

# 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

**September 24, 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 August 2019 – **(Attachment #1)** – Michael Margetts
5. Review detail of US Bank credit card charges paid through July 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 August 2019 Harvest Fair financial statements – **(Attachment #3)** – Michael Margetts
9. Request for future agenda items **(non-discussion items)**
10. 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

	8/31/2019 Calendar YTD	8/31/2018 Calendar YTD
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash in Bank and Treasury	3,910,736	3,372,367
Accounts Receivable, Net	1,762,545	2,177,393
Racing Settlement Receivable	403,888	506,917
Prepaid Expenses		
Inventory of Supplies		1,800
Other Current Assets		108,880
<b>Total Current Assets</b>	<b>6,077,169</b>	<b>6,167,357</b>
<b>Property &amp; Equipment, Net</b>	<b>8,920,092</b>	<b>9,497,046</b>
Construction in Progress	623,211	121,845
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>9,543,302</b>	<b>9,618,892</b>
<b>Other Assets</b>		
Restricted Cash	120,904	120,916
Due From/Due (To) County for Vet's	8,659	42,263
GASB 68 Deferred Outflow of Resources	400,824	961,078
GASB 75 Deferred Outflow of Resources	254,492	
<b>Total Other Assets</b>	<b>784,879</b>	<b>1,124,257</b>
<b>TOTAL ASSETS</b>	<b>16,405,350</b>	<b>16,910,505</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	432,001	1,934,291
Scholarships Payable	8,250	6,500
Accrued Expenses	956,861	666,374
Racing Payable	277,296	104,282
Purses Paid - (Over)/Under	(105,072)	(156,104)
Other Short Term Liabilities	185	6,627
Short Term Notes		
Current Portion of Long-Term Debt		
Deferred Income	449,590	352,320
<b>Total Current Liabilities</b>	<b>2,019,111</b>	<b>2,914,290</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>		
<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>19,908</b>
<b>Restricted for Junior Livestock Auction</b>	<b>75,107</b>	<b>61,764</b>
<b>Retained Earnings - Unrestricted</b>	<b>291,298</b>	<b>992,935</b>
<b>Profit/(Loss) Current Year</b>	<b>1,419,517</b>	<b>1,968,086</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>16,405,350</b>	<b>16,910,505</b>

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

	8/31/2019 Actual YTD	8/31/2018 Prior Year YTD	Variance	8/31/2019 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	6,077,879	6,204,530	(126,651)	6,344,353	(266,474)
Interim	2,509,978	3,131,071	(621,093)	2,207,604	302,374
Jockey Club	280,666	278,821	1,845	266,680	13,985
<b>Total Operating Revenue</b>	<b>8,868,523</b>	<b>9,614,422</b>	<b>(745,899)</b>	<b>8,818,637</b>	<b>49,885</b>
<b>Operating Expense</b>					
Fair	3,606,537	3,423,476	(183,061)	3,483,394	(123,143)
Interim	1,116,295	1,195,974	79,679	1,170,984	54,689
Jockey Club	228,556	277,801	49,245	221,610	(6,946)
General & Administrative	2,637,982	2,742,044	104,062	2,707,630	69,648
Allocated Costs - Harvest Fair					
<b>Total Operating Expenses</b>	<b>7,589,370</b>	<b>7,639,296</b>	<b>49,926</b>	<b>7,583,618</b>	<b>(5,752)</b>
<b>Operating Income/(Loss)</b>	<b>1,279,153</b>	<b>1,975,126</b>	<b>(695,973)</b>	<b>1,235,019</b>	<b>44,133</b>
Other Revenue	23,903	23,474	429	17,070	6,833
Harvest Fair - Revenue					
Harvest Fair - Expense	(2,046)	(1,444)	(602)	(7,000)	4,954
Interest Expense					
JLA, net	37,380	13,682	23,699		37,380
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	51,717	(41,516)	93,232		51,717
<b>Net Income/(Loss)before depreciation and capital</b>	<b>1,390,107</b>	<b>1,969,322</b>	<b>(579,216)</b>	<b>1,245,089</b>	<b>145,017</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>1,390,107</b>	<b>1,969,322</b>	<b>(579,216)</b>	<b>1,245,089</b>	<b>145,017</b>
Gain (loss) on disposal of asset		(1,236)	1,236		
Capital Expenditures					
Capital Funding	29,410		29,410		29,410
<b>Net Income (Loss) incl Capital</b>	<b>1,419,517</b>	<b>1,968,086</b>	<b>(548,570)</b>	<b>1,245,089</b>	<b>174,427</b>

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

DRAFT - UNAUDITED

	8/31/2019 Actual YTD	8/31/2018 Prior Year PTD	Variance	8/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Admissions	1,568,336	1,613,813	(45,477)	1,683,947	(115,611)
Parking	438,536	459,304	(20,768)	490,156	(51,620)
Commercial Space	305,889	403,719	(97,831)	413,900	(108,012)
Carnival	712,319	733,521	(21,202)	739,000	(26,681)
Concessions	1,180,703	1,163,306	17,397	1,169,700	11,003
Exhibits	93,108	88,464	4,643	85,000	8,108
Racing	1,049,579	1,067,940	(18,361)	1,043,300	6,279
Attractions	185,466	189,781	(4,315)	197,000	(11,534)
Sponsorships	440,193	403,260	36,933	420,500	19,693
VIP Tent	28,560	29,100	(540)	29,100	(540)
Miscellaneous	75,192	52,322	22,870	72,750	2,442
<b>Total Fair Revenue</b>	<b>6,077,879</b>	<b>6,204,530</b>	<b>(126,651)</b>	<b>6,344,353</b>	<b>(266,474)</b>
<b>Expense</b>					
Labor and Benefits	1,127,538	1,037,589	(89,949)	1,117,536	(10,002)
Advertising & Publicity	278,668	311,325	32,657	271,504	(7,164)
Attendance	353,789	333,453	(20,336)	339,212	(14,577)
Signage/Other/Drinking Water				-	
Premium	253,129	258,413	5,284	272,050	18,921
Hall of Flowers	152,000	133,313	(18,687)	152,000	0
Exhibits	138,643	147,099	8,455	141,500	2,857
Commerical/Concessions Exhibits	9,003	15,849	6,846	2,300	(6,703)
Racing	536,804	498,860	(37,944)	468,200	(68,604)
Attractions	642,943	620,145	(22,799)	606,392	(36,551)
Miscellaneous	37,520	7,696	(29,824)	36,200	(1,320)
VIP Tent	27,500	27,488	(12)	27,500	
RV Park - Fair - Contract Services	49,000	32,249	(16,751)	49,000	0
<b>Total Expense</b>	<b>3,606,537</b>	<b>3,423,476</b>	<b>(183,061)</b>	<b>3,483,394</b>	<b>(123,143)</b>
<b>Fair Income/(Loss)</b>	<b>2,471,342</b>	<b>2,781,054</b>	<b>(309,712)</b>	<b>2,860,959</b>	<b>(389,617)</b>

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

DRAFT - UNAUDITED

	8/31/2019 Actual YTD	8/31/2018 Prior Year YTD	Variance	8/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Long Term Rentals	43,431	54,081	(10,650)	66,240	(22,809)
Building Rental	277,736	302,148	(24,412)	274,088	3,648
Facility Rental	173,901	174,248	(346)	173,018	883
Equipment Rental	111,954	97,271	14,684	98,368	13,586
Trailer & RV	1,111,182	1,651,209	(540,027)	761,900	349,282
Interim Parking	175,001	192,018	(17,017)	198,000	(23,000)
Insurance/Costs Reimbursed	53,936	63,253	(9,316)	53,423	513
Security Reimbursed	155,577	152,866	2,711	146,226	9,351
Food & Other Concessions	124,425	132,490	(8,065)	117,524	6,901
Alcohol Concessions	209,526	230,650	(21,125)	238,817	(29,291)
Other Interim Revenue	73,309	80,838	(7,529)	80,000	(6,691)
<b>Total Revenue</b>	<b>2,509,978</b>	<b>3,131,071</b>	<b>(621,093)</b>	<b>2,207,604</b>	<b>302,374</b>
<b>Expense</b>					
Int Wages & Benefits	738,761	816,471	77,709	823,419	84,658
Int Parking Wages & Benefits	56,933	39,357	(17,576)	38,675	(18,258)
<b>Total Wages &amp; Benefits</b>	<b>795,695</b>	<b>855,827</b>	<b>60,133</b>	<b>862,094</b>	<b>66,399</b>
Contract Services-Interim	6,040	8,580	2,540	10,000	3,960
Contract Services-RV Park	846	10,366	9,520	8,000	7,154
Straw Removal				-	
Security	56,853	24,867	(31,987)	47,000	(9,853)
Supplies & Equipment	7,588	13,988	6,400	19,050	11,462
RV Park Utilities	109,079	120,085	11,006	95,000	(14,079)
RV Park Advertising	4,646		(4,646)	2,000	(2,646)
Miscellaneous RV Parking				-	
RV Supplies & Equipment	15,370	7,632	(7,738)	7,940	(7,430)
Interim Advertising	2,945	875	(2,070)	2,000	(945)
Business Partner Incentive				-	
Insurance/Costs Reimbursed	3,088	3,370	283	4,000	912
Security Costs Reimbursed	112,750	136,981	24,231	98,000	(14,750)
Equipment Rental	1,164	2,904	1,739	3,400	2,236
CalTrans Median Strip Rent		10,500	10,500	10,500	10,500
Special Repairs & Equipment	231		(231)	2,000	1,769
<b>Total Expense</b>	<b>1,116,295</b>	<b>1,195,974</b>	<b>79,679</b>	<b>1,170,984</b>	<b>54,689</b>
<b>Interim Income/(Loss)</b>	<b>1,393,683</b>	<b>1,935,096</b>	<b>(541,413)</b>	<b>1,036,620</b>	<b>357,063</b>

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

DRAFT - UNAUDITED

	8/31/2019 Actual YTD	8/31/2018 Prior Year YTD	Variance	8/31/2019 Budget YTD	Variance
<b>Revenue</b>					
Admissions	22,512	24,088	(1,576)	24,500	(1,988)
Turf Club	4,369	4,461	(92)	4,100	269
Commissions	194,290	187,592	6,697	182,000	12,290
Programs/Other	2,052	2,395	(344)	2,271	(219)
Race Forms, etc	47,712	49,859	(2,148)	46,800	911
Concessions	6,931	5,156	1,775	5,009	1,922
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental				-	
ATM Fees	2,801	5,270	(2,469)	2,000	801
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>	<b>280,666</b>	<b>278,821</b>	<b>1,845</b>	<b>266,680</b>	<b>13,985</b>
<b>Expense</b>					
Wages & Benefits	120,910	120,100	(810)	117,800	(3,110)
Contract Services	19,914	24,941	5,027	22,500	2,586
Supplies & Expense	21,658	35,976	14,319	18,280	(3,378)
Utilities	24,634	52,232	27,598	25,500	866
Cost of Periodicals	37,948	38,360	412	32,730	(5,218)
Garbage	2,443	4,692	2,250	3,300	857
Advertising & Marketing	1,050	1,500	450	1,500	450
<b>Total Jockey Club Expenses</b>	<b>228,556</b>	<b>277,801</b>	<b>49,245</b>	<b>221,610</b>	<b>(6,946)</b>
<b>Jockey Club Income/(Loss)</b>	<b>52,110</b>	<b>1,020</b>	<b>51,090</b>	<b>45,070</b>	<b>7,039</b>

**Sonoma County Fair & Exposition, Inc**  
**Harvest Fair**

**DRAFT - UNAUDITED**

	<b>8/31/2019 Actual YTD</b>	<b>8/31/2018 Prior Year YTD</b>	<b>Variance</b>	<b>8/31/2019 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	7,000	7,000
Interim Wages and Benefits	212	144	(68)	-	(212)
Exhibits Wages and Benefits	0	0	0	-	0
Attendants Wages and Benefits	1,834	1,300	(534)	-	(1,834)
Attractions Wages and Benefits	0	0	0	-	0
Miscellaneous	0	0	0	-	0
<b>Total Expenses</b>	<b>2,046</b>	<b>1,444</b>	<b>(602)</b>	<b>7,000</b>	<b>4,954</b>
<b>Harvest Fair Income(Loss)</b>	<b>(2,046)</b>	<b>(1,444)</b>	<b>(602)</b>	<b>(7,000)</b>	<b>4,954</b>

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

DRAFT - UNAUDITED

	8/31/2019 Actual YTD	8/31/2018 Prior Year YTD	Variance	8/31/2019 Budget YTD	Variance
<b>Expense</b>					
Wages & Benefits-Admin	608,474	632,599	24,125	609,206	732
Contract Services-Admin	47,727	47,234	(494)	43,600	(4,127)
County Indirect Services	57,328	47,775	(9,553)	57,296	(32)
Legal	38,007	37,504	(503)	28,700	(9,307)
Office Expense-Admin	77,959	74,827	(3,132)	67,370	(10,589)
Postage & Telephone	34,338	41,319	6,981	40,700	6,362
Director's Expense & Travel	9,360	15,507	6,147	14,200	4,840
Donations				-	
Insurance	44,566	46,638	2,072	43,328	(1,238)
Audit Fee	18,000	35,380	17,380	45,000	27,000
Bad Debt and Cash Short/Over	14,812	1,877	(12,935)	664	(14,148)
<b>Administration Expenses</b>	<b>950,572</b>	<b>980,659</b>	<b>30,087</b>	<b>950,064</b>	<b>(508)</b>
Wages & Benefits-Maint	1,130,301	1,051,436	(78,864)	1,104,694	(25,607)
Contract Services-Maint	62,994	88,600	25,606	80,000	17,006
Equipment Rental-Maint	13,464	32,554	19,090	33,000	19,536
Utilities	187,501	203,017	15,515	212,200	24,699
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	55,460	63,967	8,508	64,200	8,740
Maintenance Supplies	190,525	220,398	29,873	212,372	21,847
Repairs & Maintenance	29,154	62,093	32,938	22,100	(7,054)
Equipment Repairs	18,010	39,320	21,309	29,000	10,990
<b>Maintenance Expenses</b>	<b>1,687,410</b>	<b>1,761,385</b>	<b>73,975</b>	<b>1,757,566</b>	<b>70,156</b>
<b>General &amp; Administrative Expenses</b>	<b>2,637,982</b>	<b>2,742,044</b>	<b>104,062</b>	<b>2,707,630</b>	<b>69,648</b>



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

DRAFT - UNAUDITED

	8/31/2019 Actual YTD	8/31/2018 Prior Year YTD	Variance	8/31/2019 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	105,930	100,971	(4,959)	103,038	(2,892)
Interim	340,836	399,238	58,402	382,665	41,829
Jockey Club	36,257	40,360	4,103	37,971	1,714
Golf Course				-	
Administration	349,871	366,503	16,632	345,699	(4,172)
Maintenance	461,351	439,511	(21,841)	449,488	(11,863)
<b>Total Permanent Salaries</b>	<b>1,294,245</b>	<b>1,346,583</b>	<b>52,338</b>	<b>1,318,861</b>	<b>24,616</b>
<b>Temporary Salaries</b>					
Fair	778,835	688,344	(90,492)	762,040	(16,795)
Interim	149,646	135,677	(13,970)	143,400	(6,246)
Jockey Club	40,112	36,812	(3,300)	35,050	(5,062)
Golf Course				-	
Administration	3,702	12,797	9,095	15,000	11,298
Maintenance	207,156	172,423	(34,733)	190,000	(17,156)
<b>Total Temporary Salaries</b>	<b>1,179,451</b>	<b>1,046,052</b>	<b>(133,399)</b>	<b>1,145,490</b>	<b>(33,961)</b>
<b>Health Benefits</b>					
Fair	54,905	69,136	14,231	65,887	10,982
Interim	69,274	58,304	(10,970)	75,200	5,926
Jockey Club	14,751	13,594	(1,157)	14,279	(472)
Golf Course				-	
Administration	42,635	36,853	(5,782)	46,216	3,581
Maintenance	100,705	79,983	(20,722)	106,785	6,080
<b>Total Health Benefits</b>	<b>282,270</b>	<b>257,871</b>	<b>(24,399)</b>	<b>308,367</b>	<b>26,097</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	92,934	89,451	(3,483)	93,963	1,029
Interim	53,019	55,835	2,816	61,604	8,585
Jockey Club	7,948	7,552	(396)	7,477	(471)
Golf Course				-	
Administration	33,830	35,774	1,944	30,692	(3,138)
Maintenance	135,515	135,724	209	134,369	(1,146)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>323,245</b>	<b>324,336</b>	<b>1,091</b>	<b>328,105</b>	<b>4,860</b>
<b>Retirement, UI, Other</b>					
Fair	96,734	90,911	(5,823)	92,608	(4,126)
Interim	182,866	206,406	23,540	198,525	15,659
Jockey Club	21,769	21,765	(4)	22,683	914
Golf Course				-	
Administration	178,437	180,589	2,152	171,399	(7,038)
Maintenance	224,590	223,057	(1,534)	230,252	5,662
<b>Total Retirement &amp; Other Benefits</b>	<b>704,396</b>	<b>722,728</b>	<b>18,331</b>	<b>715,467</b>	<b>11,071</b>
<b>TOTAL</b>	<b>3,783,607</b>	<b>3,697,570</b>	<b>(86,038)</b>	<b>3,816,290</b>	<b>32,683</b>
<b>TOTAL BY DEPT</b>					
Fair	1,129,338	1,038,813	(90,525)	1,117,536	(11,802)
Interim	795,641	855,460	59,819	861,394	65,753
Jockey Club	120,838	120,083	(755)	117,460	(3,378)
Golf Course					
Administration	608,474	632,516	24,042	609,006	532
Maintenance	1,129,317	1,050,697	(78,619)	1,110,894	(18,423)
<b>TOTAL ALL DEPARTMENTS</b>	<b>3,783,607</b>	<b>3,697,570</b>	<b>(86,038)</b>	<b>3,816,290</b>	<b>32,683</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	48,826	(22,423)	60,000	(11,248)
Publicity	33,238	21,089	(12,149)	41,840	8,602
Parking	80,659	61,073	(19,586)	70,000	(10,659)
Admissions	65,372	55,780	(9,592)	66,500	1,128
Exhibits - Temp	147,951	149,966	2,016	162,000	14,049
Exhibits - Perm	105,930	100,971	(4,959)	103,038	(2,892)
Attractions	35,272	31,897	(3,374)	33,000	(2,272)
Concessions Auditor	3,146	8,197	5,052	10,200	7,055
Racing	340,151	310,292	(29,859)	318,500	(21,651)
<b>Total Salaries</b>	<b>882,965</b>	<b>788,091</b>	<b>(94,875)</b>	<b>865,078</b>	<b>(17,887)</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	10,547	9,137	(1,409)	20,887	10,340
Racing	44,358	59,999	15,641	45,000	642
<b>Total Health Benefits</b>	<b>54,905</b>	<b>69,136</b>	<b>14,231</b>	<b>65,887</b>	<b>10,982</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers	8,389	5,749	(2,640)	7,150	(1,239)
Publicity	3,935	2,483	(1,451)	4,046	112
Parking	9,498	7,191	(2,306)	8,505	(993)
Admissions	7,080	7,994	914	9,320	2,241
Exhibits	26,004	25,795	(209)	27,823	1,819
Attractions	4,153	3,769	(385)	4,010	(143)
Racing	33,876	36,471	2,595	33,109	(767)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>92,934</b>	<b>89,451</b>	<b>(3,483)</b>	<b>93,963</b>	<b>1,029</b>
<b>TOTAL</b>	<b>1,030,804</b>	<b>946,678</b>	<b>(84,126)</b>	<b>1,024,928</b>	<b>(5,876)</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers	2,787	2,155	(632)	3,562	775
Publicity	644	872	228	2,518	1,874
Parking	4,294	3,446	(848)	4,214	(80)
Admissions	5,892	5,608	(284)	6,604	712
Exhibits - Perm	45,359	42,350	(3,008)	44,305	(1,054)
Attractions				-	
Racing	37,759	36,480	(1,279)	31,405	(6,354)
<b>Total Retirement &amp; Other Benefits</b>	<b>96,734</b>	<b>90,911</b>	<b>(5,823)</b>	<b>92,608</b>	<b>(4,126)</b>



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

**August 31, 2019**

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

**August**

**Computer generated checks:**

**August**  
**Total Payables Dispersed: \$ 2,804,129.32**

**Payroll**

<b>County Payroll-PD's 8/7/19,8/21/19</b>	<b>\$ 340,289.65</b>
<b>Temp Payroll - PD's 8/2/19,8/9/19,8/16/19,8/23/19,8/30/19</b>	<b>\$ <u>877,011.41</u></b>
	<b>\$ 1,217,301.06</b>

**Total disbursements:**

**\$ 4,021,430.38**

**County Counsel Cost for July Paid in August 2019:**

**\$ 6,555.00**

**September 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		\$ 363.06		Bowls to Burgers
Local Sesh			\$ 7,060.00	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, \$26,117.15 has been paid to date
<b>Total Owing as of August 2019:</b>	\$ -	\$ 443.06	\$ 7,060.00	

**V-83903 U.S. Bank Corp Payment Systems August 2019**

# 83903 (Closed), Invoice: 4246044555679855719, U.S. Bank(00006275), 08/14/19, 32,200.86

<b>GL Account</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>	
620323060	Supplies - RV Park	CSandersAmazon wireless printer	176.33	
730101080	Equipment Repair- Maintenance	CSandersAShadeDarker stickers	75.00	
700451080	Fuel Supplies	CSandersFlyers	75.00	
670301010	Cattle Drive	CSandersParkingMeters	1.50	
670301010	Cattle Drive	CSandersSRParking	1.50	
620209080	Telephone	CSandersVZRV	57.00	
560759080	Computer Support	CSandersVZWireless	203.53	
620503010	Tickets & Credentials	CSandersWireless	148.38	<b>738.24</b>
600805810	Junior Livestock Auction	HBorck2SoPaintCenter Body barrier	30.52	
600805810	Junior Livestock Auction	HBorck4Imprint JLA Buyer Hats	3,590.18	
620305010	Supplies- Exhibits	HBorckAdobeCreativeCloud	33.99	
601405010	Agriculture Education	HBorckAmazon Lambs wool	4.09	
601405010	Agriculture Education	HBorckAmazon Lambs wool	8.71	
601405010	Agriculture Education	HBorckAmazon crayons	12.82	
601405010	Agriculture Education	HBorckAmazon plant & chicken life cycle	13.16	
601405010	Agriculture Education	HBorckAmazon wool batting	19.95	
601405010	Agriculture Education	HBorckAmazon Indian corn	19.99	
660808010	Farmers Day	HBorckAmazon Flour	22.44	
620305010	Supplies- Exhibits	HBorckAmazon Silent wireless mouse	22.80	
660808010	Farmers Day	HBorckAmazon cable ties	26.59	
620305010	Supplies- Exhibits	HBorckAmazon cable ties	28.38	
601405010	Agriculture Education	HBorckAmazon brushes, woolfedora	29.20	
601405010	Agriculture Education	HBorckAmazon pedestal poster stand holder	29.99	
620305010	Supplies- Exhibits	HBorckAmazon wireless keyboard	35.90	
660808010	Farmers Day	HBorckAmazon Farmers day supplies	38.10	
620305010	Supplies- Exhibits	HBorckAmazon Magnetic plant life cycle	41.15	
600805810	Junior Livestock Auction	HBorckAmazon Candy for Jla	59.97	
660808010	Farmers Day	HBorckAmazon rain ponchos	60.42	
601405010	Agriculture Education	HBorckAmazon Almonds mitts needles	122.45	
600805810	Junior Livestock Auction	HBorckAmazonFolding campiing table	142.86	
620315010	Supplies-Flower Show Preview	HBorckAmazon Glass holder plates	174.40	
601405010	Agriculture Education	HBorckAmazon 4 in a row game	174.44	
601405010	Agriculture Education	HBorckAmazon eggs, play food, fruit, grocery stand	339.48	
620305010	Supplies- Exhibits	HBorckAndysDonuts	22.98	
620305010	Supplies- Exhibits	HBorckAndysDonuts	21.98	
601405010	Agriculture Education	HBorckAnyPromo Water Bottles	852.84	
601405010	Agriculture Education	HBorckAnyPromo	48.99	
620305010	Supplies- Exhibits	HBorckCostco muffins and bagels	29.96	
620305010	Supplies- Exhibits	HBorckCostco chips and snacks	232.35	
620305010	Supplies- Exhibits	HBorckDominos	50.83	

**V-83903 U.S. Bank Corp Payment Systems August 2019**

# 83903 (Closed), Invoice: 4246044555679855719, U.S. Bank(00006275), 08/14/19, 32,200.86

GL Account	Description	Reference	Amount
620305010	Supplies- Exhibits	HBorckDominos	50.40
600805810	Junior Livestock Auction	HBorckHomeDepot coveralls	34.89
600805810	Junior Livestock Auction	HBorckJayPalms	405.47
600805810	Junior Livestock Auction	HBorckKellymoore	36.24
600805810	Junior Livestock Auction	HBorckKetchum Hog shoulder slappers	109.61
620305010	Supplies- Exhibits	HBorckOfficeDepot folders, clip boards	336.17
620305010	Supplies- Exhibits	HBorckOfficeDepotcrayon pens	100.98
620305010	Supplies- Exhibits	HBorckOfficeDepotcrayon pens	60.56
620305010	Supplies- Exhibits	HBorckPaypal	30.00
620305010	Supplies- Exhibits	HBorckRoundTablePizza JLA	137.29
620305010	Supplies- Exhibits	HBorckRoundTablePizza JLA	128.77
620305010	Supplies- Exhibits	HBorckRoundTablePizza JLA	66.46
600805810	Junior Livestock Auction	HBorckSmartFoods JLA	289.07
600805810	Junior Livestock Auction	HBorckSmartFoods JLA	514.46
601405010	Agriculture Education	HBorckTarget jello, dog chews	78.73
601405010	Agriculture Education	HBorckTarget candles, dawn	128.07
620305010	Supplies- Exhibits	HBorckTarget Utlity tubs, binders, paper towels, filler paper	206.92
620305010	Supplies- Exhibits	HBorckTarget lemons	12.99
620305010	Supplies- Exhibits	HBorckTarget décor hooks	34.84
620305010	Supplies- Exhibits	HBorckTogos JLA	119.75
620305010	Supplies- Exhibits	HBorckTogos JLA	30.90
620305010	Supplies- Exhibits	HBorckTogos JLA	22.65
620305010	Supplies- Exhibits	HBorckTogos JLA	59.15
620305010	Supplies- Exhibits	HBorckWalmart Hem facing, brick, café	28.58
			<b>9,364.86</b>
620308010	Supplies- Attractions	JEngdahlPartyCitybandanas, vinyl sheeting	193.92
620313010	Employee Tee Shirts/Hats	JEngdahl4Imprint 400 Ball caps	2,017.85
650956010	Racing Promotion	JEngdahl4Imprint shopping bags	476.82
650956010	Racing Promotion	JEngdahl4Imprint 100 Ball caps	680.95
620308010	Supplies- Attractions	JEngdahlAmazon cleaner	8.68
620308010	Supplies- Attractions	JEngdahlAmazon gum	12.31
620308010	Supplies- Attractions	JEngdahlAmazon spray bottles	14.16
620308010	Supplies- Attractions	JEngdahlAmazon boat cover	14.82
620308010	Supplies- Attractions	JEngdahlAmazon staple gun	15.12
620308010	Supplies- Attractions	JEngdahlAmazon rope	15.21
620308010	Supplies- Attractions	JEngdahlAmazon tube lights	18.21
620308010	Supplies- Attractions	JEngdahlAmazon bandanas	24.46
620308010	Supplies- Attractions	JEngdahlAmazon lysol	26.13
650782010	Pre-Fair Events - Publicity	JEngdahlAmazon popcorn machine	30.21
650782010	Pre-Fair Events - Publicity	JEngdahlAmazon costume	31.48
620308010	Supplies- Attractions	JEngdahlAmazon bond	35.99

**V-83903 U.S. Bank Corp Payment Systems August 2019**

# 83903 (Closed), Invoice: 4246044555679855719, U.S. Bank(00006275), 08/14/19, 32,200.86

GL Account	Description	Reference	Amount	
620511010	Sign Machine - Fair	JEngdahlAmazon chalkboard	43.50	
650782010	Pre-Fair Events - Publicity	JEngdahlAmazon chalkboard	49.58	
620511010	Sign Machine - Fair	JEngdahlAmazon paper rolls	56.66	
620308010	Supplies- Attractions	JEngdahlAmazon candy	56.90	
620308010	Supplies- Attractions	JEngdahlAmazon gloves keychains	58.38	
620511010	Sign Machine - Fair	JEngdahlAmazon paper	62.40	
620511010	Sign Machine - Fair	JEngdahlAmazon paper	62.40	
620511010	Sign Machine - Fair	JEngdahlAmazon yellow ink	78.47	
620308010	Supplies- Attractions	JEngdahlAmazon duck canvas	87.28	
620318010	Office Supplies Attractions	JEngdahlAmazon toner	100.16	
620308010	Supplies- Attractions	JEngdahlAmazon candy, ink	109.47	
620511010	Sign Machine - Fair	JEngdahlAmazon toner	213.52	
620308010	Supplies- Attractions	JEngdahlAmazon tape, batteries	303.32	
620511010	Sign Machine - Fair	JEngdahlAmazon ink	348.79	
650956010	Racing Promotion	JEngdahlAnypromo bottle openers	199.42	
650782010	Pre-Fair Events - Publicity	JEngdahlChevron ice	13.06	
650782010	Pre-Fair Events - Publicity	JEngdahlChevron ice	40.99	
620308010	Supplies- Attractions	JEngdahlChewy Cow dog toys	37.68	
620308010	Supplies- Attractions	JEngdahlHomeDepot fence pickets	216.74	
620511010	Sign Machine - Fair	JEngdahlHPCom toner	167.58	
620308010	Supplies- Attractions	JEngdahlLucky soda	67.10	
620308010	Supplies- Attractions	JEngdahlOTCBrands gold coins, bubbles	298.63	
650782010	Pre-Fair Events - Publicity	JEngdahlParkingMeter	1.40	
620511010	Sign Machine - Fair	JEngdahlProfBindign lamination film	90.45	
620511010	Sign Machine - Fair	JEngdahlProfBindign lamination film	180.16	
650782010	Pre-Fair Events - Publicity	JEngdahlSafeway traveling fair	68.29	
620308010	Supplies- Attractions	JEngdahlTarget markers	12.75	
620308010	Supplies- Attractions	JEngdahlTarget 3 floor mirrors	171.64	
620308010	Supplies- Attractions	JEngdahlTarget crayons	56.62	<b>6,869.66</b>
620313060	Office Supplies Interim	KFindleyThornAmazon Cable ties	29.55	
650652010	Sponsorship Expenses	KFindleyThornAmazon Cable ties	8.36	
650652010	Sponsorship Expenses	KFindleyThornAmazon Cable ties	65.67	
62030306095	Vets - Supplies	KFindleyThornCACasters wheels	163.55	
620313060	Office Supplies Interim	KFindleyThornDollarTree parking supplies	29.43	
650252010	Media- Outdoor	KFindleyThornOutfrontMedia	1,200.00	
650202010	Media- Print	KFindleyThornSoCoGazette	1,371.00	<b>2,867.56</b>
620309080	Office Supplies- Administration	LFoxAmazon	-30.66	
620309080	Office Supplies- Administration	LFoxAmazon calculator ribbon	8.45	
620309080	Office Supplies- Administration	LFoxAmazon	10.90	
620309080	Office Supplies- Administration	LFoxAmazon sticky notes	17.25	

**V-83903 U.S. Bank Corp Payment Systems August 2019**

# 83903 (Closed), Invoice: 4246044555679855719, U.S. Bank(00006275), 08/14/19, 32,200.86

GL Account	Description	Reference	Amount
620309080	Office Supplies- Administration	LFoxAmazon laminting plastic	18.53
620309080	Office Supplies- Administration	LFoxAmazon phone message books	27.99
620309080	Office Supplies- Administration	LFoxAmazon coin envelopes	30.66
620309080	Office Supplies- Administration	LFoxAmazon ring binders	32.68
620309080	Office Supplies- Administration	LFoxAmazon compressed gas dust off	35.39
620309080	Office Supplies- Administration	LFoxAmazon bullhorn	38.14
620309080	Office Supplies- Administration	LFoxAmazon money markers	38.74
620309080	Office Supplies- Administration	LFoxAmazon file folders	42.40
620309080	Office Supplies- Administration	LFoxAmazon address labels	43.86
620323060	Supplies - RV Park	LFoxAmazon ink	57.96
620309080	Office Supplies- Administration	LFoxAmazon pens and envelopes	62.25
620323010	Office Supplies Fair Attendance	LFoxAmazon calculator	63.15
620309080	Office Supplies- Administration	LFoxAmazon calculator	63.78
600905510	Hall of Flowers Materials	LFoxAmazon fake yucca trees	78.98
620309080	Office Supplies- Administration	LFoxAmazon tape laminating pouches	87.38
620323010	Office Supplies Fair Attendance	LFoxAmazon coin envelopes	116.88
620309080	Office Supplies- Administration	LFoxAmazon toner, inck adding machine tape	150.23
620309080	Office Supplies- Administration	LFoxAmazon envelopes	234.21
620303010	Supplies- Attendance	LFoxAmazon pens	256.80
600905510	Hall of Flowers Materials	LFoxAmazon fake plants	285.21
680709080	Directors Expense	LFoxCattlemens Board dinner	346.73
620309080	Office Supplies- Administration	LFoxCrownTrophy	10.01
680709080	Directors Expense	LFoxCrownTrophy	47.63
620309080	Office Supplies- Administration	LFoxEMEDCO NO Smoking signs	145.53
680709080	Directors Expense	LFoxLucky BOD Food	22.08
680709080	Directors Expense	LFoxLucky BOD Food	3.95
720518010	Other Eq Rental- Concerts	LFoxRentACenter Backstage furniture	328.11
680709080	Directors Expense	LFoxSafeway Board food	11.24
680709080	Directors Expense	LFoxSCFarmBureau	800.00
680709080	Directors Expense	LFoxSmart&Final Board food	41.07
620309080	Office Supplies- Administration	LFoxTarget Board food	31.07
620323010	Office Supplies Fair Attendance	LFoxTarget Board food	50.11
601405010	Agriculture Education	LFoxTractorSupply Calf bottle nipples	11.45
			<b>3,620.14</b>
620342010	Supplies-Publicity	MMargettsAdobeCreativeCloud	52.99
560007070	Contract Services- Satellite	MMargettsComcastJC	118.08
650302010	Multi-Media Advertising	MMargettsConstantContact	455.00
228360000	Due To/Due From Foundation	MMargettsFoundationNonProfit	20.00
620309080	Office Supplies- Administration	MMargettsInternationalPlastics Deposit Bags	115.16
620309080	Office Supplies- Administration	MMargettsInternationalPlastics Deposit Bags	143.14
620309080	Office Supplies- Administration	MMargettsOfficeSupply Pens and pencils	49.29



**V-83903 U.S. Bank Corp Payment Systems August 2019**

# 83903 (Closed), Invoice: 4246044555679855719, U.S. Bank(00006275), 08/14/19, 32,200.86

<b>GL Account</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>	
620305010	Supplies- Exhibits	MMargettsShopkeep	11.50	
620305010	Supplies- Exhibits	MMargettsShopkeep	158.00	
620305010	Supplies- Exhibits	MMargettsShopkeep	29.99	
650852010	Website	MMargettsSonic	38.95	
650852010	Website	MMargettsSonic	19.95	
620315010	Supplies-Flower Show Preview	MMargettsTheWeb Flower Show Preview Glasses	2,548.76	
600805810	Junior Livestock Auction	MMargettsWholesaleTape JLA Taffeta	392.16	
680709080	Directors Expense	MMargettsWholesaleTape Xmas Taffeta	392.15	<b>4,545.12</b>
700501080	Grounds Supplies	RCrouchCoastCoPeterbilt Key Blanks	75.54	
700301080	Electrical Supplies	RCrouchElectricduct Bulk Wire	-181.02	<b>-105.48</b>
700351080	Carpentry/Plumbing Supplies	RFitchGorlitzSewer&Drain 1/2: cable snake	198.22	<b>198.22</b>
620303060	Supplies-Interim	RGarciaHarborFreight cable ties socket set	238.42	
620303060	Supplies-Interim	RGarciaHomeDepot wrench flytraps	73.56	
620303060	Supplies-Interim	RGarciaHomeDepot locking plug	58.52	
700526010	Turf Track Materials	RGarciaHomeDepot orange stakes	60.77	
620303060	Supplies-Interim	RGarciaUSaveClean Pipe&Drape cleaning	410.85	
560001080	Contract Services- Maintenance	RGarciaUSaveClean Pipe&Drape cleaning	422.90	
620323060	Supplies - RV Park	RGarciaWesternFarm spades	29.41	<b>1,294.43</b>
700501080	Grounds Supplies	RGoodmanAmazon security chain	96.82	
620305010	Supplies- Exhibits	RGoodmanBestBuy network cables	163.42	
650782010	Pre-Fair Events - Publicity	RGoodmanCompleteWelders heilum for traveling fair	276.90	
620506010	Other Expenses- Racing	RGoodmanConnoverPackaging	205.85	
700501080	Grounds Supplies	RGoodmanGlobalindustr 9V batteries	214.87	
700501080	Grounds Supplies	RGoodmanHarborFreight diag cutters	63.22	
700501080	Grounds Supplies	RGoodmanHomeDepot rope	150.40	
700501080	Grounds Supplies	RGoodmanHomeDepot tool key rings push broom	75.87	
730211080	Special Repair - ADA	RGoodmanTheParkCatalog 2 ADA Picnic Tables	1,466.00	
700501080	Grounds Supplies	RGoodmanTheUPSStore	11.63	
700201080	Janitorial Supplies	RGoodmanWalmart wipes, soap	9.11	
700201080	Janitorial Supplies	RGoodmanWalmart bleach	4.29	
700501080	Grounds Supplies	RGoodmanWalmart tape	53.67	
700501080	Grounds Supplies	RGoodmanWalmart brushes, fly swatters	16.06	<b>2,808.11</b>
			<b>Total:</b>	<b>\$ 32,200.86</b>

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

Customer Name	61-90 Days	91-120 Days	Over 120 Days	Comments
Garden Brothers Circus		\$ 80.00		Debbie is contacting them for payment.
Heather Payne		\$ 363.06		Bowls to Burgers
Local Sesh			\$ 7,060.00	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, \$26,117.15 has been paid to date
<b>Total Owing as of August 2019:</b>	\$ -	\$ 443.06	\$ 7,060.00	

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

---

	As of	8/31/2019 Actual YTD
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash in Bank		116,710
Cash in Treasury		0
Accounts Receivable (net of allowance)		12,995
Other Assets		0
<b>TOTAL CURRENT ASSETS</b>		<b>129,705</b>
<b>TOTAL ASSETS</b>		<b>129,705</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		98,670
<b>TOTAL CURRENT LIABILITIES</b>		<b>117,900</b>
<b>FUND EQUITY</b>		
Beginning Retained Earnings		27,326
Profit(Loss) for the Year		<b>(15,521)</b>
<b>TOTAL EQUITY</b>		<b>11,806</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>129,705</b>

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

---

For the Period	8/31/2019 Actual YTD	8/31/2019 Budget YTD	Variance	Annual Budget
<b>Revenues</b>				
Sponsorships	10,000		10,000	22,000
Operations - Parking - Admissions				8,000
Awards Night				60,000
Sponsorships - Awards Night				15,000
Wine Competition				85,200
Culinary Competitions				4,000
Attractions				3,500
Misc Programs				
Retail Sales				
Tasting				112,900
Vendors				4,100
<b>Total Revenues</b>	<b>10,000</b>		<b>10,000</b>	<b>314,700</b>
<b>Expenses</b>				
Administration	3,117		(3,117)	73,755
Operations - Parking - Admissions				15,950
Awards Night	8,429		(8,429)	65,459
Wine Competition	5,826		(5,826)	51,150
Culinary Competition	1,790		(1,790)	4,600
Attractions				8,875
Misc. Programs				
Publicity/Marketing	6,188		(6,188)	55,000
Retail Sales				
Tasting	145		(145)	36,950
Vendors				
Prior Period Expense	25		(25)	
<b>Total Expenses</b>	<b>25,521</b>		<b>(25,521)</b>	<b>311,739</b>
<b>Operating Income/(Loss) - Prior to Revenue Split</b>	<b>(15,521)</b>		<b>(15,521)</b>	<b>2,961</b>
<b>Revenue Share with SCF</b>				
<b>Net Income</b>	<b>(15,521)</b>		<b>(15,521)</b>	<b>2,961</b>