

# 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

#### AGENDA

#### OCTOBER 27, 2020, 4:45pm – 5:15pm

In accordance with Executive Order N-29-20 the October 27, 2020 Sonoma County Fair Committee meeting will be held virtually.

The web conferencing system Zoom will be utilized for this meeting. To participate in the meeting you will need a computer connected to the internet with microphone capabilities or a telephone. (It is not necessary to have a camera). A smart phone or tablet can also be utilized to join the meeting. To test your equipment please use this link: <https://zoom.us/test>

#### To Join Zoom Meeting:

<https://us02web.zoom.us/j/86823422823?pwd=M2F6bGVuZnA1akxicG5TM2IEeWZXQT09>

Meeting ID: 868 2342 2823

Passcode: 406515

One tap mobile

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Dial by your location

+1 669 900 6833

Meeting ID: 868 2342 2823

Passcode: 406515

#### AGENDA

**DIRECTORS:** Wanda Tapia, Chair, Teejay Lowe, Vice Chair; Neysa Hinton, Lisa Wittke Schaffner, Kevin Howe

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 September 2020 – **(Attachment #1)** – Michael Margetts
5. Review detail of US Bank credit card charges paid through September 2020 - **(Attachment #2)** – Michael Margetts
6. Discussion and possible action regarding approval of 2020 Purchase Orders in excess of \$25,000 – **(None)**
7. Discussion and possible action regarding approval of 2020 Contracts in excess of \$25,000 – **(None)**

8. Discussion of projections through December 2020 – Michael Margetts/Becky Bartling
9. Review of September 2020 Harvest Fair financial statements – **(Attachment #3)** – Michael Margetts
10. Request for future agenda items **(non-discussion items)**
11. Adjournment

For additional information please call Debbie Townsend at (707) 545-4200.

*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

	9/30/2020 Calendar YTD	9/30/2019 Calendar YTD	8/31/2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash in Bank and Treasury	4,052,041	5,194,203	2,841,001
Accounts Receivable, Net	495,687	200,164	478,754
Racing Settlement Receivable	541,538	202,126	2,591,063
Prepaid Expenses			
Inventory of Supplies			
Other Current Assets	396		30,396
<b>Total Current Assets</b>	<b>5,089,662</b>	<b>5,596,493</b>	<b>5,941,214</b>
<b>Property &amp; Equipment, Net</b>	<b>8,817,975</b>	<b>8,920,092</b>	<b>8,817,975</b>
Construction in Progress	228,470	633,211	228,470
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>9,046,445</b>	<b>9,553,302</b>	<b>9,046,445</b>
<b>Other Assets</b>			
Restricted Cash	120,904	120,904	120,904
Due From/Due (To) County for Vet's	3,377	(33,160)	23,892
GASB 68 Deferred Outflow of Resources	1,345,144	400,824	1,345,144
GASB 75 Deferred Outflow of Resources	260,378	254,492	260,378
<b>Total Other Assets</b>	<b>1,729,803</b>	<b>743,060</b>	<b>1,750,318</b>
<b>TOTAL ASSETS</b>	<b>15,865,910</b>	<b>15,892,856</b>	<b>16,737,977</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable	165,746	306,226	900,499
Scholarships Payable	(1,750)	8,250	2,250
Accrued Expenses	528,595	748,457	510,981
Racing Payable	259,747	(26,728)	509,266
Purses Paid - (Over)/Under	(24,012)	(46,433)	(24,012)
Other Short Term Liabilities	791	185	791
Short Term Notes	940,000		940,000
Current Portion of Long-Term Debt			
Deferred Income	286,438	433,863	260,056
<b>Total Current Liabilities</b>	<b>2,155,555</b>	<b>1,423,820</b>	<b>3,099,831</b>
<b>Long Term Liabilities</b>			
GASB 68 Deferred Inflow of Resources	88,252	701,757	88,252
GASB 68 Net Pension Liability	2,606,442	778,377	2,606,442
GASB 75 Deferred Inflow of Resources	429,195	216,663	429,195
GASB 75 Net Pension Liability	1,446,779	1,967,830	1,446,779
<b>Total Long Term Liabilities</b>	<b>4,570,668</b>	<b>3,664,627</b>	<b>4,570,668</b>
<b>NET ASSETS</b>			
<b>Investment in Capital Assets</b>	<b>8,816,985</b>	<b>8,935,760</b>	<b>8,816,986</b>
<b>Restricted for Scholarships</b>	<b>37,849</b>	<b>23,856</b>	<b>37,849</b>
<b>Restricted for Junior Livestock Auction</b>	<b>91,208</b>	<b>75,107</b>	<b>91,208</b>
<b>Other Restricted</b>	<b>120,916</b>	<b>120,916</b>	<b>120,916</b>
<b>Retained Earnings - Unrestricted</b>	<b>522,798</b>	<b>143,458</b>	<b>522,798</b>
<b>Profit/(Loss) Current Year</b>	<b>(450,068)</b>	<b>1,505,313</b>	<b>(522,278)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>15,865,910</b>	<b>15,892,856</b>	<b>16,737,978</b>

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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year YTD	Variance	9/30/2020 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	956,435	6,079,789	(5,123,354)	6,149,131	(5,192,696)
Interim	1,794,240	2,942,921	(1,148,681)	2,772,267	(978,027)
Jockey Club	198,594	310,389	(111,794)	308,776	(110,182)
<b>Total Operating Revenue</b>	<b>2,949,270</b>	<b>9,333,099</b>	<b>(6,383,829)</b>	<b>9,230,174</b>	<b>(6,280,904)</b>
<b>Operating Expense</b>					
Fair	894,565	3,530,059	2,635,494	3,712,979	2,818,414
Interim	855,164	1,253,420	398,256	1,406,697	551,533
Jockey Club	101,089	254,697	153,609	258,896	157,807
General & Administrative	2,222,343	3,005,674	783,331	3,241,155	1,018,812
Allocated Costs - Harvest Fair					
<b>Total Operating Expenses</b>	<b>4,073,161</b>	<b>8,043,850</b>	<b>3,970,689</b>	<b>8,619,727</b>	<b>4,546,566</b>
<b>Operating Income/(Loss)</b>	<b>(1,123,891)</b>	<b>1,289,248</b>	<b>(2,413,139)</b>	<b>610,447</b>	<b>(1,734,338)</b>
Other Revenue	465,614	29,860	435,753	22,525	443,089
Harvest Fair - Revenue					
Harvest Fair - Expense	(78)	(7,593)	7,515		(78)
Interest Expense					
JLA, net	55,857	16,101	39,756		55,857
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	152,430	51,717	100,713		152,430
<b>Net Income/(Loss)before depreciation and capital</b>	<b>(450,068)</b>	<b>1,379,334</b>	<b>(1,829,402)</b>	<b>632,972</b>	<b>(1,083,040)</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>(450,068)</b>	<b>1,379,334</b>	<b>(1,829,402)</b>	<b>632,972</b>	<b>(1,083,040)</b>
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding		125,979	(125,979)		
<b>Net Income (Loss) incl Capital</b>	<b>(450,068)</b>	<b>1,505,313</b>	<b>(1,955,381)</b>	<b>632,972</b>	<b>(1,083,040)</b>

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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year PTD	Variance	9/30/2020 Budget YTD	Variance
<b>Revenue</b>					
Admissions		1,564,915	(1,564,915)	1,782,005	(1,782,005)
Parking		438,536	(438,536)	410,146	(410,146)
Commercial Space		355,684	(355,684)	358,545	(358,545)
Carnival		712,319	(712,319)	678,600	(678,600)
Concessions	31,899	1,180,790	(1,148,891)	1,097,834	(1,065,935)
Exhibits	14,860	80,783	(65,923)	83,885	(69,025)
Racing	894,510	1,059,780	(165,270)	1,057,400	(162,890)
Attractions		185,442	(185,442)	196,416	(196,416)
Sponsorships	15,166	384,693	(369,526)	385,000	(369,834)
VIP Tent		28,560	(28,560)	28,500	(28,500)
Miscellaneous		88,288	(88,288)	70,800	(70,800)
<b>Total Fair Revenue</b>	<b>956,435</b>	<b>6,079,789</b>	<b>(5,123,354)</b>	<b>6,149,131</b>	<b>(5,192,696)</b>
<b>Expense</b>					
Labor and Benefits	199,086	1,167,834	968,749	1,272,695	1,073,609
Advertising & Publicity	10,825	285,490	274,665	266,958	256,133
Attendance	3,045	327,779	324,733	389,216	386,171
Signage/Other/Drinking Water				-	
Premium	728	260,995	260,267	265,000	264,272
Hall of Flowers	12,000	116,656	104,656	152,000	140,000
Exhibits	4,509	122,341	117,832	139,500	134,991
Commerical/Concessions Exhibits	60	9,851	9,791	2,300	2,240
Racing	649,422	542,871	(106,551)	543,266	(106,156)
Attractions	798	616,337	615,539	608,294	607,496
Miscellaneous	202	16,871	16,669	2,750	2,548
VIP Tent		16,981	16,981	25,000	25,000
RV Park - Fair - Contract Services	13,890	46,053	32,163	46,000	32,110
<b>Total Expense</b>	<b>894,565</b>	<b>3,530,059</b>	<b>2,635,494</b>	<b>3,712,979</b>	<b>2,818,414</b>
<b>Fair Income/(Loss)</b>	<b>61,870</b>	<b>2,549,729</b>	<b>(2,487,860)</b>	<b>2,436,152</b>	<b>(2,374,282)</b>

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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year YTD	Variance	9/30/2020 Budget YTD	Variance
<b>Revenue</b>					
Long Term Rentals	28,355	48,694	(20,338)	65,578	(37,223)
Building Rental	133,041	362,431	(229,390)	401,074	(268,033)
Facility Rental	400,802	197,817	202,985	224,012	176,790
Equipment Rental	39,876	146,427	(106,551)	154,086	(114,211)
Trailer & RV	1,018,253	1,233,032	(214,780)	894,000	124,253
Interim Parking	36,252	229,629	(193,377)	240,024	(203,772)
Insurance/Costs Reimbursed	22,377	65,525	(43,149)	57,921	(35,544)
Security Reimbursed	6,734	191,324	(184,590)	214,408	(207,674)
Food & Other Concessions	9,944	148,030	(138,086)	159,491	(149,547)
Alcohol Concessions	7,107	226,702	(219,595)	271,673	(264,566)
Other Interim Revenue	91,500	93,310	(1,810)	90,000	1,500
<b>Total Revenue</b>	<b>1,794,240</b>	<b>2,942,921</b>	<b>(1,148,681)</b>	<b>2,772,267</b>	<b>(978,027)</b>
<b>Expense</b>					
Int Wages & Benefits	673,781	828,955	155,174	979,409	305,628
Int Parking Wages & Benefits	20,909	69,498	48,590	66,973	46,065
<b>Total Wages &amp; Benefits</b>	<b>694,690</b>	<b>898,453</b>	<b>203,764</b>	<b>1,046,382</b>	<b>351,692</b>
Contract Services-Interim	5,425	6,579	1,153	7,970	2,545
Contract Services-RV Park	7,647	1,053	(6,594)	1,538	(6,109)
Straw Removal				-	
Security		57,053	57,053	62,365	62,365
Supplies & Equipment	4,714	8,737	4,023	9,344	4,630
RV Park Utilities	129,084	111,994	(17,090)	81,942	(47,142)
RV Park Advertising	405	4,646	4,241	4,937	4,532
Miscellaneous RV Parking				-	
RV Supplies & Equipment	4,244	17,734	13,490	16,636	12,392
Interim Advertising		3,444	3,444	3,487	3,487
Business Partner Incentive				-	
Insurance/Costs Reimbursed	2,989	5,331	2,342	5,007	2,018
Security Costs Reimbursed	5,920	126,192	120,272	153,288	147,368
Equipment Rental	48	1,164	1,117	1,801	1,753
CalTrans Median Strip Rent		10,810	10,810	10,500	10,500
Special Repairs & Equipment		231	231	1,500	1,500
<b>Total Expense</b>	<b>855,164</b>	<b>1,253,420</b>	<b>398,256</b>	<b>1,406,697</b>	<b>551,533</b>
<b>Interim Income/(Loss)</b>	<b>939,076</b>	<b>1,689,502</b>	<b>(750,425)</b>	<b>1,365,570</b>	<b>(426,494)</b>

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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year YTD	Variance	9/30/2020 Budget YTD	Variance
<b>Revenue</b>					
Admissions	5,060	24,738	(19,678)	24,077	(19,017)
Turf Club	645	4,570	(3,925)	4,559	(3,914)
Commissions	179,304	215,713	(36,409)	215,441	(36,137)
Programs/Other	255	2,181	(1,926)	2,171	(1,916)
Race Forms, etc	11,563	52,548	(40,985)	51,852	(40,289)
Concessions	1,767	7,838	(6,071)	7,676	(5,909)
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental				-	
ATM Fees		2,801	(2,801)	3,000	(3,000)
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>	<b>198,594</b>	<b>310,389</b>	<b>(111,794)</b>	<b>308,776</b>	<b>(110,182)</b>
<b>Expense</b>					
Wages & Benefits	53,478	136,194	82,716	123,432	69,954
Contract Services	7,498	24,419	16,921	40,178	32,680
Supplies & Expense	11,969	23,229	11,260	22,143	10,174
Utilities	17,639	25,639	7,999	26,805	9,166
Cost of Periodicals	9,225	41,529	32,305	41,802	32,578
Garbage	1,271	2,638	1,367	3,036	1,765
Advertising & Marketing	10	1,050	1,040	1,500	1,490
<b>Total Jockey Club Expenses</b>	<b>101,089</b>	<b>254,697</b>	<b>153,609</b>	<b>258,896</b>	<b>157,807</b>
<b>Jockey Club Income/(Loss)</b>	<b>97,505</b>	<b>55,691</b>	<b>41,814</b>	<b>49,880</b>	<b>47,625</b>

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

	<b>9/30/2020 Actual YTD</b>	<b>9/30/2019 Prior Year YTD</b>	<b>Variance</b>	<b>9/30/2020 Budget YTD</b>	<b>Variance</b>
Cost Recovered Harvest Fair	0	0	0	-	0
Total Revenue	0	0	0	0	0
<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	8	790	783	-	(8)
Exhibits Wages and Benefits	0	0	0	-	0
Attendance Wages and Benefits	70	6,803	6,732	-	(70)
Attractions Wages and Benefits	0	0	0	-	0
Miscellaneous	0	0	0	-	0
<b>Total Expenses</b>	78	7,593	7,515	0	(78)
<b>Harvest Fair Income(Loss)</b>	<b>(78)</b>	<b>(7,593)</b>	<b>7,515</b>	<b>0</b>	<b>(78)</b>



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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year YTD	Variance	9/30/2020 Budget YTD	Variance
<b>Expense</b>					
Wages & Benefits-Admin	603,550	685,976	82,426	712,219	108,669
Contract Services-Admin	75,897	57,418	(18,479)	77,345	1,448
County Indirect Services	86,247	64,494	(21,753)	86,247	
Legal	19,734	42,423	22,689	37,494	17,760
Office Expense-Admin	54,034	117,023	62,988	120,100	66,066
Postage & Telephone	36,790	38,473	1,683	36,666	(124)
Director's Expense & Travel	4,279	10,135	5,857	12,550	8,271
Donations				-	
Insurance	52,497	49,983	(2,514)	52,497	
Audit Fee	18,700	18,000	(700)	18,000	(700)
Bad Debt and Cash Short/Over	337	1,489	1,152	804	467
<b>Administration Expenses</b>	<b>952,065</b>	<b>1,085,414</b>	<b>133,349</b>	<b>1,153,922</b>	<b>201,857</b>
Wages & Benefits-Maint	903,011	1,262,828	359,817	1,395,218	492,207
Contract Services-Maint	31,428	76,350	44,922	83,200	51,772
Equipment Rental-Maint	3,608	30,231	26,623	33,660	30,052
Utilities	235,430	217,412	(18,018)	219,882	(15,548)
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	16,236	76,891	60,655	73,318	57,082
Maintenance Supplies	64,774	204,295	139,521	224,970	160,196
Repairs & Maintenance	5,788	33,056	27,267	38,007	32,219
Equipment Repairs	10,001	19,196	9,195	18,978	8,977
<b>Maintenance Expenses</b>	<b>1,270,277</b>	<b>1,920,260</b>	<b>649,982</b>	<b>2,087,233</b>	<b>816,956</b>
<b>General &amp; Administrative Expenses</b>	<b>2,222,343</b>	<b>3,005,674</b>	<b>783,331</b>	<b>3,241,155</b>	<b>1,018,812</b>

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

DRAFT - UNAUDITED

	9/30/2020 Actual YTD	9/30/2019 Prior Year YTD	Variance	9/30/2020 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	107,907	118,483	10,575	122,245	14,338
Interim	320,715	383,243	62,528	448,778	128,063
Jockey Club	15,824	41,586	25,762	31,310	15,486
Golf Course				-	
Administration	333,517	394,071	60,554	399,798	66,281
Maintenance	455,829	515,308	59,479	552,030	96,201
<b>Total Permanent Salaries</b>	<b>1,233,792</b>	<b>1,452,690</b>	<b>218,898</b>	<b>1,554,161</b>	<b>320,369</b>
<b>Temporary Salaries</b>					
Fair	14,737	803,084	788,347	861,478	846,741
Interim	48,024	173,619	125,595	188,397	140,373
Jockey Club	15,989	44,421	28,433	45,044	29,055
Golf Course				-	
Administration		3,861	3,861	11,525	11,525
Maintenance	2,422	226,874	224,452	271,325	268,903
<b>Total Temporary Salaries</b>	<b>81,172</b>	<b>1,251,859</b>	<b>1,170,687</b>	<b>1,377,769</b>	<b>1,296,597</b>
<b>Health Benefits</b>					
Fair	24,459	56,459	32,000	70,437	45,978
Interim	85,953	77,792	(8,161)	95,999	10,046
Jockey Club	7,541	16,901	9,360	15,951	8,410
Golf Course				-	
Administration	49,825	48,982	(842)	62,873	13,048
Maintenance	116,379	115,349	(1,030)	134,571	18,192
<b>Total Health Benefits</b>	<b>284,157</b>	<b>315,484</b>	<b>31,327</b>	<b>379,831</b>	<b>95,674</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	12,112	94,970	82,858	106,106	93,994
Interim	43,850	60,777	16,927	78,374	34,524
Jockey Club	3,397	8,922	5,526	8,553	5,156
Golf Course				-	
Administration	34,138	38,137	3,999	35,146	1,008
Maintenance	103,077	149,847	46,770	154,851	51,774
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>196,574</b>	<b>352,653</b>	<b>156,080</b>	<b>383,030</b>	<b>186,456</b>
<b>Retirement, UI, Other</b>					
Fair	39,936	101,550	61,614	112,429	72,493
Interim	195,821	203,299	7,478	234,834	39,013
Jockey Club	10,311	24,292	13,981	22,574	12,263
Golf Course				-	
Administration	186,070	200,925	14,855	202,877	16,807
Maintenance	225,200	254,466	29,266	282,441	57,241
<b>Total Retirement &amp; Other Benefits</b>	<b>657,339</b>	<b>784,533</b>	<b>127,194</b>	<b>855,155</b>	<b>197,816</b>
<b>TOTAL</b>	<b>2,453,034</b>	<b>4,157,219</b>	<b>1,704,185</b>	<b>4,549,946</b>	<b>2,096,912</b>
<b>TOTAL BY DEPT</b>					
Fair	199,152	1,174,546	975,394	1,272,695	1,073,543
Interim	694,364	898,731	204,367	1,046,382	352,018
Jockey Club	53,061	136,122	83,061	123,432	70,371
Golf Course					
Administration	603,550	685,976	82,426	712,219	108,669
Maintenance	902,907	1,261,844	358,937	1,395,218	492,311
<b>TOTAL ALL DEPARTMENTS</b>	<b>2,453,034</b>	<b>4,157,219</b>	<b>1,704,185</b>	<b>4,549,946</b>	<b>2,096,912</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	71,248	60,000	60,000
Publicity	4,026	33,238	29,212	29,580	25,554
Parking		80,659	80,659	98,636	98,636
Admissions	315	65,654	65,339	75,681	75,366
Exhibits - Temp	1,373	151,410	150,037	193,526	192,153
Exhibits - Perm	107,907	118,483	10,575	122,245	14,338
Attractions		35,272	35,272	37,513	37,513
Concessions Auditor		3,146	3,146	8,500	8,500
Racing	8,957	355,746	346,789	358,042	349,085
<b>Total Salaries</b>	<b>122,578</b>	<b>914,855</b>	<b>792,277</b>	<b>983,723</b>	<b>861,145</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	10,253	12,065	1,812	25,578	15,325
Racing	14,206	44,395	30,188	44,859	30,653
<b>Total Health Benefits</b>	<b>24,459</b>	<b>56,459</b>	<b>32,000</b>	<b>70,437</b>	<b>45,978</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers		8,389	8,389	7,290	7,290
Publicity	474	3,935	3,460	3,739	3,265
Parking		9,498	9,498	11,985	11,985
Admissions		7,080	7,080	9,134	9,134
Exhibits	10,532	27,572	17,040	33,430	22,898
Attractions		4,153	4,153	4,558	4,558
Racing	1,106	34,343	33,237	35,970	34,864
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>12,112</b>	<b>94,970</b>	<b>82,858</b>	<b>106,106</b>	<b>93,994</b>
<b>TOTAL</b>	<b>159,150</b>	<b>1,066,284</b>	<b>907,134</b>	<b>1,160,266</b>	<b>1,001,116</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers		<b>2,787</b>	2,787	3,612	3,612
Publicity	<b>250</b>	<b>644</b>	394	450	200
Parking		<b>4,294</b>	4,294	5,938	5,938
Admissions		<b>5,892</b>	5,892	6,852	6,852
Exhibits - Perm	<b>39,133</b>	<b>50,115</b>	10,982	55,241	16,108
Attractions				-	
Racing	<b>553</b>	<b>37,818</b>	37,265	40,336	39,783
<b>Total Retirement &amp; Other Benefits</b>	<b>39,936</b>	<b>101,550</b>	<b>61,614</b>	<b>112,429</b>	<b>72,493</b>



Sonoma County Fairgrounds  
 1350 Bennett Valley Road  
 Santa Rosa, CA 95404  
 707.545.4200

## Historical Receivables Aging Summary

As Of: Wednesday, September 30, 2020

	<u>Current</u>	<u>1-30 Days</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>Over 120</u>	<u>Balance</u>
<b>No AR Control</b>							
Los Alamitos Racing (0000429)	2,178.28	2,681.84			22.22	15.77	4,898.11
Watch and Wager Harness (00008197)	5,280.44				41.53		5,321.97
<b>JLA Auction Buyer (JLA)</b>							
Berger Construction JLA (00010378) JLA		0.00					0.00
G3 Enterprises JLA (00008830) JLA		2,595.38					2,595.38
Ghillotti Brothers JLA (00013451) JLA		300.00					300.00
Hennessy Fund, The JLA (00008876) JLA		243.75					243.75
IMH Construction JLA (00008887) JLA		-1.00					-1.00
Jerry & Don's - Yager Pump & Well JLA (00008905) JLA		132.30	-132.30				0.00
Lambert, Marie, JLA (00013463) JLA		-33.30					-33.30
Ovations Catering JLA (00009312) JLA		7,948.00					7,948.00
Petaluma Valley Hospital JLA (00009249) JLA		500.00					500.00
Safeway Store #2457 JLA (00013124) JLA		100.00					100.00
<b>JLA Auction Buyer (JLA) (Continued)</b>							
Sonoma County Pump & Well, JLA (00013402) JLA		50.00					50.00
Sonoma Market JLA (00009005) JLA		2,110.00					2,110.00
SR City Council Member Rachel Hundley, JLA (00013407) JLA		-35.21					-35.21
Totals for JLA Auction Buyer (JLA):		<u>13,909.92</u>	<u>-132.30</u>				<u>13,777.62</u>

## CREDIT CARD CHARGES - SEPTEMBER 2020

GL Account	GL Account Description	Employee	Amount
70045-10-80	Fuel Supplies	cliff	280.74
62050-30-10	Tickets & Credentials	cliff	140.01
56000-30-60	Contract Services-RV Park-Interim	cliff	613.81
		<b>cliff Total</b>	1,034.56
65085-20-10	Website	michael	38.95
62030-30-10	Supplies- Attendance	michael	19.60
65085-20-10	Website	michael	19.95
62032-30-10	Office Supplies Fair Attendance	michael	92.02
62034-20-10	Supplies-Publicity	michael	52.99
56000-70-70	Contract Services- Satellite	michael	121.85
62030-50-10	Supplies- Exhibits	michael	190.00
62030-90-80	Office Supplies- Administration	michael	20.00
62032-30-10	Office Supplies Fair Attendance	michael	130.89
62032-30-10	Office Supplies Fair Attendance	michael	159.57
65030-20-10	Multi-Media Advertising	michael	455.00
		<b>michael Total</b>	1,300.82
65030-20-10	Multi-Media Advertising	kaitlyn	10.00
		<b>kaitlyn Total</b>	10.00
73010-10-80	Equipment Repair- Maintenance	randy	224.60
		<b>randy Total</b>	224.60
62030-50-10	Supplies- Exhibits	heather	-48.94
62030-50-10	Supplies- Exhibits	heather	14.99
60080-58-10	Junior Livestock Auction	heather	550.00
62030-50-10	Supplies- Exhibits	heather	-48.94
62030-50-10	Supplies- Exhibits	heather	24.99
62030-50-10	Supplies- Exhibits	heather	33.99
		<b>heather Total</b>	526.09
		<b>Grand Total</b>	3,096.07

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

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	As of	9/30/2020 Actual YTD
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		126,919
Cash in Treasury		0
Accounts Receivable (net of allowance)		16,155
Other Assets		2,000
<b>TOTAL CURRENT ASSETS</b>		<b>145,074</b>
<b>TOTAL ASSETS</b>		<b>145,074</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable		17,357
Accrued Expenses		34,386
Sales & Use Tax Payable		62
Deposits & Refunds Payable		0
<b>TOTAL CURRENT LIABILITIES</b>		<b>51,805</b>
<b>FUND EQUITY</b>		
Beginning Retained Earnings		55,868
Profit(Loss) for the Year		37,402
<b>TOTAL EQUITY</b>		<b>93,269</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>145,074</b>

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

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For the Period	9/30/2020 Actual YTD	9/30/2020 Budget YTD	Variance	Annual Budget
<b>Revenues</b>				
Sponsorships	2,500		2,500	22,000
Operations - Parking - Admissions	193		193	8,000
Awards Night				60,000
Sponsorships - Awards Night				15,000
Wine Competition	70,410		70,410	85,200
Culinary Competitions	2,555		2,555	4,000
Attractions				3,500
Misc Programs				
Retail Sales				
Tasting				112,900
Vendors				4,100
<b>Total Revenues</b>	<b>75,658</b>		<b>75,658</b>	<b>314,700</b>
<b>Expenses</b>				
Administration	4,343		(4,343)	73,755
Operations - Parking - Admissions				15,950
Awards Night				65,459
Wine Competition	19,120		(19,120)	51,150
Culinary Competition	4,617		(4,617)	4,600
Attractions				8,875
Misc. Programs				
Publicity/Marketing	10,500		(10,500)	55,000
Retail Sales				
Tasting				36,950
Vendors				
Prior Period Expense	(323)		323	
<b>Total Expenses</b>	<b>38,256</b>		<b>(38,256)</b>	<b>311,739</b>
<b>Operating Income/(Loss) - Prior to Revenue Split</b>	<b>37,402</b>		<b>37,402</b>	<b>2,961</b>
<b>Revenue Share with SCF</b>				
<b>Net Income</b>	<b>37,402</b>		<b>37,402</b>	<b>2,961</b>