

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, September 19, 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, September 19, 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 August 22, 2023, Board Meeting Minutes
 - b. Monthly Review of Contracts for August
 - c. Monthly Review of Cash Disbursements for August
 - d. Monthly Review of the current Finance Reports
7. **CORRESPONDANCE:** A few thank you cards to be passed around.

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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. 2024 Race Season – Discuss and Approve Received RFP/Contract
10. 2023 FAIR (Informational/Action by Board):
 - a. Additional Review and/or Comments
11. 2024 FAIR (Informational/Action by Board):
12. CEO REPORT (Informational/Action by Board):
 - a. Events
 - i. Events on the Calendar (up to next board meeting) –
 - a. Farmers Market – 9/20, 9/27, 10/4
 - b. Fire Camp Update
 - c. Projects
 - i. Broadband in Office
 - ii. Floral Building Upgrades
13. MATTERS OF INFORMATION:
 - a. CEO Comments
 - b. Board of Director Comments
 - c. Staff Comments
 - d. Items Proposed for Next Board Meeting
14. NEXT MEETING DATE: October 17, 2023, at 5:30 PM.
15. 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

August 31 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - August 22, 2023
- Contracts for August

FINANCIAL REPORT

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

**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
August 22, 2023**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:34 PM by President Finley.

ROLL CALL/DIRECTORS ABSENT: All directors were present. 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 Hanna made a motion, seconded by Director Mercier and carried to accept the consent calendar which included minutes from the July 18, 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 (1 st)	X			
Chris Kutzkey	X			
Darrin Mercier (2 nd)	X			
2 positions vacant				

No public comment.

CORRESPONDENCE (Information/Action): Thank you cards from Dan & Tracie Louie and the Etna FFA Club were passed around.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported that it was an incredible auction. Thank you to Mike and his maintenance crew for all the last-minute stuff that had to be put together. The auction brought in over \$1 million again but the committee has not met and prepared the final numbers. It was a learning year with the new program and next year should go much smoother. No public comment.
- Junior Fair Board – CEO Munson reported that 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 appointed a committee of himself and Vice-President Fawaz to meet, review and revise the Speedway RFP. There is some interest in the track and a proposal was received. President Finley would like to see the RFP issued by September 1st. Director Allen made a motion, seconded by Director Hanna and carried to allow the committee to set the terms of the Speedway RFP to meet the deadline.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen (1 st)	X			

Alyssa Burrone	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna (2 nd)	X			
Chris Kutzkey	X			
Darrin Mercier	X			
2 positions vacant				

No public comment.

2023 FAIR REPORT (Information/Action):

A fair summary report was handed out and reviewed. Not all expenses are included but at this time the net total is \$367,998. Admissions, exhibits, concessions and the grandstand event figures are higher than 2021. The carnival figures are lower but possible due to the contract percentage being 35% instead of the previous contract at 40%. The breakdown of revenue and expenses for the grandstand events should be included in the packet and will be included for the September meeting. CEO Munson thought the fair went well and was glad that it was finished before the base camp moved in. CEO Munson also informed the board that there had been visual observations of one vendor that the cash drawer was not being shut after each transaction and/or transactions not being ran through the cash register. CEO Munson made the decision to close the concession stand on Sunday and issued a letter to them stating why. The vendor since then has sent a letter regarding a civil suit for loss of revenue. Vice-President Fawaz made a motion, seconded by Director Burrone and carried to review the conduct of the CEO and that a letter be issued on behalf of the board responding to the complaint from the 2023 vendor.

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

CEO Munson then stated that entertainers and vendors are getting difficult to book and asked for board input for the 2024 fair. The board would like to see the Hypnotist back, K9 Kings dog show, Jack Spareribs/Ace Miles, an antique photo booth, wood carving signs, bring the train and pony rides back. He is also looking into duck races and a super science exhibit. No public comment.

CEO REPORT (Information/Action): CEO Munson reported that there are two opportunities for training coming up; NICA convention in December and WFA convention in January. He also mentioned that the CEO of Jackson County Expo resigned, and they are searching for a replacement. After discussion it was decided that the Siskiyou Golden Fair staff will assist as needed with daily operations, events and the CEO search but would not enter into any contractual agreement for those services due to the issues of general liability and the state approving the contract in a timely manner. Jackson County Expo would be responsible to reimburse for any mileage expenses incurred. Director Mercier will contact JB Dimik and explain the decision.

- Events – CEO Munson reported that the fire camp was moved into place on Tuesday after the fair ended and are under the full day amount of \$18,660 per day.
- Projects – CEO Munson reported that he contacted Michael Flores at CDFA regarding funding to finish the Floral Building (front, insulation, T-bar system). Mike Luiz is gathering quotes to submit to CDFA.

BOARD COMMENTS:

- Director Allen – Fair was great overall; lots of social media. She would like to see a reduction in the front gate fee. If equipment is needed Pape will loan it to us. The garbage crew was good, she would like to see them come back. She would like to see the train and pony rides return. At the auction it would be nice if there were two big screens. The new system headings were difficult to understand when the auction program was printed. The auction breakfast and dinner were great and the runners were also. Weigh in went smooth. It would be nice to have an announcer/mc for the livestock shows so people could follow the classes and winners. The vocational education displays in the building looked good.
- Director Burrone – Fair went well; pig judge was great; the auction and runners were great too; the fans in the auction area were good. The only complaint was with carnival personnel were not nice and the communication barrier was an issue. She would like to see the beer trailer at the auction in a different location to make it more visible.
- Director Kutzkey – She agreed that an announcer at the livestock shows would be great, agreed with most of the comments previously mentioned. She learned how to weigh turkeys. The rodeo went well and everyone just seemed happy to be out.
- Director Hanna – Had complaints about noise in the RV Park after curfew hours, need to have that monitored better/more. The grounds looked immaculate when he was here on Tuesday. The hydraulic chute that was used for the preg check worked well and Della did a great job in the livestock area. The garbage crew were so happy and did an awesome job.
- Director Mercier – Echoed most comments. This fair he had the most positive comments and the least negative. Everyone seemed to be happy and appreciate all the staff did. He thought it was a smooth fair for not having a full fair for three years. The VIP parking lot did need more control on the gate; there were complaints about the parking. CEO Munson explained that the carnival was new and many of their vehicles were parked back there plus Cal Fire kept moving the cones to give their crew more space. He did think the derby was the best that we have had in quite awhile and Raleys did a phenomenal job on the buyer's breakfast.
- Vice President Fawaz – He felt sorry for the staff when he saw them, they did a great job. He is disappointed about the law enforcement that is on the grounds; he felt they were not very responsive when there was an incident. He had people asking him to bring back the ultrasound and carcass contest for beef and swine and had explained the past issues. He thought the Monster Trucks were good but a one-year event. He would like to see the rodeo scoreboard return and be used for other events; should be made a priority. He mentioned that the Farm Bureau would like to contribute to some repairs and improvements in the beer concession booth but want to have some reassurance that they will have that booth for a while. He also would like to see a letter of concern to the carnival regarding the issues discussed tonight.
- President Finley – The swine weigh in time needs to be shortened; would like to see menu options for kids/smaller portions at a lesser price. Monster Truck promotor was great, he did a demo during the destruction derby at intermission; agrees that it was a one-year event. Need to think about if we are keeping the derby on Saturday or moving it back to Sunday. The rodeo was good and enjoyable. It is frustrating when the director's parking spots get taken. He said the box seat section needs to be marked better, seems confusing and people in the wrong seats, and they were dirty. The grounds looked great and staff did a good job.
- General discussion regarding the Sponsor BBQ – should be moved back to 5:30 PM and need to coordinate better with the caterer, beer distributor, staff, etc. and make sure all details are covered. There was a long wait after opening and not well attended.

STAFF COMMENTS:

Mike Luiz – It was an interesting year, the first year where we weren't exempt from overtime rules so it makes a difference with staffing.

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Michelle Eiler – Lots of new staff so took extra time this year but will be great if everyone returns next year. Received many complaints about the VIP parking situation.

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, September 19, 2023, at 5:30 PM.

ADJOURNMENT: Meeting was adjourned at 8:12 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

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

CAMPING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

COMMERCIAL EXHIBITOR AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
87CM-23	Polar Fresh Inc.	Fair - Commercial Space	8/9-8/13/23	\$430.00
88CM-23	Hillbilly Flannel Co.	Fair - Commercial Space	8/9-8/13/23	\$430.00
89CM-23	New Generation Products	Fair - Commercial Space	8/9-8/13/23	\$430.00

COMMUNITY PARTNERSHIP/SPONSORSHIP AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

CONCESSION AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None This month				

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
26IN-23	Substance Use Disorder	Front Sign Advertising	9/1/23-8/31/24	\$2,700.00

JUDGING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

STANDARD 210 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
50STD210-23	Stan Krute	Fair - Photographer	8/9-8/13/23	\$1,000.00
51STD210-23	Abby Salters	Fair - Entry Coordinator	8/9-8/13/23	\$1,500.00

WINTER STORAGE AGREEMENTS (monthly amounts):

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

Siskiyou Golden Fair
Check Detail
August 2023

Num	Date	Name	Description	Original Amount
	08/15/2023	Luiz, Michael L.	8/15 Wages	-1,645.92
	08/15/2023	Munson, Cliff F.	8/15 Wages	-3,029.73
	08/15/2023	Eiler, Michelle L.	8/15 Wages	-2,046.38
	08/31/2023	Luiz, Michael L.	8/31 Wages	-1,645.93
	08/31/2023	Eiler, Michelle L.	8/31 Wages	-2,046.38
	08/31/2023	Munson, Cliff F.	8/31 Wages	-3,028.26
EFT-23-60	08/04/2023	J.P. Morgan	PST & Savings Plus Deductions	-594.11
EFT-23-61	08/17/2023	United States Treasury	8/15 PR Federal Tax Deposit	-4,950.34
EFT-23-62	08/17/2023	J.P. Morgan	PST & Savings Plus Deductions	-1,789.07
EFT-23-63	08/31/2023	United States Treasury	8/31 PR Federal Tax Deposit	-2,709.14
EFT-23-64	08/31/2023	Delta Dental Plan of California	11300 · Banner Bank - Checking	-269.42
EFT-23-65	08/31/2023	CA Public Employees Retirement System	Medical Insurance	-4,941.54
EFT-23-66	08/31/2023	CA Public Employees Retirement System	Retirement	-8,849.33
EFT-23-67	08/31/2023	Employment Development Department	State Withholding	-1,405.37
EFT-23-68	08/31/2023	Employment Development Department	SDI for BU 1	-62.16
31117	08/01/2023	Duerr Enterprises	Purchase of Storage Container	-4,417.75
31118	08/01/2023	Grainger	Maintenance Supplies	-56.34
31119	08/01/2023	City of Yreka	Water Service	-1,142.53
31120	08/01/2023	Basin Mediactive LLC	Advertising	-430.00
31121	08/01/2023	KLAD-FM	Advertising	-390.00
31122	08/01/2023	KAGO-FM	Advertising	-40.00
31123	08/02/2023	Grainger	Maintenance Supplies	-166.41
31124	08/02/2023	Mt. Shasta Ambulance Service	Ambulance & EMT Services	-2,000.00
31125	08/02/2023	Yreka Transfer, LLC	Garbage Services	-3,000.00
31126	08/02/2023	Siskiyou County Sheriffs Department	Law Enforcement	-10,000.00
31127	08/02/2023	Bonnie Jespersen	Concession Auditor	-1,000.00
31128	08/02/2023	Robin I. Wood	Horse Show Manager	-500.00
31129	08/02/2023	Pam Wilden	Horse Show Announcer & Clerk	-350.00
31130	08/02/2023	Klamath River Hose Company	Parking Attendants	-3,500.00
31131	08/02/2023	Jolie Thurston	Rodeo Secretary	-1,000.00
31132	08/02/2023	D&R Janitorial	Restroom Cleaning	-3,500.00
31133	08/02/2023	Steve Smart	Rodeo Announcer	-1,000.00
31134	08/02/2023	Scott Valley Unified School District	Cashiers/Ticket Takers	-500.00
31135	08/02/2023	Camaco Livestock LLC	Rodeo Stock	-9,500.00
31136	08/02/2023	Pacific Animal Productions	Petting Zoo	-9,500.00
31137	08/02/2023	Valley Oaks	Exhibit Assistants	-400.00
31138	08/02/2023	Caralee Scala	Dairy Cattle Display	-200.00
31139	08/02/2023	Rescue Ranch	Wheelchair Booth	-500.00
31140	08/02/2023	Julie Brown	Social Media	-1,500.00
31141	08/02/2023	Hot Lips Catering	Sponsor BBQ Catering	-2,880.00
31142	08/02/2023	Chuck Lopeman	Rodeo Sound	-2,325.00
31143	08/02/2023	Yreka Lions Club, Inc.	Cashiers/Ticket Takers/Gatepeople	-2,400.00
31144	08/02/2023	Soroptimist International	Cashiers/Ticket Takers	-1,500.00
31145	08/02/2023	Mike Brown	Grounds Entertainment Coordinator	-1,500.00
31146	08/02/2023	Tannerlee Cook	Grounds/Strolling Act	-4,185.00

Siskiyou Golden Fair

Check Detail

August 2023

31147	08/02/2023	Gregory Willison	Grounds/Hypnotist	-5,500.00
31148	08/02/2023	Molly Keczan	Grounds/Silver Starlets	-7,500.00
31149	08/02/2023	Maria Victoria Green	Grounds/Ventriloquist	-3,952.50
31150	08/02/2023	J.D. Platt	Grounds/K9 Dog Show	-6,975.00
31151	08/02/2023	John Swanson	Grounds/River Rock Band	-500.00
31152	08/02/2023	Bobby Rutledge	Destruction Derby Promotor	-9,020.00
31153	08/02/2023	William Payne	Monster Trucks Promotor	-38,827.00
31154	08/02/2023	Etna Police Activites League	Gatemen	-4,650.00
31155	08/02/2023	Frank Garrett	Grounds/Bands	-7,440.00
31156	08/02/2023	Dominic Giorgi	Rodeo Clown	-1,500.00
31157	08/02/2023	Veljko Popovic	Concert	-11,000.00
31158	08/02/2023	Scott Richard Redman	Trash Crew	-6,500.00
31159	08/02/2023	Garon Lee Sound	Sound & Lights	-26,876.00
31160	08/02/2023	Valley Oaks	Information Booth	-500.00
31161	08/02/2023	Yreka High School Trap Team	Exhibit Assistants	-1,500.00
31162	08/02/2023	Allen Emerick	Grounds/Sofia Renee Band	-500.00
31163	08/02/2023	John Swanson	Grounds/River Rock Band	-700.00
31164	08/03/2023	CalHR	PST Admin Fee	-12.25
31165	08/03/2023	Verizon Wireless	Cell Phone Service	-128.11
31166	08/03/2023	Hunt & Sons, Inc.	Bulk Fuel	-1,149.66
31167	08/03/2023	Abby Salters	Entry Coordinator	-1,500.00
31168	08/03/2023	Stan Krute	Photographer	-1,000.00
31169	08/03/2023	Foothill Fire Protection, Inc.	Winema Kichen Hood Serviced	-273.88
31170	08/04/2023	Grainger	Maintenance Supplies	-261.51
31171	08/04/2023	Napa Auto Parts	Maintenance Supplies	-266.89
31172	08/04/2023	Commerce Printing	Pocket Schedule Printing	-2,748.89
31173	08/07/2023	Office Tech	Copy Machine Service	-51.11
31174	08/07/2023	Walter E. Nelson Co.	Maintenance Supplies	-72.90
31175	08/07/2023	James Ryan	Equipment Repaired	-374.95
31176	08/07/2023	Hewitt, Jennifer	Exhibit Supplies Reimbursed	-21.78
31177	08/07/2023	KZRO/Z100 Radio	Advertising	-600.00
31178	08/07/2023	North State Ice	Bagged Ice	-2,860.00
31179	08/09/2023	Debbie Faulkner	Rental of Dressing/Storage Area	-500.00
31180	08/09/2023	Siskiyou Conservative Repbulicans	1st Place Large Flower Garden	-125.00
31181	08/09/2023	Big Springs 4H Club	2nd Place Large Flower Garden	-100.00
31182	08/09/2023	Fort Jones 4H Club	3rd Place Large Flower Garden	-75.00
31183	08/09/2023	Beta Sigma Phi	1st Place Small Flower Garden	-100.00
31184	08/10/2023	Vyve Broadband	Shop Internet for Video Cameras	-99.99
31185	08/10/2023	Cody Cash	1st Place Team Roping	-1,000.00
31186	08/10/2023	Carson Cash	1st Place Team Roping	-1,000.00
31187	08/10/2023	Kaysie Howard	2nd Place Team Roping	-400.00
31188	08/10/2023	Pistol Bray	1st Place Ribbon Roping	-1,000.00
31189	08/10/2023	Bethanie Bray	1st Place Ribbon Roping	-1,000.00
31190	08/10/2023	Cotton Tidwell	2nd Place Team Roping	-400.00
31191	08/10/2023	Keith Johnson	2nd Place Ribbon Roping	-300.00
31192	08/10/2023	Avery May	2nd Place Ribbon Roping	-300.00
31193	08/10/2023	Kaysie Howard	1st Place Break Away Roping	-1,000.00

Siskiyou Golden Fair
Check Detail
August 2023

31194	08/10/2023	Harlie Gomes	2nd Place Break Away Roping	-650.00
31195	08/10/2023	Void		0.00
31196	08/10/2023	Void		0.00
31197	08/10/2023	Milo Dillard	1st Place Bull Riding	-1,000.00
31198	08/10/2023	Void		0.00
31199	08/10/2023	Masie Heffernan	1st Place Barrell Racing	-1,000.00
31200	08/10/2023	JJ Heffernan	2nd Place Barrel Racing	-550.00
31201	08/10/2023	Brody Zediker	1st Place Saddle Cow	-1,000.00
31202	08/10/2023	Clayton Rizzardo	1st Place Saddle Cow	-1,000.00
31203	08/10/2023	Henry Hanna	2nd Place Saddle Cow	-300.00
31204	08/10/2023	Judd Hanna	2nd Place Saddle Cow	-300.00
31205	08/12/2023	Grainger	Maintenance Supplies	-73.16
31206	08/12/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-137.69
31207	08/12/2023	Ferrellgas	Propane Service	-1,209.14
31208	08/12/2023	Troy Tag	1st Place Derby Main	-5,000.00
31209	08/12/2023	Daniel Bong Jr.	2nd Place Derby Main	-2,500.00
31210	08/12/2023	Artie Tressler	3rd Place Derby Main	-1,000.00
31211	08/12/2023	Michael Smith	Derby Best Appearing Car	-100.00
31212	08/12/2023	Artie Tressler	Derby Mad Dog/Hardest Hit	-150.00
31213	08/12/2023	Artie Tressler	Derby Furthest Tow	-150.00
31214	08/14/2023	Brass Ring Amusements	Carnival Balance Due	-25,063.20
31215	08/15/2023	Franchise Tax Board	NonResident Withholding Taxes	-6,818.50
31216	08/15/2023	Baymont Inn of Wyndham	Lodging for Judges, Contractors, etc.	-1,191.36
31217	08/15/2023	Cashier, Department of Food & Ag	Brand Inspection	-322.00
31218	08/15/2023	Hue & Cry, Inc.	Office & Ground Security	-203.73
31219	08/15/2023	Pacific Power	Power Service	-4,473.26
31220	08/15/2023	Bagley, Molly E	8/15 Wages	-366.93
31221	08/15/2023	Campbell, Natalie	8/15 Wages	-1,090.58
31222	08/15/2023	Cullison, Cindy M.	8/15 Wages	-386.48
31223	08/15/2023	Culp, Wanda Yvonne	8/15 Wages	-565.18
31224	08/15/2023	Duncan, Mary C	8/15 Wages	-994.95
31225	08/15/2023	Hayden, Della R	8/15 Wages	-2,401.22
31226	08/15/2023	Hayes, William M	8/15 Wages	-1,190.71
31227	08/15/2023	Hewitt, Jennifer	8/15 Wages	-1,525.51
31228	08/15/2023	Jankowski, Heidi	8/15 Wages	-494.36
31229	08/15/2023	Jones, Janet E	8/15 Wages	-1,203.72
31230	08/15/2023	Kerr, Catherine	8/15 Wages	-397.16
31231	08/15/2023	Kerr, Larry A.	8/15 Wages	-565.18
31232	08/15/2023	Layton, Trapper R	8/15 Wages	-1,231.89
31233	08/15/2023	McFall, Celeste J	8/15 Wages	-1,932.61
31234	08/15/2023	McMillen, Christopher D	8/15 Wages	-2,110.77
31235	08/15/2023	Medvar, Michael	8/15 Wages	-536.28
31236	08/15/2023	Miller, Robyn C.	8/15 Wages	-366.93
31237	08/15/2023	Morris, Emma E	8/15 Wages	-1,188.71
31238	08/15/2023	Patterson, Jon M	8/15 Wages	-536.28
31239	08/15/2023	Shannon, Nichole M.	8/15 Wages	-451.61
31240	08/15/2023	Starr, W. Kathleen	8/15 Wages	-656.24

Siskiyou Golden Fair

Check Detail

August 2023

31241	08/15/2023	Suetta, Shelly S	8/15 Wages	-1,072.90
31242	08/15/2023	Swingle, Sharon	8/15 Wages	-723.18
31243	08/15/2023	Tamm, Amy S	8/15 Wages	-620.29
31244	08/15/2023	Valdez, Yulianna	8/15 Wages	-969.60
31245	08/15/2023	Epperson, Randy	8/15 Wages	-381.04
31246	08/15/2023	Jones, Michael W	8/15 Wages	-169.35
31247	08/15/2023	Reid, Gibson	8/15 Wages	-351.61
31248	08/15/2023	Wilson Jr., Russell L.	8/15 Wages	-421.55
31249	08/15/2023	Taylor, Thomas A.	8/15 Wages	-1,599.55
31250	08/15/2023	Landscape Upkeep Co.	Streetsweeper	-650.00
31251	08/16/2023	Della Hayden	Livestock Supplies Reimbursement	-300.70
31252	08/16/2023	Vision Communications Co	Radio Rentals	-650.00
31253	08/16/2023	Campbell, Timothy	8/15 Wages	-145.11
31254	08/17/2023	Wood Cattle Co.	Horse Show Cattle Fees	-765.00
31255	08/17/2023	CalHR	PST Admin Fee	-49.00
31256	08/18/2023	U.S. Bank	Transfer funds to Savings	-124,000.00
31257	08/18/2023	Move Creative	Mobile App Fee	-1,999.00
31258	08/21/2023	Yreka Transfer, LLC	Garbage Service	-160.00
31259	08/21/2023	Professional Event Services	Security/Night Security	-12,847.00
31260	08/21/2023	G&G Ace Hardware	Maintenance Supplies	-674.91
31261	08/21/2023	Kamryn Hyatt	Livestock Premiums	-50.00
31262	08/21/2023	Cashier to CDFA - EMMP	Horse Show Drug Fees	-518.00
31263	08/21/2023	Pacific Power	Power Service	-347.38
31264	08/21/2023	Saffire, LLC	Ticket & Equipment Fees	-22,202.28
31265	08/21/2023	Walter E. Nelson Co.	11300 · Banner Bank - Checking	-324.43
31266	08/21/2023	Cliff Munson	Travel Reimbursement June-August	-409.38
31267	08/22/2023	College of the Siskiyous	Ice payment collected from wine vendor	-72.00
31268	08/22/2023	California Fair Services Authority	Special Events Insurance for Vendors	-2,835.00
31269	08/23/2023	Siskiyou Sanitary	Portapotties	-409.45
31270	08/23/2023	Siskiyou Laser Products	Banners & Supplies	-3,755.09
31271	08/25/2023	Mike Luiz	Travel Reimbursement bleacher - Tulelake	-120.52
31272	08/25/2023	Mercier Electric	Electrical Repair	-125.00
31273	08/30/2023	Gladstone, Inc.	Showworks/Entry Program Fees	-1,690.88
31274	08/30/2023	Verizon Wireless	Cell Phone Service	-113.77
31275	08/30/2023	Citi Cards	Advertising 127.60, BBQ Supplies 72.95, Banners & Supplies 471.02, Maintenance 1909.72, Office Supplies 372.20, Postage Renewal 19.99	-2,973.48
31276	08/30/2023	Alliant Insurance Services	Property Insurance Broker Fee	-488.83
31277	08/31/2023	Campbell, Natalie	8/31 Wages	-225.80
31278	08/31/2023	Hayes, William M	8/31 Wages	-225.80
31279	08/31/2023	Layton, Trapper R	8/31 Wages	-409.27
31280	08/31/2023	McMillen, Christopher D	8/31 Wages	-1,057.97
31281	08/31/2023	SEIU Local 1000	BU 1 Union Dues	-90.00
31282	08/31/2023	Union Operating Engineers	BU 12 Union Dues	-59.26
				<hr/> -521,997.25

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

	Aug 31, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	100.00	
11200 · Change Funds	500.00	
11210 · ATM Change Fund	20,360.00	
11300 · Banner Bank - Checking	207,826.99	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,369.76	
11501 · Umpqua Bank - Money Market	250,691.44	
11502 · Siskiyou Credit Union - Savings	249,847.94	
11503 · Tri Counties Bank - Savings	213,978.90	
11504 · US Bank - Savings	249,046.87	
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	0.00	
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	19,201.85	
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		164.31
22300 · Retirement Contributions	0.00	
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		1,382.65
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		10.39
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General		3,090.56
24100 · Damage/Cleaning Deposits		400.00
24110 · Stage Maintenance		48,058.70
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		157,670.75
25601 · Deferred Inflow Resources OPEB		31,812.42
26000 · Net Pension Liability		371,952.68
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	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		192,700.00

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

	Aug 31, 23	
	Debit	Credit
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41010 · Fair Admissions - Regular		121,239.00
41020 · Fair Admissions - Discounted		28,528.00
41510 · Commercial Space - Outside		13,710.00
41520 · Commercial Space - Inside		19,440.00
41525 · Commercial Space - Window		160.00
42100 · Carnival		51,331.30
42110 · Carnival - PreSale		41,135.50
42210 · Concessions - NonProfit		12,459.39
42220 · Concessions - Professional		65,514.68
42230 · Concessions - Alcohol		40,627.40
42300 · Concessions - Non Food		3,047.00
43100 · Exhibit Entry Fees		6,903.32
43200 · Awards Program		9,119.00
43410 · Shavings		3,969.00
44200 · H/S Entry Fees		5,569.00
44300 · Awards Program - H/S		1,175.00
44400 · Stall Fees		300.00
46100 · Rodeo Admissions		43,805.00
46200 · Monster Truck Admissions		29,855.00
46400 · Destruction Derby Admissions		29,910.00
46800 · Online Ticket Sales (trans fee)		7,738.00
47500 · Junior Fair Board		1,070.00
47700 · Camping Fees		25,075.00
47800 · Other Misc -		700.00
47820 · Ice Service		5,028.00
47910 · Days		10,000.00
47930 · Grandstand		59,500.00
47940 · Ground		54,350.00
47950 · Rodeo		17,730.00
47105 · Sportsmens Expo/Carving		20,326.00
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)		18,351.00
48200 · Grounds Rentals		20,325.00
48220 · Community Riding Program		2,010.00
48240 · Billboard		46,800.00
48300 · Equipment Rental/Labor		1,000.00
48310 · Front LED Sign		23,725.00
48320 · Partnerships (year round)		22,000.00
49100 · Miscellaneous Income	0.00	
49510 · Interest Earnings		10,588.23
49520 · Donations/Sponsorships		2,000.00
49530 · Other - Refunds/Reimb		3,416.29
49535 · ATM Transaction Fees (nonfair)		84.00
50100 · Admin Wages - Permanent	135,764.00	
50200 · Admin Wages - Temporary	3,880.88	
50310 · Employees Benefits	20,618.71	
50311 · Pension Expense	42,557.26	
50312 · OPEB Expense	2,829.74	
50320 · Payroll Taxes	10,392.60	
50330 · Worker's Compensation Insurance	18,132.59	
50500 · Director's Expense	694.55	
50600 · Travel/Training - Employees	6,791.60	
50700 · Office Supplies	1,658.23	
50800 · Telephone & Postage	1,840.06	
50900 · Dues & Subscriptions	2,977.58	
51000 · General Liability Insurance	26,162.62	
51010 · Property & Business Insurance	17,987.83	
51100 · Other Admin -	169.62	
51110 · Credit Card Fees (non fair)	647.20	

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

	Aug 31, 23	
	Debit	Credit
51120 · Office/Grounds Security	3,026.08	
51130 · Office Cleaning	700.00	
51140 · Computer Support	4,827.00	
51300 · Audit Expense	5,000.00	
52100 · Maint Wages - Permanent	43,450.40	
52200 · Maint Wages - Temporary	34,803.95	
52210 · Employee Benefits	6,596.44	
52211 · Pension Expense	13,145.60	
52212 · OPEB Expense	1,263.22	
52220 · Payroll Taxes	2,934.10	
52800 · Light, Heat, Water, Power	41,826.75	
52900 · Maintenance of Equipment	5,029.96	
52910 · Equipment Fuel & Insurance	9,184.34	
53000 · Maintenance of Bldgs & Grounds	17,347.16	
53050 · State Fire Marshall	300.00	
53100 · Trash Removal, Clean up	1,500.00	
53300 · Special Repairs & Maintenance	4,417.75	
54200 · Professional Services	1,000.00	
54300 · Supplies and Expenses	66.81	
54400 · Advertising	5,655.34	
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	650.00	
56400 · Other Attendance -	299.04	
57200 · Pocket Guide	2,748.89	
57500 · Junior Fair Board	181.02	
57700 · Partnerships	152.20	
57710 · Banners & Supplies	1,045.32	
57720 · BBQ Supplies & Expense	2,952.95	
57810 · Streetsweeper	650.00	
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	9,806.00	
58200 · Trophies, Medals, Ribbons	7,760.25	
58500 · Other Premiums -	325.00	
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	5,191.00	
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	
64720 · Trophies, Medals, Ribbons	2,467.79	
65600 · Payroll Expenses	0.00	
66200 · Profesional Services	28,899.00	
66310 · Ticketing System & Fees	22,452.01	
66320 · Grounds Supplies	32.79	
66400 · Rodeo	33,644.85	

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

	Aug 31, 23	
	Debit	Credit
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	
TOTAL	<u>8,640,373.25</u>	<u>8,640,373.25</u>

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

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	100.00
11200 · Change Funds	500.00
11210 · ATM Change Fund	20,360.00
11300 · Banner Bank - Checking	207,826.99
11500 · Banner Bank - Savings	84,369.76
11501 · Umpqua Bank - Money Market	250,691.44
11502 · Siskiyou Credit Union - Savings	249,847.94
11503 · Tri Counties Bank - Savings	213,978.90
11504 · US Bank - Savings	249,046.87
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	2,015,656.34
Other Current Assets	
14300 · Deferred Expenses - General	9,776.50
16000 · Deferred Outflows of Resources	139,763.74
Total Other Current Assets	149,540.24
Total Current Assets	2,165,196.58
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 Depre - Leasehold Improve	-3,171,538.72
Total Fixed Assets	1,343,630.34
TOTAL ASSETS	3,508,826.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-19,201.85
22200 · PST/Deferred Compensation	164.31
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	1,382.65
Total 22300 · Retirement Contributions	1,382.65
22600 · Employee Deductions	
22650 · Other Deductions - LTD, SDI	10.39
Total 22600 · Employee Deductions	10.39
22800 · Deferred Income - General	3,090.56
24100 · Damage/Cleaning Deposits	400.00
24110 · Stage Maintenance	48,058.70
24200 · JFB Scholarship	3,403.43
24500 · Leave Liability	83,992.00
25000 · Long Term Debt (Front Sign)	
25010 · SB 84 CalPers Loan	63,708.00
Total 25000 · Long Term Debt (Front Sign)	63,708.00

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

	Aug 31, 23
25600 · Deferred Inflows of Resources	157,670.75
25601 · Deferred Inflow Resources OPEB	31,812.42
26000 · Net Pension Liability	371,952.68
26001 · Net OPEB Liability	188,107.09
Total Other Current Liabilities	934,551.13
Total Current Liabilities	934,551.13
Total Liabilities	934,551.13
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · Unrestricted Net Position-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	192,700.00
Net Income	31,019.97
Total Equity	2,574,275.79
TOTAL LIABILITIES & EQUITY	3,508,826.92

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09/01/23

Cash Basis

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Siskiyou Golden Fair
Profit & Loss Budget vs. Actual
 January through August 2023

	Jan - Aug 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	19,991.32	14,800.00	5,191.32	135.1%
44000 · Horse Show Revenue	7,044.00	2,860.00	4,184.00	246.3%
46000 · Fair Attractions	111,308.00	113,601.00	-2,293.00	98.0%
47000 · Miscellaneous Fair Revenue	173,453.00	171,000.00	2,453.00	101.4%
47005 · Miscellaneous Non-Fair Revenue	42,861.74	36,750.00	6,111.74	116.6%
48000 · Interim Revenue	134,211.00	172,000.00	-37,789.00	78.0%
49100 · Miscellaneous Income	0.00			
49500 · Other Operating Revenue	16,088.52	10,150.00	5,938.52	158.5%
Total Income	902,149.85	898,700.00	3,449.85	100.4%
Gross Profit	902,149.85	898,700.00	3,449.85	100.4%
Expense				
50000 · Administration Expense	306,658.15	459,474.00	-152,815.85	66.7%
52000 · Maintenance Expense	181,799.67	294,758.00	-112,958.33	61.7%
54000 · Publicity Expense	13,050.48	18,700.00	-5,649.52	69.8%
56000 · Attendance Operations	64,163.00	58,181.00	5,982.00	110.3%
57000 · Miscellaneous Fair Expenses	8,730.38	9,050.00	-319.62	96.5%
57005 · Miscellaneous Non-Fair Expenses	25,681.54	33,698.00	-8,016.46	76.2%
58000 · Premiums Expense (not H/S)	17,891.25	19,000.00	-1,108.75	94.2%
63000 · Exhibits Expense	33,108.80	39,772.00	-6,663.20	83.2%
64000 · Horse Show Expense	7,029.54	7,032.00	-2.46	100.0%
65600 · Payroll Expenses	0.00			
66000 · Fair Entertainment Expense	210,741.07	214,880.00	-4,138.93	98.1%
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%
Total Expense	871,129.88	1,286,166.00	-415,036.12	67.7%
Net Income	31,019.97	-387,466.00	418,485.97	-8.0%

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10TH DISTRICT AGRICULTURAL ASSOCIATION

SISKIYOU GOLDEN FAIRGROUNDS

As of August 31, 2023

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010		\$112,421	\$121,239	\$8,818
Discounted Fair Admissions	41020		\$45,458	\$28,528	(\$16,930)
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510		\$12,000	\$13,710	\$1,710
Inside Commercial Space	41520		\$18,000	\$19,440	\$1,440
Window Commercial Displays	41525		\$160	\$160	\$0
CONCESSIONS REVENUE:					
Carnival	42100		\$37,500	\$51,331	\$13,831
Carnival - PreSale	42110		\$37,500	\$41,136	\$3,636
Food Concessions (local, prof, alcohol)	42200		\$112,000	\$118,601	\$6,601
Non-Food Concessions	42300		\$2,500	\$3,047	\$547
EXHIBITS REVENUE:					
Entry Fees (& Transaction Fees)	43100	\$5,690	\$8,000	\$6,903	(\$1,097)
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	\$3,969	\$1,169
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	\$43,805	\$8,256
Concert Admissions	46300				
Destruction Derby Admissions & Entries	46400		\$31,232	\$29,910	(\$1,322)
Monster Truck Admissions	46200		\$40,820	\$29,855	(\$10,965)
Redneck Roundup Admissions & Entries	46700				
Ticket Transaction Fees	46800	\$1,386	\$6,000	\$7,738	\$1,738
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		(\$1,000)
Other - Ice Service	47820			\$5,028	
Sponsorships	47900	\$3,000	\$145,000	\$141,580	(\$3,420)
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		(\$5,000)
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	\$18,351	(\$16,649)
Grounds Rentals	48200	\$24,606	\$20,000	\$20,325	\$325
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$2,010	\$1,810
Billboard	48240	\$64,800	\$64,800	\$46,800	(\$18,000)
Equipment Rentals	48300	\$4,100	\$1,000	\$1,000	\$0
Front Sign Rentals	48310	\$31,600	\$30,000	\$23,725	(\$6,275)
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	\$10,588	\$588
Donations/Partnerships (Year Round)	49520	\$32,450		\$2,000	
Other - refunds, atm fees	49530	\$695	\$150	\$3,500	\$3,350
TOTAL REVENUES:		\$275,583	\$898,700	\$902,150	\$3,450
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$135,764	(\$74,510)
Salaries & Wages - Temporary	50200	\$2,666	\$7,843	\$3,881	(\$3,962)
Compensated Absences Expense	50300	(\$979)	\$14,586		(\$14,586)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$20,619	(\$9,785)
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	\$10,393	(\$6,082)
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	\$1,658	(\$2,892)
Telephone and Postage	50800	\$3,759	\$3,256	\$1,840	(\$1,416)
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	\$170	(\$830)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$647	(\$1,653)
Office & Grounds Security	51120	\$3,427	\$4,020	\$3,026	(\$994)
Office Cleaning	51130	\$1,300	\$1,400	\$700	(\$700)
Computer Support Services	51140	\$4,400	\$5,400	\$4,827	(\$573)
Statewide Property Inventory	51150	\$355	\$375		(\$375)
Unemployment Insurance	51200	\$1,640	\$1,500		(\$1,500)
Audit Expense	51300	\$9,325	\$6,500	\$5,000	(\$1,500)
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$43,450	(\$23,742)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818	\$34,804	(\$19,014)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$6,596	\$3,305
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	\$41,827	(\$43,173)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$5,030	(\$2,970)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000	\$9,184	(\$9,816)
Maintenance of Blds & Grounds (Supplies)	53000	\$17,029	\$15,000	\$17,347	\$2,347
State Fire Marshall Inspections	53050	\$540	\$1,500	\$300	(\$1,200)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$1,500	(\$1,310)
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	\$5,655	(\$4,345)
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	\$650	\$150
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		(\$1,000)
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	\$10,131	(\$2,869)
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$7,760	\$1,760
EXHIBITS EXPENSE:					

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Salaries & Wages - Temporary	63101	\$3,662	\$23,482	\$13,799	(\$9,683)
Payroll Taxes	63120	\$65	\$340	\$314	(\$26)
Judges (Contractual)	63200	\$2,464	\$6,000	\$6,361	\$361
Professional Services (Contractual)	63300		\$1,900	\$1,900	\$0
Supplies and Expenses (entry office, depts)	63400	\$3,154			
Entry Office & Entry Fees (Showworks)	63410	\$2,149	\$3,000	\$5,191	\$2,191
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	\$22,452	(\$8,128)
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	\$871,130	(\$283,415)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	\$31,020	\$286,865
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		\$192,700	\$192,700
NET PROFIT/(LOSS) AFTER FUNDING		\$532,169	(\$211,195)	\$245,066	

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.