

# NOTICE OF COMMITTEE MEETING

## Sonoma County Fair & Exposition, Inc

Notice is hereby given that meetings of the Sonoma County Fair and Exposition, Inc. will convene at times and locations set forth in this notice.

### BUDGET & FINANCE COMMITTEE

**April 23, 2019, 4:30 – 5:00**

### Sonoma County Fairgrounds Board Room

**DIRECTORS:** Marcia Mickelson, Chair; Max Mickelsen, Vice Chair, Wanda Tapia, Lisa Carreño, Tony Geraldi

1. Call to Order
2. Approval of the Agenda
3. Public Comments  
Any member of the audience desiring to address the Board on a matter not on the agenda: Please stand and after receiving recognition from the Chair, please state your name and make your comments. In order that all interested parties have an opportunity to address the Board, each person is granted 3 minutes to speak. While members of the public are welcome to address the Board, under the Brown Act, Board members may not deliberate or take action on items not on the agenda, and generally may only listen. For items that are on the agenda, each person will be allowed to address the topic being discussed, and will be allowed 3 minutes to speak.
4. Discussion and possible action regarding Draft Financial Statement, through March, 2019 – **(Attachment #1)** – Michael Margetts
5. Review detail of US Bank credit card charges paid through March 2019 - **(Attachment #2)** – Michael Margetts
6. Discussion and possible action regarding approval of 2019 Purchase Orders in excess of \$25,000 – **(None)**
7. Discussion and possible action regarding approval of 2019 Contracts in excess of \$25,000 – **(Gold Rush Mining & Refining Co./Eddie Davis -\$26,000 - Special Events)** – Jane Engdahl
8. Discussion and possible action regarding approval of 2019 Contracts in excess of \$25,000 – **(Wolfe Communication - \$33,700 – Capital Improvements)** – Cliff Sanders
9. Review of March 2019 Harvest Fair financial statements – **(Attachment #3)** – Michael Margetts
10. Discussion and possible action regarding revisions to Draft Financial Statement, through December 31, 2018 – **(Attachment #4)** – Michael Margetts
11. Request for future agenda items **(non-discussion items)**
12. Adjournment

For additional information please call Lorna Fox at (707) 545-4200 x 201.

*DISABLED ACCOMODATION: If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact 707-545-4200. Advance notification within this guideline will enable the County to make reasonable arrangements to ensure accessibility.*

**Sonoma County Fair & Exposition, Inc**  
**Balance Sheet**

DRAFT - UNAUDITED

DRAFT

	3/31/2019 Calendar YTD	3/31/2018 Calendar YTD
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash in Bank and Treasury	4,103,339	2,144,816
Accounts Receivable, Net	141,399	357,267
Racing Settlement Receivable	2,353	34,623
Prepaid Expenses		
Inventory of Supplies		1,800
Other Current Assets		90,432
<b>Total Current Assets</b>	<b>4,247,090</b>	<b>2,628,938</b>
<b>Property &amp; Equipment, Net</b>	<b>8,920,092</b>	<b>9,333,127</b>
Construction in Progress	67,652	69,494
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>8,987,744</b>	<b>9,402,622</b>
<b>Other Assets</b>		
Restricted Cash	120,904	120,916
Due From/Due (To) County for Vet's	(37,577)	(23,051)
GASB 68 Deferred Outflow of Resources	400,824	961,078
GASB 75 Deferred Outflow of Resources	254,492	
<b>Total Other Assets</b>	<b>738,644</b>	<b>1,058,943</b>
<b>TOTAL ASSETS</b>	<b>13,973,478</b>	<b>13,090,503</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	3,538	3,524
Scholarships Payable	3,500	2,000
Accrued Expenses	538,391	490,454
Racing Payable	3,093	3,499
Purses Paid - (Over)/Under	(64,917)	(72,097)
Other Short Term Liabilities	22,158	6,823
Deferred Income	596,410	549,303
<b>Total Current Liabilities</b>	<b>1,102,173</b>	<b>983,505</b>
<b>Long Term Liabilities</b>		
GASB 68 Deferred Inflow of Resources	701,757	139,498
GASB 68 Net Pension Liability	778,377	2,029,925
GASB 75 Deferred Inflow of Resources	216,663	
GASB 75 Net Pension Liability	1,967,830	
<b>Total Long Term Liabilities</b>	<b>3,664,627</b>	<b>2,169,423</b>
<b>NET ASSETS</b>		
Investment in Capital Assets	8,911,836	8,784,100
Restricted for Scholarships	23,856	5,208
Restricted for Junior Livestock Auction	75,107	61,764
Retained Earnings - Unrestricted	291,298	1,007,635
Profit/(Loss) Current Year	(95,418)	78,869
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>13,973,479</b>	<b>13,090,503</b>

**Sonoma County Fair & Exposition, Inc  
Income Statement**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year YTD	Variance	3/31/2019 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	30,000	910	29,090		30,000
Interim - Includes Golf Course	835,636	1,067,941	(232,306)	730,958	104,678
Jockey Club	100,895	92,109	8,786	91,957	8,938
<b>Total Operating Revenue</b>	<b>966,530</b>	<b>1,160,960</b>	<b>(194,430)</b>	<b>822,915</b>	143,616
<b>Operating Expense</b>					
Fair	105,769	133,972	28,203	109,906	4,137
Interim	312,703	292,848	(19,855)	349,645	36,942
Jockey Club	72,204	85,111	12,906	71,900	(304)
General & Administrative	608,599	599,736	(8,863)	679,459	70,860
Allocated Costs - Harvest Fair					
<b>Total Operating Expenses</b>	<b>1,099,276</b>	<b>1,111,668</b>	<b>12,391</b>	<b>1,210,910</b>	111,634
<b>Operating Income/(Loss)</b>	<b>(132,746)</b>	<b>49,292</b>	<b>(182,038)</b>	<b>(387,995)</b>	255,249
Other Revenue	5,977	8,312	(2,335)	6,620	(643)
Harvest Fair - Revenue					
Harvest Fair - Expense	(123)		(123)		(123)
Interest Expense					
JLA, net	(5,353)	(5,885)	532		(5,353)
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	36,827	27,150	9,676		36,827
<b>Net Income/(Loss)before depreciation and capital</b>	<b>(95,418)</b>	<b>78,869</b>	<b>(174,287)</b>	<b>(381,375)</b>	<b>285,957</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>(95,418)</b>	<b>78,869</b>	<b>(174,287)</b>	<b>(381,375)</b>	285,957
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding					
<b>Net Income (Loss) incl Capital</b>	<b>(95,418)</b>	<b>78,869</b>	<b>(174,287)</b>	<b>(381,375)</b>	285,957

**Sonoma County Fair & Exposition, Inc**  
**Fair Income Statement**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year PTD	Variance	3/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Admissions				-	
Parking		910	(910)	-	
Commercial Space				-	
Carnival				-	
Concessions				-	
Exhibits				-	
Racing				-	
Attractions				-	
Sponsorships	30,000		30,000	-	30,000
VIP Tent				-	
Miscellaneous				-	
<b>Total Fair Revenue</b>	<b>30,000</b>	<b>910</b>	<b>29,090</b>		<b>30,000</b>
<b>Expense</b>					
Labor and Benefits	88,454	83,701	(4,754)	80,782	(7,672)
Advertising & Publicity	4,796	7,840	3,044	3,124	(1,672)
Attendance	770	1,786	1,015	1,500	730
Signage/Other/Drinking Water				-	
Premium	512		(512)	-	(512)
Hall of Flowers	350	25,666	25,316	12,000	11,650
Exhibits	1,788	1,465	(322)	1,000	(788)
Commerical/Concessions Exhibits	177	225	48	-	(177)
Racing	2,104	3,675	1,571	3,500	1,396
Attractions	1,648	3,270	1,622	2,000	352
Miscellaneous				-	
VIP Tent				-	
RV Park - Fair - Contract Services	5,169	6,345	1,176	6,000	831
<b>Total Expense</b>	<b>105,769</b>	<b>133,972</b>	<b>28,203</b>	<b>109,906</b>	<b>4,137</b>
<b>Fair Income/(Loss)</b>	<b>(75,769)</b>	<b>(133,062)</b>	<b>57,293</b>	<b>(109,906)</b>	<b>34,137</b>

**Sonoma County Fair & Exposition, Inc**  
**Interim Income Statement**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year YTD	Variance	3/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Long Term Rentals	15,716	20,087	(4,371)	24,756	(9,040)
Building Rental	119,025	137,151	(18,126)	119,388	(363)
Facility Rental	42,346	29,748	12,598	32,627	9,719
Equipment Rental	47,057	37,883	9,174	39,995	7,062
Trailer & RV	447,362	699,763	(252,401)	369,450	77,912
Interim Parking	58,120	48,910	9,210	53,000	5,120
Insurance/Costs Reimbursed	16,171	16,801	(630)	14,916	1,255
Security Reimbursed	17,154	13,469	3,685	12,884	4,270
Food & Other Concessions	26,921	12,550	14,371	12,054	14,867
Alcohol Concessions	13,765	21,404	(7,639)	21,888	(8,123)
Other Interim Revenue	32,000	30,175	1,825	30,000	2,000
<b>Total Revenue</b>	<b>835,636</b>	<b>1,067,941</b>	<b>(232,306)</b>	<b>730,958</b>	<b>104,678</b>
<b>Expense</b>					
Int Wages & Benefits	225,381	226,601	1,219	249,590	24,209
Int Pkg Wages & Benefits	20,406	11,570	(8,836)	13,685	(6,721)
<b>Total Wages &amp; Benefits</b>	<b>245,788</b>	<b>238,171</b>	<b>(7,617)</b>	<b>263,275</b>	<b>17,487</b>
Contract Services-Interim	3,348	3,070	(278)	3,750	402
Contract Services-RV Park	225	7,833	7,608	500	275
Straw Removal				-	
Security	20,675	164	(20,511)	18,000	(2,675)
Supplies & Equipment	2,294	3,498	1,205	4,300	2,006
RV Park Utilities	24,661	25,334	673	45,000	20,339
RV Park Advertising				-	
Miscellaneous RV Parking				-	
RV Supplies & Equipment	4,349	4,306	(43)	2,420	(1,929)
Interim Advertising	150	180	30	1,000	850
Business Partner Incentive				-	
Insurance/Costs Reimbursed	485		(485)	-	(485)
Security Costs Reimbursed	10,098	9,947	(152)	10,000	(98)
Equipment Rental	549	345	(204)	400	(149)
CalTrans Median Strip Rent				-	
Special Repairs & Equipment	81		(81)	1,000	919
<b>Total Expense</b>	<b>312,703</b>	<b>292,848</b>	<b>(19,855)</b>	<b>349,645</b>	<b>36,942</b>
<b>Interim Income/(Loss)</b>	<b>522,932</b>	<b>775,093</b>	<b>(252,161)</b>	<b>381,313</b>	<b>141,619</b>
<b>Tayman Invoice (Golf Course)</b>	<b>7,168</b>				

**Sonoma County Fair & Exposition, Inc**  
**Jockey Club Income Statement**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year YTD	Variance	3/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Admissions	7,533	7,396	137	7,000	533
Turf Club	861	522	339	900	(39)
Commissions	72,536	67,204	5,332	67,000	5,536
Programs/Other	386	445	(59)	445	(59)
Race Forms, etc	16,743	16,281	462	15,351	1,392
Concessions	2,836	260	2,575	260	2,575
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental				-	
ATM Fees				1,000	(1,000)
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>	<b>100,895</b>	<b>92,109</b>	<b>8,786</b>	<b>91,957</b>	<b>8,938</b>
<b>Expense</b>					
Wages & Benefits	39,158	38,887	(271)	38,695	(463)
Contract Services	3,332	3,811	478	7,500	4,168
Supplies & Expense	6,800	15,321	8,520	6,325	(475)
Utilities	8,697	13,389	4,692	8,750	53
Cost of Periodicals	12,419	12,205	(214)	9,455	(2,964)
Garbage	748	1,499	751	1,175	427
Advertising & Marketing	1,050		(1,050)	-	(1,050)
<b>Total Jockey Club Expenses</b>	<b>72,204</b>	<b>85,111</b>	<b>12,906</b>	<b>71,900</b>	<b>(304)</b>
<b>Jockey Club Income/(Loss)</b>	<b>28,690</b>	<b>6,998</b>	<b>21,693</b>	<b>20,057</b>	<b>8,634</b>

**Sonoma County Fair & Exposition, Inc**  
**Harvest Fair**
**DRAFT - UNAUDITED**

	<b>3/31/2019 Actual YTD</b>	<b>3/31/2018 Prior Year YTD</b>	<b>Variance</b>	<b>3/31/2019 Budget YTD</b>	<b>Variance</b>
Cost Recovered Harvest Fair	0	0	0	-	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expense</b>					
Admin Wages and Benefits	0	0	0	-	0
Publicity Wages and Benefits	0	0	0	-	0
Maintenance Wages and Benefits	0	0	0	-	0
Interim Wages and Benefits	13	0	(13)	-	(13)
Exhibits Wages and Benefits	0	0	0	-	0
Attendants Wages and Benefits	110	0	(110)	-	(110)
Attractions Wages and Benefits	0	0	0	-	0
Miscellaneous	0	0	0	-	0
<b>Total Expenses</b>	<b>123</b>	<b>0</b>	<b>(123)</b>	<b>0</b>	<b>(123)</b>
<b>Harvest Fair Income(Loss)</b>	<b>(123)</b>	<b>0</b>	<b>(123)</b>	<b>0</b>	<b>(123)</b>

**Sonoma County Fair & Exposition, Inc  
General & Administrative Expenses**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year YTD	Variance	3/31/2019 Budget YTD	Variance
<b>Expense</b>					
Wages & Benefits-Admin	173,506	181,388	7,882	179,844	6,338
Contract Services-Admin	12,029	14,808	2,779	14,000	1,971
County Indirect Services	21,498	16,248	(5,250)	21,486	(12)
Legal	13,465	640	(12,825)	8,200	(5,265)
Office Expense-Admin	16,821	20,441	3,620	17,945	1,124
Postage & Telephone	8,644	8,275	(369)	11,900	3,256
Director's Expense & Travel	2,318	3,462	1,144	3,750	1,432
Donations				-	
Insurance	16,251	16,749	498	16,248	(3)
Audit Fee				-	
Bad Debt and Cash Short/Over	(21)	49	70	249	270
<b>Administration Expenses</b>	<b>264,511</b>	<b>262,060</b>	<b>(2,452)</b>	<b>273,622</b>	<b>9,111</b>
Wages & Benefits-Maint	261,061	215,278	(45,783)	274,506	13,445
Contract Services-Maint	5,979	6,043	64	11,000	5,021
Equipment Rental-Maint	845	584	(262)	1,000	155
Utilities	34,240	31,959	(2,281)	33,400	(840)
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	14,182	7,392	(6,791)	8,700	(5,482)
Maintenance Supplies	20,285	56,467	36,182	63,431	43,146
Repairs & Maintenance	5,697	4,767	(931)	4,800	(897)
Equipment Repairs	1,798	15,187	13,390	9,000	7,202
<b>Maintenance Expenses</b>	<b>344,088</b>	<b>337,676</b>	<b>(6,411)</b>	<b>405,837</b>	<b>61,749</b>
<b>General &amp; Administrative Expenses</b>	<b>608,599</b>	<b>599,736</b>	<b>(8,863)</b>	<b>679,459</b>	<b>70,860</b>



**Sonoma County Fair & Exposition, Inc**  
**Salary & Benefit Expenses**

DRAFT - UNAUDITED

	3/31/2019 Actual YTD	3/31/2018 Prior Year YTD	Variance	3/31/2019 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	32,783	22,764	(10,019)	28,995	(3,788)
Interim	99,396	105,784	6,388	113,949	14,553
Jockey Club	11,772	11,752	(20)	12,112	340
Golf Course				-	
Administration	95,059	104,366	9,307	103,124	8,065
Maintenance	117,981	100,599	(17,382)	129,006	11,025
<b>Total Permanent Salaries</b>	<b>356,991</b>	<b>345,265</b>	<b>(11,725)</b>	<b>387,186</b>	<b>30,195</b>
<b>Temporary Salaries</b>					
Fair	11,349	3,727	(7,622)	10,120	(1,229)
Interim	47,677	38,376	(9,301)	43,900	(3,777)
Jockey Club	13,070	13,199	129	12,000	(1,070)
Golf Course				-	
Administration	291	102	(189)	-	(291)
Maintenance	12,607	2,892	(9,715)	6,500	(6,107)
<b>Total Temporary Salaries</b>	<b>84,993</b>	<b>58,295</b>	<b>(26,698)</b>	<b>72,520</b>	<b>(12,473)</b>
<b>Health Benefits</b>					
Fair	29,000	46,467	17,467	26,527	(2,473)
Interim	21,190	18,275	(2,914)	23,500	2,310
Jockey Club	4,630	4,405	(224)	4,462	(168)
Golf Course				-	
Administration	13,167	12,210	(956)	14,442	1,275
Maintenance	30,728	24,030	(6,698)	33,370	2,642
<b>Total Health Benefits</b>	<b>98,714</b>	<b>105,388</b>	<b>6,674</b>	<b>102,301</b>	<b>3,587</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	3,827	2,262	(1,565)	3,686	(141)
Interim	16,376	15,226	(1,150)	18,918	2,542
Jockey Club	2,562	2,503	(59)	2,640	78
Golf Course				-	
Administration	9,714	9,794	80	8,998	(716)
Maintenance	33,473	28,685	(4,789)	35,902	2,429
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>65,952</b>	<b>58,470</b>	<b>(7,482)</b>	<b>70,144</b>	<b>4,192</b>
<b>Retirement, UI, Other</b>					
Fair	11,605	8,481	(3,124)	11,454	(151)
Interim	61,162	60,235	(928)	62,808	1,646
Jockey Club	7,052	7,027	(25)	7,361	309
Golf Course				-	
Administration	55,275	54,916	(360)	53,280	(1,995)
Maintenance	66,176	59,072	(7,104)	69,728	3,552
<b>Total Retirement &amp; Other Benefits</b>	<b>201,271</b>	<b>189,730</b>	<b>(11,541)</b>	<b>204,631</b>	<b>3,360</b>
<b>TOTAL</b>	<b>807,922</b>	<b>757,149</b>	<b>(50,772)</b>	<b>836,782</b>	<b>28,860</b>
<b>TOTAL BY DEPT</b>					
Fair	88,564	83,701	(4,864)	80,782	(7,782)
Interim	245,801	237,896	(7,905)	263,075	17,274
Jockey Club	39,086	38,887	(199)	38,575	(511)
Golf Course					
Administration	173,506	181,388	7,882	179,844	6,338
Maintenance	260,965	215,278	(45,687)	274,506	13,541
<b>TOTAL ALL DEPARTMENTS</b>	<b>807,922</b>	<b>757,149</b>	<b>(50,772)</b>	<b>836,782</b>	<b>28,860</b>

**Sonoma County Fair & Exposition, Inc**  
**Salary & Benefit Expenses - Fair Only**

	Actual YTD	Prior Year YTD	Variance	Budget YTD	Variance
<b>Salaries</b>					
Fair					
Hall of Flowers				-	
Publicity	8,740		(8,740)	8,020	(720)
Parking				-	
Admissions	122		(122)	-	(122)
Exhibits - Temp	808	813	5	1,000	192
Exhibits - Perm	32,783	22,764	(10,019)	28,995	(3,788)
Attractions		1,868	1,868	600	600
Concessions Auditor	288	451	163	500	212
Racing	1,281	595	(686)	-	(1,281)
<b>Total Salaries</b>	<b>44,022</b>	<b>26,491</b>	<b>(17,532)</b>	<b>39,115</b>	<b>(4,907)</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	3,313	2,329	(984)	6,527	3,214
Racing	25,687	44,138	18,451	20,000	(5,687)
<b>Total Health Benefits</b>	<b>29,000</b>	<b>46,467</b>	<b>17,467</b>	<b>26,527</b>	<b>(2,473)</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers				-	
Publicity	1,029		(1,029)	774	(255)
Parking				-	
Admissions	34	61	27	120	86
Exhibits	2,599	1,919	(680)	2,607	8
Attractions		220	220	185	185
Racing	165	62	(103)	-	(165)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>3,827</b>	<b>2,262</b>	<b>(1,565)</b>	<b>3,686</b>	<b>(141)</b>
<b>TOTAL</b>	<b>76,849</b>	<b>75,220</b>	<b>(1,630)</b>	<b>69,328</b>	<b>(7,521)</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers				-	
Publicity	396		(396)	482	86
Parking				-	
Admissions	18	144	126	100	82
Exhibits - Perm	11,104	8,300	(2,804)	10,872	(232)
Attractions				-	
Racing	87	37	(50)	-	(87)
<b>Total Retirement &amp; Other Benefits</b>	<b>11,605</b>	<b>8,481</b>	<b>(3,124)</b>	<b>11,454</b>	<b>(151)</b>



Post Office Box 1536  
1350 Bennett Valley Road  
Santa Rosa, California 95403  
Tel (707) 545-4200 Fax (707) 573-9342

**March 31, 2019**

**To: Board of Directors**  
**From: Michael Margetts**

**March**

**Computer generated checks:**

**March**  
**Total Payables Dispersed: \$ 1,670,240.28**

**Payroll**

<b>County Payroll-PD's 3/6/19 &amp; 3/20/19</b>	<b>\$ 271,654.33</b>
<b>Temp Payroll - PD's 3/1/19 &amp; 3/15/19 &amp; 3/29/19</b>	<b>\$ <u>85,227.66</u></b>
	<b>\$ 356,881.99</b>

**Total disbursements:**

**\$ 2,027,122.27**

**County Counsel Cost for March 2019:**

**\$ 7,552.00**

**March 2019 - Accounts Receivable Over 60 Days**

<b>Customer Name</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>Over 120 Days</b>	<b>Comments</b>
Ales for Austims (ratebeerbest.com)			\$ 6,940.50	County Counsel issued second demand letter. This is the remaining balance, Ales paid \$22,957
Berry's On The Go		\$ 1,042.38		Per Debbie she has been in contact with John Berry via text and he stated he knows he owes, but can not pay anything right now, but is hoping to be able to make a payment soon. 4/9/19
Local Sesh			\$ 23,677.15	Kaitlyn received message from them that they will not be able to pay this until 2019. Michael sent contract to County Counsel to write an initial demand letter. Demand letter sent. \$5000, paid towards balance in April
<b>Total Owing as of March 2019:</b>	\$ -	\$ 1,042.38	\$ 30,617.65	

**V-82320 U.S. U.S. Bank Corporate Payment Systems February 2019****# 82320 (Closed), Invoice: 4246044555679855219, U.S. Bank Corporate Payment Systems (00006275), 03/08/19, 14,476.20**

<b>GL Account</b>	<b>GL Account Description</b>	<b>Reference</b>	<b>Amount</b>	
730307070	Special Repairs & Equip-Satellite	CSandersBurkettRest Replacement Griddle for Snack Bar at the Jockey Club	2,616.90	
620303060	Supplies-Interim	CSandersLandsEnd Jackets for Interim	123.05	
700501080	Grounds Supplies	CSandersLandsEnd Jackets For Maintenance	61.53	
620209080	Telephone	CSandersVZRV	57.00	
560759080	Computer Support	CSandersVZWireless	169.69	
620503010	Tickets & Credentials	CSandersComcastAdmin	148.31	<b>3,176.48</b>
620305010	Supplies- Exhibits	HBorckAdobelDCreativeCloud In Design	33.99	
580404010	Premiums- Trophies & Awards	HBorckAmazon 5Qt Stainless Steel Milk Can Tote	43.90	
620305010	Supplies- Exhibits	HBorckAmazon	7.59	
600805810	Junior Livestock Auction	HBorckCarbonlessForms NCR Forms For JLA	243.00	
600805810	Junior Livestock Auction	HBorckEnvelopes.com Envelopes	163.73	
600805810	Junior Livestock Auction	HBorckEnvelopes.com Envelopes	163.73	
680709080	Directors Expense	HBorckGrandSierra WFA Convention	8.28	
680709080	Directors Expense	HBorckGrandSierra WFA Convention	202.15	
600805810	Junior Livestock Auction	HBorckNapkins 10 Royal Blue Table Cloths	277.66	
620305010	Supplies- Exhibits	HBorckOfficeDepot Paperclips, notes, file folders	69.47	
620305010	Supplies- Exhibits	HBorckPaypalBJCP Beer Comp	30.00	
600805810	Junior Livestock Auction	HBorckPrintrunner JLA DNA	104.02	
620305010	Supplies- Exhibits	HBorckSafeway Garden Selection Meeting snacks	129.47	
620305010	Supplies- Exhibits	HBorckSCFOnlineEntries Test	0.05	
600805810	Junior Livestock Auction	HBorckSCFVr Test	0.05	
620305010	Supplies- Exhibits	HBorckSRMeters Parking	1.50	
600805810	Junior Livestock Auction	HBorckTheCattleTags Qty 500 + 110 +110	2,085.95	
600805810	Junior Livestock Auction	HBorckTheCattleTags Qty 700 Hog Ear Tags	1,820.00	
600805810	Junior Livestock Auction	HBorckTheCattleTags	-11.00	<b>5,373.54</b>
620308010	Supplies- Attractions	JEngdahIAmazon	45.94	<b>45.94</b>

**V-82320 U.S. U.S. Bank Corporate Payment Systems February 2019****# 82320 (Closed), Invoice: 4246044555679855219, U.S. Bank Corporate Payment Systems (00006275), 03/08/19, 14,476.20**

<b>GL Account</b>	<b>GL Account Description</b>	<b>Reference</b>	<b>Amount</b>	
65021306095	Vets - Advertising	KFindleyThornCraigslist For VETS building	75.00	
680909080	Travel and Training	KFindleyThornGrandSierra WFA Convention	20.32	
680909080	Travel and Training	KFindleyThornGrandSierra WFA Convention	381.77	
680106010	Dues & Subscriptions	KFindleyThornSoCoLodging Dues	200.00	
680909080	Travel and Training	KFindleyThornSoCoLodging Annual Meeting	60.00	<b>737.09</b>
620309080	Office Supplies- Administration	LFox1800Flowers For the Lewers Family	67.33	
620309080	Office Supplies- Administration	LFoxAmazon Toner Cartridges&Padded Mailing Envelopes	39.03	
620309080	Office Supplies- Administration	LFoxAmazon Permanent Markers, Dry Erase Markers	16.69	
620309080	Office Supplies- Administration	LFoxAmazon Dry Erase Board Eraser	3.54	
620309080	Office Supplies- Administration	LFoxAmazon Compressed Gas cleaning air cans	15.93	
620309080	Office Supplies- Administration	LFoxAmazon Lysol Spray	32.79	
620309080	Office Supplies- Administration	LFoxAmazon Indexing system, pen's	16.32	
620323060	Supplies - RV Park	LFoxAmazon Paper Shredder	154.97	
650702010	Directors Room	LFoxAmolsParty Director Patio/Bathroom Decorations	74.62	
650702010	Directors Room	LFoxCrossingtheJordan Director Patio/Bathroom Decorations	12.00	
650702010	Directors Room	LFoxGoodwillDirector Patio/Bathroom Decorations	7.00	
620309080	Office Supplies- Administration	LFoxLucky Kitchen Supplies	8.40	
680709080	Directors Expense	LFoxLucky Board Committee Meeting Snacks	58.97	
650702010	Directors Room	LFoxMarshalls Director Patio/Bathroom Decorations	86.82	
650702010	Directors Room	LFoxMichaels Director Patio/Bathroom Decorations	33.67	
650702010	Directors Room	LFoxMichaels Director Patio/Bathroom Decorations	93.30	
620309080	Office Supplies- Administration	LFoxOfficeDepot Office Supplies	5.20	

### V-82320 U.S. U.S. Bank Corporate Payment Systems February 2019

**# 82320 (Closed), Invoice: 4246044555679855219, U.S. Bank Corporate Payment Systems (00006275), 03/08/19, 14,476.20**

GL Account	GL Account Description	Reference	Amount	
650702010	Directors Room	LFoxRoss Director Patio/Bathroom Decorations	122.59	
680709080	Directors Expense	LFoxSafeway Board Committee Meeting Snacks	27.88	
680109080	Dues & Subscriptions	LFoxSFChronicle Dues for 2019	163.80	
620309080	Office Supplies- Administration	LFoxUniquelyChic	189.01	<b>1,229.86</b>
620342010	Supplies-Publicity	MMargettsAdobeCreativeCloud	52.99	
620309080	Office Supplies- Administration	MMargettsAmazon Employment Posters	74.97	
620309080	Office Supplies- Administration	MMargettsAmazon Employment Posters	74.97	
810009080	Equipment>\$500<\$5000 Admin	MMargettsAmazon Jockey Club Projector	716.90	
560007070	Contract Services- Satellite	MMargettsComcastJC	117.21	
650302010	Multi-Media Advertising	MMargettsConstantContact	415.00	
620323060	Supplies - RV Park	MMargettsCottonwood - Campground Master Form with new language from Co Counsel	200.00	
228360000	Due To/Due From Foundation	MMargettsFoundationNonPftEa sy	20.00	
620305010	Supplies- Exhibits	MMargettsShopkeep	89.00	
620305010	Supplies- Exhibits	MMargettsShopkeep	29.99	
650852010	Website	MMargettsSonic.net	38.95	
650852010	Website	MMargettsSonic.net	19.95	<b>1,849.93</b>
680909080	Travel and Training	RBartlingGrandSierra WFA Convention	240.65	
680909080	Travel and Training	RBartlingGrandSierra WFA Convention	32.95	
680909080	Travel and Training	RBartlingSurveyMonkey	37.00	<b>310.60</b>
700301080	Electrical Supplies	RCrouchBatteriesPlus LED HID 5k	97.71	
700301080	Electrical Supplies	RCrouchBatteriesPlus Batteries	19.32	<b>117.03</b>
700351080	Carpentry/Plumbing Supplies	RFitchHomeDepot Fasteners	18.34	
620323060	Supplies - RV Park	RFitchQualifiedHardware Weatherproof Trilogy T2 Electronic Digital Lock	520.20	
730201080	Buildings & Grounds Repair	RFitchQualifiedHardware Vertical Rod Exit Device	342.00	<b>880.54</b>
620303060	Supplies-Interim	RGarciaBataeffSalvage 25 drums	405.47	
730303060	Special Repairs & Equip- Interim	RGarciaECOAutomotive Fender	81.47	

**V-82320 U.S. U.S. Bank Corporate Payment Systems February 2019****# 82320 (Closed), Invoice: 4246044555679855219, U.S. Bank Corporate Payment Systems  
(00006275), 03/08/19, 14,476.20**

<b>GL Account</b>	<b>GL Account Description</b>	<b>Reference</b>	<b>Amount</b>	
620303060	Supplies-Interim	RGarciaHomeDepot RecipSaw, Splitting Maul, Sawzall Blade	268.25	<b>755.19</b>
			<b>Total</b>	<b>14,476.20</b>



**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY  
BALANCE SHEET**

	As of	3/31/2019 Actual YTD
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		18,445
Cash in Treasury		0
Accounts Receivable		12,995
Other Assets		21,972
<b>TOTAL CURRENT ASSETS</b>		<b>53,412</b>
<b>TOTAL ASSETS</b>		<b>53,412</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable		0
Accrued Expenses		19,229
Sales & Use Tax Payable		1
Deposits & Refunds Payable		260
<b>TOTAL CURRENT LIABILITIES</b>		<b>19,490</b>
<b>FUND EQUITY</b>		
Beginning Retained Earnings		27,326
Profit(Loss) for the Year		6,596
<b>TOTAL EQUITY</b>		<b>33,922</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>53,412</b>

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY**  
**INCOME STATEMENT - DRAFT**

For the Period	3/31/2019 Actual YTD	3/31/2019 Budget YTD	Variance	Annual Budget	3/31/2019 Actual PTD
<b>Revenues</b>					
Sponsorships	10,000		10,000		10,000
Operations - Parking - Admissions					
Awards Night					
Sponsorships - Awards Night					
Wine Competition					
Culinary Competitions					
Attractions					
Misc Programs					
Retail Sales					
Tasting					
Vendors					
<b>Total Revenues</b>	10,000		10,000		10,000
<b>Expenses</b>					
Administration	867		(867)		867
Operations - Parking - Admissions					
Awards Night	1,500		(1,500)		1,500
Wine Competition	530		(530)		530
Culinary Competition					
Attractions					
Misc. Programs					
Publicity/Marketing	482		(482)		482
Retail Sales					
Tasting					
Vendors					
Prior Period Expense	25		(25)		25
<b>Total Expenses</b>	3,404		(3,404)		3,404
<b>Operating Income/(Loss) - Prior to Revenue Split</b>	6,596		6,596		6,596
<b>Revenue Share with SCF</b>					
<b>Net Income</b>	6,596		6,596		6,596

**Sonoma County Fair & Exposition, Inc**  
**Balance Sheet**

DRAFT - UNAUDITED

DRAFT

	12/31/2018 Calendar YTD	12/31/2017 Calendar YTD
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash in Bank and Treasury	3,854,130	2,178,989
Accounts Receivable, Net	718,649	449,331
Racing Settlement Receivable	53,304	(4,628)
Prepaid Expenses		
Inventory of Supplies		1,800
Other Current Assets		90,432
<b>Total Current Assets</b>	<b>4,626,082</b>	<b>2,715,924</b>
<b>Property &amp; Equipment, Net</b>	<b>8,911,836</b>	<b>8,784,101</b>
Construction in Progress	24,213	593,992
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>8,936,049</b>	<b>9,378,094</b>
<b>Other Assets</b>		
Restricted Cash	120,916	120,916
Due From/Due (To) County for Vet's	(15,251)	7,102
GASB 68 Deferred Outflow of Resources	400,824	961,078
GASB 75 Deferred Outflow of Resources	254,492	
<b>Total Other Assets</b>	<b>760,981</b>	<b>1,089,096</b>
<b>TOTAL ASSETS</b>	<b>14,323,112</b>	<b>13,183,114</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	275,631	355,306
Scholarships Payable	3,500	2,000
Accrued Expenses	660,265	618,182
Racing Payable	3,184	(41)
Purses Paid - (Over)/Under	(64,917)	(72,097)
Other Short Term Liabilities	22,158	6,658
Short Term Notes		
Current Portion of Long-Term Debt		
Deferred Income	437,841	238,168
<b>Total Current Liabilities</b>	<b>1,337,662</b>	<b>1,148,175</b>
<b>Long Term Liabilities</b>		
GASB 68 Deferred Inflow of Resources	701,757	139,498
GASB 68 Net Pension Liability	778,377	2,029,925
GASB 75 Deferred Inflow of Resources	216,663	
GASB 75 Net Pension Liability	1,967,830	
<b>Total Long Term Liabilites</b>	<b>3,664,627</b>	<b>2,169,423</b>
<b>NET ASSETS</b>		
<b>Investment in Capital Assets</b>	<b>8,911,835</b>	<b>8,784,100</b>
<b>Restricted for Scholarships</b>	<b>23,856</b>	<b>5,208</b>
<b>Restricted for Junior Livestock Auction</b>	<b>75,107</b>	<b>61,764</b>
<b>Retained Earnings - Unrestricted</b>	<b>(1,273,254)</b>	<b>943,989</b>
<b>Profit/(Loss) Current Year</b>	<b>1,583,279</b>	<b>70,455</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>14,323,112</b>	<b>13,183,114</b>

**Sonoma County Fair & Exposition, Inc  
Income Statement**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	6,250,823	6,425,050	(174,227)	6,245,415	5,408
Interim - Includes Golf Course	4,820,515	3,382,323	1,438,192	3,491,100	1,329,415
Jockey Club	392,142	379,410	12,732	373,372	18,770
<b>Total Operating Revenue</b>	<b>11,463,480</b>	<b>10,186,783</b>	<b>1,276,697</b>	<b>10,109,887</b>	<b>1,353,593</b>
<b>Operating Expense</b>					
Fair	3,431,095	3,764,108	333,012	3,515,404	84,309
Interim	1,942,537	1,732,235	(210,301)	1,930,889	(11,648)
Jockey Club	402,429	352,552	(49,878)	337,065	(65,364)
General & Administrative	4,041,868	4,114,049	72,181	3,895,412	(146,456)
Allocated Costs - Harvest Fair	(53,000)	(53,000)		(43,000)	10,000
<b>Total Operating Expenses</b>	<b>9,764,929</b>	<b>9,909,943</b>	<b>145,015</b>	<b>9,635,770</b>	<b>(129,159)</b>
<b>Operating Income/(Loss)</b>	<b>1,698,551</b>	<b>276,840</b>	<b>1,421,711</b>	<b>474,117</b>	<b>1,224,434</b>
Other Revenue	61,077	152,287	(91,210)	18,500	42,577
Harvest Fair - Revenue	104,052	136,868	(32,816)	132,000	(27,948)
Harvest Fair - Expense	(100,985)	(111,169)	10,183	(105,900)	4,915
Interest Expense		(12,500)	12,500	(16,000)	16,000
JLA, net		680	(680)		
Net Affect of GASB 68 Adjustments	333,538	1,414	332,124		333,538
Prior Year & Misc Expense	157,258	(222,663)	379,921		157,258
<b>Net Income/(Loss)before depreciation and capital</b>	<b>2,253,491</b>	<b>221,758</b>	<b>2,031,733</b>	<b>502,717</b>	<b>1,750,774</b>
Depreciation Expense	710,291	700,329	(9,962)		(710,291)
<b>Net Income(Loss) before capital</b>	<b>1,543,200</b>	<b>(478,571)</b>	<b>2,021,771</b>	<b>502,717</b>	<b>1,040,483</b>
Gain (loss) on disposal of asset	40,079		40,079		40,079
Capital Expenditures					
Capital Funding		549,026	(549,026)		
<b>Net Income (Loss) incl Capital</b>	<b>1,583,279</b>	<b>70,455</b>	<b>1,512,824</b>	<b>502,717</b>	<b>1,080,562</b>

**Sonoma County Fair & Exposition, Inc**  
**Fair Income Statement**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year PTD	Variance	12/31/2018 Budget YTD	Variance
<b>Revenue</b>					
Admissions	1,612,041	1,499,502	112,539	1,719,832	(107,791)
Parking	459,304	427,986	31,318	509,498	(50,194)
Commercial Space	403,719	398,177	5,542	410,000	(6,281)
Carnival	738,196	722,179	16,016	714,304	23,892
Concessions	1,163,306	1,114,556	48,750	1,108,091	55,215
Exhibits	88,394	88,415	(20)	86,400	1,994
Racing	1,095,401	1,416,845	(321,444)	1,026,138	69,263
Attractions	189,549	186,820	2,730	175,540	14,009
Sponsorships	404,260	463,515	(59,255)	400,500	3,760
VIP Tent	29,100	30,252	(1,152)	30,252	(1,152)
Miscellaneous	67,552	76,802	(9,250)	64,860	2,692
<b>Total Fair Revenue</b>	<b>6,250,823</b>	<b>6,425,050</b>	<b>(174,227)</b>	<b>6,245,415</b>	<b>5,408</b>
<b>Expense</b>					
Labor and Benefits	1,155,140	1,273,394	118,254	1,187,923	32,783
Advertising & Publicity	300,226	274,942	(25,284)	307,300	7,074
Attendance	331,831	311,838	(19,993)	301,500	(30,331)
Signage/Other/Drinking Water				-	
Premium	263,202	295,034	31,831	279,350	16,148
Hall of Flowers	133,317	144,747	11,431	142,500	9,183
Exhibits	134,641	139,464	4,822	142,500	7,859
Commerical/Concessions Exhibits	8,936	19,912	10,975	20,000	11,064
Racing	442,801	526,002	83,201	453,000	10,199
Attractions	595,235	697,504	102,269	590,731	(4,504)
Miscellaneous	4,290	8,569	4,279	38,600	34,310
VIP Tent	27,488	41,728	14,240	17,000	(10,488)
RV Park - Fair - Contract Services	33,989	30,975	(3,014)	35,000	1,011
<b>Total Expense</b>	<b>3,431,095</b>	<b>3,764,108</b>	<b>333,012</b>	<b>3,515,404</b>	<b>84,309</b>
<b>Fair Income/(Loss)</b>	<b>2,819,728</b>	<b>2,660,942</b>	<b>158,786</b>	<b>2,730,011</b>	<b>89,717</b>

**Sonoma County Fair & Exposition, Inc**  
**Interim Income Statement**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
<b>Revenue</b>					
Long Term Rentals	78,414	102,477	(24,063)	108,000	(29,586)
Building Rental	585,646	709,161	(123,515)	537,850	47,796
Facility Rental	226,970	276,925	(49,955)	245,250	(18,280)
Equipment Rental	176,069	160,687	15,382	170,000	6,069
Trailer & RV	2,306,750	825,547	1,481,202	1,135,000	1,171,750
Interim Parking	385,606	374,209	11,397	400,000	(14,394)
Insurance/Costs Reimbursed	96,929	90,814	6,115	78,000	18,929
Security Reimbursed	300,098	251,916	48,181	220,000	80,098
Food & Other Concessions	214,221	111,466	102,755	221,000	(6,779)
Alcohol Concessions	328,915	364,009	(35,094)	313,000	15,915
Other Interim Revenue	120,898	115,110	5,788	63,000	57,898
<b>Total Revenue</b>	<b>4,820,515</b>	<b>3,382,323</b>	<b>1,438,192</b>	<b>3,491,100</b>	<b>1,329,415</b>
<b>Expense</b>					
Int Wages & Benefits	1,289,827	1,232,374	(57,453)	1,344,403	54,576
Int Pkg Wages & Benefits	70,499	67,133	(3,366)	84,014	13,515
<b>Total Wages &amp; Benefits</b>	<b>1,360,326</b>	<b>1,299,507</b>	<b>(60,820)</b>	<b>1,428,417</b>	<b>68,091</b>
Contract Services-Interim	12,580	6,675	(5,905)	15,000	2,420
Contract Services-RV Park	10,366	13,340	2,974	19,575	9,209
Straw Removal		193	193	-	
Security	46,057	12,400	(33,657)	7,000	(39,057)
Supplies & Equipment	18,212	16,352	(1,859)	21,500	3,288
RV Park Utilities	180,932	111,713	(69,219)	168,209	(12,723)
RV Park Advertising	2,995	3,051	56	818	(2,177)
Miscellaneous RV Parking				8,000	8,000
RV Supplies & Equipment	12,531	8,527	(4,004)	11,870	(661)
Interim Advertising	1,724	3,086	1,362	8,000	6,276
Business Partner Incentive	2,149	6,815	4,666	8,000	5,851
Insurance/Costs Reimbursed	11,148	5,744	(5,403)	11,500	352
Security Costs Reimbursed	269,584	229,835	(39,749)	200,000	(69,584)
Equipment Rental	3,434	4,811	1,377	5,000	1,566
CalTrans Median Strip Rent	10,500	10,187	(313)	15,000	4,500
Special Repairs & Equipment				3,000	3,000
<b>Total Expense</b>	<b>1,942,537</b>	<b>1,732,235</b>	<b>(210,301)</b>	<b>1,930,889</b>	<b>(11,648)</b>
<b>Interim Income/(Loss)</b>	<b>2,877,978</b>	<b>1,650,088</b>	<b>1,227,890</b>	<b>1,560,211</b>	<b>1,317,767</b>

**Sonoma County Fair & Exposition, Inc**  
**Jockey Club Income Statement**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
<b>Revenue</b>					
Admissions	33,790	33,570	220	34,345	(555)
Turf Club	6,355	6,501	(146)	6,850	(495)
Commissions	264,767	257,364	7,403	250,000	14,767
Programs/Other	2,925	3,118	(193)	2,752	173
Race Forms, etc	71,886	69,293	2,593	68,925	2,961
Concessions	7,150	7,264	(113)	9,000	(1,850)
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental				-	
ATM Fees	5,270	2,301	2,969	1,500	3,770
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>	<b>392,142</b>	<b>379,410</b>	<b>12,732</b>	<b>373,372</b>	<b>18,770</b>
<b>Expense</b>					
Wages & Benefits	189,082	200,419	11,337	193,206	4,124
Contract Services	37,154	31,563	(5,591)	26,445	(10,709)
Supplies & Expense	43,654	15,168	(28,486)	20,519	(23,135)
Utilities	67,539	44,912	(22,628)	32,330	(35,209)
Cost of Periodicals	55,793	54,661	(1,131)	56,325	532
Garbage	7,707	5,026	(2,681)	5,040	(2,667)
Advertising & Marketing	1,500	802	(698)	3,200	1,700
<b>Total Jockey Club Expenses</b>	<b>402,429</b>	<b>352,552</b>	<b>(49,878)</b>	<b>337,065</b>	<b>(65,364)</b>
<b>Jockey Club Income/(Loss)</b>	<b>(10,287)</b>	<b>26,859</b>	<b>(37,146)</b>	<b>36,307</b>	<b>(46,594)</b>

**Sonoma County Fair & Exposition, Inc**  
**Harvest Fair**
**DRAFT - UNAUDITED**

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
Cost Recovered Harvest Fair	104,052	136,868	(32,816)	132,000	(27,948)
<b>Total Revenue</b>	<b>104,052</b>	<b>136,868</b>	<b>(32,816)</b>	<b>132,000</b>	<b>(27,948)</b>
<b>Expense</b>					
Admin Wages and Benefits	5,972	5,972	0	6,500	528
Publicity Wages and Benefits	0	3,234	3,234	11,400	11,400
Maintenance Wages and Benefits	17,917	17,917	0	32,000	14,083
Interim Wages and Benefits	19,209	19,733	525	14,000	(5,209)
Exhibits Wages and Benefits	4,778	6,619	1,842	32,000	27,222
Attendants Wages and Benefits	43,110	47,693	4,583	7,000	(36,110)
Attractions Wages and Benefits	0	0	0	2,000	2,000
Miscellaneous	10,000	10,000	0	1,000	(9,000)
<b>Total Expenses</b>	<b>100,985</b>	<b>111,169</b>	<b>10,183</b>	<b>105,900</b>	<b>4,915</b>
<b>Harvest Fair Income(Loss)</b>	<b>3,067</b>	<b>25,699</b>	<b>(22,633)</b>	<b>26,100</b>	<b>(23,033)</b>



**Sonoma County Fair & Exposition, Inc  
General & Administrative Expenses**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
<b>Expense</b>					
Wages & Benefits-Admin	997,067	1,008,505	11,438	1,008,647	11,580
Contract Services-Admin	75,246	173,015	97,769	80,000	4,754
County Indirect Services	92,376	132,936	40,561	65,000	(27,376)
Legal	58,425	17,978	(40,447)	15,000	(43,425)
Office Expense-Admin	135,226	119,294	(15,932)	112,250	(22,976)
Postage & Telephone	55,917	50,483	(5,434)	48,600	(7,317)
Director's Expense & Travel	28,112	27,590	(522)	25,000	(3,112)
Donations		946	946	-	
Insurance	85,112	63,397	(21,715)	67,000	(18,112)
Audit Fee	37,100	59,500	22,400	40,000	2,900
Bad Debt and Cash Short/Over	17,536	13,163	(4,372)	1,000	(16,536)
<b>Administration Expenses</b>	<b>1,582,117</b>	<b>1,666,808</b>	<b>84,691</b>	<b>1,462,497</b>	<b>(119,620)</b>
Wages & Benefits-Maint	1,559,945	1,546,866	(13,079)	1,558,415	(1,530)
Contract Services-Maint	100,872	98,580	(2,292)	87,000	(13,872)
Equipment Rental-Maint	34,542	30,253	(4,288)	35,000	458
Utilities	287,528	304,983	17,454	270,000	(17,528)
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	83,059	89,236	6,177	80,000	(3,059)
Maintenance Supplies	266,766	281,858	15,092	321,000	54,234
Repairs & Maintenance	72,910	57,308	(15,603)	36,500	(36,410)
Equipment Repairs	54,129	38,158	(15,971)	45,000	(9,129)
<b>Maintenance Expenses</b>	<b>2,459,750</b>	<b>2,447,241</b>	<b>(12,510)</b>	<b>2,432,915</b>	<b>(26,835)</b>
<b>General &amp; Administrative Expenses</b>	<b>4,041,868</b>	<b>4,114,049</b>	<b>72,181</b>	<b>3,895,412</b>	<b>(146,456)</b>

**Sonoma County Fair & Exposition, Inc**  
**Salary & Benefit Expenses**

DRAFT - UNAUDITED

	12/31/2018 Actual YTD	12/31/2017 Prior Year YTD	Variance	12/31/2018 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	166,381	92,807	(73,575)	163,231	(3,150)
Interim	626,875	595,920	(30,955)	656,716	29,841
Jockey Club	62,844	59,572	(3,272)	59,870	(2,974)
Golf Course				-	
Administration	587,172	582,340	(4,832)	580,591	(6,581)
Maintenance	680,033	708,584	28,551	735,169	55,136
<b>Total Permanent Salaries</b>	<b>2,123,305</b>	<b>2,039,222</b>	<b>(84,084)</b>	<b>2,195,577</b>	<b>72,272</b>
<b>Temporary Salaries</b>					
Fair	747,521	940,339	192,818	790,547	43,026
Interim	228,179	213,098	(15,081)	252,600	24,421
Jockey Club	56,626	70,990	14,364	60,000	3,374
Golf Course				-	
Administration	13,446	16,527	3,082	18,000	4,554
Maintenance	201,938	206,633	4,695	227,000	25,062
<b>Total Temporary Salaries</b>	<b>1,247,709</b>	<b>1,447,588</b>	<b>199,879</b>	<b>1,348,147</b>	<b>100,438</b>
<b>Health Benefits</b>					
Fair	75,767	71,788	(3,979)	59,839	(15,928)
Interim	94,568	77,638	(16,930)	91,422	(3,146)
Jockey Club	22,370	20,489	(1,881)	21,536	(834)
Golf Course				-	
Administration	60,819	58,516	(2,303)	67,750	6,931
Maintenance	134,263	122,272	(11,991)	134,178	(85)
<b>Total Health Benefits</b>	<b>387,787</b>	<b>350,702</b>	<b>(37,084)</b>	<b>374,725</b>	<b>(13,062)</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	97,829	116,119	18,290	104,538	6,709
Interim	97,169	107,797	10,628	113,130	15,961
Jockey Club	11,888	14,702	2,814	14,744	2,856
Golf Course				-	
Administration	53,928	64,926	10,997	69,316	15,388
Maintenance	207,205	168,431	(38,774)	118,311	(88,894)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>468,021</b>	<b>471,975</b>	<b>3,955</b>	<b>420,039</b>	<b>(47,982)</b>
<b>Retirement, UI, Other</b>					
Fair	113,826	105,041	(8,785)	110,768	(3,058)
Interim	333,432	323,964	(9,468)	326,549	(6,883)
Jockey Club	34,891	33,481	(1,410)	35,756	865
Golf Course				-	
Administration	286,605	291,197	4,592	277,690	(8,915)
Maintenance	352,793	358,622	5,829	375,457	22,664
<b>Total Retirement &amp; Other Benefits</b>	<b>1,121,546</b>	<b>1,112,304</b>	<b>(9,242)</b>	<b>1,126,220</b>	<b>4,674</b>
<b>TOTAL</b>	<b>5,348,368</b>	<b>5,421,791</b>	<b>73,424</b>	<b>5,464,708</b>	<b>116,340</b>
<b>TOTAL BY DEPT</b>					
Fair	1,201,324	1,326,093	124,769	1,228,923	27,599
Interim	1,380,223	1,318,417	(61,806)	1,440,417	60,194
Jockey Club	188,619	199,234	10,614	191,906	3,287
Golf Course					
Administration	1,001,969	1,013,505	11,536	1,013,347	11,378
Maintenance	1,576,232	1,564,542	(11,689)	1,590,115	13,883
<b>TOTAL ALL DEPARTMENTS</b>	<b>5,348,368</b>	<b>5,421,791</b>	<b>73,424</b>	<b>5,464,708</b>	<b>116,340</b>

**Sonoma County Fair & Exposition, Inc**  
**Salary & Benefit Expenses - Fair Only**

	Actual YTD	Prior Year YTD	Variance	Budget YTD	Variance
<b>Salaries</b>					
Fair					
Hall of Flowers	49,438	65,136	15,699	45,000	(4,438)
Publicity	29,513	40,973	11,460	23,553	(5,960)
Parking	61,073	64,048	2,975	70,048	8,975
Admissions	56,160	64,401	8,241	67,446	11,286
Exhibits - Temp	152,307	194,278	41,971	175,000	22,693
Exhibits - Perm	162,381	88,807	(73,575)	159,231	(3,150)
Attractions	32,053	34,392	2,339	35,000	2,947
Concessions Auditor	8,197	8,063	(134)	8,500	303
Racing	317,375	421,627	104,252	329,000	11,625
<b>Total Salaries</b>	<b>868,496</b>	<b>981,724</b>	<b>113,228</b>	<b>912,778</b>	<b>44,282</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	15,172	9,633	(5,539)	16,839	1,667
Racing	60,595	62,154	1,559	43,000	(17,595)
<b>Total Health Benefits</b>	<b>75,767</b>	<b>71,788</b>	<b>(3,979)</b>	<b>59,839</b>	<b>(15,928)</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers	5,821	7,670	1,849	5,536	(285)
Publicity	3,475	4,825	1,349	2,862	(613)
Parking	7,191	7,542	350	8,616	1,425
Admissions	8,006	8,533	527	9,341	1,335
Exhibits	31,428	32,656	1,228	33,409	1,981
Attractions	3,787	4,067	280	4,306	519
Racing	37,343	49,647	12,304	40,468	3,125
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>97,052</b>	<b>114,938</b>	<b>17,887</b>	<b>104,538</b>	<b>7,486</b>
<b>TOTAL</b>	<b>1,041,315</b>	<b>1,168,450</b>	<b>127,136</b>	<b>1,077,155</b>	<b>35,840</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers	2,185	2,907	722	2,709	524
Publicity	910	889	(21)	1,418	508
Parking	3,446	3,404	(41)	4,217	771
Admissions	5,612	6,024	412	6,679	1,067
Exhibits - Perm	64,532	40,920	(23,612)	62,939	(1,593)
Attractions				-	
Racing	37,141	50,800	13,659	32,806	(4,335)
<b>Total Retirement &amp; Other Benefits</b>	<b>113,826</b>	<b>104,944</b>	<b>(8,882)</b>	<b>110,768</b>	<b>(3,058)</b>