



Notice of Meeting and Agenda

Humboldt County Fair Association
Meeting of the Governing Board
Finance Committee

Tuesday, March 24, 2026, at 8:30 am
In-Person - Board Room

AGENDA

1. CALL TO ORDER

2. ROLL CALL

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

3. PUBLIC COMMENT ON NON-AGENDA ITEMS

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

4. ADMINISTRATIVE ITEMS

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

5. NEW BUSINESS ITEMS

- a. Review Financial Reports Presented for Recommendation to HCFA Board of Directors to Receive and File, Make Recommendations to Staff as Appropriate.
 - i. Review February 2026 KPI Monthly Report
 - ii. Review February 2026 Reconciliation Report
 - iii. Review March to Date Statement of Activity
- b. Review 2026 Draft Budget, Make Recommendations to Staff and Board as Appropriate.
- c. Review Bad Debt Write-Offs Recommendations, Make Recommendations to Staff and Board for Approval

6. OLD BUSINESS ITEMS

7. ADJOURN

All agenda items are subject to discussion and possible action.

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

Statement of Information- February 2026

Humboldt County Fair Association- The Lighthouse Group

Statement of Information

Date: 03/19/2026

Humboldt County Fair Association

Month of Close: February 2026

Report: February 2026 KPIs

Executive Summary

February reflects a transitional offseason period following the conclusion of the Winter Fair. Financial activity slowed significantly, with both revenue and expenses decreasing materially. While the organization maintained strong liquidity and reduced operational spending, the month resulted in a net operating loss driven by limited revenue generation during the offseason.

Financial Performance Overview

Income Statement Insights

Revenue declined substantially as Winter Fair activity concluded, leaving only minimal offseason income sources such as rentals, sponsorships, and miscellaneous revenues. Additionally, prior-period activity—specifically a one-time sales tax-related inflow in January—created an inflated comparison point, further emphasizing the month-over-month decline.

Expenses also decreased significantly across administrative, maintenance, and event-related categories. The most notable reduction came from the absence of Winter Fair-related costs, which had driven a large portion of prior-period spending. Despite these reductions, expenses continued to exceed revenue, resulting in a net loss for the period, though performance improved slightly compared to January.

Statement of Information- February 2026

Humboldt County Fair Association- The Lighthouse Group

Balance Sheet Overview

Assets

Overall assets declined modestly, driven primarily by a reduction in cash balances due to ongoing operational cash usage. There was a slight increase in receivables and other short-term assets, indicating continued activity in billing and collections.

Liabilities

Liabilities decreased meaningfully during the month, largely due to payments made toward outstanding obligations and corrections from prior periods. Both short-term and long-term liabilities saw reductions, reflecting improved balance sheet positioning.

Equity

Equity declined slightly as a result of the net loss for the period, continuing the trend of accumulated losses impacting overall net position.

Cash Flow & Liquidity

Cash balances decreased during the month as operating activities consumed cash in the absence of significant revenue inflows. Despite this, the organization maintains a strong liquidity position with sufficient reserves relative to current obligations.

The current ratio remains exceptionally strong, indicating the Fair is well-positioned to meet short-term liabilities. However, ongoing cash burn during low-revenue periods highlights the importance of stabilizing offseason revenue streams.

What Happened (Descriptive Analysis)

- Revenue dropped significantly due to the conclusion of Winter Fair activities and limited offseason income sources
- Expenses decreased across all major categories, particularly due to the absence of event-related costs
- Cash balances declined as operating expenses exceeded incoming revenue

Statement of Information- February 2026

Humboldt County Fair Association- The Lighthouse Group

Why It Happened (Diagnostic Analysis)

- Seasonal timing resulted in minimal Winter Fair revenue being recognized in February
 - January included non-recurring revenue activity that elevated prior-period comparisons
 - Expense reductions were driven primarily by the elimination of Winter Fair-related costs, along with lower administrative and maintenance spending
-

Risks & Concerns Identified

- Offseason revenue remains limited, creating ongoing pressure on cash reserves
 - Without sufficient non-event income, the organization may struggle to cover fixed annual operating costs
 - Continued reliance on seasonal revenue increases financial volatility
-

Opportunities & Wins Identified

- Demonstrated ability to significantly reduce operating expenses during low-revenue periods
 - Improved cost control outside of event-driven spending indicates operational flexibility
 - Strong liquidity position provides short-term stability despite reduced revenue
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Forecast & Implications

If current trends continue and offseason revenue remains limited, the organization is likely to operate at a loss for the fiscal year. Sustainability will depend heavily on the ability to generate consistent revenue outside of major events while maintaining disciplined expense management.

Statement of Information- February 2026

Humboldt County Fair Association- The Lighthouse Group

Recommendations

- Prioritize development of offseason revenue streams (facility rentals, sponsorships, recurring programs)
- Continue maintaining strict control over operating expenses during low-activity periods
- Evaluate opportunities to smooth revenue seasonality and reduce dependence on major events



Humboldt County Fair Association

MONTHLY REPORT

February 2026



Printed 3/13/26

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 February 2026 focusing on profitability, efficiency and liquidity.

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

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

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

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

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

Takeaways

February 2026: Net Profit was -\$26.7k.

February 2026: Bank Accounts were \$571.9k.

February 2026: Net Cash Increase For Period was -\$53.9k.

February 2026: Net Assets were \$1.6m.

February 2026: Current Ratio was 24.51.

Profit & Loss

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

Net Profit (\$26.7k)

↑ February 2026: Net Profit was \$4.2k higher than January 2026.

(399%)

Operating Profit Margin

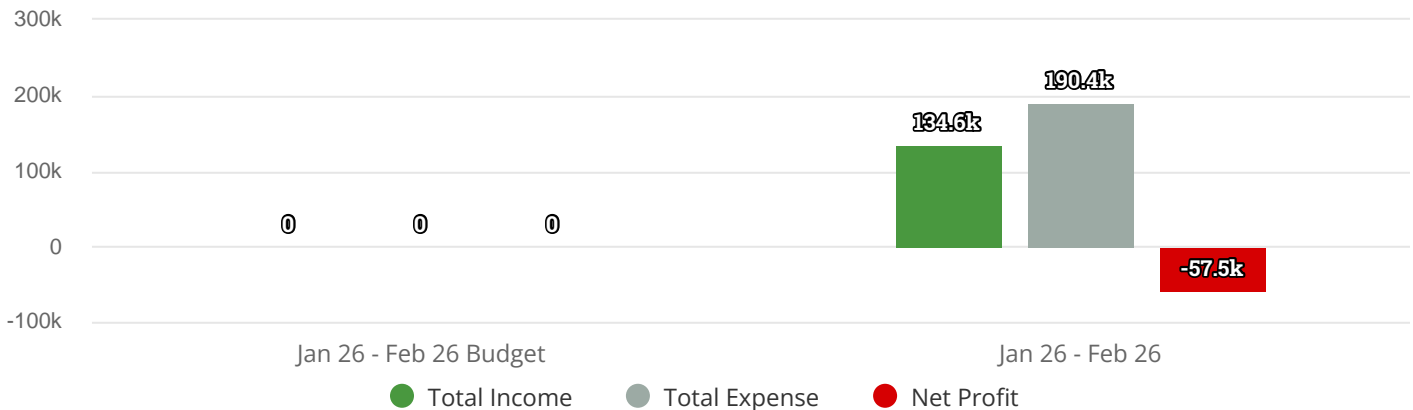
(127%)

Net Profit Margin

Trailing Twelve Months (TTM)

	Feb 26	Fiscal YTD	TTM
Income	20,918	134,554	1,410,771
Total Expense	47,426	190,379	1,474,940
Net Operating Income	-26,508	-55,825	-64,169
Total Other Income	0	0	1,427,748
Total Other Expense	143	1,707	1,476,492
Net Profit	-26,652	-57,532	-112,913

Revenue and Expense



Total Income

\$20.9k

Feb26 Total income was \$93k, or 82% higher than Jan26. This was primarily due to a \$37k decrease in winter fair revenue as well as the \$39.5k one-time sales tax payout received in January.

Total Expense

\$47.6k

Feb26 total expenses were \$97k, or 67%, lower than Jan26. While there were decreases in admin and maintenance expenses, this was primarily due to a \$54k decrease in winter fair expenses.

Total YTD Income

\$134.6k

Total YTD Income through Feb26 was \$33k, or 33%, greater than the PY. This was due to the launch of winter fair activities in the CY.

Total YTD Expense

\$192.1k

Total YTD Expense through Feb26 was \$37k, or 24%, greater than the PY. This was primarily due to the launch of winter fair activities in the CY.

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

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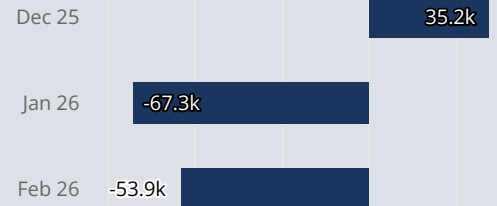
Cash Management

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

\$571.9k

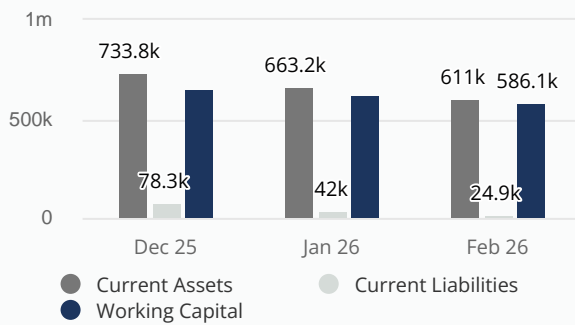
Bank Accounts

Net Change in Cash:



February 2026: Bank Accounts were \$55.3k lower than January 2026.

Working Capital



Current Ratio

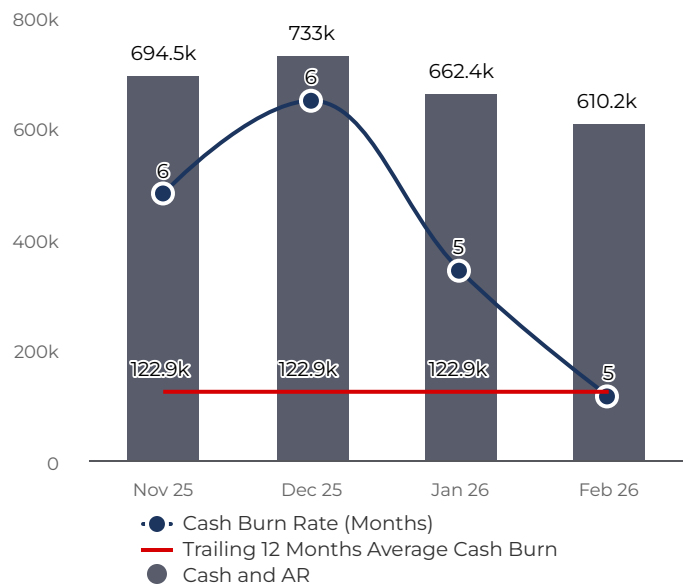
	Feb 26
Current Assets	\$611,037
Current Liabilities	\$24,929
Current Ratio	▲ 24.51

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.

	Mar 25 - Feb 26
Zero Cash Date	07/30/2026
*assumption: no additional cash inflows	
Annual Average Cash Burn	122,912
Cash Burn Rate (Months)	5
Cash Balance	572,509
Accounts Receivable	37,720
Total Cash	610,229
TTM Cash Burn	1,474,940
TTM Income	1,410,771
Difference	-64,169



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Financial Performance

An overview of how efficiently Humboldt County Fair Association is spending capital while providing a snapshot of the main metrics on Humboldt County Fair Association's balance sheet. In the TTM as seen above, the Fair generated \$2.9M of revenue against \$2.9M of expenses, suggesting strong performance over the previous year as well as financial stability and sustainably moving forward.

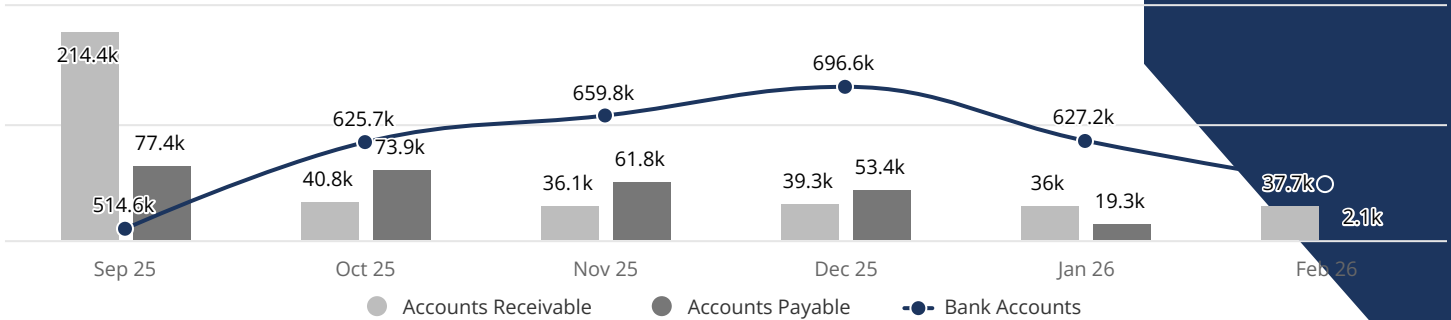
Accounts Receivable
\$37.7k

↑ February 2026: Accounts Receivable were \$1,699 higher than January 2026.

Accounts Payable
\$2.1k

↓ February 2026: Accounts Payable were \$17,185 lower than January 2026.

Accounts Receivable/ Accounts Payable and Bank Accounts



Return on Assets (ROA)

The Return on Assets (ROA) percentage indicates how well your business manages its balance sheet to generate profits. While there's no universal standard for nonprofits, a positive ROA is generally considered a good benchmark. An ROA of 2 or higher is often seen as strong performance, meaning that for every dollar invested, the organization generates two dollars in revenue. In January 2026, the Organization's ROA was -3.08%, experiencing a slight decrease from the PY.

	Jan 25 - Feb 25	Jan 26 - Feb 26
Assets	1,808,642	1,756,990
Net Profit	-54,214	-57,532
ROA	-3.00%	-3.27%

Return on Net Assets (RONA)

RONA percentage indicates how efficient an organization is at generating growth from its net assets. This metric helps nonprofits understand how well they are leveraging their resources to fulfill their mission and generate revenue. While there isn't a universally accepted benchmark for RONA, organizations should aim for a positive and increasing RONA. In January 2026, the organization's RONA slightly decreased to -3.31%.

	Jan 25 - Feb 25	Jan 26 - Feb 26
Net Assets	1,743,678	1,630,765
Net Profit	-54,214	-57,532
ROE	-3.11%	-3.53%

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 January, the Organization's ratio was down from the PY, at 4.80.

	Jan 25 - Feb 25	Jan 26 - Feb 26
Unrestricted Net Assets	913,560	913,560
Total Operating Expenses	155,373	190,379
Operating Reserve Ratio	5.88	4.80

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Profit and Loss

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
Income					
39000 Winter Fair Revenue					
39010 Ice Rink Admissions		28,884	-28,884		
39011 Discounted Ice Rink Admissions		6,370	-6,370		
39020 SLS Tour Admissions		128	-128		
39032 Winter Bar Sales		813	-813		
39050 Winter Sponsorships	3,000		3,000		
39090 Winter Misc Revenue		4,367	-4,367		
Total 39000 Winter Fair Revenue	3,000	40,527	-37,527		
45000 Horse Racing Revenue					
45500 Other Live Racing Revenue	12	36	-24		12
Total 45000 Horse Racing Revenue	12	36	-24		12
47000 Miscellaneous Fair Revenue					
47900 Other Miscellaneous Fair Revenue					
47903 Vendor Application Fee	200		200		200
Total 47900 Other Miscellaneous Fair Revenue	200		200		200
47005 Miscellaneous Non-Fair Programs					
Total 47005 Miscellaneous Non-Fair Programs		3,896	-3,896		
48000 Interim Revenue					
48100 Rental of Buildings	5,300	16,200	-10,900	8,600	-3,300
48105 Arlington Rental Revenue	935	935		935	
48200 Grounds Rental	20	10	10	500	-480
48201 RV Camping Interim Revenue	1,774	2,014	-240	3,800	-2,026
48202 Stall & Arena Rental Income	4,229	4,376	-147	2,674	1,555
48203 RV & Boat Storage	5,075	5,345	-270	5,840	-765
48300 Equipment Rentals		505	-505	135	-135
47006 Interim Concession Revenue		3,896	-3,896		
48503 Insurance Processing Fee	20	20		-25	45
Total 48000 Interim Revenue	17,353	29,405	-12,052	22,459	-5,106
49500 Other Operating Revenue					
49510 Interest Earnings	263	262	1		263
49520 Non-Fair Donations & Sponsorships	250	500	-250		250
49540 Other Operating Revenue		39,500	-39,500		
Total 49500 Other Operating Revenue	513	40,262	-39,749		513
Discounts given	-160	-490	330	-1,680	
Total Income	20,918	113,636	-92,718	20,779	139
Cost of Goods Sold					
Total Cost of Goods Sold					
Gross Profit	20,918	113,636	-92,718	20,779	139
Expense					
50000 Administration Expense					
50100 Admin Salaries - Permanent	11,387	21,446	-10,058	17,110	-5,722
50320 Admin Payroll Taxes	1,023	2,486	-1,462	1,504	-481
Total 50320 Admin Payroll Taxes	1,023	2,486	-1,462	1,504	-481

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Profit and Loss

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
50330 Admin Worker's Comp Insurance		1,008	-1,008	1,169	-1,169
50400 Admin Contracted Professional Services	3,500	3,500		3,800	-300
50500 Directors' Expenses				55	-55
50600 Employee Travel, Recruitment & Training	1,178	431	747	1,185	-8
50700 Office Supplies	57	8	49	456	-399
50701 Computer Software & Supplies	705	1,355	-650	894	-188
50702 Credit Card & Bank Fees	1,287	2,471	-1,184	460	827
50703 QuickBooks CC Payments Fees	249	416	-167	753	-504
50705 Office Equipment Expense		109	-109		
50800 Postage	14	272	-258	76	-62
50801 Telephone / Internet	737	1,802	-1,065	655	
50900 Dues & Subscriptions	12	90	-78	-25	37
51000 Insurance (General Liability)		8,091	-8,091	6,757	-6,757
51010 Insurance (Vehicle)				181	-181
Total 50000 Administration Expense	20,149	43,484	-23,335	35,030	-14,881
52000 Maintenance & General Operations					
52100 Maint Salaries - Permanent	6,271	11,714	-5,443	10,186	-3,915
52220 Maintenance Payroll Taxes	594	1,482	-888	1,019	-425
52230 Maintenance Worker's Comp Insurance		1,208	-1,208	1,754	-1,754
52300 Maint Contracted Professional Services	1,242	72	1,170	1,782	-540
52400 Grounds & Vehicle Registration & Compliance	1,475		1,475	901	
52600 Heat	676	2,141	-1,465	1,466	
52800 Power	9,078	12,878	-3,801	2,329	6,749
52802 Water	2,780	8,726	-5,946	2,927	
52900 Equipment Maintenance	164	671	-507		164
53000 Buildings & Grounds Maintenance		49	-49	43	-43
Total 53000 Buildings & Grounds Maintenance		49	-49	43	-43
53100 Trash Removal, Clean-up				283	-283
53200 Maintenance Supplies	329	155	174	1,887	-1,558
Total 52000 Maintenance & General Operations	22,609	39,097	-16,488	24,577	-1,968
54000 Publicity Expenses					
54400 Advertising Expense	127		127		127
Total 54000 Publicity Expenses	127		127		127
57000 Miscellaneous Fair Expense					
57200 Fair Bar Expenses					
57210 Bartender-Temporary		444	-444		
57220 Bartender Payroll Taxes		56	-56		
Total 57200 Fair Bar Expenses		500	-500		
57700 Sponsorship Expense	442	1,062	-620	3,875	-3,433
Total 57000 Miscellaneous Fair Expense	442	1,062	-620	3,875	-3,433
58000 Premium Expense					
58500 Other Premium Expense				5	-5

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Profit and Loss

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
Total 58000 Premium Expense				5	-5
65000 Horse Racing Expense					
65300 Horse Racing Contracted Professional Services		799	-799		
Total 65000 Horse Racing Expense		799	-799		
66009 Misc. Non Fair Events				194	-194
Total 66009 Misc. Non Fair Events				194	-194
67000 Winter Fair Expenses					
67011 Winter Equipment Rental		28,062	-28,062		
67020 Winter Bar Expenses		80	-80		
67060 Winter Event Salaries - Temporary	3,750	25,787	-22,037		
67061 Winter Event Payroll Taxes	474	3,262	-2,788		
67070 Winter Event Marketing Expense		183	-183		
67090 Winter Misc Expenses	-126	573	-698		
Total 67000 Winter Fair Expenses	4,099	57,947	-53,848		
80000 Prior Year Operating Expense Adjustment					
80010 Prior Year General Expense Adjustments				13	-13
Total 80000 Prior Year Operating Expense Adjustment				13	-13
Total Expense	47,426	142,953	-95,526	63,695	-16,269
Net Operating Income	-26,508	-29,317	2,809	-42,916	16,408
Other Income					
Total Other Income					
Other Expense					
95000 Junior Livestock Auction Expenses					
95200 JLA - Supplies	143	1,564	-1,420		143
Total 95000 Junior Livestock Auction Expenses	143	1,564	-1,420		143
Total Other Expense	143	1,564	-1,420		143
Net Profit	-26,652	-30,880	4,229	-42,916	16,264

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Balance Sheet

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
Assets					
Current Assets					
Bank Accounts					
11000 Cash - Unrestricted					
11300 US Bank Operating Acct (#4664)	359,155	411,974	-52,818	365,102	-5,947
11400 US Bank Premium Acct (#4854)	537	537		537	
Total 11000 Cash - Unrestricted	359,693	412,511	-52,818	365,640	-5,947
12000 Cash - Restricted					
12004 Certificates of Deposit	86,125	85,862	263		86,125
12100 US Bank Dairy Heifer Replacement (#0027)	11,910	11,910		10,432	1,478
12200 US Bank JLA Custodial Acct (#4648)	103,588	103,647	-58	100,698	2,890
12300 US Bank JLA Operating (#5548)	6,346	9,009	-2,663	77,218	-70,872
Total 12000 Cash - Restricted	207,969	210,428	-2,459	188,349	19,621
12500 Petty Cash	1,226	1,226		655	571
Total 12500 Petty Cash	1,226	1,226		655	571
67092 Winter Fair Petty Cash	3,000	3,000			3,000
Total Bank Accounts	571,888	627,165	-55,277	554,643	17,244
Accounts Receivable					
13100 Accounts Receivable (A/R)	37,720	36,021	1,699	126,750	-89,030
Total Accounts Receivable	37,720	36,021	1,699	126,750	-89,030
Other Current Assets					
12800 Payments to deposit	621	-757	1,378	2,211	-1,590
Credit Card Receivables	808	808		719	90
Prepaid Expenses				1,627	-1,627
Total Other Current Assets	1,430	51	1,378	4,557	-3,128
Total Current Assets	611,037	663,237	-52,200	685,951	-74,913
Fixed Assets					
19200 Buildings & Improvements	4,594,026	4,594,026		4,459,452	134,574
19201 Accumulated Depreciation-Building & Improvements	-4,037,537	-4,037,537		-3,984,302	-53,235
19300 Equipment	242,422	242,422		242,422	
19301 Accumulated depreciation-Equipment	-242,422	-242,422		-242,422	
19500 Leasehold Improvements	1,079,112	1,079,112		944,303	134,809
19501 Accumulated Depreciation-Leasehold Improvements	-489,648	-489,648		-431,570	-58,079
19502 Eco Green Project (PGE)				134,809	-134,809
Total Fixed Assets	1,145,953	1,145,953		1,122,692	23,261
Other Assets					
Total Other Assets					
Total Assets	1,756,990	1,809,190	-52,200	1,808,642	-51,652

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Balance Sheet

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
Liabilities and Equity					
Liabilities					
Current Liabilities					
Accounts Payable					
21200 Accounts Payable (A/P)	2,096	19,282	-17,185	56,411	-54,314
Total Accounts Payable	2,096	19,282	-17,185	56,411	-54,314
Credit Card					
21600 US Bank CC (#2921)				235	-235
21610 US Bank CC 2818	-105	1,769	-1,873	2,097	-2,201
Total Credit Card	-105	1,769	-1,873	2,332	-2,436
Other Current Liabilities					
21000 TOT Tax Liability Account	887	920	-33	-38	926
22400 Admin Accrued PTO	8,047	8,047		8,907	-859
22410 Maintenance Accrued PTO	2,402	2,402		3,568	-1,166
22800 Deferred Revenue	3,301	1,911	1,390	-100,297	103,598
22900 CFSA Insurance Fees Collected	5,285	5,215	70	4,340	945
24100 Guaranteed Deposits	2,340	1,800	540	200	2,140
24200 Stall Rental Deposits	675	675		675	
Total Other Current Liabilities	22,937	20,970	1,967	-82,647	105,584
Total Current Liabilities	24,929	42,020	-17,092	-23,904	48,833
Long-Term Liabilities					
24500 Eco Green Project Loan (PGE)	64,672	68,129	-3,457	88,869	-24,196
Ice Rink Liability	36,624	41,624	-5,000		36,624
Total Long-Term Liabilities	101,296	109,753	-8,457	88,869	12,428
Total Liabilities	126,225	151,773	-25,548	64,964	61,261
Equity					
25100 JLAC Net Res (Reserve)	32,997	32,997		32,997	
25200 Racing Incentive Fund (Reserve)	9,830	9,830		9,830	
29000 Inves in Cap Assets	1,213,624	1,213,624		1,213,624	
29100 Unrestricted Net Assets	913,560	913,560		913,560	
Net Income	-57,532	-30,880	-26,652	-54,214	-3,318
Opening balance equity	-99,876	-99,876		-99,876	
Retained Earnings	-381,839	-381,839		-272,243	-109,596
Total Equity	1,630,765	1,657,417	-26,652	1,743,678	-112,913
Total Liabilities and Equity	1,756,990	1,809,190	-52,200	1,808,642	-51,652

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

Cash Flow Statement

Humboldt County Fair Association

	Feb 26	Jan 26	CM vs PM \$ Variance	Feb 25	CY vs PY \$ Variance
Operating Activities					
Net Income	-26,652	-30,880	4,229	-42,916	16,264
Adjustments to Net Income					
13100 Accounts Receivable (A/R)	-1,699	3,313	-5,012	14,516	-16,215
21000 TOT Tax Liability Account	-33	67	-100	-34	1
21200 Accounts Payable (A/P)	-17,185	-34,069	16,883	14,311	-31,496
21610 US Bank CC 2818	-1,873	-527	-1,346	2,077	
22410 Maintenance Accrued PTO					-490
22600 Payroll Liabilities:Payroll Clearing Acct (DD)					-30
22800 Deferred Revenue	1,390	-1,604	2,994	1,880	-460
22900 CFSA Insurance Fees Collected	70		70	100	-75
24100 Guaranteed Deposits	540	-100	640	1,000	
24200 Stall Rental Deposits				75	470
Credit Card Receivables				-470	
Direct Deposit Payable					-181
Payroll Refunds					-36,163
Prepaid Expenses				181	
Total Adjustments to Net Income	-18,791	-32,921	14,130	33,636	
Total Operating Activities	-45,442	-63,801	18,359	-9,280	
Investing Activities					
19502 Eco Green Project (PGE)					-6,728
19800 Construction in progress					-1,728
Total Investing Activities					
Financing Activities					
24500 Eco Green Project Loan (PGE)	-3,457	-3,457		-1,728	-5,000
29000 Inves in Cap Assets					-6,728
29100 Unrestricted Net Assets					-42,891
Ice Rink Liability	-5,000		-5,000		
Opening balance equity					58,545
Total Financing Activities	-8,457	-3,457	-5,000	-1,728	
Net Cash Increase For Period	-53,899	-67,258	13,359	-11,008	

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A/R Aging February 28th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
A100Embroidery				-5.00		-5.00
Alissa Clear					100.00	100.00
Ariel Wise		95.00	95.00	95.00	95.00	380.00
Back Country Horsemen -Redwood U		-520.00				-520.00
Balance Productions					150.00	150.00
Bart Silvers		-95.00				-95.00
Bertha Maldonado					2,155.00	2,155.00
Beth Simon					425.00	425.00
Bill Becker		-95.00				-95.00
Black Creek Preserves				215.00		215.00
Brian Vosburg					-285.00	-285.00
Bryce T Bell				45.00	90.00	135.00
Buyer Payments AR					13,669.00	13,669.00
Camping - Campspot	159.04					159.04
Chalk Mt. Ranch, LLC					200.00	200.00
Claudia Velasco-Morales	1,650.00					1,650.00
Copious Glass DBA, Glass Garage					450.00	450.00
Cutco					25.00	25.00
Cutten Elementary School				460.00		460.00
Danielle Frank					200.00	200.00
Dan Rasella		85.00	85.00	85.00		255.00
Dean Petersen		-95.00				-95.00
Dennis Swensen		-95.00				-95.00
Diana Meraz					-500.00	-500.00
Dustin Hurst				-190.00		-190.00
Dwight Shaneyfelt		-20.00				-20.00
Elaina Ashe- Harning		60.00	60.00	32.30		152.30
Elizabeth Filippini		18.90				18.90
Emily Christensen				45.00		45.00
Emily Machado					75.00	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					3,581.96	3,581.96
Flourish Backdrops					50.00	50.00
Fry Burger					500.00	500.00
Gabriela Gonzalez					2,085.00	2,085.00
George Petrov		95.00	95.00	95.00	95.00	380.00
Gianna O'Day					320.00	320.00
Glenn Ziemer		-230.00				-230.00
Hindley Ranch					350.00	350.00
Humboldt County Office of Education			300.00			300.00
Humboldt County Office of Elections					175.00	175.00
International Gifts					1,194.60	1,194.60
Jason Butcher		-95.00				-95.00
Jerry Hayes		-85.00				-85.00
Jerry McGillivray		135.00				135.00
John Goodale		-135.00				-135.00
John Walsh	-95.00					-95.00
Josh McCall		95.00	95.00			190.00
Joslynn Osorio			250.00			250.00

A/R Aging
February 28th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Kaitlyn Killingsworth					150.00	150.00
Karen Vielma		-200.00				-200.00
Katherine Lorenzo				150.00		150.00
Katy Garrison					250.00	250.00
Kristal Dennis					150.00	150.00
Larry Wood		190.00	190.00	190.00	184.54	754.54
Latisha Grisback					150.00	150.00
Lee Ann Moore					50.00	50.00
Lincoln Morrill		-95.00				-95.00
Maria Bernabe					-200.00	-200.00
Marooned Inc DBA Scaregrounds	300.00					300.00
Meghan Tegarden				560.00		560.00
Miscellaneous - A/R Reconcile	-5,185.54				9,226.08	4,040.54
Moonstone In Bloom					150.00	150.00
Noga Family					375.00	375.00
Norman & Wendy Sotomayor		-95.00				-95.00
North Coast Event Rental					150.00	150.00
Parry Dyer		180.00	180.00			360.00
Pete Dulik			-190.00			-190.00
Pete Smith		85.00	85.00			170.00
Ralph Dyer		-15.00				-15.00
Renae Alexandre					150.00	150.00
Renner Ranches					150.00	150.00
Richard Hutchinson			-135.00			-135.00
Richard Phillis		650.00				650.00
Ryann & Ryan Cormier		95.00	95.00	95.00	122.54	407.54
Sara Collections					25.00	25.00
Scott Griswold			-95.00		-95.00	-190.00
Shaylynn Lenardo		-220.00				-220.00
Shelby D's			-5.54			-5.54
Shoemaker Family					250.00	250.00
Starglowusa					25.00	25.00
Stephanie Peterson					150.00	150.00
Steve Strombeck		95.00	95.00	95.00		285.00
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
Tyler Franklin		95.00	95.00	-2.98		187.02
US Forest Service					25.00	25.00
Virginia Irving		-95.00				-95.00
TOTAL	-3,171.50	-271.10	1,294.46	1,964.32	37,903.72	37,719.90

A/P Aging
February 28th, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and Over	Total
Blue Star Gas/Sequoia Gas			499.74			499.74
California Department of Industrial Relations	125.00					125.00
Cashier, Department of Food and Agriculture					-198.60	-198.60
Ferndale Tech	224.13					224.13
Hankin Specialty Elevators		1,350.00				1,350.00
North Coast Journal					67.00	67.00
The Farm Shop		407.76	127.48			535.24
VSI Veterinary Service Inc					-506.32	-506.32
TOTAL	349.13	1,757.76	627.22		-637.92	2,096.19

Humboldt County Fair Association (new)

11300 US Bank Operating Acct (#4664), Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	492,527.84
Checks and payments cleared (69).....	-139,619.37
Deposits and other credits cleared (30).....	11,266.98
Statement ending balance.....	<u>364,175.45</u>
Uncleared transactions as of 02/28/2026.....	-6,510.92
Register balance as of 02/28/2026.....	357,664.53
Cleared transactions after 02/28/2026.....	0.00
Uncleared transactions after 02/28/2026.....	1,169.23
Register balance as of 03/03/2026.....	358,833.76

Details

Checks and payments cleared (69)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/01/2025	Check	15438	Tonde J Razooly	-76.59
01/02/2026	Journal	Gusto		-255.39
01/09/2026	Check	15424	Tonde J Razooly	-15.32
01/16/2026	Journal	Gusto		-180.28
01/26/2026	Bill Payment	15433	Blue Star Gas/Sequoia Gas	-753.17
01/26/2026	Bill Payment	15436	Pacific Paper Co.	-105.10
01/26/2026	Bill Payment	15434	California Fair Services Autho...	-17,820.10
01/26/2026	Bill Payment	15437	Recology Eel River Fortuna	-5,323.81
01/26/2026	Bill Payment	15432	Amazon Prime	-1,634.59
01/30/2026	Bill Payment	15441	Del Oro Water Company	-8,726.33
01/30/2026	Bill Payment	15442	Power Play Hockey	-14,000.00
01/30/2026	Journal	Gusto		-710.13
01/30/2026	Bill Payment	15443	Special Ice	-28,062.00
01/30/2026	Journal	Gusto		-409.72
02/02/2026	Expense		QuickBooks Payments	-2.38
02/02/2026	Expense		The Lighthouse Group	-3,500.00
02/02/2026	Expense		Ferndale Billing	-189.99
02/03/2026	Expense		QuickBooks Payments	-6.58
02/03/2026	Expense		Authnet Gateway	-30.00
02/03/2026	Expense		Authnet Gateway	-20.00
02/03/2026	Expense		Authnet Gateway	-35.00
02/03/2026	Expense		Clover Software	-58.42
02/03/2026	Expense		Camping - Campspot	-112.80
02/03/2026	Expense		Clover Software	-55.95
02/03/2026	Expense		Clover Software	-609.12
02/03/2026	Expense		Gusto	-416.00
02/04/2026	Expense		QuickBooks Payments	-34.12
02/04/2026	Bill Payment	15444	Norseflow Drain	-279.00
02/05/2026	Expense		QuickBooks Payments	-16.22
02/05/2026	Expense		Cardpointe/Fiserv	-10.00
02/06/2026	Expense		QuickBooks Payments	-43.97
02/08/2026	Expense		QuickBooks Payments	-6.88
02/09/2026	Expense		QuickBooks Payments	-8.82
02/10/2026	Expense		QuickBooks Payments	-4.49
02/11/2026	Bill Payment	15456	Times Standard	-500.00
02/11/2026	Expense		Clover Software	-65.80
02/11/2026	Expense		Camping - Campspot	-40.03
02/11/2026	Expense		QuickBooks Payments	-31.84
02/11/2026	Bill Payment	15450	Eureka Oxygen Co	-98.32
02/11/2026	Bill Payment	15458	Valley Lumber & Millwork	-88.89

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/11/2026	Bill Payment	15449	Blue Star Gas/Sequoia Gas	-1,388.10
02/11/2026	Bill Payment	15448	Answering Innovations	-26.99
02/11/2026	Bill Payment	15452	Ferndale Tech	-224.13
02/11/2026	Bill Payment	15457	Tipple Motors, Inc	-438.54
02/11/2026	Bill Payment	15451	Ferndale Liquors	-287.47
02/11/2026	Bill Payment	15455	Nilsen Feed & Grain Co.	-253.07
02/11/2026	Bill Payment	15454	NCOTWINC	-798.58
02/11/2026	Bill Payment	15453	Humboldt Termite & Pest	-144.00
02/12/2026	Bill Payment	15460	California Fair Services Autho...	-10,376.80
02/12/2026	Bill Payment	15459	Norseflow Drain	-963.00
02/12/2026	Expense		QuickBooks Payments	-29.13
02/13/2026	Journal	Gusto		-468.90
02/13/2026	Journal	Gusto		-2,953.27
02/13/2026	Journal	Gusto		-8,333.55
02/13/2026	Expense		US Bank	-83.95
02/13/2026	Journal	Gusto		-136.57
02/19/2026	Expense		QuickBooks Payments	-5.26
02/20/2026	Expense		QuickBooks Payments	-11.20
02/20/2026	Expense		PG&E	-535.16
02/20/2026	Expense		PG&E	-11,150.62
02/20/2026	Expense		PG&E	-5.21
02/20/2026	Expense		PG&E	-843.49
02/22/2026	Expense		QuickBooks Payments	-4.90
02/24/2026	Credit Card Payment		US Bank Credit Card	-4,327.77
02/25/2026	Expense		QuickBooks Payments	-18.84
02/26/2026	Expense		Frontier Communications	-287.13
02/26/2026	Expense		QuickBooks Payments	-21.08
02/27/2026	Journal	Gusto		-2,855.44
02/27/2026	Journal	Gusto		-8,310.07
Total				-139,619.37

Deposits and other credits cleared (30)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/03/2026	Receive Payment		Patrick Queen	95.00
02/03/2026	Deposit		Shaylynn Lenardo	220.00
02/04/2026	Deposit			1,155.00
02/05/2026	Deposit			595.00
02/06/2026	Transfer			134.40
02/06/2026	Deposit			1,495.00
02/06/2026	Deposit			1,230.00
02/08/2026	Deposit		Glenn Ziemer	230.00
02/09/2026	Transfer			44.80
02/09/2026	Transfer			44.80
02/09/2026	Deposit			295.00
02/10/2026	Deposit		Tanner Hrynkiewicz	150.00
02/10/2026	Transfer			44.80
02/11/2026	Deposit			1,160.00
02/12/2026	Deposit			860.00
02/12/2026	Transfer			179.20
02/17/2026	Transfer			89.60
02/18/2026	Transfer			134.40
02/19/2026	Deposit			198.90
02/19/2026	Transfer			89.60
02/20/2026	Deposit		Shannon Eggel	320.00
02/22/2026	Deposit		Jared & Shelby Lund	490.00
02/23/2026	Transfer			89.60
02/23/2026	Transfer			89.60
02/23/2026	Transfer			89.60
02/24/2026	Transfer			44.80
02/25/2026	Deposit			630.00
02/26/2026	Transfer			44.80

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/26/2026	Deposit			705.00
02/27/2026	Transfer			318.08
Total				11,266.98

Additional Information

Uncleared checks and payments as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/19/2024	Journal	Gusto		-241.81
02/07/2024	Refund	960	Shasta Kirby	-200.00
03/20/2024	Refund	980	Humboldt/ Del Norte Cattlemen	-200.00
08/15/2024	Bill Payment		Pitney Bowes	-47.06
08/15/2024	Bill Payment		Mendes Supply Company	-4.08
08/21/2024	Check	1093	Paula Flannery	-50.00
08/21/2024	Check	1092	Michelle Voyles	-100.00
08/21/2024	Check	1083	Ben Rupchis	-580.06
08/21/2024	Check	1075	Under the Influence	-1,000.00
08/21/2024	Check	1072	Monument Mt Rd	-1,000.00
08/21/2024	Check	1069	Wes Davis	-135.00
08/21/2024	Check	1067	Mark De Lao	-135.00
09/08/2024	Refund	24-1225	Richard Kelley	-52.00
09/20/2024	Journal	Gusto		-86.87
09/20/2024	Journal	Gusto		-0.06
09/20/2024	Journal	Gusto		-182.50
09/20/2024	Journal	Gusto		-223.38
10/04/2024	Journal	Gusto		-34.08
01/30/2025	Bill Payment	2024.11.21 ACH	Lost Coast Communications, I...	-350.00
03/05/2025	Bill Payment	12887	Dave's Hobby Shop	-55.00
03/27/2025	Bill Payment	250327-172614-eb630b	Wells Fargo Financial Leasing...	-215.58
04/29/2025	Check	12972	Shanna Johnson	-31.15
04/29/2025	Expense		Brian Vosburg	-95.00
04/29/2025	Bill Payment	12974	Forbusco	-154.92
05/06/2025	Refund	12949	Jennifer Boak	-216.00
06/17/2025	Refund	15027	Kinetic Universe	-500.00
06/17/2025	Refund	15029	The Buckeye	-200.00
06/17/2025	Refund	15025	Viridiana Vielma	-200.00
06/17/2025	Refund	15026	Beatriz Cuenca	-500.00
06/17/2025	Refund	15028	Alex Alvarado	-200.00
07/28/2025	Refund	15088	Autumn Ogden	-200.00
08/26/2025	Journal	Gusto		-304.40
09/03/2025	Journal	Gusto		-37.06
09/03/2025	Journal	Gusto		-48.61
09/26/2025	Journal	Gusto		-542.64
10/11/2025	Check	15468	Tonde J Razooly	-50.00
11/21/2025	Bill Payment	15346	Dept of Justice - Registry of C...	-200.00
11/24/2025	Bill Payment	15347	Department of Alcoholic Bever...	-225.00
01/07/2026	Bill Payment	15411	Dan Hryniewicz	-125.00
01/08/2026	Journal	Gusto		-45.07
01/16/2026	Journal	Gusto		-446.14
01/30/2026	Journal	Gusto		-90.36
02/10/2026	Refund	15445	Bertha Maldonado	-500.00
02/19/2026	Bill Payment	15465	Ferndale Tech	-360.00
02/19/2026	Bill Payment	15462	Blue Star Gas/Sequoia Gas	-675.94
02/19/2026	Bill Payment	15464	Del Oro Water Company	-2,780.16
02/19/2026	Bill Payment	15463	City of Ferndale	-274.87
02/19/2026	Bill Payment	15467	NCOTWINC	-1,595.06
02/19/2026	Bill Payment	15466	Humboldt Termite & Pest	-72.00
02/27/2026	Journal	Gusto		-443.11
02/27/2026	Bill Payment	15470	Power Play Hockey	-5,000.00
02/27/2026	Expense		QuickBooks Payments	-2.84
Total				-21,007.81

Uncleared deposits and other credits as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/29/2024	Deposit		Camping - In Person	10.00
01/02/2025	Receive Payment	24-1009 & 1008	Jason Farley	75.00
02/25/2025	Receive Payment	3448	Susan Combes	370.00
04/25/2025	Deposit		Pretzel Bros	25.00
04/27/2025	Deposit		World of Gifts	25.00
05/06/2025	Deposit		Southern Oregon Food & Bev...	25.00
05/20/2025	Deposit		Mexi Tacos	25.00
06/13/2025	Receive Payment		Marooned Inc DBA Scaregrou...	3.00
07/07/2025	Deposit		Lost Coast Kennel Club	1,163.80
01/30/2026	Deposit			3,609.58
02/02/2026	Deposit		Sharlene Rayl	95.00
02/11/2026	Deposit			1,097.15
02/24/2026	Deposit			7,735.00
02/24/2026	Deposit		Camping - Campspot	143.36
02/27/2026	Deposit		Virginia Irving	95.00
Total				14,496.89

Uncleared checks and payments after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2026	Expense		QuickBooks Payments	-5.68
03/02/2026	Expense		QuickBooks Payments	-20.12
03/03/2026	Expense		QuickBooks Payments	-6.99
Total				-32.79

Uncleared deposits and other credits after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2026	Deposit		John Walsh	190.00
03/02/2026	Deposit			750.00
03/03/2026	Deposit			262.02
Total				1,202.02

Humboldt County Fair Association (new)

11400 US Bank Premium Acct (#4854), Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	2,370.42
Checks and payments cleared (3).....	-100.00
Deposits and other credits cleared (2).....	0.00
Statement ending balance.....	<u>2,270.42</u>

Uncleared transactions as of 02/28/2026.....	-1,733.00
Register balance as of 02/28/2026.....	537.42

Details

Checks and payments cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	12427	Kayleigh Miner	-48.00
09/24/2025	Check	12402	Temperance Lopes	-50.00
09/24/2025	Check	12243	Ellen Beltz	-2.00

Total -100.00

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/20/2024	Check	13302	Alice Roberts	0.00
09/24/2025	Check	12549	Holden Walsh	0.00

Total 0.00

Additional Information

Uncleared checks and payments as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/11/2023	Check	11791	Nyeema Burchill	-20.00
09/20/2024	Check	13086	Kylie C Cox	-10.00
09/20/2024	Check	13087	Gracie Crawford	-1.00
09/20/2024	Check	13094	Michele Deranleau	-20.00
09/20/2024	Check	13095	Emily Kathleen Diehl	-38.00
09/20/2024	Check	13098	Evelyn Dowd	-10.00
09/20/2024	Check	13107	Korinza Endsley	-12.00
09/20/2024	Check	13115	Theresa Fisher	-16.00
09/20/2024	Check	13117	Rilynn Flanagan	-1.50
09/20/2024	Check	13154	Hattie Griggs	-4.00
09/20/2024	Check	13155	Isla Griggs	-2.00
09/20/2024	Check	13163	Leela Hargadon	-11.00
09/20/2024	Check	13165	Santino Hargadon	-20.00
09/20/2024	Check	13177	Finnigan Holmes	-1.50
09/20/2024	Check	13182	Josephine Honsal	-1.50
09/20/2024	Check	13199	Susie Jones	-29.00
09/20/2024	Check	13200	Michele Kirste	-10.00
09/20/2024	Check	13210	William Lamanuzzi	-4.50
09/20/2024	Check	13218	Kim Martel	-2.00
09/20/2024	Check	13222	Alexa Matias	-10.00
09/20/2024	Check	13233	Trinity McNeese	-10.00
09/20/2024	Check	13239	Knox Mildbrandt	-1.50
09/20/2024	Check	13240	Phoenix Skye Mildbrandt	-1.50

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/20/2024	Check	13242	Constance Mitchell	-8.00
09/20/2024	Check	13243	Raylan Mitchell	-12.00
09/20/2024	Check	13245	Robby Moon	-5.00
09/20/2024	Check	13253	Colin Moxon	-7.00
09/20/2024	Check	13259	Terra Nesler	-5.00
09/20/2024	Check	13265	Sara Norris	-10.00
09/20/2024	Check	13275	Dawsyn Pastori	-5.00
09/20/2024	Check	13276	Scott Peacock	-10.00
09/20/2024	Check	13277	Ruben Piedia	-17.00
09/20/2024	Check	13278	Shiloh Perras	-58.00
09/20/2024	Check	13279	Todd Perras	-2.50
09/20/2024	Check	13287	Karst Plante	-2.00
09/20/2024	Check	13291	Quinn Rasmussen	-10.00
09/20/2024	Check	13295	Claire Renner	-8.00
09/20/2024	Check	13311	Chris S	-4.00
09/20/2024	Check	13319	Isaac D Sarvinski	-1.50
09/20/2024	Check	13320	Cheyenne Schorlig	-4.00
09/20/2024	Check	13323	Mindy Sehon	-21.00
09/20/2024	Check	13325	Hana Shirakh	-16.00
09/20/2024	Check	13329	Chloe Simon	-18.00
09/20/2024	Check	13330	Alice Smith	-4.00
09/20/2024	Check	13331	Christie Smith	-5.00
09/20/2024	Check	13333	Josh Smith	-10.00
09/20/2024	Check	13345	Jillian Steffen	-3.00
09/20/2024	Check	13351	Kristopher Stork	-8.00
09/20/2024	Check	13352	Malia Suelzle	-6.00
09/20/2024	Check	13358	Aeryn Thompson	-110.00
09/20/2024	Check	13359	Ashe Thompson	-10.00
09/20/2024	Check	13375	Jacob Van Reusen	-4.50
09/20/2024	Check	13382	Katelynn Walton	-41.00
09/20/2024	Check	13386	Hilanea Wilkinson	-10.00
09/20/2024	Check	13002	Ferndale 4-H	-25.00
09/20/2024	Check	13012	Liam Ammons	-1.00
09/20/2024	Check	13013	Lilian Anderson	-6.00
09/20/2024	Check	13020	Robin Avenmarg	-13.00
09/20/2024	Check	13044	Jessilyn Bowne	-7.00
09/20/2024	Check	13047	Geri Braun	-5.00
09/20/2024	Check	13052	Sienna Bryant	-1.50
09/20/2024	Check	13057	Kyleah Burke	-5.00
09/20/2024	Check	13074	Jo Cobb	-38.00
09/24/2025	Check	13401	Holden Walsh	-6.00
09/24/2025	Check	12221	Freshwater 4-H	-25.00
09/24/2025	Check	12225	Chelsea Adams	-4.00
09/24/2025	Check	12233	Rosie Arenas	-10.00
09/24/2025	Check	12235	Beverly Henry	-40.00
09/24/2025	Check	12253	Damon Brooks	-5.00
09/24/2025	Check	12260	Emma Cahoon	-66.00
09/24/2025	Check	12261	Kaiah Cahoon	-120.50
09/24/2025	Check	12262	Mia Cahoon	-61.00
09/24/2025	Check	12270	Rees Claussen	-2.50
09/24/2025	Check	12271	Jo Cobb	-153.00
09/24/2025	Check	12288	James Davis	-10.00
09/24/2025	Check	12291	Bellamy Devine	-10.00
09/24/2025	Check	12298	Johanna Downey	-3.00
09/24/2025	Check	12327	Zachary Gallagher	-5.00
09/24/2025	Check	12332	Ariel Gladden	-10.00
09/24/2025	Check	12339	Bee Gray	-3.00
09/24/2025	Check	12345	Hattie Griggs	-13.00
09/24/2025	Check	12346	Isla Griggs	-5.00
09/24/2025	Check	12347	Amanda Haas	-8.00
09/24/2025	Check	12353	Andrew Herman	-3.00
09/24/2025	Check	12396	Andrew Lende	-5.00
09/24/2025	Check	12399	Chris Lombardi	-8.00
09/24/2025	Check	12406	Emmeline Losey	-5.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	12407	Kate Losey	-5.00
09/24/2025	Check	12421	Liam Mckay	-10.00
09/24/2025	Check	12424	Melyssa Mealhouse	-8.00
09/24/2025	Check	12428	Raylan Mitchell	-10.00
09/24/2025	Check	12434	Nicholas Mooslin	-7.00
09/24/2025	Check	12435	Norah Mooslin	-10.00
09/24/2025	Check	12441	Kaleen Nelson	-10.00
09/24/2025	Check	12444	Seth Noel	-10.00
09/24/2025	Check	12445	Cathryn Noel-Veatch	-28.00
09/24/2025	Check	12447	Rhiannon Norvell	-3.00
09/24/2025	Check	12449	Reece Oakes	-5.00
09/24/2025	Check	12450	Thea Oakes	-5.00
09/24/2025	Check	12454	Ruben Piedia	-2.00
09/24/2025	Check	12455	Ruben Piedia	-5.00
09/24/2025	Check	12464	Ava Platz	-5.00
09/24/2025	Check	12469	Jacey Ragan	-8.00
09/24/2025	Check	12473	Allison Renner	-18.00
09/24/2025	Check	12474	Claire Renner	-4.00
09/24/2025	Check	12476	Meredith Renner	-4.00
09/24/2025	Check	12490	Page Ruff	-30.00
09/24/2025	Check	12491	Isaac Rye	-5.00
09/24/2025	Check	12494	Charli Santsche	-5.00
09/24/2025	Check	12501	Fiona Shea	-10.00
09/24/2025	Check	12502	Sarah Shevett	-20.00
09/24/2025	Check	12506	Debbi Sholes	-5.00
09/24/2025	Check	12511	Joshua Smith	-10.00
09/24/2025	Check	12513	Freya Smyth	-5.00
09/24/2025	Check	12524	Gerard Sullivan	-5.00
09/24/2025	Check	12536	Zachary Trumbo	-18.00
09/24/2025	Check	12537	Debra Tull	-6.00
09/24/2025	Check	12542	Lisa Vance	-8.00
09/24/2025	Check	12543	Veda Vance	-10.00
09/24/2025	Check	12547	Jessi Vook Ecker	-3.00
09/24/2025	Check	12548	Jackie Wales	-4.00
09/24/2025	Check	12552	Kerri Whiting	-11.00
09/24/2025	Check	12554	Hilanea Wilkinson	-18.00
09/24/2025	Check	12556	Paul Williams	-10.00
09/24/2025	Check	12557	Pearl Williams	-3.00
09/24/2025	Check	12558	Alda Willis	-10.00
09/24/2025	Check	12563	Jim Woodhead	-25.00

Total				-1,733.00
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Humboldt County Fair Association (new)

12100 US Bank Dairy Heifer Replacement (#0027), Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	11,909.75
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>11,909.75</u>
Register balance as of 02/28/2026.....	11,909.75

Humboldt County Fair Association (new)

12200 US Bank JLA Custodial Acct (#4648), Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	111,306.97
Checks and payments cleared (4).....	-5,446.23
Deposits and other credits cleared (1).....	0.00
Statement ending balance.....	<u>105,860.74</u>

Uncleared transactions as of 02/28/2026.....	-2,272.33
Register balance as of 02/28/2026.....	103,588.41
Cleared transactions after 02/28/2026.....	0.00
Uncleared transactions after 02/28/2026.....	-2,258.00
Register balance as of 03/03/2026.....	101,330.41

Details

Checks and payments cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	4909	Mason Mora	-810.00
09/24/2025	Check	4756	William Christie	-2,786.40
09/24/2025	Check	4824	Leili Guerrero	-1,791.50
02/02/2026	Expense		Ferndale Billing	-58.33

Total -5,446.23

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	4709	Kendall Auker	0.00

Total 0.00

Additional Information

Uncleared checks and payments as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/24/2025	Check	5410	Kendall Auker	-2,272.33

Total -2,272.33

Uncleared checks and payments after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/03/2026	Check	5411	Mercer-Fraser Company , INC.	-2,258.00

Total -2,258.00

Humboldt County Fair Association (new)

12300 US Bank JLA Operating (#5548), Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	10,502.26
Checks and payments cleared (3).....	-2,663.31
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>7,838.95</u>
Uncleared transactions as of 02/28/2026.....	-1,492.80
Register balance as of 02/28/2026.....	6,346.15
Cleared transactions after 02/28/2026.....	0.00
Uncleared transactions after 02/28/2026.....	-2,592.00
Register balance as of 03/03/2026.....	3,754.15

Details

Checks and payments cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/10/2026	Check	3731	Kaylin Nylander	-143.31
02/11/2026	Bill Payment	3733	William Hofman	-1,320.00
02/11/2026	Bill Payment	3732	Miller Trucking Corporation	-1,200.00
Total				-2,663.31

Additional Information

Uncleared checks and payments as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2024	Check	5006	Regan Russ	-500.00
09/18/2024	Check	5012	Lisa Russ	-492.80
06/09/2025	Check	3708	Robbie Shoemaker	-500.00
Total				-1,492.80

Uncleared checks and payments after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/24/2026	Check	3718	Victorine Livestock	-2,592.00
Total				-2,592.00

Humboldt County Fair Association (new)

21610 US Bank CC 2818, Period Ending 02/13/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Kaillou Meeks

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

Summary

USD

Statement beginning balance.....	3,634.81
Charges and cash advances cleared (20).....	3,125.76
Payments and credits cleared (1).....	-3,727.34
Statement ending balance.....	<u>3,033.23</u>

Register balance as of 02/13/2026.....	3,033.23
Cleared transactions after 02/13/2026.....	0.00
Uncleared transactions after 02/13/2026.....	-3,137.91
Register balance as of 03/03/2026.....	-104.68

Details

Charges and cash advances cleared (20)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/16/2026	Expense		Adobe	44.97
01/16/2026	Expense		Olive Garden	27.61
01/20/2026	Expense		Capacity Counter	19.95
01/28/2026	Expense		Amazon Prime	1,563.52
01/28/2026	Expense		QuickBooks Payments	115.00
01/30/2026	Expense		Chat GPT	90.00
02/02/2026	Expense		Facebook	2.36
02/02/2026	Expense		Facebook	11.00
02/02/2026	Expense		Starlink	450.00
02/02/2026	Expense			164.21
02/04/2026	Expense		Facebook	13.00
02/04/2026	Expense		Authorize.Net	30.00
02/04/2026	Expense		Polar Engraving	154.50
02/06/2026	Expense		USPS	14.44
02/06/2026	Expense		Amazon Prime	56.95
02/09/2026	Expense		Facebook	15.00
02/09/2026	Expense			270.72
02/10/2026	Expense		Facebook	7.53
02/11/2026	Expense		Fortuna Ace & Garden	58.00
02/12/2026	Expense		Facebook	17.00
Total				3,125.76

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/21/2026	Credit Card Payment		US Bank Credit Card	-3,727.34
Total				-3,727.34

Additional Information

Uncleared charges and cash advances after 02/13/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/17/2026	Expense		Adobe	19.99
02/17/2026	Expense		Facebook	19.00
02/17/2026	Expense		Adobe	44.97
02/20/2026	Expense		Facebook	21.00
02/23/2026	Expense		Hilton	330.70

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/23/2026	Expense		Amazon Prime	11.99
02/23/2026	Expense		United Airlines	846.89
02/24/2026	Expense		Facebook	21.00
Total				1,315.54

Uncleared payments and credits after 02/13/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/24/2026	Credit Card Credit		Amazon Prime	-94.26
02/24/2026	Credit Card Payment		US Bank Credit Card	-4,327.77
02/24/2026	Credit Card Credit		Amazon Prime	-31.42
Total				-4,453.45

Statement of Activity
Humboldt County Fair Association (new)
 March 1-20, 2026

DISTRIBUTION ACCOUNT	TOTAL
Income	
43000 Exhibits Revenue	
43200 Donated & Sponsored Awards	25.00
Total for 43000 Exhibits Revenue	\$25.00
45000 Horse Racing Revenue	
45500 Other Live Racing Revenue	2.90
Total for 45000 Horse Racing Revenue	\$2.90
47005 Miscellaneous Non-Fair Programs	
47006 Interim Concession Revenue	25.00
Total for 47005 Miscellaneous Non-Fair Programs	\$25.00
47900 Other Miscellaneous Fair Revenue	
47903 Vendor Application Fee	670.00
47904 Vendor Concession Commissions	520.79
Total for 47900 Other Miscellaneous Fair Revenue	\$1,190.79
48000 Interim Revenue	
48100 Rental of Buildings	10,100.00
48105 Arlington Rental Revenue	935.00
48200 Grounds Rental	940.00
48202 Stall & Arena Rental Income	5,290.00
48203 RV & Boat Storage	4,833.66
48700 Other Interim Revenues	765.00
Total for 48000 Interim Revenue	\$22,863.66
Discounts given	-960.00
Total for Income	\$23,147.35
Gross Profit	\$23,147.35
Expenses	
50000 Administration Expense	
50100 Admin Salaries - Permanent	7,108.73
50320 Admin Payroll Taxes	632.55
50330 Admin Worker's Comp Insurance	2,015.40
50400 Admin Contracted Professional Services	3,500.00
50701 Computer Software & Supplies	324.96
50702 Credit Card & Bank Fees	662.39
50703 QuickBooks CC Payments Fees	384.20
50705 Office Equipment Expense	108.78
50801 Telephone / Internet	1,639.85
50900 Dues & Subscriptions	90.00
51000 Insurance (General Liability)	16,182.82
Total for 50000 Administration Expense	\$32,649.68
52000 Maintenance & General Operations	
52100 Maint Salaries - Permanent	2,997.26
52220 Maintenance Payroll Taxes	279.11
52230 Maintenance Worker's Comp Insurance	2,415.38
52300 Maint Contracted Professional Services	72.00

Statement of Activity

Humboldt County Fair Association (new)

March 1-20, 2026

DISTRIBUTION ACCOUNT	TOTAL
52500 Maintenance Equipment Rental	3,930.45
53200 Maintenance Supplies	969.56
Total for 52000 Maintenance & General Operations	\$10,663.76
54000 Publicity Expenses	
54400 Advertising Expense	25.35
Total for 54000 Publicity Expenses	\$25.35
67000 Winter Fair Expenses	
67060 Winter Event Salaries - Temporary	1,834.32
67061 Winter Event Payroll Taxes	232.03
Total for 67000 Winter Fair Expenses	\$2,066.35
Total for Expenses	\$45,405.14
Net Operating Income	-\$22,257.79
Other Expenses	
95000 Junior Livestock Auction Expenses	
95200 JLA - Supplies	689.11
Total for 95000 Junior Livestock Auction Expenses	\$689.11
99999-1 Uncategorized Expenses	3,123.96
Ask My Accountant	146.43
Total for Other Expenses	\$3,959.50
Net Other Income	-\$3,959.50
Net Income	-\$26,217.29

DRAFT

Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget
Income				
31200 Local (Base) Allocation	90,500.00		0	90,000.00
39000 Winter Fair Revenue	0.00	5.00%	0	0.00
39010 Ice Rink Admissions	116,541.00	5.00%	5,827	122,368.05
39011 Discounted Ice Rink Admissions	17,695.00	20.00%	3,539	21,234.00
39020 SLS Tour Admissions	8,316.00	20.00%	1,663	9,979.20
39030 Tree Auction Sales	1,210.00	204.00%	2,468	3,678.40
39032 Winter Bar Sales	5,843.00	-74.00%	-4,324	1,519.18
39050 Winter Sponsorships	88,196.29	65%	-48,193	40,003.00
39090 Winter Misc Revenue	7,347.65	5.00%	367	7,715.03
39091 Winter Fair Discounts	-130.00	5.00%	-7	-136.50
Winter Event Expansion				50,000.00
Total for 39000 Winter Fair Revenue + Local Base Allocation	\$335,518.94			\$346,360.36
41000 Admission Revenue				
41010 Regular Fair Admissions	195,367.00	1%	1,954	197,320.67
41020 Discounted Fair Admissions	29,692.00	1.00%	297	29,988.92
41025 Etix Processing Fees - Collected	9,968.89	1.00%	100	10,068.58
41030 JL Wristbands	12,660.00	1.00%	127	12,786.60
Total for 41000 Admission Revenue	\$247,687.89			\$250,164.77
41500 Commercial Space Revenue				
41510 Outside Commercial Space	24,270.16	0.00%	0	24,270.16
41520 Inside Commercial Space	18,950.00	0.00%	0	18,950.00
Total for 41500 Commercial Space Revenue	\$43,220.16			\$43,220.16
42100 Carnival Revenue				
42101 Regular Carnival Revenue	45,912.15	1.00%	459	46,371.27
42110 Pre-Sale Carnival Revenue	43,702.00	1.00%	437	44,139.02
Total for 42100 Carnival Revenue	\$89,614.15			\$90,510.29
42200 Concessions Revenue				
42201 Food Concessions	98,239.41	2.50%	2,456	100,695.40
42250 Alcohol Concessions	79,160.32	5.00%	3,958	83,118.34
42300 Non-Food Concessions	1,332.00	0.00%	0	1,332.00
Total for 42200 Concessions Revenue	\$178,731.73			\$185,145.73
43000 Exhibits Revenue				
43100 Entry Fees	25,473.00	2.50%	637	26,109.83
43200 Donated & Sponsored Awards	18,885.00	5.00%	944	19,829.25
43400 Other Exhibit Revenue	0.00	0.00%	0	0.00
43500 Junior Livestock Exhibit Revenue	1,955.00	10.00%	196	2,150.50
47200 Jr. Fair Board	500.00	1.00%	5	505.00
Total for 43000 Exhibits Revenue	\$46,813.00			\$48,594.58
45000 Horse Racing Revenue				
45500 Other Live Racing Revenue	578.64	0%	0	578.64
Total for 45000 Horse Racing Revenue	\$578.64			\$578.64
47000 Miscellaneous Fair Revenue				
47100 Fair Parking	33,666.82	100.00%	33,667	67,333.64
47700 JL Camping Fees	8,830.00	1.00%	88	8,918.30

Comments

KEY	
	Summed row
	Parent account
	Combined totals
	Unneeded Cell
	Sub total
	Formula Flag
	New Event Rev/Exp
	Needs review

Budget YTD totals pulled and updated on 03/19/2026

based on ticket sales for 30% of 2025 attendees at 15\$ +1% at 1 5\$ ride

Note: Poultry and Dairy Programs reopening

Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget	Comments	KEY
47800 Sponsorships	98,600.00	5.00%	4,930	103,530.00		
Total for 47000 Miscellaneous Fair Revenue	\$141,096.82			\$179,781.94		
47005 Miscellaneous Non-Fair Programs	0	5.00%	0	45,425.00	May Concert Series	
47006 Interim Concession Revenue	8,854.89	5.00%	443	9,297.63	Note: Primarily Holiday of Tree Bazaar recommend GL account creation	
47008 Interim Parking Revenue	130.00	5.00%	7	136.50		
Total for 47005 Miscellaneous Non-Fair Programs	\$8,984.89			\$54,859.13		
47900 Other Miscellaneous Fair Revenue						
47901 Art Sales	532.75	0.00%	0	532.75		
47902 Fair Merchandise	1,425.00	5.00%	71	1,496.25		
47903 Vendor Application Fee	1,980.00	1.00%	20	1,999.80		
47904 Vendor Concession Commissions	1,909.57	1.00%	19	1,928.67		
47905 Special Fair Event	12,340.00	5.00%	617	12,957.00		
47907 Chili Cookoff	8,866.71	28.00%	2,483	11,349.39		
47908 Other Fair Time Camping	9,239.76	5.00%	462	9,701.75		
Total for 47900 Other Miscellaneous Fair Revenue	\$36,293.79			\$39,965.60		
48000 Interim Revenue						
48100 Rental of Buildings	75,501.09	15.00%	11,325	86,826.25		
48105 Arlington Rental Revenue	11,220.00	0.00%	0	11,220.00		
48200 Grounds Rental	4,060.00	445.00%	18,067	22,127.00	School/ Field 15K increase field agreement pending	
48201 RV Camping Interim Revenue	77,694.15	5.00%	3,885	81,578.86		
48202 Stall & Arena Rental Income	21,479.66	10.00%	2,148	23,627.63		
48203 RV & Boat Storage	42,255.88	0.00%	0	42,255.88		
48300 Equipment Rentals	3,380.00	5.00%	169	3,549.00		
48500 Interim Utility & Other Reimbursements	90.00	5.00%	5	94.50		
48503 Insurance Processing Fee	715.20	5.00%	36	750.96		
48505 Event Venue Guidebook	2,020.00	1.00%	20	2,040.20		
48700 Other Interim Revenues	-2,306.50		0	0		
Total for 48000 Interim Revenue	\$236,109.48			\$274,070.28		
49500 Other Operating Revenue						
49520 Non-Fair Donations & Sponsorships	6,200.00	5.00%	310	6,510.00	NOTE: Primarily Brick Donations towards ice rink look at remapping p.c.	
49540 Other Operating Revenue	50,500.00	5.00%	2,525	53,025.00		
49550 Prior Year Revenue	-21,495.07	5.00%	-1,075	-22,569.82		
Propose Sale Tax Collection Account				9,821.00		
Total for 49500 Other Operating Revenue	\$35,204.93			\$46,786.18		
Discounts given	-22,408.75	-5.00%	1,120	-21,288.31		
Total for Income	\$1,377,445.67			\$1,538,749.35		
Gross Profit	\$1,377,445.67			\$1,538,749.35		
Expenses						
50000 Administration Expense						
50100 Admin Salaries - Permanent	221,403.00	-5.00%	-11,070	210,332.85		
50320 Admin Payroll Taxes	18,928.47	-5.00%	-946	17,982.05		
50325 Penalty/Prior Year Payroll Taxes	711.54	5.00%	36	747.12		
50330 Admin Worker's Comp Insurance	12,859.00	5.00%	643	13,501.95		
50400 Admin Contracted Professional Services	50,151.50	5.00%	2,508	52,659.08		

Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget	Comments
50500 Director's Expenses	55.00	5.00%	3	57.75	
50600 Employee Travel, Recruitment & Training	9,810.61	5.00%	491	10,301.14	
50700 Office Supplies	7,850.58	5.00%	393	8,243.11	
50701 Computer Software & Supplies	25,531.27	0.00%	0	25,531.27	
50702 Credit Card & Bank Fees	29,298.73	5.00%	1,465	30,763.67	
50703 QuickBooks CC Payments Fees	5,866.59	5.00%	293	6,159.92	
50705 Office Equipment Expense	1,758.34	5.00%	88	1,846.26	
50800 Postage	3,350.72	5.00%	168	3,518.26	
50801 Telephone / Internet	24,790.18	5.00%	1,240	26,029.69	
50900 Dues & Subscriptions	5,499.78	5.00%	275	5,774.77	
51000 Insurance (General Liability)	70,639.35	5.00%	3,532	74,171.32	
51010 Insurance (Vehicle)	4,264.67	5.00%	213	4,477.90	
51050 Property Taxes	17,731.52	5.00%	887	18,618.10	County Lease Renewal Discussion Item
Total for 50000 Administration Expense	\$510,500.85			\$510,716.18	
51060 Sales Tax	8,540.82	15.00%	1,281	9,821.94	Build Sales Tax into sales price
52000 Maintenance & General Operations					
52100 Maint Salaries - Permanent	131,002.16	-10.00%	-13,100	117,901.94	
52200 Maint Salaries - Temporary	31,643.52	-5.00%	-1,582	30,061.34	
52220 Maintenance Payroll Taxes	15,994.27	-5.00%	-800	15,194.56	
52230 Maintenance Worker's Comp Insurance	16,948.55	5.00%	847	17,795.98	
52300 Maint Contracted Professional Services	8,897.01	120.00%	10,676	19,573.42	
52350 Vehicle Equipment Fuel	1,939.95	5.00%	97	2,036.95	
52400 Grounds & Vehicle Registration & Compliance	4,760.23	5.00%	238	4,998.24	
52500 Maintenance Equipment Rental	8,533.48	5.00%	427	8,960.15	
52600 Heat	13,596.17	5.00%	680	14,275.98	
52800 Power	71,883.07	5.00%	3,594	75,477.22	
52802 Water	33,230.93	5.00%	1,662	34,892.48	
52900 Equipment Maintenance	9,748.03	5.00%	487	10,235.43	
53000 Buildings & Grounds Maintenance	1,293.41	2000.00%	25,868	27,161.61	Increased by 5K for multiple small projects- Increased by 20k for sound barrier
53100 Trash Removal, Clean-up	24,898.45	5.00%	1,245	26,143.37	
53150 RV Camping Expense	1,223.30	5.00%	61	1,284.47	
53200 Maintenance Supplies	24,892.69	5.00%	1,245	26,137.32	
53300 Special Repairs Under \$5K	5,594.00	0.00%	0	5,594.00	
Total for 52000 Maintenance & General Operations	\$414,620.04			\$447,546.41	
54000 Publicity Expenses					
54400 Advertising Expense	29,689.47	5.00%	1,484	31,173.94	
Total for 54000 Publicity Expenses	\$29,689.47			\$31,173.94	
56000 Attendance Expense					
56101 Attendance Salaries - Temporary	23,470.15	0.00%	0	23,470.15	
56120 Attendance Payroll Taxes	2,922.01	5.00%	146	3,068.11	
56200 Attendance Contracted Professional Services	34,034.00	0.00%	0	34,034.00	
56300 Attendance Supplies	1,572.71	5.00%	79	1,651.35	
56401 Attendance Rentals-Tent, Restrooms, other	5,889.13	5.00%	294	6,183.59	
56410 Electronic Ticketing Fees	11,757.17	5.00%	588	12,345.03	

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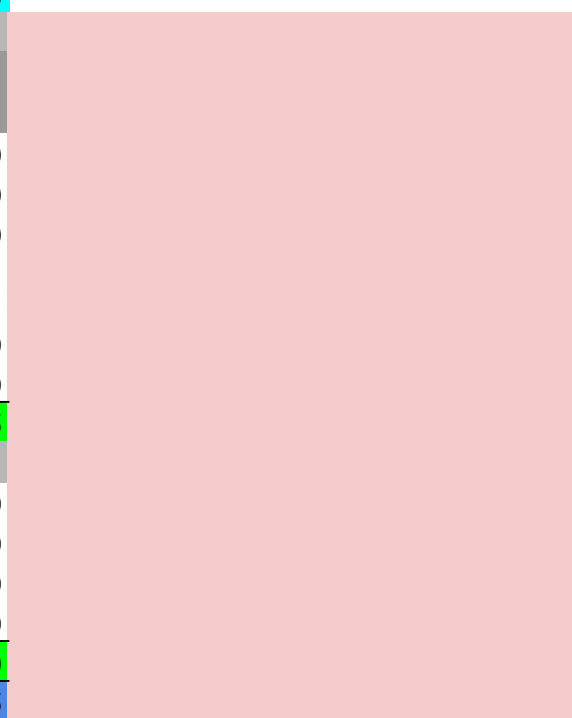
Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget
Total for 56000 Attendance Expense	\$79,645.17			\$80,752.22
57000 Miscellaneous Fair Expense				
57100 Parking Contracted Services	24,000.00	0.00%	0	24,000.00
57150 Chili Cook Off Expense	1,590.80	5.00%	80	1,670.34
57300 Fair Merchandise Expense	6,673.15	-50.00%	-3,337	3,336.58
57700 Sponsorship Expense	18,849.26	5.00%	942	19,791.72
57800 Other Misc Fair Expense	2,429.36	5.00%	121	2,550.83
57801 Fair Time Equipment Rentals	1,601.85	5.00%	80	1,681.94
57900 Commercial Exh & Concessions Expense	9,084.75	5.00%	454	9,538.99
80040 EMT/First Responder Salaries-Temporary	1,178.33	-2.00%	-24	1,154.76
80050 EMT/First Responder Payroll Taxes	146.68	-2.00%	-3	143.75
Total for 57000 Miscellaneous Fair Expense	\$65,554.18			\$63,868.91
57200 Fair Bar Expenses				
57210 Bartender-Temporary	15,218.80	20.00%	3,044	18,262.56
57220 Bartender Payroll Taxes	1,147.77	5.00%	57	1,205.16
57230 Fair Bar Alcohol	13,404.56	5.00%	670	14,074.79
57240 Fair Bar Other	6,327.89	5.00%	316	6,644.28
57250 Fair Bar Permits, Licensing & Registration	575.00	5.00%	29	603.75
Total for 57200 Fair Bar Expenses	\$36,674.02			\$40,790.54
58000 Premium Expense				
58100 Cash Premium Awards	17,430.00	5.00%	872	18,301.50
58200 Exhibit Awards (trophies, ribbons)	15,161.07	5.00%	758	15,919.12
58500 Other Premium Expense	32.48	5.00%	2	34.10
Total for 58000 Premium Expense	\$32,623.55			\$34,254.73
63000 Exhibits Expense				
63101 Exhibits Salaries - Temporary	23,551.34	-10.00%	-2,355	21,196.21
63120 Exhibits Payroll Taxes	2,932.16	5.00%	147	3,078.77
63200 Judges	5,040.60	0.00%	0	5,040.60
63300 Exhibits Contracted Professional Services	15,758.26	-11.16%	-1,759	13,999.64
63400 Exhibit Supplies	459.46	5.00%	23	482.43
63700 Other Exhibits Expense	12,118.88	5.00%	606	12,724.82
Total for 63000 Exhibits Expense	\$59,860.70			\$56,522.47
65000 Horse Racing Expense				
65210 Horse Racing Employee Benefits (ER share)	3,592.84	0.00%	0	3,592.84
65300 Horse Racing Contracted Professional Services	4,610.59	-100.00%	-4,611	0.00
65301 CARF Management Fees	485.59	-100.00%	-486	0.00
65800 Other Horse Racing Expense	65.00	5.00%	3	68.25
Total for 65000 Horse Racing Expense	\$8,754.02			\$3,661.09
66000 Fair Entertainment Expense				
66200 Fair Entertainment Contracted Professional Services	50,171.00	5.00%	2,509	52,679.55
66600 Grandstands Entertainment	14,655.84	5.00%	733	15,388.63
66700 Other Fair Entertainment Expense	2,260.05	5.00%	113	2,373.05
Total for 66000 Fair Entertainment Expense	\$67,086.89			\$70,441.23

Comments

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Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget	Comments
66009 Misc. Non Fair Events	1,862.60	1462.29%	27,237	44,200.00	Concert Series expense estimate
67000 Winter Fair Expenses					
67010 Winter Equipment Purchases	6,787.68	-80.00%	-5,430	1,357.54	
67011 Winter Equipment Rental	28,062.00	75.00%	21,047	49,108.50	
67020 Winter Bar Expenses	2,845.45	-100.00%	-2,845	0.00	
67030 Winter Merch Expenses	1,701.09	5.00%	85	1,786.14	
67040 Winter Tree Expenses	954.64	-50.00%	-477	477.32	
67050 Winter Decorations Expense	3,006.58	5.00%	150	3,156.91	
67060 Winter Event Salaries - Temporary	27,794.20	5.00%	1,390	29,183.91	
67061 Winter Event Payroll Taxes	3,363.33	5.00%	168	3,531.50	
67070 Winter Event Marketing Expense	5,520.36	0.00%	0	5,520.36	
67090 Winter Misc Expenses	14,519.34	-10.00%	-1,452	13,067.41	
Winter Event Expansion Proposal				53,000.00	
Total for 67000 Winter Fair Expenses	\$96,417.27			\$204,389.58	
80000 Prior Year Operating Expense Adjustment	43,984.15	-100.00%	-43,984	0.00	
80010 Prior Year General Expense Adjustments	13.00	-100.00%	-13	0.00	
Total for 80000 Prior Year Operating Expense Adjustment	\$43,997.15			\$0.00	
85900 Other Cash Over/Under	-255.69	-100.00%	256	0.00	
Total for 85000 Cash Shortages & Overages	-\$255.69			\$0.00	
Payroll Expenses		-100.00%	0	0	
Employee Reimbursements	0.00	-100.00%	0	0.00	
Taxes	57.01	-100.00%	-57	0.00	
Wages	457.88	-100.00%	-458	0.00	
Total for Payroll Expenses	\$514.89			\$0.00	
Total for Expenses	\$1,445,682.51			\$1,544,117.31	
Net Operating Income	-\$68,236.84			-\$5,367.96	
Other Income					
49600 Auction Revenues					
49605 JLA Revenues					
49705 JLA Add-ons	126,762.00	5%	6,338	133,100.10	
49710 Veggie Auction Revenue	58,200.00	5%	2,910	61,110.00	
49720 Veggie Add-ons	8,500.00	5%	425	8,925.00	
49730 JLA Harvesting Fee's & Fine Processing Collected	28,655.00	5%	1,433	30,087.75	
49820 JLA Buyer Payments	1,100,382.19	5%	55,019	1,155,401.30	
49910 Dairy Add-Ons	0.00	5%	0	0.00	
Total for 49605 JLA Revenues	\$1,322,499.19			\$1,388,624.15	
49700 JLA Miscellaneous Revenue					
49740 JLA BBQ Presale Income	11,900.00	5.00%	595	12,495.00	
49750 JLA BBQ Presale Credit Card Income	3,580.00	5.00%	179	3,759.00	
49760 JLA Other Revenue	1,500.00	5.00%	75	1,575.00	
49800 JLA During Fair BBQ Income	4,680.00	5.00%	234	4,914.00	
Total for 49700 JLA Miscellaneous Revenue	\$21,660.00			\$22,743.00	
Total for 49600 Auction Revenues	\$1,344,159.19			\$1,411,367.15	

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Distribution account	Total Actuals YTD	Percentage Change	Dollar Amount Change	Proposed Budget
49610 Auction Commission				
49611 Veggie Auction Commission	6,670.00	0.00%	0	6,670.00
49612 JLA Auction Commission	80,093.31	0.00%	0	80,093.31
Total for 49610 Auction Commission	\$86,763.31			\$86,763.31
Total for Other Income	\$1,430,922.50			\$1,498,130.46
Other Expenses				
95000 Junior Livestock Auction Expenses				
95100 JLA - Contracted Services	41,107.24	5.00%	2,055	43,162.60
95200 JLA - Supplies	11,565.79	5.00%	578	12,144.08
95400 JLA Scholarship Expense	2,000.00	5.00%	100	2,100.00
95500 JLA Seller Expenditures				
95500.4 JLA Seller Payments	1,286,170.19	5.00%	64,309	1,350,478.70
96000 JLA BBQ Expense	18,532.84	5.00%	927	19,459.48
Total for 95000 Junior Livestock Auction Expenses	\$1,359,376.06			\$1,427,344.86
Other Miscellaneous Expenditure	0.00	5.00%	0	0.00
Total for Other Expenses	\$1,359,376.06			\$1,427,344.86
Debt Payment Amount				\$61,739.84
Net Other Income	\$71,546.44			\$9,045.76
Net Income	\$3,309.60			\$3,677.80

Comments

Ice Rink /PGE loan payment

KEY

New Line for improved budget accuracy

CUSTOMER	CURRENT	1 - 30 OVER	31 - 60 OVER	61 - 90 OVER	90 AND OVER	TOTAL DUE	AS OF 03/13/2026
Emily Christensen				\$ 45.00		\$ 45.00	2025 Xmas Tree - Cancelled Purchase
Emily Machado					\$ 75.00	\$ 75.00	Arena Passes - QBO Received Invoice Duplicate or Glitch
Katy Garrison					\$ 250.00	\$ 250.00	Brick Sponsor - Billed but did not pay
Rena Alexandre					\$ 150.00	\$ 150.00	Fair Reserved Parking, never showed up
Farm Life Petting Zoo					\$ 25.00	\$ 25.00	Fair Vendor Applied but did not pay application fee
Ferndale Lions Club					\$ 25.00	\$ 25.00	Fair Vendor Applied but did not pay application fee
Humboldt County Office of Elections					\$ 150.00	\$ 150.00	Fair Vendor- Unlear if no show or cancelled
International Gifts					\$ 1,194.60	\$ 1,194.60	Fair Vendor- Did not attend fair
Sara Collections					\$ 25.00	\$ 25.00	Fair Vendor Applied but did not pay application fee
US Forest Service					\$ 25.00	\$ 25.00	Fair Vendor Applied but did not pay application fee
Kaitlyn Killingsworth					\$ 150.00	\$ 150.00	Ice Rink Private Party - Cancellation, transfer to bungalow or pd in Clover
Katherine Lourenzo				\$ 150.00		\$ 150.00	Ice Rink Private Party - Cancellation, transfer to bungalow or pd in Clover
Kristal Dennis					\$ 150.00	\$ 150.00	Ice Rink Private Party - Cancellation, transfer to bungalow or pd in Clover
Latisha Grisback					\$ 150.00	\$ 150.00	Ice Rink Private Party - Cancellation, transfer to bungalow or pd in Clover
Stephanie Peterson					\$ 150.00	\$ 150.00	Ice Rink Private Party - Cancellation, transfer to bungalow or pd in Clover
Copious Glass DBA, Glass Garage					\$ 450.00	\$ 450.00	Pulled out of being a fair vendor
Alissa Clear					\$ 100.00	\$ 100.00	Xmas Tree - 2024- Not picked up - Resold in 2025
						\$ 3,264.60	