

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

HUMBOLDT COUNTY

Conducting The **HUMBOLDT COUNTY FAIR**

at FERNDALE, California

For the period of January 1, 2022 to December 31, 2022

BEG 12/27/2021	Acct. No.	Actual 2019***	Budgeted 2021	Estimated 2021	Proposed 2022
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$119,895	\$86,238	\$86,238	\$884,290
Unrestricted Net Position - Pension/OPEB				0	0
Restricted resources			109,854	109,854	0
Investment in Capital Assets, Net of Related Debt		1,478,948	1,380,298	1,380,298	1,274,298
Subtotal (Total Net Resources)		1,598,843	1,576,390	1,576,390	2,158,588
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		2,293,029	1,965,000	1,930,312	2,186,000
State (Local/Base) Allocations (to Page 2):	31200	38,190	104,000	414,600	40,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,000		
Capital Project Reimbursement Funds (from Sched 8A)	31900				
One-time Revenue Sources (fire camp, sale of property, capital project audi	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000			180,000	
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000			42,830	
TOTAL RESOURCES ACQUIRED		2,333,638	2,071,000	2,567,742	2,226,000
TOTAL RESOURCES AVAILABLE		3,932,481	3,647,390	4,144,132	4,384,588
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		2,469,760	1,959,000	1,879,544	2,136,950
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		2,469,760	1,959,000	1,879,544	2,136,950
Depreciation Expense (From Page 10)	90000	109,568	106,000	106,000	106,000
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		2,579,328	2,065,000	1,985,544	2,242,950
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		\$1,353,153	\$1,582,390	\$2,158,588	\$2,141,638
Unrestricted Net Resources Available for Operations		(27,145)	312,092	884,290	973,340
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,380,298	1,270,298	1,274,298	1,168,298
Subtotal (Should equal Total Net Resource Figure above)		\$1,353,153	\$1,582,390	\$2,158,588	\$2,141,638
Reserve Percentage		-1.1%	15.9%	47.0%	45.5%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors _____ Date _____

Chairman, Board of Supervisors _____ Date _____

Chief Executive Officer _____ Date _____

County Clerk _____ Date _____

Highlight Indicate GASB 68/75 Item.

Summary of Operations

HUMBOLDT COUNTY FAIR

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
OPERATING REVENUES:					
Admissions to Grounds	41000	\$317,133	\$275,000	\$218,661	\$340,000
Commercial Space	41500	40,250	40,000	29,070	31,000
Carnival	42100	153,285	143,000	130,109	147,000
Concessions	42200	187,012	185,000	142,725	165,500
Exhibits	43000	44,739	44,000	30,076	31,500
Horse Show	44000				
Horse Racing (Live)	45000	524,479	610,000	696,994	760,000
Satellite Wagering	45005				
Fair Attractions	46000	12,000	10,000		
Motorized Racing	46109				
Interim Attractions	46009			8,350	
Miscellaneous Fair	47000	523,499	455,000	378,969	400,500
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	476,386	203,000	295,358	310,500
Prior Year Revenue Adjustments	49000	14,246			
Other Operating Revenue	49500				
TOTAL OPERATING REVENUES (to Page 1)		2,293,029	1,965,000	1,930,312	2,186,000
OPERATING EXPENDITURES:					
Administration	50000	381,212	298,000	264,448	371,700
Maintenance & General Operations	52000	509,006	438,000	488,202	554,200
Publicity	54000	66,792	78,000	23,164	43,500
Attendance Operations	56000	153,772	125,000	109,831	120,000
Miscellaneous Fair	57000	207,509	180,000	174,782	140,550
Miscellaneous Non-Fair Programs	57005				
Premiums	58000	55,100	54,000	26,419	31,000
Exhibits	63000	71,069	67,000	38,479	51,500
Horse Show	64000				
Horse Racing (Live)	65000	694,680	636,000	707,666	758,500
Satellite Wagering	65005				
Fair Entertainment	66000	115,852	83,000	44,650	61,000
Motorized Racing	66109				
Interim Entertainment	66009	204,277			
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	10,491		1,903	
Cash (over/under)	85000				
Other Operating Expense	94000				5,000
TOTAL OPERATING EXPENDITURES (to Page 1)		2,469,760	1,959,000	1,879,544	2,136,950
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB					
		(176,731)	6,000	50,768	49,050
Depreciation Expense	90000	109,568	106,000	106,000	106,000
Pension Expense	96000				
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(286,299)	(100,000)	(55,232)	(56,950)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	38,190	104,000	414,600	40,000
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		2,419	2,000	222,830	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		(\$136,122)	\$112,000	\$688,198	\$89,050
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$245,690)	\$6,000	\$582,198	(\$16,950)

Detail of Revenues

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	252,228	225,000	188,064	300,000
Discounted Fair Admissions	41020	64,905	50,000	30,597	40,000
TOTAL ADMISSIONS REVENUE	41000	317,133	275,000	218,661	340,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	17,950	18,000	15,815	17,000
Inside Commercial Space	41520	22,300	22,000	13,255	14,000
TOTAL COMMERCIAL SPACE REVENUE	41500	40,250	40,000	29,070	31,000
CARNIVAL REVENUE:					
Carnival	42100	79,622	75,000	92,595	105,000
Carnival: Pre-Sale	42110	73,663	68,000	37,514	42,000
TOTAL CARNIVAL REVENUE	42100	153,285	143,000	130,109	147,000
CONCESSIONS REVENUE:					
Food Concessions	42200	111,780	115,000	95,244	110,000
Non-Food Concessions	42300	75,232	70,000	47,481	55,500
TOTAL CONCESSIONS REVENUE	42200	187,012	185,000	142,725	165,500
EXHIBITS REVENUE:					
Entry Fees	43100	11,464	11,500	12,008	12,500
Donated & Sponsored Awards	43200	32,585	32,000	7,763	8,000
Advertising in Premium Book	43300				
Other (Explain) Veggi Auction	43400	690	500	10,305	11,000
TOTAL EXHIBITS REVENUE	43000	44,739	44,000	30,076	31,500
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				
Track Commissions & Breakage	45200	300,278	400,000	545,012	605,000
Program Sales	45300	4,947	6,000	5,778	6,000
Concessions	45400	135,780	140,000	100,443	135,000
Other (Explain) Ldies hat day sponsors	45500	83,474	64,000	45,761	14,000
TOTAL LIVE HORSE RACING REVENUE	45000	524,479	610,000	696,994	760,000

Detail of Revenues

BEG BUDGET		Acct.	Actual	Budgeted	Estimated	Proposed
		No.	2019	2021	2021	2022
SATELLITE WAGERING REVENUE:						
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0	0
FAIR ATTRACTIONS REVENUE:						
Sponsored Entertainment	46040	9,750	5,000			
Sponsored Rodeo	46120	2,250	2,500			
Sponsored BBQ	46125		2,500			
Destruction Derby Admissions	46400					
Performances Admissions	46500					
Admissions - Other	46600					
TOTAL FAIR ATTRACTIONS REVENUE	46000	12,000	10,000	0	0	0
MOTORIZED RACING REVENUE:						
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0	0
INTERIM ATTRACTIONS REVENUE:						
Performance Admissions	46209					
Other Admissions (List)	46309			8,350		
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	8,350	0	0
MISCELLANEOUS FAIR REVENUE:						
Parking	47100	64,662	52,000	35,108	40,000	
Fair Program Revenue	47200					
Utility Fee Reimbursement	47300					
Livestock Auction Revenue	47400	97,692	98,000	101,411	92,000	
Stall Rentals (Fairtime)	47500					
Camping Fees (Fairtime)	47700	12,154	15,000	3,706	4,000	
Other (Explain) merch/liquor sales	47800	36,410	40,000	6,393	9,500	
Sponsorships	47900	312,581	250,000	232,350	255,000	
TOTAL MISCELLANEOUS FAIR REVENUE	47000	523,499	455,000	378,968	400,500	
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	0

Detail of Revenues

BEG BUDGET	Acct. No.	Actual 2019	Budgeted 2021	Estimated 2021	Proposed 2022
INTERIM REVENUE:					
Rental of Buildings	48100	110,693	115,000	70,954	80,000
Grounds Rentals	48200	69,423	75,000	42,997	45,000
Camping (non-fair)	48210			123,602	136,000
Long Term Rent	48215			44,365	47,000
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	2,905	3,000	2,401	2,500
Interim Parking Revenue	48600				
Other Interim Revenue (List)	48700	87,218	10,000	2,755	
Humboldt Ice Rink Revenue	48010	206,147			
TOTAL INTERIM REVENUE	48000	476,386	203,000	287,074	310,500
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	14,246			
OTHER OPERATING REVENUE:					
Interest Earnings	49510				
Donations/Sponsorships (general)	49520				
Other (Explain)	49530				
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	0	0	0	0

Detail of Expenditures

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	64,500	45,000		80,000
Salaries & Wages - Temporary	50200	89,013	69,000	9,091	70,000
Admin Wages - Hourly Fairtime	50250				10,000
Compensated Absences Expense	50300				0
Employee Benefits - Employer's Share	50310				
Payroll Taxes	50320	13,107	11,000	1,496	15,000
Worker's Compensation Insurance	50330	13,775	8,000	9,558	11,000
Professional Services (Contractual)	50400	27,283	34,000	108,207	32,000
Director's Expense	50500	191		1,792	2,500
Traveling/Training Expense - Employees	50600	4,652	2,500		
Office Supplies and Expense	50700	17,147	18,000	20,183	19,000
Telephone and Postage	50800	22,248	20,000	23,281	18,500
Dues and Subscriptions	50900	555	500	3,647	1,200
Insurance (General Liability)	51000	71,729	60,000	42,360	62,000
Other (Explain) sevice charge/taxes	51100	46,012	20,000	44,833	50,500
Unemployment Insurance (Non-reimbursed)	51200				
Audit Expense	51300	11,000	10,000		
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	381,212	298,000	264,448	371,700
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	58,925	57,800	54,876	120,000
Salaries & Wages - Temporary	52200	74,051	59,000	105,213	90,000
Employee Benefits	52210	1,874	2,000	858	1,200
Payroll Taxes	52220	15,082	14,000	8,020	20,000
Worker's Compensation Insurance	52230	10,449	9,300		
Professional Services (Contractual)	52300	800	1,000		
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	8,000	6,000		
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	112,287	120,000	112,329	132,000
Maintenance of Equipment - Supplies & Expense	52900	51,160	45,000	43,550	46,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	159,593	110,000	146,812	130,000
Trash Removal, Clean up (Contractual)	53100	10,215	10,500	16,544	15,000
Other (Explain)	53200	6,570	3,400		
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	509,006	438,000	488,202	554,200

Detail of Expenditures

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101		12,000		2,500
Employee Benefits	54110				
Payroll Taxes	54120		1,500		
Worker's Compensation Insurance	54130		700		
Professional Services (Contractual)	54200				
Supplies and Expense	54300	4,980	6,000	244	
Advertising	54400	43,103	40,000	19,633	35,000
Promotional Expense	54500	8,307	8,000	2,663	6,000
Public Relations Expense	54600				
Pre-Fair Events	54700	8,366	8,000		
Other (Explain)	54800	2,036	1,800	624	
TOTAL PUBLICITY EXPENSE	54000	66,792	78,000	23,164	43,500
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101	36,385	39,000	29,504	35,000
Employee Benefits	56110				
Payroll Taxes	56120	5,175	5,600	18,955	5,000
Worker's Compensation Insurance	56130	2,183	2,400		2,000
Professional Services (Contractual)	56200	102,854	70,000	56,930	70,000
Supplies and Expense	56300	7,175	8,000	4,342	8,000
Other (Explain)	56400			100	
TOTAL ATTENDANCE OPERATIONS	56000	153,772	125,000	109,831	120,000
MISCELLANEOUS FAIR EXPENSE:					
Midway & Friendship Square Supplies	57100	23,129	20,000	30,818	36,000
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200				
Utility Fees	57300				
Exhibit Guide	57400				
Livestock Auction Expense	57600	70,695	60,000	100,258	69,400
Sponsorship Expense	57700	34,968	30,000	18,951	13,150
Guy Gala	57705			3,850	
Other (Explain) Trash Removal	57800	22,499	20,000	20,905	22,000
Commercial Exhibits & Concessions	57900	56,218	50,000		
TOTAL MISCELLANEOUS FAIR	57000	207,509	180,000	174,782	140,550
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				
Allocated Sponsorship	57900				
TOTAL MISCELLANEOUS FAIR	57000	0	0	0	0

Details of Expenditures

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	46,617	45,000	20,994	25,000
Trophies, Medals, Ribbons	58200	7,711	7,000	5,425	6,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500	772	2,000		
TOTAL PREMIUM EXPENSE	58000	55,100	54,000	26,419	31,000
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101	47,860	46,000	27,289	30,500
Employee Benefits	63110				
Payroll Taxes	63120	4,517	4,500	1,797	2,000
Worker's Compensation Insurance	63130	1,896	1,800		1,500
Judges (Contractual)	63200	11,464	10,000	3,624	5,000
Judges Lodging	63210			4,038	5,500
Judges Miles	36220			1,409	3,000
Professional Services - Other (Contractual)	63300	968	1,000	52	2,000
Supplies and Expense	63400	2,172	2,200		2,000
Tent & Booth Rental	63500				
Decorations	63600				
Other (Explain)	63700	2,192	1,500	270	
TOTAL EXHIBITS EXPENSE	63000	71,069	67,000	38,479	51,500
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

BEG BUDGET	Acct.	Actual	Budgeted	Estimated	Proposed
	No.	2019	2021	2021	2022
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	48,395	49,600	82,012	83,000
Salaries & Wages (Pari-Mutuel)	65200	20,502	21,000	27,152	28,000
Employee Benefits	65210	6,648	6,700	5,882	6,000
Payroll Taxes	65220	9,772	8,600	18,097	18,000
Worker's Compensation Insurance	65230	4,561	5,600		
Professional Services (Contractual)	65300	426,232	400,000	413,344	440,000
Racing Lodging - Other	65310			19,147	20,000
Racing Incentives	65350			19,430	32,000
Supplies and Expense	65400	123,657	90,000	73,405	126,500
Rental - Totalisator Equipment	65600	32,991	33,000		
Rental - Other Equipment	65700	4,670	5,000	4,141	5,000
Other (Explain)	65800	17,252	16,500	45,056	
TOTAL RACING EXPENSE (LIVE)	65000	694,680	636,000	707,666	758,500
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200				
Rodeo	66375	11,990	12,500		
BBQ	66380	6,644	5,500		
Grounds Entertainment	66500	67,765	55,000	44,650	55,000
Grandstand Entertainment	66600				
Other (Explain) lodging	66700	29,453	10,000		6,000
TOTAL FAIR ENTERTAINMENT	66000	115,852	83,000	44,650	61,000
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				
Humboldt Ice Rink	70000	204,277			
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	204,277	0	0	0

Detail of Expenditures

BEG BUDGET		Acct. No.	Actual 2019	Budgeted 2021	Estimated 2021	Proposed 2022
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):						
TOTAL EQUIPMENT EXPENSE	72300		0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:						
Prior Year Expense	80100		10,036			
Bad Debt Expense	80120		455		1,903	
PRIOR YEAR EXPENDITURE	80000		10,491	0	1,903	0
CASH SHORTAGES & OVERAGES:						
Ticket Sales	85100					
Souvenir Sales	85200					
Merchandise Sales	85500					
Other (Explain)	85900					
CASH (OVER)/UNDER	85000		0	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)						
	90000		109,568	106,000	106,000	106,000
*PENSION EXPENSE: (To: Pg. 1)	96000				0	0
*OPEB EXPENSE: (To: Pg. 1)	96001				0	0
OTHER OPERATING EXPENSE:						
Loss on Sale of Asset	94010					
Other Expenses (credit card processing fee)						5,000
TOTAL OTHER OPERATING EXPENSE	94000		0	0	0	5,000

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2021 Budgeted	2021 Estimated	2022 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$56,339)	-20.5%	\$275,000	\$218,661	\$340,000	\$121,339	
Commercial Space	41500	(10,930)	-27.3%	40,000	29,070	31,000	1,930	
Carnival	42100	(12,891)	-9.0%	143,000	130,109	147,000	16,891	
Concessions	42200	(42,275)	-22.9%	185,000	142,725	165,500	22,775	
Exhibits	43000	(13,924)	-31.6%	44,000	30,076	31,500	1,424	
Horse Show	44000							
Horse Racing (Live)	45000	86,994	14.3%	610,000	696,994	760,000	63,006	
Satellite Wagering	45005							
Fair Attractions	46000	(10,000)	-100.0%	10,000				
Motorized Racing	46109							
Interim Attractions	46009	8,350			8,350		(8,350)	
Miscellaneous Fair	47000	(76,031)	-16.7%	455,000	378,969	400,500	21,531	5.7%
Misc. Non-Fair Programs	47005							
Interim Revenue	48000	92,358	45.5%	203,000	295,358	310,500	15,142	5.1%
Prior Year Revenue Adj	49000							
Other Operating Revenue	49500							
TOTAL OPERATING REVENUES		(34,688)	-1.8%	1,965,000	1,930,312	2,186,000	255,688	13.2%
OPERATING EXPENDITURES:								
Administration	50000	(33,552)	-11.3%	298,000	264,448	371,700	107,252	
Maintenance & Gen Ops	52000	50,202	11.5%	438,000	488,202	554,200	65,998	13.5%
Publicity	54000	(54,836)	-70.3%	78,000	23,164	43,500	20,336	
Attendance Operations	56000	(15,169)	-12.1%	125,000	109,831	120,000	10,169	
Miscellaneous Fair	57000	(5,218)	-2.9%	180,000	174,782	140,550	(34,232)	-19.6%
Misc. Non-Fair Programs	57005							
Premiums	58000	(27,581)	-51.1%	54,000	26,419	31,000	4,581	
Exhibits	63000	(28,521)	-42.6%	67,000	38,479	51,500	13,021	
Horse Show	64000							
Horse Racing (Live)	65000	71,666	11.3%	636,000	707,666	758,500	50,834	7.2%
Satellite Wagering	65005							
Fair Entertainment Expense	66000	(38,350)	-46.2%	83,000	44,650	61,000	16,350	
Motorized Racing	66109							
Interim Entertainment Exp	66009							
Equipment (Funded by Fair)	72300							
Prior Year Expense Adj	80000	1,903			1,903		(1,903)	
Cash (over/under)	85000							
Depreciation	90000			106,000	106,000	106,000		
Other Operating Expense	94000					5,000	5,000	
TOTAL OPERATING EXPENDITURES		(79,456)	-3.8%	2,065,000	1,985,544	2,242,950	257,406	13.0%
NET EFFECT		\$44,768	-44.8%	(\$100,000)	(\$55,232)	(\$56,950)	(\$1,718)	0

**Exhibit I
BUDGET VARIANCE EXPLANATION**

41000	Admissions	BACK TO NEAR NORMAL	ATTENDANCE INCREASE FROM COVID YEARS ADMISSION \$ INCREASE
41500	Commercial	BACK TO NEAR NORMAL	NORMAL INCREASE FROM 2021
42100	Carnival	BACK TO NEAR NORMAL	NORMAL INCREASE FROM 2021
42200	Concessions	BACK TO NEAR NORMAL	NORMAL INCREASE FROM 2021
43000	Exhibits	BACK TO NEAR NORMAL	NORMAL INCREASE FROM 2021
44000	Horse Show	N/A	N/A
45000	Horse Racing	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL ONE WEEK OVERLAP
45005	Satellite Wagering	N/A	N/A
46000	Fair Attractions	BACK TO NEAR NORMAL	NORMAL AS PAST YEARS
46009	Interim Attractions	BACK TO NEAR NORMAL	NORMAL AS PAST YEARS
46109	Motorized Racing	N/A	N/A
47000	Misc. Fair	BACK TO NEAR NORMAL	NO SIGNIFICANT CHANGE
47005	Misc. Non-Fair	BACK TO NEAR NORMAL	NO SIGNIFICANT CHANGE
48000	Interim	BACK TO NEAR NORMAL	NO SIGNIFICANT CHANGE
49000	PY Revenue Adj.	N/A	N/A
49500	Other Ops Rev	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
50000	Administration	BACK TO NEAR NORMAL	ADDITION OF GM
52000	Maintenance/Gen. Ops	BACK TO NEAR NORMAL	ADA UPGRADE/REPAIR
54000	Publicity	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
56000	Attendance Ops	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
57000	Misc. Fair	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
57005	Misc. Non-Fair	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
58000	Premiums	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
63000	Exhibits	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
64000	Horse Show	N/A	N/A
65000	Horse Racing	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
65005	Satellite Wagering	N/A	N/A
66000	Fair Entertainment	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
66109	Motorized Racing	N/A	N/A
66009	Interim Entertainment	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
72300	Equipment	BACK TO NEAR NORMAL	BACK TO NEAR NORMAL
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	BACK TO NEAR NORMAL	NO SIGNIFICANT CHANGE

Permanent Positions on Roster for 2022

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	4/1/2022	12	6,666.00	Mo..	80,000	80,000
50200	Office Mgr	4/1/2022	12	28.00	Hr.	70,000	
					Hr.		70,000
52200	Maintenance Mgr	1/1/2022	12	25.00	Hr.	56,000	
52200	Maintenance Full Time	1/1/2022	12	18.00	Hr.	36,000	
52200	Costodial	1/1/2022	12	15.00	Hr.	10,000	
52200	Landscape Mgr	1/1/2022	12	15.00	Hr.	18,000	120,000

Temporary Positions Proposed for 2022

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last	This	No.	Unit	Amount	Per Unit	Detail	Account Totals
		Year	Year						
50200	Fair Assistant	0	1	3	mos	15.00	Hr.	10,000	
50200	Fair Admin	0	2	2	mos	1,500.00	Hr.	10,000	20,000
52200	Fair Maint	0	12	3	mos	14.00	hHr.	70,000	
56101	Fair Admissions	0	29	2	wks	15.00	Hr.	35,000	
56101	Fair Exhibits - Hourly	0	25	83	hrs.	1,500.00	Hr.	32,000	
56101	Fair Exhibits - Salary	0	4	2	wks	Varies	Fair	18,000	50,000
65100	Racing - Receiving/Starters/Valets	0	22	6	days	260.00	Day	35,000	
65100	Racing - Bar Mgr	0	1	Fair		4,000.00	Fair	4,000	
65100	Racing - Bar	0	20	38	hrs.	15,000.00	Hr.	12,000	51,000
65200	Racing - Pari-Mutuel	0	18	39	hrs.	30.00	Hr.	28,000	

Proposed 2022 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	Administrative	2	12	mo.	25,000	
50400	Legal	1	12	mo.	12,000	
50400	Audit	1	1	mo.	15,000	15,000
52300	Cleaning	1	4	mo.	1,000	1,000
53100	Trash Removal	1	12	mo.	15,000	15,000
56200	Security - Fair	1	10	days	32,000	
56200	Parking - Fair	1	10	days	28,000	
56200	Admissions Mgr - Fair	1	16	days	6,000	
56200	EMT - Fair	1	10	days	4,000	70,000
57800	Trash Removal - Fair	1	10	days	15,000	
63200	Exhibit Judges - Fair	20	10	days	10,000	10,000
65300	Ambulance - Racing	1	10	days	15,000	
65300	Communications - Racing	1	10	days	7,500	
65300	Track Services - Racing	1	10	days	43,500	
65300	CARF Services - Racing	1	10	days	380,000	400,000
66700	Sound System - Fair	1	10	days	10,000	10,000

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

HUMBOLDT COUNTY FAIR
(Legal Name of Fair)

FERNDALE
(Location)

DRAFT BUDGET	Estimated 2021	Proposed 2022
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,489,218	\$5,489,218
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	0	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,489,218	5,489,218
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	5,489,218	5,489,218
DEPRECIATION:		
Accumulated Depreciation, January 1	4,108,920	4,214,920
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	106,000	106,000
Accumulated Depreciation, December 31	4,214,920	4,320,920
PP&E, NET OF DEPRECIATION, December 31	1,274,298	1,168,298
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,274,298	\$1,168,298

NOTE: Enter all numbers as a positive.

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

HUMBOLDT COUNTY FAIR

(Legal Name of Fair)

	Account Number	Estimated 2021	Proposed 2022
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
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)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by Non-Fair Entity)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

SUMMARY OF SATELLITE WAGERING

	Acct. No.	Actual 2019	Budgeted 2021	Estimated 2021	Proposed 2022
SATELLITE WAGERING REVENUE :					
Admissions - General and Season	45115				
- VIP Area	45125				
Track Commissions (2%, .6%, etc.)	45205				
Program Sales	45305				
Concessions	45405				
Parking	45505				
Novelties/Souvenirs	45605				
Comcheck	45705				
Promotional and Advertising	45805				
Other - Sponsor revenue	45915				
- Impact Fees	45925				
- Miscellaneous (Explain)	45935				
- Reimbursement (Explain)	45945				
Prior Year Revenue Adjustment	49005				
TOTAL (Forward to Page 4)	45005	0	0	0	0
SATELLITE WAGERING EXPENSE:					
Labor Costs	65105				0
Employee Benefits	65115				
Payroll Taxes	65125				
Worker's Compensation Insurance	65135				
Travel/Training	65205				
Management Time	65315				
Professional Services & Contracts	65325				
Equipment Replacement Fund and/or Sinking Fund	65405				
Publicity and Marketing	65505				
Supplies & Expense - General (office, janitorial & maint)	65615				
- Programs, Concessions, Parking	65625				
Leases and/or Rentals	65705				
Fuel & Utilities	65805				
CHRB /CARF/Impact Fees	65905				
Other (Explain)	65915				
Prior Year Expenditure Adjustment	80005				
Cash Over/Under	85005				
TOTAL (Forward to Page 9)	65005	0	0	0	0
NET EFFECT		\$0	\$0	\$0	\$0

Summary of Motorized Racing (Fair-produced)

	Acct. No.	Actual 2019	Budgeted 2021	Estimated 2021	Proposed 2022
MOTORIZED RACING REVENUES:					
Admissions					
Concessions					
Parking					
Sponsorships (List)					
Advertising Sales					
Reimbursements					
Prior Year Revenue Adjustment					
Other (List)					
TOTAL (Carries to Page 4)	46109	0	0	0	0
MOTORIZED RACING EXPENDITURES:					
Labor Costs					0
Supplies & Expense					
Publicity and Marketing					
Attendance					
Miscellaneous					
Prizes					
Leases and /or Rentals					
Fuel & Utilities					
Prior Year Expenditure Adjustment					
Cash over/under					
Other (List)					
TOTAL (Carries to Page 9)	66109	0	0	0	0
NET EFFECT					
		0	0	0	0
Number of Racing Days					
Total Number of Races					

