

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, October 17, 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. 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, October 17, 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 September 19, 2023, Board Meeting Minutes
 - b. Monthly Review of Contracts for September
 - c. Monthly Review of Cash Disbursements for September
 - d. Monthly Review of the current Finance Reports
7. **CORRESPONDANCE:**

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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
 - b. Junior Fair Board
 - i. Update since last meeting
9. BUSINESS REPORT & INFORMATION (Informational/Action by Board):
 - a. Update on Costs/Process for Grandstand Fence
 - b. Discuss Future Facility Projects
10. 2024 FAIR (Informational/Action by Board):
 - a. Discuss Grandstand Events
11. CEO REPORT (Informational/Action by Board):
 - a. Events
 - i. Events on the Calendar (up to next board meeting) –
 - a. Siskiyou Sidekicks – 10/28-10/29
 - b. Projects
 - i. Broadband in Office
 - ii. Floral Building Upgrades
 - iii. Exhibit Restroom Remodel/Rebuild
 - iv. Projects to research by staff and directors
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: November 21, 2023, at 5:30 PM; would like to reschedule the November meeting to Tuesday November 14th at 5:30 PM and the December meeting to Tuesday December 12th 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

September 30, 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - September 19, 2023
- Contracts for September

FINANCIAL REPORT

- Check Detail for September
- 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
September 19, 2023**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:31 PM by President Finley.

ROLL CALL/DIRECTORS ABSENT: All directors were present with the exception of Director Kutzkey who called. There are two (2) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF: Also present were Cliff Munson, CEO; Michelle Eiler, AGPA and Mike Luiz, Senior Maintenance Worker.

PUBLIC COMMENT: None.

CONSENT CALENDAR (Information/Action): Director Mercier made a motion, seconded by Director Hanna and carried to accept the consent calendar which included minutes from the August 22, 2023, meeting, contracts and cash disbursements for July.

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

No public comment.

CORRESPONDENCE (Information/Action): Thank you cards from Laura Gregory and Assemblywoman Megan Dahle were passed around. No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported that the post fair meeting is this Thursday. There was lots of cleanup with the new system but hopefully the bugs are being worked out and it will run smoother next year. The penalty was enforced with several exhibitors that did not fulfill their auction duties, but they can appeal at the public meeting this week if they choose to do so. Overall things seemed to be good and didn't have a lot of complaints. On the financial end, Friends of the Fair has authorized the transfer of the funds to JLAC. No public comment.
- Junior Fair Board – CEO Munson reported that the board was invited to go to the Tulalake Butte Valley Fair with him and he didn't get any participants. The applications for the new board are on the website and the deadline is September 29th. No public comment.

BUSINESS REPORT & INFORMATION (Information/Action):

2024 Speedway Operations – President Finley reported that one RFP was received for the speedway from TRP Motorsports. The committee reviewed the documents with the proposal being \$1,000 per race and \$150 per test and tune. The committee recommends contracting with TRP Motorsports with some contingencies in regard to the race fence. CEO Munson is doing some research on cost, but it is estimated to be around \$150,000 and would need to run through the state. If the fair is to fund the race fence it is an improvement on the property it would have a low return on investment due to the little revenue that is

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received through racing. The race fence is something the fairgrounds should have in place for all motorized events in the grandstand for liability concerns. Other items of concern that were discussed is that the track has to be completely put back in; the fairgrounds is not responsible for any past renters' improvements that need upkeep and if we do put in a fence the renter needs to be responsible for any damage that occurs.

Director Burrone made a motion, seconded by Director Hanna and carried to award TRP Motorsports a contract for the 2024 race season for a flat fee of \$10,000, plus utility expenses, for up to 15 races with the grounds as is; the fairgrounds will continue to explore options for a new fence for the 2025 race season.

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

At the end of the meeting the board will go out to look at the race fence for a better understanding. No public comment.

2023 FAIR REPORT (Information/Action): An updated Fair Report on revenues and expenses and the report of the grandstand events was handed out and reviewed. No public comment.

2024 FAIR REPORT (Information/Action): CEO Munson reported that he is working on grounds entertainment this fall before everything is booked. He just inquired about the Sea Lion Splash exhibit. No public comment.

CEO REPORT (Information/Action): CEO Munson reported that the governor rescinded the travel restrictions so the IAFE convention November 26th-29th in Salt Lake City is now available to attend. There is the NICA convention in Las Vegas December 3rd-6th and the WFA convention in Anaheim January 3rd-6th. He also has been working on the Jackpot for 2024 and after discussing with Chase Mercier it was decided to hold it in October instead of May. The May show isn't getting as much participation from California exhibitors since fair dates have changed to earlier in the year. Mr. Mercier will form a committee to assist with the production of the event. CEO Munson informed the board that a budget committee was needed; President Finley appointed Directors Allen and Burrone to this committee.

- Events – CEO Munson reported that the farmers market is coming to an end at the beginning of October. The invoice for the fire camp came to a total of \$354,540 for 19 days on the grounds.
- Projects – CEO Munson reported that the Broadband is in place on the fairgrounds except for the office. The wiring is in place we are just waiting for Right Click and Cal Ore to set a date that it can be switched over. We are moving forward with the upgrades in the Floral Building and CEO Munson has contacted Michael Flores at CDFA in regard to getting funding for the project. We have also been discussing the remodeling or restructuring of the Exhibit Restroom. This was quoted at \$323,000 in the spring but we had a time deadline. We are going to request new estimates without the time restriction and hopefully the cost will be less. With the incoming funds from the fire camp and the current year allocation, we could afford to put some money into the fairground infrastructure. Other projects that were discussed were the purchase of a new stage and LED lighting upgrades to the front parking lot.

BOARD COMMENTS: None.

STAFF COMMENTS: None.

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ITEMS PROPOSED FOR NEXT BOARD MEETING: It was requested that the race fence be discussed further and we need to start working on getting the grandstand events set.

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, October 17, 2023, at 5:30 PM.

ADJOURNMENT: Meeting was adjourned at 7:07 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

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

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
27IN-23	Baymont by Wyndham	Front Sign Advertising	9/15/23-9/14/24	\$2,700.00
28IN-23	Banner Bank	Front Sign Advertising	10/1/23-9/30/24	\$2,700.00

OUDOOR HOLIDAY MARKET AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
1OHM-23	Diva Designs	Vendor Space	11/18/23	\$90.00
2OHM-23	Kim Oils 4 Life	Vendor Space	11/18/23	\$90.00
3OHM-23	The Cozie Cozie Crafting Corner	Vendor Space	11/18/23	\$60.00
4OHM-23	Bonnifde Goat Milk Soap	Vendor Space	11/18/23	\$60.00
5OHM-23	Leaffilter Gutter Protection	Vendor Space	11/18/23	\$90.00
6OHM-23	Sips of Joy	Vendor Space	11/18/23	\$60.00
7OHM-23	T-Mobile	Vendor Space	11/18/23	\$60.00
8OHM-23	Broadway Business Services	Vendor Space	11/18/23	\$60.00
9OHM-23	Chelsey Payne	Vendor Space	11/18/23	\$60.00
10OHM-23	Pippey Crafts	Vendor Space	11/18/23	\$60.00
11OHM-23	Lynn Ellen Designs	Vendor Space	11/18/23	\$60.00
12OHM-23	Siskiyou County Child Welfare	Vendor Space	11/18/23	\$60.00
13OHM-23	Kelly Bear	Vendor Space	11/18/23	\$90.00
14OHM-23	Poco Belleza Jewelry & Art	Vendor Space	11/18/23	\$90.00
15OHM-23	Shasta Mountain Soap Co.	Vendor Space	11/18/23	\$60.00
16OHM-23	Verge of Creations	Vendor Space	11/18/23	\$60.00
17OHM-23	Gregg & Jean Girdner	Vendor Space	11/18/23	\$90.00
18OHM-23	Mama Bear Creations	Vendor Space	11/18/23	\$60.00
19OHM-23	Dip Delish	Vendor Space	11/18/23	\$60.00
20OHM-23	DBG Western Fashion	Vendor Space	11/18/23	\$90.00
21OHM-23	Rustic Rainbows	Vendor Space	11/18/23	\$60.00
22OHM-23	Kathleen's Creations	Vendor Space	11/18/23	\$60.00
23OHM-23	Sweet Country Kettle Corn	Vendor Space	11/18/23	\$90.00
24OHM-23	Crooked House Ranch	Vendor Space	11/18/23	\$60.00
25OHM-23	Greene's Goodies	Vendor Space	11/18/23	\$60.00
26OHM-23	Beautifully Polished by Barb	Vendor Space	11/18/23	\$60.00

WINTER STORAGE AGREEMENTS (monthly amounts):

CONTRACT #	NAME	PURPOSE	DATES	REVENUE (per mo)
1ST23-24	Herbert Willis	Recreational Unit Storage	per contract	\$65.00
2ST23-24	Steve Russell	Recreational Unit Storage	per contract	\$65.00
3ST23-24	Donna Lewis	Recreational Unit Storage	per contract	\$65.00
4ST23-24	Larry Sylva	Recreational Unit Storage	per contract	\$75.00
5ST23-24	Tome Neal	Recreational Unit Storage	per contract	\$70.00
6ST23-24	Robert Forrest	Recreational Unit Storage	per contract	\$65.00
7ST23-24	Larry Dunning	Recreational Unit Storage	per contract	\$65.00
8ST23-24	Steve Hilton	Recreational Unit Storage	per contract	\$55.00
9ST23-24	Sara Zwetsloot	Recreational Unit Storage	per contract	\$70.00
10ST23-24	Darci Delatorre	Recreational Unit Storage	per contract	\$75.00
11ST23-24	Pamella Siegel	Recreational Unit Storage	per contract	\$60.00
12ST23-24	David Conkle	Recreational Unit Storage	per contract	\$70.00
13ST23-24	Bruce Linebarger	Recreational Unit Storage	per contract	\$70.00
14ST23-24	Don Callahan	Recreational Unit Storage	per contract	\$70.00
15ST23-24	Tim Dykes	Recreational Unit Storage	per contract	\$65.00
16ST23-24	Richard York	Recreational Unit Storage	per contract	\$70.00
17ST23-24	Ed King	Recreational Unit Storage	per contract	\$55.00
18ST23-24	Kevin Lakin	Recreational Unit Storage	per contract	\$70.00
19ST23-24	Kevin Lakin	Recreational Unit Storage	per contract	\$75.00

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20ST23-24	Kyle Fournier	Recreational Unit Storage	per contract	\$70.00
21ST23-24	Daniel White	Recreational Unit Storage	per contract	\$65.00
22ST23-24	Jim Emerson	Recreational Unit Storage	per contract	\$50.00
23ST23-24	Brandon Fawaz	Recreational Unit Storage	per contract	\$55.00
24ST23-24	Kevin Gillikin	Recreational Unit Storage	per contract	\$70.00
25ST23-24	Allen King	Recreational Unit Storage	per contract	\$65.00
26ST23-24	Joe Ganim	Recreational Unit Storage	per contract	\$70.00
27ST23-24	Ken Turner	Recreational Unit Storage	per contract	\$75.00
28ST23-24	Michele Cloutier	Recreational Unit Storage	per contract	\$70.00
29ST23-24	William Gansel	Recreational Unit Storage	per contract	\$70.00
30ST23-24	William Gansel	Recreational Unit Storage	per contract	\$75.00
31ST23-24	Drake Davis	Recreational Unit Storage	per contract	\$55.00
32ST23-24	Jeff McFall	Recreational Unit Storage	per contract	\$75.00
33ST23-24	Robert Ham	Recreational Unit Storage	per contract	\$75.00
34ST23-24	Dennis Parkhurst	Recreational Unit Storage	per contract	\$55.00
35ST23-24	Adam Oreck	Recreational Unit Storage	per contract	\$70.00
36ST23-24	Chris Harrison	Recreational Unit Storage	per contract	\$55.00
37ST23-24	Beverly Wenger	Recreational Unit Storage	per contract	\$65.00
38ST23-24	Beverly Wenger	Recreational Unit Storage	per contract	\$65.00
39ST23-24	Beverly Wenger	Recreational Unit Storage	per contract	\$65.00
40ST23-24	Michael Roesch	Recreational Unit Storage	per contract	\$65.00
41ST23-24	Michael Wrisley	Recreational Unit Storage	per contract	\$70.00
42ST23-24	Rebecca Jones	Recreational Unit Storage	per contract	\$65.00

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Siskiyou Golden Fair
Check Detail
September 2023

Num	Date	Name	Description	Original Amount
	09/15/2023	Eiler, Michelle L.	9/15 Wages	-2,035.78
	09/15/2023	Luiz, Michael L.	9/15 Wages	-1,645.93
	09/15/2023	Munson, Cliff F.	9/15 Wages	-3,005.37
	09/29/2023	Eiler, Michelle L.	9/30 Wages	-2,035.80
	09/29/2023	Luiz, Michael L.	9/30 Wages	-1,645.93
	09/29/2023	Munson, Cliff F.	9/30 Wages	-3,012.78
EFT-23-69	09/05/2023	J.P. Morgan	SPP & PST	-289.31
EFT-23-70	09/15/2023	United States Treasury	9/15 PR Federal Tax Deposit	-2,675.12
EFT-23-71	09/19/2023	J.P. Morgan	SPP & PST	-216.88
EFT-23-72	09/28/2023	United States Treasury	9/30 PR Federal Tax Deposit	-2,655.18
31283	09/01/2023	City of Yreka	Water Service	-1,119.17
31284	09/01/2023	Basin Mediactive LLC	Advertising - Fair	-142.00
31285	09/05/2023	D&R Janitorial	Office Cleaning	-100.00
31286	09/05/2023	Yreka Glass	Collier Restroom Glass Repaired	-162.49
31287	09/05/2023	Office Tech	Copy Machine Service	-128.30
31288	09/05/2023	Meeks Lumber	Maintenance Supplies	-42.61
31289	09/05/2023	Walter E. Nelson Co.	Maintenance Supplies	-307.07
31290	09/05/2023	CalHR	PST Admin Fee	-9.80
31291	09/06/2023	SVM Plumbing Heating & Air	Maintenance Repairs	-488.00
31292	09/06/2023	Napa Auto Parts	Maintenance Supplies	-443.79
31293	09/08/2023	KZRO/Z100 Radio	Advertising - Fair	-600.00
31294	09/08/2023	Vision Communications Co	Radio Rentals for Fair	-400.00
31295	09/08/2023	Les Schwab Tire Center	Maintenance Repairs	-539.48
31296	09/11/2023	Walter E. Nelson Co.	Maintenance Supplies	-104.42
31297	09/11/2023	Pacific Power	Power Service	-3,599.63
31298	09/11/2023	Siskiyou County General Services	Landfill Fees	-1,333.60
31299	09/12/2023	Pacific Power	Power Service	-13,084.71
31300	09/12/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-98.90
31301	09/12/2023	10th District Agricultural Association	Balance transferred to Premium Account	-843.00
31302	09/13/2023	Hue & Cry, Inc.	Security Camera Battery Replaced	-105.00
31303	09/13/2023	Vyve Broadband	Security Camera Internet/Shop	-99.99
31304	09/14/2023	Hue & Cry, Inc.	Grounds & Office Security	-203.73
31305	09/15/2023	McMillen, Christopher D	9/15 Wages	-1,041.96
31306	09/15/2023	Pacific Power	Power Service	-21.51
31307	09/18/2023	Scinto Group LLP	Balance due on Financial Review	-2,000.00
31308	09/19/2023	Yreka Transfer, LLC	Garbage Service	-160.00
31309	09/19/2023	CalHR	PST Admin Fee	-2.45
31310	09/21/2023	G&G Ace Hardware	Maintenance Supplies	-22.25
31311	09/26/2023	Department of General Services	Statewide Property Inventory & Auto Liability Fees	-1,269.50
31312	09/26/2023	Samantha Freitas	JFB Scholarship Recipient	-500.00
31313	09/27/2023	Ferrellgas	Propane Service	-341.05
31314	09/27/2023	Citi Cards	Postage 219.99, Forklift Fuel 104.93, Maintenance Supplies 71.80	-396.72
31315	09/28/2023	Ferrellgas	Propane Service	-77.50
31316	09/29/2023	McMillen, Christopher D	9/30 Wages	-963.82
				-49,970.53

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10th DAA/Siskiyou Golden Fair Summary Trial Balance As of September 30, 2023

	Sep 30, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	100.00	
11200 · Change Funds	500.00	
11210 · ATM Change Fund	11,800.00	
11300 · Banner Bank - Checking	228,712.02	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,376.92	
11501 · Umpqua Bank - Money Market	250,797.90	
11502 · Siskiyou Credit Union - Savings	249,942.41	
11503 · Tri Counties Bank - Savings	214,031.66	
11504 · US Bank - Savings	249,060.92	
11610 · Tri Counties Bank - CD	36,128.97	
11620 · Mechanics Bank - CD	77,103.60	
11630 · Mechanics Bank - CD (2022)	173,000.00	
11700 · LAIF Account	452,701.87	
13100 · Accounts Receivable	200.00	
14300 · Deferred Expenses - General	9,776.50	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	139,763.74	
19000 · Construction in Progress	335,838.00	
19200 · Building and Improvements	0.00	
19201 · Accum Deprec - Buildings	0.00	
19300 · Equipment	516,655.80	
19301 · Accum Deprec - Equipment		479,098.47
19400 · Leasehold Improvements	4,141,773.73	
19401 · Accum Deprec - Leasehold Improve		3,171,538.72
16001 · Deferred Outflow Resources OPEB	26,273.39	
21000 · Payroll Liabilities	0.00	
21100 · Sp. Events Liability Ins. Fees	0.00	
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	0.00	
22200 · PST/Deferred Compensation		84.29
22300 · Retirement Contributions		1,808.70
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		2,073.97
22400 · State Withholding Taxes		940.47
22410 · NonResident Withholding	0.00	
22500 · Federal Withholding Taxes	0.00	
22610 · Medical Insurance		1,050.14
22620 · Dental Insurance		43.70
22630 · Union Dues		149.26
22640 · Savings Plus Program	0.00	
22650 · Other Deductions - LTD, SDI		69.63
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General		5,003.06
24100 · Damage/Cleaning Deposits		400.00
24110 · Stage Maintenance		48,058.70
24200 · JFB Scholarship		2,903.43
24500 · Leave Liability		83,992.00
25000 · Long Term Debt (Front Sign)	0.00	
25010 · SB 84 CalPers Loan		63,708.00
25500 · *Sales Tax Payable	0.00	
25600 · Deferred Inflows of Resources		157,670.75
25601 · Deferred Inflow Resources OPEB		42,575.80
26000 · Net Pension Liability		371,952.68
26001 · Net OPEB Liability		235,048.76
29000 · Net Resources - Capital Assets		969,745.00
29100 · Total Net Resources		1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	590,577.41	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)	0.00	
31300 · Other Fiscal/Admin Income (F&E)		2,050.00
31900 · Capital Project Reimbursements		19,295.91
32500 · One Time Revenue Source		233,723.00

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10th DAA/Siskiyou Golden Fair

Summary Trial Balance

As of September 30, 2023

	Sep 30, 23	
	Debit	Credit
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41010 · Fair Admissions - Regular		121,239.00
41020 · Fair Admissions - Discounted		28,528.00
41510 · Commercial Space - Outside		13,710.00
41520 · Commercial Space - Inside		19,440.00
41525 · Commercial Space - Window		160.00
42100 · Carnival		51,331.30
42110 · Carnival - PreSale		41,135.50
42210 · Concessions - NonProfit		12,459.39
42220 · Concessions - Professional		65,514.68
42230 · Concessions - Alcohol		40,627.40
42300 · Concessions - Non Food		3,047.00
43100 · Exhibit Entry Fees		7,002.20
43200 · Awards Program		9,119.00
43410 · Shavings		4,259.00
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		1,045.00
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)		25,771.00
48200 · Grounds Rentals		20,925.00
48220 · Community Riding Program		2,010.00
48240 · Billboard		52,800.00
48300 · Equipment Rental/Labor		1,000.00
48310 · Front LED Sign		25,012.50
48320 · Partnerships (year round)		22,000.00
49100 · Miscellaneous Income	0.00	
49510 · Interest Earnings		10,800.50
49520 · Donations/Sponsorships		5,000.00
49530 · Other - Refunds/Reimb		191.29
49535 · ATM Transaction Fees (nonfair)		84.00
50100 · Admin Wages - Permanent	152,631.00	
50200 · Admin Wages - Temporary	3,880.88	
50310 · Employees Benefits	20,673.60	
50311 · Pension Expense	42,557.26	
50312 · OPEB Expense	2,829.74	
50320 · Payroll Taxes	11,973.25	
50330 · Worker's Compensation Insurance	18,132.59	
50500 · Director's Expense	694.55	
50600 · Travel/Training - Employees	6,791.60	
50700 · Office Supplies	1,786.53	
50800 · Telephone & Postage	2,060.05	
50900 · Dues & Subscriptions	2,977.58	
51000 · General Liability Insurance	26,162.62	

6-10

10th DAA/Siskiyou Golden Fair Summary Trial Balance As of September 30, 2023

	Sep 30, 23
	Debit Credit
51010 · Property & Business Insurance	17,987.83
51100 · Other Admin -	234.02
51110 · Credit Card Fees (non fair)	1,609.69
51120 · Office/Grounds Security	3,434.80
51130 · Office Cleaning	800.00
51140 · Computer Support	4,827.00
51150 · Statewide Property Inventory	357.50
51300 · Audit Expense	7,000.00
52100 · Maint Wages - Permanent	48,585.40
52200 · Maint Wages - Temporary	37,152.96
52210 · Employee Benefits	6,607.71
52211 · Pension Expense	13,145.60
52212 · OPEB Expense	1,263.22
52220 · Payroll Taxes	2,934.10
52800 · Light, Heat, Water, Power	60,175.25
52900 · Maintenance of Equipment	6,085.03
52910 · Equipment Fuel & Insurance	10,096.34
53000 · Maintenance of Bldgs & Grounds	15,865.48
53001 · Cal Fire Expenses	2,608.52
53050 · State Fire Marshall	300.00
53100 · Trash Removal, Clean up	1,660.00
53300 · Special Repairs & Maintenance	4,417.75
54200 · Professional Services	1,000.00
54300 · Supplies and Expenses	66.81
54400 · Advertising	6,397.34
54500 · Promotional Expense	1,309.16
54600 · Public Relations Expense	5,019.17
56101 · Attendance Wages - Temporary	6,451.00
56120 · Payroll Taxes	131.38
56200 · Professional Services	51,397.00
56300 · Supplies and Expenses	2,374.58
56310 · Ice Service	2,860.00
56320 · Radio Rentals	1,050.00
56400 · Other Attendance -	299.04
57200 · Pocket Guide	2,748.89
57500 · Junior Fair Board	181.02
57700 · Partnerships	0.00
57710 · Banners & Supplies	1,197.52
57720 · BBQ Supplies & Expense	2,952.95
57810 · Streetsweeper	650.00
57820 · Landfill Fees	1,333.60
57900 · Commercial Exhibits/Concessions	1,000.00
57105 · Sportsmens Expo/Carving	13,944.93
57107 · Livestock Jackpot Show	10,625.42
57110 · Non-Fair Wages - Temporary	243.00
57112 · Mother's Day Market	864.67
57125 · Payroll Taxes	3.52
58100 · Cash Awards	10,974.00
58200 · Trophies, Medals, Ribbons	7,760.25
58500 · Other Premiums -	0.00
63101 · Exhibit Wages - Temporary	13,799.01
63120 · Payroll Taxes	314.31
63200 · Judges	6,361.19
63300 · Professional Services	1,900.00
63410 · Entry Office & Entry Fees	5,536.51
63420 · Livestock & Small Animal	5,113.31
63430 · Still Departments	107.98
63700 · Other - Brand Inspection	322.00
64101 · Horse Show Wages - Temporary	372.00
64120 · Payroll Taxes	5.39
64200 · Judges	999.36
64300 · Professional Services	850.00
64500 · Cattle Fees	765.00
64710 · Cash Awards	1,570.00

6-11

10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of September 30, 2023

	Sep 30, 23	
	Debit	Credit
64720 • Trophies, Medals, Ribbons	2,467.79	
65600 • Payroll Expenses	0.00	
66200 • Profesional Services	28,899.00	
66310 • Ticketing System & Fees	23,178.60	
66320 • Grounds Supplies	32.79	
66400 • Rodeo	33,644.85	
66500 • Grounds Entertainment	51,745.84	
66600 • Grandstand Entertainment	42,881.38	
66700 • Destruction Derby	19,835.20	
66800 • Roundup/Concert (Thursday)	11,250.00	
80000 • Prior Year Operating Expenses	0.00	
81000 • Miscellaneous Expense	1,950.00	
85900 • Over/Under	326.00	
96001 • OPEB Expense	50,633.51	
TOTAL	8,767,110.56	8,767,110.56

6-12

10th DAA/Siskiyou Golden Fair Balance Sheet As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	100.00
11200 · Change Funds	500.00
11210 · ATM Change Fund	11,800.00
11300 · Banner Bank - Checking	228,712.02
11500 · Banner Bank - Savings	84,376.92
11501 · Umpqua Bank - Money Market	250,797.90
11502 · Siskiyou Credit Union - Savings	249,942.41
11503 · Tri Counties Bank - Savings	214,031.66
11504 · US Bank - Savings	249,060.92
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,128.97
11620 · Mechanics Bank - CD	77,103.60
11630 · Mechanics Bank - CD (2022)	173,000.00
Total 11600 · Cash in Time Deposits	286,232.57
11700 · LAIF Account	452,701.87
Total Checking/Savings	2,028,256.27
Other Current Assets	
13100 · Accounts Receivable	200.00
14300 · Deferred Expenses - General	9,776.50
16000 · Deferred Outflows of Resources	139,763.74
Total Other Current Assets	149,740.24
Total Current Assets	2,177,996.51
Fixed Assets	
19000 · Construction in Progress	335,838.00
19300 · Equipment	516,655.80
19301 · Accum Deprec - Equipment	-479,098.47
19400 · Leasehold Improvements	4,141,773.73
19401 · Accum Deprec - Leasehold Improve	-3,171,538.72
Total Fixed Assets	1,343,630.34
TOTAL ASSETS	3,521,626.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-26,273.39
22200 · PST/Deferred Compensation	84.29
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	2,073.97
22300 · Retirement Contributions - Other	1,808.70
Total 22300 · Retirement Contributions	3,882.67
22400 · State Withholding Taxes	940.47
22600 · Employee Deductions	
22610 · Medical Insurance	1,050.14
22620 · Dental Insurance	43.70
22630 · Union Dues	149.26
22650 · Other Deductions - LTD, SDI	69.63
Total 22600 · Employee Deductions	1,312.73
22800 · Deferred Income - General	5,003.06
24100 · Damage/Cleaning Deposits	400.00
24110 · Stage Maintenance	48,058.70
24200 · JFB Scholarship	2,903.43
24500 · Leave Liability	83,992.00

6-13

10th DAA/Siskiyou Golden Fair
Balance Sheet
As of September 30, 2023

	Sep 30, 23
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	991,259.95
Total Current Liabilities	991,259.95
Total Liabilities	991,259.95
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	-590,577.41
31300 · Other Fiscal/Admin Income (F&E)	2,050.00
31900 · Capital Project Reimbursements	19,295.91
32500 · One Time Revenue Source	233,723.00
Net Income	-53,911.92
Total Equity	2,530,366.90
TOTAL LIABILITIES & EQUITY	3,521,626.85

6-14

10th DAA/Siskiyou Golden Fair Profit & Loss Budget vs. Actual January through September 2023

	Jan - Sep 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	214,115.27	189,500.00	24,615.27	113.0%
43000 · Exhibit Revenue	20,380.20	14,800.00	5,580.20	137.7%
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	43,906.74	36,750.00	7,156.74	119.5%
48000 · Interim Revenue	149,518.50	172,000.00	(22,481.50)	86.9%
49100 · Miscellaneous Income	0.00			
49500 · Other Operating Revenue	16,075.79	10,150.00	5,925.79	158.4%
Total Income	924,083.80	898,700.00	25,383.80	102.8%
Gross Profit	924,083.80	898,700.00	25,383.80	102.8%
Expense				
50000 · Administration Expense	329,402.09	459,474.00	(130,071.91)	71.7%
52000 · Maintenance Expense	210,897.36	294,758.00	(83,860.64)	71.5%
54000 · Publicity Expense	13,792.48	18,700.00	(4,907.52)	73.8%
56000 · Attendance Operations	64,563.00	58,181.00	6,382.00	111.0%
57000 · Miscellaneous Fair Expenses	10,063.98	9,050.00	1,013.98	111.2%
57005 · Miscellaneous Non-Fair Expenses	25,681.54	33,698.00	(8,016.46)	76.2%
58000 · Premiums Expense (not H/S)	18,734.25	19,000.00	(265.75)	98.6%
63000 · Exhibits Expense	33,454.31	39,772.00	(6,317.69)	84.1%
64000 · Horse Show Expense	7,029.54	7,032.00	(2.46)	100.0%
65600 · Payroll Expenses	0.00			
66000 · Fair Entertainment Expense	211,467.66	214,880.00	(3,412.34)	98.4%
80000 · Prior Year Operating Expenses	0.00			
81000 · Miscellaneous Expense	1,950.00			
85000 · Cash (Over)/Under	326.00			
90000 · Depreciation Expense	0.00	131,621.00	(131,621.00)	0.0%
96001 · OPEB Expense	50,633.51			
Total Expense	977,995.72	1,286,166.00	(308,170.28)	76.0%
Net Income	(53,911.92)	(387,466.00)	333,554.08	13.9%

6-15

10TH DISTRICT AGRICULTURAL ASSOCIATION SISKIYOU GOLDEN FAIRGROUNDS

As of September 30, 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	\$118,601	\$6,601
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	\$4,259	\$1,459
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	\$1,045	(\$3,955)
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	\$25,771	(\$9,229)
Grounds Rentals	48200	\$24,606	\$20,000	\$20,925	\$925
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$2,010	\$1,810
Billboard	48240	\$64,800	\$64,800	\$52,800	(\$12,000)
Equipment Rentals	48300	\$4,100	\$1,000	\$1,000	\$0
Front Sign Rentals	48310	\$31,600	\$30,000	\$25,013	(\$4,988)
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	\$10,801	\$801
Donations/Partnerships (Year Round)	49520	\$32,450		\$5,000	
Other - refunds, atm fees	49530	\$695	\$150	\$275	\$125
TOTAL REVENUES:		\$275,583	\$898,700	\$924,084	\$25,384
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$152,631	(\$57,643)
Salaries & Wages - Temporary	50200	\$2,666	\$7,843	\$3,881	(\$3,962)
Compensated Abesences Expense	50300	(\$979)	\$14,586		(\$14,586)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$20,674	(\$9,730)
Pension Expense	50311	\$54,471	\$64,314	\$42,557	(\$21,757)
OPEB Expense	50312	\$5,577	\$7,760	\$2,830	(\$4,930)
Payroll Taxes	50320	\$15,793	\$16,475	\$11,973	(\$4,502)
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	\$6,792	(\$1,608)
Office Supplies and Expense	50700	\$4,148	\$4,550	\$1,787	(\$2,763)
Telephone and Postage	50800	\$3,759	\$3,256	\$2,060	(\$1,196)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,978	(\$32)
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	\$234	(\$766)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$1,610	(\$690)
Office & Grounds Security	51120	\$3,427	\$4,020	\$3,435	(\$585)
Office Cleaning	51130	\$1,300	\$1,400	\$800	(\$600)
Computer Support Services	51140	\$4,400	\$5,400	\$4,827	(\$573)
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	\$48,585	(\$18,607)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818	\$37,153	(\$16,665)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$6,608	\$3,317
Pension Expense	52211	\$17,009	\$20,034	\$13,146	(\$6,888)
OPEB Expense	52212	\$2,499	\$3,193	\$1,263	(\$1,930)
Payroll Taxes	52220	\$4,330	\$5,920	\$2,934	(\$2,986)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$60,175	(\$24,825)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$6,085	(\$1,915)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000	\$10,096	(\$8,904)
Maintenance of Blds & Grounds (Supplies)	53000	\$17,029	\$15,000	\$15,865	\$865
Cal Fire Expenses	53001			\$2,609	\$2,609
State Fire Marshall Inspections	53050	\$540	\$1,500	\$300	(\$1,200)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$1,660	(\$1,150)
Special Repairs - trees, walkways/slabs	53300	\$17,841	\$10,000	\$4,418	(\$5,582)
PUBLICITY EXPENSE:					
Professional Services (Contractual)	54200		\$1,000	\$1,067	\$67
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$6,397	(\$3,603)
Promotional Expense (mixer, shirts/hats)	54500	\$2,462	\$1,200	\$1,309	\$109
Public Relations Expense (website)	54600	\$7,899	\$6,500	\$5,019	(\$1,481)
Other -	54800				
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		(\$1,110)
Jackpot Show	57508	\$10,259	\$11,300	\$10,625	(\$675)
Spring Festival/Music Fest	57109	\$8,978	\$1,500		(\$1,500)
Mother's Day Outdoor Market	57112	\$960	\$1,110	\$865	(\$245)
Other - Spring Fest/Music	57605				
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	\$6,537	\$3,537
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	\$23,179	(\$7,401)
Grounds	66320	\$202	\$2,900	\$33	(\$2,867)
Rodeo (Friday)	66400	\$2,909	\$45,000	\$33,645	(\$11,355)
Grounds Entertainment	66500	\$388	\$50,000	\$51,746	\$1,746
Monster Trucks (Sunday)	66600		\$40,000	\$42,881	\$2,881
Destruction Derby (Saturday)	66700	\$1,204	\$21,400	\$19,835	(\$1,565)
Redneck Roundup/Other Event (Thursday)	66800	\$28	\$15,000	\$11,250	(\$3,750)
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	\$928,362	(\$226,183)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	(\$4,278)	\$251,567
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$42,010	\$42,600		(\$42,600)
OTHER FUNDS - Training Allocation		\$2,020	\$2,050	\$2,050	\$0
OTHER FUNDS - Capital Project Reimbursements		\$79,930		\$19,296	\$19,296
OTHER FUNDS - CalFire Housing, Excess Funding		\$903,775		\$233,723	\$233,723
NET PROFIT/(LOSS) AFTER FUNDING		\$532,169	(\$211,195)	\$250,791	

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

EXPLANATIONS:

Account Description	Account Number	^{to KY} 2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
2022 Livestock Show was held at Jackson County Expo - fair cancelled due to McKinney Fire.					