



Notice of Meeting and Agenda

Humboldt County Fair Association
Meeting of the Governing Board
Finance Committee

Wednesday, May 20, 2026, at 8:30 am
In-Person - Board Room

AGENDA

1. CALL TO ORDER

2. ROLL CALL

___ Clint Duey, Chair ___ Andy Titus (“Ex officio”) ___ Greg Gomes ___ Lawrence Dwight
___ Ben Hawk ___ Darren Hansen

3. PUBLIC COMMENT ON NON-AGENDA ITEMS

This time is provided for members of the public to address the Committee or to submit written communications not on this agenda. Comments are restricted to three (3) minutes per speaker and unused time shall not be transferred to other speakers. Board Members may respond to statements however the Committee cannot discuss or take action on a matter not listed on the agenda.

4. ADMINISTRATIVE ITEMS

Matters under Administrative Items are considered routine by the Executive Committee and will be enacted by one motion unless a specific request is received by a director or a member of the public. The Administrative Items will not be read. There will be no discussion of the items unless pulled for discussion.

5. NEW BUSINESS ITEMS

- A. Review Financial Reports Presented for Recommendation to HCFA Board of Directors to Receive and File, Make Recommendations to Staff as Appropriate.
 - a. Review April 2026 KPI Monthly Report
 - b. Review April 2026 Reconciliation Report
 - c. Review April 2026 Statement of Activity and Statement of Financial Position
 - d. Review May 2026 Statement of Activity and Statement of Financial Position
- B. Discussion of Accounting Services Disengagement Notice and Financial Operations Transition Planning

6. OLD BUSINESS ITEMS

7. ADJOURN

All agenda items are subject to discussion and possible action.

Notice: This agenda has been posted at least seventy-two (72) hours prior to the meeting in a location freely accessible to members of the public, in accordance with the Brown Act. The full agenda packet is also available on the Fair Association’s website at <https://www.humboldtcountyfair.org/>. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for consideration by the Board or Committee. The Chair will call for public comment as each item is heard by the Board or Committee. For items not appearing on the agenda, the public is invited to make comments during the Public Comment period for non-agenda items. All speakers are invited to state their names but are not required to do so. If you wish to submit written material at the meeting, please supply 10 copies. Americans with Disabilities Act: Individuals requiring special accommodations to participate in this meeting are requested to contact the Fair Association Office at (707) 786-9511. Notification 48 hours prior to the meeting will enable the Fair Association to make reasonable arrangements to ensure accessibility to this meeting.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Statement of Information

Humboldt County Fair Association

April 2026 Financial Review

Prepared by: **The Lighthouse Group**

Month closed: **April**

Executive Summary

April reflected improved revenue activity compared to the prior period; however, expense growth outpaced the increase in income, resulting in a net loss for the month.

Revenue improvement was primarily driven by sponsorships, commercial space revenue, concessions, winter fundraiser activity, and other event-related income. Building rental revenue decreased compared to the prior month, but that decrease was offset by stronger activity in other revenue categories.

Expense activity increased during the period, with the most notable changes occurring in property taxes, building and grounds maintenance, and costs associated with the upcoming May concert. The concert is being produced as a first-year annual event, so these costs should be viewed in the context of launching and supporting a new recurring event rather than routine operating activity.

Despite the monthly loss, the organization continues to maintain a strong overall financial position. Assets remain well in excess of liabilities, and current assets continue to provide adequate coverage for current obligations. The April KPI report and monthly financial report both indicate that the primary issue for the period was not overall solvency, but rather the widening operating deficit caused by increased offseason expenses.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Profit and Loss Overview

Revenue

Total income increased from the prior period. The increase was primarily attributable to sponsorships and commercial space revenue, with additional support from concessions and miscellaneous non-fair revenue.

Building rental revenue declined compared to the prior month, which partially reduced the overall revenue improvement. However, increases in other revenue categories were sufficient to produce an overall increase in income.

The increase in commercial space revenue is a positive trend and may represent an opportunity to help offset offseason operating costs if the organization can continue expanding or maximizing this revenue stream.

Expenses

Total expenses increased from the prior period. The primary drivers were property taxes, building and grounds maintenance, and costs related to the upcoming May concert.

The May concert expense activity includes production-related costs for a first-year annual event, including the payment to Kinkead. Since this event is intended to recur annually, the related expenses should be evaluated alongside final event revenue, sponsorships, attendance, and long-term potential.

Expense increases were partially offset by decreases in maintenance equipment rental and insurance costs. However, those reductions were not enough to offset the broader increase in offseason spending.

Net Result

The organization reported a net loss for April.

This result reflects both the seasonal nature of the Fair's operations and the impact of increased offseason expenses. If this trend continues without sufficient additional revenue, there is potential for a deficit over the full fiscal year.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

KPI Summary

The April KPI review identified the following key points:

What happened: Revenue increased from the prior period, while expenses also increased at a higher level.

Why it happened: Revenue growth was primarily driven by sponsorships and commercial space revenue. Building rental revenue declined, but the decrease was offset by increases in concessions and miscellaneous non-fair revenue.

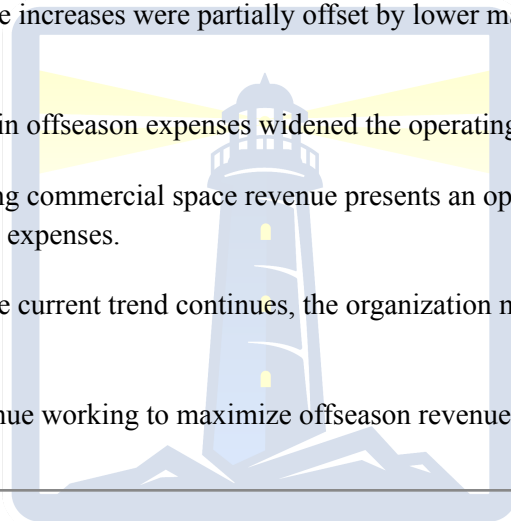
Expense growth was primarily driven by property taxes, building and grounds maintenance, and May concert production costs. These increases were partially offset by lower maintenance equipment rental and insurance expenses.

Risk identified: The increase in offseason expenses widened the operating deficit.

Opportunity identified: Strong commercial space revenue presents an opportunity to help bridge the gap between offseason income and expenses.

Forecast or implication: If the current trend continues, the organization may face a deficit over the full fiscal year.

Recommended action: Continue working to maximize offseason revenue.



Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Balance Sheet Overview

Assets

Total assets decreased slightly from the prior period, primarily due to a reduction in bank balances. This reflects cash used during the month for operations, vendor payments, and scheduled obligations.

Accounts receivable increased, indicating a higher amount due to the organization at month-end. Other current assets also increased slightly. Fixed assets remained unchanged.

Liabilities

Total liabilities increased from the prior period.

Current liabilities increased primarily due to higher accounts payable and credit card balances. This indicates that the organization had more outstanding vendor obligations and credit card activity at month-end compared to the prior period.

Long-term liabilities decreased as scheduled payments were made toward the PGE loan and ice rink liability.

Equity

Total equity decreased during the month, primarily due to the reported net loss.

The organization remains in a positive equity position, with assets exceeding liabilities.

Cash Position and Liquidity

Cash balances decreased during April, indicating that cash outflows exceeded cash inflows for the period.

The organization continues to maintain a strong liquidity position, with current assets exceeding current liabilities. This indicates that the organization is well positioned to meet its short-term obligations based on the current balance sheet.

The cash burn analysis included in the monthly report should be treated as a planning metric. It highlights the importance of monitoring cash flow, revenue timing, and expense activity in advance of future operating needs.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Accounts Receivable and Accounts Payable

Accounts receivable increased from the prior period, indicating that additional amounts were outstanding at month-end. Certain receivables are aged and should continue to be monitored for collection status.

Accounts payable increased from the prior period, reflecting higher unpaid vendor obligations at month-end.

Continued review of both receivables and payables will help support accurate cash flow planning and timely financial decision-making.

Account Reconciliations Completed

The April close included reconciliation of the organization's operating bank accounts, restricted cash accounts, premium account, Junior Livestock Auction accounts, credit card accounts, certificates of deposit, and payroll-related accounts.

Adjustments and Journal Entries

During April, accounts receivable entry was discontinued, and adjustments were made to guaranteed deposits and accounts receivable. These changes were made to improve the accuracy and consistency of these balances going forward.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Financial Highlights

Revenue increased from the prior period, primarily due to sponsorships, commercial space revenue, concessions, winter fundraiser activity, and miscellaneous non-fair revenue.

Expenses increased at a higher rate than revenue, resulting in a net loss for the month.

A portion of the expense increase was related to production costs for the upcoming May concert, which is being launched as a first-year annual event.

Offseason expenses widened the operating deficit, creating a risk of a full-year deficit if the trend continues.

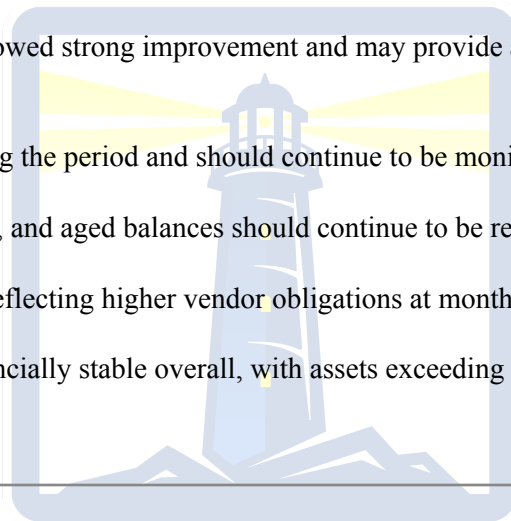
Commercial space revenue showed strong improvement and may provide an opportunity to help offset offseason costs.

Cash balances decreased during the period and should continue to be monitored.

Accounts receivable increased, and aged balances should continue to be reviewed for collectability.

Accounts payable increased, reflecting higher vendor obligations at month-end.

The organization remains financially stable overall, with assets exceeding liabilities and liquidity remaining strong.



Recommendations

Based on the financial activity and KPI review for the period, management and the board should continue monitoring cash flow, accounts receivable collections, maintenance and building-related costs, and the financial performance of the May concert once final revenue and expenses are available.

Because offseason expenses widened the operating deficit, the organization should continue looking for opportunities to maximize offseason revenue. Commercial space revenue appears to be a promising area for continued focus.

Since the May concert is intended to become an annual event, reviewing first-year results will help inform future budgeting, sponsorship strategy, pricing, production costs, and overall event planning.

Statement of Information- April 2026

Humboldt County Fair Association -The Lighthouse Group

Red Flags or Outstanding Items

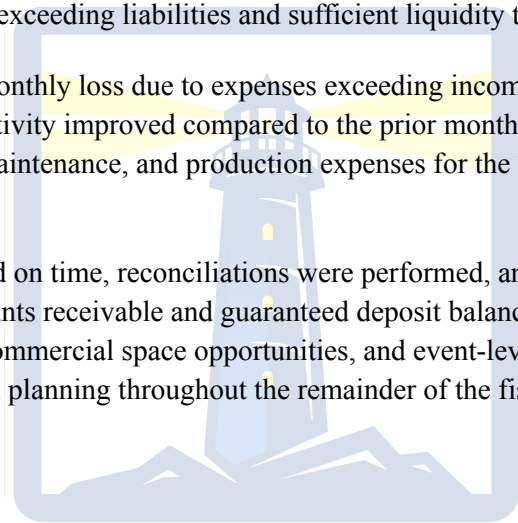
From a board review perspective, the primary areas to monitor are the monthly net loss, cash usage, increased accounts receivable, increased accounts payable, and the broader impact of offseason expenses on the fiscal year. These items do not necessarily indicate an immediate concern, particularly given the seasonal nature of the organization's operations, but they should remain part of ongoing financial review.

Closing Statement

April's financial statements indicate that Humboldt County Fair Association remains in a strong overall financial position, with assets exceeding liabilities and sufficient liquidity to meet current obligations.

The organization reported a monthly loss due to expenses exceeding income, and cash balances declined during the period. Revenue activity improved compared to the prior month; however, increased property taxes, building and grounds maintenance, and production expenses for the upcoming May concert contributed to the loss.

The April close was completed on time, reconciliations were performed, and adjustments were made to improve the accuracy of accounts receivable and guaranteed deposit balances going forward. Continued focus on offseason revenue, commercial space opportunities, and event-level performance tracking will help support stronger financial planning throughout the remainder of the fiscal year.



Humboldt County Fair Association

MONTHLY REPORT

April 2026



Printed 5/15/26

Prepared by:



THE
Lighthouse
GROUP

Monthly Report Purpose

A visual understanding of data.

This monthly financial report provides business insights for Humboldt County Fair Association. Objective is to show the financial health and performance for April 2026 focusing on profitability, efficiency and liquidity.

It includes all the relevant information at your fingertips, offering the ability to visualize and analyze key financial data, uncover fresh insights, spot vital financial trends, identify strengths and weaknesses and improve communication throughout the organization.

The report also admits the fact that some analysis conducted has limitations because of the vast amounts of variables that may be related or unrelated to the business.

P&L statement: This indicates the revenue a business earned over a certain period of time and shows a business's profitability. It includes a net income equal to the revenues and gains minus the expenses and losses.

Balance sheet: This displays a business's financial status at the end of a certain time period. It offers an overview of a business's liabilities, assets, and shareholder equity.

Cash flow statement: Details a business's cash flows during certain time periods and indicates if a business made or lost cash during that period of time.

Takeaways

April 2026: Net Profit was -\$54.3k.

April 2026: Bank Accounts were \$455.7k.

April 2026: Net Cash Increase For Period was -\$57.1k.

April 2026: Net Assets were \$1.5m.

April 2026: Current Ratio was 12.22.

Profit & Loss

The profit and loss (P&L) summarizes the revenues, costs, and expenses incurred through January 2026 - April 2026. The P&L statement is synonymous with the income statement. These records provide information about Humboldt County Fair Association's ability or inability to generate profit by increasing revenue, reducing costs, or both.

Net Profit (\$54.3k)



April 2026: Net Profit was \$9.2k lower than March 2026.

(399%)

Operating Profit Margin

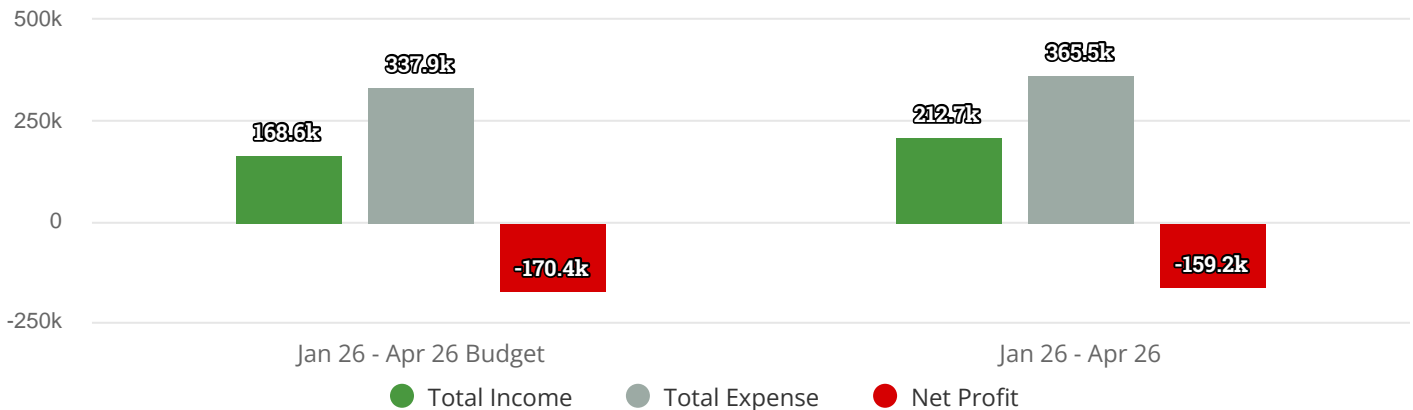
(118%)

Net Profit Margin

Trailing Twelve Months (TTM)

	Apr 26	Fiscal YTD	TTM
Income	45,989	212,708	1,446,482
Total Expense	96,247	365,495	1,513,564
Net Operating Income	-50,258	-152,787	-67,081
Total Other Income	0	0	1,430,923
Total Other Expense	4,062	6,458	1,476,089
Net Profit	-54,320	-159,245	-112,248

Revenue and Expense



Total Income <h2>\$46.0k</h2> <p>Apr26 Total income was \$14k, or 43% higher than Mar26. This was primarily due to a \$10k increase in commercial space revenue.</p>	Total Expense <h2>\$100.3k</h2> <p>Apr26 total expenses were \$23k, or 39%, greater than Mar26. This was due to a \$15k increase in misc. non-fair events, of which \$12.5k was paid to the Kinkead Entertainment Agency, and a \$16k increase in maintenance.</p>	Total YTD Income <h2>\$212.7k</h2> <p>Total YTD Income through Apr26 was \$71k, or 50%, greater than the PY. This was due to the launch of winter fair activities in the CY.</p>	Total YTD Expense <h2>\$372.0k</h2> <p>Total YTD Expense through Apr26 was \$72k, or 24%, greater than the PY. This was primarily due to the launch of winter fair activities in the CY.</p>
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* Please note that these total income and expense figures noted directly above include operating income and expenses and other income and expenses

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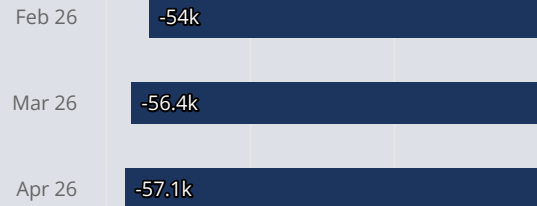
Cash Management

The cash management report provides you with a quick overview of Humboldt County Fair Association's liquidity and current cash flow situation which is critical to keep finances flowing across the organization.

\$455.7k

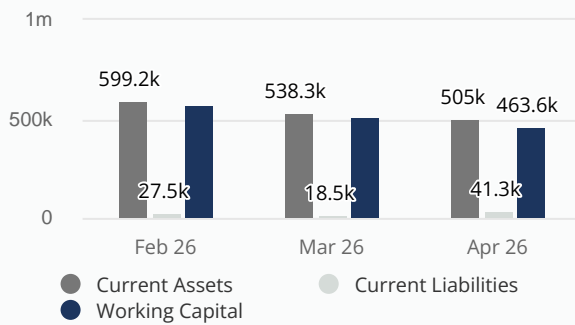
Bank Accounts

Net Change in Cash:



↓ April 2026: Bank Accounts were \$56.7k lower than March 2026.

Working Capital



Current Ratio

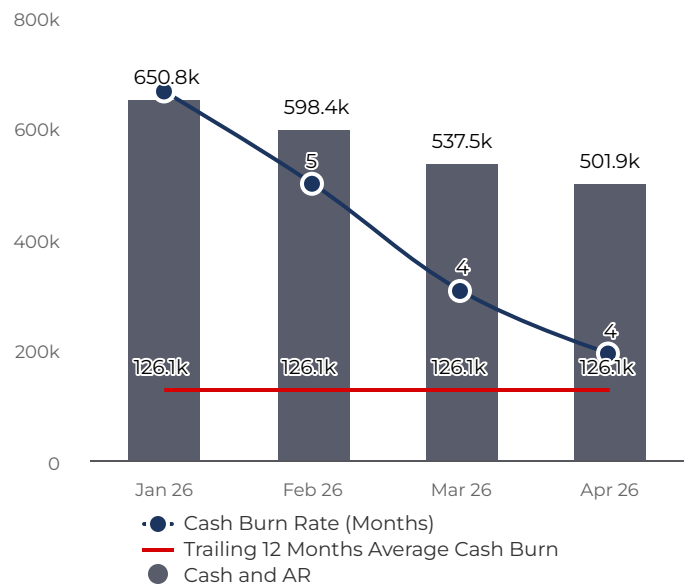
	Apr 26
Current Assets	\$504,973
Current Liabilities	\$41,339
Current Ratio	▲ 12.22

A strong current ratio, depending on the industry, is between 1.2 and 2. Anything below 1 is problematic as this means that the company does not have enough current/liquid assets to cover all of their current liabilities.

Cash Burn

Cash Burn measures the level of monthly spending a company has on its overall operations. Zero Cash Date implies the predicted future date after which a company will run out of money without any new cash inflows.

Zero Cash Date	May 25 - Apr 26
	08/30/2026
*assumption: no additional cash inflows	
Annual Average Cash Burn	126,130
Cash Burn Rate (Months)	4
Cash Balance	456,655
Accounts Receivable	45,283
Total Cash	501,938
TTM Cash Burn	1,513,564
TTM Income	1,446,482
Difference	-67,081



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Financial Performance

An overview of how efficiently Humboldt County Fair Association is spending capital while providing a snapshot of the main metrics on Humboldt County Fair Association's balance sheet. In the TTM as seen above, the Fair generated \$2.9M of revenue against \$3.0M of expenses, suggesting solid performance over the previous year but room to improve and close the deficit.

Accounts Receivable
\$45.3k



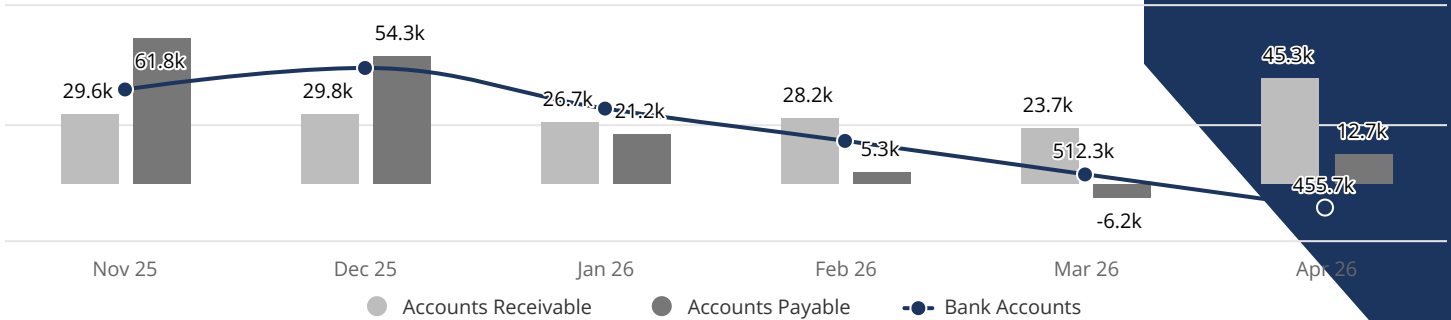
April 2026: Accounts Receivable were \$21,564 higher than March 2026.

Accounts Payable
\$12.7k



April 2026: Accounts Payable were \$18,909 higher than March 2026.

Accounts Receivable/ Accounts Payable and Bank Accounts



Return on Assets (ROA)

The Return on Assets (ROA) percentage indicates how well your business manages its balance sheet to generate profits. While there's no universal standard for nonprofits, a positive ROA is generally considered a good benchmark. An ROA of 2 or higher is often seen as strong performance, meaning that for every dollar invested, the organization generates two dollars in revenue. In April 2026, the Organization's ROA was -9.65%, experiencing a slight decrease from the PY.

	Jan 25 - Apr 25	Jan 26 - Apr 26
Assets	1,670,053	1,650,925
Net Profit	-159,518	-159,245
ROA	-9.55%	-9.65%

Return on Net Assets (RONA)

RONA percentage indicates how efficient an organization is at generating growth from its net assets. This metric helps nonprofits understand how well they are leveraging their resources to fulfill their mission and generate revenue. While there isn't a universally accepted benchmark for RONA, organizations should aim for a positive and increasing RONA. In April 2026, the organization's RONA slightly decreased to -10.46%.

	Jan 25 - Apr 25	Jan 26 - Apr 26
Net Assets	1,629,149	1,521,747
Net Profit	-159,518	-159,245
ROE	-9.79%	-10.46%

Operating Reserve Ratio

The Operating Reserve Ratio indicates how long a nonprofit could keep running if existing revenue streams were cut off. It is calculated by dividing the organization's savings (unrestricted net assets) by its annual operating expenses. A higher ratio indicates that the nonprofit has a larger financial cushion to handle unexpected challenges or changes in circumstances. In April, the Organization's ratio was down from the PY, at 2.50.

	Jan 25 - Apr 25	Jan 26 - Apr 26
Unrestricted Net Assets	913,560	913,560
Total Operating Expenses	300,360	365,495
Operating Reserve Ratio	3.04	2.50

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Profit and Loss

Humboldt County Fair Association

	Apr 26	2026 Budget	YTD	Remaining Budget
Income				
31200 Local (Base) Allocation		90,000		90,000
39000 Winter Fair Revenue				
39010 Ice Rink Admissions		122,368	28,884	93,484
39011 Discounted Ice Rink Admissions		21,234	6,370	14,864
39020 SLS Tour Admissions		9,979	128	9,851
39030 Winter Fundraiser Sales	500	3,678	500	3,178
39032 Winter Bar Sales		1,519	813	706
39050 Winter Sponsorships		40,003	3,000	37,003
39090 Winter Misc Revenue		57,715	4,367	53,348
Total 39000 Winter Fair Revenue	500	256,360	44,027	212,334
41000 Admission Revenue				
41010 Regular Fair Admissions		197,321		197,321
41020 Discounted Fair Admissions		29,989		29,989
41025 Etix Processing Fees - Collected		10,069		10,069
41030 JL Wristbands		12,787		12,787
Total 41000 Admission Revenue		250,165		250,165
41500 Commercial Space Revenue				
41510 Outside Commercial Space	7,000	24,270	7,000	17,270
41520 Inside Commercial Space	2,945	18,950	2,945	16,005
Total 41500 Commercial Space Revenue	9,945	43,220	9,945	33,275
42100 Carnival Revenue				
42101 Regular Carnival Revenue		46,371		46,371
42110 Pre-Sale Carnival Revenue		44,139		44,139
Total 42100 Carnival Revenue		90,510		90,510
42200 Concessions Revenue				
42201 Food Concessions	2,000	100,695	2,000	98,695
42250 Alcohol Concessions		83,118		83,118
42300 Non-Food Concessions		1,332		1,332
Total 42200 Concessions Revenue	2,000	185,146	2,000	183,146
43000 Exhibits Revenue				
43100 Entry Fees		26,110		26,110
43200 Donated & Sponsored Awards	3,120	19,829	3,145	16,684
43500 Junior Livestock Exhibit Revenue		2,151		2,151
Total 43000 Exhibits Revenue	3,120	48,595	3,145	45,450
45000 Horse Racing Revenue				
45500 Other Live Racing Revenue		579	51	528
Total 45000 Horse Racing Revenue		579	51	528
47000 Miscellaneous Fair Revenue				
47100 Fair Parking		67,334		67,334
47200 Jr. Fair Board		505		505
47700 JL Camping Fees		8,918		8,918
47800 Sponsorships	5,500	103,530	5,500	98,030
47900 Other Miscellaneous Fair Revenue				
47901 Art Sales		533		533
47902 Fair Merchandise		1,496		1,496

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Profit and Loss

Humboldt County Fair Association

	Apr 26	2026 Budget	YTD	Remaining Budget
47903 Vendor Application Fee	230	2,000	1,270	730
47904 Vendor Concession Commissions		1,929	521	1,408
47905 Special Fair Event		12,957		12,957
47907 Chili Cookoff		11,349		11,349
47908 Other Fair Time Camping	1,120	9,702	1,120	8,582
Total 47900 Other Miscellaneous Fair Revenue	1,350	39,966	2,911	37,055
Total 47000 Miscellaneous Fair Revenue	5,500	179,782	5,500	174,282
47005 Miscellaneous Non-Fair Programs	4,405	45,425	4,405	41,020
Total 47005 Miscellaneous Non-Fair Programs	4,405	54,859	8,326	46,533
48000 Interim Revenue				
48100 Rental of Buildings	2,450	86,826	34,550	52,276
48105 Arlington Rental Revenue	935	11,220	3,740	7,480
48200 Grounds Rental	120	22,127	990	21,137
48201 RV Camping Interim Revenue	4,591	81,579	14,404	67,175
48202 Stall & Arena Rental Income	3,940	23,628	17,495	6,133
48203 RV & Boat Storage	4,145	42,256	19,319	22,937
48300 Equipment Rentals	25	3,549	530	3,019
47006 Interim Concession Revenue		9,298	3,921	5,377
48500 Interim Utility & Other Reimbursements		95	5	90
48503 Insurance Processing Fee	20	751	60	691
48505 Event Venue Guidebook		2,040		2,040
47008 Interim Parking Revenue		137		137
48700 Other Interim Revenues	3,638		7,163	-7,163
Total 48000 Interim Revenue	19,864	274,070	98,255	175,815
49500 Other Operating Revenue		9,821		9,821
49510 Interest Earnings	264		1,028	-1,028
49520 Non-Fair Donations & Sponsorships		6,510	750	5,760
49540 Other Operating Revenue		53,025	39,500	13,525
49550 Prior Year Revenue		-22,570		-22,570
Total 49500 Other Operating Revenue	264	46,786	41,278	5,509
Discounts given	-960	-21,288	-2,730	-18,558
Total Income	45,989	1,538,749	212,708	1,326,042
Cost of Goods Sold				
Total Cost of Goods Sold				
Gross Profit	45,989	1,538,749	212,708	1,326,042
Expense				
50000 Administration Expense				
50100 Admin Salaries - Permanent	14,344	210,333	61,280	149,052
50320 Admin Payroll Taxes	1,175	17,982	5,879	12,103
50325 Penalty/Prior Year Payroll Taxes		747		747
Total 50320 Admin Payroll Taxes	1,175	17,982	5,879	12,103
50330 Admin Worker's Comp Insurance	1,008	13,502	4,031	9,471
50400 Admin Contracted Professional Services	4,220	52,659	14,740	37,919
50500 Directors' Expenses		58		58
50600 Employee Travel, Recruitment & Training		10,301	1,608	8,693
50700 Office Supplies	27	8,243	725	7,518

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Profit and Loss

Humboldt County Fair Association

	Apr 26	2026 Budget	YTD	Remaining Budget
50701 Computer Software & Supplies	524	25,531	3,253	22,278
50702 Credit Card & Bank Fees	1,057	30,764	5,691	25,072
50703 QuickBooks CC Payments Fees	537	6,160	1,803	4,357
50705 Office Equipment Expense	109	1,846	435	1,411
50800 Postage	326	3,518	916	2,602
50801 Telephone / Internet	2,001	26,030	7,684	18,346
50900 Dues & Subscriptions	102	5,775	397	5,378
51000 Insurance (General Liability)	8,091	74,171	32,366	41,806
51010 Insurance (Vehicle)	445	4,478	445	4,033
51050 Property Taxes	8,878	18,618	8,878	9,740
Total 50000 Administration Expense	42,844	510,716	150,133	360,584
52000 Maintenance & General Operations				
52100 Maint Salaries - Permanent	6,314	117,902	31,191	86,711
52200 Maint Salaries - Temporary	2,749	30,061	10,377	19,685
52220 Maintenance Payroll Taxes	941	15,195	4,648	10,546
52230 Maintenance Worker's Comp Insurance	1,208	17,796	4,831	12,965
52300 Maint Contracted Professional Services		19,573	1,458	18,115
52400 Grounds & Vehicle Registration & Compliance	270	4,998	2,774	2,224
52500 Maintenance Equipment Rental		8,960	3,930	5,030
52600 Heat	923	14,276	4,900	9,376
52800 Power	2,682	75,477	28,618	46,859
52802 Water	3,186	34,892	17,427	17,465
52900 Equipment Maintenance	320	10,235	1,319	8,916
53000 Buildings & Grounds Maintenance	16,753	27,162	16,898	10,264
53150 RV Camping Expense		1,284		1,284
Total 53000 Buildings & Grounds Maintenance	16,753	27,162	16,898	10,264
53100 Trash Removal, Clean-up	981	26,143	3,125	23,019
53200 Maintenance Supplies	975	26,137	4,220	21,917
53300 Special Repairs Under \$5K		5,594		5,594
Total 52000 Maintenance & General Operations	37,301	437,724	135,717	302,008
54000 Publicity Expenses				
54400 Advertising Expense	591	31,174	743	30,431
Total 54000 Publicity Expenses	591	31,174	743	30,431
56000 Attendance Expense				
56101 Attendance Salaries - Temporary		23,470		23,470
56120 Attendance Payroll Taxes		3,068		3,068
56200 Attendance Contracted Professional Services		34,034		34,034
56300 Attendance Supplies		1,651		1,651
56401 Attendance Rentals-Tent, Restrooms, other		6,184		6,184
56410 Electronic Ticketing Fees		12,345		12,345
Total 56000 Attendance Expense		80,752		80,752
57000 Miscellaneous Fair Expense				
57100 Parking Contracted Services		24,000		24,000
57150 Chili Cook Off Expense		1,670		1,670
57200 Fair Bar Expenses				
57210 Bartender-Temporary		18,263	444	17,819

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Profit and Loss

Humboldt County Fair Association

	Apr 26	2026 Budget	YTD	Remaining Budget
57220 Bartender Payroll Taxes		1,205	56	1,149
57230 Fair Bar Alcohol		14,075		14,075
57240 Fair Bar Other	504	6,644	504	6,140
57250 Fair Bar Permits, Licensing & Registration		604		604
Total 57200 Fair Bar Expenses	504	40,791	1,004	39,786
57300 Fair Merchandise Expense		3,337		3,337
57700 Sponsorship Expense	159	19,792	1,768	18,024
57800 Other Misc Fair Expense		2,551		2,551
57801 Fair Time Equipment Rentals		1,682		1,682
57900 Commercial Exh & Concessions Expense		9,539		9,539
80040 EMT/First Responder Salaries-Temporary		1,155		1,155
80050 EMT/First Responder Payroll Taxes		144		144
Total 57000 Miscellaneous Fair Expense	159	63,869	1,768	62,101
58000 Premium Expense				
58100 Cash Premium Awards		18,302		18,302
58200 Exhibit Awards (trophies, ribbons)		15,919		15,919
58500 Other Premium Expense		34		34
Total 58000 Premium Expense		34,255		34,255
63000 Exhibits Expense				
63101 Exhibits Salaries - Temporary		21,196		21,196
63120 Exhibits Payroll Taxes		3,079		3,079
63200 Judges		5,041		5,041
63300 Exhibits Contracted Professional Services		14,000		14,000
63400 Exhibit Supplies		482		482
63700 Other Exhibits Expense		12,725		12,725
Total 63000 Exhibits Expense		56,522		56,522
65000 Horse Racing Expense				
65210 Horse Racing Employee Benefits (ER share)		3,593		3,593
65300 Horse Racing Contracted Professional Services			799	-799
65800 Other Horse Racing Expense		68		68
Total 65000 Horse Racing Expense		3,661	799	2,863
66000 Fair Entertainment Expense				
66200 Fair Entertainment Contracted Professional Services		52,680		52,680
66600 Grandstands Entertainment		15,389		15,389
66700 Other Fair Entertainment Expense		2,373		2,373
Total 66000 Fair Entertainment Expense		70,441		70,441
66009 Misc. Non Fair Events	14,849	44,200	14,849	29,351
Total 66009 Misc. Non Fair Events	14,849	44,200	14,849	29,351
67000 Winter Fair Expenses				
67010 Winter Equipment Purchases		1,358		1,358
67011 Winter Equipment Rental		49,109	28,062	21,047
67020 Winter Bar Expenses			80	-80
67030 Winter Merch Expenses		1,786		1,786
67040 Winter Tree Expenses		477		477
67050 Winter Decorations Expense		3,157		3,157
67060 Winter Event Salaries - Temporary		29,184	25,787	3,397

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Profit and Loss

Humboldt County Fair Association

	Apr 26	2026 Budget	YTD	Remaining Budget
67061 Winter Event Payroll Taxes		3,532	3,262	269
67070 Winter Event Marketing Expense		5,520	183	5,337
67090 Winter Misc Expenses		66,067	447	65,621
Total 67000 Winter Fair Expenses		160,190	57,821	102,368
72300 Major Equipment Purchases under \$5K			2,597	-2,597
Total Expense	96,247	1,544,117	365,495	1,178,623
Net Operating Income	-50,258	-5,368	-152,787	147,419
Other Income				
49600 Auction Revenues				
49605 JLA Revenues				
49700 JLA Miscellaneous Revenue				
49760 JLA Other Revenue		1,575		1,575
49740 JLA BBQ Presale Income		12,495		12,495
Total 49700 JLA Miscellaneous Revenue		22,743		22,743
49705 JLA Add-ons		133,100		133,100
49730 JLA Harvesting Fee's & Fine Processing Collected		30,088		30,088
49750 JLA BBQ Presale Credit Card Income		3,759		3,759
49800 JLA During Fair BBQ Income		4,914		4,914
49812 JLA Buyer Income				
49612 JLA Auction Commission		80,093		80,093
49820 JLA Buyer Payments		1,155,401		1,155,401
Total 49820 JLA Buyer Payments		1,155,401		1,155,401
Total 49605 JLA Revenues		1,388,624		1,388,624
49710 Veggie Auction Revenue		61,110		61,110
49720 Veggie Add-ons		8,925		8,925
49611 Veggie Auction Commission		6,670		6,670
Total 49710 Veggie Auction Revenue		61,110		61,110
Total 49600 Auction Revenues		1,411,367		1,411,367
49610 Auction Commission				
Total 49610 Auction Commission		86,763		86,763
Total Other Income		1,498,130		1,498,130
Other Expense				
95000 Junior Livestock Auction Expenses				
95100 JLA - Contracted Services	1,607	43,163	1,607	41,556
95200 JLA - Supplies	2,456	12,144	4,851	7,293
95400 JLA Scholarship Expense		2,100		2,100
95500 JLA Seller Expenditures				
95500.4 JLA Seller Payments		1,350,479		1,350,479
Total 95500 JLA Seller Expenditures		1,350,479		1,350,479
96000 JLA BBQ Expense		19,459		19,459
Total 95000 Junior Livestock Auction Expenses	4,062	1,427,345	6,458	1,420,887
Total Other Expense	4,062	1,427,345	6,458	1,420,887
Net Profit	-54,320	65,418	-159,245	224,663

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Balance Sheet

Humboldt County Fair Association

	Apr 26	Mar 26	CM vs PM \$ Variance	Apr 25	CY vs PY \$ Variance
Assets					
Current Assets					
Bank Accounts					
11000 Cash - Unrestricted					
11300 US Bank Operating Acct (#4664)	253,795	309,050	-55,254	248,547	5,249
11400 US Bank Premium Acct (#4854)	537	537		537	
Total 11000 Cash - Unrestricted	254,333	309,587	-55,254	249,084	5,249
12000 Cash - Restricted					
12004 Certificates of Deposit	86,628	86,363	264		86,628
12100 US Bank Dairy Heifer Replacement (#0027)	11,910	11,910		10,432	1,478
12200 US Bank JLA Custodial Acct (#4648)	14,450	14,509	-58	99,974	-85,523
12300 US Bank JLA Operating (#5548)	84,144	85,750	-1,607	75,584	8,560
Total 12000 Cash - Restricted	197,132	198,532	-1,400	185,990	11,142
12500 Petty Cash	1,226	1,226		655	571
Total 12500 Petty Cash	1,226	1,226		655	571
67092 Winter Fair Petty Cash	3,000	3,000			3,000
Total Bank Accounts	455,690	512,345	-56,655	435,729	19,961
Accounts Receivable					
13100 Accounts Receivable (A/R)	45,283	23,719	21,564	117,925	-72,642
Total Accounts Receivable	45,283	23,719	21,564	117,925	-72,642
Other Current Assets					
12800 Payments to deposit	965	1,421	-456	-8,366	9,331
Credit Card Receivables	808	808		808	
Prepaid Expenses	2,226		2,226	1,266	961
Total Other Current Assets	4,000	2,229	1,771	-6,292	10,292
Total Current Assets	504,973	538,293	-33,320	547,361	-42,388
Fixed Assets					
19200 Buildings & Improvements	4,594,026	4,594,026		4,459,452	134,574
19201 Accumulated Depreciation-Building & Improvements	-4,037,537	-4,037,537		-3,984,302	-53,235
19300 Equipment	242,422	242,422		242,422	
19301 Accumulated depreciation-Equipment	-242,422	-242,422		-242,422	
19500 Leasehold Improvements	1,079,112	1,079,112		944,303	134,809
19501 Accumulated Depreciation-Leasehold Improvements	-489,648	-489,648		-431,570	-58,079
19502 Eco Green Project (PGE)				134,809	-134,809
Total Fixed Assets	1,145,953	1,145,953		1,122,692	23,261
Other Assets					
Total Other Assets					
Total Assets	1,650,925	1,684,245	-33,320	1,670,053	-19,128
Liabilities and Equity					
Liabilities					
Current Liabilities					

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Balance Sheet

Humboldt County Fair Association

	Apr 26	Mar 26	CM vs PM \$ Variance	Apr 25	CY vs PY \$ Variance
Accounts Payable					
21200 Accounts Payable (A/P)	12,684	-6,225	18,909	29,256	-16,572
Total Accounts Payable	12,684	-6,225	18,909	29,256	-16,572
Credit Card					
21610 US Bank CC 2818	7,749	3,109	4,640	1,125	6,624
Total Credit Card	7,749	3,109	4,640	1,125	6,624
Other Current Liabilities					
21000 TOT Tax Liability Account	1,406	1,467	-61	-1	1,407
22400 Admin Accrued PTO	8,047	8,047		8,907	-859
22410 Maintenance Accrued PTO	2,402	2,402		3,568	-1,166
22800 Deferred Revenue	3,141	3,141		-90,448	93,589
22900 CFSA Insurance Fees Collected	5,215	5,100	115	4,240	975
24100 Guaranteed Deposits	20	740	-720	-100	120
24200 Stall Rental Deposits	675	675		675	
Total Other Current Liabilities	20,906	21,572	-666	-73,160	94,066
Total Current Liabilities	41,339	18,456	22,883	-42,780	84,119
Long-Term Liabilities					
24500 Eco Green Project Loan (PGE)	61,215	62,944	-1,728	83,684	-22,468
Ice Rink Liability	26,624	31,624	-5,000		26,624
Total Long-Term Liabilities	87,840	94,568	-6,728	83,684	4,156
Total Liabilities	129,179	113,024	16,155	40,904	88,275
Equity					
25100 JLAC Net Res (Reserve)	32,997	32,997		32,997	
25200 Racing Incentive Fund (Reserve)	9,830	9,830		9,830	
29000 Inves in Cap Assets	1,213,624	1,213,624		1,213,624	
29100 Unrestricted Net Assets	913,560	913,560		913,560	
Net Income	-159,245	-104,925	-54,320	-159,518	273
Opening balance equity	-99,876	-99,876		-99,876	
Retained Earnings	-389,144	-393,990	4,846	-281,469	-107,675
Total Equity	1,521,747	1,571,222	-49,475	1,629,149	-107,402
Total Liabilities and Equity	1,650,925	1,684,245	-33,320	1,670,053	-19,128

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Cash Flow Statement

Humboldt County Fair Association

	Apr 26	Mar 26	CM vs PM \$ Variance	Apr 25	CY vs PY \$ Variance
Operating Activities					
Net Income	-54,320	-45,145	-9,175	-53,685	-636
Adjustments to Net Income					
13100 Accounts Receivable (A/R)	-21,564	4,529	-26,093	447	-22,011
21000 TOT Tax Liability Account	-61	580	-641	37	-98
21200 Accounts Payable (A/P)	18,909	-11,492	30,401	14,035	4,874
21610 US Bank CC 2818	4,640	3,214	1,427	-993	
22410 Maintenance Accrued PTO					359
22600 Payroll Liabilities:Payroll Clearing Acct (DD)					115
22800 Deferred Revenue		-160	160	-359	-220
22900 CFSA Insurance Fees Collected	115	-70	185		
24100 Guaranteed Deposits	-720	-1,100	380	-500	
24200 Stall Rental Deposits					90
Credit Card Receivables				-90	
Direct Deposit Payable					-2,407
Payroll Refunds					-14,301
Prepaid Expenses	-2,226		-2,226	181	
Total Adjustments to Net Income	-907	-4,500	3,592	12,758	
Total Operating Activities	-55,228	-49,644	-5,583	-40,926	
Investing Activities					
19502 Eco Green Project (PGE)					1,574
19800 Construction in progress					1,728
Total Investing Activities					
Financing Activities					
24500 Eco Green Project Loan (PGE)	-1,728	-1,728		-3,457	-5,000
25200 Racing Incentive Fund (Reserve)					4,846
29000 Inves in Cap Assets					1,574
29100 Unrestricted Net Assets					-12,727
Ice Rink Liability	-5,000	-5,000			
Opening balance equity					42,020
Retained Earnings	4,846		4,846		
Total Financing Activities	-1,883	-6,728	4,846	-3,457	
Net Cash Increase For Period	-57,110	-56,373	-738	-44,383	

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A/R Aging April 30th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
A100Embroidery					-5.00	-5.00
Albert Kuykendall		25.00				25.00
Alicia Auker	225.00					225.00
Ariel Wise		95.00	95.00	95.00	285.00	570.00
Ashli Ashley		180.00				180.00
Balance Productions					150.00	150.00
Bertha Maldonado					2,155.00	2,155.00
Beth Simon					425.00	425.00
Black Creek Preserves					215.00	215.00
Brian Vosburg					-95.00	-95.00
Bryce T Bell		45.00	45.00		135.00	225.00
Buckin' A Trading Post		-220.00				-220.00
Buck Wild Boards	225.00					225.00
Buyer Payments AR					18,868.00	18,868.00
Camping - Campspot	448.00					448.00
Caricature Entertainment	650.00		25.00			675.00
Claudia Velasco-Morales	1,650.00					1,650.00
Cooks BBQ	500.00					500.00
Cruz N Kitchen	500.00					500.00
Cutco					25.00	25.00
Cutten Elementary School					460.00	460.00
Danielle Frank					200.00	200.00
Dan Rasella		85.00	85.00	85.00	170.00	425.00
DeAnn Willis-Sharkley	450.00					450.00
Diana Meraz					-500.00	-500.00
Dwight Shaneyfelt		-20.00				-20.00
Easy Squeezy Lemonade		-200.00				-200.00
Erica Mendez			-1,225.00			-1,225.00
eTix	701.07					701.07
Fay's Sweet Shop			25.00			25.00
Flourish Backdrops					50.00	50.00
Foggy Bottoms Boys LLC	500.00					500.00
Fry Burger					500.00	500.00
Gabriela Gonzalez					-200.00	-200.00
Gianna O'Day					320.00	320.00
Glitter Bug Face Painting	913.60	25.00				938.60
Hotdogs Tommy		25.00				25.00
IToyz	1,200.00					1,200.00
Joslynn Osorio					250.00	250.00
Karen Vielma				-200.00		-200.00
Kasandra Ivy		-225.00				-225.00
KC Creations Jewelry		-225.00				-225.00
Lee Ann Moore					50.00	50.00
Lost Coast Kennel Club		-50.00				-50.00
Lou Lou Fashion & Handcrafted Jewelry	1,063.60		25.00			1,088.60
Maria Bernabe					-200.00	-200.00
Maricela Torres		-250.00				-250.00
Marooned Inc DBA Scaregrounds	300.00	300.00	300.00			900.00
Meghan Tegarden					560.00	560.00
Moe's Pizza		375.00			-5.54	369.46
Molly Morrill			580.00			580.00

A/R Aging
April 30th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Moonstone In Bloom					150.00	150.00
Native Sons of the Golden West		100.00	100.00			200.00
Noga Family					375.00	375.00
North Coast Event Rental					150.00	150.00
Owen's Coffee Cafe			25.00			25.00
Phillip Mincks		670.00				670.00
Ponyland	2,063.60	70.00				2,133.60
Portuguese Hall Celebration	200.00					200.00
Ralph Dyer		-15.00				-15.00
Redwood Coast Energy Authority	4,500.00					4,500.00
Renner Ranches					150.00	150.00
Richard Hutchinson		135.00				135.00
Ronan O'Day			60.00			60.00
Same Sunset Design		-400.00				-400.00
Shelby's Toybox	1,313.60	55.00				1,368.60
Shoemaker Family					250.00	250.00
Starglowusa					25.00	25.00
Sun and Moon Customs					205.00	205.00
Tania Herrera		-1,000.00				-1,000.00
Tesla					825.00	825.00
The Buttercream Broomstick					85.00	85.00
Tyler Franklin		95.00	95.00	95.00	92.02	377.02
Yachai Arts	1,800.00	-25.00				1,775.00
TOTAL	19,203.47	-350.00	235.00	75.00	26,119.48	45,282.95

A/P Aging
April 30th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Answering Innovations		27.39				27.39
Big Time Pest Control	10,245.00					10,245.00
Bug Press		231.53				231.53
Cashier, Department of Food and Agriculture					-198.60	-198.60
Ferndale Tech		30.00				30.00
Humboldt Termite & Pest		72.00				72.00
Kota Kreations.	102.00					102.00
North Coast Journal					67.00	67.00
Pacific Paper Co.	158.73					158.73
Sports & Cycle		2,455.52				2,455.52
VSI Veterinary Service Inc					-506.32	-506.32
TOTAL	10,505.73	2,816.44			-637.92	12,684.25

Humboldt County Fair Association (new)

11300 US Bank Operating Acct (#4664), Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	355,090.40
Checks and payments cleared (78).....	-93,859.58
Deposits and other credits cleared (58).....	31,308.59
Statement ending balance.....	<u>292,539.41</u>
Uncleared transactions as of 04/30/2026.....	-38,743.94
Register balance as of 04/30/2026.....	253,795.47
Cleared transactions after 04/30/2026.....	0.00
Uncleared transactions after 04/30/2026.....	-24,262.89
Register balance as of 05/08/2026.....	229,532.58

Details

Checks and payments cleared (78)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/26/2025	Journal		Gusto	-542.64
02/27/2026	Journal		Gusto	-443.11
03/17/2026	Bill Payment	15481	California Fair Services Autho...	-10,376.80
03/18/2026	Refund	15486	Humboldt/ Del Norte Cattlemen	-500.00
03/18/2026	Bill Payment	15485	California Fair Services Autho...	-10,306.80
03/27/2026	Journal		Gusto	-606.99
03/27/2026	Bill Payment	15493	Mendes Supply Company	-62.60
03/27/2026	Bill Payment	15487	Blue Star Gas/Sequoia Gas	-1,159.57
03/27/2026	Bill Payment	15490	Ferndale Tech	-90.00
03/27/2026	Bill Payment	15494	Pacific Paper Co.	-105.10
03/27/2026	Bill Payment	15489	Del Oro Water Company	-2,735.07
03/27/2026	Bill Payment	15492	Humboldt Termite & Pest	-72.00
03/27/2026	Bill Payment	15488	Copiers Plus	-546.41
03/31/2026	Expense		QuickBooks Payments	-21.40
03/31/2026	Bill Payment	15495	Power Play Hockey	-5,000.00
04/01/2026	Expense		The Lighthouse Group	-3,500.00
04/01/2026	Expense		Ferndale Billing	-189.99
04/01/2026	Expense		QuickBooks Payments	-88.32
04/01/2026	Bill Payment	15499	Mendes Supply Company	-1,604.78
04/01/2026	Bill Payment	15498	Humboldt County Department...	-1,029.28
04/01/2026	Bill Payment	15496	Answering Innovations	-27.39
04/01/2026	Bill Payment	15497	Ferndale Tech	-224.13
04/02/2026	Expense		Authnet Gateway	-30.00
04/02/2026	Expense		Authnet Gateway	-35.00
04/02/2026	Expense		Gusto	-260.00
04/02/2026	Expense		QuickBooks Payments	-20.41
04/02/2026	Expense		Authnet Gateway	-20.00
04/03/2026	Expense		QuickBooks Payments	-12.41
04/03/2026	Expense		Clover Software	-55.95
04/03/2026	Expense		Clover Software	-118.37
04/03/2026	Expense		Cardpointe/Fiserv	-283.40
04/05/2026	Expense		QuickBooks Payments	-18.99
04/05/2026	Expense		QuickBooks Payments	-6.58
04/06/2026	Transfer			-89.60
04/06/2026	Expense		QuickBooks Payments	-10.43
04/07/2026	Expense		Pitney Bowes	-272.30
04/07/2026	Expense		QuickBooks Payments	-5.98
04/07/2026	Expense		Cardpointe/Fiserv	-10.00
04/08/2026	Expense		QuickBooks Payments	-40.22
04/09/2026	Expense		QuickBooks Payments	-8.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/09/2026	Expense			-0.24
04/10/2026	Journal	Gusto		-2,500.00
04/10/2026	Journal	Gusto		-2,863.99
04/10/2026	Journal	Gusto		-3,750.00
04/10/2026	Bill Payment	15506	Marooned inc.	-720.00
04/10/2026	Bill Payment	15502	Blue Star Gas/Sequoia Gas	-152.24
04/10/2026	Expense		QuickBooks Payments	-6.58
04/10/2026	Credit Card Payment		US Bank Credit Card	-750.17
04/10/2026	Journal	Gusto		-3,750.00
04/10/2026	Journal	Gusto		-8,856.67
04/10/2026	Journal	Gusto		-2,500.00
04/12/2026	Expense		QuickBooks Payments	-64.29
04/13/2026	Expense		Clover Software	-65.80
04/13/2026	Expense		QuickBooks Payments	-5.38
04/13/2026	Transfer			-44.80
04/14/2026	Expense		US Bank	-83.95
04/14/2026	Expense		Camping - Campspot	-64.20
04/14/2026	Expense		Pitney Bowes	-29.83
04/15/2026	Refund	15515	Beatriz Sierra	-500.00
04/15/2026	Expense		QuickBooks Payments	-17.47
04/15/2026	Bill Payment		Acoustiblok, Inc	-6,508.17
04/17/2026	Expense		QuickBooks Payments	-0.75
04/21/2026	Expense		PG&E	-889.76
04/21/2026	Expense		PG&E	-199.07
04/21/2026	Expense		PG&E	-3,321.09
04/21/2026	Expense		QuickBooks Payments	-11.40
04/21/2026	Bill Payment	15517	Blue Star Gas/Sequoia Gas	-770.80
04/22/2026	Expense		QuickBooks Payments	-18.22
04/23/2026	Expense		QuickBooks Payments	-5.99
04/24/2026	Journal	Gusto		-3,150.56
04/24/2026	Journal	Gusto		-10,014.84
04/24/2026	Expense		QuickBooks Payments	-4.58
04/26/2026	Expense		QuickBooks Payments	-11.96
04/27/2026	Expense		QuickBooks Payments	-56.30
04/28/2026	Expense		Wells Fargo Financial Leasing...	-108.78
04/28/2026	Expense		Frontier Communications	-337.05
04/29/2026	Expense		QuickBooks Payments	-8.07
04/30/2026	Expense		Frontier Communications	-1,186.56
Total				-93,859.58

Deposits and other credits cleared (58)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/31/2026	Deposit			0.00
03/31/2026	Deposit			760.00
03/31/2026	Deposit			0.00
04/01/2026	Deposit			2,645.00
04/01/2026	Transfer			154.40
04/02/2026	Transfer			179.20
04/02/2026	Deposit			710.00
04/03/2026	Deposit			415.00
04/03/2026	Transfer			179.20
04/05/2026	Deposit			635.00
04/05/2026	Deposit		Katie Brownfield	220.00
04/06/2026	Transfer			179.20
04/06/2026	Deposit			380.00
04/07/2026	Deposit		Easy Squeezy Lemonade	200.00
04/07/2026	Transfer			342.72
04/07/2026	Deposit			1,453.48
04/08/2026	Deposit			1,345.00
04/08/2026	Deposit			0.13
04/08/2026	Deposit			0.11

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/09/2026	Transfer			268.80
04/09/2026	Deposit		Shannon Eggel	320.00
04/10/2026	Receive Payment		eTix	1,212.18
04/10/2026	Transfer			288.80
04/10/2026	Deposit		Buckin' A Trading Post	220.00
04/12/2026	Deposit		Claudia Arellano	2,150.00
04/13/2026	Deposit			180.00
04/14/2026	Transfer			552.80
04/15/2026	Deposit		Marie Eberhardt	499.00
04/15/2026	Transfer			288.80
04/16/2026	Transfer			118.72
04/17/2026	Deposit		Funtime Amusements	25.00
04/17/2026	Transfer			89.60
04/17/2026	Deposit		eTix	1,070.00
04/20/2026	Transfer			112.00
04/20/2026	Transfer			89.60
04/20/2026	Transfer			73.92
04/21/2026	Deposit			2,230.00
04/21/2026	Deposit			365.00
04/21/2026	Transfer			208.32
04/22/2026	Deposit			524.00
04/23/2026	Deposit			2,900.00
04/23/2026	Deposit		Humboldt County Office of Ele...	200.00
04/23/2026	Transfer			44.80
04/24/2026	Deposit			145.00
04/24/2026	Transfer			358.24
04/24/2026	Receive Payment		eTix	360.00
04/26/2026	Deposit		Same Sunset Design	400.00
04/27/2026	Deposit			1,909.32
04/27/2026	Transfer			17.92
04/28/2026	Deposit			2,021.00
04/28/2026	Transfer			228.48
04/29/2026	Deposit		Chris Prior	270.00
04/29/2026	Transfer			293.44
04/30/2026	Deposit			0.00
04/30/2026	Deposit			990.00
04/30/2026	Transfer			461.44
04/30/2026	Deposit		Stripe	23.97
04/30/2026	Deposit			0.00
Total				31,308.59

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/19/2024	Journal		Gusto	-241.81
02/07/2024	Refund	960	Shasta Kirby	-200.00
03/20/2024	Refund	980	Humboldt/ Del Norte Cattlemen	-200.00
08/15/2024	Bill Payment		Pitney Bowes	-47.06
08/15/2024	Bill Payment		Mendes Supply Company	-4.08
08/21/2024	Check	1092	Michelle Voyles	-100.00
08/21/2024	Check	1067	Mark De Lao	-135.00
08/21/2024	Check	1069	Wes Davis	-135.00
08/21/2024	Check	1072	Monument Mt Rd	-1,000.00
08/21/2024	Check	1075	Under the Influence	-1,000.00
08/21/2024	Check	1083	Ben Rupchis	-580.06
08/21/2024	Check	1093	Paula Flannery	-50.00
09/08/2024	Refund	24-1225	Richard Kelley	-52.00
09/20/2024	Journal		Gusto	-86.87
09/20/2024	Journal		Gusto	-0.06
09/20/2024	Journal		Gusto	-182.50
09/20/2024	Journal		Gusto	-223.38

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/04/2024	Journal	Gusto		-34.08
03/05/2025	Bill Payment	12887	Dave's Hobby Shop	-55.00
04/29/2025	Bill Payment	12974	Forbusco	-154.92
06/17/2025	Refund	15025	Viridiana Vielma	-200.00
08/26/2025	Journal	Gusto		-304.40
09/03/2025	Journal	Gusto		-48.61
09/03/2025	Journal	Gusto		-37.06
01/08/2026	Journal	Gusto		-45.07
01/16/2026	Journal	Gusto		-446.14
03/13/2026	Journal	Gusto		-366.01
03/27/2026	Bill Payment	15491	Humboldt County Tax Collector	-8,878.24
04/10/2026	Bill Payment	15510	Recology Eel River Fortuna	-981.10
04/10/2026	Bill Payment	15509	The Farm Shop	-46.90
04/10/2026	Bill Payment	15508	Nilsen Feed & Grain Co.	-182.20
04/10/2026	Bill Payment	15504	City of Ferndale	-821.52
04/10/2026	Journal	Gusto		-295.30
04/10/2026	Bill Payment	15503	Bug Press	-45.86
04/10/2026	Bill Payment	15507	Mendes Supply Company	-5.48
04/10/2026	Bill Payment	15505	Eureka Oxygen Co	-49.16
04/15/2026	Bill Payment	15511	Allpoints Advertising, Inc.	-716.63
04/15/2026	Refund	15516	Redwood Region Logging Co...	-960.00
04/15/2026	Bill Payment	15512	California Fair Services Autho...	-10,306.80
04/15/2026	Bill Payment	15514	Mitchell Law Firm, LLP	-20.00
04/15/2026	Bill Payment	15513	Hummel Tire & Wheel, Inc	-230.00
04/21/2026	Bill Payment	15518	Del Oro Water Company	-3,185.72
04/21/2026	Bill Payment	15521	Power Play Hockey	-5,000.00
04/21/2026	Bill Payment	15520	Mendes Supply Company	-903.49
04/21/2026	Bill Payment	15519	Humboldt County Department...	-270.00
04/22/2026	Bill Payment	15523	Department of Alcoholic Bever...	-150.00
04/24/2026	Journal	Gusto		-341.43

Total -39,318.94

Uncleared deposits and other credits as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/29/2024	Deposit		Camping - In Person	10.00
01/02/2025	Receive Payment	24-1009 & 1008	Jason Farley	75.00
02/25/2025	Receive Payment	3448	Susan Combes	370.00
05/07/2025	Deposit		West Coast Funnel Cake	25.00
02/02/2026	Deposit		Sharlene Rayl	95.00

Total 575.00

Uncleared checks and payments after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2026	Expense		The Lighthouse Group	-3,500.00
05/01/2026	Expense		Ferndale Billing	-189.99
05/01/2026	Expense		QuickBooks Payments	-25.90
05/04/2026	Bill Payment	15526	Bug Press	-231.53
05/04/2026	Bill Payment	15529	Humboldt Termite & Pest	-72.00
05/04/2026	Bill Payment	15530	Pacific Paper Co.	-158.73
05/04/2026	Bill Payment	15527	Kota Kreations.	-102.00
05/04/2026	Bill Payment	15525	Big Time Pest Control	-10,245.00
05/04/2026	Bill Payment	15528	Ferndale Tech	-30.00
05/04/2026	Bill Payment	15524	Answering Innovations	-27.39
05/05/2026	Bill Payment	15531	City of Ferndale	-626.00
05/06/2026	Expense		QuickBooks Payments	-60.85
05/07/2026	Expense		QuickBooks Payments	-0.46
05/07/2026	Bill Payment	15532	Norseflow Drain	-99.00
05/08/2026	Journal	Gusto		-9,882.67
05/08/2026	Bill Payment	15534	Norseflow Drain	-565.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/08/2026	Journal	Gusto		-409.73
05/08/2026	Journal	Gusto		-3,281.80
Total				-29,508.05

Uncleared deposits and other credits after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2026	Transfer			527.16
05/01/2026	Deposit			975.00
05/04/2026	Transfer			134.40
05/04/2026	Transfer			114.08
05/04/2026	Transfer			188.16
05/06/2026	Deposit			2,035.00
05/07/2026	Deposit			1,253.00
05/07/2026	Deposit		Dennis Swensen	18.36
Total				5,245.16

Humboldt County Fair Association (new)

11400 US Bank Premium Acct (#4854), Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	2,224.42
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>2,224.42</u>

Uncleared transactions as of 04/30/2026.....	-1,687.00
Register balance as of 04/30/2026.....	537.42

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/11/2023	Check	11791	Nyeema Burchill	-20.00
09/20/2024	Check	13002	Ferndale 4-H	-25.00
09/20/2024	Check	13012	Liam Ammons	-1.00
09/20/2024	Check	13013	Lillian Anderson	-6.00
09/20/2024	Check	13020	Robin Avenmarg	-13.00
09/20/2024	Check	13044	Jessilyn Bowne	-7.00
09/20/2024	Check	13047	Geri Braun	-5.00
09/20/2024	Check	13052	Sienna Bryant	-1.50
09/20/2024	Check	13057	Kyleah Burke	-5.00
09/20/2024	Check	13074	Jo Cobb	-38.00
09/20/2024	Check	13086	Kylie C Cox	-10.00
09/20/2024	Check	13087	Gracie Crawford	-1.00
09/20/2024	Check	13094	Michele Deranleau	-20.00
09/20/2024	Check	13095	Emily Kathleen Diehl	-38.00
09/20/2024	Check	13098	Evelyn Dowd	-10.00
09/20/2024	Check	13107	Korinza Endsley	-12.00
09/20/2024	Check	13115	Theresa Fisher	-16.00
09/20/2024	Check	13117	Rilynn Flanagan	-1.50
09/20/2024	Check	13154	Hattie Griggs	-4.00
09/20/2024	Check	13155	Isla Griggs	-2.00
09/20/2024	Check	13163	Leela Hargadon	-11.00
09/20/2024	Check	13165	Santino Hargadon	-20.00
09/20/2024	Check	13177	Finnigan Holmes	-1.50
09/20/2024	Check	13182	Josephine Honsal	-1.50
09/20/2024	Check	13199	Susie Jones	-29.00
09/20/2024	Check	13200	Michele Kirste	-10.00
09/20/2024	Check	13210	William Lamanuzzi	-4.50
09/20/2024	Check	13218	Kim Martel	-2.00
09/20/2024	Check	13222	Alexa Matias	-10.00
09/20/2024	Check	13233	Trinity McNeese	-10.00
09/20/2024	Check	13239	Knox Mildbrandt	-1.50
09/20/2024	Check	13240	Phoenix Skye Mildbrandt	-1.50
09/20/2024	Check	13242	Constance Mitchell	-8.00
09/20/2024	Check	13243	Raylan Mitchell	-12.00
09/20/2024	Check	13245	Robby Moon	-5.00
09/20/2024	Check	13253	Colin Moxon	-7.00
09/20/2024	Check	13259	Terra Nesler	-5.00
09/20/2024	Check	13265	Sara Norris	-10.00
09/20/2024	Check	13275	Dawsyn Pastori	-5.00
09/20/2024	Check	13276	Scott Peacock	-10.00
09/20/2024	Check	13277	Ruben Piedia	-17.00
09/20/2024	Check	13278	Shiloh Perras	-58.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/20/2024	Check	13279	Todd Perras	-2.50
09/20/2024	Check	13287	Karst Plante	-2.00
09/20/2024	Check	13291	Quinn Rasmussen	-10.00
09/20/2024	Check	13295	Claire Renner	-8.00
09/20/2024	Check	13311	Chris S	-4.00
09/20/2024	Check	13319	Isaac D Sarvinski	-1.50
09/20/2024	Check	13320	Cheyenne Schorlig	-4.00
09/20/2024	Check	13323	Mindy Sehon	-21.00
09/20/2024	Check	13325	Hana Shirakh	-16.00
09/20/2024	Check	13329	Chloe Simon	-18.00
09/20/2024	Check	13330	Alice Smith	-4.00
09/20/2024	Check	13331	Christie Smith	-5.00
09/20/2024	Check	13333	Josh Smith	-10.00
09/20/2024	Check	13345	Jillian Steffen	-3.00
09/20/2024	Check	13351	Kristopher Stork	-8.00
09/20/2024	Check	13352	Malia Suelzle	-6.00
09/20/2024	Check	13358	Aeryn Thompson	-110.00
09/20/2024	Check	13359	Ashe Thompson	-10.00
09/20/2024	Check	13375	Jacob Van Reusen	-4.50
09/20/2024	Check	13382	Katelynn Walton	-41.00
09/20/2024	Check	13386	Hilanea Wilkinson	-10.00
09/24/2025	Check	12221	Freshwater 4-H	-25.00
09/24/2025	Check	12225	Chelsea Adams	-4.00
09/24/2025	Check	12233	Rosie Arenas	-10.00
09/24/2025	Check	12235	Beverly Henry	-40.00
09/24/2025	Check	12253	Damon Brooks	-5.00
09/24/2025	Check	12260	Emma Cahoon	-66.00
09/24/2025	Check	12261	Kaiah Cahoon	-120.50
09/24/2025	Check	12262	Mia Cahoon	-61.00
09/24/2025	Check	12270	Rees Claussen	-2.50
09/24/2025	Check	12271	Jo Cobb	-153.00
09/24/2025	Check	12288	James Davis	-10.00
09/24/2025	Check	12291	Bellamy Devine	-10.00
09/24/2025	Check	12298	Johanna Downey	-3.00
09/24/2025	Check	12327	Zachary Gallagher	-5.00
09/24/2025	Check	12332	Ariel Gladden	-10.00
09/24/2025	Check	12339	Bee Gray	-3.00
09/24/2025	Check	12345	Hattie Griggs	-13.00
09/24/2025	Check	12346	Isla Griggs	-5.00
09/24/2025	Check	12347	Amanda Haas	-8.00
09/24/2025	Check	12353	Andrew Herman	-3.00
09/24/2025	Check	12396	Andrew Lende	-5.00
09/24/2025	Check	12399	Chris Lombardi	-8.00
09/24/2025	Check	12406	Emmeline Losey	-5.00
09/24/2025	Check	12407	Kate Losey	-5.00
09/24/2025	Check	12421	Liam Mckay	-10.00
09/24/2025	Check	12424	Melyssa Mealhouse	-8.00
09/24/2025	Check	12428	Raylan Mitchell	-10.00
09/24/2025	Check	12434	Nicholas Mooslin	-7.00
09/24/2025	Check	12435	Norah Mooslin	-10.00
09/24/2025	Check	12444	Seth Noel	-10.00
09/24/2025	Check	12445	Cathryn Noel-Veatch	-28.00
09/24/2025	Check	12447	Rhiannon Norvell	-3.00
09/24/2025	Check	12449	Reece Oakes	-5.00
09/24/2025	Check	12450	Thea Oakes	-5.00
09/24/2025	Check	12454	Ruben Piedia	-2.00
09/24/2025	Check	12455	Ruben Piedia	-5.00
09/24/2025	Check	12464	Ava Platz	-5.00
09/24/2025	Check	12469	Jacey Ragan	-8.00
09/24/2025	Check	12473	Allison Renner	-18.00
09/24/2025	Check	12474	Claire Renner	-4.00
09/24/2025	Check	12476	Meredith Renner	-4.00
09/24/2025	Check	12490	Page Ruff	-30.00
09/24/2025	Check	12491	Isaac Rye	-5.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	12494	Charli Santsche	-5.00
09/24/2025	Check	12502	Sarah Shevett	-20.00
09/24/2025	Check	12506	Debbi Sholes	-5.00
09/24/2025	Check	12511	Joshua Smith	-10.00
09/24/2025	Check	12513	Freya Smyth	-5.00
09/24/2025	Check	12536	Zachary Trumbo	-18.00
09/24/2025	Check	12537	Debra Tull	-6.00
09/24/2025	Check	12542	Lisa Vance	-8.00
09/24/2025	Check	12543	Veda Vance	-10.00
09/24/2025	Check	12547	Jessi Vook Ecker	-3.00
09/24/2025	Check	12548	Jackie Wales	-4.00
09/24/2025	Check	12554	Hilanea Wilkinson	-18.00
09/24/2025	Check	12556	Paul Williams	-10.00
09/24/2025	Check	12557	Pearl Williams	-3.00
09/24/2025	Check	12563	Jim Woodhead	-25.00
09/24/2025	Check	13401	Holden Walsh	-6.00
Total				-1,687.00

Humboldt County Fair Association (new)

12004 Certificates of Deposit, Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	86,363.19
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	264.45
Statement ending balance.....	<u>86,627.64</u>
Register balance as of 04/30/2026.....	86,627.64

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2026	Journal	CD adj Apr 2026		264.45
Total				264.45

Humboldt County Fair Association (new)

12100 US Bank Dairy Heifer Replacement (#0027), Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	11,909.75
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>11,909.75</u>
Register balance as of 04/30/2026.....	11,909.75

Humboldt County Fair Association (new)

12200 US Bank JLA Custodial Acct (#4648), Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	16,766.77
Checks and payments cleared (1).....	-58.33
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>16,708.44</u>

Uncleared transactions as of 04/30/2026.....	-2,258.00
Register balance as of 04/30/2026.....	14,450.44
Cleared transactions after 04/30/2026.....	0.00
Uncleared transactions after 04/30/2026.....	-58.33
Register balance as of 05/08/2026.....	14,392.11

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/01/2026	Expense		Ferndale Billing	-58.33
Total				-58.33

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/31/2025	Check	5411	Mercer-Fraser Company , INC.	-2,258.00
Total				-2,258.00

Uncleared checks and payments after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2026	Expense		Ferndale Billing	-58.33
Total				-58.33

Humboldt County Fair Association (new)

12300 US Bank JLA Operating (#5548), Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	87,243.15
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>87,243.15</u>

Uncleared transactions as of 04/30/2026.....	-3,099.36
Register balance as of 04/30/2026.....	84,143.79
Cleared transactions after 04/30/2026.....	0.00
Uncleared transactions after 04/30/2026.....	-5,047.52
Register balance as of 05/08/2026.....	79,096.27

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2024	Check	5006	Regan Russ	-500.00
09/18/2024	Check	5012	Lisa Russ	-492.80
06/09/2025	Check	3708	Robbie Shoemaker	-500.00
04/10/2026	Bill Payment	3735	National Pork Board	-1,606.56
Total				-3,099.36

Uncleared checks and payments after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/04/2026	Bill Payment	3736	Sports & Cycle	-2,455.52
08/24/2026	Check	3718	Victorine Livestock	-2,592.00
Total				-5,047.52

Humboldt County Fair Association (new)

21610 US Bank CC 2818, Period Ending 04/14/2026

RECONCILIATION REPORT

Reconciled on: 05/08/2026

Reconciled by: Kaillou Meeks

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	750.17
Charges and cash advances cleared (41).....	6,021.88
Payments and credits cleared (2).....	-1,500.34
Statement ending balance.....	<u>5,271.71</u>
Uncleared transactions as of 04/14/2026.....	1,264.50
Register balance as of 04/14/2026.....	6,536.21
Cleared transactions after 04/14/2026.....	0.00
Uncleared transactions after 04/14/2026.....	1,791.13
Register balance as of 05/08/2026.....	8,327.34

Details

Charges and cash advances cleared (41)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/16/2026	Expense		Adobe	19.99
03/16/2026	Expense		Amazon Prime	526.56
03/16/2026	Expense		Adobe	44.97
03/19/2026	Expense		Home Depot	2,070.65
03/19/2026	Expense		Amazon Prime	26.75
03/19/2026	Expense		Fortuna Ace & Garden	24.08
03/23/2026	Expense		Amazon Prime	12.99
03/25/2026	Expense			117.11
03/27/2026	Expense		QuickBooks Payments	115.00
03/28/2026	Expense		Amazon Prime	60.85
03/29/2026	Expense		Chat GPT	90.00
04/01/2026	Expense		Times Standard	19.96
04/02/2026	Expense			30.86
04/03/2026	Expense		Starlink	450.00
04/03/2026	Expense			50.91
04/03/2026	Expense		Facebook	21.00
04/03/2026	Expense		Authorize.Net	30.00
04/06/2026	Expense		Facebook	23.00
04/06/2026	Expense		Facebook	24.00
04/06/2026	Expense		Facebook	25.00
04/06/2026	Expense		Facebook	19.00
04/06/2026	Expense		Facebook	24.00
04/06/2026	Expense		Facebook	21.00
04/06/2026	Expense		Facebook	23.00
04/06/2026	Expense		Tractor Supply	89.75
04/07/2026	Expense		Facebook	25.00
04/07/2026	Expense		Facebook	28.00
04/07/2026	Expense		Amazon Prime	26.53
04/08/2026	Expense		Facebook	27.00
04/08/2026	Expense		Facebook	28.00
04/09/2026	Expense		Facebook	28.00
04/09/2026	Expense		Facebook	29.00
04/10/2026	Expense		Facebook	31.00
04/10/2026	Expense		Progressive	1,419.26
04/13/2026	Expense		Zoom	169.90
04/13/2026	Expense		Amazon Prime	75.04
04/13/2026	Expense		Amazon Prime	35.20
04/13/2026	Expense		Amazon Prime	67.53
04/13/2026	Expense		Wix	29.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/14/2026	Expense		Adobe	19.99
Total				6,021.88

Payments and credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/25/2026	Credit Card Payment		US Bank Credit Card	-750.17
04/10/2026	Credit Card Payment		US Bank Credit Card	-750.17
Total				-1,500.34

Additional Information

Uncleared charges and cash advances as of 04/14/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/10/2026	Expense		Progressive	1,264.50
Total				1,264.50

Uncleared charges and cash advances after 04/14/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/16/2026	Expense		Adobe	44.97
04/20/2026	Expense		Ace Hardware	71.16
04/20/2026	Expense		Printful	26.73
04/21/2026	Expense		USPS	23.90
04/22/2026	Expense		4imprint	504.22
04/24/2026	Expense		Facebook	32.00
04/24/2026	Expense		Amazon Prime	186.89
04/27/2026	Expense		Facebook	32.00
04/27/2026	Expense		Amazon Prime	48.17
04/28/2026	Expense		Facebook	128.00
04/28/2026	Expense		QuickBooks Payments	115.00
04/29/2026	Expense		Times Standard	19.96
04/30/2026	Expense		Chat GPT	61.90
05/04/2026	Expense		Starlink	450.00
05/04/2026	Expense		Facebook	128.00
Total				1,872.90

Uncleared payments and credits after 04/14/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/23/2026	Credit Card Credit			-50.91
04/23/2026	Credit Card Credit			-30.86
Total				-81.77

Board of Directors Report

Humboldt County Fair Association (new)

For the period ended April 30, 2026



Prepared by

Lighthouse Accounting Group LLC

Prepared on

May 15, 2026

Table of Contents

Statement of Activity YTD Comparison3

Statement of Financial Position6

Statement of Cash Flows.....8

A/P Aging Summary9

A/R Aging Summary10

Statement of Activity YTD Comparison

April 2026

	Apr 2026	Jan - Apr, 2026 (YTD)	Total
REVENUE			
39000 Winter Fair Revenue			0.00
39010 Ice Rink Admissions			28,884.00
39011 Discounted Ice Rink Admissions			6,370.00
39020 SLS Tour Admissions			128.00
39030 Winter Fundraiser Sales	500.00		500.00
39032 Winter Bar Sales			813.00
39050 Winter Sponsorships			3,000.00
39090 Winter Misc Revenue			4,366.76
39091 Winter Fair Discounts			-35.00
Total 39000 Winter Fair Revenue	500.00		44,026.76
41500 Commercial Space Revenue			
41510 Outside Commercial Space	7,000.00		7,000.00
41520 Inside Commercial Space	2,945.00		2,945.00
Total 41500 Commercial Space Revenue	9,945.00		9,945.00
42200 Concessions Revenue			
42201 Food Concessions	2,000.00		2,000.00
Total 42200 Concessions Revenue	2,000.00		2,000.00
43000 Exhibits Revenue			
43200 Donated & Sponsored Awards	3,120.00		3,145.00
Total 43000 Exhibits Revenue	3,120.00		3,145.00
45000 Horse Racing Revenue			
45500 Other Live Racing Revenue			51.13
Total 45000 Horse Racing Revenue			51.13
47000 Miscellaneous Fair Revenue			
47800 Sponsorships	5,500.00		5,500.00
Total 47000 Miscellaneous Fair Revenue	5,500.00		5,500.00
47005 Miscellaneous Non-Fair Programs	4,405.45		4,405.45
47006 Interim Concession Revenue			3,920.76
Total 47005 Miscellaneous Non-Fair Programs	4,405.45		8,326.21
47900 Other Miscellaneous Fair Revenue			
47903 Vendor Application Fee	230.00		1,270.00
47904 Vendor Concession Commissions			520.79
47908 Other Fair Time Camping	1,120.00		1,120.00
Total 47900 Other Miscellaneous Fair Revenue	1,350.00		2,910.79
48000 Interim Revenue			
48100 Rental of Buildings	2,450.00		34,550.00
48105 Arlington Rental Revenue	935.00		3,740.00
48200 Grounds Rental	120.00		990.00
48201 RV Camping Interim Revenue	4,590.74		14,403.74

		Total
	Apr 2026	Jan - Apr, 2026 (YTD)
48202 Stall & Arena Rental Income	3,940.00	17,494.50
48203 RV & Boat Storage	4,145.32	19,318.98
48300 Equipment Rentals	25.00	530.00
48500 Interim Utility & Other Reimbursements		5.00
48503 Insurance Processing Fee	20.00	60.00
48700 Other Interim Revenues	3,638.00	7,163.00
Total 48000 Interim Revenue	19,864.06	98,255.22
49500 Other Operating Revenue		
49510 Interest Earnings	264.45	1,027.64
49520 Non-Fair Donations & Sponsorships		750.00
49540 Other Operating Revenue		39,500.00
Total 49500 Other Operating Revenue	264.45	41,277.64
Discounts given	-960.00	-2,730.00
Total Revenue	45,988.96	212,707.75
GROSS PROFIT	45,988.96	212,707.75
EXPENDITURES		
50000 Administration Expense		
50100 Admin Salaries - Permanent	14,343.85	61,280.39
50320 Admin Payroll Taxes	1,174.96	5,879.10
50330 Admin Worker's Comp Insurance	1,007.70	4,030.80
50400 Admin Contracted Professional Services	4,220.00	14,740.00
50600 Employee Travel, Recruitment & Training		1,608.30
50700 Office Supplies	26.53	725.47
50701 Computer Software & Supplies	523.86	3,253.13
50702 Credit Card & Bank Fees	1,056.99	5,691.34
50703 QuickBooks CC Payments Fees	537.33	1,803.00
50705 Office Equipment Expense	108.78	435.12
50800 Postage	326.03	915.77
50801 Telephone / Internet	2,001.00	7,684.17
50900 Dues & Subscriptions	101.82	396.80
51000 Insurance (General Liability)	8,091.41	32,365.64
51010 Insurance (Vehicle)	445.31	445.31
51050 Property Taxes	8,878.24	8,878.24
Total 50000 Administration Expense	42,843.81	150,132.58
51060 Sales Tax		64.22
52000 Maintenance & General Operations		
52100 Maint Salaries - Permanent	6,313.91	31,191.14
52200 Maint Salaries - Temporary	2,748.81	10,376.78
52220 Maintenance Payroll Taxes	941.26	4,648.28
52230 Maintenance Worker's Comp Insurance	1,207.69	4,830.76
52300 Maint Contracted Professional Services		1,458.00
52400 Grounds & Vehicle Registration & Compliance	270.00	2,774.28
52500 Maintenance Equipment Rental		3,930.45

		Total
	Apr 2026	Jan - Apr, 2026 (YTD)
52600 Heat	923.04	4,899.82
52800 Power	2,681.60	28,618.09
52802 Water	3,185.72	17,427.28
52900 Equipment Maintenance	319.75	1,319.45
53000 Buildings & Grounds Maintenance	16,753.17	16,898.02
53100 Trash Removal, Clean-up	981.10	3,124.58
53200 Maintenance Supplies	974.65	4,219.92
Total 52000 Maintenance & General Operations	37,300.70	135,716.85
54000 Publicity Expenses		
54400 Advertising Expense	591.00	743.24
Total 54000 Publicity Expenses	591.00	743.24
57000 Miscellaneous Fair Expense		
57700 Sponsorship Expense	158.73	1,767.66
Total 57000 Miscellaneous Fair Expense	158.73	1,767.66
57200 Fair Bar Expenses		
57210 Bartender-Temporary		443.90
57220 Bartender Payroll Taxes		56.16
57240 Fair Bar Other	504.22	504.22
Total 57200 Fair Bar Expenses	504.22	1,004.28
65000 Horse Racing Expense		
65300 Horse Racing Contracted Professional Services		798.58
Total 65000 Horse Racing Expense		798.58
66009 Misc. Non Fair Events	14,848.81	14,848.81
67000 Winter Fair Expenses		
67011 Winter Equipment Rental		28,062.00
67020 Winter Bar Expenses		79.85
67060 Winter Event Salaries - Temporary	0.00	25,787.34
67061 Winter Event Payroll Taxes	0.00	3,262.10
67070 Winter Event Marketing Expense		183.19
67090 Winter Misc Expenses		446.90
Total 67000 Winter Fair Expenses	0.00	57,821.38
72300 Major Equipment Purchases under \$5K		2,597.21
Total Expenditures	96,247.27	365,494.81
NET OPERATING REVENUE	-50,258.31	-152,787.06
OTHER EXPENDITURES		
95000 Junior Livestock Auction Expenses		
95100 JLA - Contracted Services	1,606.56	1,606.56
95200 JLA - Supplies	2,455.52	4,851.46
Total 95000 Junior Livestock Auction Expenses	4,062.08	6,458.02
Total Other Expenditures	4,062.08	6,458.02
NET OTHER REVENUE	-4,062.08	-6,458.02
NET REVENUE	\$ -54,320.39	\$ -159,245.08

Statement of Financial Position

As of April 30, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
11000 Cash - Unrestricted	0.00
11300 US Bank Operating Acct (#4664)	253,795.47
11400 US Bank Premium Acct (#4854)	537.42
Total 11000 Cash - Unrestricted	254,332.89
12000 Cash - Restricted	0.00
12004 Certificates of Deposit	86,627.64
12100 US Bank Dairy Heifer Replacement (#0027)	11,909.75
12200 US Bank JLA Custodial Acct (#4648)	14,450.44
12300 US Bank JLA Operating (#5548)	84,143.79
Total 12000 Cash - Restricted	197,131.62
12500 Petty Cash	1,225.60
67092 Winter Fair Petty Cash	3,000.00
Total Bank Accounts	455,690.11
Accounts Receivable	
13100 Accounts Receivable (A/R)	45,282.95
Total Accounts Receivable	45,282.95
Other Current Assets	
12800 Payments to deposit	964.90
Credit Card Receivables	808.48
Prepaid Expenses	2,226.45
Total Other Current Assets	3,999.83
Total Current Assets	504,972.89
Fixed Assets	
19200 Buildings & Improvements	4,594,026.24
19201 Accumulated Depreciation-Building & Improvements	-4,037,536.85
19300 Equipment	242,421.51
19301 Accumulated depreciation-Equipment	-242,421.51
19500 Leasehold Improvements	1,079,111.60
19501 Accumulated Depreciation-Leasehold Improvements	-489,648.39
Total Fixed Assets	1,145,952.60
TOTAL ASSETS	\$1,650,925.49
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21200 Accounts Payable (A/P)	12,684.25
Total Accounts Payable	12,684.25
Credit Cards	

	Total
21610 US Bank CC 2818	7,749.34
Total Credit Cards	7,749.34
Other Current Liabilities	
21000 TOT Tax Liability Account	1,405.80
22400 Admin Accrued PTO	8,047.29
22410 Maintenance Accrued PTO	2,402.00
22800 Deferred Revenue	3,140.54
22900 CFSA Insurance Fees Collected	5,215.00
24100 Guaranteed Deposits	20.00
24200 Stall Rental Deposits	675.00
Total Other Current Liabilities	20,905.63
Total Current Liabilities	41,339.22
Long-Term Liabilities	
24500 Eco Green Project Loan (PGE)	61,215.43
Ice Rink Liability	26,624.11
Total Long-Term Liabilities	87,839.54
Total Liabilities	129,178.76
Equity	
25100 JLAC Net Res (Reserve)	32,997.39
25200 Racing Incentive Fund (Reserve)	9,830.00
29000 Inves in Cap Assets	1,213,624.30
29100 Unrestricted Net Assets	913,559.97
Opening balance equity	-99,875.67
Retained Earnings	-389,144.18
Net Revenue	-159,245.08
Total Equity	1,521,746.73
TOTAL LIABILITIES AND EQUITY	\$1,650,925.49

Statement of Cash Flows

April 2026

	Total
OPERATING ACTIVITIES	
Net Revenue	-54,320.39
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
13100 Accounts Receivable (A/R)	-21,564.09
Prepaid Expenses	-2,226.45
21200 Accounts Payable (A/P)	18,909.09
21610 US Bank CC 2818	4,640.39
21000 TOT Tax Liability Account	-61.10
22900 CFSA Insurance Fees Collected	115.00
24100 Guaranteed Deposits	-720.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-907.16
Net cash provided by operating activities	-55,227.55
FINANCING ACTIVITIES	
24500 Eco Green Project Loan (PGE)	-1,728.32
Ice Rink Liability	-5,000.00
Retained Earnings	4,845.54
Net cash provided by financing activities	-1,882.78
NET CASH INCREASE FOR PERIOD	-57,110.33
Cash at beginning of period	513,765.34
CASH AT END OF PERIOD	\$456,655.01

A/P Aging Summary

As of April 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Answering Innovations		27.39				27.39
Big Time Pest Control	10,245.00					10,245.00
Bug Press		231.53				231.53
Cashier, Department of Food and Agriculture					-198.60	-198.60
Ferndale Tech		30.00				30.00
Humboldt Termite & Pest		72.00				72.00
Kota Kreations.	102.00					102.00
North Coast Journal					67.00	67.00
Pacific Paper Co.	158.73					158.73
Sports & Cycle		2,455.52				2,455.52
VSI Veterinary Service Inc					-506.32	-506.32
TOTAL	\$10,505.73	\$2,816.44	\$0.00	\$0.00	\$ -637.92	\$12,684.25

A/R Aging Summary

As of April 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
A100Embroidery					-5.00	-5.00
Albert Kuykendall		25.00				25.00
Alicia Auker	225.00					225.00
Ariel Wise		95.00	95.00	95.00	285.00	570.00
Ashli Ashley		180.00				180.00
Balance Productions					150.00	150.00
Bertha Maldonado					2,155.00	2,155.00
Beth Simon					425.00	425.00
Black Creek Preserves					215.00	215.00
Brian Vosburg					-95.00	-95.00
Bryce T Bell		45.00	45.00		135.00	225.00
Buckin' A Trading Post		-220.00				-220.00
Buck Wild Boards	225.00					225.00
Buyer Payments AR					18,868.00	18,868.00
Camping - Campspot	448.00					448.00
Caricature Entertainment	650.00		25.00			675.00
Claudia Velasco-Morales	1,650.00					1,650.00
Cooks BBQ	500.00					500.00
Cruz N Kitchen	500.00					500.00
Cutco					25.00	25.00
Cutten Elementary School					460.00	460.00
Danielle Frank					200.00	200.00
Dan Rasella		85.00	85.00	85.00	170.00	425.00
DeAnn Willis-Sharkley	450.00					450.00
Diana Meraz					-500.00	-500.00
Dwight Shaneyfelt		-20.00				-20.00
Easy Squeezy Lemonade		-200.00				-200.00
Erica Mendez			-1,225.00			-1,225.00
eTix	701.07					701.07

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Fay's Sweet Shop			25.00			25.00
Flourish Backdrops					50.00	50.00
Foggy Bottoms Boys LLC	500.00					500.00
Fry Burger					500.00	500.00
Gabriela Gonzalez					-200.00	-200.00
Gianna O'Day					320.00	320.00
Glitter Bug Face Painting	913.60	25.00				938.60
Hotdogs Tommy		25.00				25.00
IToyz	1,200.00					1,200.00
Joslynn Osorio					250.00	250.00
Karen Vielma				-200.00		-200.00
Kasandra Ivy		-225.00				-225.00
KC Creations Jewelry		-225.00				-225.00
Lee Ann Moore					50.00	50.00
Lost Coast Kennel Club		-50.00				-50.00
Lou Lou Fashion & Handcrafted Jewelry	1,063.60		25.00			1,088.60
Maria Bernabe					-200.00	-200.00
Maricela Torres		-250.00				-250.00
Marooned Inc DBA Scaregrounds	300.00	300.00	300.00			900.00
Meghan Tegarden					560.00	560.00
Moe's Pizza		375.00			-5.54	369.46
Molly Morrill			580.00			580.00
Moonstone In Bloom					150.00	150.00
Native Sons of the Golden West		100.00	100.00			200.00
Noga Family					375.00	375.00
North Coast Event Rental					150.00	150.00
Owen's Coffee Cafe			25.00			25.00
Phillip Mincks		670.00				670.00
Ponyland	2,063.60	70.00				2,133.60
Portuguese Hall Celebration	200.00					200.00
Ralph Dyer		-15.00				-15.00
Redwood Coast Energy Authority	4,500.00					4,500.00

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Renner Ranches					150.00	150.00
Richard Hutchinson		135.00				135.00
Ronan O'Day			60.00			60.00
Same Sunset Design		-400.00				-400.00
Shelby's Toybox	1,313.60	55.00				1,368.60
Shoemaker Family					250.00	250.00
Starglowusa					25.00	25.00
Sun and Moon Customs					205.00	205.00
Tania Herrera		-1,000.00				-1,000.00
Tesla					825.00	825.00
The Buttercream Broomstick					85.00	85.00
Tyler Franklin		95.00	95.00	95.00	92.02	377.02
Yachai Arts	1,800.00	-25.00				1,775.00
TOTAL	\$19,203.47	\$ -350.00	\$235.00	\$75.00	\$26,119.48	\$45,282.95

The information contained in this report is provided for informational purposes only and is not intended to substitute for obtaining accounting, tax, or financial advice from a professional accountant. Any tax advice contained in this report is not intended to be used for the purpose of avoiding penalties under tax law. While we use reasonable efforts to furnish accurate and up-to-date information, we do not warrant that any information contained in or made available through this report is accurate, complete, reliable, current or error-free. We assume no liability or responsibility for any errors or omissions in the content of this report or delivered information.

Humboldt County Fair Association (new)

Agenda Item: 5.A.d

Statement of Activity

May 1-15, 2026

	TOTAL
Revenue	
43000 Exhibits Revenue	
43200 Donated & Sponsored Awards	1,930.00
Total for 43000 Exhibits Revenue	\$1,930.00
47900 Other Miscellaneous Fair Revenue	
47903 Vendor Application Fee	75.00
Total for 47900 Other Miscellaneous Fair Revenue	\$75.00
48000 Interim Revenue	
48100 Rental of Buildings	1,440.00
48105 Arlington Rental Revenue	935.00
48200 Grounds Rental	-45.00
48202 Stall & Arena Rental Income	1,229.00
48203 RV & Boat Storage	845.10
48601 Damage Fees Charged	48.17
48700 Other Interim Revenues	499.00
Total for 48000 Interim Revenue	\$4,951.27
Discounts given	-880.00
Total for Revenue	\$6,076.27
Gross Profit	\$6,076.27
Expenditures	
50000 Administration Expense	
50100 Admin Salaries - Permanent	7,943.21
50320 Admin Payroll Taxes	686.73
50400 Admin Contracted Professional Services	3,500.00
50600 Employee Travel, Recruitment & Training	272.94
50701 Computer Software & Supplies	319.09
50702 Credit Card & Bank Fees	599.68
50703 QuickBooks CC Payments Fees	114.16
50801 Telephone / Internet	450.00
Total for 50000 Administration Expense	\$13,885.81
52000 Maintenance & General Operations	
52100 Maint Salaries - Permanent	3,883.08
52200 Maint Salaries - Temporary	658.35
52220 Maintenance Payroll Taxes	402.83
52300 Maint Contracted Professional Services	664.00
Total for 52000 Maintenance & General Operations	\$5,608.26
54000 Publicity Expenses	
54400 Advertising Expense	401.33
Total for 54000 Publicity Expenses	\$401.33
66009 Misc. Non Fair Events	422.00
Total for Expenditures	\$20,317.40
Net Operating Revenue	-\$14,241.13

Humboldt County Fair Association (new)

Statement of Activity

May 1-15, 2026

	TOTAL
Other Expenditures	
99999-1 Uncategorized Expenses	6,465.13
Ask My Accountant	-82.22
Total for Other Expenditures	\$6,382.91
Net Other Revenue	-\$6,382.91
Net Revenue	-\$20,624.04

Humboldt County Fair Association (new)

Statement of Financial Position

As of May 15, 2026

	TOTAL	
	AS OF MAY 15, 2026	AS OF MAY 15, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
11000 Cash - Unrestricted	\$0.00	\$0.00
11300 US Bank Operating Acct (#4664)	233,655.98	227,798.52
11400 US Bank Premium Acct (#4854)	537.42	537.42
11500 US Bank Payroll Acct (#5356)	0.00	0.00
Total for 11000 Cash - Unrestricted	\$234,193.40	\$228,335.94
12000 Cash - Restricted	\$0.00	\$0.00
12004 Certificates of Deposit	86,627.64	
12100 US Bank Dairy Heifer Replacement (#0027)	11,909.75	10,432.25
12200 US Bank JLA Custodial Acct (#4648)	32,845.11	99,926.41
12300 US Bank JLA Operating (#5548)	81,688.27	75,583.89
Total for 12000 Cash - Restricted	\$213,070.77	\$185,942.55
12500 Petty Cash	\$1,225.60	\$655.00
12600 Event Change Fund	0.00	0.00
12700 CARF Offsite Rev/Exp Monies	0.00	0.00
Total for 12500 Petty Cash	\$1,225.60	\$655.00
67092 Winter Fair Petty Cash	3,000.00	
Total for Bank Accounts	\$451,489.77	\$414,933.49
Accounts Receivable		
13100 Accounts Receivable (A/R)	17,509.05	211,701.87
Total for Accounts Receivable	\$17,509.05	\$211,701.87
Other Current Assets		
12800 Payments to deposit	1,143.86	-4,066.61
Credit Card Receivables	808.48	808.48
Prepaid Expenses	2,226.45	1,265.67
Uncategorized Asset	0.00	0.00
Total for Other Current Assets	\$4,178.79	-\$1,992.46
Total for Current Assets	\$473,177.61	\$624,642.90
Fixed Assets		
19200 Buildings & Improvements	4,594,026.24	4,459,451.78
19201 Accumulated Depreciation-Building & Improvements	-4,037,536.85	-3,984,301.96
19300 Equipment	242,421.51	242,421.51
19301 Accumulated depreciation-Equipment	-242,421.51	-242,421.51
19500 Leasehold Improvements	1,079,111.60	944,302.95
19501 Accumulated Depreciation-Leasehold Improvements	-489,648.39	-431,569.61
19502 Eco Green Project (PGE)	0.00	134,808.65
19800 Construction in progress	0.00	0.00
19818 Friendship Sq Kitchen Remodel	0.00	0.00

Humboldt County Fair Association (new)

Statement of Financial Position

As of May 15, 2026

	TOTAL	
	AS OF MAY 15, 2026	AS OF MAY 15, 2025 (PY)
Ice Rink	0.00	
Total for Fixed Assets	\$1,145,952.60	\$1,122,691.81
Total for Assets	\$1,619,130.21	\$1,747,334.71
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
21200 Accounts Payable (A/P)	-637.92	31,180.91
Accounts Payable - Docyt	0.00	0.00
Total for Accounts Payable	-\$637.92	\$31,180.91
Credit Cards		
21500 Credit Card (#9093)	0.00	0.00
21600 US Bank CC (#2921)	0.00	0.00
21610 US Bank CC 2818	10,326.27	598.38
Total for Credit Cards	\$10,326.27	\$598.38
Other Current Liabilities		
21000 TOT Tax Liability Account	779.80	133.62
21100 Insurance Fee's Collected	0.00	0.00
22100 Payroll Liabilities		
22200 Federal Payroll Taxes Payable	0.00	0.00
22300 State Payroll Taxes Payable	0.00	0.00
Total for 22100 Payroll Liabilities	\$0.00	\$0.00
22400 Admin Accrued PTO	8,047.29	8,906.60
22410 Maintenance Accrued PTO	2,402.00	3,567.50
22800 Deferred Revenue	3,140.54	0.00
22900 CFSA Insurance Fees Collected	5,215.00	4,240.00
24100 Guaranteed Deposits	220.00	10,850.00
24200 Stall Rental Deposits	675.00	675.00
Direct Deposit Payable	0.00	0.00
Total for Other Current Liabilities	\$20,479.63	\$28,372.72
Total for Current Liabilities	\$30,167.98	\$60,152.01
Long-term Liabilities		
24500 Eco Green Project Loan (PGE)	61,215.43	83,683.59
Ice Rink Liability	26,624.11	
Total for Long-term Liabilities	\$87,839.54	\$83,683.59
Total for Liabilities	\$118,007.52	\$143,835.60
Equity		
25100 JLAC Net Res (Reserve)	32,997.39	32,997.39
25200 Racing Incentive Fund (Reserve)	9,830.00	9,830.00
29000 Inves in Cap Assets	1,213,624.30	1,213,624.30
29100 Unrestricted Net Assets	913,559.97	913,559.97
Opening balance equity	-99,875.67	-99,875.67

Humboldt County Fair Association (new)

Statement of Financial Position

As of May 15, 2026

	TOTAL	
	AS OF MAY 15, 2026	AS OF MAY 15, 2025 (PY)
Retained Earnings	-389,144.18	-281,469.43
Net Revenue	-179,869.12	-185,167.45
Total for Equity	\$1,501,122.69	\$1,603,499.11
Total for Liabilities and Equity	\$1,619,130.21	\$1,747,334.71



The Lighthouse Group
445 4th St
Eureka, CA 95501
(707) 444-1341

May 15, 2026

Humboldt County Fair Association
1250 5th Street
Ferndale, CA 95536

Re: Disengagement from Bookkeeping and CFO Managed Services

Dear Humboldt County Fair Association Board and Management Team,

The Lighthouse Group values the relationship we have had with the Humboldt County Fair Association and appreciates the opportunity to have supported the organization through our bookkeeping and CFO Managed Services.

At this time, we are formally notifying you of our intent to disengage from our current bookkeeping relationship and CFO Managed Services engagement. To allow for an orderly transition, we are providing the following disengagement options for your review and selection.

Disengagement Options

Option 1: Disengage Immediately After the Final Close of the Current Month

Under this option, The Lighthouse Group would complete the final close period for the current month and then conclude all bookkeeping and CFO Managed Services. After that close is completed, HCFA would be responsible for transitioning these services to internal staff or another provider.

Option 2: Disengage at Year-End — December 31, 2026

Under this option, The Lighthouse Group would continue providing bookkeeping and CFO Managed Services through December 31, 2026. This option would allow us to support the full 2026 year-end close and continue assisting with the preparation and filing of the 2026 tax return.



Option 3: Disengage on January 31, 2027

Under this option, The Lighthouse Group would continue providing bookkeeping and CFO Managed Services through January 31, 2027. This would allow us to close out the Winter Fair period and support a more complete transition after that activity is finalized. This option would also allow us to continue assisting with the preparation and filing of the 2026 tax return.

Please notify us in writing which option HCFA would like to select so that we can coordinate timelines, responsibilities, and transition procedures accordingly.

Payroll Services Under a Separate Engagement

Although we are disengaging from bookkeeping and CFO Managed Services, Payroll Managed Services may continue under a new and separate contract, if desired by HCFA.

Payroll Managed Services would include:

- Processing payroll
- Assisting with onboarding new employees to the HCFA team
- Assisting with offboarding team members
- Simple HR support

Advanced HR support would be billed separately at **\$150 per hour**, billed in quarter-hour increments.

Payroll Managed Services would be billed at our standard pricing of **\$500.00 per month**, plus **\$30.00 per active employee**.

Under this arrangement, The Lighthouse Group would also take on the Gusto subscription on behalf of HCFA as part of the payroll service structure.

Transition and Final Responsibilities

Once HCFA selects a disengagement option, we will work with the organization to provide a reasonable transition of records, access, and relevant financial information. Any services performed through the selected disengagement date will continue to be billed under the existing agreement unless otherwise agreed to in writing.



**The Lighthouse Group
Disengagement Letter**

Ph: (707) 444-1341

Fx: (707) 444-1371

The Lighthouse Group's transition assistance is limited to the transfer of existing records, documentation, and system access reasonably necessary to conclude the engagement. The Lighthouse Group will not provide onboarding, operational training, workflow instruction, process documentation, or transitional support services to any new accounting personnel, internal staff, or third-party accounting firms selected by the client unless separately agreed to in writing under a new engagement.

After the effective disengagement date, The Lighthouse Group will no longer be responsible for bookkeeping, financial reporting, CFO Managed Services, account reconciliations, management reporting, vendor tracking, tax preparation, or other related financial services unless specifically covered under a new written agreement.

We appreciate the opportunity to have served the Humboldt County Fair Association and remain committed to supporting a professional and orderly transition.

Sincerely,

Elijah R. Carranza
Chief Operating Officer
The Lighthouse Group