



Notice of Meeting and Agenda

Humboldt County Fair Association

Meeting of the Governing Board

Board of Director's Meeting

Monday, January 26, 2026, at 5:00 PM

In-Person – Board Room

AGENDA

I. CALL TO ORDER

II. ROLL CALL

| | | | |
|-----------------|---------------------|--------------------|------------------|
| ___ Andy Titus | ___ Lawrence Dwight | ___ Greg Gomes | ___ Clint Duey |
| ___ Sandy Hanks | ___ Darren Hansen | ___ Johanna Rodoni | ___ Wayne Wilson |
| ___ Ben Hawk | ___ Vacant | ___ Vacant | |

III. PRESIDENT'S ANNOUNCEMENT: President Andy Titus

IV. 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.

V. ADMINISTRATIVE CORRESPONDENCE (RECEIVE & FILE)

- a. CDFA CA Poultry & Dairy Cattle Ban Lift Letter_Dated 12-19-2025

VI. CONSENT CALENDAR ITEMS

Matters under Calendar Items are considered routine by the HCFA Board and will be enacted upon by one motion, unless a specific request is received by a Director or requested by the member of the public. The Administrative Items will not be read. There will be no discussion of these items unless pulled for discussion.

- a. Approve Minutes of the HCFA Board of Directors Meeting Held November 17, 2025
- b. Approve Minutes of the HCFA Board of Directors Meeting Held December 1, 2025
- c. Approve Minutes of the HCFA Board of Directors Meeting Held January 12, 2026
- d. Review and File the Monthly KPI Financial Report for November 2025

VII. COMMITTEE REPORTS

Receive and file.

- a. Executive Committee – Presented by Andy Titus
- b. Finance Committee – Presented by Clint Duey
- c. Livestock Committee – Presented by Johanna Rodoni
- d. Junior Livestock Committee – Presented by Mandy Marquez
- e. Racing Committee – Presented by Greg Gomes
- f. Marketing and Entertainment – Presented by Lawrence Dwight
- g. Building and Grounds – Presented by Andy Titus
- h. Nominating – Presented by Clint Duey

VIII. NEW BUSINESS ITEMS

- a. Receive 2026 Fair Date Proposal, Make Recommendations to Staff

IX. OLD BUSINESS ITEMS

- a. Receive and Discuss Winter Fair Event Summary Report
- b. Received Updated College of the Redwoods Rodeo Proposal, Make Recommendations to Staff/Take Action as Appropriate

X. CLOSED EXECUTIVE SESSION

- a. Employee Evaluation
Title: Chief Executive Officer; Government Code § 54954.5

XI. REPORT OUT OF CLOSED SESSION

XII. DIRECTOR'S ANNOUNCEMENTS AND/OR REPORTS

XIII. RECEIVE CEO STAFF REPORT

XIV. NEXT MEETING: February 23, 2026

XV. 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.



CDFA Lifts Statewide Ban on California Poultry and Dairy Cattle Exhibitions at Fairs and Shows

Dear Poultry and Dairy Cattle Exhibition Organizers and Managers:

The California Department of Food and Agriculture (CDFA) has closely monitored the status of H5N1 Highly Pathogenic Avian Influenza (HPAI) in both poultry and dairy cattle throughout California. Since the implementation of the statewide exhibition ban, CDFA has conducted ongoing surveillance, reviewed viral trend data, and consulted with epidemiologists and animal health partners at both the state and federal levels.

Based on a comprehensive review of current H5N1 infection trends, improved understanding of transmission dynamics, and enhanced mitigation measures now in place, CDFA has determined that the risk associated with poultry and dairy cattle exhibitions has sufficiently decreased. **Effective immediately, the statewide ban on poultry and dairy cattle exhibitions at fairs and shows is hereby lifted.**

This decision was not made lightly. CDFA recognizes the importance of protecting animal health, public health, and California's agricultural industries while also supporting youth programs, educational opportunities, and agricultural traditions across the state.

While exhibitions may resume, CDFA strongly encourages all fairgrounds, exhibition organizers, and exhibitors to continue implementing enhanced biosecurity practices and disease-prevention measures. Animals exhibiting signs of illness should not be transported or exhibited, and veterinarians should be contacted promptly if disease is suspected.

If H5N1 is suspected in either poultry or cattle, contact **CDFA Sick Bird Hotline at: 866-922-2473**

CDFA will continue close monitoring of H5N1 activity statewide and will work collaboratively with fair organizers and animal owners to ensure appropriate safeguards remain in place. Additional guidance and recommendations for exhibitions will be available on the CDFA website.

If you have questions regarding this action, please contact CDFA's H5N1 Public Information Officer at cdfa.HPAIinfo@cdfa.ca.gov.

Thank you for your continued support and commitment to protecting California's animals and agricultural communities.

Sincerely,

Dr. Annette Jones
State Veterinarian



HUMBOLDT COUNTY FAIR ASSOCIATION
1250 5TH Street, Ferndale, Ca
BOARD of DIRECTORS
Special Meeting
Monday, November 17, 2025 8:30 am
In Person, Zoom and Teleconference

1. The meeting was called to order at 8:30 am by President Titus.
2. Roll Call: Directors in attendance: Andy Titus, Lawrence Dwight, Greg Gomes, Clint Duey, Sandy Hanks, Darren Hansen, Ben Hawk and Johanna Rodoni. Staff present: Moira Kenny. Public present: Duane Martin.
3. President's Announcement: None
4. Public Comment on Non Agenda Items: None
5. New Business Items:
 - A. Review and authorize the CEO to sign the Memorandum of Understanding between the Humboldt County Fair Association and Bernal Park Racing, LLC. Director Gomes discussed how this a joint team effort to bring horse racing back to northern California. After reviewing the memorandum, Duane Martin felt there were a few inconsistentancies that should be discussed. Director Dwight wondered if there could be a hard date set for decision on horse racing so we can move forward with entertainment for the 2026 fair, suggested March1, 2026. The request for date allocation could not be on the November CHRB meeting as there was no signed Memorandum of Understanding. It will be on the January 2026 agenda of the CHRB. Director Duey moved to approve the authorization for Moira to sign the Memorandum of Understanding with Bernal Park Racing, LLC. Director Gomes 2nd. No discussion. Public comment, Duane Martin thought we should go ahead with the Memorandum of Understanding. Voting-Andy Titus-yes, Lawrence Dwight-yes, Greg Gomes-yes, Clint Duey-yes, Sandy Hanks-yes, Darren Hansesn-yes, Ben Hawk-yes, Johanna Rodoni-yes. Motion passes.
6. Next Meeting: December 1, 2025.
7. The meeting was adjourned at 8:50 am.

HUMBOLDT COUNTY FAIR ASSOCIATION
1250 5th Street, Ferndale, Ca
BOARD of DIRECTORS MEETING
Monday, December, 1, 2025 5:00 pm

1. The meeting was called to order at 5:00 pm by President Titus.
2. Roll Call: Directors present: Andy Titus, Lawrence Dwight, Greg Gomes, Clint Duey. Sandy Hanks, Darren Hansesn, Ben Hawk, Johanna Rodoni and Wayne Wilson. Staff present: Moira Kenny. Public present: Tag Wotherspoon, Kelly O'day, Linda Stansberry, Duane Martin, Mathew Butter and members of the ERV board.
3. President's Announcement: None
4. Public comment on Non Agenda Items: None
5. Consent Calendar Items: Director Duey moved to approve the consent calendar items consisting of the minutes from the meeting held October 27, 2025, The Quarterly KPI Financial Report for 2025 Fair and the Quarterly KPI report for October 2025. Director Gomes 2nd. No discussion. No public comment. Motion passes.
6. Committee Reports:
 - A. Executive Committee: Discussed the ice rink updates and everything else discussed is on the agenda.
 - B. Finance Committee: Director Duey stated the committee went over the Quarterly KPI reports and talked about staffing.
 - C. Livestock committee: Nothing to report.
 - D. Junior Livestock Committee: Nothing to report.
 - E. Racing Committee: Director Gomes reported we are on the January 2026 CHRB agenda for race date allocation.
 - F. Marketing and Entertainment: Director Dwight reported they met on the 5th of November and discussed the Sponsor dinner.
 - G. Building and Grounds: Will be meeting in December.
 - H. Nominating Committee: Nothing to report.There was no discussion or public comment on these reports.
7. New Business Items:
 - A. Receive and Discuss Parking Field Usage Proposal: Ean Snyder, with Eel River Valley Youth League, presented the Board with a proposal to turn some of our ground into soccer fields and parking for the youth soccer games and practices. They were looking at possibly the 5th street field. They also stated the Van Ness property would possibly work also. Their season runs from August 16th to October 24th during the 2026 year. They also felt this would benefit the town of Ferndale. They would need to have an answer by February. Public comment was who carries the insurance on this. It was noted the soccer players are insured through their entry fees. The Board will discuss this proposal.
8. Old Business Items:
 - A. Ice Rink Update and Winter Fair Update: Everything is going well. Revenue updates will be coming soon.
 - B. Discuss College of the Redwoods Rodeo proposal: Kelly O'Day reported there is interest in making the college rodeo a sanctioned Rodeo and possibly having it during the fair. Their ideal date would be August 25, 2026. Flying U would do all the

set up. They would have to present us with a cost versus revenue for the event and then details could be worked out. They would need to know by January 26th if there was going to be horse racing. Their rodeo team has been working on the arena. Painting the panels, new pipe gates in roping area and working the ground up weekly. Every stall they occupy on the Van Ness side has fresh sand put into it. New lights have been installed.

C. Discuss Sponsor/Board Thank You Dinner: The dinner is going to be held on January 10, 2026 in the Hindley Hall with the ice rink. Ferndale Rotary is doing the meal, Andy's mother will do the desserts and the Board will take care of the bar. Invitations will be going out at the end of week. Volunteers will be invited and we will recognize a few volunteers who have put a lot of time in.

9. Directors Announcements/Reports: None

10. CEO report: Moira reported the ice rink opened November 15th. The Sparkling Light display is doing well. The Holiday Tree Bazaar had 20 vendors come and 18 trees were sold. Only 2 trees were not sold. The 2025 Stop report is being worked on as well as the year end closing. The arena usage is up significantly. She has had discussions with the Motorcycle racing promoter, with possible dates in the end of May or June 2026.

11. The next meeting will be held January 26, 2026 at 5:00 pm.

12. The meeting was adjourned at 6:39 pm.

HUMBOLDT COUNTY FAIR ASSOCIATION
1250 5th Street, Ferndale, Ca
BOARD of DIRECTORS

Monday, January 12, 2026 5:00 pm

1. The meeting was called to order by President Titus at 5:00 pm.
2. Roll Call: Directors present: Andy Titus, Greg Gomes, Clint Duey, Sandy Hanks, Ben Hawk, Johanna Rodoni and Wayne Wilson. Staff Present: Moira Kenny. Public present: Rex Bohn, Tom Matsen, City of Ferndale Brett Vivyan and Sousa family members.
3. President's Announcements: Not sure why the Fair Association is involved in this project as we don't own the property.
4. Public Comment on Non-Agenda Items: None
5. New Business Items:
 - A. Discuss the Water Drainage Project Proposal from the City Of Ferndale: Moira stated the County had asked for the Board's support on this project. The project update has moved the swale across the road from the RV park. There has been concern about who would maintain the project and the possibility of invasive species coming in from all the moisture. Rex stated if the County moved forward with the project they like having it on County property so they have control of it. Brett Vivyan stated the drainage pond would cover approximately 1/4 of an acre and the existing ditch would be widened. There are worries that the area would become a wetland. There was discussions with the Sousa family and the county regarding drainage ditches and other problems that occur. It was decided the project doesn't impede the fair and the agreements will be between the County and the City of Ferndale. The county will keep the Fair Association aware of what is happening with the project.
6. The next meeting of the Board will be January 26, 2026 at 5:00 pm.
7. The meeting was adjourned at 5:46 pm.

Statement of Information - November 2025

HCFA - The Lighthouse Group

Statement of Information (SOI)

Humboldt County Fair Association

Reporting Period: November 2025

Prepared By: The Lighthouse Group

1. Executive Summary

November 2025 delivered **strong financial performance** for Humboldt County Fair Association, driven by successful winter fair operations. The organization generated **positive net income of \$48,913**, increased cash reserves, and strengthened equity. Winter fair activities—including the ice rink and sponsorships—operated at a net positive margin, positioning HCFA favorably for the winter season. No material risks or concerns were identified for the period.

2. Financial Performance

Income Statement Summary

- **Total Revenue:** \$143,839
- **Total Expenses:** \$92,654
- **Net Income:** \$48,913

Revenue increased materially from October, reversing the prior month's operating loss. Expense levels remained controlled, with overall expenses declining from October due to the absence of one-time equipment costs incurred in the prior period.

3. Key Variances & Drivers

What Happened

- Total revenue increased significantly month over month.
- Expenses remained stable, with minor increases in administrative and tax-related costs.

Statement of Information - November 2025

HCFA - The Lighthouse Group

- Cash balances increased due to positive operating results.

Why It Happened

- Winter fair operations drove revenue growth:
 - Ice rink admissions generated approximately \$43k.
 - Sponsorship revenue contributed approximately \$61.5k.
- Winter fair expenses declined from October following earlier equipment purchases.
- Property tax expense impacted November but did not materially offset operating gains.
- Positive net income directly increased cash balances.

4. Balance Sheet Overview

Assets

- **Total Assets:** \$1,951,998
- Cash balances increased across operating and restricted accounts.
- Accounts receivable declined as customer payments were collected.
- No changes to fixed assets.

Liabilities

- **Total Liabilities:** \$212,244
- Slight decrease in accounts payable.
- Increase in credit card balances.
- Long-term liabilities decreased following correction of prior PGE loan payment classifications.

Equity

- **Total Equity:** \$1,739,754
- Equity increased by **\$37,650 (2.21%)**, driven by November net income.

5. Financial Highlights

- Winter fair operations were **net positive**, even excluding sponsorship revenue.
- Sponsorships materially enhance winter season sustainability.
- Balance sheet accuracy improved through correction of prior-period loan accounting.

Statement of Information - November 2025

HCFA - The Lighthouse Group

- No red flags or outstanding accounting issues noted.
-

6. Risks & Concerns

- **None identified** for November 2025.
-

7. Opportunities & Strategic Insights

- Continued strong performance of winter fair and ice rink operations.
 - Recurring sponsorship revenue presents an opportunity to maintain profitability throughout winter months.
 - Positive winter operations reduce reliance on peak fair season results.
-

8. Forecast & Outlook

If current trends continue:

- Winter operations are expected to remain cash-flow positive.
 - Sponsorship revenue may offset fixed operating costs during off-season months.
 - Financial stability during winter improves long-term planning flexibility.
-

9. Recommendations

- Continue prioritizing ice rink attendance through marketing and programming.
- Actively pursue and retain winter sponsorship partnerships.
- Monitor credit card usage as seasonal activity increases.

Humboldt County Fair Association

MONTHLY REPORT

November 2025



Printed 1/5/26

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 November 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

November 2025: Net Profit was \$48.9k.

November 2025: Bank Accounts were \$663.8k.

November 2025: Net Cash Increase For Period was \$32.6k.

November 2025: Net Assets were \$1.7m.

November 2025: Gross Profit Margin was 100%.

November 2025: Current Ratio was 8.34.

Profit & Loss

The profit and loss (P&L) summarizes the revenues, costs, and expenses incurred through January 2025 - November 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 \$48.9k

↑ November 2025: Net Profit was \$111k higher than October 2025.

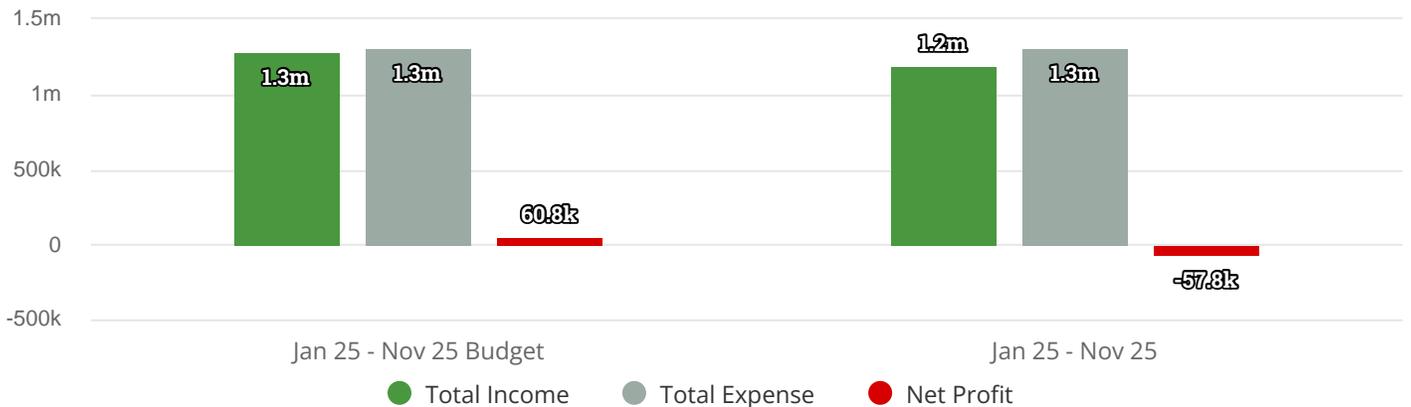
(401%)
Operating Profit Margin

34%
Net Profit Margin

Trailing Twelve Months (TTM)

| | Nov 25 | Fiscal YTD | TTM |
|----------------------|---------------|----------------|-----------------|
| Income | 143,839 | 1,198,000 | 1,242,491 |
| Total Expense | 92,654 | 1,318,103 | 1,477,917 |
| Net Operating Income | 51,185 | -120,103 | -235,426 |
| Total Other Income | 0 | 1,421,173 | 1,430,854 |
| Total Other Expense | 2,272 | 1,358,859 | 1,473,975 |
| Net Profit | 48,913 | -57,789 | -278,548 |

Revenue and Expense



Total Income

\$143.8k

Nov25 Total income was \$119k, or 468%, higher than Oct25. This was primarily due to \$118k of winter fair revenue - \$61.5k of sponsorships and \$44k of ice rink admissions primarily.

Total Expense

\$94.9k

Nov25 total expenses were \$7.5k, or 9%, higher than Oct25. This was primarily due to \$8.9k of property taxes.

Total YTD Income

\$2.62M

Total YTD Income through Nov25 was \$1.3m, or 34%, less than the PY. This was due to removal of horse racing for the CY fair.

Total YTD Expense

\$2.68M

Total YTD Expense through Nov25 was \$1.2m, or 30%, lower than the PY. This was primarily due to the decrease in horse racing expenses as previously noted.

* Please note that these total income and expense figures noted directly above include operating income and expenses and other income and expenses

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 Management

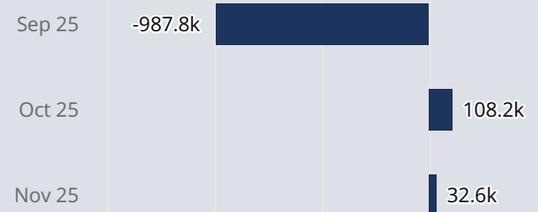
The cash management report provides you with a quick overview of Humboldt County Fair Association's liquidity and current cash flow situation which is critical to keep finances flowing across the organization.

↑ November 2025: Bank Accounts were \$34.1k higher than October 2025.

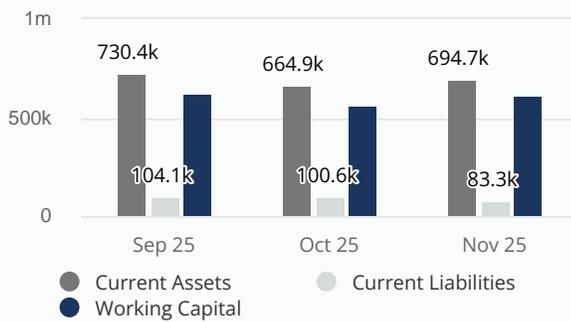
\$663.8k

Bank Accounts

Net Change in Cash:



Working Capital



Current Ratio

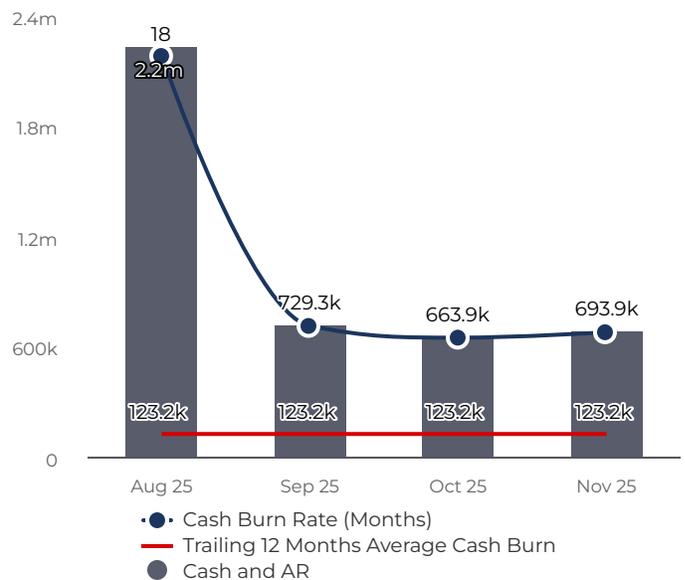
| | Nov 25 |
|---------------------|-----------|
| Current Assets | \$694,731 |
| Current Liabilities | \$83,306 |
| Current Ratio | ▲ 8.34 |

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.

| | Dec 24 - Nov 25 |
|---|-------------------|
| Zero Cash Date | 05/21/2026 |
| *assumption: no additional cash inflows | |
| Annual Average Cash Burn | 123,160 |
| Cash Burn Rate (Months) | 6 |
| Cash Balance | 655,661 |
| Accounts Receivable | 38,262 |
| Total Cash | 693,923 |
| TTM Cash Burn | 1,477,917 |
| TTM Income | 1,242,491 |
| Difference | -235,426 |



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.

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 \$4.47M of revenue against \$3.82M of expenses, suggesting strong performance over the previous year as well as financial stability and sustainably moving forward.

Accounts Receivable
\$38.3k



November 2025: Accounts Receivable were \$2,523 lower than October 2025.

Accounts Payable
\$39.4k



November 2025: Accounts Payable were \$24,940 lower than October 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. Through November 2025, the Organization's ROA was -2.96%, experiencing contraction from the PY.

| | Jan 24 - Nov 24 | Jan 25 - Nov 25 |
|------------|-----------------|-----------------|
| Assets | 2,212,304 | 1,951,998 |
| Net Profit | 99,444 | -57,789 |
| ROA | 4.50% | -2.96% |

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. Through November 2025, the organization's RONA decreased to -3.32%.

| | Jan 24 - Nov 24 | Jan 25 - Nov 25 |
|------------|-----------------|-----------------|
| Net Assets | 2,019,599 | 1,739,754 |
| Net Profit | 99,444 | -57,789 |
| ROE | 4.92% | -3.32% |

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 October 2025, the Organization's ratio was slightly improved from the PY, at 0.75.

| | Jan 24 - Nov 24 | Jan 25 - Nov 25 |
|--------------------------------|-----------------|-----------------|
| Unrestricted Net Assets | 913,560 | 913,560 |
| Total Operating Expenses | 2,533,431 | 1,318,103 |
| Operating Reserve Ratio | 0.36 | 0.69 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|---|----------------|---------------|------------------------------|-----------------|----------------|------------------|
| Income | | | | | | |
| 31200 Local (Base) Allocation | | | | 90,500 | 39,500 | -51,000 |
| 39000 Winter Fair Revenue | | | | | | |
| 39010 Ice Rink Admissions | 43,971 | | | 43,971 | | -43,971 |
| 39011 Discounted Ice Rink Admissions | 5,150 | | | 5,150 | | -5,150 |
| 39020 SLS Tour Admissions | 762 | | | 762 | | -762 |
| 39032 Winter Bar Sales | 2,681 | | | 2,681 | | -2,681 |
| 39050 Winter Sponsorships | 61,500 | | | 76,096 | | -76,096 |
| 39090 Winter Misc Revenue | 3,411 | | | 3,411 | | -3,411 |
| Total 39000 Winter Fair Revenue | 117,385 | | | 131,981 | | -131,981 |
| 41000 Admission Revenue | | | | | | |
| 41010 Regular Fair Admissions | | | | 195,367 | 234,182 | 38,815 |
| 41020 Discounted Fair Admissions | | | | 29,692 | 11,493 | -18,199 |
| 41025 Etix Processing Fees - Collected | | | | 9,969 | | -9,969 |
| 41030 JL Wristbands | | | | 12,660 | 9,500 | -3,160 |
| Total 41000 Admission Revenue | | | | 247,688 | 255,175 | 7,487 |
| 41500 Commercial Space Revenue | | | | | | |
| 41510 Outside Commercial Space | | | | 24,270 | 27,111 | 2,841 |
| 41520 Inside Commercial Space | | | | 18,950 | 25,867 | 6,917 |
| Total 41500 Commercial Space Revenue | | | | 43,220 | 52,977 | 9,757 |
| 42100 Carnival Revenue | | | | | | |
| 42101 Regular Carnival Revenue | | | | 45,912 | 45,946 | 34 |
| 42110 Pre-Sale Carnival Revenue | | | | 43,702 | 35,000 | -8,702 |
| Total 42100 Carnival Revenue | | | | 89,614 | 80,946 | -8,668 |
| 42200 Concessions Revenue | | | | | | |
| 42201 Food Concessions | | | | 98,239 | 92,847 | -5,392 |
| 42250 Alcohol Concessions | | | | 79,160 | 90,364 | 11,204 |
| 42300 Non-Food Concessions | | | | 1,332 | 1,980 | 648 |
| Total 42200 Concessions Revenue | | | | 178,732 | 185,191 | 6,460 |
| 43000 Exhibits Revenue | | | | | | |
| 43100 Entry Fees | | | | 25,473 | 45,000 | 19,527 |
| 43200 Donated & Sponsored Awards | | | | 18,885 | 22,594 | 3,709 |
| 43500 Junior Livestock Exhibit Revenue | | | | 1,955 | 1,881 | -74 |
| Total 43000 Exhibits Revenue | | | | 46,313 | 70,475 | 24,162 |
| 45000 Horse Racing Revenue | | | | | | |
| 45500 Other Live Racing Revenue | 15 | | 15 | 544 | | -544 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|---|--------------|---------------|------------------------------|-----------------|----------------|------------------|
| Total 45000 Horse Racing Revenue | 15 | | 15 | 544 | | -544 |
| 47000 Miscellaneous Fair Revenue | | | | | | |
| 47100 Fair Parking | | | | 33,667 | 42,000 | 8,333 |
| 47200 Jr. Fair Board | | | | | 1,000 | 1,000 |
| 47700 JL Camping Fees | | | | 8,830 | 11,465 | 2,635 |
| 47800 Sponsorships | | | | 101,100 | 220,000 | 118,900 |
| 47900 Other Miscellaneous Fair Revenue | | | | | | |
| 47901 Art Sales | | | | 533 | 1,364 | 831 |
| 47902 Fair Merchandise | | | | 1,425 | 4,875 | 3,450 |
| 47903 Vendor Application Fee | | | | 1,980 | 2,475 | 495 |
| 47904 Vendor Concession Commissions | 1,534 | | 1,534 | 1,910 | 806 | -1,104 |
| 47905 Special Fair Event | | | | 8,010 | | -8,010 |
| 47907 Chili Cookoff | | | | 11,367 | 5,000 | -6,367 |
| 47908 Other Fair Time Camping | | | | 9,240 | 11,503 | 2,263 |
| Total 47900 Other Miscellaneous Fair Revenue | 1,534 | | 1,534 | 34,464 | 26,023 | -8,441 |
| Total 47000 Miscellaneous Fair Revenue | | | | 143,597 | 273,465 | 129,868 |
| 47005 Miscellaneous Non-Fair Programs | | 5,351 | -5,351 | | 55,000 | 55,000 |
| Total 47005 Miscellaneous Non-Fair Programs | 2,940 | 5,351 | -2,411 | 4,545 | 55,000 | 50,455 |
| 48000 Interim Revenue | | | | | | |
| 48100 Rental of Buildings | 8,622 | 3,168 | 5,454 | 75,551 | 48,669 | -26,882 |
| 48105 Arlington Rental Revenue | 935 | | 935 | 10,285 | 10,680 | 395 |
| 48200 Grounds Rental | 15 | 887 | -872 | 4,055 | 18,579 | 14,524 |
| 48201 RV Camping Interim Revenue | 2,801 | 2,349 | 452 | 76,638 | 108,321 | 31,682 |
| 48202 Stall & Arena Rental Income | 3,153 | 887 | 2,266 | 17,766 | 25,180 | 7,415 |
| 48203 RV & Boat Storage | 5,071 | 5,137 | -66 | 36,952 | 50,246 | 13,294 |
| 48300 Equipment Rentals | 70 | | 70 | 3,430 | 4,466 | 1,036 |
| 47006 Interim Concession Revenue | 2,940 | | 2,940 | 4,415 | | -4,415 |
| 48500 Interim Utility & Other Reimbursements | | | | 90 | | -90 |
| 48503 Insurance Processing Fee | 180 | 98 | 82 | 675 | 1,393 | 718 |
| 48505 Event Venue Guidebook | | | | 2,020 | | -2,020 |
| 47008 Interim Parking Revenue | | | | 130 | | -130 |
| 48601 Damage Fees Charged | | | | | 396 | 396 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|---|----------------|---------------|------------------------------|------------------|------------------|------------------|
| 48700 Other Interim Revenues | 18 | | 18 | -2,307 | 192 | 2,499 |
| Total 48000 Interim Revenue | 20,866 | 12,526 | 8,339 | 225,156 | 268,122 | 42,966 |
| 49500 Other Operating Revenue | | | | | 568 | 568 |
| 49520 Non-Fair Donations & Sponsorships | 1,500 | | 1,500 | 5,950 | 235 | -5,715 |
| 49540 Other Operating Revenue | | | | | 55,000 | 55,000 |
| 49550 Prior Year Revenue | | | | -21,495 | | 21,495 |
| Total 49500 Other Operating Revenue | 1,500 | | 1,500 | -15,545 | 55,804 | 71,349 |
| Discounts given | -400 | | | -22,809 | | 22,809 |
| Total Income | 143,839 | 17,877 | 125,962 | 1,198,000 | 1,362,679 | 164,678 |
| Cost of Goods Sold | | | | | | |
| Total Cost of Goods Sold | | | | | | |
| Gross Profit | 143,839 | 17,877 | 125,962 | 1,198,000 | 1,362,679 | 164,678 |
| Expense | | | | | | |
| 50000 Administration Expense | | | | | | |
| 50100 Admin Salaries - Permanent | 13,463 | 14,650 | -1,187 | 206,168 | 222,920 | 16,752 |
| 50200 Admin Salaries - Temporary | | | | | 6,881 | 6,881 |
| 50320 Admin Payroll Taxes | 1,039 | 1,137 | -98 | 17,762 | 20,488 | 2,726 |
| 50325 Penalty/Prior Year Payroll Taxes | | | | 712 | | -712 |
| Total 50320 Admin Payroll Taxes | 1,039 | 1,137 | -98 | 17,762 | 20,488 | 2,726 |
| 50330 Admin Worker's Comp Insurance | | 733 | -733 | 10,521 | 17,535 | 7,014 |
| 50400 Admin Contracted Professional Services | 3,500 | 3,871 | -371 | 42,802 | 45,000 | 2,199 |
| 50500 Directors' Expenses | | | | | 213 | 213 |
| 50600 Employee Travel, Recruitment & Training | 586 | 1,791 | -1,206 | 9,811 | 12,691 | 2,881 |
| 50700 Office Supplies | 563 | 693 | -130 | 6,652 | 10,431 | 3,779 |
| 50701 Computer Software & Supplies | 573 | 702 | -129 | 23,200 | 23,000 | -200 |
| 50702 Credit Card & Bank Fees | 4,566 | 764 | 3,803 | 28,495 | 37,370 | 8,875 |
| 50703 QuickBooks CC Payments Fees | 392 | 404 | -12 | 5,484 | 7,040 | 1,556 |
| 50705 Office Equipment Expense | | | | 1,955 | | -1,955 |
| 50800 Postage | 609 | 454 | 155 | 4,193 | 8,021 | 3,828 |
| 50801 Telephone / Internet | 900 | 1,189 | | 20,032 | 21,000 | 968 |
| 50900 Dues & Subscriptions | 200 | 364 | -164 | 5,078 | 3,500 | -1,578 |
| 51000 Insurance (General Liability) | | 7,012 | -7,012 | 58,354 | 81,000 | 22,646 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|---|---------------|---------------|------------------------------|-----------------|----------------|------------------|
| 51010 Insurance (Vehicle) | 181 | | 181 | 4,265 | 4,338 | 73 |
| 51050 Property Taxes | 8,878 | | 8,878 | 17,732 | 10,500 | -7,232 |
| 51500 Other Administration Expense | | | | | 529 | 529 |
| Total 50000 Administration Expense | 35,450 | 33,763 | 1,686 | 463,214 | 532,456 | 69,241 |
| 52000 Maintenance & General Operations | | | | | | |
| 52100 Maint Salaries - Permanent | 7,721 | 8,169 | -448 | 124,448 | 134,603 | 10,155 |
| 52200 Maint Salaries - Temporary | 2,558 | 3,083 | -525 | 31,552 | 44,800 | 13,248 |
| 52220 Maintenance Payroll Taxes | 805 | 775 | 30 | 15,486 | 12,688 | -2,798 |
| 52230 Maintenance Worker's Comp Insurance | | 711 | -711 | 14,222 | 17,535 | 3,313 |
| 52300 Maint Contracted Professional Services | 989 | 198 | 792 | 6,456 | 11,467 | 5,011 |
| 52400 Grounds & Vehicle Registration & Compliance | | | | 1,527 | | -1,527 |
| 52500 Maintenance Equipment Rental | | 2,233 | -2,233 | 8,891 | 7,830 | -1,061 |
| 52600 Equipment & Grounds Fuel | 2,414 | | | 10,789 | | -10,789 |
| 52800 Power | 6,142 | 7,509 | -1,367 | 62,690 | 90,507 | 27,817 |
| 52801 Propane | | 1,988 | | | 23,964 | 23,964 |
| 52802 Water | | 2,544 | | 29,741 | 30,661 | 920 |
| 52900 Equipment Maintenance | 179 | 886 | -707 | 4,412 | 10,000 | 5,588 |
| 53000 Buildings & Grounds Maintenance | | 248 | -248 | 1,481 | 15,000 | 13,519 |
| 53150 RV Camping Expense | | | | 421 | 1,004 | 583 |
| Total 53000 Buildings & Grounds Maintenance | | 248 | -248 | 1,481 | 15,000 | 13,519 |
| 53100 Trash Removal, Clean-up | 802 | | 802 | 20,297 | 30,000 | 9,703 |
| 53200 Maintenance Supplies | 884 | 324 | 559 | 32,831 | 36,557 | 3,726 |
| 53300 Special Repairs Under \$5K | | | | 2,470 | 658 | -1,812 |
| Total 52000 Maintenance & General Operations | 22,495 | 28,669 | -6,174 | 367,714 | 467,275 | 99,561 |
| 54000 Publicity Expenses | | | | | | |
| 54400 Advertising Expense | 276 | 2,489 | -2,213 | 29,227 | 24,960 | -4,267 |
| Total 54000 Publicity Expenses | 276 | 2,489 | -2,213 | 29,227 | 24,960 | -4,267 |
| 56000 Attendance Expense | | | | | | |
| 56101 Attendance Salaries - Temporary | | 83 | -83 | 23,470 | 35,000 | 11,530 |
| 56120 Attendance Payroll Taxes | | 10 | -10 | 2,922 | 4,300 | 1,378 |
| 56200 Attendance Contracted Professional Services | | | | 35,559 | 35,000 | -559 |
| 56300 Attendance Supplies | | | | 1,520 | 3,709 | 2,189 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|--|------------|---------------|------------------------------|-----------------|---------------|------------------|
| 56400 Attendance Other Expenses | | | | | 4,500 | 4,500 |
| 56401 Attendance Rentals-Tent, Restrooms, other | | | | 5,889 | 9,799 | 3,910 |
| 56410 Electronic Ticketing Fees | | | | 11,757 | | -11,757 |
| Total 56000 Attendance Expense | | 93 | -93 | 81,117 | 92,308 | 11,191 |
| 57000 Miscellaneous Fair Expense | | | | 1,369 | 1,501 | 132 |
| 57100 Parking Contracted Services | | | | 24,000 | 24,000 | |
| 57150 Chili Cook Off Expense | | | | 850 | | -850 |
| 57200 Fair Bar Expenses | | | | | | |
| 57210 Bartender-Temporary | 86 | | 86 | 14,172 | 15,000 | 828 |
| 57220 Bartender Payroll Taxes | 11 | | 11 | 1,017 | 1,800 | 783 |
| 57230 Fair Bar Alcohol | | | | 13,405 | 46,316 | 32,911 |
| 57240 Fair Bar Other | | | | 4,496 | 5,800 | 1,304 |
| 57250 Fair Bar Permits, Licensing & Registration | | | | 575 | | -575 |
| Total 57200 Fair Bar Expenses | 97 | | 97 | 33,666 | 68,916 | 35,250 |
| 57300 Fair Merchandise Expense | | | | 6,673 | 4,000 | -2,673 |
| 57500 Dairy Heifer Sale | | | | | 1,518 | 1,518 |
| 57600 Jr. Fair Board | | | | -500 | | 500 |
| 57700 Sponsorship Expense | | | | 16,425 | 18,000 | 1,575 |
| 57800 Other Misc Fair Expense | 860 | | -860 | 12,964 | 3,123 | -9,841 |
| 57801 Fair Time Equipment Rentals | | | | 1,602 | | -1,602 |
| 57900 Commercial Exh & Concessions Expense | | | | 8,735 | 9,500 | 765 |
| 80040 EMT/First Responder Salaries-Temporary | | | | 1,178 | 1,820 | 642 |
| 80050 EMT/First Responder Payroll Taxes | | | | 147 | 241 | 95 |
| Total 57000 Miscellaneous Fair Expense | 860 | | -860 | 73,443 | 63,703 | -9,740 |
| 58000 Premium Expense | | | | | | |
| 58100 Cash Premium Awards | 863 | | -863 | 17,430 | 31,426 | 13,996 |
| 58200 Exhibit Awards (trophies, ribbons) | | | | 10,996 | 9,202 | -1,794 |
| 58500 Other Premium Expense | | | | 32 | | -32 |
| Total 58000 Premium Expense | 863 | | -863 | 28,459 | 40,628 | 12,170 |
| 63000 Exhibits Expense | | | | | | |
| 63101 Exhibits Salaries - Temporary | | | | 23,551 | 21,404 | -2,148 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|---|--------------|---------------|------------------------------|-----------------|---------------|------------------|
| 63120 Exhibits Payroll Taxes | | | | 2,932 | 2,665 | -267 |
| 63200 Judges | | 90 | -90 | 5,041 | 9,183 | 4,143 |
| 63300 Exhibits Contracted Professional Services | | | | 15,758 | 4,389 | -11,369 |
| 63400 Exhibit Supplies | | | | 225 | 2,896 | 2,671 |
| 63600 Exhibits Decorations | | | | | 1,960 | 1,960 |
| 63700 Other Exhibits Expense | 4,847 | | 4,847 | 11,769 | 10,300 | -1,469 |
| Total 63000 Exhibits Expense | 4,847 | 90 | 4,757 | 59,276 | 52,797 | -6,479 |
| 65000 Horse Racing Expense | | | | | | |
| 65210 Horse Racing Employee Benefits (ER share) | | | | 3,593 | | -3,593 |
| 65300 Horse Racing Contracted Professional Services | | | | 3,016 | | -3,016 |
| 65301 CARF Management Fees | | | | 486 | | -486 |
| 65305 Horse Licenses, Applications, & Fees | | | | 116 | | -116 |
| 65800 Other Horse Racing Expense | | | | 65 | | -65 |
| Total 65000 Horse Racing Expense | | | | 7,275 | | -7,275 |
| 66000 Fair Entertainment Expense | | | | 421 | | -421 |
| 66200 Fair Entertainment Contracted Professional Services | | | | 50,171 | 62,000 | 11,829 |
| 66300 Fair Entertainment Supplies | | | | | 1,369 | 1,369 |
| 66600 Grandstands Entertainment | | | | 14,656 | | -14,656 |
| 66700 Other Fair Entertainment Expense | | | | 241 | 2,060 | 1,819 |
| Total 66000 Fair Entertainment Expense | | | | 65,489 | 65,429 | -60 |
| 66009 Misc. Non Fair Events | 169 | 10,030 | -9,861 | 2,803 | 31,448 | 28,645 |
| Total 66009 Misc. Non Fair Events | 169 | 10,030 | -9,861 | 2,803 | 31,448 | 28,645 |
| 67000 Winter Fair Expenses | | | | 211 | | -211 |
| 67010 Winter Equipment Purchases | 185 | | | 185 | | -185 |
| 67011 Winter Equipment Rental | | | | 28,062 | | -28,062 |
| 67020 Winter Bar Expenses | 1,067 | | | 1,067 | | -1,067 |
| 67040 Winter Tree Expenses | 399 | | | 399 | | -399 |
| 67050 Winter Decorations Expense | 44 | | | 44 | | -44 |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|--|---------------|---------------|------------------------------|------------------|------------------|------------------|
| 67060 Winter Event Salaries - Temporary | 5,145 | | | 5,145 | | -5,145 |
| 67061 Winter Event Payroll Taxes | 641 | | | 641 | | -641 |
| 67070 Winter Event Marketing Expense | 4,344 | | | 4,344 | | -4,344 |
| 67090 Winter Misc Expenses | 8,955 | | | 8,955 | | -8,955 |
| Total 67000 Winter Fair Expenses | 20,780 | | | 49,053 | | -49,053 |
| 72300 Major Equipment Purchases under \$5K | | | | 3,124 | | -3,124 |
| 80000 Prior Year Operating Expense Adjustment | | | | 43,984 | | -43,984 |
| 80010 Prior Year General Expense Adjustments | | | | 1,953 | | -1,953 |
| Total 80000 Prior Year Operating Expense Adjustment | | | | 45,937 | | -45,937 |
| 85000 Cash Shortages & Overages | | | | | -1 | -1 |
| 85100 Ticket Sales Over/Under | | | | | 2 | 2 |
| 85900 Other Cash Over/Under | | | | -236 | 462 | 697 |
| Total 85000 Cash Shortages & Overages | | | | -236 | 462 | 698 |
| Total Expense | 92,654 | 76,856 | 15,798 | 1,318,103 | 1,440,382 | 122,279 |
| Net Operating Income | 51,185 | -58,979 | 110,164 | -120,103 | -77,704 | 42,399 |
| Other Income | | | | | | |
| 49600 Auction Revenues | | | | 450 | 825 | 375 |
| 49605 JLA Revenues | | | | | 165 | 165 |
| 49700 JLA Miscellaneous Revenue | | | | | 374 | 374 |
| 49760 JLA Other Revenue | | | | 1,050 | | -1,050 |
| 49740 JLA BBQ Presale Income | | | | 11,900 | | -11,900 |
| Total 49700 JLA Miscellaneous Revenue | | | | 21,210 | 31,559 | 10,349 |
| 49705 JLA Add-ons | | -550 | 550 | 126,762 | 167,512 | 40,750 |
| 49730 JLA Harvesting Fee's & Fine Processing Collected | | | | 28,655 | 30,481 | 1,826 |
| 49750 JLA BBQ Presale Credit Card Income | | | | 3,580 | 8,503 | 4,923 |
| 49800 JLA During Fair BBQ Income | | | | 4,680 | 22,682 | 18,002 |
| 49810 JLA BBQ Ticket No Sell Fine | | | | | 1,650 | 1,650 |
| 49812 JLA Buyer Income | | | | | | |

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.

Profit and Loss

Humboldt County Fair Association

| | Nov 25 | Nov 25 Budget | Budget to Actual \$ Variance | Jan 25 - Nov 25 | 2025 Budget | Remaining Budget |
|--|--------------|---------------|------------------------------|------------------|------------------|------------------|
| 49612 JLA Auction Commission | | | | 80,093 | 79,978 | -115 |
| 49820 JLA Buyer Payments | | 4,234 | -4,234 | 1,090,632 | 940,203 | -150,429 |
| Total 49820 JLA Buyer Payments | | 4,234 | -4,234 | 1,090,632 | 940,203 | -150,429 |
| Total 49605 JLA Revenues | | 3,684 | -3,684 | 1,312,749 | 1,189,444 | -123,305 |
| 49710 Veggie Auction Revenue | | | | 58,200 | 12,264 | -45,936 |
| 49720 Veggie Add-ons | | | | 8,500 | 2,706 | -5,794 |
| 49611 Veggie Auction Commission | | | | 6,670 | 6,805 | 135 |
| Total 49710 Veggie Auction Revenue | | | | 58,200 | 12,264 | -45,936 |
| 49900 Dairy Heifer Auction Revenue | | | | | 29,238 | 29,238 |
| 49910 Dairy Add-Ons | | | | | 5,225 | 5,225 |
| 49915 Dairy Heifer Auction Commission | | | | | 1,625 | 1,625 |
| Total 49900 Dairy Heifer Auction Revenue | | | | | 29,238 | 29,238 |
| Total 49600 Auction Revenues | | 3,684 | -3,684 | 1,334,409 | 1,221,828 | -112,581 |
| 49610 Auction Commission | | | | | | |
| Total 49610 Auction Commission | | | | 86,763 | 88,408 | 1,644 |
| Total Other Income | | 3,684 | -3,684 | 1,421,173 | 1,310,236 | -110,937 |
| Other Expense | | | | | | |
| 95000 Junior Livestock Auction Expenses | | | | | | |
| 95100 JLA - Contracted Services | 2,272 | 12,824 | -10,551 | 40,492 | 50,485 | 9,993 |
| 95200 JLA - Supplies | | | | 14,106 | 12,303 | -1,803 |
| 95400 JLA Scholarship Expense | | | | 2,000 | 3,090 | 1,090 |
| 95500 JLA Seller Expenditures | | | | | | |
| 95500.4 JLA Seller Payments | | 463 | -463 | 1,286,170 | 1,138,730 | -147,440 |
| Total 95500 JLA Seller Expenditures | | 463 | -463 | 1,286,170 | 1,138,730 | -147,440 |
| 96000 JLA BBQ Expense | | | | 16,091 | 20,323 | 4,232 |
| Total 95000 Junior Livestock Auction Expenses | 2,272 | 13,286 | -11,014 | 1,358,859 | 1,224,930 | -133,928 |
| Total Other Expense | 2,272 | 13,286 | -11,014 | 1,358,859 | 1,224,930 | -133,928 |
| Net Profit | 48,913 | -68,582 | 117,494 | -57,789 | 7,602 | 65,391 |

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.

Balance Sheet

Humboldt County Fair Association

| | Nov 25 | Oct 25 | CM vs PM \$ Variance | Nov 24 | CY vs PY \$ Variance |
|--|----------------|----------------|-------------------------|----------------|-------------------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Bank Accounts | | | | | |
| 11000 Cash - Unrestricted | | | | | |
| 11300 US Bank Operating Acct (#4664) | 443,888 | 419,667 | 24,221 | 476,727 | -32,839 |
| 11400 US Bank Premium Acct (#4854) | 537 | 537 | | 584 | -47 |
| 11500 US Bank Payroll Acct (#5356) | | | | 990 | -990 |
| Total 11000 Cash - Unrestricted | 444,426 | 420,204 | 24,221 | 478,301 | -33,876 |
| 12000 Cash - Restricted | | | | | |
| 12100 US Bank Dairy Heifer Replacement (#0027) | 11,910 | 11,910 | | 10,432 | 1,478 |
| 12200 US Bank JLA Custodial Acct (#4648) | 97,188 | 90,444 | 6,744 | 99,539 | -2,351 |
| 12300 US Bank JLA Operating (#5548) | 106,051 | 106,051 | | 87,211 | 18,839 |
| Total 12000 Cash - Restricted | 215,149 | 208,404 | 6,744 | 197,183 | 17,966 |
| 12500 Petty Cash | | | | | |
| 12700 CARF Offsite Rev/Exp Monies | 1,226 | 1,061 | 165 | 655 | 571 |
| Total 12500 Petty Cash | 1,226 | 1,061 | 165 | 22,020 | -20,794 |
| 67092 Winter Fair Petty Cash | 3,000 | | | | |
| Inter-Company Settlement Bank - Docyt (deleted) | | | 3,000 | | 3,000 |
| Total Bank Accounts | 663,800 | 629,670 | | 697,504 | |
| Accounts Receivable | | | | | |
| 13100 Accounts Receivable (A/R) | 38,262 | 40,785 | -2,523 | 268,678 | -230,416 |
| Total Accounts Receivable | 38,262 | 40,785 | -2,523 | 268,678 | -230,416 |
| Other Current Assets | | | | | |
| 12800 Payments to deposit | -8,139 | -6,562 | -1,757 | 2,679 | -18,452 |
| Credit Card Receivables | 808 | 808 | -1,577 | 90 | -10,818 |
| Inventory Asset | | | | | 719 |
| Prepaid Expense - Docyt (deleted) | | | | 8,352 | |
| Prepaid Expenses | | 181 | | | |
| Revenue Receivables - Docyt (deleted) | | | | | -8,352 |
| Uncategorized Asset | | | -181 | | |
| Total Other Current Assets | -7,331 | -5,573 | | 11,121 | |
| Total Current Assets | 694,731 | 664,881 | | 977,304 | |
| Fixed Assets | | | | | |
| 19200 Buildings & Improvements | 4,459,452 | 4,459,452 | 29,850 | 4,459,452 | -282,572 |
| 19201 Accumulated Depreciation-Building & Improvements | -3,984,302 | -3,984,302 | | -3,935,553 | 22,266 |
| 19300 Equipment | 242,422 | 242,422 | | 242,422 | |
| 19301 Accumulated depreciation-Equipment | -242,422 | -242,422 | | -242,422 | -48,749 |
| 19500 Leasehold Improvements | 944,303 | 944,303 | | 944,303 | |

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.

Balance Sheet

Humboldt County Fair Association

| | Nov 25 | Oct 25 | CM vs PM \$ Variance | Nov 24 | CY vs PY \$ Variance |
|---|------------------|------------------|-------------------------|------------------|-------------------------|
| 19501 Accumulated Depreciation-Leasehold Improvements | -431,570 | -431,570 | | -368,011 | |
| 19502 Eco Green Project (PGE) | 134,809 | 134,809 | | 134,809 | |
| 19800 Construction in progress | | | | | -63,559 |
| Ice Rink | 134,574 | 134,574 | | | |
| Total Fixed Assets | 1,257,266 | 1,257,266 | | 1,235,000 | |
| Other Assets | | | | | |
| HCFA Net Operating Asset Account | | | | | 134,574 |
| Total Other Assets | | | | | 22,266 |
| Total Assets | 1,951,998 | 1,922,147 | | 2,212,304 | |
| Liabilities and Equity | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | | | | | |
| 21200 Accounts Payable (A/P) | 39,425 | 64,364 | -19,062 | 69,737 | 19,539 |
| Accounts Payable - Docyt | | | -17,334 | 261 | -15,345 |
| Total Accounts Payable | 39,425 | 64,364 | -24,940 | 69,998 | -30,573 |
| Credit Card | | | | | |
| 21300 Capital One CC (#9529) | | | | | -261 |
| 21500 Credit Card (#9093) | | | 6,181 | | 3,633 |
| 21600 US Bank CC (#2921) | | | | 260 | |
| 21610 US Bank CC 2818 | 6,475 | 294 | | 2,581 | -260 |
| us bank credit card | | | 6,181 | | 3,894 |
| Total Credit Card | 6,475 | 294 | | 2,841 | |
| Other Current Liabilities | | | | | |
| 21000 TOT Tax Liability Account | 1,078 | 1,388 | 1,425 | 63 | 11,594 |
| 21100 Insurance Fee's Collected | | | -310 | | 1,015 |
| 22400 Admin Accrued PTO | 8,907 | 8,907 | | 6,491 | |
| 22410 Maintenance Accrued PTO | 3,568 | 3,568 | | 4,649 | 2,416 |
| 22800 Deferred Revenue | 17,110 | 15,960 | | 9,860 | -1,081 |
| 22900 CFSA Insurance Fees Collected | 5,570 | 5,085 | 1,150 | 4,725 | 7,250 |
| 24100 Guaranteed Deposits | 500 | 400 | 485 | -500 | 845 |
| 24200 Stall Rental Deposits | 675 | 675 | 100 | 525 | 1,000 |
| Accrued Liability - Docyt (deleted) | | | | | 150 |
| Total Other Current Liabilities | 37,407 | 35,982 | | 25,813 | |
| Total Current Liabilities | 83,306 | 100,640 | 1,425 | 98,652 | 11,594 |
| Long-Term Liabilities | | | | | |
| 24500 Eco Green Project Loan (PGE) | 73,314 | 75,042 | -1,728 | 94,054 | 34,884 |
| Ice Rink Liability | 55,624 | 55,624 | | | |
| Total Long-Term Liabilities | 128,938 | 130,666 | -1,728 | 94,054 | -20,740 |
| Total Liabilities | 212,244 | 231,306 | | 192,705 | 55,624 |
| Equity | | | | | |
| 25100 JLAC Net Res (Reserve) | 32,997 | 32,997 | -19,062 | 32,997 | 19,539 |
| 25200 Racing Incentive Fund (Reserve) | 9,830 | 9,830 | 48,913 | 9,830 | -279,845 |
| 29000 Inves in Cap Assets | 1,213,624 | 1,213,624 | | 1,213,624 | |

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.

Balance Sheet

Humboldt County Fair Association

| | Nov 25 | Oct 25 | CM vs PM \$ Variance | Nov 24 | CY vs PY \$ Variance |
|--------------------------------------|------------------|------------------|-------------------------|------------------|-------------------------|
| 29100 Unrestricted Net Assets | 913,560 | 913,560 | | 913,560 | |
| Net Income | -57,789 | -106,702 | | 99,444 | |
| Opening balance equity | -99,876 | -99,876 | | -99,876 | |
| Owner's Investment - Docyt (deleted) | | | 48,913 | | -157,233 |
| Retained Earnings | -272,593 | -272,593 | | -149,982 | |
| Total Equity | 1,739,754 | 1,690,841 | | 2,019,599 | |
| Total Liabilities and Equity | 1,951,998 | 1,922,147 | | 2,212,304 | -122,612 |

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

| | Nov 25 | Oct 25 | CM vs PM \$ Variance | Nov 24 | CY vs PY \$ Variance |
|---|----------------|----------------|-------------------------|----------------|-------------------------|
| Operating Activities | | | | | |
| Net Income | 48,913 | -62,091 | 111,004 | -89,163 | 138,076 |
| Adjustments to Net Income | | | | | |
| 13100 Accounts Receivable (A/R) | 2,523 | 173,603 | -171,080 | -621 | 3,143 |
| 21000 TOT Tax Liability Account | -310 | 617 | -927 | 35 | -345 |
| 21200 Accounts Payable (A/P) | -24,940 | -6,061 | -18,878 | 42,521 | -67,461 |
| 21500 Credit Card (#9093) | | | | | -118 |
| 21600 US Bank CC (#2921) | | | | 118 | |
| 21610 US Bank CC 2818 | 6,181 | 20 | 6,161 | 2,581 | |
| 22410 Maintenance Accrued PTO | | | | | 4,370 |
| 22600 Payroll Liabilities:Payroll Clearing Acct (DD) | | | | | 195 |
| 22800 Deferred Revenue | 1,150 | 2,250 | -1,100 | -3,220 | 600 |
| 22900 CFSA Insurance Fees Collected | 485 | 200 | 285 | 290 | |
| 24100 Guaranteed Deposits | 100 | -500 | 600 | -500 | 42,230 |
| Accounts Payable - Docyt | | | | -42,230 | |
| Payroll Liability - Docyt (deleted) | | | | | 255 |
| Payroll Refunds | | | | | 181 |
| Prepaid Expense - Docyt (deleted) | | | | -255 | |
| Prepaid Expenses | 181 | 181 | | | |
| us bank credit card | | | | | -13,349 |
| Total Adjustments to Net Income | -14,631 | 170,309 | -184,940 | -1,282 | 124,727 |
| Total Operating Activities | 34,282 | 108,218 | -73,936 | -90,445 | |
| Investing Activities | | | | | |
| Total Investing Activities | | | | | |
| Financing Activities | | | | | |
| 24500 Eco Green Project Loan (PGE) | -1,728 | | -1,728 | | -1,728 |
| Total Financing Activities | -1,728 | | -1,728 | | |
| Net Cash Increase For Period | 32,554 | 108,218 | -75,664 | -90,445 | -1,728 |

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.

A/R Aging November 30th, 2025

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and Over | Total |
|-------------------------------------|----------------|---------------|----------------|----------------|--------------------|--------------|
| A100Embroidery | | 205.00 | | | | 205.00 |
| Alissa Clear | | | | | 100.00 | 100.00 |
| Allen Ehlers | 95.00 | 85.96 | | | | 180.96 |
| Ariel Wise | | 95.00 | | | | 95.00 |
| Ashli Ashley | | -360.00 | | | | -360.00 |
| Balance Productions | | | | | 150.00 | 150.00 |
| Bambi Anderson | | 540.00 | 382.80 | | | 922.80 |
| Barnum Timber Co | | | | | -1,500.00 | -1,500.00 |
| Beatriz Sierra | 500.00 | | | | | 500.00 |
| Bertha Maldonado | | 2,155.00 | | | | 2,155.00 |
| Beth Simon | | | | 425.00 | | 425.00 |
| Blaine Sigler | -690.00 | | | | | -690.00 |
| Brian Vosburg | | | -570.00 | | | -570.00 |
| Bryce T Bell | | | | 45.00 | 45.00 | 90.00 |
| Buyer Payments AR | | | | 13,669.00 | | 13,669.00 |
| Camping - Campspot | 163.52 | 203.84 | | | | 367.36 |
| Chalk Mt. Ranch, LLC | | | | | 200.00 | 200.00 |
| Claudia Velasco-Morales | 1,650.00 | | | | | 1,650.00 |
| Coastal Grove Charter School | | -210.00 | | | | -210.00 |
| Copious Glass DBA, Glass Garage | | | | | 450.00 | 450.00 |
| Danielle Frank | | | | | 200.00 | 200.00 |
| Darren Ferreira | | 125.00 | | | | 125.00 |
| Diana Meraz | | | | -500.00 | | -500.00 |
| Donald Laffranchi | 95.00 | 95.00 | | | | 190.00 |
| Dwight Shaneyfelt | | -105.00 | | | | -105.00 |
| Emily Machado | | | 60.00 | 15.00 | | 75.00 |
| Farm Life Petting Zoo | | | | | 25.00 | 25.00 |
| Ferndale Arts | | | | | 100.00 | 100.00 |
| Ferndale Lions Club | | | | | 25.00 | 25.00 |
| Flavors of East Africa | | | | 3,508.04 | 73.92 | 3,581.96 |
| Flourish Backdrops | | | | | 50.00 | 50.00 |
| Fry Burger | | | | | 500.00 | 500.00 |
| Gabriela Gonzalez | | 2,085.00 | | | | 2,085.00 |
| George Petersen & Associates | | | | | -1,500.00 | -1,500.00 |
| George Petrov | | 95.00 | | | | 95.00 |
| Gianna O'Day | | 320.00 | | | | 320.00 |
| Glenn Ziemer | | | -230.00 | | | -230.00 |
| Harbers Insurance Agency | | | | | -3,000.00 | -3,000.00 |
| Hindley Ranch | | | | | 350.00 | 350.00 |
| Humboldt County Office of Elections | | | | | 150.00 | 150.00 |
| International Gifts | | | | | 1,194.60 | 1,194.60 |
| Jason Butcher | | 190.00 | 190.00 | | | 380.00 |
| Jessica Springer | 390.00 | | | | | 390.00 |
| John Walsh | | 95.00 | 95.00 | | | 190.00 |
| Josh McCall | 171.75 | | | | | 171.75 |
| Kaitlyn Killingsworth | | 150.00 | | | | 150.00 |
| Kathy Harnden & Sandy Hanks | | | | | 30.00 | 30.00 |
| Katie Brownfield | | -220.00 | | | | -220.00 |
| Katy Garrison | | | | | 250.00 | 250.00 |
| Kristal Dennis | | 150.00 | | | | 150.00 |
| Larry Wood | | 157.00 | 27.54 | | | 184.54 |

A/R Aging November 30th, 2025

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and Over | Total |
|--------------------------------|------------------|-----------------|----------------|------------------|--------------------|------------------|
| Latisha Grisback | | 150.00 | | | | 150.00 |
| Lauren Bryie | 1,000.00 | -2,180.00 | | | | -1,180.00 |
| Lee Ann Moore | | | | | 50.00 | 50.00 |
| Maria Bernabe | | | | | -200.00 | -200.00 |
| Mary Halstead | | 330.00 | | | | 330.00 |
| Matt Nilsen | | 95.00 | 95.00 | | | 190.00 |
| Meghan Busher | 1,100.00 | | | | | 1,100.00 |
| Mirian Alvarado | | | 30.00 | | | 30.00 |
| Miscellaneous - A/R Reconcile | 8,383.92 | | | | 9,226.08 | 17,610.00 |
| Moonstone In Bloom | | | | | 150.00 | 150.00 |
| Native Sons of the Golden West | | 50.00 | 50.00 | 50.00 | 150.00 | 300.00 |
| Noga Family | | | | 375.00 | | 375.00 |
| North Coast Event Rental | | | | | 150.00 | 150.00 |
| Parry Dyer | 180.00 | 145.50 | | | | 325.50 |
| Pete Dulik | | 95.00 | 95.00 | | | 190.00 |
| Pete Smith | 85.00 | 85.00 | | | | 170.00 |
| Ralph Dyer | | -15.00 | | | | -15.00 |
| Redwood Capital Bank | | | | | -3,000.00 | -3,000.00 |
| Renaë Alexandre | | | | | 150.00 | 150.00 |
| Renner Ranches | | | | | 150.00 | 150.00 |
| Richard Hutchinson | 135.00 | 109.00 | | | | 244.00 |
| Ryann & Ryan Cormier | | 95.00 | 27.54 | | | 122.54 |
| Sara Collections | | | | | 25.00 | 25.00 |
| Schmidbauer Lumber, Inc. | | | | | -3,000.00 | -3,000.00 |
| Scott Griswold | | | -95.00 | | -190.00 | -285.00 |
| Shoemaker Family | | | | 250.00 | | 250.00 |
| Stephanie Peterson | | 150.00 | | | | 150.00 |
| Steve Strombeck | | 95.00 | -380.00 | | | -285.00 |
| Sue Nickols | | -510.00 | | | | -510.00 |
| Sun and Moon Customs | | 205.00 | | | | 205.00 |
| Tesla | | | | | 825.00 | 825.00 |
| The Buttercream Broomstick | | | | | 85.00 | 85.00 |
| Tina Conti | | -60.00 | | | | -60.00 |
| Toby Washington | | -150.00 | | | | -150.00 |
| Tom Fraser | | -40.00 | | | | -40.00 |
| Tyler Franklin | | 95.00 | 52.02 | | | 147.02 |
| US Forest Service | | | | | 25.00 | 25.00 |
| Will Adams | | 250.00 | | | | 250.00 |
| TOTAL | 13,259.19 | 4,846.30 | -170.10 | 17,837.04 | 2,489.60 | 38,262.03 |

A/P Aging
November 30th, 2025

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and Over | Total |
|---|------------------|-----------------|------------------|-----------------|--------------|------------------|
| Admit One Products | | | | 1,519.77 | | 1,519.77 |
| Amazon Prime | | | | 43.79 | 464.30 | 508.09 |
| Bicoastal Media, LLC | 700.00 | | | | | 700.00 |
| Blue Star Gas/Sequoia Gas | 1,990.35 | | | | | 1,990.35 |
| Cashier, Department of Food and Agriculture | | | | | -198.60 | -198.60 |
| Copiers Plus | | 546.41 | | | | 546.41 |
| Eel River Transportation and Salvage | | 802.30 | | | | 802.30 |
| Eureka Broadcasting Co., Inc. | 700.00 | | | | | 700.00 |
| Ferndale Tech | 224.13 | | | | | 224.13 |
| Frontier Communications | | 136.08 | | | | 136.08 |
| Humboldt Termite & Pest | | 72.00 | | | | 72.00 |
| Hummel Tire & Wheel, Inc | | 857.04 | | | | 857.04 |
| Lost Coast Communications, Inc. | 1,487.50 | | | | | 1,487.50 |
| Lost Coast Signs & Swag | | 1,122.68 | | | | 1,122.68 |
| Nilsen Feed & Grain Co. | 2,158.54 | | | | | 2,158.54 |
| North Coast Journal | 756.00 | | | | 67.00 | 823.00 |
| PG&E | | | 1,061.19 | | | 1,061.19 |
| Polar Engraving | | | | | 67.00 | 67.00 |
| Recology Eel River Fortuna | | | 9,223.00 | | | 9,223.00 |
| Roto-Rooter | | | | | 99.00 | 99.00 |
| R&S Livestock Supply LLC | 2,272.48 | | | | | 2,272.48 |
| Showorks | 4,846.63 | | | | | 4,846.63 |
| Tipple Motors, Inc | | 108.72 | | | | 108.72 |
| Valley Lumber & Millwork | | 553.72 | | | | 553.72 |
| VSI Veterinary Service Inc | | | | | -506.32 | -506.32 |
| Yosemite Valley Beef Packaging Co., Inc. | | | | 8,250.00 | | 8,250.00 |
| TOTAL | 15,135.63 | 4,198.95 | 10,284.19 | 9,813.56 | -7.62 | 39,424.71 |

Date: January 22, 2026

To: HCFA Board of Directors

From: Moira Kenny, Chief Executive Officer

Subject: Approve Dates for 2026 Annual County Fair (Five-Day Fair)

Recommendation (Voice Vote)

That the Board of Directors:

1. Review proposed 2026 Fair calendar dates- August 12, 2026 -August 16, 2026 (Five-Day Format)
2. Approve dates for the 2026 Annual County Fair

Background

The Humboldt County Fair is traditionally held in August, with dates in recent years occurring mid- to late-month. Historically, the Fair operated across two weeks and included exhibits and fair programming, Open and Youth livestock shows/auctions, and (when approved) horse racing.

In 2025, HCFA implemented a modified schedule to concentrate attendance and revenue on stronger days and reduce exposure to low-performing weekdays. Staff monitored admissions and operational impacts across the Fair.

Key Considerations

1) Horse racing uncertainty

The status and viability of a 2026 horse racing meet remains uncertain. Race meet programs impacts staffing, vendor participation, sponsorships, and overall revenue. Staff is recommending a calendar that is workable and financially responsible with or without racing.

2) 2025 admission trends

2025 admissions showed the strongest community support on weekend days, particularly the second weekend of the Fair. Weekday traffic did not generally produce proportional returns relative to fixed operating costs, outside of youth livestock programming.

3) Cost structure and participation trends

Many Fair expenses are fixed or do not decrease in proportion to days open (set-up/tear-down, contractors, equipment rentals, and essential safety/operations). Longer calendars increase overtime exposure and extend temporary staffing needs. Staff has also observed a decline in Open show entries in recent years, reducing the operational need for extended public days primarily to support Open show programming.

Proposed 2026 Fair Dates and Operating Calendar

Proposed Dates: August 12–16, 2026 (Five public days)

Pre-Fair Livestock Day: Tuesday, August 11, 2026 (Livestock weigh-in)

Proposed Operating Calendar (Summary)

- Tuesday, August 11: Livestock weigh-in day
- **Wednesday, August 12:** Fair opens / exhibits and commercial vendors / opening-day programming
- **Thursday, August 13:** Fair programming, exhibits, vendors, and scheduled competitions
- **Friday, August 14:** Peak programming begins / headline entertainment (if applicable)
- **Saturday, August 15:** Dairy Heifer Replacement Auction / Veggie Auction / peak attendance day / primary event programming
- **Sunday, August 16:** Youth Livestock Auction / peak attendance day / closing events

Fiscal / Operational Impact

The five-day format is intended to align revenues with costs while maintaining a strong community-facing Fair.

- If horse racing is held in 2026: Staff anticipate stronger overall demand and related revenues than a non-racing year. If horse racing resumes and includes additional weekends beyond Fair dates, staff will develop supplemental weekend entertainment and attraction packages to support attendance, community engagement, and revenue generation on those additional weekends.
- If horse racing is not held in 2026: Staff anticipates reduced demand and racing-associated revenues, making a shorter, high-performance calendar even more important.

Conclusion

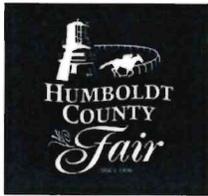
Given uncertainty around horse racing and the concentration of attendance and revenue on peak weekend days in 2025, staff recommends approval of the proposed five-day 2026 Fair dates to allow timely contracting, scheduling, and partner coordination. If horse racing resumes in 2026, staff will develop supplemental weekend entertainment and attraction packages for any additional weekends scheduled outside the Fair dates.

Attachments

- Draft 2026 Fair Calendar (Five-Day Format)

August 2026

| Sun | Mon | Tue | Wed | Thu | Fri | Sat | |
|--|-------------------------------------|---------------------------------------|----------------------------------|-----|-----|---|----|
| | | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 |
| 9 | 10 Youth Livestock Set Up Day | 11 Youth Livestock Weigh-In Day | 12 OPENING DAY OF THE FAIR | 13 | 14 | 15 Dairy Heifer Replacement Auction and Veggie Aution | 15 |
| 16 Youth Livestock Auction CLOSING DAY | 17 | 18 | 19 | 20 | 21 | 22 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 29 |
| 30 | 31 | | | | | | |



First Annual Winter Fair 2025–2026

Report to the Humboldt County Fair Board

Executive Summary

The First Annual Winter Fair 2025–2026 marked a significant and successful expansion of winter programming at the Humboldt County Fairgrounds. The event demonstrated strong community interest, effective fundraising, improved operational efficiency, and overwhelmingly positive public response. Through strategic location changes, professional staffing, comprehensive safety training, and proactive outreach, the Winter Fair established itself as a sustainable, community-centered event with strong potential for future growth.

Initial Interest and Fundraising

Initial outreach and community engagement for the Winter Fair began early and demonstrated strong momentum during the fundraising phase. Public enthusiasm and institutional support were evident from the outset.

Funds Raised:

- Commemorative bricks: \$5,250
- Community donations: \$29,750
- Grants secured: \$60,000

Total Funds Raised: \$95,000

The early success in fundraising reflected community confidence in the project and validated the demand for a winter-centered fair experience at the Humboldt County Fairgrounds.

Location

Relocating the ice rink to Hindley Hall proved to be a key operational success. The move allowed for a clean, spacious, and controlled environment while significantly reducing the risk of facility damage. In contrast, the former Belotti Hall location was limited by space and layout constraints.

Hindley Hall also offered notable revenue advantages, including:

- Bungalow rentals for private use
- A large, dedicated space suitable for private parties and group events

These features expanded both guest experience and income opportunities while maintaining operational efficiency.

Hours of Operation and Attendance Patterns

During the 2025–2026 Winter Fair season, the ice rink operated on a consistent and accessible schedule designed to accommodate school groups, families, and the general public.

Standard Operating Hours:

- **Monday–Friday: 9:00 a.m. – 9:00 p.m.**
 - **Field Trips: 9:00 a.m. – 3:00 p.m.**
 - **Open Skate: 3:00 p.m. – 9:00 p.m.**

- **Saturday & Sunday:** Open Skate from 9:00 a.m. – 9:00 p.m.

School Break Schedule:

- Open Skate: 12:00 p.m. – 9:00 p.m.
- Private bookings were accommodated earlier in the day when scheduled in advance.

Attendance analysis identified slower periods, particularly during morning hours on weekends from 9:00 a.m. to 12:00 p.m. Mondays and Tuesdays also experienced lower attendance overall. These slower periods present opportunities for operational refinement.

Operational Recommendations:

- Reduce staffing levels to minimal operational requirements during low-attendance hours
- Utilize slower weekdays, particularly Mondays and Tuesdays, for themed programming to increase engagement and attendance

Potential themed nights include, but are not limited to: Disco Night, Santa and Elves, Country Night, and other seasonal or community-inspired themes.

Staffing and Training

A major strategic change was the decision to discontinue the prior volunteer-donation staffing model and instead hire trained, paid staff. This shift resulted in a streamlined, professional operation with clearly defined roles and responsibilities.

Key outcomes included:

- Employment of 15 local individuals for winter seasonal work
- Increased community economic benefit through wages spent locally
- Highly trained team members proficient in:
 - Ice safety and regulation
 - Rink ICE quality and maintenance
 - Guest services and crowd management

Staffing structure typically included:

- A manager on duty
- Door/ticket and merchandise booth attendant
- Skate counter attendant
- On busier evenings, an additional bartender or manager

This structure resulted in zero theft incidents and consistent operational oversight throughout the season.

Safety Training

Safety was a central priority throughout the Winter Fair. Clearly posted rules and regulations were presented to guests immediately upon entry, setting expectations and establishing order from the outset.

Key safety measures included:

- Continuous on-ice attendants during all skating sessions
- Structured skating flow and organized guest movement
- Mandatory waiver completion for all skaters, with guardian approval when applicable
- Prompt and well-documented incident response

The trained staff responded quickly to all incidents, ranging from minor issues to one major incident, with thorough documentation. Staff attentiveness also prevented potential incidents by proactively assisting guests before issues arose.

Field Trips and Educational Outreach

Interest in school field trips began during the Summer Fair through the Winter Fair outreach table. While bookings were initially slow in November, interest increased rapidly as positive experiences spread through schools and the community.

Highlights include:

- Over 2,600 student skaters hosted
- Field trip scheduling every 1 hour and 30 minutes, beginning at 9:00 a.m.
- Up to four groups at a time, with as many as 75 skaters per group

Staff orchestrated each visit with precision and courtesy, ensuring a warm, organized, and safe environment for students and educators alike. Looking ahead to the 2026–2027 season, it is anticipated that schools will book earlier now that the rink is well established and known for strict safety standards and professional execution.

Vendor Operations and Concessions

At the ice rink, a new configuration utilizing non-staff concession vendors proved effective. This approach significantly reduced staffing needs related to food preparation and service, while still generating over \$8,000 in revenue. This model demonstrated that vendor partnerships can successfully support revenue goals while maintaining operational efficiency.

Community Reviews

Community feedback was overwhelmingly positive. Guests frequently stopped staff to comment on the organization, appearance, and overall atmosphere of the event. The activity of ice skating was consistently highlighted as a highlight of the winter season.

The Winter Fair welcomed:

- Regular skaters with personal equipment
- First-time skaters expressing excitement and enthusiasm
- Repeat visitors returning throughout the season

There was not a single open day without positive comments being shared, underscoring the event's strong reception and community value.

Room for Improvement

While the Winter Fair was highly successful, several opportunities for improvement were identified:

1. **Earlier Field Trip Booking**
Establish school bookings earlier in the year to maximize scheduling efficiency and revenue.
2. **Bungalow Placement**
Place bungalows closer to the rink and add protective mats to allow skaters to walk safely to and from their spaces.
3. **Bar Operations**
Bar revenue did not meet expectations. This may be due to placement or demographic interest, as the event primarily attracted families and youth-oriented groups.

4. **Merchandise Planning and Inventory**

Merchandise should be addressed as a growth opportunity. Ordering earlier from larger distributors will allow for improved pricing, higher profit margins, and consistent inventory levels. During the 2025–2026 season, gloves sold out multiple times. By analyzing sales data from the inaugural year, future orders can be accurately scaled to ensure popular items remain in stock, preventing lost sales and improving the guest experience.

5. **Additional Posted Rules**

Formal signage should include:

- No sitting on the floor
- Keeping exits and entrances clear at all times While these rules were verbally enforced, printed signage will further improve safety by preventing congestion and protecting guests walking near skaters.

6. **Additional Revenue Opportunities**

With a strong reputation and growing demand, expanded offerings should be explored. Offering NEW events in ADDITION will create excitement and grow the overall revenue of Winter Fair.

Holiday of Trees and Holiday Bazaar

Benefits

- Sold Every Tree but 1!
- The Holiday of Trees and Holiday Bazaar exceeded expectations compared to the 2024 event, showing clear growth in both vendor participation and tree sales.
- Vendor count increased, and all but one tree was sold, demonstrating strong community interest and positive public reception.
- Integration of the ice rink significantly enhanced overall attendance and atmosphere.
- The decision not to charge a cover fee improved accessibility for the community and reduced the need for door staffing.
- Reduced staffing requirements at entry points supported operational efficiency while maintaining a welcoming environment.

Room for Improvement

- The event is notably time-consuming for staff, particularly related to tree decorating.
- Future seasons may benefit from reconfiguring the decorating process to allow greater community participation rather than relying primarily on staff.
- Increased community involvement in decorating could reduce staff workload while further strengthening community owners

Sparkling Light Spectacular

The Sparkling Light Spectacular was very well received and expanded substantially in its second year. The event doubled in size, featuring approximately one-third of a mile of route and over 13 miles of lights, creating a visually impactful and memorable experience for guests.

Benefits

- Strong public reception and increased scale compared to the prior year

- Minimal additional lighting costs relative to the expansion
- Successful volunteer day that supported installation and preparation efforts

Challenges and Areas for Improvement

The primary challenges stemmed from monitoring and security. Because the ice rink was already active on the grounds, some guests assumed they could access the light route without admission. This led to multiple issues, including:

- Guests jumping fencing
- Damage to lighting as individuals attempted improper entry
- Groups and non–Winter Fair visitors entering the lighted area during off-hours

Ticket sales structured as donations performed better than fixed-price tickets; however, crowd control and access monitoring remained difficult once guests entered or exited the ice rink area.

Weather also presented significant challenges. Storms caused damage to lights and decorations, increasing maintenance demands throughout the season.

Recommendations for Future Seasons

- Restructure event spacing to better separate the rink and lighted areas
- Improve access control and fencing design
- Dissolving the driving tour format
- Operate the event as a walk-through experience only, with hours dependent on weather conditions.

Financials

The Winter Fair 2025–2026 operated as a financially positive event in its inaugural year, Building on the 2023 Sparkling Light Spectacular and Holiday of Trees events. Revenue streams from admissions, field trips, vendors, merchandise, fundraising efforts, and special events collectively supported operational costs and contributed to overall financial sustainability. Final audited figures will be presented by the Humboldt County Fairgrounds Office once all accounting processes are completed. Preliminary results indicate that the Winter Fair successfully operated within its means while generating positive financial outcomes under a newly structured business plan.

Conclusion

The First Annual Winter Fair 2025–2026 was a highly successful inaugural event, marked by strong community enthusiasm, measurable economic benefit, and operational profitability in its first year under a newly structured business plan. The event created meaningful seasonal employment, generated revenue that circulated locally, and delivered a well-organized, safe, and welcoming winter experience for the community.

The success of the Winter Fair demonstrates the viability of this event as a long-term seasonal offering at the Humboldt County Fairgrounds. With early planning, refined logistics, and continued community engagement, the Winter Fair is well positioned for sustainable growth and continued success in future seasons.

Looking Forward: 2026-27

Humboldt County Fairgrounds Ice Rink

Theme Night Skating Calendar (Sample Winter Season)

All theme nights run during regular public skate hours unless noted. Costumes encouraged, smiles required.

WEEKLY FEATURE NIGHTS

Mondays – *Fam Jam on the Ice! (Family Night)*

Bring the whole crew for discounted skating, group games, and feel-good family vibes. Bonus: early bedtime bragging rights.

Tuesdays – *Boogie On the Ice (Disco Night)*

Bell bottoms, glitter, and funky beats from the '70s & '80s. Mirror ball energy strongly encouraged.

Wednesdays – *Boot Scoot & Blade (Country Night)*

From classic country to modern twang—lace up and slide like you're skating through Nashville (but colder).

Thursdays – *Skate the Halls!*

(Christmas Character Night)

Santa, elves, reindeer, Grinches—if it jingles, sparkles, or steals Christmas, it's welcome on the ice.

Fridays – *Glow Hard or Go Home*

Black lights, neon, glow sticks, and high-energy playlists to kick off the weekend right.

SPECIAL HOLIDAY HIGHLIGHTS

- **Ugly Sweater Glide**
- **Frosty & Friends**
- **Fairytale Freeze**
- **Disney Sing-Along Skate**
- **After-Dark Pajama Skate**

A Look Ahead at

*Sparkling
Light
Spectacular*

WINTER WONDERLAND

Gated Walking-Only Light Tour

Coming Soon!



Sparkling Light Spectacular

Winter Fair 2026–27: Look Ahead

The Sparkling Light Spectacular will return for the 2026–27 Winter Fair as a signature seasonal experience, continuing to build on the success and strong community response of previous years. This immersive winter attraction is designed to celebrate the season, encourage gathering, and create memorable experiences for visitors of all ages while highlighting the unique character of our region.

A Refined Guest Experience

For the 2026–27 season, the Sparkling Light Spectacular will transition to a fully walk-through format. While the area will remain enclosed by decorative fencing for safety and flow, the driving portion of the event will be discontinued. This change allows for improved pedestrian access while maintaining a controlled and welcoming environment. Visitors will continue to have easy access to the grounds, encouraging longer stays and deeper engagement with the displays. This walk-only approach supports a more intimate and interactive experience, allowing guests to slow down, explore details, take photos, and fully enjoy the atmosphere of the Winter Fair grounds.

New Community Sponsorship Opportunity

A major enhancement for 2026–27 is the introduction of **Winter Town Cut-Out Sponsorships**. These two-dimensional, winter-themed building cut-outs will represent local businesses, nonprofits, and organizations, creating a charming village-style display integrated into the Sparkling Light Spectacular.

This sponsorship opportunity offers:

- Meaningful visibility for local businesses and organizations
- A creative way to show community support for the Winter Fair
- A distinctive, hometown aesthetic that reflects the spirit of the region

By incorporating recognizable local names into the Winter Town, the event strengthens community pride and fosters a deeper connection between visitors and the businesses and organizations that support the fair.

A Unique, Local Feel

The Sparkling Light Spectacular continues to stand apart by embracing a design that feels authentic to the area. Rather than relying on generic displays, the Winter Town concept allows the event to reflect local character, partnerships, and creativity. This approach reinforces the Winter Fair as not just a seasonal attraction, but a community-driven celebration.

Looking Forward

The 2026–27 Sparkling Light Spectacular represents an exciting evolution of the Winter Fair experience. With enhanced walk-through access, thoughtfully designed fencing, and new sponsorship opportunities that highlight local participation, the event is positioned to grow its impact, attendance, and community engagement while maintaining the warm, festive atmosphere guests have come to expect.

Winter Fair 2026–27

BUY A CHRISTMAS BUILDING CUTOUT

TO SHOW YOUR SUPPORT OF THE WINTER FAIR!

PROMOTE YOUR BUSINESS AT THE HUMBOLDT COUNTY FAIRGROUNDS.



**CHOOSE FROM THREE BUILDINGS
ALL PAINTED FOR CHRISTMAS!**

- ✓ YOUR BUSINESS LOGO DISPLAYED
- ✓ SHOW YOUR COMMUNITY SPIRIT
- ✓ HELP CREATE A MAGICAL DISPLAY

Look Ahead: Expanding Winter Fair Experiences

Winter Fair 2026–27 will build on recent successes with expanded attractions and new experiences that bring families together, celebrate the season, and activate the fairgrounds. The focus is on community connection, visual magic, and memorable experiences.

Sparkling Light Spectacular transforming to : Winter Wonderland

- Sparkling Light Spectacular transforms into **Winter Wonderland**
- Enhanced light displays with themed, interactive walk-through areas
- Enclosed for safety, with accessible entry for families, groups, and visitors

Holiday of Trees & Holiday Bazaar

- Expanded tree displays and vendor participation
- Improved layout for better guest flow and gathering spaces
- Strengthened community engagement and local business support

Ice Rink Experience

- The rink remains a key attraction with **themed skate sessions and special events**
- Enhanced atmosphere integrates with the Winter Wonderland setting
- Focus on creating magical, shared experiences

New Community Gathering Opportunities

- Additional spaces for families and groups to relax, connect, and enjoy the season
- Activation across the fairgrounds encourages exploration and longer visits

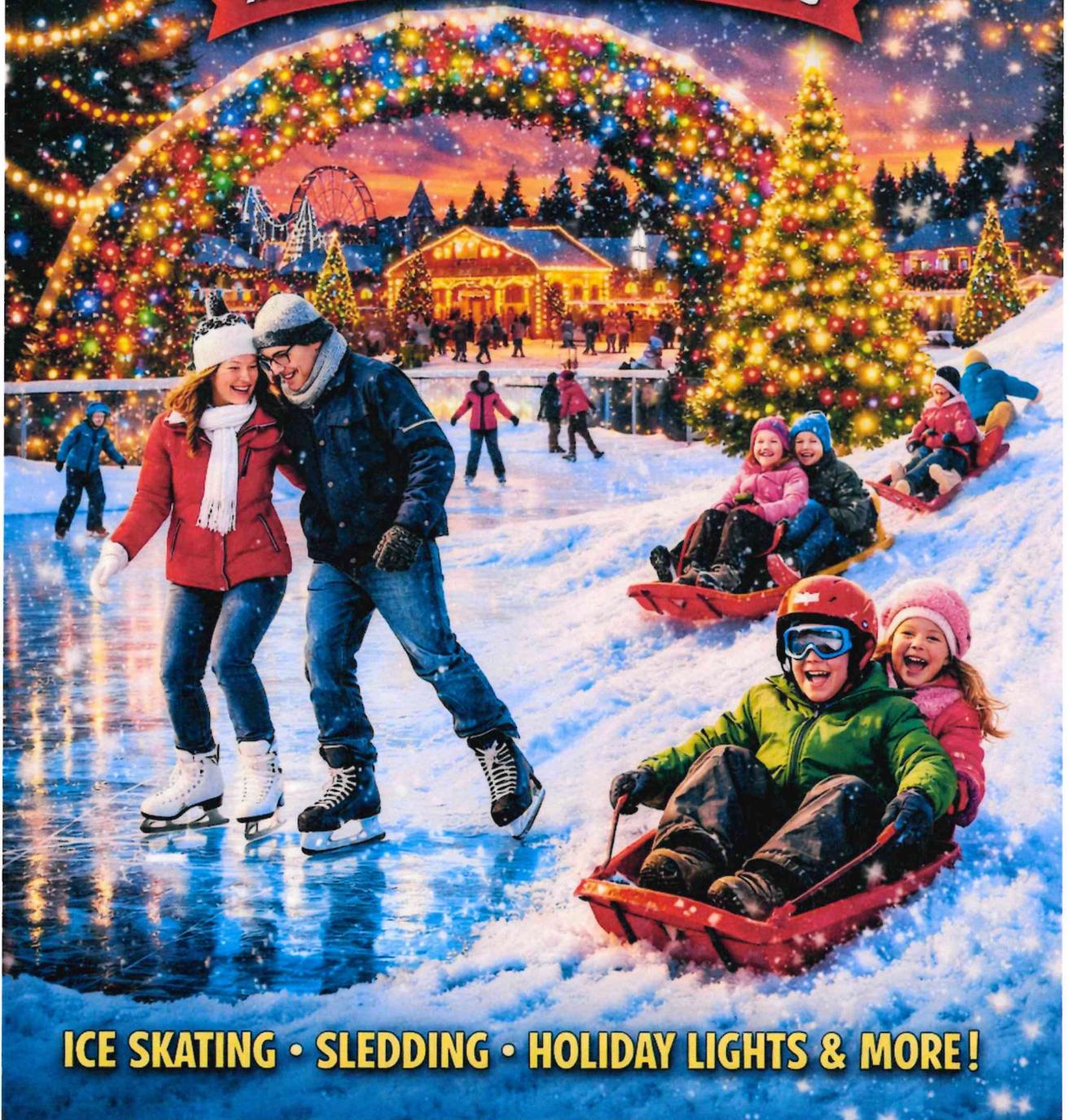
Looking Ahead

Winter Fair 2026–27 combines **beloved traditions with fresh ideas**: Winter Wonderland, Holiday of Trees & Bazaar, enhanced ice rink, and new gathering experiences. Together, these initiatives will strengthen the fair's role as a **community-centered winter celebration** and regional destination.

2026-27

WINTER FAIR

HUMBOLDT COUNTY FAIRGROUNDS



ICE SKATING • SLEDDING • HOLIDAY LIGHTS & MORE!

DRAFT

CR Rodeo Draft Outline and Summary

In order to create a sustainable program, College of the Redwoods (CR) would like to host their own college rodeo, but with some unique twists that we believe the West Coast Region would take interest in. We believe we can provide some opportunities a college rodeo athlete would not experience anywhere else.

Our idea would be to host the first rodeo of the season, due to weather constraints in Humboldt County.

We have proposed two dates to the region and have asked their feedback over a poll. Discuss poll results.

The rodeo:

- Held on the Ferndale Fairgrounds Horse Racetrack
- Stalling available for ALL contestants, on site as well as trailer parking.
- Overnight hookups would be available through the fairgrounds
- Pendleton Style set up, chute ran, call for your stock and it is run up a lane, long start, in a long arena.
- Hospitality (potentially held in turf room)
- Prizes for All around and Average winners
- And much more!

Costs:

- Arena rental from Rosser Rodeo Company this includes bucking chutes and holding pens
- Arena dirt to fill in portion of the grass in order to have a wide enough arena to run a barrel pattern and turn steers in
- Added money
- Ambulance
- On Call Vet
- Livestock Contract
- Security,
- Beer and Food
- Additional insurance if needed
- Announcer

DRAFT

- Entertainer (Clown or Barrel Man)
- Secretary and Judges

Income:

- Contestant Entries
- Admissions to the Performance
- Alcohol and snack sales
- Sponsorship to the rodeo or the rodeo program
- Stalling
- Overnight Camping with Hookups

A typical West Coast Region rodeo event will host a total of 241 contestants.

Typical entries in each event:

Breakaway Roping – 94

Barrel Racing – 101

Goat Tying – 28

Team Roping – 61

Calf Roping – 40

Saddle Bronc – 13

Bareback – 4

Bull Riding – 13

Tentative Rodeo Schedule:

Arrival of Contestants - Wednesday Evening

Open Arena/Barrel Practice – Wednesday Evening

Slack Day 1 – Thursday (Round 1)

Slack Day 2 – Friday (Round 2)

CR Rodeo Social – Friday Evening Grandstands – Food, Beverage, Discussion, and Round 1 & 2 Awards

Performance – Saturday at 3 PM (Short Round)

DRAFT



Figure 1: Arena Layout