

# 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

**November 19, 2019, 4:30 – 5:00**  
Sonoma County Fairgrounds Board Room

**DIRECTORS:** Teejay Lowe, Chair, Marcia Mickelson, Vice Chair; Tony Gerald, Bev Palm, Wanda Tapia

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 October 2019 – **(Attachment #1)** – Michael Margetts
5. Review detail of US Bank credit card charges paid through September 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 – **(None)**
8. Review of October 2019 Harvest Fair financial statements – **(Attachment #3)**
9. Discussion and possible action regarding approval of 2018 Sonoma County Fair & Exposition, Inc. tax returns – **(Handout)**
10. Discussion regarding 2020 budget – Michael Margetts, Becky Bartling
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

	10/31/2019 Calendar YTD	10/31/2018 Calendar YTD	9/30/2019
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash in Bank and Treasury	4,669,191	3,496,911	5,194,203
Accounts Receivable, Net	41,418	591,849	150,341
Racing Settlement Receivable	202,126	42,696	202,126
Prepaid Expenses			
Inventory of Supplies		1,800	
Other Current Assets	56,900	200,200	
<b>Total Current Assets</b>	<b>4,969,634</b>	<b>4,333,456</b>	<b>5,546,670</b>
<b>Property &amp; Equipment, Net</b>	<b>9,381,738</b>	<b>9,485,599</b>	<b>8,920,092</b>
Construction in Progress	171,564	114,574	633,211
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>9,553,302</b>	<b>9,600,173</b>	<b>9,553,302</b>
<b>Other Assets</b>			
Restricted Cash	120,904	120,916	120,904
Due From/Due (To) County for Vet's	34,778	(9,312)	22,534
GASB 68 Deferred Outflow of Resources	400,824	961,078	400,824
GASB 75 Deferred Outflow of Resources	254,492		254,492
<b>Total Other Assets</b>	<b>810,998</b>	<b>1,072,682</b>	<b>798,754</b>
<b>TOTAL ASSETS</b>	<b>15,333,935</b>	<b>15,006,311</b>	<b>15,898,726</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable	29,634	56,424	258,058
Scholarships Payable	8,250	3,500	8,250
Accrued Expenses	839,701	575,359	831,857
Racing Payable	81,692	82,210	156,692
Purses Paid - (Over)/Under	(112,962)	(149,224)	(112,962)
Other Short Term Liabilities	1,083	22,653	185
Short Term Notes			
Current Portion of Long-Term Debt			
Deferred Income	418,071	327,178	433,863
<b>Total Current Liabilities</b>	<b>1,265,469</b>	<b>918,100</b>	<b>1,575,943</b>
<b>Long Term Liabilities</b>			
GASB 68 Deferred Inflow of Resources	701,757	139,498	701,757
GASB 68 Net Pension Liability	778,377	2,029,925	778,377
GASB 75 Deferred Inflow of Resources	216,663		216,663
GASB 75 Net Pension Liability	1,967,830		1,967,830
<b>Total Long Term Liabilities</b>	<b>3,664,627</b>	<b>2,169,423</b>	<b>3,664,627</b>
<b>NET ASSETS</b>			
<b>Investment in Capital Assets</b>	<b>8,911,835</b>	<b>8,784,100</b>	<b>8,911,836</b>
<b>Restricted for Scholarships</b>	<b>23,856</b>	<b>19,908</b>	<b>23,856</b>
<b>Restricted for Junior Livestock Auction</b>	<b>75,107</b>	<b>61,764</b>	<b>75,107</b>
<b>Retained Earnings - Unrestricted</b>	<b>291,298</b>	<b>992,935</b>	<b>291,298</b>
<b>Profit/(Loss) Current Year</b>	<b>1,101,743</b>	<b>2,060,083</b>	<b>1,356,060</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>15,333,935</b>	<b>15,006,311</b>	<b>15,898,727</b>

**Sonoma County Fair & Exposition, Inc  
Income Statement**
**DRAFT - UNAUDITED**

	10/31/2019 Actual YTD	10/31/2018 Prior Year YTD	Variance	10/31/2019 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	6,081,688	6,217,909	(136,221)	6,344,353	(262,665)
Interim	3,189,260	3,933,431	(744,171)	2,798,492	390,768
Jockey Club	322,934	332,524	(9,590)	318,825	4,109
<b>Total Operating Revenue</b>	<b>9,593,882</b>	<b>10,483,864</b>	<b>(889,982)</b>	<b>9,461,670</b>	132,212
<b>Operating Expense</b>					
Fair	3,653,928	3,357,956	(295,972)	3,545,863	(108,065)
Interim	1,437,964	1,516,398	78,434	1,497,826	59,862
Jockey Club	282,625	330,935	48,310	282,880	255
General & Administrative	3,373,137	3,344,603	(28,534)	3,401,215	28,078
Allocated Costs - Harvest Fair		(53,000)	(53,000)		
<b>Total Operating Expenses</b>	<b>8,747,654</b>	<b>8,496,892</b>	<b>(250,763)</b>	<b>8,727,784</b>	<b>(19,870)</b>
<b>Operating Income/(Loss)</b>	<b>846,228</b>	<b>1,986,972</b>	<b>(1,140,745)</b>	<b>733,886</b>	<b>112,342</b>
Other Revenue	32,558	33,289	(731)	21,775	10,783
Harvest Fair - Revenue	56,900	201,716	(144,816)	74,358	(17,458)
Harvest Fair - Expense	(27,988)	(100,858)	72,869	(74,358)	46,370
Interest Expense					
JLA, net	16,351	12,815	3,536		16,351
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	51,717	(73,616)	125,332		51,717
<b>Net Income/(Loss)before depreciation and capital</b>	<b>975,765</b>	<b>2,060,319</b>	<b>(1,084,554)</b>	<b>755,661</b>	<b>220,104</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>975,765</b>	<b>2,060,319</b>	<b>(1,084,554)</b>	<b>755,661</b>	220,104
Gain (loss) on disposal of asset		(236)	236		
Capital Expenditures					
Capital Funding	125,979		125,979		125,979
<b>Net Income (Loss) incl Capital</b>	<b>1,101,743</b>	<b>2,060,083</b>	<b>(958,340)</b>	<b>755,661</b>	346,082

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

DRAFT - UNAUDITED

	10/31/2019 Actual YTD	10/31/2018 Prior Year PTD	Variance	10/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Admissions	1,568,336	1,612,261	(43,925)	1,683,947	(115,611)
Parking	438,536	459,304	(20,768)	490,156	(51,620)
Commercial Space	355,784	403,719	(47,936)	413,900	(58,117)
Carnival	712,319	738,446	(26,127)	739,000	(26,681)
Concessions	1,180,790	1,163,306	17,484	1,169,700	11,090
Exhibits	84,483	88,394	(3,912)	85,000	(517)
Racing	1,054,959	1,062,017	(7,058)	1,043,300	11,659
Attractions	185,442	189,549	(4,107)	197,000	(11,558)
Sponsorships	384,193	404,260	(20,068)	420,500	(36,308)
VIP Tent	28,560	29,100	(540)	29,100	(540)
Miscellaneous	88,288	67,552	20,736	72,750	15,538
<b>Total Fair Revenue</b>	<b>6,081,688</b>	<b>6,217,909</b>	<b>(136,221)</b>	<b>6,344,353</b>	<b>(262,665)</b>
<b>Expense</b>					
Labor and Benefits	1,187,167	1,097,769	(89,398)	1,175,106	(12,061)
Advertising & Publicity	292,584	298,216	5,633	274,403	(18,181)
Attendance	345,309	330,346	(14,962)	339,212	(6,097)
Signage/Other/Drinking Water				-	
Premium	261,006	263,177	2,171	272,050	11,044
Hall of Flowers	116,127	133,317	17,190	152,000	35,873
Exhibits	140,329	128,771	(11,558)	141,500	1,171
Commerical/Concessions Exhibits	9,123	8,936	(186)	2,300	(6,823)
Racing	595,004	430,227	(164,777)	470,200	(124,804)
Attractions	617,375	603,365	(14,010)	606,392	(10,983)
Miscellaneous	26,871	4,096	(22,775)	36,200	9,329
VIP Tent	16,981	27,488	10,507	27,500	10,519
RV Park - Fair - Contract Services	46,053	32,249	(13,804)	49,000	2,947
<b>Total Expense</b>	<b>3,653,928</b>	<b>3,357,956</b>	<b>(295,972)</b>	<b>3,545,863</b>	<b>(108,065)</b>
<b>Fair Income/(Loss)</b>	<b>2,427,760</b>	<b>2,859,953</b>	<b>(432,193)</b>	<b>2,798,490</b>	<b>(370,730)</b>

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

DRAFT - UNAUDITED

	10/31/2019 Actual YTD	10/31/2018 Prior Year YTD	Variance	10/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Long Term Rentals	53,016	70,539	(17,523)	86,593	(33,577)
Building Rental	385,084	403,801	(18,717)	373,980	11,104
Facility Rental	202,552	217,025	(14,473)	210,281	(7,729)
Equipment Rental	159,621	151,567	8,054	138,844	20,777
Trailer & RV	1,386,402	1,985,994	(599,592)	899,250	487,152
Interim Parking	243,104	289,872	(46,768)	302,000	(58,897)
Insurance/Costs Reimbursed	67,441	75,306	(7,865)	57,444	9,997
Security Reimbursed	196,754	194,179	2,575	168,476	28,278
Food & Other Concessions	150,911	172,810	(21,899)	182,685	(31,774)
Alcohol Concessions	241,038	271,457	(30,420)	278,939	(37,901)
Other Interim Revenue	103,338	100,882	2,456	100,000	3,338
<b>Total Revenue</b>	<b>3,189,260</b>	<b>3,933,431</b>	<b>(744,171)</b>	<b>2,798,492</b>	<b>390,768</b>
<b>Expense</b>					
Int Wages & Benefits	948,731	1,062,421	113,689	1,075,781	127,050
Int Parking Wages & Benefits	81,089	52,371	(28,718)	50,575	(30,514)
<b>Total Wages &amp; Benefits</b>	<b>1,029,820</b>	<b>1,114,792</b>	<b>84,971</b>	<b>1,126,356</b>	<b>96,536</b>
Contract Services-Interim	6,579	10,580	4,001	12,500	5,921
Contract Services-RV Park	1,053	10,366	9,313	10,500	9,448
Straw Removal				-	
Security	57,053	32,534	(24,519)	52,000	(5,053)
Supplies & Equipment	9,666	14,713	5,046	21,350	11,684
RV Park Utilities	144,071	137,629	(6,442)	106,000	(38,071)
RV Park Advertising	4,646		(4,646)	4,000	(646)
Miscellaneous RV Parking				-	
RV Supplies & Equipment	17,987	8,859	(9,129)	9,720	(8,267)
Interim Advertising	3,444	875	(2,569)	3,000	(444)
Business Partner Incentive				-	
Insurance/Costs Reimbursed	5,331	3,370	(1,960)	4,000	(1,331)
Security Costs Reimbursed	146,109	168,852	22,743	130,000	(16,109)
Equipment Rental	1,164	3,329	2,165	4,900	3,736
CalTrans Median Strip Rent	10,810	10,500	(310)	10,500	(310)
Special Repairs & Equipment	231		(231)	3,000	2,769
<b>Total Expense</b>	<b>1,437,964</b>	<b>1,516,398</b>	<b>78,434</b>	<b>1,497,826</b>	<b>59,862</b>
<b>Interim Income/(Loss)</b>	<b>1,751,296</b>	<b>2,417,033</b>	<b>(665,737)</b>	<b>1,300,666</b>	<b>450,630</b>

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

**DRAFT - UNAUDITED**

	<b>10/31/2019</b>	<b>10/31/2018</b>		<b>10/31/2019</b>	
	<b>Actual</b>	<b>Prior Year</b>	<b>Variance</b>	<b>Budget</b>	<b>Variance</b>
	<b>YTD</b>	<b>YTD</b>		<b>YTD</b>	
<b>Revenue</b>					
Admissions	26,325	28,711	(2,386)	29,500	(3,175)
Turf Club	5,414	5,775	(361)	5,400	14
Commissions	221,780	224,721	(2,941)	218,000	3,780
Programs/Other	2,254	2,668	(414)	2,543	(290)
Race Forms, etc	56,095	59,752	(3,657)	54,900	1,195
Concessions	8,266	5,628	2,638	5,481	2,785
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental				-	
ATM Fees	2,801	5,270	(2,469)	3,000	(200)
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>	<b>322,934</b>	<b>332,524</b>	<b>(9,590)</b>	<b>318,825</b>	<b>4,109</b>
<b>Expense</b>					
Wages & Benefits	153,593	153,887	295	151,415	(2,178)
Contract Services	26,731	25,072	(1,659)	28,500	1,769
Supplies & Expense	26,917	39,540	12,623	22,650	(4,267)
Utilities	26,935	58,339	31,403	33,000	6,065
Cost of Periodicals	44,338	46,600	2,263	42,040	(2,298)
Garbage	3,061	5,996	2,934	3,775	714
Advertising & Marketing	1,050	1,500	450	1,500	450
<b>Total Jockey Club Expenses</b>	<b>282,625</b>	<b>330,935</b>	<b>48,310</b>	<b>282,880</b>	<b>255</b>
<b>Jockey Club Income/(Loss)</b>	<b>40,309</b>	<b>1,589</b>	<b>38,719</b>	<b>35,945</b>	<b>4,364</b>

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

	10/31/2019 Actual YTD	10/31/2018 Prior Year YTD	Variance	10/31/2019 Budget YTD	Variance
Cost Recovered Harvest Fair	56,900	201,716	(144,816)	74,358	(17,458)
<b>Total Revenue</b>	<b>56,900</b>	<b>201,716</b>	<b>(144,816)</b>	<b>74,358</b>	<b>(17,458)</b>
<b>Expense</b>					
Admin Wages and Benefits	0	5,972	5,972	10,175	10,175
Publicity Wages and Benefits	0	0	0	9,689	9,689
Maintenance Wages and Benefits	0	17,917	17,917	7,535	7,535
Interim Wages and Benefits	2,880	19,196	16,316	2,153	(727)
Exhibits Wages and Benefits	0	4,778	4,778	2,153	2,153
Attendance Wages and Benefits	25,109	42,995	17,886	39,500	14,391
Attractions Wages and Benefits	0	0	0	2,153	2,153
Miscellaneous	0	10,000	10,000	1,000	1,000
<b>Total Expenses</b>	<b>27,988</b>	<b>100,858</b>	<b>72,869</b>	<b>74,358</b>	<b>46,370</b>
<b>Harvest Fair Income(Loss)</b>	<b>28,911</b>	<b>100,858</b>	<b>(71,947)</b>	<b>0</b>	<b>28,911</b>

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

**DRAFT - UNAUDITED**

	<b>10/31/2019</b>	<b>10/31/2018</b>		<b>10/31/2019</b>	
	<b>Actual</b>	<b>Prior Year</b>	<b>Variance</b>	<b>Budget</b>	<b>Variance</b>
	<b>YTD</b>	<b>YTD</b>		<b>YTD</b>	
<b>Expense</b>					
Wages & Benefits-Admin	798,573	818,590	20,017	794,553	(4,020)
Contract Services-Admin	59,452	51,804	(7,648)	58,900	(552)
County Indirect Services	71,660	58,607	(13,053)	71,620	(40)
Legal	46,011	40,542	(5,469)	36,900	(9,111)
Office Expense-Admin	128,260	120,932	(7,328)	114,375	(13,885)
Postage & Telephone	41,679	50,943	9,264	49,300	7,621
Director's Expense & Travel	14,120	20,763	6,643	19,400	5,280
Donations				-	
Insurance	55,400	58,804	3,404	54,160	(1,240)
Audit Fee	18,000	35,380	17,380	45,000	27,000
Bad Debt and Cash Short/Over	1,521	1,870	349	830	(691)
<b>Administration Expenses</b>	<b>1,234,675</b>	<b>1,258,234</b>	<b>23,560</b>	<b>1,245,038</b>	<b>10,363</b>
Wages & Benefits-Maint	1,422,702	1,306,829	(115,873)	1,409,573	(13,129)
Contract Services-Maint	75,570	91,980	16,410	86,000	10,430
Equipment Rental-Maint	30,434	34,121	3,687	34,000	3,566
Utilities	249,389	227,746	(21,642)	253,600	4,211
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	78,586	63,967	(14,619)	64,200	(14,386)
Maintenance Supplies	210,985	242,426	31,441	242,404	31,419
Repairs & Maintenance	33,281	69,182	35,902	29,400	(3,881)
Equipment Repairs	37,516	50,117	12,601	37,000	(516)
<b>Maintenance Expenses</b>	<b>2,138,463</b>	<b>2,086,369</b>	<b>(52,094)</b>	<b>2,156,177</b>	<b>17,714</b>
<b>General &amp; Administrative Expenses</b>	<b>3,373,137</b>	<b>3,344,603</b>	<b>(28,534)</b>	<b>3,401,215</b>	<b>28,078</b>



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

DRAFT - UNAUDITED

	10/31/2019 Actual YTD	10/31/2018 Prior Year YTD	Variance	10/31/2019 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	132,431	138,487	6,056	132,032	(399)
Interim	445,523	527,095	81,571	502,537	57,014
Jockey Club	47,615	51,967	4,352	49,585	1,970
Golf Course				-	
Administration	462,330	483,231	20,901	454,324	(8,006)
Maintenance	585,658	566,980	(18,678)	577,494	(8,164)
<b>Total Permanent Salaries</b>	<b>1,673,557</b>	<b>1,767,760</b>	<b>94,203</b>	<b>1,715,972</b>	<b>42,415</b>
<b>Temporary Salaries</b>					
Fair	813,643	736,920	(76,723)	813,200	(443)
Interim	194,738	182,053	(12,685)	186,400	(8,338)
Jockey Club	48,592	46,416	(2,176)	43,600	(4,992)
Golf Course				-	
Administration	4,127	13,446	9,319	15,000	10,873
Maintenance	238,855	191,288	(47,567)	215,000	(23,855)
<b>Total Temporary Salaries</b>	<b>1,299,956</b>	<b>1,170,123</b>	<b>(129,833)</b>	<b>1,273,200</b>	<b>(26,756)</b>
<b>Health Benefits</b>					
Fair	62,115	71,877	9,761	72,414	10,299
Interim	86,447	74,510	(11,937)	98,700	12,253
Jockey Club	19,067	17,503	(1,564)	18,741	(326)
Golf Course				-	
Administration	55,491	47,253	(8,238)	60,659	5,168
Maintenance	130,189	104,201	(25,989)	140,156	9,967
<b>Total Health Benefits</b>	<b>353,309</b>	<b>315,344</b>	<b>(37,965)</b>	<b>390,670</b>	<b>37,361</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	96,788	93,878	(2,911)	98,111	1,323
Interim	71,480	80,358	8,878	80,925	9,445
Jockey Club	10,021	9,652	(369)	9,626	(395)
Golf Course				-	
Administration	43,630	45,354	1,723	39,691	(3,939)
Maintenance	168,769	172,970	4,202	183,478	14,709
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>390,689</b>	<b>402,212</b>	<b>11,523</b>	<b>411,831</b>	<b>21,142</b>
<b>Retirement, UI, Other</b>					
Fair	106,646	102,684	(3,962)	103,691	(2,955)
Interim	234,093	271,082	36,990	259,047	24,955
Jockey Club	28,225	28,332	107	29,443	1,218
Golf Course				-	
Administration	232,995	234,209	1,214	224,679	(8,316)
Maintenance	298,247	288,032	(10,215)	299,980	1,733
<b>Total Retirement &amp; Other Benefits</b>	<b>900,206</b>	<b>924,339</b>	<b>24,133</b>	<b>916,840</b>	<b>16,635</b>
<b>TOTAL</b>	<b>4,617,716</b>	<b>4,579,777</b>	<b>(37,939)</b>	<b>4,708,513</b>	<b>90,797</b>
<b>TOTAL BY DEPT</b>					
Fair	1,211,623	1,143,845	(67,779)	1,219,448	7,825
Interim	1,032,282	1,135,098	102,816	1,127,609	95,328
Jockey Club	153,521	153,871	350	150,995	(2,526)
Golf Course					
Administration	798,573	823,492	24,920	794,353	(4,220)
Maintenance	1,421,718	1,323,472	(98,246)	1,416,108	(5,610)
<b>TOTAL ALL DEPARTMENTS</b>	<b>4,617,716</b>	<b>4,579,777</b>	<b>(37,939)</b>	<b>4,708,513</b>	<b>90,797</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	71,248	49,438	(21,811)	60,000	(11,248)
Publicity	33,458	23,457	(10,001)	44,500	11,042
Parking	80,851	61,073	(19,778)	70,000	(10,851)
Admissions	65,796	55,888	(9,908)	66,500	704
Exhibits - Temp	152,547	151,901	(647)	165,000	12,453
Exhibits - Perm	132,431	134,487	2,056	132,032	(399)
Attractions	35,272	32,053	(3,218)	33,000	(2,272)
Concessions Auditor	3,146	8,197	5,052	10,200	7,055
Racing	346,870	313,616	(33,254)	320,500	(26,370)
<b>Total Salaries</b>	<b>921,617</b>	<b>830,109</b>	<b>(91,509)</b>	<b>901,732</b>	<b>(19,885)</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	13,623	11,842	(1,781)	27,414	13,791
Racing	48,493	60,035	11,542	45,000	(3,493)
<b>Total Health Benefits</b>	<b>62,115</b>	<b>71,877</b>	<b>9,761</b>	<b>72,414</b>	<b>10,299</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers	8,389	5,821	(2,568)	7,290	(1,099)
Publicity	4,002	2,762	(1,240)	4,304	302
Parking	9,520	7,191	(2,329)	8,505	(1,015)
Admissions	7,080	7,999	919	9,320	2,241
Exhibits	28,916	28,670	(246)	30,578	1,662
Attractions	4,153	3,787	(366)	4,163	10
Racing	34,728	36,870	2,141	33,109	(1,619)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>96,788</b>	<b>93,100</b>	<b>(3,689)</b>	<b>97,269</b>	<b>481</b>
<b>TOTAL</b>	<b>1,080,521</b>	<b>995,085</b>	<b>(85,436)</b>	<b>1,071,415</b>	<b>(9,106)</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers	2,787	2,185	(602)	3,612	825
Publicity	644	872	228	2,678	2,034
Parking	4,306	3,446	(860)	4,214	(92)
Admissions	5,892	5,612	(280)	6,604	712
Exhibits - Perm	55,120	53,477	(1,643)	55,178	58
Attractions				-	
Racing	37,897	37,092	(805)	31,405	(6,492)
<b>Total Retirement &amp; Other Benefits</b>	<b>106,646</b>	<b>102,684</b>	<b>(3,962)</b>	<b>103,691</b>	<b>(2,955)</b>



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

**October 31, 2019**

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

**October**

**Computer generated checks:**

**October**  
**Total Payables Dispersed: \$ 177,969.50**

**Payroll**

**County Payroll-PD's 10/2/19, 10/16/19, 10/30/19** \$ 401,775.42  
**Temp Payroll - PD's 10/11/19, 10/25/19** \$ 90,235.35  
\$ 492,010.77

**Total disbursements:**

**\$ 669,980.27**

**County Counsel Cost for September Paid in October 2019:**

**\$ 3,588.00**

**October 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>
Garden Brothers Circus			\$ 80.00	Debbie is contacting them for payment.
Heather Payne		\$ 1,101.79	\$ 363.06	Bowls to Burgers
Local Sesh			\$ 3,060.00	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. Local Sesh has been making monthly \$2,000 payments. Original amount owing \$33177.15, \$30,117.15 has been paid to date
<b>Total Owing as of October 2019:</b>	\$ -	\$ 1,101.79	\$ 3,503.06	

## V-84718 U.S. Bank Corp Payment Systems October 2019

**# 84718 (Closed), Invoice: 42460445556798551019, U.S. Bank Corporate Payment Systems (00006275), 10/15/19, 8,130.06**

GL Account	GL Account Description	Reference	Amount	
620503010	Tickets & Credentials	CSandersComcastAdmin	145.79	
700526010	Turf Track Materials	CSandersHarborFreight	90.45	
700251080	Landscape Supplies	CSandersTheHomeDepot Zinc Sprinkler	86.47	
620209080	Telephone	CSandersVZRV	57.00	
560759080	Computer Support	CSandersVZWireless	472.19	
700251080	Landscape Supplies	CSandersWilburEllis Hydretain Es Plus	292.81	<b>1,144.71</b>
620305010	Supplies- Exhibits	HBorckAdobeCreativeCloud	33.99	
620305010	Supplies- Exhibits	HBorckAmazon erasable wall calendar	19.90	
620305010	Supplies- Exhibits	HBorckAmazon erasable gel pens	21.54	
620305010	Supplies- Exhibits	HBorckAmazon writing pads, dry erase markers	42.86	
620305010	Supplies- Exhibits	HBorckAmazon pencils, markers	45.53	
620305010	Supplies- Exhibits	HBorckAmazon pencils, markers	79.60	
620305010	Supplies- Exhibits	HBorckAmazon envelopes	104.52	
680709080	Directors Expense	HBorckGrandSierra WFA	89.27	
680709080	Directors Expense	HBorckWesternFairs	330.00	<b>767.21</b>
620308010	Supplies- Attractions	JEngdahlAmazon permanent markers	6.62	
620308010	Supplies- Attractions	JEngdahlAmazon brass seat parts	8.24	
620308010	Supplies- Attractions	JEngdahlAmazon printer cable adapter	9.80	
620308010	Supplies- Attractions	JEngdahlAmazon Stain remover	11.96	
620318010	Office Supplies Attractions	JEngdahlAmazon sticky notes	12.53	
620318010	Office Supplies Attractions	JEngdahlAmazon surge protector	14.52	
620318010	Office Supplies Attractions	JEngdahlAmazon Power surge	14.62	
620318010	Office Supplies Attractions	JEngdahlAmazon impact driver springs	14.99	
620318010	Office Supplies Attractions	JEngdahlAmazon Cord protector, colored	16.91	
620318010	Office Supplies Attractions	JEngdahlAmazon Gelly roll, thread nuts, adhesive notes	25.11	
620318010	Office Supplies Attractions	JEngdahlAmazon pool floats	77.38	
700351080	Carpentry/Plumbing Supplies	JEngdahlAmazon Bean bag float game	122.06	
700351080	Carpentry/Plumbing Supplies	JEngdahlAmazon pool floats	166.59	
620308010	Supplies- Attractions	JEngdahlJoAnn's Coin purses	46.56	
620308010	Supplies- Attractions	JEngdahlMichaels	8.16	
620308010	Supplies- Attractions	JEngdahlMichaels Tissue paper, grapes, foam board	223.22	
620318010	Office Supplies Attractions	JEngdahlMichaels	5.19	
620308010	Supplies- Attractions	JEngdahlMissionAce spray paint	11.99	
620308010	Supplies- Attractions	JEngdahlZuliliy plush toys, decal sets, ring toss game	287.84	
620308010	Supplies- Attractions	JEngdahlZuliliy	-1.79	
620308010	Supplies- Attractions	JEngdahlZuliliy tapestry, led lualite	32.68	<b>1,115.18</b>
620303060	Supplies-Interim	KFindleyThornAmazon Illegally parked violation stickers	47.94	
62030306095	Vets - Supplies	KFindleyThornAmazon	71.20	
62030306095	Vets - Supplies	KFindleyThornAmazon	129.95	
680909080	Travel and Training	KFindleyThornGrandSierra WFA	89.27	
680909080	Travel and Training	KFindleyThornIAFE	99.12	
680909080	Travel and Training	KFindleyThornSouthwest IAFE	188.98	
620303060	Supplies-Interim	KFindleyThornSTaples Office Chair	130.78	
650652010	Sponsorship Expenses	KFindleyThornTheUPSSStore	11.82	
680909080	Travel and Training	KFindleyThornWesternFairs	410.00	<b>1,179.06</b>

## V-84718 U.S. Bank Corp Payment Systems October 2019

# 84718 (Closed), Invoice: 4246044556798551019, U.S. Bank Corporate Payment Systems (00006275), 10/15/19,  
8,130.06

GL Account	GL Account Description	Reference	Amount	
620309080	Office Supplies- Administration	LFoxAmazon Brochure holder	33.90	
620309080	Office Supplies- Administration	LFoxAmazon Business card holder	37.09	
620309080	Office Supplies- Administration	LFoxAmazon Dry erase markers	17.42	
680709080	Directors Expense	LFoxGrandSierra WFA Tapia	89.27	
680709080	Directors Expense	LFoxOlivers	59.62	
620309080	Office Supplies- Administration	LFoxStaples Staples, binder clips, sticky notes	58.16	
620323010	Office Supplies Fair Attendance	LFoxTarget Returned laundry bag and storage cart	-43.58	
620323010	Office Supplies Fair Attendance	LFoxTarget Returned utility tub	-6.53	
680709080	Directors Expense	LFoxTarget Chips, candy	35.43	
680709080	Directors Expense	LFoxWesternFairsAssoc WFA Tapia	275.00	<b>555.78</b>
620342010	Supplies-Publicity	MMargettsAdobeCreativeCloud	52.99	
620301080	Office Supplies-Maintenance	MMargettsAmazon Aluimum storage clipboard	45.76	
620309080	Office Supplies- Administration	MMargettsAmazon Desk phone	109.00	
620323060	Supplies - RV Park	MMargettsAmazon dog waste bags	60.77	
620323060	Supplies - RV Park	MMargettsAmazon ink cartridges	49.98	
560007070	Contract Services- Satellite	MMargettsComcastJC	118.08	
650302010	Multi-Media Advertising	MMargettsConstantContact	455.00	
228360000	Due To/Due From Foundation	MMargettsFoundationNonProfitEa	20.00	
620305010	Supplies- Exhibits	MMargettsShopkeep	190.00	
620305010	Supplies- Exhibits	MMargettsShopkeep	29.99	
650852010	Website	MMargettsSonic.net	1,033.90	
650852010	Website	MMargettsSonic.net	19.95	<b>2,185.42</b>
680909080	Travel and Training	RBartlingAlamoRentACar	156.51	
680909080	Travel and Training	RBartlingAlaskaAir	121.29	
680909080	Travel and Training	RBartlingAlaskaAir	174.00	
680909080	Travel and Training	RBartlingCCIHotel	222.40	
680909080	Travel and Training	RBartlingSouthwest	105.98	
680909080	Travel and Training	RBartlingSouthwest	25.00	<b>805.18</b>
730107070	Equipment Repair- Jockey Club	RCrouchAllemandElect Electrical supplies	97.88	<b>97.88</b>
700351080	Carpentry/Plumbing Supplies	RFitchToolbox Barn shower parts	12.48	<b>12.48</b>
620303060	Supplies-Interim	RGarciaHarborFreight Levels, bolt cutters, Jump Starter	258.45	<b>258.45</b>
700401080	Mechanic Supplies	SArcherBatteriesPlu Welding helmet batteries part	8.71	<b>8.71</b>
			<b>TOTAL</b>	<b>8,130.06</b>

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

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	As of	10/31/2019 Actual YTD
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		168,471
Cash in Treasury		0
Accounts Receivable (net of allowance)		22,660
Other Assets		0
<b>TOTAL CURRENT ASSETS</b>		<b>191,131</b>
<b>TOTAL ASSETS</b>		<b>191,131</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable		11,937
Accrued Expenses		108,210
Sales & Use Tax Payable		9,495
Deposits & Refunds Payable		6,132
<b>TOTAL CURRENT LIABILITIES</b>		<b>135,775</b>
<b>FUND EQUITY</b>		
Beginning Retained Earnings		27,326
Profit(Loss) for the Year		28,030
<b>TOTAL EQUITY</b>		<b>55,356</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>191,131</b>

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

For the Period	10/31/2019 Actual YTD	10/31/2019 Budget YTD	Variance	Annual Budget
<b>Revenues</b>				
Sponsorships	17,800	22,000	(4,200)	22,000
Operations - Parking - Admissions	908	8,000	(7,092)	8,000
Awards Night	49,675	60,000	(10,325)	60,000
Sponsorships - Awards Night	15,000	15,000		15,000
Wine Competition	87,463	85,200	2,263	85,200
Culinary Competitions	4,020	4,000	20	4,000
Attractions	2,060	3,500	(1,440)	3,500
Misc Programs	10		10	
Retail Sales				
Tasting	110,812	112,900	(2,088)	112,900
Vendors	3,653	4,100	(447)	4,100
<b>Total Revenues</b>	<b>291,402</b>	<b>314,700</b>	<b>(23,298)</b>	<b>314,700</b>
<b>Expenses</b>				
Administration	66,560	73,755	7,195	73,755
Operations - Parking - Admissions	14,056	15,950	1,894	15,950
Awards Night	52,715	65,459	12,744	65,459
Wine Competition	35,696	51,150	15,454	51,150
Culinary Competition	4,347	4,600	253	4,600
Attractions	7,426	8,875	1,450	8,875
Misc. Programs				
Publicity/Marketing	52,537	55,000	2,463	55,000
Retail Sales				
Tasting	30,010	36,950	6,940	36,950
Vendors				
Prior Period Expense	25		(25)	
<b>Total Expenses</b>	<b>263,372</b>	<b>311,739</b>	<b>48,367</b>	<b>311,739</b>
<b>Operating Income/(Loss) - Prior to Revenue Split</b>	<b>28,030</b>	<b>2,961</b>	<b>25,069</b>	<b>2,961</b>
<b>Revenue Share with SCF</b>				
<b>Net Income</b>	<b>28,030</b>	<b>2,961</b>	<b>25,069</b>	<b>2,961</b>