiyou Golden Fair
Balance Sheet
As of February 28, 2023

	Feb 28, 23
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	-666,282.27
Net Income	-23,467.73
Total Equity	2,230,037.32
TOTAL LIABILITIES & EQUITY	3,241,468.03

8:50 AM

03/01/23

Cash Basis

6-15
Siskiyou Golden Fair
Profit & Loss Budget vs. Actual
January through February 2023

	Jan - Feb 23	Budget	\$ Over Budget	% of Budget
Income				
41000 · Admissions Revenue	100.00	157,879.00	-157,779.00	0.1%
41500 · Commercial Space Revenue	5,205.00	30,160.00	-24,955.00	17.3%
42000 · Concessions Revenue	7,850.00	189,500.00	-181,650.00	4.1%
43000 · Exhibit Revenue	1,515.56	14,800.00	-13,284.44	10.2%
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	69,850.00	171,000.00	-101,150.00	40.8%
47005 · Miscellaneous Non-Fair Revenue	220.00	36,750.00	-36,530.00	0.6%
48000 · Interim Revenue	36,225.00	172,000.00	-135,775.00	21.1%
49500 · Other Operating Revenue	226.13	10,150.00	-9,923.87	2.2%
Total Income	121,716.69	898,700.00	-776,983.31	13.5%
Gross Profit	121,716.69	898,700.00	-776,983.31	13.5%
Expense				
50000 · Administration Expense	116,107.18	459,474.00	-343,366.82	25.3%
52000 · Maintenance Expense	25,812.08	294,758.00	-268,945.92	8.8%
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	181.02	9,050.00	-8,868.98	2.0%
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	330.15	39,772.00	-39,441.85	0.8%
64000 · Horse Show Expense	668.25	7,032.00	-6,363.75	9.5%
66000 · Fair Entertainment Expense	6.50	214,880.00	-214,873.50	0.0%
90000 · Depreciation Expense	0.00	131,621.00	-131,621.00	0.0%
Total Expense	145,184.42	1,286,166.00	-1,140,981.58	11.3%
Net Income	-23,467.73	-387,466.00	363,998.27	6.1%

60-440
10TH DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

As of February 28, 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	\$160	\$0
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	\$1,516	(\$2,484)
Other - Quilt Judge Donation, Poultry Inspect	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	\$12,100	(\$11,900)
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	\$220	(\$5,280)
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	\$7,080	(\$27,920)
Grounds Rentals	48200	\$24,606	\$20,000	\$3,135	(\$16,865)
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$1,320	\$1,120
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	\$11,890	(\$18,110)
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	\$214	(\$9,786)
Donations/Sponsorships (General)	49520	\$32,450			
Other - refunds, atm fees	49530	\$695	\$150	\$13	(\$138)
TOTAL REVENUES:		\$275,583	\$898,700	\$121,717	(\$776,983)
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$34,010	(\$176,264)
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	\$6,818	(\$23,587)
Pension Expense	50311	\$54,471	\$64,314	\$10,550	(\$53,764)
OPEB Expense	50312	\$5,577	\$7,760	\$2,399	(\$5,361)
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	\$126	(\$4,424)
Telephone and Postage	50800	\$3,759	\$3,256	\$136	(\$3,120)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,565	(\$445)
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		(\$1,000)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$88	(\$2,212)
Office & Grounds Security	51120	\$3,427	\$4,020	\$947	(\$3,073)
Office Cleaning	51130	\$1,300	\$1,400	\$200	(\$1,200)
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	\$10,270	(\$56,922)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818		(\$53,818)
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$314	(\$2,977)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Pension Expense	52211	\$17,009	\$20,034	\$3,286	(\$16,748)
OPEB Expense	52212	\$2,499	\$3,193		(\$3,193)
Payroll Taxes	52220	\$4,330	\$5,920	\$775	(\$5,145)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$3,800	(\$81,200)
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	\$800	(\$14,200)
State Fire Marshall Inspections	53050	\$540	\$1,500		(\$1,500)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$320	(\$2,490)
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	\$181	(\$819)
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	0-14 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	\$40	(\$2,960)
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	\$7	(\$30,574)
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	\$145,184	(\$1,009,361)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	(\$23,468)	\$232,377
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)	(\$23,468)	

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.

Policies to be discussed and approved:**EMPLOYEE VACATION/ANNUAL LEAVE & LIABILITY REDUCTION PLAN:**

Should an employee's vacation/annual leave liability become greater than the state maximum of 640 hours, a reduction plan must be created and approved. The reduction plan must consist of how and when the employee plans to use the excess hours. The CEO will approve the employees plans and the Board of Directors will approve the CEO's plan. Employees should have 640 hours or less accrued at year end.

Note: Employees cannot use leave that they do not currently have available and should never be allowed to carry a deficit balance of leave. Vacation, sick and annual leave cannot be used in the same month that it is earned. Holiday credit, excess hours and compensated time off (CTO) can all be used in the same month that it is earned.