



Notice of Meeting and Agenda

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

Finance Committee

HCFA Board Room

Tuesday March 18, 2025, 8:30 AM

How to Submit Public Comment:

State your name for the record before sharing comments. Speakers will be limited to three minutes.

Agenda:

1. CALL TO ORDER

- 2. ROLL CALL:** ___ Jack Rice, Chairman ___ Johanna Rodoni ___ Darren Hansen
___ Greg Gomes ___ Lawrence Dwight ___ Andy Titus (“Ex officio”)

3. PUBLIC COMMENTS ON NON-AGENDA ITEMS:

This time is provided for members of the public to address the Board or to submit written communications not on this agenda.

4. BUSINESS ITEMS

- A. Review and Approve Financial Reports Presented for Recommendations to HCFA Board of Directors.
 - i. February 2025 KPI Monthly Report
- B. Receive Recommendation for 2024 Bad Debt Write-Off, Make Recommendation to the Board as Appropriate.
- C. Review 2025 Draft Budget, Make Recommendations to Staff as Appropriate.

5. STANDING BUSINESS ITEMS:

- A. Financial Planning, Make Recommendations to Staff as Appropriate.

6. Next Meeting: TBD

7. Adjournment

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.

Humboldt County Fair Association

MONTHLY REPORT

February 2025



Printed 3/10/25

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 February 2025 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

February 2025: Net Profit was -\$36.2k.

February 2025: Bank Accounts were \$546.4k.

February 2025: Net Cash Increase For Period was -\$11.2k.

February 2025: Net Assets were \$1.7m.

February 2025: Gross Profit Margin was 100%.

February 2025: Current Ratio was 8.68.

Profit & Loss

The profit and loss (P&L) summarizes the revenues, costs, and expenses incurred through January 2025 - February 2025. 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 (\$36.2k)

February 2025: Net Profit was \$43.2k lower than January 2025. This was due to a reduction in income from the one-time \$51k S&U AB1499 payout in January.

(401%)

Operating Profit Margin

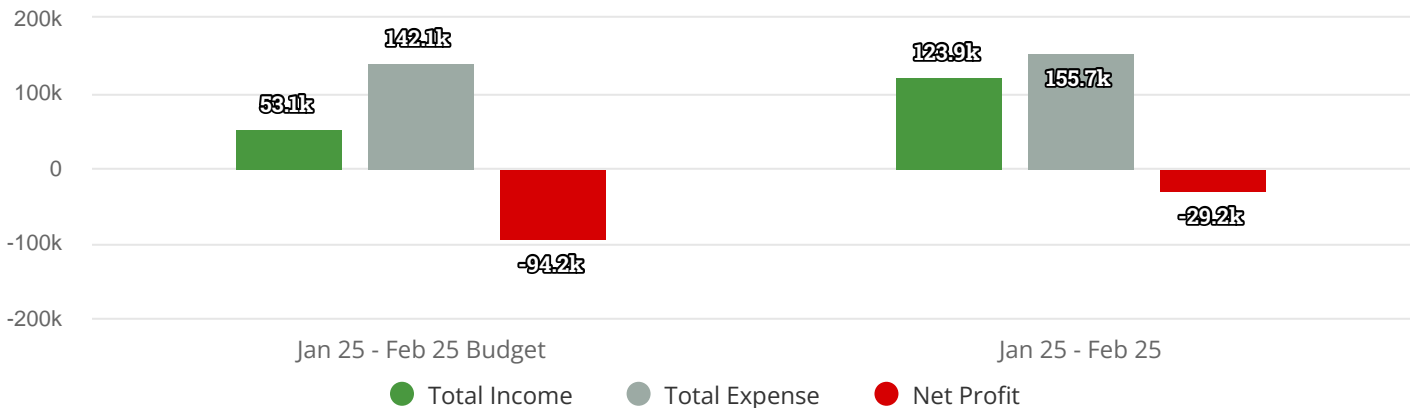
(176%)

Net Profit Margin

Trailing Twelve Months (TTM)

	Feb 25	Fiscal YTD	TTM
Income	20,539	123,943	2,572,111
Total Expense	59,322	155,662	2,717,118
Net Operating Income	-38,783	-31,719	-145,007
Total Other Income	2,616	2,616	1,188,820
Total Other Expense	0	69	1,187,024
Net Profit	-36,167	-29,172	-143,212

Revenue and Expense



Total Income

\$24.9k

Feb25 Total income was \$80k, or 76%, lower than Jan 25. This was primarily due to the \$51k sales tax payout and \$39.5k local base allocation in January.

Total Expense

\$59.3k

Feb25 total expenses were \$37k, or 38%, lower than Jan25. This was primarily due to \$21k less in various payroll expenses as well as \$9k less in property taxes.

Total YTD Income

\$129.7k

Total YTD Income through Feb25 was \$81k, or 168%, higher than the PY. This was due to S&U payout and local base allocation previously noted.

Total YTD Expense

\$155.7k

Total YTD Expense through Feb25 was \$14k, or 10%, higher than the PY. This was due to increases of \$12k in admin salaries and \$13k in various maintenance payroll expenses. This was offset by a \$5k reduction in insurance and \$5k in admin contractors.

* 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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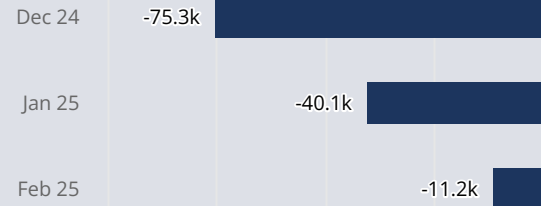
Cash Management

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.

\$546.4k

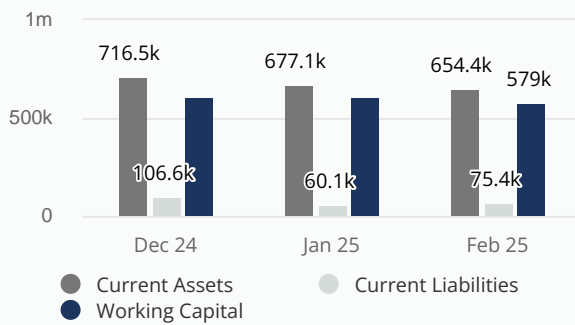
Bank Accounts

Net Change in Cash:



February 2025: Bank Accounts were \$12.3k lower than January 2025.

Working Capital



Current Ratio

	Feb 25
Current Assets	\$654,416
Current Liabilities	\$75,398
Current Ratio	▲ 8.68

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

*assumption: no additional cash inflows

Annual Average Cash Burn

231,446

Cash Burn Rate (Months)

3

Cash Balance

549,448

Accounts Receivable

104,249

Total Cash

653,697

YTD Cash Burn

2,777,349

YTD Income

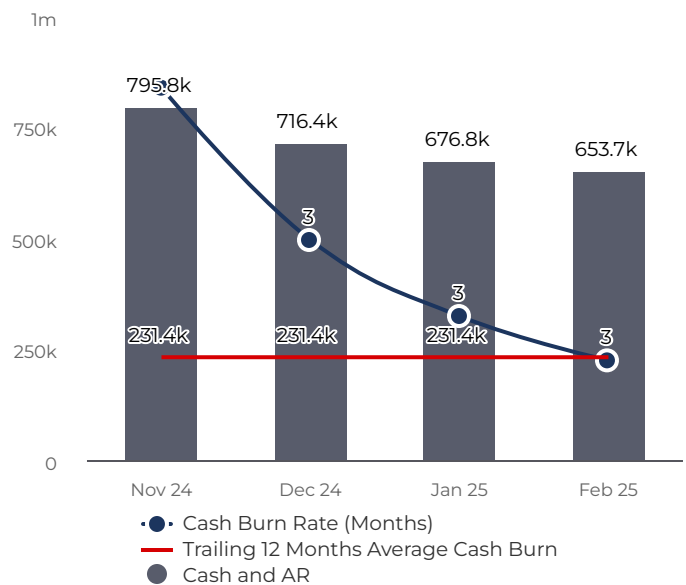
2,678,155

Difference

-99,194

Mar 24 - Feb 25

05/26/2025



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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. As seen above, the Fair generated \$2.98M of revenue against \$3.08M of operating expenses. As a result, if expenses were to remain consistent over the next 12 months, the 2025 fair would only need to generated an additional \$95k in revenue, only a 3% increase.

Accounts Receivable
\$104.2k

February 2025: Accounts Receivable were \$11,956 lower than January 2025.

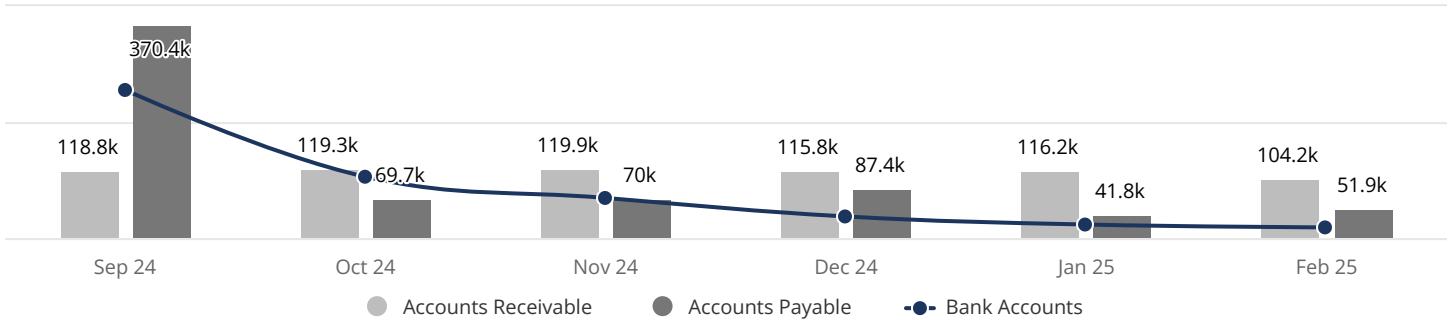


Accounts Payable
\$51.9k

February 2025: Accounts Payable were \$10,119 higher than January 2025.



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 February 2025, the Organization experienced positive growth of 3.11% from 2024 in its ROA.

	Jan 24 - Feb 24	Jan 25 - Feb 25
Assets	2,011,122	1,893,451
Net Profit	-93,570	-29,172
ROA	-4.65%	-1.54%

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 trend over time. In February 2025, the Organization experienced positive growth in RONA of 3.43% from 2024.

	Jan 24 - Feb 24	Jan 25 - Feb 25
Net Assets	1,826,584	1,729,185
Net Profit	-93,570	-29,172
ROE	-5.12%	-1.69%

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 February 2025, the Organization experienced a reduction in its Operating Reserve of 0.81 from 2024.

	Jan 24 - Feb 24	Jan 25 - Feb 25
Unrestricted Net Assets	913,560	913,560
Total Operating Expenses	136,776	155,662
Operating Reserve Ratio	6.68	5.87

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Profit and Loss

Humboldt County Fair Association

	Feb 25	Feb 25 Prelim Budget	Budget to Actual \$ Variance	Budget to Actual % Variance	Feb 25 YTD	2025 YTD Prelim Budget
Income						
31200 Local (Base) Allocation					39,500	
45000 Horse Racing Revenue						
45500 Other Live Racing Revenue		59	-59	-100%		142
Total 45000 Horse Racing Revenue		59	-59	-100%		142
48000 Interim Revenue						
48100 Rental of Buildings	8,600	10,835	-2,235	-21%	10,050	13,514
48105 Arlington Rental Revenue	935		935		1,870	
48200 Grounds Rental	900	1,942	-1,042	-54%	1,505	4,615
48201 RV Camping Interim Revenue	3,530	4,360	-830	-19%	5,170	9,888
48202 Stall & Arena Rental Income	2,689	4,126	-1,437	-35%	6,099	8,114
48203 RV & Boat Storage	5,535	7,719	-2,184	-28%	11,744	15,474
48300 Equipment Rentals	135	1,095	-960	-88%	135	1,095
48503 Insurance Processing Fee	-25	88	-113	-128%	-25	110
48700 Other Interim Revenues					15	149
Total 48000 Interim Revenue	22,299	30,165	-7,866	-26%	36,563	52,959
49500 Other Operating Revenue						
49540 Other Operating Revenue					51,000	
Total 49500 Other Operating Revenue					51,000	
Total Income	20,539	30,224	-9,685	-32%	123,943	53,101
Cost of Goods Sold						
Total Cost of Goods Sold						
Gross Profit	20,539	30,224	-9,685	-32%	123,943	53,101
Expense						
50000 Administration Expense						
50100 Admin Salaries - Permanent	17,110	16,449	661	4%	42,653	31,677
50320 Admin Payroll Taxes	1,504	1,576	-72	-5%	4,415	3,472
Total 50320 Admin Payroll Taxes	1,504	1,576	-72	-5%	4,415	3,472
50330 Admin Worker's Comp Insurance	1,169	4,329	-3,160	-73%	1,169	4,329
50400 Admin Contracted Professional Services	3,500	6,329	-2,829	-45%	7,000	12,210
50500 Directors' Expenses						213

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Profit and Loss

Humboldt County Fair Association

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50600 Employee Travel, Recruitment & Training	1,185	21	1,164	5545%	2,956	165
50700 Office Supplies	458	104	354	340%	729	888
50701 Computer Software & Supplies	367	488	-121	-25%	3,115	699
50702 Credit Card & Bank Fees	460	601	-141	-23%	1,025	1,118
50703 QuickBooks CC Payments Fees	753	267	486	182%	1,065	544
50800 Telephone & Postage	731	2,405	-1,674	-70%	6,465	5,930
50900 Dues & Subscriptions	-25		-25		-25	1,746
51000 Insurance (General Liability)	6,757	12,103	-5,346	-44%	6,757	12,103
51050 Property Taxes		34	-34	-100%	8,637	1,569
Total 50000 Administration Expense	33,969	44,706	-10,737	-24%	85,959	76,663
52000 Maintenance & General Operations						
52100 Maint Salaries - Permanent	10,186	8,246	1,940	24%	26,227	16,861
52200 Maint Salaries - Temporary		840	-840	-100%	3,387	1,265
52220 Maintenance Payroll Taxes	1,019	1,078	-59	-5%	3,438	2,204
52230 Maintenance Worker's Comp Insurance	1,754	4,329	-2,575	-59%	1,754	4,329
52300 Maint Contracted Professional Services	267	74	193	261%	472	174
52500 Maintenance Equipment Rental		375	-375	-100%		750
52800 Light, Heat, Water & Power	6,722	7,588	-866	-11%	15,638	16,504
53000 Buildings & Grounds Maintenance		269	-269	-100%	47	777
Total 53000 Buildings & Grounds Maintenance		269	-269	-100%	47	777
53100 Trash Removal, Clean-up	1,184	2,256	-1,072	-47%	2,871	5,115
53200 Maintenance Supplies	133	1,633	-1,500	-92%	2,690	2,804
53300 Special Repairs Under \$5K					2,470	
Total 52000 Maintenance & General Operations	21,265	26,688	-5,423	-20%	58,995	50,783
54000 Publicity Expenses						
54400 Advertising Expense					4	

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Profit and Loss

Humboldt County Fair Association

	Feb 25	Feb 25 Prelim Budget	Budget to Actual \$ Variance	Budget to Actual % Variance	Feb 25 YTD	2025 YTD Prelim Budget
Total 54000 Publicity Expenses					4	
57000 Miscellaneous Fair Expense						
57200 Fair Bar Expenses						
57210 Bartender-Temporary						52
57220 Bartender Payroll						6
Taxes						
Total 57200 Fair Bar Expenses						58
57700 Sponsorship Expense	3,875		3,875		4,352	
Total 57000 Miscellaneous Fair Expense	3,875		3,875		4,352	58
58000 Premium Expense						
58100 Cash Premium Awards	13	459	-446	-97%	13	1,387
58500 Other Premium Expense	5		5		5	
Total 58000 Premium Expense	18	459	-441	-96%	18	1,387
63000 Exhibits Expense						
63700 Other Exhibits Expense						2,060
Total 63000 Exhibits Expense						2,060
65000 Horse Racing Expense						
65210 Horse Racing Employee Benefits (ER share)					2,689	831
65301 CARF Management Fees					486	
65800 Other Horse Racing Expense					65	
Total 65000 Horse Racing Expense					3,239	831
66009 Misc. Non Fair Events	194		194		1,626	
Total 66009 Misc. Non Fair Events	194		194		1,626	
80000 Prior Year Operating Expense Adjustment		1,644	-1,644	-100%	1,469	10,335
Total 80000 Prior Year Operating Expense Adjustment		1,644	-1,644	-100%	1,469	10,335
Total Expense	59,322	73,497	-14,175	-19%	155,662	142,117
Net Operating Income	-38,783	-43,273	4,490	-10%	-31,719	-89,016
Other Income						
49600 Auction Revenues						
49605 JLA Revenues						
49700 JLA Other Revenue						44
49812 JLA Buyer Income						

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Profit and Loss

Humboldt County Fair Association

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49820 JLA Buyer Payments	2,616		2,616		2,616	
Total 49820 JLA Buyer Payments	2,616		2,616		2,616	
Total 49812 JLA Buyer Income	2,616		2,616		2,616	
Total 49605 JLA Revenues	2,616		2,616		2,616	44
Total 49600 Auction Revenues	2,616		2,616		2,616	44
Total Other Income	2,616		2,616		2,616	44
Other Expense						
95000 Junior Livestock Auction Expenses						
95200 JLA - Supplies		624	-624	-100%	69	5,259
Total 95000 Junior Livestock Auction Expenses		624	-624	-100%	69	5,259
Total Other Expense		624	-624	-100%	69	5,259
Net Profit	-36,167	-43,897	7,730	-18%	-29,172	-94,231

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Balance Sheet

Humboldt County Fair Association

	Feb 25	Jan 25	CM vs PM \$ Variance	Feb 24	CY vs PY \$ Variance
Assets					
Current Assets					
Bank Accounts					
11000 Cash - Unrestricted					
11300 US Bank Operating Acct (#4664)	359,775	373,642	-13,867	496,156	-136,381
11400 US Bank Premium Acct (#4854)	537	555	-18	463	75
11500 US Bank Payroll Acct (#5356)		990	-990	990	-990
Total 11000 Cash - Unrestricted	360,312	375,188	-14,875	497,609	-137,297
12000 Cash - Restricted					
12100 US Bank Dairy Heifer Replacement (#0027)	10,432	10,432		9,459	973
12200 US Bank JLA Custodial Acct (#4648)	97,809	95,240	2,569	122,666	-24,858
12300 US Bank JLA Operating (#5548)	77,218	77,218		51,277	25,941
Total 12000 Cash - Restricted	185,459	182,890	2,569	183,403	2,056
12500 Petty Cash	655	655		-5	660
Total 12500 Petty Cash	655	655		-5	660
Total Bank Accounts	546,427	558,733	-12,306	681,007	-134,580
Accounts Receivable					
13100 Accounts Receivable (A/R)	104,249	116,205	-11,956	81,319	22,930
Total Accounts Receivable	104,249	116,205	-11,956	81,319	22,930
Other Current Assets					
12800 Payments to deposit	3,021	1,873	1,149	9,761	-6,740
Credit Card Receivables	719	248	470		719
Total Other Current Assets	3,740	2,121	1,619	9,761	-6,021
Total Current Assets	654,416	677,060	-22,644	772,087	-117,671
Fixed Assets					
19200 Buildings & Improvements	4,459,452	4,459,452		4,459,452	
19201 Accumulated Depreciation-Building & Improvements	-3,935,553	-3,935,553		-3,935,553	
19300 Equipment	246,457	246,457		246,457	
19301 Accumulated depreciation-Equipment	-242,422	-242,422		-242,422	
19500 Leasehold Improvements	944,303	944,303		944,303	
19501 Accumulated Depreciation-Leasehold Improvements	-368,011	-368,011		-368,011	
19502 Eco Green Project (PGE)	134,809	134,809		134,809	
Total Fixed Assets	1,239,035	1,239,035		1,239,035	
Other Assets					
Total Other Assets					
Total Assets	1,893,451	1,916,095	-22,644	2,011,122	-117,671
Liabilities and Equity					
Liabilities					

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Balance Sheet

Humboldt County Fair Association

	Feb 25	Jan 25	CM vs PM \$ Variance	Feb 24	CY vs PY \$ Variance
Current Liabilities					
Accounts Payable					
21200 Accounts Payable (A/P)	51,912	41,794	10,119	5,776	46,136
Accounts Payable - Docyt (deleted)				39,933	-39,933
Total Accounts Payable	51,912	41,794	10,119	45,709	6,203
Credit Card					
21600 US Bank CC (#2921)	235	235		469	-234
21610 US Bank CC 2818	2,097	19	2,077		2,097
Total Credit Card	2,332	254	2,077	469	1,863
Other Current Liabilities					
21000 TOT Tax Liability Account	54	54			54
22100 Payroll Liabilities					
22200 Federal Payroll Taxes Payable				-73	73
22300 State Payroll Taxes Payable				-118	118
Total 22100 Payroll Liabilities				-190	190
22400 Admin Accrued PTO	6,491	6,491		6,491	
22410 Maintenance Accrued PTO	4,649	4,649		4,649	
22800 Deferred Revenue	4,445	2,565	1,880	9,697	-5,252
22900 CFSA Insurance Fees Collected	4,340	4,240	100	1,155	3,185
24100 Guaranteed Deposits	500	-500	1,000	7,150	-6,650
24200 Stall Rental Deposits	675	600	75	525	150
Total Other Current Liabilities	21,154	18,099	3,055	29,476	-8,322
Total Current Liabilities	75,398	60,147	15,251	75,654	-257
Long-Term Liabilities					
24500 Eco Green Project Loan (PGE)	88,869	90,597	-1,728	108,884	-20,015
Total Long-Term Liabilities	88,869	90,597	-1,728	108,884	-20,015
Total Liabilities	164,266	150,744	13,523	184,538	-20,272
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	-29,172	6,995	-36,167	-93,570	64,398
Opening balance equity	-99,876	-99,876		-99,876	
Retained Earnings	-311,779	-311,779		-149,982	-161,797
Total Equity	1,729,185	1,765,351	-36,167	1,826,584	-97,399
Total Liabilities and Equity	1,893,451	1,916,095	-22,644	2,011,122	-117,671

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.

Cash Flow Statement

Humboldt County Fair Association

	Feb 25	Jan 25	CM vs PM \$ Variance	Feb 24	CY vs PY \$ Variance
Operating Activities					
Net Income	-36,167	6,995	-43,161	-44,966	8,799
Adjustments to Net Income					
13100 Accounts Receivable (A/R)	11,956	-423	12,379	-3,850	15,806
21200 Accounts Payable (A/P)	10,119	-46,024	56,142	480	9,639
21600 US Bank CC (#2921)		95	-95	-1,174	1,174
21610 US Bank CC 2818	2,077	-1,162	3,239		2,077
22300 Payroll Liabilities:State Payroll				-118	118
Taxes Payable					
22800 Deferred Revenue	1,880	230	1,650	-3,461	5,341
22900 CFSA Insurance Fees Collected	100		100	-110	210
24100 Guaranteed Deposits	1,000		1,000	-2,200	3,200
24200 Stall Rental Deposits	75		75	75	
Accounts Payable - Docyt (deleted)		391	-391	17,025	-17,025
Credit Card Receivables	-470	-159	-312		-470
Total Adjustments to Net Income	26,737	-47,052	73,789	6,667	20,070
Total Operating Activities	-9,430	-40,057	30,628	-38,298	28,869
Investing Activities					
19300 Equipment				-4,035	4,035
Total Investing Activities				-4,035	4,035
Financing Activities					
24500 Eco Green Project Loan (PGE)	-1,728		-1,728		-1,728
Total Financing Activities	-1,728		-1,728		-1,728
Net Cash Increase For Period	-11,158	-40,057	28,899	-42,334	31,176

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A/R Aging February 28th, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Alioune Jioum TGM					1,375.00	1,375.00
Alissa Clear				100.00		100.00
Allen Ehlers				95.00		95.00
Alto Equipment					100.00	100.00
Andrew Harwich		95.00	95.00			190.00
Bart Silvers		-95.00				-95.00
Beatriz Cuenca			-1,215.00		-920.00	-2,135.00
Benjamin Hawk		95.00				95.00
Bill Becker		-95.00				-95.00
Blue Milsap (JLA)					903.00	903.00
Brian Vosburg			-95.00			-95.00
Bryce T Bell		45.00	45.00		170.00	260.00
Bureau of Land Managment					25.00	25.00
Charlene Larsen					14.40	14.40
Chris Cisper					2.64	2.64
Cindy Olsen					25.00	25.00
Craig Smith		85.00	85.00			170.00
Dean Petersen	-95.00					-95.00
Devin Ailpatric					-8.80	-8.80
Dona Kahrs					139.20	139.20
Dry Camping					-2.20	-2.20
Elaina Ashe-Harning		60.00	60.00			120.00
Elizabeth Filippini		60.00	42.00			102.00
Faith Gittins	-95.00					-95.00
Falcon International Co.					25.00	25.00
Fat Anne's Bakery & Bistro					500.00	500.00
Flavors of East Africa					25.00	25.00
Fortuna Optometry (JLA)					250.00	250.00
George Peterson		95.00				95.00
George Petrov			95.00			95.00
Glenn Ziemer		230.00	230.00			460.00
Green Wired					1,000.00	1,000.00
Hamari's Shave Ice					25.60	25.60
Hanna & Joe Sample					-49.10	-49.10
Hometown Store					25.00	25.00
Horse Race Offsite Betting AR					78,949.12	78,949.12
Humboldt Co Republican Party					75.00	75.00
International Foods					25.00	25.00
James Monroe					55.00	55.00
James Ross		-95.00				-95.00
Jared Sousa					68.40	68.40
Jason Farley	60.00	60.00				120.00
Jean Afanasieff		-95.00				-95.00
Jeff Griffith					270.00	270.00
Joe Coppini		104.00				104.00
John Doerner		-550.00		-550.00		-1,100.00
John Goodale		-135.00	135.00			
John Walsh		-95.00				-95.00
Josh McCall			95.00			95.00
Kathy Riddle					94.40	94.40
Kelton Chambers		-45.00				-45.00

A/R Aging
February 28th, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Larry Wood			-230.00			-230.00
Lawrence Dwight					2,500.00	2,500.00
Lee Anne Smith	-135.00					-135.00
Maria Bernabe			-200.00			-200.00
Marooned Inc DBA Scaregrounds	300.00	300.00	5,039.70			5,639.70
Matt Nilsen		-95.00				-95.00
Mayra Rodriguez	35.00					35.00
Mejia Curios					25.00	25.00
Miscellaneous - A/R Reconcile	-112,123.52				117,068.62	4,945.10
Miscellaneous JLA					6,711.83	6,711.83
Mitzi Whitley		95.00	95.00			190.00
Natisha Baird		90.00	52.20			142.20
Native Sons of the Golden West		50.00				50.00
Norman & Wendy Sotomayor	-95.00					-95.00
Norm Dunlap		-95.00				-95.00
Note Creative					155.00	155.00
Parry Dyer		85.00	85.00			170.00
Pete Smith		85.00	85.00			170.00
Recology (JLA)					54.00	54.00
Roger Cummings	44.80					44.80
RV Camping-CC					1,810.20	1,810.20
Sarah Watson		220.00	220.00			440.00
Scott Foster					75.00	75.00
Scott Griswold			-190.00			-190.00
Scott Rains		-95.00				-95.00
Shannon Eggel		320.00				320.00
Stephanie Beauchaine					75.00	75.00
Stephens Candles					165.00	165.00
Steve Hoffman		313.60				313.60
Susan Combes		-370.00				-370.00
Tina	-60.00					-60.00
Tyler Franklin		95.00	95.00			190.00
Virginia Irving		-95.00				-95.00
Zaruk Hayes		-95.00				-95.00
Zoe Wise		-190.00				-190.00
TOTAL	-112,163.72	342.60	4,623.90	-355.00	211,801.31	104,249.09

A/P Aging
February 28th, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Blue Star Gas/Sequoia Gas	982.71	1,310.28		685.57		2,978.56
California Fair Services Authority		9,779.32				9,779.32
City of Ferndale	423.60	196.80	97.20			717.60
Dave's Hobby Shop	55.00					55.00
Del Oro Water Company	134.40	2,792.52				2,926.92
Department of Public Works-Humboldt County					8,203.09	8,203.09
Eureka Oxygen Co	47.30					47.30
Ferndale Liquors		187.76				187.76
Ferndale Tech	402.00					402.00
Frontier Communications	58.48			227.96		286.44
Humboldt County Department of Health and Human Services		901.23				901.23
NCOTWINC			397.91			397.91
Nilsen Feed & Grain Co.	624.12					624.12
North Coast Events and Rentals		171.76				171.76
North Coast Journal					2,800.00	2,800.00
Pacific Paper Co.	101.97					101.97
Recology Eel River Fortuna	283.20	17,400.76				17,683.96
Six Rivers Portable Toilets LLC	266.88					266.88
Tesconi Event and Management Solutions					1,000.00	1,000.00
The Farm Shop	1,927.44					1,927.44
The Sports World		21.85				21.85
Times Printing Company	300.99					300.99
Valley Lumber & Millwork		33.62	33.98			67.60
Wyckoff Plumbing		62.52				62.52
TOTAL	5,608.09	32,858.42	529.09	913.53	12,003.09	51,912.22

HCFA A/R Aging Summary Report- 2023 -2024 Write Off Recomendations

Customer	CURREN T	1 - 30	31 - 60	61 - 90	91 AND OVER	Total	
Green Wired	0	0	0	0	\$1,000.00	1,000.00	Billed Sponsor-not pd. -no perks received- Entry Correction
James Monroe	0	0	0	0	\$55.00	55.00	Boat removed- Entry Correction
Jared Sousa	0	0	0	0	\$68.40	68.40	Boat removed- Entry Correction
Jeff Griffith	0	0	0	0	\$270.00	270.00	Boat removed- Entry Correction
Charlene Larsen	0	0	0	0	\$14.40	14.40	Camping Balance- Uncollected
Chris Cisper	0	0	0	0	\$2.64	2.64	Camping Balance- Uncollected
Dona Kahrs	0	0	0	0	\$139.20	139.20	Camping Cancelled- Entry Correction
Kathy Riddle	0	0	0	0	\$94.40	94.40	Camping Cancelled- Entry Correction
Scott Foster	0	0	0	0	\$75.00	75.00	Daily Box Seat Cancelled- Entry Correction
Stephanie Beauchaine	0	0	0	0	\$75.00	75.00	Daily Box Seat Cancelled- Entry Correction
Cindy Olsen	0	0	0	0	\$25.00	25.00	Daily Fair Parking Cancelled -Entry Correction
Lawrence Dwight	0	0	0	0	\$2,500.00	2,500.00	Duplicate Entry for Dwight Ranches Sponsorship to wrong customer- Sponsorship Pd. Entry Correction
(JLA) Misc 2023	0	0	0	0	\$250.00	250.00	Entry Correction
Miscellaneous JLA 2023	0	0	0	0	\$6,711.83	6,711.83	Entry Correction
(JLA) Misc 2023	0	0	0	0	\$54.00	54.00	Entry Correction
RV Camping-CC	0	0	0	0	\$1,810.20	1,810.20	Prior Camphost Entries- Dups/Cancelled/ CC Chargebacks
(JLA) Misc 2023	0	0	0	0	\$903.00	903.00	Uncollected
Bureau of Land Managment	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
Falcon International Co.	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
Flavors of East Africa	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
Hamari's Shave Ice	0	0	0	0	\$25.60	25.60	Vendor App Fee billed- Entry Correction
Hometown Store	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
International Foods	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
Mejia Curios	0	0	0	0	\$25.00	25.00	Vendor App Fee billed- Entry Correction
Alioune Jioum TGM	0	0	0	0	\$1,375.00	1,375.00	Vendor Fee billed-Did not attend- Entry Correction
Alto Equipment	0	0	0	0	\$100.00	100.00	Vendor Fee billed-Did not attend- Entry Correction
Humboldt Co Republican Party	0	0	0	0	\$75.00	75.00	Vendor Fee billed-Did not attend- Entry Correction
Note Creative	0	0	0	0	\$155.00	155.00	Vendor Fee billed-Did not attend- Entry Correction
Stephens Candles	0	0	0	0	\$165.00	165.00	Vendor Fee billed-Did not attend- Entry Correction
Fat Anne's Bakery & Bistro	0	0	0	0	\$500.00	500.00	Vendor Fee Dup. billed- Entry Correction
TOTAL						\$16,593.67	

Profit and loss Budget 2025
 Budget draft working papers 2025
 Humboldt County Fair Association

	Jan 24 - Dec 24	Jan 24 - Nov 24	Jan 25 - Dec 25	Check to Budget Draft	Proposed % Adjustment	Comments
	Fiscal Year Budget	YTD Actuals	Proposed Budget			
Income						
2022 Total Revenue	0	0	0	-	#DIV/0!	
31200 Local (Base) Allocation	0	0	39,500	-	#DIV/0!	
31900 Capital Project Reimbursement Funds	0	0	0	-	#DIV/0!	
41000 Admission Revenue	0	0	0	-	#DIV/0!	
41010 Regular Fair Admissions	329,000	332,645	182,955	-	-45%	Reduce 45% Due to Reduced Fair Dates
41020 Discounted Fair Admissions	44,900	16,325	8,979	-	-45%	Reduce 45% Due to Reduced Fair Dates
41030 JL Wristbands	6,900	4,820	9,500	-	97%	to \$10
Total 41000 Admission Revenue	380,800	353,790	240,934	-	-32%	
41500 Commercial Space Revenue	0	0	0	-	#DIV/0!	
41510 Outside Commercial Space	21,050	24,646	27,111	-	10%	
41520 Inside Commercial Space	22,375	23,515	25,867	-	10%	
Total 41500 Commercial Space Revenue	43,425	48,161	52,977	-	10%	
42100 Carnival Revenue	0	0	0	-	#DIV/0!	
42101 Regular Carnival Revenue	77,000	65,265	35,896	-	-45%	Reduce 45% Due to Reduced Fair Dates
42110 Pre-Sale Carnival Revenue	69,000	33,215	36,537	-	10%	Remaining the same as Presale was down significantly
Total 42100 Carnival Revenue	146,000	98,480	72,432	-	-26%	
42200 Concessions Revenue	0	0	0	-	#DIV/0!	
42201 Food Concessions	140,000	131,885	65,283	-	-50%	Reducing 50% of actuals based on reduction of fair weeks
42250 Alcohol Concessions	269,000	228,192	90,364	-	-60%	Reducing 60% of actuals based on reduction of fair weeks
42300 Non-Food Concessions	15,000	1,800	1,980	-	10%	
Total 42200 Concessions Revenue	424,000	361,877	157,627	3,280.61	-56%	
43000 Exhibits Revenue	0	0	0	-	#DIV/0!	
43100 Entry Fees	20,000	46,996	45,000	-	-4%	reducing based on reduction of open show
43200 Donated & Sponsored Awards	15,500	20,540	22,594	-	10%	
43300 Guidebook Advertising	1,000	0	0	-	#DIV/0!	
43400 Other Exhibit Revenue	0	0	0	-	#DIV/0!	
43500 Junior Livestock Exhibit Revenue	0	1,710	1,881	-	10%	
Total 43000 Exhibits Revenue	36,500	69,245	69,475	12,465.00	0%	
45000 Horse Racing Revenue	0	0	0	-	#DIV/0!	
45100 Racing Admissions	0	0	0	-	#DIV/0!	
45200 Track Commissions	2,550	0	0	-	#DIV/0!	
45201 Racing Incentives	0	0	0	-	#DIV/0!	
45300 Racing Program & Forms Sales	9,000	7,692	0	-	-100%	
45400 Racing Food Concessions	0	0	0	-	#DIV/0!	
45401 Racing Alcohol Concessions	0	0	0	-	#DIV/0!	
45500 Other Live Racing Revenue	250	1,480	0	-	-100%	
45510 Box Seat Revenue	23,600	26,475	0	-	-100%	
45520 Race Sponsor Revenue	15,000	11,200	0	-	-100%	
45600 AB 763 Overlap Fees	0	0	0	-	#DIV/0!	
45700 CARF Commission Revenue	550,000	909,664	0	-	-100%	
Total 45000 Horse Racing Revenue	600,400	956,510	0	-	-100%	
47000 Miscellaneous Fair Revenue	0	0	0	-	#DIV/0!	
47100 Fair Parking	60,000	52,194	42,000	-	-20%	recommend to raise parking price to \$10 reducing based on
47200 Jr. Fair Board	800	940	1,000	-	6%	
47300 Fairtime Utility Fee Reimbursement	0	0	0	-	#DIV/0!	
47700 JL Camping Fees	10,500	11,465	11,465	-	0%	
47800 Sponsorships	220,000	233,733	220,000	-	-6%	
47900 Other Miscellaneous Fair Revenue	0	0	0	-	#DIV/0!	
47901 Art Sales	1,000	1,240	1,364	-	10%	
47902 Fair Merchandise	7,000	4,432	4,875	-	10%	
47903 Vendor Application Fee	1,250	2,250	2,475	-	10%	

47904 Vendor Concession Commissions	1,500	732	806	-	10%
47905 Special Event Revenue	0	11,915	0	-	-100% No current special events on the calendar
47907 Chili Cookoff	7,000	0	0	-	#DIV/0! Not continuing this chili cook off unless in house
47908 Other Fair Time Camping	9,000	10,457	11,503	-	10%
Total 47900 Other Miscellaneous Fair Revenue	318,050	329,358	295,488	(277,745.61)	-10%
49530 Gain on Sale of Asset	0	0	0	-	#DIV/0!
Total 47000 Miscellaneous Fair Revenue	318,050	329,358	295,488	(15,745.61)	-10%
47005 Miscellaneous Non-Fair Programs	0	50,000	55,000	-	10%
47005.1 Fernstock Income (deleted)	26,900	0	0	-	#DIV/0!
Total 47005 Miscellaneous Non-Fair Programs	26,900	50,000	55,000	235.40	10%
48000 Interim Revenue	0	0	0	-	#DIV/0!
48100 Rental of Buildings	55,000	43,335	48,669	-	12%
48105 Arlington Rental Revenue	10,500	10,680	10,680	-	0.00%
48200 Grounds Rental	22,000	16,890	18,579	-	10%
48201 RV Camping Interim Revenue	140,000	92,156	108,321	-	18% Reopening long term rental options/ add
48202 Stall & Arena Rental Income	22,500	21,415	25,180	-	18% Due to potential Rodeo Stall Agreements
48203 RV & Boat Storage	45,563	45,678	50,246	-	10%
48300 Equipment Rentals	1,200	4,060	4,466	-	10%
48400 Interim Concession Revenue	5,000	0	0	-	#DIV/0!
48401 Alcohol Sales & Concessions (non-fair)	1,000	0	0	-	#DIV/0!
48500 Interim Utility & Other Reimbursements	0	0	0	-	#DIV/0!
48501 Damage Reimbursement & Fees	1,000	0	0	-	#DIV/0! Deleted GL
48503 Insurance Processing Fee	1,000	1,155	1,393	-	21%
48600 Interim Parking Revenue	0	0	0	-	#DIV/0!
48601 Damage Fees Charged	0	360	396	-	10%
48700 Other Interim Revenues	0	175	192	-	10%
Total 48000 Interim Revenue	304,763	235,904	268,122	-	14%
49500 Other Operating Revenue	0	517	568	-	10%
49510 Interest Earnings	0	0	0	-	#DIV/0!
49520 Non-Fair Donations & Sponsorships	1,000	214	235	-	10%
49540 Other Operating Revenue	137,350	96,000	55,000	-	-43% Sales and Use tax Operational Grant plus additional training
49550 Prior Year Revenue	0	0	0	-	#DIV/0!
Total 49500 Other Operating Revenue	138,350	96,731	55,804	(235.40)	-42%
99999 Uncategorized Income	0	0	0	-	#DIV/0!
Billable Expenditure Revenue	0	0	0	-	#DIV/0!
Discounts/Refunds Given	0	0	0	-	#DIV/0!
Sales of Product Revenue	0	0	0	-	#DIV/0!
Unapplied Cash Payment Revenue	0	0	0	-	#DIV/0!
Total Revenue	2,419,188	2,551,895	1,267,859	-	-50%
Cost of Goods Sold	0	0	0	-	#DIV/0!
Cost of Goods Sold	0	0	0	-	#DIV/0!
Total Cost of Goods Sold	0	0	0	-	#DIV/0!
Expense	0	0	0	-	#DIV/0!
50000 Administration Expense	0	0	0	-	#DIV/0!
50100 Admin Salaries - Permanent	218,520	251,085	222,920	-	-11% F Propose to move office manager to salary and reduce
50110 Admin Salaries - Accrued PTO	0	0	0	-	#DIV/0!
50200 Admin Salaries - Temporary	55,000	6,680	6,881	-	3% v fairtime office help
50300 Admin Compensated Absences	0	0	0	-	#DIV/0!
50310 Admin Employee Benefits (EE Share)	0	0	0	-	#DIV/0!
50320 Admin Payroll Taxes	34,043	23,020	20,488	-	-11%
50325 Penalty/Prior Year Payroll Taxes	0	0	0	-	#DIV/0!
50330 Admin Worker's Comp Insurance	25,220	14,795	17,533	-	19%
50400 Admin Contracted Professional Services	80,000	58,529	45,000	-	-23% decrease in lighthouse monthly bill
50500 Directors' Expenses	1,500	207	213	-	3%
50600 Employee Travel, Recruitment & Training	3,000	5,076	12,691	-	150%
50700 Office Supplies	9,000	10,127	10,431	-	3%
50701 Computer Software & Supplies	26,000	32,096	16,500	-	-49%
50702 Credit Card & Bank Fees	25,000	37,370	37,370	-	0%
50703 QuickBooks CC Payments Fees	4,500	7,040	7,040	-	0%
50800 Telephone	39,000	33,119	21,000	-	-37% Removing 29 phone lines from the HCFA
50801 Postage	0	7,787	8,021	-	3%
50900 Dues & Subscriptions	6,500	10,531	3,500	-	-67% reducing by 67% based on no racing dues
51000 Insurance (General Liability)	45,000	54,482	81,000	-	49%

51010 Insurance (Vehicle)	2,600	2,169	4,338	-	100% doubled due to only paying for half a year last year
51050 Property Taxes	49,000	10,500	10,500	-	0%
51200 Unemployment Insurance	275	0	0	-	#DIV/0!
51400 Current Year Bad Debt Expense	0	0	0	-	#DIV/0!
51500 Other Administration Expense	1,700	529	529	-	0%
Total 50000 Administration Expense	625,858	565,141	525,956	-	-7%
52000 Maintenance & General Operations	0	0	0	-	#DIV/0!
52100 Maint Salaries - Permanent	195,000	117,882	134,603	-	14%
52109 Maint Salaries - Accrued PTO	0	0	0	-	#DIV/0!
52110 Custodial Work-Temporary	28,750	0	0	-	#DIV/0!
52200 Maint Salaries - Temporary	70,000	64,000	44,800	-	-30% Reduced by 30% for shorter fair
52220 Maintenance Payroll Taxes	33,011	18,126	12,688	-	-30%
52230 Maintenance Worker's Comp Insurance	25,220	14,795	17,535	-	19%
52300 Maint Contracted Professional Services	55,500	11,467	11,467	-	0%
52500 Maintenance Equipment Rental	3,500	7,602	7,830	-	3%
52800 Power	129,600	87,871	90,507	-	3%
52801 Propane	23,266	23,266	23,964	-	3%
52802 Water	29,768	29,768	30,661	-	3%
52900 Equipment Maintenance	9,000	6,650	10,000	-	50%
53000 Buildings & Grounds Maintenance	70,000	52,673	25,000	-	-53% No tree removal needed this year
53150 RV Camping Expense	0	975	1,004	-	3%
53100 Trash Removal, Clean-up	36,000	16,975	17,484	-	3%
53200 Maintenance Supplies	35,000	35,492	36,557	-	3%
53300 Special Repairs Under \$5K	0	639	658	-	3%
Contractors (1099)	6,500	0	0	-	#DIV/0!
Total 52000 Maintenance & General Operations	697,081	488,180	464,758	-	-5%
54000 Publicity Expenses	0	0	0	-	#DIV/0!
54101 Publicity Salaries - Temporary	0	0	0	-	#DIV/0!
54120 Publicity Payroll Taxes	0	0	0	-	#DIV/0!
54130 Publicity - Worker's Comp Insurance	0	0	0	-	#DIV/0!
54200 Publicity Contracted Professional Services	0	0	0	-	#DIV/0!
54300 Publicity Supplies & Expense	0	0	0	-	#DIV/0!
54400 Advertising Expense	25,000	23,677	24,968	-	5% Potential new marketing company proposal given for all of
54500 Promotional Expense	200	0	0	-	#DIV/0!
54600 Public Relations Expense	0	0	0	-	#DIV/0!
54800 Other Publicity Expenses	0	0	0	-	#DIV/0!
Total 54000 Publicity Expenses	25,200	23,677	24,960	-	5%
56000 Attendance Expense	0	0	0	-	#DIV/0!
56101 Attendance Salaries - Temporary	0	50,892	25,624	-	-50% no hiring fair employees for parking as this is outsourced
56120 Attendance Payroll Taxes	0	6,336	3,150	-	-50% no hiring fair employees for parking as this is outsourced
56130 Attendance Workers' Compensation Insurance	0	0	0	-	#DIV/0!
56200 Attendance Contracted Professional Services	57,000	47,772	35,000	-	-27%
56300 Attendance Supplies	0	5,299	3,709	-	-30%
56400 Attendance Other Expenses	0	4,500	4,500	-	0
56401 Attendance Rentals-Tent, Restrooms, other	1,000	13,999	9,799	-	-30%
Total 56000 Attendance Expense	58,000	128,797	81,782	-	-37%
57000 Miscellaneous Fair Expense	0	1,457	1,501	-	3%
57100 Parking Contracted Services	17,000	22,665	18,000	-	-21% Reducing this for less weekends
57200 Fair Bar Expenses	80,000	0	0	-	#DIV/0!
57210 Bartender-Temporary	20,000	29,784	12,270	-	-59% Reduced by 60% without Racing Bars
57220 Bartender Payroll Taxes	2,500	3,708	1,528	-	-59% Reduced by 60% without Racing Bars
57230 Fair Bar Alcohol	0	81,759	46,316	-	-43% Not buying for the three weekend of racing and reducing
57240 Fair Bar Other	0	6,498	6,693	-	3%
Total 57200 Fair Bar Expenses	102,500	145,871	86,307	(19,501.20)	-41%
57300 Fair Merchandise Expense	8,000	2,130	4,000	-	88%
57400 Exhibit Guidebook Expense	0	0	0	-	#DIV/0!
57500 Dairy Heifer Sale	1,600	1,474	1,518	-	3%
57600 Jr. Fair Board	0	0	0	-	#DIV/0!
57700 Sponsorship Expense	12,000	22,190	22,856	-	3%
57800 Other Misc Fair Expense	0	3,032	3,123	-	3%
57900 Commercial Exh & Concessions Expense	11,000	9,414	10,210	-	8%
80040 EMT/First Responder Salaries-Temporary	6,500	3,534	1,820	-	-49% Reduced due to Horse Racing being reduced
80050 EMT/First Responder Payroll Taxes	820	469	241	-	-48% Reduced due to Horse Racing being reduced

Total 57000 Miscellaneous Fair Expense	159,420	42,242	43,767	86,307.48	4%
58000 Premium Expense	0	0	0	-	#DIV/0!
58100 Cash Premium Awards	20,000	26,852	31,426	-	17%
58200 Exhibit Awards (trophies, ribbons)	10,000	12,434	9,202	-	-26%
58500 Other Premium Expense	0	0	0	-	#DIV/0!
Total 58000 Premium Expense	30,000	35,787	40,629	-	14%
63000 Exhibits Expense	0	0	0	-	#DIV/0!
63101 Exhibits Salaries - Temporary	41,000	30,577	16,817	-	-45% Reducing based on less weekends so less event staffing
63120 Exhibits Payroll Taxes	3,000	3,807	2,094	-	-45%
63130 Exhibits Worker's Comp Insurance	0	0	0	-	#DIV/0!
63200 Judges (non JLA)	5,000	10,204	5,612	-	-45%
63300 Exhibits Contracted Professional Services	0	6,270	3,449	-	-45%
63400 Exhibit Supplies	2,500	3,218	1,770	-	-45%
63600 Exhibits Decorations	4,000	2,178	1,198	-	-45%
63700 Other Exhibits Expense	1,000	10,000	10,300	-	3%
Total 63000 Exhibits Expense	56,500	66,253	41,239	-	-38%
65000 Horse Racing Expense	12,000	0	0	-	#DIV/0!
65100 Horse Racing Salaries - Union	50,000	90,573	0	-	-100%
65200 Horse Racing Salaries- Non Union	45,000	25,363	0	-	-100%
65210 Horse Racing Employee Benefits (ER share)	3,600	2,612	0	-	-100%
65220 Horse Racing Payroll Taxes	10,000	14,131	0	-	-100%
65230 Horse Racing Worker's Comp Insurance	0	0	0	-	#DIV/0!
65300 Horse Racing Contracted Professional Services	100,000	128,154	0	-	-100%
65301 CARF Management Fees	1,100	983	0	-	-100%
65302 CARF Commission Bill Back	515,000	589,130	0	-	-100%
65400 Horse Racing Supplies	23,500	17,245	0	-	-100%
65700 Horse Racing Equipment Rental	500	31,089	0	-	-100%
65800 Other Horse Racing Expense	55,000	63,330	0	-	-100%
Total 65000 Horse Racing Expense	815,700	962,610	0	-	-100%
66000 Fair Entertainment Expense	0	0	0	-	#DIV/0!
66101 Fair Entertainment Salaries - Temporary	0	0	0	-	#DIV/0!
66120 Fair Entertainment Payroll Taxes	0	0	0	-	#DIV/0!
66130 Fair Entertainment - Worker's Comp Insurance	0	0	0	-	#DIV/0!
66200 Fair Entertainment Contracted Professional Services	38,000	62,608	52,000	-	-17%
66300 Fair Entertainment Supplies	0	1,329	1,369	-	3%
66500 Grounds Entertainment	0	0	0	-	#DIV/0!
66600 Grandstands Entertainment	0	0	0	-	#DIV/0!
66700 Other Fair Entertainment Expense	0	2,000	2,060	-	3%
Total 66000 Fair Entertainment Expense	38,000	65,937	55,429	-	-16%
66009 Misc. Non Fair Events	0	31,032	31,448	-	1%
66009.1 Fernstock Expenses	25,850	0	0	-	#DIV/0!
Total 66009 Misc. Non Fair Events	25,850	31,032	31,448	-	1%
72300 Major Equipment Purchases under \$5K	10,500	30,600	10,500	-	-66%
80000 Prior Year Operating Expense Adjustment	5,000	0	0	-	#DIV/0!
80010 Prior Year General Expense Adjustments	0	0	0	-	#DIV/0!
80020 Prior Year Bad Debt Expense	3,000	0	0	-	#DIV/0!
Total 80000 Prior Year Operating Expense Adjustm	8,000	30,600	10,500	(10,500.00)	-66%
85000 Cash Shortages & Overages	0	-1	-1	-	3%
85100 Ticket Sales Over/Under	0	2	2	-	3%
85900 Other Cash Over/Under	0	448	462	-	3%
Total 85000 Cash Shortages & Overages	0	0	462	-	#DIV/0!
Ask Moira	0	0	0	-	#DIV/0!
Payroll Expenses	0	0	0	-	#DIV/0!
Employee Reimbursements	0	0	0	-	#DIV/0!
Taxes	0	34	0	-	-100%
Wages	0	38	0	-	-100%
Total Payroll Expenses	0	73	0	-	-100%
Taxes Paid (deleted)	0	0	0	-	#DIV/0!
Unapplied Cash Bill Payment Expenditure	0	0	0	-	#DIV/0!
Total Expenditures	2,550,109	2,555,528	1,407,238	-	-45%
Net Operating Revenue	-130,921	-3,633	-139,379	-	3736%
Other Income				-	
49600 Auction Revenues	0	750	825	-	10%

49605 JLA Revenues	94,000	150	165	-	10%
49700 JLA Other Revenue	30,000	340	374	-	10%
49705 JLA Add-ons	0	152,284	167,512	-	10%
49730 JLA Harvesting Fee's & Fine Processing Collecte	0	27,710	30,481	-	10%
49750 JLA BBQ Presale Income	0	7,730	8,503	-	10%
49800 JLA BBQ Income	30,000	20,620	22,682	-	10%
49810 JLA BBQ Ticket No Sell Fine	0	1,500	1,650	-	10%
49812 JLA Buyer Income	0	0	0	-	#DIV/0!
49815 JLA Auction Commission	0	72,707	79,978	-	10%
49820 JLA Buyer Payments	0	854,730	940,203	-	10%
49820.1 JLA Outstanding Buyers Payments	0	0	0	-	#DIV/0!
Total 49820 JLA Buyer Payments	0	854,730	940,203	(940,202.79)	10%
Total 49812 JLA Buyer Income	0	927,437	1,020,181	-	10%
Total 49605 JLA Revenues	154,000	1,137,771	1,251,548	-	10%
49710 Veggie Auction Revenue	0	11,149	12,264	-	10%
49720 Veggie Add-ons	0	2,460	2,706	-	10%
49725 Veggie Auction Commission	0	6,186	6,805	-	10%
Total 49710 Veggie Auction Revenue	0	19,795	21,775	-	10%
49900 Dairy Heifer Auction Revenue	0	26,580	29,238	-	10%
49910 Dairy Add-Ons	0	4,750	5,225	-	10%
49915 Dairy Heifer Auction Commission	0	1,478	1,625	-	10%
Total 49900 Dairy Heifer Auction Revenue	0	32,808	36,088	-	10%
Total 49600 Auction Revenues	154,000	1,191,124	1,310,236	(1,310,235.85)	10%
Total Other Income	154,000	1,191,124	1,310,236	(1,224,930.48)	10%
Other Expense					
2022 Expenses	0	0	0	-	#DIV/0!
2022 Other Operating Expense	0	0	0	-	#DIV/0!
90000 Depreciation Expense	0	0	0	-	#DIV/0!
94010 Loss on Sale of Asset	0	0	0	-	#DIV/0!
95000 Junior Livestock Auction Expenses	0	0	0	-	#DIV/0!
95100 JLA - Contracted Services	40,000	59,065	50,485	-	-15%
95200 JLA - Supplies	25,000	11,944	12,303	-	3%
95400 JLA Scholarship Expense	0	3,000	3,090	-	3%
95500 JLA Seller Expenditures	0	0	0	-	#DIV/0!
95500.1 Harvesting & BBQ Fees	0	0	0	-	#DIV/0!
95500.2 JLA Commissions	0	0	0	-	#DIV/0!
95500.4 JLA Seller Payments	0	1,105,563	1,138,730	-	3%
Total 95500 JLA Seller Expenditures	0	1,105,563	1,138,730	-	3%
95600 Seller Paid Fees	0	0	0	-	#DIV/0!
96000 JLA BBQ Expense	0	19,731	20,323	-	3%
Total 95000 Junior Livestock Auction Expenses	65,000	1,199,303	1,224,930	-	2%
99999-1 Uncategorized Expenses	0	0	0	-	#DIV/0!
Ask My Accountant	0	0	0	-	#DIV/0!
Other Miscellaneous Expenditure	0	0	0	-	#DIV/0!
80030 Transportation	0	0	0	-	#DIV/0!
Total Other Miscellaneous Expenditure	0	0	0	-	#DIV/0!
Reconciliation Discrepancies	0	0	0	-	#DIV/0!
Total Other Expense	65,000	1,199,303	1,224,930	(1,224,930.48)	2%
Net Revenue	-41,921	-59,511	-54,074	0.00	-9%

Profit and loss Budget 2025
 Budget draft working papers 2025
 Humboldt County Fair Association

Jan 24 - Dec 24 Jan 24 - Nov 24 Jan 25 - Dec 25

	Fiscal Year			Proposed %	
	Budget	YTD Actuals	Proposed Budget	Adjustment	Comments
Income					
2022 Total Revenue	0	0	0	#DIV/0!	
31200 Local (Base) Allocation	0	0	39,500	#DIV/0!	
31900 Capital Project Reimbursement Funds	0	0	0	#DIV/0!	
41000 Admission Revenue	0	0	0	#DIV/0!	
41010 Regular Fair Admissions	329,000	332,645	182,955	-45%	Reduce 45% Due to Reduced Fair Dates
41020 Discounted Fair Admissions	44,900	16,325	8,979	-45%	Reduce 45% Due to Reduced Fair Dates
41030 JL Wristbands	6,900	4,820	9,500	97%	Increased due to livestock committee to raise price per band to \$10
Total 41000 Admission Revenue	380,800	353,790	240,934	-32%	
41500 Commercial Space Revenue	0	0	0	#DIV/0!	
41510 Outside Commercial Space	21,050	24,646	27,111	10%	
41520 Inside Commercial Space	22,375	23,515	25,867	10%	
Total 41500 Commercial Space Revenue	43,425	48,161	52,977	10%	
42100 Carnival Revenue	0	0	0	#DIV/0!	
42101 Regular Carnival Revenue	77,000	65,265	35,896	-45%	Reduce 45% Due to Reduced Fair Dates
42110 Pre-Sale Carnival Revenue	69,000	33,215	36,537	10%	Remaining the same as Presale was down significantly possibly due to
Total 42100 Carnival Revenue	146,000	98,480	72,432	-26%	
42200 Concessions Revenue	0	0	0	#DIV/0!	
42201 Food Concessions	140,000	131,885	125,000	-5%	Reducing 50% of actuals based on reduction of fair weeks
42250 Alcohol Concessions	269,000	228,192	216,000	-5%	Reducing 60% of actuals based on reduction of fair weeks and horse
42300 Non-Food Concessions	15,000	1,800	1,980	10%	
Total 42200 Concessions Revenue	424,000	361,877	342,980	-5%	
43000 Exhibits Revenue	0	0	0	#DIV/0!	
43100 Entry Fees	20,000	46,996	45,000	-4%	reducing based on reduction of open show
43200 Donated & Sponsored Awards	15,500	20,540	22,594	10%	
43300 Guidebook Advertising	1,000	0	0	#DIV/0!	
43400 Other Exhibit Revenue	0	0	0	#DIV/0!	
43500 Junior Livestock Exhibit Revenue	0	1,710	1,881	10%	
Total 43000 Exhibits Revenue	36,500	69,245	69,475	0%	
45000 Horse Racing Revenue	0	0	0	#DIV/0!	
45100 Racing Admissions	0	0	10,000	#DIV/0!	
45200 Track Commissions	2,550	0	0	#DIV/0!	
45201 Racing Incentives	0	0	0	#DIV/0!	
45300 Racing Program & Forms Sales	9,000	7,692	8,461	10%	
45400 Racing Food Concessions	0	0	0	#DIV/0!	
45401 Racing Alcohol Concessions	0	0	0	#DIV/0!	

45500 Other Live Racing Revenue	250	1,480	1,628	10%
45510 Box Seat Revenue	23,600	26,475	29,123	10%
45520 Race Sponsor Revenue	15,000	11,200	12,320	10%
45600 AB 763 Overlap Fees	0	0	0	#DIV/0!
45700 CARF Commission Revenue	550,000	909,664	800,000	-12%
Total 45000 Horse Racing Revenue	600,400	956,510	861,531	-10%
47000 Miscellaneous Fair Revenue	0	0	0	#DIV/0!
47100 Fair Parking	60,000	52,194	42,000	-20% recommend to raise parking price to \$10 reducing based on one
47200 Jr. Fair Board	800	940	1,000	6%
47300 Fairtime Utility Fee Reimbursement	0	0	0	#DIV/0!
47700 JL Camping Fees	10,500	11,465	11,465	0%
47800 Sponsorships	220,000	233,733	220,000	-6%
47900 Other Miscellaneous Fair Revenue	0	0	0	#DIV/0!
47901 Art Sales	1,000	1,240	1,364	10%
47902 Fair Merchandise	7,000	4,432	4,875	10%
47903 Vendor Application Fee	1,250	2,250	2,475	10%
47904 Vendor Concession Commissions	1,500	732	806	10%
47905 Special Event Revenue	0	11,915	0	-100% No current special events on the calendar
47907 Chili Cookoff	7,000	0	0	#DIV/0! Not continuing this chili cook off unless in house
47908 Other Fair Time Camping	9,000	10,457	11,503	10%
Total 47900 Other Miscellaneous Fair Revenue	318,050	329,358	295,488	-10%
49530 Gain on Sale of Asset	0	0	0	#DIV/0!
Total 47000 Miscellaneous Fair Revenue	318,050	329,358	295,488	-10%
47005 Miscellaneous Non-Fair Programs	0	50,000	55,000	10%
47005.1 Fernstock Income (deleted)	26,900	0	0	#DIV/0!
Total 47005 Miscellaneous Non-Fair Programs	26,900	50,000	55,000	10%
48000 Interim Revenue	0	0	0	#DIV/0!
48100 Rental of Buildings	55,000	43,335	48,669	12%
48105 Arlington Rental Revenue	10,500	10,680	10,680	0.00%
48200 Grounds Rental	22,000	16,890	18,579	10%
48201 RV Camping Interim Revenue	140,000	92,156	108,321	18% Reopening long term rental options/ add
48202 Stall & Arena Rental Income	22,500	21,415	25,180	18% Due to potential Rodeo Stall Agreements
48203 RV & Boat Storage	45,563	45,678	50,246	10%
48300 Equipment Rentals	1,200	4,060	4,466	10%
48400 Interim Concession Revenue	5,000	0	0	#DIV/0!
48401 Alcohol Sales & Concessions (non-fair)	1,000	0	0	#DIV/0!
48500 Interim Utility & Other Reimbursements	0	0	0	#DIV/0!
48501 Damage Reimbursement & Fees	1,000	0	0	#DIV/0! Deleted GL
48503 Insurance Processing Fee	1,000	1,155	1,393	21%
48600 Interim Parking Revenue	0	0	0	#DIV/0!
48601 Damage Fees Charged	0	360	396	10%
48700 Other Interim Revenues	0	175	192	10%
Total 48000 Interim Revenue	304,763	235,904	268,122	14%
49500 Other Operating Revenue	0	517	568	10%
49510 Interest Earnings	0	0	0	#DIV/0!
49520 Non-Fair Donations & Sponsorships	1,000	214	235	10%
49540 Other Operating Revenue	137,350	96,000	55,000	-43% Sales and Use tax Operational Grant plus additional training

49550 Prior Year Revenue	0	0	0	#DIV/0!
Total 49500 Other Operating Revenue	138,350	96,731	55,804	-42%
99999 Uncategorized Income	0	0	0	#DIV/0!
Billable Expenditure Revenue	0	0	0	#DIV/0!
Discounts/Refunds Given	0	0	0	#DIV/0!
Sales of Product Revenue	0	0	0	#DIV/0!
Unapplied Cash Payment Revenue	0	0	0	#DIV/0!
Total Revenue	2,419,188	2,551,895	2,314,743	-9%
Cost of Goods Sold				#DIV/0!
Cost of Goods Sold	0	0	0	#DIV/0!
Total Cost of Goods Sold	0	0	0	#DIV/0!
Expense				
50000 Administration Expense	0	0	0	#DIV/0!
50100 Admin Salaries - Permanent	218,520	251,085	222,920	-11% F Propose to move office manager to salaray and reduce assist. office
50110 Admin Salaries - Accrued PTO	0	0	0	#DIV/0!
50200 Admin Salaries - Temporary	55,000	6,680	6,881	3% v fairtime office help
50300 Admin Compensated Absences	0	0	0	#DIV/0!
50310 Admin Employee Benefits (EE Share)	0	0	0	#DIV/0!
50320 Admin Payroll Taxes	34,043	23,020	20,488	-11%
50325 Penalty/Prior Year Payroll Taxes	0	0	0	#DIV/0!
50330 Admin Worker's Comp Insurance	25,220	14,795	17,535	19%
50400 Admin Contracted Professional Services	80,000	58,529	45,000	-23% decrease in lighthouse monthly bill
50500 Directors' Expenses	1,500	207	213	3%
50600 Employee Travel, Recruitment & Training	3,000	5,076	12,691	150%
50700 Office Supplies	9,000	10,127	10,431	3%
50701 Computer Software & Supplies	26,000	32,096	16,500	-49%
50702 Credit Card & Bank Fees	25,000	37,370	37,370	0%
50703 QuickBooks CC Payments Fees	4,500	7,040	7,040	0%
50800 Telephone	39,000	33,119	21,000	-37% Removing 29 phone lines from the HCFA
50801 Postage		7,787	8,021	3%
50900 Dues & Subscriptions	6,500	10,531	10,531	0% reducing by 67% based on no racing dues
51000 Insurance (General Liability)	45,000	54,482	81,000	49%
51010 Insurance (Vehicle)	2,600	2,169	4,338	100% doubled due to only paying for half a year last year
51050 Property Taxes	49,000	10,500	10,500	0%
51200 Unemployment Insurance	275	0	0	#DIV/0!
51400 Current Year Bad Debt Expense	0	0	0	#DIV/0!
51500 Other Administration Expense	1,700	529	529	0%
Total 50000 Administration Expense	625,858	565,141	532,987	-6%
52000 Maintenance & General Operations	0	0	0	#DIV/0!
52100 Maint Salaries - Permanent	195,000	117,882	134,603	14%
52109 Maint Salaries - Accrued PTO	0	0	0	#DIV/0!
52110 Custodial Work-Temporary	28,750	0	0	#DIV/0!
52200 Maint Salaries - Temporary	70,000	64,000	54,400	-15% Reduced by 30% for shorter fair
52220 Maintenance Payroll Taxes	33,011	18,126	15,407	-15%
52230 Maintenance Worker's Comp Insurance	25,220	14,795	12,575	-15%
52300 Maint Contracted Professional Services	55,500	11,467	11,467	0%
52500 Maintenance Equipment Rental	3,500	7,602	7,830	3%

52800 Power	129,600	87,871	90,507	3%	
52801 Propane	23,266	23,266	23,964	3%	
52802 Water	29,768	29,768	30,661	3%	
52900 Equipment Maintenance	9,000	6,650	10,000	50%	
53000 Buildings & Grounds Maintenance	70,000	52,673	25,000	-53%	No tree removal needed this year
53150 RV Camping Expense	0	975	1,004	3%	
53100 Trash Removal, Clean-up	36,000	16,975	17,484	3%	
53200 Maintenance Supplies	35,000	35,492	36,557	3%	
53300 Special Repairs Under \$5K	0	639	658	3%	
Contractors (1099)	6,500	0	0	#DIV/0!	
Total 52000 Maintenance & General Operations	697,081	488,180	472,118	-3%	
54000 Publicity Expenses	0	0	0	#DIV/0!	
54101 Publicity Salaries - Temporary	0	0	0	#DIV/0!	
54120 Publicity Payroll Taxes	0	0	0	#DIV/0!	
54130 Publicity - Worker's Comp Insurance	0	0	0	#DIV/0!	
54200 Publicity Contracted Professional Services	0	0	0	#DIV/0!	
54300 Publicity Supplies & Expense	0	0	0	#DIV/0!	
54400 Advertising Expense	25,000	23,677	24,960	5%	Potential new marketing company proposal given for all of fair time as
54500 Promotional Expense	200	0	0	#DIV/0!	
54600 Public Relations Expense	0	0	0	#DIV/0!	
54800 Other Publicity Expenses	0	0	0	#DIV/0!	
Total 54000 Publicity Expenses	25,200	23,677	24,960	5%	
56000 Attendance Expense	0	0	0	#DIV/0!	
56101 Attendance Salaries - Temporary	0	50,892	30,000	-41%	no hiring fair employees for parking as this is outsourced
56120 Attendance Payroll Taxes	0	6,336	3,500	-45%	no hiring fair employees for parking as this is outsourced
56130 Attendance Workers' Compensation Insurance	0	0	0	#DIV/0!	
56200 Attendance Contracted Professional Services	57,000	47,772	40,000	-16%	
56300 Attendance Supplies	0	5,299	3,709	-30%	
56400 Attendance Other Expenses	0	4,500	4,500	0	
56401 Attendance Rentals-Tent, Restrooms, other	1,000	13,999	9,799	-30%	
Total 56000 Attendance Expense	58,000	128,797	91,508	-29%	
57000 Miscellaneous Fair Expense	0	1,457	1,501	3%	
57100 Parking Contracted Services	17,000	22,665	23,345	3%	Reducing this for less weekends
57200 Fair Bar Expenses	80,000	0	0	#DIV/0!	
57210 Bartender-Temporary	20,000	29,784	30,677	3%	Reduced by 60% without Racing Bars
57220 Bartender Payroll Taxes	2,500	3,708	3,819	3%	Reduced by 60% without Racing Bars
57230 Fair Bar Alcohol	0	81,759	84,212	3%	Not buying for the three weekend of racing and reducing alcohol sales
57240 Fair Bar Other	0	6,498	6,693	3%	
Total 57200 Fair Bar Expenses	102,500	145,871	150,247	3%	
57300 Fair Merchandise Expense	8,000	2,130	4,000	88%	
57400 Exhibit Guidebook Expense	0	0	0	#DIV/0!	
57500 Dairy Heifer Sale	1,600	1,474	1,518	3%	
57600 Jr. Fair Board	0	0	0	#DIV/0!	
57700 Sponsorship Expense	12,000	22,190	22,856	3%	
57800 Other Misc Fair Expense	0	3,032	3,123	3%	
57900 Commercial Exh & Concessions Expense	11,000	9,414	10,210	8%	
80040 EMT/First Responder Salaries-Temporary	6,500	3,534	3,640	3%	Reduced due to Horse Racing being reduced

80050 EMT/First Responder Payroll Taxes	820	469	483	3%	Reduced due to Horse Racing being reduced
Total 57000 Miscellaneous Fair Expense	159,420	42,242	45,828	8%	
58000 Premium Expense	0	0	0	#DIV/0!	
58100 Cash Premium Awards	20,000	26,852	31,426	17%	
58200 Exhibit Awards (trophies, ribbons)	10,000	12,434	9,202	-26%	
58500 Other Premium Expense	0	0	0	#DIV/0!	
Total 58000 Premium Expense	30,000	35,787	40,629	14%	
63000 Exhibits Expense	0	0	0	#DIV/0!	
63101 Exhibits Salaries - Temporary	41,000	30,577	16,817	-45%	Reducing based on less weekends so less event staffing
63120 Exhibits Payroll Taxes	3,000	3,807	2,094	-45%	
63130 Exhibits Worker's Comp Insurance	0	0	0	#DIV/0!	
63200 Judges (non JLA)	5,000	10,204	5,612	-45%	
63300 Exhibits Contracted Professional Services	0	6,270	3,449	-45%	
63400 Exhibit Supplies	2,500	3,218	1,770	-45%	
63600 Exhibits Decorations	4,000	2,178	1,198	-45%	
63700 Other Exhibits Expense	1,000	10,000	10,300	3%	
Total 63000 Exhibits Expense	56,500	66,253	41,239	-38%	
65000 Horse Racing Expense	12,000	0	0	#DIV/0!	
65100 Horse Racing Salaries - Union	50,000	90,573	93,290	3%	
65200 Horse Racing Salaries- Non Union	45,000	25,363	26,124	3%	
65210 Horse Racing Employee Benefits (ER share)	3,600	2,612	2,691	3%	
65220 Horse Racing Payroll Taxes	10,000	14,131	14,555	3%	
65230 Horse Racing Worker's Comp Insurance	0	0	0	#DIV/0!	
65300 Horse Racing Contracted Professional Services	100,000	128,154	131,999	3%	
65301 CARF Management Fees	1,100	983	1,013	3%	
65302 CARF Commission Bill Back	515,000	589,130	606,803	3%	
65400 Horse Racing Supplies	23,500	17,245	17,763	3%	
65700 Horse Racing Equipment Rental	500	31,089	32,021	3%	
65800 Other Horse Racing Expense	55,000	63,330	65,230	3%	
Total 65000 Horse Racing Expense	815,700	962,610	991,488	3%	
66000 Fair Entertainment Expense	0	0	0	#DIV/0!	
66101 Fair Entertainment Salaries - Temporary	0	0	0	#DIV/0!	
66120 Fair Entertainment Payroll Taxes	0	0	0	#DIV/0!	
66130 Fair Entertainment - Worker's Comp Insurance	0	0	0	#DIV/0!	
66200 Fair Entertainment Contracted Professional Ser	38,000	62,608	56,250	-10%	
66300 Fair Entertainment Supplies	0	1,329	1,369	3%	
66500 Grounds Entertainment	0	0	0	#DIV/0!	
66600 Grandstands Entertainment	0	0	0	#DIV/0!	
66700 Other Fair Entertainment Expense	0	2,000	2,060	3%	
Total 66000 Fair Entertainment Expense	38,000	65,937	59,679	-9%	
66009 Misc. Non Fair Events	0	31,032	31,448	1%	
66009.1 Fernstock Expenses	25,850	0	0	#DIV/0!	
Total 66009 Misc. Non Fair Events	25,850	31,032	31,448	1%	
72300 Major Equipment Purchases under \$5K	10,500	30,600	10,500	-66%	
80000 Prior Year Operating Expense Adjustment	5,000	0	0	#DIV/0!	
80010 Prior Year General Expense Adjustments	0	0	0	#DIV/0!	
80020 Prior Year Bad Debt Expense	3,000	0	0	#DIV/0!	

Total 80000 Prior Year Operating Expense Adjustm	8,000	30,600	10,500	-66%
85000 Cash Shortages & Overages	0	-1	-1	3%
85100 Ticket Sales Over/Under	0	2	2	3%
85900 Other Cash Over/Under	0	448	462	3%
Total 85000 Cash Shortages & Overages	0	0	462	#DIV/0!
Ask Moira	0	0	0	#DIV/0!
Payroll Expenses	0	0	0	#DIV/0!
Employee Reimbursements	0	0	0	#DIV/0!
Taxes	0	34	0	-100%
Wages	0	38	0	-100%
Total Payroll Expenses	0	73	0	-100%
Taxes Paid (deleted)	0	0	0	#DIV/0!
Unapplied Cash Bill Payment Expenditure	0	0	0	#DIV/0!
Total Expenditures	2,550,109	2,555,528	2,493,093	-2%
Net Operating Revenue	-130,921	-3,633	-178,350	4809%
Other Income				
49600 Auction Revenues	0	750	825	10%
49605 JLA Revenues	94,000	150	165	10%
49700 JLA Other Revenue	30,000	340	374	10%
49705 JLA Add-ons	0	152,284	167,512	10%
49730 JLA Harvesting Fee's & Fine Processing Collectec	0	27,710	30,481	10%
49750 JLA BBQ Presale Income	0	7,730	8,503	10%
49800 JLA BBQ Income	30,000	20,620	22,682	10%
49810 JLA BBQ Ticket No Sell Fine	0	1,500	1,650	10%
49812 JLA Buyer Income	0	0	0	#DIV/0!
49815 JLA Auction Commission	0	72,707	79,978	10%
49820 JLA Buyer Payments	0	854,730	940,203	10%
49820.1 JLA Outstanding Buyers Payments	0	0	0	#DIV/0!
Total 49820 JLA Buyer Payments	0	854,730	940,203	10%
Total 49812 JLA Buyer Income	0	927,437	1,020,181	10%
Total 49605 JLA Revenues	154,000	1,137,771	1,251,548	10%
49710 Veggie Auction Revenue	0	11,149	12,264	10%
49720 Veggie Add-ons	0	2,460	2,706	10%
49725 Veggie Auction Commission	0	6,186	6,805	10%
Total 49710 Veggie Auction Revenue	0	19,795	21,775	10%
49900 Dairy Heifer Auction Revenue	0	26,580	29,238	10%
49910 Dairy Add-Ons	0	4,750	5,225	10%
49915 Dairy Heifer Auction Commission	0	1,478	1,625	10%
Total 49900 Dairy Heifer Auction Revenue	0	32,808	36,088	10%
Total 49600 Auction Revenues	154,000	1,191,124	1,310,236	10%
Total Other Income	154,000	1,191,124	1,310,236	10%
Other Expense				
2022 Expenses	0	0	0	#DIV/0!
2022 Other Operating Expense	0	0	0	#DIV/0!
90000 Depreciation Expense	0	0	0	#DIV/0!
94010 Loss on Sale of Asset	0	0	0	#DIV/0!
95000 Junior Livestock Auction Expenses	0	0	0	#DIV/0!

95100 JLA - Contracted Services	40,000	59,065	50,485	-15%
95200 JLA - Supplies	25,000	11,944	12,303	3%
95400 JLA Scholarship Expense	0	3,000	3,090	3%
95500 JLA Seller Expenditures	0	0	0	#DIV/0!
95500.1 Harvesting & BBQ Fees	0	0	0	#DIV/0!
95500.2 JLA Commissions	0	0	0	#DIV/0!
95500.4 JLA Seller Payments	0	1,105,563	1,138,730	3%
Total 95500 JLA Seller Expenditures	0	1,105,563	1,138,730	3%
95600 Seller Paid Fees	0	0	0	#DIV/0!
96000 JLA BBQ Expense	0	19,731	20,323	3%
Total 95000 Junior Livestock Auction Expenses	65,000	1,199,303	1,224,930	2%
99999-1 Uncategorized Expenses	0	0	0	#DIV/0!
Ask My Accountant	0	0	0	#DIV/0!
Other Miscellaneous Expenditure	0	0	0	#DIV/0!
80030 Transportation	0	0	0	#DIV/0!
Total Other Miscellaneous Expenditure	0	0	0	#DIV/0!
Reconciliation Discrepancies	0	0	0	#DIV/0!
Total Other Expense	65,000	1,199,303	1,224,930	2%
Net Revenue	-41,921	-59,511	-93,045	56%

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