



COUNTY OF HUMBOLDT

AGENDA ITEM NO.
C-4

For the meeting of: April 18, 2017

Date: April 10, 2017
To: Board of Supervisors
From: Supervisor Rex Bohn
Subject: 2017 Operating Budget for the Humboldt County Fair.

RECOMMENDATION(S):

That the Board of Supervisors approve the 2017 Operating Budget for the Humboldt County Fair as submitted.

SOURCE OF FUNDING: N/A

DISCUSSION: Each year the Humboldt County Fair Association Board passes an operating budget and submits that approved budget to the Humboldt County Board of Supervisors for approval and signature by the Board Chair and Clerk of the Board. The Humboldt County Fair Association Board approved their 2017 Operating Budget on March 27, 2017 and is now requesting Board of Supervisors approval of their 2017 Operating Budget.

FINANCIAL IMPACT: N/A

OTHER AGENCY INVOLVEMENT: Humboldt County Fair Board Association.

ALTERNATIVES TO STAFF RECOMMENDATIONS: Board discretion.

ATTACHMENTS: Proposed Humboldt County Fair Operating Budget for 2017.

Prepared by Kathy Hayes Signature [Signature]
REVIEW: Auditor _____ County Counsel _____ Personnel _____ Risk Manager _____ Other _____

TYPE OF ITEM:
 Consent
 Departmental
 Public Hearing
 Other _____

PREVIOUS ACTION/REFERRAL:
Board Order No. _____
Meeting of: _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor Sundberg Seconded by Supervisor Fennell
Ayes Sundberg, Fennell, Bass, Bohn
Nays _____
Abstain _____
Absent Wilson

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: Apr. 18, 2017
By: [Signature]
Kathy Hayes, Clerk of the Board

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

HUMBOLDT COUNTY

Conducting The HUMBOLDT COUNTY FAIR

at 1250 5TH ST, FERNDALE, California

FINAL

For the period of January 1, 2016 to December 31, 2016

3/27/2017

	Acct. No.	Actual 2015	Budgeted 2016	Actual 2016	Proposed 2017
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$231,592	\$253,355	\$253,355	\$209,343
Restricted resources			12,500	12,500	0
Investment in Capital Assets, Net of Related Debt		1,105,953	1,060,320	1,060,320	1,046,637
Prior Year Audit Adjustment(s)				1,648	
Subtotal (Total Net Resources)		1,337,545	1,326,175	1,327,823	1,255,981
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,775,351	1,776,000	1,813,651	1,838,000
State (Local/Base) Allocations (to Page 2):	31200	0	0	0	0
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	30,000	42,000	38,190	38,000
Capital Project Reimbursement Funds (from Sched 8A)	31900			0	0
One-time Revenue Sources (fire camp, sale of property, capital project)	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000			0	0
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000	12,500		0	0
TOTAL RESOURCES AVAILABLE		3,155,396	3,144,175	3,179,664	3,131,981
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,753,488	1,750,000	1,846,854	1,746,000
Other Operating Expenditures (e.g. Audit Adjustments)		2,760			
Subtotal - Operating Expenditures (Excluding Depreciation)		1,756,248	1,750,000	1,846,854	1,746,000
Depreciation Expense (From Page 10)	90000	72,973	72,973	76,829	80,000
TOTAL RESOURCES APPLIED		1,829,221	1,822,973	1,923,683	1,826,000
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		253,355	268,855	209,343	314,343
Restricted Net Resources		12,500	0	0	0
Investment in Capital Assets (From Schedule 7)		1,060,320	1,052,347	1,046,637	991,637
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,326,175	\$1,321,202	\$1,255,981	\$1,305,981
Reserve Percentage		14.4%	15.4%	11.3%	18.0%

ALL FAIRS:
Tim Renner 3-28-17
 President, Board of Directors Date
Richard Conway 3/28/17
 Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):
Virginia Bass 4-18-17
 Chairman, Board of Supervisors Date

 County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

 Director

 Date

Summary of Operations

HUMBOLDT COUNTY FAIR

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
OPERATING REVENUES:					
Admissions to Grounds	41000	\$269,471	\$270,000	\$293,739	\$333,000
Commercial Space	41500	44,150	45,000	43,835	44,000
Concessions	42000	303,489	305,000	328,373	315,000
Exhibits	43000	40,737	40,000	42,362	42,000
Horse Show	44000				
Horse Racing (Live)	45000	540,315	536,000	460,189	457,000
Satellite Wagering	45005				
Fair Attractions	46000	12,500	14,000	12,652	13,000
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	357,888	369,000	390,752	393,000
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	197,700	196,000	236,878	237,000
Prior Year Revenue Adjustments	49000				
Other Operating Revenue	49500	9,100	1,000	4,871	4,000
TOTAL OPERATING REVENUES (to Page 1)		1,775,351	1,776,000	1,813,651	1,838,000
OPERATING EXPENDITURES:					
Administration	50000	270,770	258,000	326,014	283,000
Maintenance & General Operations	52000	332,503	338,000	330,396	311,000
Publicity	54000	64,540	87,000	85,753	97,000
Attendance Operations	56000	119,610	125,000	128,707	129,000
Miscellaneous Fair	57000	220,395	219,000	175,266	184,000
Miscellaneous Non-Fair Programs	57005				
Premiums	58000	52,092	51,000	47,102	47,000
Exhibits	63000	93,820	90,000	92,596	90,000
Horse Show	64000				
Horse Racing (Live)	65000	494,427	484,000	528,656	503,000
Satellite Wagering	65005				
Fair Entertainment	66000	104,187	98,000	113,059	102,000
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	3,299		19,663	
Cash (over/under)	85000	(2,155)		(358)	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,753,488	1,750,000	1,846,854	1,746,000
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		21,863	26,000	(33,203)	92,000
Depreciation Expense	90000	72,973	72,973	76,829	80,000
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(51,110)	(46,973)	(110,033)	12,000
LOCAL (BASE) ALLOCATION - (From Page 1)	31200				
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		42,500	42,000	38,190	38,000
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$64,363	\$68,000	\$4,987	\$130,000
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$8,610)	(\$4,973)	(\$71,843)	\$50,000

Detail of Revenues

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	230,269	230,000	241,762	272,000
Discounted Fair Admissions	41020	39,202	40,000	51,977	61,000
TOTAL ADMISSIONS REVENUE	41000	269,471	270,000	293,739	333,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	17,900	20,000	16,150	16,500
Inside Commercial Space	41520	26,250	25,000	27,685	27,500
TOTAL COMMERCIAL SPACE REVENUE	41500	44,150	45,000	43,835	44,000
CONCESSIONS REVENUE:					
Carnival	42100	101,084	110,000	91,729	90,000
Carnival: Pre-Sale	42110	35,666	35,000	57,946	55,000
Food Concessions	42200	92,056	85,000	102,743	100,000
Non-Food Concessions	42300	74,683	75,000	75,955	70,000
TOTAL CONCESSIONS REVENUE	42000	303,489	305,000	328,373	315,000
EXHIBITS REVENUE:					
Entry Fees	43100	12,668	12,500	20,038	20,000
Donated & Sponsored Awards	43200	26,732	26,500	22,324	22,000
Advertising in Premium Book	43300				
Other (Explain)	43400	1,337	1,000		
TOTAL EXHIBITS REVENUE	43000	40,737	40,000	42,362	42,000
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees	44200				
Donations for Special Prizes	44300				
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	33,639	34,000	31,426	0
Track Commissions & Breakage	45200	282,122	275,000	198,117	230,000
Program Sales	45300	11,443	12,000	11,995	12,500
Concessions	45400	143,657	145,000	140,347	139,000
Other (Explain)	45500	69,454	70,000	78,304	75,500
TOTAL LIVE HORSE RACING REVENUE	45000	540,315	536,000	460,189	457,000

Detail of Revenues

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Sponsored Entertainment	46040		5,000	5,000	5,000
Rodeo Admissions	46120	12,500	9,000	7,652	8,000
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400				
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	12,500	14,000	12,652	13,000
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	67,117	67,000	72,290	69,000
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300				
Livestock Auction Revenue	47400	126,362	128,000	80,002	72,000
Stall Rentals (Fairtime)	47500				
Camping Fees (Fairtime)	47700	10,920	11,000	9,832	10,000
Other (Explain)	47800	10,157	8,000	44,486	42,000
Sponsorships	47900	143,332	155,000	184,142	200,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	357,888	369,000	390,752	393,000
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105				
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
INTERIM REVENUE:					
Rental of Buildings	48100	108,648	110,000	116,965	117,000
Grounds Rentals	48200	86,676	83,500	118,625	118,800
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	2,376	2,500	1,288	1,200
Interim Parking Revenue	48600				
Other Interim Revenue (List)	48700				
TOTAL INTERIM REVENUE	48000	197,700	196,000	236,878	237,000
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000				
OTHER OPERATING REVENUE:					
Interest Earnings	49510	1,009	1,000	1,094	1,000
Prior Year Revenue	49520	6,125		650	
Other (Explain)	49530	1,966		3,128	3,000
Gain on Sale of Asset	49540				
Other F & E Allocations					
TOTAL OTHER OPERATING REVENUE	49500	9,100	1,000	4,871	4,000

Detail of Expenditures

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
ADMINISTRATION EXPENSE:					
Salaries & Wages - Salaried	50100	65,990	70,000	66,500	69,000
Salaries & Wages - Hourly	50200	67,923	65,000	62,179	63,300
Compensated Absences Expense	50300				
Employee Benefits - Employer's Share	50310				
Payroll Taxes	50320	21,749	12,300	9,955	10,600
Worker's Compensation Insurance	50330	7,799	8,000	8,279	8,200
Professional Services (Contractual)	50400	14,598	15,000	43,798	11,000
Director's Expense	50500	1,365	1,500	4,240	4,000
Traveling/Training Expense - Employees	50600	1,885	2,500	1,469	1,500
Office Supplies and Expense	50700	13,974	9,000	11,775	12,000
Telephone and Postage	50800	10,443	12,700	19,069	19,200
Dues and Subscriptions	50900	1,375	1,400	1,500	1,500
Insurance (General Liability)	51000	30,330	30,600	44,495	50,200
Other (Explain)	51100	21,839	20,000	47,482	27,000
Unemployment Insurance (Non-reimbursed)	51200				
Audit Expense	51300	11,500	10,000	5,273	5,500
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	270,770	258,000	326,014	283,000
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Reg Hourly	52100	83,738	95,000	91,872	71,000
Salaries & Wages - Fairtime Hourly	52200	26,284	23,000	25,545	28,000
Employee Benefits	52210	2,204	2,200	2,204	2,200
Payroll Taxes	52220	14,335	12,200	12,759	12,000
Worker's Compensation Insurance	52230	6,601	7,000	11,830	11,000
Professional Services (Contractual)	52300	1,596	1,900	3,796	3,800
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500				
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700			8,850	8,500
Light, Heat, Water and Power	52800	97,734	100,000	98,236	99,000
Maintenance of Equipment - Supplies & Expense	52900	24,393	25,000	15,367	15,500
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	63,440	60,000	50,350	50,000
Trash Removal, Clean up (Contractual)	53100	10,525	10,500	9,193	9,500
Other (Explain)	53200	1,653	1,200	395	500
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	332,503	338,000	330,396	311,000

Detail of Expenditures

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
PUBLICITY EXPENSE:					
Salaries & Wages - Salaried	54100		30,000	12,694	38,500
Salaries & Wages - Hourly	54101			583	2,500
Employee Benefits	54110				
Payroll Taxes	54120		2,800	2,834	4,000
Worker's Compensation Insurance	54130		1,700	797	2,500
Professional Services (Contractual)	54200	7,409	4,000	1,053	1,000
Supplies and Expense	54300		2,500	4,958	4,500
Advertising	54400	37,657	32,000	50,672	35,000
Promotional Expense	54500	11,009	10,000	5,310	2,500
Public Relations Expense	54600				
Pre-Fair Events	54700	8,465	4,000	6,853	6,500
Other (Explain)	54800				
TOTAL PUBLICITY EXPENSE	54000	64,540	87,000	85,753	97,000
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101	42,749	46,000	45,942	46,000
Employee Benefits	56110				
Payroll Taxes	56120	6,890	6,800	6,345	6,400
Worker's Compensation Insurance	56130	2,521	2,700	2,757	2,800
Professional Services (Contractual)	56200	61,750	63,000	60,730	61,000
Supplies and Expense	56300	4,785	5,000	11,873	11,800
Other (Explain)	56400	915	1,500	1,061	1,000
TOTAL ATTENDANCE OPERATIONS	56000	119,610	125,000	128,707	129,000
MISCELLANEOUS FAIR EXPENSE:					
Midway & Friendship Square Supplies	57100	25,418	26,000	24,807	24,000
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200				
Utility Fees	57300				
Exhibit Guide	57400				
Livestock Auction Expense	57500	107,516	108,000	65,171	66,000
Sponsorships	57700	19,251	23,000	26,633	34,000
Other (Explain)	57800	11,578	12,000	13,112	14,000
Allocated Sponsorship	57900	56,632	50,000	45,544	46,000
TOTAL MISCELLANEOUS FAIR	57000	220,395	219,000	175,266	184,000
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105				
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	46,834	46,000	42,175	42,000
Trophies, Medals, Ribbons	58200	5,258	5,000	4,927	5,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500	0		0	
TOTAL PREMIUM EXPENSE	58000	52,092	51,000	47,102	47,000
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Hourly	63101	45,683	45,000	45,760	46,200
Employee Benefits	63110				
Payroll Taxes	63120	3,067	3,500	6,394	6,500
Worker's Compensation Insurance	63130			2,658	2,700
Judges (Contractual)	63200	13,572	15,000	14,376	14,500
Professional Services - Other (Contractual)	63300	15,196	15,000	11,616	11,500
Supplies and Expense	63400	8,500	7,000	4,359	4,400
Tent & Booth Rental	63500				
Decorations	63600	153	200	1,246	1,200
Other (Explain)	63700	7,649	4,300	6,186	3,000
TOTAL EXHIBITS EXPENSE	63000	93,820	90,000	92,596	90,000
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200				
Professional Services - Other (Contractual)	64300				
Supplies and Expense	64400				
Cattle Fees	64500				
Other (Explain)	64600				
Tent & Booth Rental	64610				
Decorations	64620				
Cash Awards	64710				
Trophies, Medals, Ribbons	64720				
Sponsored Cash Awards	64730				
Sponsored Trophies, Medals, Ribbons	64740				
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	59,707	60,500	55,793	65,100
Salaries & Wages (Pari-Mutuel)	65200	19,877	20,500	23,234	28,000
Employee Benefits	65210	17,109	18,000	14,038	16,000
Payroll Taxes	65220	3,649	11,000	11,268	13,000
Worker's Compensation Insurance	65230	3,898	4,000	5,311	5,600
Professional Services (Contractual)	65300	267,172	250,000	282,657	249,150
Supplies and Expense	65400	107,164	107,000	108,466	101,000
Rental - Totalisator Equipment	65600				
Rental - Other Equipment	65700			864	900
Other (Explain)	65800	15,851	13,000	27,024	24,250
TOTAL RACING EXPENSE (LIVE)	65000	494,427	484,000	528,656	503,000
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101	3,344	3,500	527	
Employee Benefits	66110				
Payroll Taxes	66120	548	500		
Worker's Compensation Insurance	66130	321	200		
Professional Services (Contractual)	66200				
Supplies and Expense	66300		1,300		
Rodeo	66400	19,820	20,000	19,094	19,500
Grounds Entertainment	66500	77,402	70,000	81,859	67,000
Grandstand Entertainment	66600			8,139	12,000
Other (Explain)	66700	2,752	2,500	3,441	3,500
TOTAL FAIR ENTERTAINMENT	66000	104,187	98,000	113,059	102,000
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	0	0	0	0

Detail of Expenditures

3/27/2017	Acct. No.	Actual 2015	Budget 2016	Actual 2016	Budget 2017
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
Office copier monthly lease					
Tractor lawn mower monthly payments					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
Prior Year Expense	80100	1,284		21,663	
Bad Debt Expense	80120	2,015		(2,000)	
PRIOR YEAR EXPENDITURE	80000	3,299	0	19,663	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900	(2,155)		(358)	
CASH (OVER)/UNDER	85000	(2,155)	0	(358)	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	72,973	72,973	76,829	80,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization: _____

Accounts	Budgeted 2016 to Actual 2016	Actual 2016 to Proposed 2017
41000 Admissions	"No significant change"	General Gate Increase & elimination of Race Gate
41500 Commercial	"No significant change"	"No significant change"
42000 Concessions	"No significant change"	"No significant change"
43000 Exhibits	"No significant change"	"No significant change"
44000 Horse Show	N/A	N/A
45000 Horse Racing	No shared commissions from GGF	"No significant change"
45005 Satellite Wagering	N/A	N/A
46000 Fair Attractions	"No significant change"	"No significant change"
46009 Interim Attractions	N/A	N/A
46109 Motorized Racing	N/A	N/A
47000 Misc. Fair	"No significant change"	"No significant change"
47005 Misc. Non-Fair	N/A	N/A
48000 Interim	Increased RV park rental	"No significant change"
49000 PY Revenue Adj.	N/A	N/A
49500 Other Ops Rev	N/A	N/A
50000 Administration	Extraordinary Legal Costs	Normal Legal Costs
52000 Maintenance/Gen. Ops	"No significant change"	"No significant change"
54000 Publicity	"No significant change"	Added Events Coordinator position
56000 Attendance Ops	"No significant change"	"No significant change"
57000 Misc. Fair	Change in reporting of JLA expenses	"No significant change"
57005 Misc. Non-Fair	N/A	N/A
58000 Premiums	"No significant change"	"No significant change"
63000 Exhibits	"No significant change"	"No significant change"
64000 Horse Show	N/A	N/A
65000 Horse Racing	"No significant change"	"No significant change"
65005 Satellite Wagering	N/A	N/A
66000 Fair Entertainment	Costs of Concert	Reduction of 2017 Entertainment Budget
66109 Motorized Racing	N/A	N/A
66009 Interim Entertainment	N/A	N/A
72300 Equipment	N/A	N/A
80000 PY Expense Adj.	N/A	N/A
85000 Cash (over/under)	N/A	N/A
90000 Depreciation Expense	"No significant change"	"No significant change"
94000 Other Operating Expense	N/A	N/A




CEO Signature _____ Date 3/28 Board/President Signature _____ Date 3/28/17

Permanent Positions on Roster for 2017

Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50100	Gen Mgr	1/1/2017	12	5,750.00	Mo.	69,000	69,000
50200	Office Mgr	1/1/2017	12	16.00	Hr	34,000] 63,300
50200	Bookkeeper	1/1/2017	12	16.28	Hr.	22,600	
54100	Events Coordinator	3/1/2017	10	22.00	Hr	38,500	38,500
52100	Maint Full-Time	1/1/2017	12	12.00	Hr	26,500] 71,000
52100	Maint Full-Time	1/1/2017	12	12.00	Hr	23,500	

Temporary Positions Proposed for 2017

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last	This	No.	Unit	Amount	Per	Detail	Account Totals
		Year	Year						
50200	Fair Admin	3	2	2	mos.	10.50	hr.	6,700	63,300
52100	Fair Maint Mgr	1	1	2.5	mos.	4,400.00	mo	11,000	71,000
52200	Fair Maint	6	6	2.5	mos.	10.50	hr.	28,000	28,000
54101	Fair Asst.	1	1	1.5	mos.	12.50	hr.	2,500	2,500
56101	Fair Admissions	45	45	2	wks.	11.50	hr/avg	46,000	46,000
63101	Fair Exhibits - Hourly	38	36	90	hrs.	10.50	hr.	34,200	} 46,200
63101	Fair Exhibits - Salary	4	6	3	wks.	2,000.00		12,000	
65100	Racing - Receiving/Starters/Valets	21	21	13	days	192.50	day	52,600	} 65,100
65100	Racing - Bar Mgr	1	1	2	wks.	2,000.00	wk	4,000	
65100	Racing - Bar	18	18	45	hrs.	10.50	hr.	8,500	
65200	Racing - Par-Mutuel	19	19	50	hrs.	30.00	hr/avg	28,000	20,000

Proposed 2017 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted	
			Number	Unit Rate	Detail	Account
						Totals
50400	Legal	1	12	mo.	11,000	11,000
52300	Cleaning	1	12	mo.	3,800	3,800
52700	Contract Electrical	1	12	mo.	8,500	8,500
53100	Trash Removal	1	12	mo.	9,500	9,500
56200	Security - Fair	1	12	days	27,500	} 61,000
56200	Restroom Service - Fair	1	12	days	9,000	
56200	Trash Collection - Fair	1	12	days	9,300	
56200	Sound System - Fair	1	12	days	9,200	
56200	Admission Mgr - Fair	1	18	days	6,000	
63200	Exhibit Judges - Fair	20	10	days	14,500	14,500
63300	Bldg Mgr - Fair	4	12	days	7,500	} 11,500
63300	Exhibit Software - Fair	1	12	days	4,000	
65300	Ambulance - Racing	1	12	days	12,000	} 249,150
65300	Communications - Racing	2	12	days	26,000	
65300	Track Services - Racing	15	12	days	35,150	
65300	CARF Services - Racing	1	7	days	176,000	

**PROPERTY, PLANT & EQUIPMENT
PROPOSED ACQUISITIONS & DISPOSITIONS**

HUMBOLDT COUNTY FAIR
(Legal Name of Fair)

1250 5TH ST, FERNDALE
(Location)

	Actual 2016	Proposed 2017
#####		
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$4,793,821	\$4,856,967
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	60,428	25,000
Land Improvements	0	0
New Construction	0	0
Construction In Progress	2,718	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	63,147	25,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	4,856,967	4,881,967
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	4,856,967	4,881,967
DEPRECIATION:		
Accumulated Depreciation, January 1	3,733,501	3,810,330
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	76,829	80,000
Accumulated Depreciation, December 31	3,810,330	3,890,330
PP&E, NET OF DEPRECIATION, December 31	1,046,637	991,637
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,046,637	\$991,637

NOTE: Enter all numbers as a positive.

**NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS**

HUMBOLDT COUNTY FAIR

(Legal Name of Fair)

	Account Number	Actual 2016	Proposed 2017
SUMMARY: January 1, 2015 to December 31, 2015			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$55,606	\$38,212
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900		
Other (Specify) - Fundraiser	31900	27,400	40,000
TOTAL RESOURCES		83,006	78,212
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400	44,794	38,212
Other (Specify)		-	
TOTAL Non-Fair Funds Run Through Fair's Books		44,794	38,212
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Reserved Funds)		38,212	\$40,000