

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
March 19, 2024 4:30 – 5:15 pm

SONOMA COUNTY FAIRGROUNDS BOARDROOM

DIRECTORS:

Hugo Mata, Chair, Marcia Mickelson, Vice Chair,
Sharon Wright, Stacey Powers, Marilyn Herzog, Neysa Hinton

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. Updates on ongoing finance matters and status
 - a. 2024 SCF Budget approval – Cyndy Dalbeck, CFO
 - b. Living Wage Ordinance – Becky Bartling, CEO
 - c. Money market account at Exchange Bank – Cyndy Dalbeck, CFO
 - d. JLA bridge loan with Exchange Bank – Cyndy Dalbeck, CFO
5. Discussion and possible action regarding Draft Financial Statements
 - a. through February 29, 2024 – (Attachment #1) – Cyndy Dalbeck, CFO
6. Review detail of US Bank credit card charges by employees
 - a. Charges paid in February 29, 2024 - (Attachment #2) – Cyndy Dalbeck, CFO
7. Review of Draft Harvest Fair Financial Statements, January 31, 2024 – (Attachment #3) – Cyndy Dalbeck, CFO
8. Discussion and possible action regarding approval of 2024 Purchase Orders or Contracts in excess of \$25,000 – **None**

9. Request for future agenda items.

10. Adjournment

For additional information please call (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

	2/29/2024 Calendar YTD	2/28/2023 Calendar YTD	1/31/2024 Calendar YTD
ASSETS			
Current Assets			
Cash in Bank and Treasury	7,357,397	8,017,630	7,617,497
Accounts Receivable, Net	142,338	299,923	133,183
Racing Settlement Receivable	(454)	6,533	(454)
Prepaid Expenses		81,000	
Other Current Assets	38,570	(9,155)	38,570
Total Current Assets	7,537,850	8,395,930	7,788,795
Property & Equipment, Net	8,850,814	8,130,871	8,850,814
Construction in Progress	1,827	946,805	
Total Property & Equipment, Net of Depreciation	8,852,641	9,077,675	8,850,814
Other Assets			
Restricted Cash	86,423	120,904	86,423
Due From/Due (To) County for Vet's	73,721	44,212	71,125
GASB 68 Deferred Outflow of Resources	531,524	531,524	531,524
GASB 75 Deferred Outflow of Resources	143,665	143,665	143,665
Total Other Assets	835,333	840,305	832,737
TOTAL ASSETS	17,225,824	18,313,910	17,472,346
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable	2,011	9,431	
Accrued Expenses	877,436	915,867	815,547
Racing Payable	34,244	20,051	34,244
Purses Paid - (Over)/Under	(193,699)	(131,521)	(193,699)
Deferred Income	169,280	265,009	154,392
Total Current Liabilities	889,272	1,078,838	810,483
Long Term Liabilities			
Long Term Note			
GASB 68 Deferred Inflow of Resources	1,471,472	1,471,472	1,471,472
GASB 68 Net Pension Liability	(248,672)	(248,672)	(248,672)
GASB 75 Deferred Inflow of Resources	599,027	599,027	599,027
GASB 75 Net Pension Liability	592,416	592,416	592,416
Total Long Term Liabilities	2,414,243	2,414,243	2,414,243
NET ASSETS			
Investment in Capital Assets	8,850,814	8,317,970	8,850,814
Restricted for Scholarships	93,248	73,968	93,248
Restricted for Junior Livestock Auction	126,395	180,068	126,395
Other Restricted	86,435	120,916	86,435
Retained Earnings - Unrestricted	5,050,245	5,843,843	5,050,245
GASB 68 Prior Period Adjustment			
Profit/(Loss) Current Year	(284,828)	284,064	40,483
TOTAL LIABILITIES AND EQUITY	17,225,824	18,313,910	17,472,346

Sonoma County Fair & Exposition, Inc
Income Statement

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Operating Revenue					
Fair					
Interim	392,920	410,174	(17,254)	432,772	(39,852)
Jockey Club					
Total Operating Revenue	392,920	410,174	(17,254)	432,772	(39,852)
Operating Expense					
Fair	124,398	80,064	(44,334)	83,871	(40,527)
Interim	206,683	249,435	42,752	160,784	(45,898)
Jockey Club	6,531	5,950	(581)	4,652	(1,879)
General & Administrative	616,930	731,786	114,856	463,506	(153,424)
Allocated Costs - Harvest Fair					
Total Operating Expenses	954,541	1,067,235	112,694	712,813	(241,729)
Operating Income/(Loss)	(561,622)	(657,061)	95,440	(280,040)	(281,581)
Other Revenue	285,493	1,000	284,493	8,821	276,672
Harvest Fair - Revenue					
Harvest Fair - Expense					
Interest Expense					
JLA, net	(8,700)		(8,700)	(8,604)	(96)
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense				(15,149)	15,149
Net Income/(Loss) before depreciation and capital	(284,828)	(656,061)	371,233	(294,972)	10,143
Depreciation Expense					
Net Income(Loss) before capital	(284,828)	(656,061)	371,233	(294,972)	10,143
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding				579,036	(579,036)
Net Income (Loss) incl Capital	(284,828)	(656,061)	371,233	284,064	(568,893)

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

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year PTD	Variance vs prior year
Revenue					
Admissions		-			
Parking		-			
Commercial Space		-			
Carnival		-			
Concessions		-			
Exhibits		-			
Racing		-			
Attractions		-			
Sponsorships		-			
VIP Tent		-			
Miscellaneous		-			
Total Fair Revenue					
Expense					
Labor and Benefits	67,017	52,814	(14,203)	44,034	(22,983)
Advertising & Publicity	1,167	4,000	2,833	6,835	5,667
Attendance		-			
Signage/Other/Drinking Water		-			
Premium	6,733	-	(6,733)	2,835	(3,898)
Hall of Flowers	3,641	-	(3,641)		(3,641)
Exhibits	3,422	-	(3,422)	439	(2,982)
Commerical/Concessions Exhibits		-			
Racing	40,876	-	(40,876)	15,228	(25,648)
Attractions	1,200	12,000	10,800	8,000	6,800
Miscellaneous		-			
VIP Tent		-			
RV Park - Fair - Contract Services	343	11,250	10,907	6,500	6,157
Total Expense	124,398	80,064	(44,334)	83,871	(40,527)
Fair Income/(Loss)	(124,398)	(80,064)	(44,334)	(83,871)	(40,527)

Sonoma County Fair & Exposition, Inc
Interim Income Statement

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Revenue					
Long Term Rentals	21,879	21,676	203	21,677	202
Building Rental	68,923	96,887	(27,965)	38,897	30,026
Facility Rental	33,726	20,700	13,026	97,180	(63,454)
Equipment Rental	37,767	21,705	16,062	21,706	16,062
Trailer & RV	147,673	180,000	(32,327)	185,009	(37,337)
Interim Parking	31,240	21,643	9,597	18,342	12,898
Insurance/Costs Reimbursed	7,470	4,753	2,717	5,228	2,242
Security Reimbursed	9,709	6,685	3,024	6,585	3,123
Food & Other Concessions	6,602	3,678	2,924	3,679	2,923
Alcohol Concessions	6,557	12,447	(5,890)	12,448	(5,890)
Other Interim Revenue	21,375	20,000	1,375	22,021	(646)
Total Revenue	392,920	410,174	(17,254)	432,772	(39,852)
Expense					
Int Wages & Benefits	140,841	187,805	46,964	107,240	(33,602)
Int Parking Wages & Benefits	14,687	22,610	7,923	13,487	(1,199)
Total Wages & Benefits	155,528	210,415	54,887	120,727	(34,801)
Contract Services-Interim	1,778		(1,778)	1,214	(564)
Contract Services-RV Park	895	1,600	705	731	(164)
Straw Removal		-			
Security		-			
Supplies & Equipment	2,170	2,000	(170)	32	(2,138)
RV Park Utilities	35,708	27,800	(7,908)	36,433	726
RV Park Advertising		-			
Miscellaneous RV Parking		-			
RV Supplies & Equipment	158	1,800	1,642	135	(23)
Interim Advertising		620	620		
Business Partner Incentive		-			
Insurance/Costs Reimbursed	4,453	150	(4,303)		(4,453)
Security Costs Reimbursed	5,993	4,000	(1,993)	1,352	(4,641)
Equipment Rental		800	800	160	160
CalTrans Median Strip Rent		-			
Special Repairs & Equipment		250	250		
Total Expense	206,683	249,435	42,752	160,784	(45,898)
Interim Income/(Loss)	186,237	160,739	25,498	271,988	(85,751)

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

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Revenue					
Admissions		-			
Turf Club		-			
Commissions		-			
Programs/Other		-			
Race Forms, etc		-			
Concessions		-			
Costs Recovered		-			
Prior Year Costs Recovered		-			
Interim Rental		-			
ATM Fees		-			
Interim Concessions		-			
Total Jockey Club Revenues					
Expense					
Wages & Benefits		-			
Contract Services	580	950	370	336	(245)
Supplies & Expense	3,039	2,100	(939)	1,169	(1,870)
Utilities	2,911	2,900	(11)	3,147	236
Cost of Periodicals		-			
Garbage		-			
Advertising & Marketing		-			
Total Jockey Club Expenses	6,531	5,950	(581)	4,652	(1,879)
Jockey Club Income/(Loss)	(6,531)	(5,950)	(581)	(4,652)	(1,879)

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

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Cost Recovered Harvest Fair	0	-	0	0	0
Total Revenue	0	0	0	0	0
Expense					
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	0	-	0	0	0
Exhibits Wages and Benefits	0	-	0	0	0
Attendance Wages and Benefits	0	-	0	0	0
Attractions Wages and Benefits	0	-	0	0	0
Miscellaneous	0	-	0	0	0
Total Expenses	0	0	0	0	0
Harvest Fair Income(Loss)	0	0	0	0	0

Sonoma County Fair & Exposition, Inc
General & Administrative Expenses

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Expense					
Wages & Benefits-Admin	134,951	140,670	5,719	69,003	(65,948)
Contract Services-Admin	9,709	30,200	20,491	12,656	2,947
County Indirect Services	36,700	28,600	(8,100)	27,200	(9,500)
Legal	9,725	10,000	275	1,199	(8,527)
Office Expense-Admin	18,515	17,000	(1,515)	9,797	(8,719)
Postage & Telephone	6,271	7,500	1,229	4,840	(1,431)
Director's Expense & Travel	1,518	3,670	2,152	5,175	3,657
Donations	-	-	-	-	-
Insurance	19,400	21,000	1,600	27,200	7,800
Audit Fee	-	-	-	-	-
Bad Debt and Cash Short/Over	(154)	-	154	108	261
Administration Expenses	236,636	258,640	22,004	157,176	(79,460)
Wages & Benefits-Maint	283,008	337,835	54,827	200,916	(82,092)
Contract Services-Maint	4,437	37,407	32,970	1,444	(2,993)
Equipment Rental-Maint	426	2,208	1,782	5,922	5,496
Utilities	49,298	53,897	4,599	45,550	(3,749)
Utilities - Harvest Fair(Reimbursed)	-	-	-	-	-
Trash Removal	7,280	4,416	(2,864)	8,833	1,553
Maintenance Supplies	23,755	18,569	(5,186)	37,968	14,213
Repairs & Maintenance	7,255	8,510	1,255	505	(6,750)
Equipment Repairs	4,835	10,304	5,469	5,193	358
Maintenance Expenses	380,294	473,146	92,852	306,330	(73,964)
General & Administrative Expenses	616,930	731,786	114,856	463,506	(153,424)

Sonoma County Fair & Exposition, Inc
Salary & Benefit Expenses

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Permanent Salaries					
Fair	24,517	31,340	6,823	19,818	(4,699)
Interim	77,999	101,690	23,691	49,729	(28,270)
Jockey Club		-			
Golf Course		-			
Administration	92,165	79,650	(12,515)	38,912	(53,253)
Maintenance	123,339	155,950	32,611	82,559	(40,780)
Total Permanent Salaries	318,021	368,630	50,609	191,019	(127,003)
Temporary Salaries					
Fair	7,019	-	(7,019)	397	(6,622)
Interim	17,125	31,110	13,985	24,086	6,960
Administration	2,432	7,040	4,608		(2,432)
Maintenance	29,490	17,700	(11,790)	19,272	(10,217)
Total Temporary Salaries	56,066	55,850	(216)	43,755	(12,311)
Health Benefits					
Fair	21,422	5,600	(15,822)	15,191	(6,231)
Interim	14,757	20,340	5,583	11,986	(2,772)
Administration	9,233	13,220	3,987	6,650	(2,583)
Maintenance	29,700	41,010	11,310	22,795	(6,905)
Total Health Benefits	75,112	80,170	5,058	56,621	(18,491)
FICA, Medicare & Workers Comp					
Fair	3,763	3,500	(263)	1,948	(1,815)
Interim	11,853	15,630	3,777	9,445	(2,408)
Administration	7,028	8,720	1,692	4,233	(2,795)
Maintenance	53,357	64,020	10,663	34,832	(18,526)
Total Workers Comp & Payroll Taxes	76,001	91,870	15,869	50,457	(25,544)
Retirement, UI, Other					
Fair	10,296	12,374	2,078	6,680	(3,615)
Interim	30,147	40,645	10,498	25,482	(4,666)
Administration	24,092	32,040	7,948	19,207	(4,885)
Maintenance	46,236	59,155	12,919	41,458	(4,778)
Total Retirement & Other Benefits	110,771	144,214	33,443	92,827	(17,944)
TOTAL	635,972	740,734	104,762	434,679	(201,293)
TOTAL BY DEPT					
Fair	67,017	52,814	(14,203)	44,034	(22,983)
Interim	151,882	209,415	57,533	120,727	(31,155)
Jockey Club					
Administration	134,951	140,670	5,719	69,003	(65,948)
Maintenance	282,123	337,835	55,713	200,916	(81,207)
TOTAL ALL DEPARTMENTS	635,972	740,734	104,762	434,679	(201,293)

DRAFT - UNAUDITED

	2/29/2024 Actual YTD	2/29/2024 Budget YTD	Variance vs budget	2/28/2023 Prior Year YTD	Variance vs prior year
Salaries					
Fair					
Hall of Flowers	6,337	-	(6,337)		(6,337)
Publicity		-			
Parking		-			
Admissions		-			
Exhibits - Temp	546	-	(546)		(546)
Exhibits - Perm	24,517	31,340	6,823	19,818	(4,699)
Attractions		-			
Concessions Auditor		-			
Racing	136	-	(136)	397	261
Total Salaries	31,536	31,340	(196)	20,215	(11,321)
Health Benefits					
Fair					
Exhibits - Perm	4,086	5,600	1,514	3,291	(795)
Racing	17,335	-	(17,335)	11,900	(5,436)
Total Health Benefits	21,422	5,600	(15,822)	15,191	(6,231)
FICA, Medicare & Workers Comp					
Fair					
Hall of Flowers	738	-	(738)		(738)
Publicity		-			
Parking		-			
Admissions		-			
Exhibits	3,025	3,500	475	1,901	(1,124)
Attractions		-			
Racing		-		47	47
Total Workers Comp & Payroll Taxes	3,763	3,500	(263)	1,948	(1,815)
TOTAL	56,721	40,440	(16,281)	37,354	(19,368)
Retirement, UE Insur, Other					
Fair					
Hall of Flowers	393	-	(393)		(393)
Publicity		-			
Parking		-			
Admissions		-			
Exhibits - Perm	9,794	12,374	2,580	6,655	(3,138)
Attractions		-			
Racing	109	-	(109)	25	(84)
Total Retirement & Other Benefits	10,296	12,374	2,078	6,680	(3,615)

CASH EXPENDITURES

MONTH OF :	FEBRUARY 2024	JANUARY 2024
PERMANENT PAYROLL	\$ 304,449.11	\$ 257,058.17 (1)
TEMP PAYROLL	68,095.09	49,463.90 (1)
ACCOUNTS PAYABLE (PAYMENTS)	158,481.42	160,365.11
MERCHANT FEES		
ADD'L RACING	-	-
TOTAL PAYMENTS	<u>\$ 531,025.62</u>	<u>\$ 466,887.18</u>
LEGAL FEES PAID	\$ 9,725.30	\$ -

Ending Cash Balances, book:	FEBRUARY 2024	JANUARY 2024
operating account	\$ 4,518,000.24	\$ 6,323,584.49
money market account	2,001,820.17	-
merchant accounts	85,432.57	169,224.38
payroll accounts	518,027.95	890,572.15
other fair and racing accounts	320,538.92	320,538.92
	<u>\$ 7,443,819.85</u>	<u>\$ 7,703,919.94</u>

(1) January payroll is reduced by portion allocated into to prior year (based on when worked)

INVOICES PAST DUE 30 OR MORE DAYS as of 02/15/24

Invoice Date	Invoice Due Date	Invoice #	Bill-To Account	Event	Amount Due	Days Past Due	Comments
slow payor, collecting a bit at time							
12/12/21	01/11/22	55161	Skyline Entertainment-MEXICAN DANCE		4,236.13	794	
place with collections agency							
08/31/22	09/30/22	56874	Bula Pies Fiji - 2022 FAIR		1,806.90	532	no collection update
12/30/22	01/29/23	57788	EC Events, LLC-EMERALD CUP DEC 2022		98,506.60	411	
01/01/23	02/01/23	58015	EC Events, LLC-EMERALD CUP DEC 2022		1,852.60	408	combined total - EC Events = \$108,431.41
02/01/23	03/01/23	58016	EC Events, LLC-EMERALD CUP DEC 2022		1,655.39	380	
03/31/23	04/30/23	58136	EC Events, LLC-EMERALD CUP DEC 2022		1,680.22	320	The collection agency has a partial settlement payment of \$32,500 which we will receive in mid to late march, less a 25% commission, if no other vendor of theirs forces them into bankruptcy
04/30/23	06/21/23	58425	EC Events, LLC-EMERALD CUP DEC 2022		1,555.42	268	
05/31/23	06/30/23	58426	EC Events, LLC-EMERALD CUP DEC 2022		1,578.75	259	
06/30/23	07/30/23	58427	EC Events, LLC-EMERALD CUP DEC 2022		1,602.43	229	
remaining FAIR invoices							
08/31/23	09/30/23	59879	Farm 2 Fair	2023 FAIR	12,000.00	167	sponsor
08/31/23	10/06/23	60015	Mangiata Catering LLC	2023 FAIR	1,350.00	161	concessionaire
08/31/23	10/05/23	59995	International Leather & Hat Co.	2023 FAIR	1,000.00	162	concessionaire
08/31/23	09/30/23	59886	Action Foods 2 (Dill Pickle & Lemonade)	2023 FAIR	5,109.84	167	concessionaire
08/31/23	09/30/23	59834	Reggae Rasta Styles	2023 FAIR	1,724.39	167	concessionaire
08/31/23	10/04/23	59977	Van Anda, Rich & Bonnie JLA	2023 FAIR	525.00	163	JLA
08/31/23	10/04/23	59970	Stefana Alioto (JLA)	2023 FAIR	101.50	163	JLA
08/31/23	10/04/23	59960	Linda Siino, JLA	2023 FAIR	50.75	163	JLA
08/31/23	10/04/23	59952	Fishman Supply Company JLA	2023 FAIR	2,615.66	163	JLA
08/31/23	10/04/23	59943	Aviotti Jet Club (JLA)	2023 FAIR	2,466.00	163	JLA
08/31/23	09/30/23	59809	Glenn, Mark & Lori JLA	2023 FAIR	25.38	167	JLA
other invoices over 30 days past due:							
09/29/23	10/29/23	59894	Trapeze Entertainment, LLC dba Circus Caballero RED UNIT-CIRCUS (C-Lot)		1,625.00	138	<i>Prior over 30, excluding above</i>
10/30/23	11/29/23	60156	County of Sonoma Exams (7/1/23-6/30/24) - Correctional Deputy 1 & Deputy Sheriff Trainee Written		500.00	107	
10/30/23	11/29/23	60154	Out to Lunch Catering-CATERING PREP (Showcase Kitchen)		1,375.00	107	<i>collected in past month:</i>
10/30/23	11/29/23	60145	County of Sonoma Exams (7/1/23-6/30/24) - Probation Department Written Exam (Kraft-120/session)		500.00	107	
10/31/23	11/30/23	60182	James Vale-CELEBRATION OF LIFE (SC/100-125)		1,314.25	106	<i>\$ 12,409.14</i>
10/31/23	11/30/23	60129	Taylor Dance (Thursday Night Dance Class) (VETS)		262.50	106	
10/31/23	11/30/23	60120	Taylor Dance (Thursday Night Dance Class) (VETS)		137.50	106	<i>new additions:</i>
11/16/23	12/16/23	60244	Nor Cal Motorcycle Training - SRMT (MY2023-2025)		642.00	90	
11/30/23	12/30/23	60334	Nor Cal Motorcycle Training - SRMT (MY2023-2025)		642.00	76	<i>\$ 8,917.55</i>
11/30/23	12/30/23	60286	County of Sonoma Emergency Management-COVID-19 D-Lot Trailers/Ballpark		7,800.00	76	
12/31/23	01/30/24	60434	Wine Industry Network-TRADE EXPO (300)		997.00	45	<i>Current over 30 excluding above:</i>
12/31/23	01/30/24	60429	Spectra - The SoCo Market-2nd Annual So-Ho-Ho Holiday Market (Grace Pavilion/1,000)		841.41	45	
12/31/23	01/30/24	60427	Crozat Family Foundation-10 CAR GIVEAWAY (Garrett/70)		625.00	45	<i>\$ 23,715.80</i>
12/31/23	01/30/24	60425	Spectra - ZR Entertainment LLC-MEXICAN DANCE (GP-184)		1,715.70	45	
12/31/23	01/30/24	60424	Spectra - Magda Lopez-QUINCEANERA (Finley/400)		383.60	45	
12/31/23	01/30/24	60421	Department of Health Services, Sonoma County Animal Services-BOARDING OF 49-CHICKENS/19-DU		4,354.84	45	

** above listing excludes invoices that are not yet due or less than 30 days past due and credit balances

January 2024 Credit Charges, Paid in Feb.

GL Account	GL Account Name	Reference	Amount
620303060	Supplies-Interim	BECKY AMAZON	52.19
62030306095	Vets - Supplies	BECKY AMAZON	29.69
650852010	Website	BECKY USERWAY	49.00
			130.88
560003060	Contract Services-RV Park-Interim	MATT FIREFLY	502.00
560003060	Contract Services-RV Park-Interim	MATT SPIMARKETING	459.00
620302010	Supplies- Publicity	MATT CONSTANTCONTACT	659.00
620303060	Supplies-Interim	MATT PROCLEAN	288.00
620309080	Office Supplies- Administration	MATT AMAZON	17.47
650852010	Website	MATT NETWORKSOLUTIONS	76.97
650852010	Website	MATT SHOPIFY	7.99
			2,010.43
620342010	Supplies-Publicity	MICHAEL ADOBE	110.97
			110.97
560001010	Contract Services-Fair	CYNDY COMCAST	342.68
560001040	Contract Services-Interim	CYNDY VERIZON	409.63
560003060	Contract Services-RV Park-Interim	CYNDY VERIZON	74.08
560007070	Contract Services- Satellite	CYNDY COMCAST	364.35
620109080	Postage	CYNDY FP POSTAGE	517.50
620305010	Supplies- Exhibits	CYNDY LIVESTOCKTAGS	2,937.95 24 FAIR
620309080	Office Supplies- Administration	CYNDY AMAZON	140.93
620309080	Office Supplies- Administration	CYNDY AMAZON	36.44
620309080	Office Supplies- Administration	CYNDY CAL CHAMBER	149.86
620609080	Computer Supplies	CYNDY YEARLI	99.00
620609080	Computer Supplies	CYNDY YEARLI	699.00
680109080	Dues & Subscriptions	CYNDY ZOOM	33.58
			5,805.00
580404010	Premiums- Trophies & Awards	HOPE BASS EQUIP	183.90 24 FAIR
580404010	Premiums- Trophies & Awards	HOPE SHERIDAN BUCKLE	2,127.70 24 FAIR
580404010	Premiums- Trophies & Awards	HOPE SHERIDAN BUCKLE	2,052.80 24 FAIR
580404010	Premiums- Trophies & Awards	HOPE SHERIDAN BUCKLE	2,368.10 24 FAIR
620305010	Supplies- Exhibits	HOPE FEDEX	35.85
			6,768.35
620301080	Office Supplies-Maintenance	ISAAC STAPLES	30.11
680909080	Travel and Training	ISAAC BYRDS	17.17
680909080	Travel and Training	ISAAC HOUSEOFBLUES	20.24
680909080	Travel and Training	ISAAC LYFT	34.79
680909080	Travel and Training	ISAAC MARRIOTT	23.40
680909080	Travel and Training	ISAAC MARRIOTT	606.77
680909080	Travel and Training	ISAAC OAKLANDAIRPORT	84.00
680909080	Travel and Training	ISAAC SNA	37.62
680909080	Travel and Training	ISAAC TAXI	66.00
			920.10
620303060	Supplies-Interim	ROBERT HARBORFREIGHT	55.65
			55.65

January 2024 Credit Charges, Paid in Feb.

GL Account	GL Account Name	Reference	Amount
620301080	Office Supplies-Maintenance	ROBIN AMAZON	-7.47
620301080	Office Supplies-Maintenance	ROBIN AMAZON	5.50
620303060	Supplies-Interim	ROBIN AMAZON	47.74
620323060	Supplies - RV Park	ROBIN AMAZON	147.09
620323060	Supplies - RV Park	ROBIN AMAZON	10.91
700501080	Grounds Supplies	ROBIN HOME DEPOT	22.72
700501080	Grounds Supplies	ROBIN HOME DEPOT	-15.14
700501080	Grounds Supplies	ROBIN HOME DEPOT	11.89
700501080	Grounds Supplies	ROBIN ULINE	90.24
700501080	Grounds Supplies	ROBIN WALMART	25.92
700501080	Grounds Supplies	ROBIN WALMART	4.76
700501080	Grounds Supplies	ROBIN WALMART	2.42
700501080	Grounds Supplies	ROBIN WALMART	19.92
700501080	Grounds Supplies	ROBIN WALMART	2.88
730201080	Buildings & Grounds Repair	ROBIN AMAZON	131.70
			501.08
			16,302.46

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

As of	1/31/2024 Actual YTD	1/31/2023 Prior Year YTD	Variance
<u>ASSETS</u>			
CURRENT ASSETS			
Cash in Bank	112,621	45,623	66,998
Accounts Receivable (net of allowance)	7,800	17,232	(9,432)
Due From (Due To) SCF	(38,570)	12,703	(51,273)
TOTAL CURRENT ASSETS	81,851	75,558	6,293
TOTAL ASSETS	81,851	75,558	6,293
<u>LIABILITIES & EQUITY</u>			
CURRENT LIABILITIES			
Accounts Payable	900	12,956	(12,056)
Accrued Expenses	0	4	(4)
Sales & Use Tax Payable	0	46	(46)
Deposits & Refunds Payable	0	0	0
TOTAL CURRENT LIABILITIES	900	13,006	(12,106)
FUND EQUITY			
Beginning Retained Earnings	80,951	63,528	17,423
Profit(Loss) for the Year	0	(977)	977
TOTAL EQUITY	80,951	62,552	18,399
TOTAL LIABILITIES & EQUITY	81,851	75,558	6,294

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

	Actual YTD 01.31.24	vs. Budget YTD 01.31.24	variance	vs. Budget Full Year 2024	variance	vs. Actual YTD 01.31.23	variance	Actual YTD 12.31.23	variance
REVENUES									
Wine & Food Tasting Event	0	0	0	97,000	(97,000)	11	(11)	81,494	(81,494)
Wine Awards Night	0	0	0	0	0	0	0	37,750	(37,750)
Wine Competition	0	0	0	79,400	(79,400)	0	0	75,966	(75,966)
Food Competetion	0	0	0	4,000	(4,000)	0	0	3,726	(3,726)
Overhead/Operations	0	0	0	0	0	0	0	5,541	(5,541)
	0	0	0	180,400	(180,400)	11	(11)	204,477	(204,477)
EXPENSES									
Wine & Food Tasting Event	0	0	0	64,500	64,500	0	0	67,117	67,117
Wine Awards Night	0	0	0	0	0	0	0	34,439	34,439
Wine Competition	0	0	0	31,300	31,300	0	0	31,894	31,894
Food Competetion	0	0	0	5,000	5,000	0	0	5,066	5,066
Overhead/Operations	0	1,000	1,000	49,525	49,525	988	988	47,939	47,939
	0	1,000	1,000	150,325	150,325	988	988	186,454	186,454
NET REVENUE									
Wine & Food Tasting Event	0	0	0	32,500	(32,500)	11	(11)	14,377	(14,377)
Wine Awards Night	0	0	0	0	0	0	0	3,311	(3,311)
Wine Competition	0	0	0	48,100	(48,100)	0	0	44,072	(44,072)
Food Competetion	0	0	0	(1,000)	1,000	0	0	(1,340)	1,340
Overhead/Operations	0	(1,000)	1,000	(49,525)	49,525	(988)	988	(42,398)	42,398
	0	(1,000)	1,000	30,075	(30,075)	(977)	977	18,023	(18,023)

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

WINE & FOOD TASTING EVENT			Actual	vs.	Budget	vs.	Budget	vs.	Actual	Actual		
			YTD		YTD		Full Year		YTD	YTD		
			01.31.24		01.31.24	variance	2024	variance	01.31.23	12.31.23		
									variance	variance		
REVENUES												
41200-25	T	Ticket Sales - Tasting	0	0	0		80,000	(80,000)	0	0	66,552	(66,552)
49000-25	T	Sponsorships - Tasting	0	0	0		12,000	(12,000)	0	0	5,000	(5,000)
43000-25	T	Winery Table Fee	0	0	0		5,000	(5,000)	0	0	0	0
47100-75	T	Parking - Operations	0	0	0		0	0	0	0	3,020	(3,020)
49000-85	T	Sponsorships - Attractions (grape stomp)	0	0	0		0	0	0	0	5,000	(5,000)
43000-85	T	Entry Fees - Attractions (grape stomp)	0	0	0		0	0	0	0	1,790	(1,790)
49500-95	T	Misc. Revenue - Posters/Stickers	0	0	0		0	0	11	(11)	132	(132)
			0	0	0		97,000	(97,000)	11	(11)	81,494	(81,494)
EXPENSES												
50020-25	T	Salaries & Wages - Tasting	0	0	0		28,000	28,000	0	0	32,264	32,264
56000-25	T	Contract Services - Tasting	0	0	0		30,000	30,000	0	0	16,681	16,681
56000-85	T	Contract Services - Attractions	0	0	0		0	0	0	0	5,925	5,925
58025-85	T	Awards - Attractions	0	0	0		0	0	0	0	1,500	1,500
62030-25	T	Supplies - Tasting	0	0	0		6,500	6,500	0	0	8,010	8,010
62030-85	T	Supplies - Attractions	0	0	0		0	0	0	0	2,745	2,745
68030-25	T	Cash/Over Short - Tasting	0	0	0		0	0	0	0	(7)	(7)
		Allocated Overhead/ Operations	0	0	0		0	0	0	0	0	0
			0	0	0		64,500	64,500	0	0	67,117	67,117
NET REVENUE			0	0	0		32,500	(32,500)	11	(11)	14,377	(14,377)

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

AWARDS NIGHT			Actual	vs.	Budget	vs.	Budget	vs.	Actual	Actual	
			YTD		YTD		Full Year		YTD	YTD	
			01.31.24		01.31.24	variance	2024	variance	01.31.23	12.31.23	
									variance	variance	
REVENUES											
41200-35	A	Ticket Sales - Award Night	0		0	0	0	0	0	29,250	(29,250)
49000-35	A	Sponsorships - Awards Night	0		0	0	0	0	0	8,500	(8,500)
			0		0	0	0	0	0	37,750	(37,750)
EXPENSES											
50020-35	A	Salaries & Wages - Awards Night	0		0	0	0	0	0	0	0
58025-35	A	Awards - Awards Night	0		0	0	0	0	0	180	180
62030-35	A	Supplies - Awards Night	0		0	0	0	0	0	946	946
64020-35	A	Cost of Goods - Awards Night	0		0	0	0	0	0	33,312	33,312
		Allocated Overhead/ Operations	0		0	0	0	0	0	0	0
			0		0	0	0	0	0	34,439	34,439
NET REVENUE			0		0	0	0	0	0	3,311	(3,311)

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

WINE COMPETITION		Actual	vs. Budget		vs. Budget	vs. Actual		Actual		
		YTD	YTD	variance	Full Year	YTD	variance	YTD	variance	
		01.31.24	01.31.24		2024		01.31.23		12.31.23	
REVENUES										
43000-45	W Entry Fees - Wine Competition	0	0	0	75,000	(75,000)	0	0	73,575	(73,575)
49100-45	W Sponsored Awards - Wine Competition	0	0	0	500	(500)	0	0	0	0
43000-95	W Entry Fees -Amatuer Wine	0	0	0	3,900	(3,900)	0	0	2,391	(2,391)
		0	0	0	79,400	(79,400)	0	0	75,966	(75,966)
EXPENSES										
50020-45	W Salaries & Wages - Wine Competition	0	0	0	0	0	0	0	0	0
56000-45	W Contract Services - Wine Competition	0	0	0	18,500	18,500	0	0	17,320	17,320
56040-45	W Judge's Expenses - Wine Competition	0	0	0	6,800	6,800	0	0	7,690	7,690
58025-45	W Awards - Wine Competition	0	0	0	4,500	4,500	0	0	5,313	5,313
62030-45	W Supplies - Wine Competition	0	0	0	1,500	1,500	0	0	1,571	1,571
	Allocated Overhead/ Operations	0	0	0	0	0	0	0	0	0
		0	0	0	31,300	31,300	0	0	31,894	31,894
NET REVENUE		0	0	0	48,100	(48,100)	0	0	44,072	(44,072)

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

FOOD COMPETITION			Actual	vs.	Budget	vs.	Budget	vs.	Actual	Actual	
			YTD	Budget	YTD	Full Year	YTD	YTD	YTD	YTD	
			01.31.24	01.31.24	variance	2024	variance	01.31.23	variance	12.31.23	variance
REVENUES											
43000-55	F	Entry Fees - Food Competition	0	0	0	4,000	(4,000)	0	0	3,726	(3,726)
			0	0	0	4,000	(4,000)	0	0	3,726	(3,726)
EXPENSES											
50020-55	F	Salaries & Wages - Food Competition	0	0	0	0	0	0	0	0	0
56000-55	F	Contract Services - Food Competition	0	0	0	3,500	3,500	0	0	3,500	3,500
56040-55	F	Judge's Expenses - Food Competition	0	0	0	300	300	0	0	346	346
58025-55	F	Awards - Food Competition	0	0	0	1,000	1,000	0	0	1,098	1,098
62030-55	F	Supplies - Food Competition	0	0	0	200	200	0	0	123	123
		Allocated Overhead/ Operations	0	0	0	0	0	0	0	0	0
			0	0	0	5,000	5,000	0	0	5,066	5,066
NET REVENUE			0	0	0	(1,000)	1,000	0	0	(1,340)	1,340

**Sonoma County Harvest Fair
Statement of Net Revenues - DRAFT
January 1, 2024 thru January 31, 2024**

OVERHEAD / OPERATIONS			Actual	vs.	Budget	vs.	Budget	vs.	Actual	Actual	
			YTD	Budget	YTD	Full Year	YTD	YTD	YTD	YTD	
			01.31.24	01.31.24	variance	2024	variance	01.31.23	variance	12.31.23	variance
REVENUES											
49000-75	M	Sponsorship - Operations	0	0	0	0	0	0	0	5,000	<i>(5,000)</i>
49500-75	M	Misc. Revenue - Operations	0	0	0	0	0	0	0	541	<i>(541)</i>
			0	0	0	0	0	0	0	5,541	<i>(5,541)</i>
EXPENSES											
56000-75	M	Contract Services - Operations	0	0	0	3,000	3,000	0	0	4,844	4,844
62010-75	M	Postage - Operations	0	0	0	2,000	2,000	0	0	2,000	2,000
65090-75	M	Advertising - Operations	0	0	0	30,000	30,000	0	0	23,733	23,733
68060-75	M	Director's Expense - Operations	0	0	0	500	500	0	0	101	101
68080-75	M	Bank Fees - Operations	0	1,000	1,000	9,500	9,500	988	988	10,306	10,306
68085-75	M	Insurance - Operations	0	0	0	250	250	0	0	440	440
68095-75	M	License & Permits - Operations	0	0	0	275	275	0	0	515	515
70020-75	M	Utilities & Garbage - Operations	0	0	0	4,000	4,000	0	0	6,000	6,000
		Allocated Overhead/ Operations	0	0	0	0	0	0	0	0	0
			0	1,000	1,000	49,525	49,525	988	988	47,939	47,939
NET REVENUE			0	<i>(1,000)</i>	1,000	<i>(49,525)</i>	49,525	<i>(988)</i>	988	<i>(42,398)</i>	42,398