

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
April 23, 2024 4:30 – 5:00 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. Living Wage Ordinance – Becky Bartling, CEO
 - b. JLA payment process, timing, policies
5. Discussion and possible action regarding Draft Financial Statements
 - a. through March 31, 2024 – (Attachment #1) – Cyndy Dalbeck, CFO
6. Review detail of US Bank credit card charges by employees
 - a. Charges paid in March 2024 - (Attachment #2) – Cyndy Dalbeck, CFO
7. Review of Draft Harvest Fair Financial Statements
 - a. February 29, 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

As of:	3/31/2024 Calendar YTD	3/31/2023 Calendar YTD	2/29/2024 Calendar YTD
ASSETS			
Current Assets			
Cash in Bank and Treasury	7,162,624	7,868,775	7,357,215
Accounts Receivable, Net	288,321	318,455	226,314
Racing Settlement Receivable	(454)	6,533	(454)
Prepaid Expenses		81,000	
Inventory of Supplies			
Other Current Assets	38,570	(9,155)	38,570
Total Current Assets	7,489,061	8,265,608	7,621,645
Property & Equipment, Net	8,883,314	8,154,456	8,850,814
Construction in Progress	1,827	997,222	1,827
Total Property & Equipment, Net of Depreciation	8,885,141	9,151,678	8,852,641
Other Assets			
Restricted Cash	86,423	120,904	86,423
Due From/Due (To) County for Vet's	(67,076)	(66,658)	(5,256)
GASB 68 Deferred Outflow of Resources	1,063,884	531,524	1,063,884
GASB 75 Deferred Outflow of Resources	247,484	143,665	247,484
Total Other Assets	1,330,716	729,435	1,392,536
TOTAL ASSETS	17,704,917	18,146,721	17,866,821
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable			2,011
Scholarships Payable			
Accrued Expenses	908,495	956,741	863,036
Racing Payable	34,244	20,051	34,244
Purses Paid - (Over)/Under	(193,699)	(127,317)	(193,699)
Other Short Term Liabilities			
Short Term Notes			
Current Portion of Long-Term Debt			
Deferred Income	267,591	403,303	169,280
Total Current Liabilities	1,016,631	1,252,778	874,872

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

DRAFT - UNAUDITED

As of:	3/31/2024 Calendar YTD	3/31/2023 Calendar YTD	2/29/2024 Calendar YTD
Long Term Liabilities			
Long Term Note			
GASB 68 Deferred Inflow of Resources	160,364	1,471,472	160,364
GASB 68 Net Pension Liability	1,539,564	(248,672)	1,539,564
GASB 75 Deferred Inflow of Resources	426,156	599,027	426,156
GASB 75 Net Pension Liability	644,392	592,416	644,392
Total Long Term Liabilites	<u>2,770,476</u>	<u>2,414,243</u>	<u>2,770,476</u>
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	5,330,191	5,843,843	5,330,191
GASB 68 Prior Period Adjustment			
Profit/(Loss) Current Year	(569,273)	(57,065)	(265,610)
TOTAL LIABILITIES AND EQUITY	<u><u>17,704,917</u></u>	<u><u>18,146,721</u></u>	<u><u>17,866,821</u></u>

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

DRAFT - UNAUDITED					
January through period end:	3/31/2024 Actual YTD	vs. 3/31/2024 Budget YTD	Variance vs budget	vs. 3/31/2023 Prior Year YTD	Variance vs prior year
Operating Revenue					
Fair				12,911	(12,911)
Interim	741,065	716,264	24,801	703,464	37,601
Jockey Club					
Total Operating Revenue	741,065	716,264	24,801	716,374	24,690
Operating Expense					
Fair	238,745	117,844	(120,901)	157,611	(81,134)
Interim	353,999	382,158	28,159	323,806	(30,193)
Jockey Club	8,977	28,925	19,948	7,757	(1,220)
General & Administrative	990,048	1,099,780	109,732	865,719	(124,329)
Allocated Costs - Harvest Fair					
Total Operating Expenses	1,591,769	1,628,707	36,938	1,354,893	(236,876)
Operating Income/(Loss)	(850,704)	(912,443)	61,739	(638,519)	(212,186)
Other Revenue	293,276	14,000	279,276	37,411	255,865
Harvest Fair - Revenue					
Harvest Fair - Expense					
Interest Expense					
JLA, net	(11,699)		(11,699)	(19,844)	8,145
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	(146)		(146)	(15,149)	15,003
Net Income/(Loss)before depreciation and capital	(569,273)	(898,443)	329,170	(636,101)	66,828
Depreciation Expense					
Net Income(Loss) before capital	(569,273)	(898,443)	329,170	(636,101)	66,828
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding				579,036	(579,036)
Net Income (Loss) incl Capital	(569,273)	(898,443)	329,170	(57,065)	(512,208)

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

DRAFT - UNAUDITED					
January through period end:	3/31/2024	vs.		vs.	
	Actual YTD	3/31/2024 Budget YTD	Variance vs budget	3/31/2023 Prior Year PTD	Variance vs prior year
Revenue					
Admissions		-			
Parking		-			
Commercial Space		-			
Carnival		-			
Concessions		-			
Exhibits		-			
Racing		-		4,204	(4,204)
Attractions		-			
Sponsorships		-		8,707	(8,707)
VIP Tent		-			
Miscellaneous		-			
Total Fair Revenue				12,911	(12,911)
Expense					
Labor and Benefits	97,767	78,969	(18,798)	78,537	(19,229)
Advertising & Publicity	3,494	4,000	506	9,087	5,593
Attendance	3,771	-	(3,771)		(3,771)
Signage/Other/Drinking Water		-			
Premium	6,983	-	(6,983)	2,835	(4,148)
Hall of Flowers	18,641	-	(18,641)	15,000	(3,641)
Exhibits	4,419	-	(4,419)	6,930	2,511
Commerical/Concessions Exhibits		-			
Racing	59,345	-	(59,345)	25,228	(34,117)
Attractions	17,983	18,000	17	10,994	(6,989)
Miscellaneous		-			
VIP Tent		-			
RV Park - Fair - Contract Services	26,343	16,875	(9,468)	9,000	(17,343)
Total Expense	238,745	117,844	(120,901)	157,611	(81,134)
Fair Income/(Loss)	(238,745)	(117,844)	(120,901)	(144,700)	(94,045)

Sonoma County Fair & Exposition, Inc
Interim Income Statement

DRAFT - UNAUDITED

January through period end:	vs.		vs.		
	3/31/2024 Actual YTD	3/31/2024 Budget YTD	Variance vs budget	3/31/2023 Prior Year YTD	Variance vs prior year
Revenue					
Long Term Rentals	33,034	32,524	510	32,525	508
Building Rental	136,136	201,124	(64,988)	74,957	61,179
Facility Rental	60,998	39,112	21,886	147,007	(86,009)
Equipment Rental	71,289	49,546	21,743	49,547	21,742
Trailer & RV	216,207	261,000	(44,793)	270,206	(53,999)
Interim Parking	108,208	41,445	66,763	35,123	73,085
Insurance/Costs Reimbursed	19,796	17,642	2,154	18,302	1,494
Security Reimbursed	13,809	12,746	1,063	12,647	1,162
Food & Other Concessions	35,959	14,331	21,628	14,333	21,627
Alcohol Concessions	13,703	16,794	(3,091)	16,795	(3,092)
Other Interim Revenue	31,925	30,000	1,925	32,021	(96)
Total Revenue	741,065	716,264	24,801	703,464	37,601
Expense					
Int Wages & Benefits	237,037	281,463	44,426	222,013	(15,024)
Int Parking Wages & Benefits	39,660	33,915	(5,745)	26,921	(12,739)
Total Wages & Benefits	276,697	315,378	38,681	248,934	(27,763)
Contract Services-Interim	3,422		(3,422)	2,433	(989)
Contract Services-RV Park	1,261	2,400	1,139	1,003	(257)
Straw Removal		-			
Security		-			
Supplies & Equipment	4,524	3,000	(1,524)	135	(4,389)
RV Park Utilities	49,741	41,200	(8,541)	59,296	9,555
RV Park Advertising		-			
Miscellaneous RV Parking		-			
RV Supplies & Equipment	196	2,700	2,504	184	(12)
Interim Advertising		930	930		
Business Partner Incentive		-			
Insurance/Costs Reimbursed	5,823	1,300	(4,523)		(5,823)
Security Costs Reimbursed	12,150	13,800	1,650	11,089	(1,060)
Equipment Rental	185	1,200	1,015	730	546
CalTrans Median Strip Rent		-			
Special Repairs & Equipment		250	250		
Total Expense	353,999	382,158	28,159	323,806	(30,193)
Interim Income/(Loss)	387,066	334,106	52,960	379,658	7,408

**Sonoma County Fair & Exposition, Inc
Jockey Club Expenses**

DRAFT - UNAUDITED					
January through period end:	3/31/2024	vs. 3/31/2024	Variance	vs. 3/31/2023	Variance
	Actual	Budget	vs budget	Prior Year	vs prior year
	YTD	YTD		YTD	
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	1,073	1,425	352	900	(173)
Supplies & Expense	4,562	23,150	18,588	1,777	(2,786)
Utilities	3,342	4,350	1,008	5,080	1,739
Cost of Periodicals		-			
Garbage		-			
Advertising & Marketing		-			
Total Jockey Club Expenses	8,977	28,925	19,948	7,757	(1,220)
Jockey Club Income/(Loss)	(8,977)	(28,925)	19,948	(7,757)	(1,220)

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

DRAFT - UNAUDITED					
January through period end:	vs.			vs.	
	3/31/2024 Actual YTD	3/31/2024 Budget YTD	Variance vs budget	3/31/2023 Prior Year YTD	Variance vs prior year
Cost Recovered Harvest Fair	0	-	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Harvest Fair Income(Loss)	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

DRAFT - UNAUDITED

January through period end:	vs.		vs.		
	3/31/2024 Actual YTD	3/31/2024 Budget YTD	Variance vs budget	3/31/2023 Prior Year YTD	Variance vs prior year
Expense					
Wages & Benefits-Admin	199,878	210,375	10,497	149,421	(50,457)
Contract Services-Admin	17,736	43,800	26,064	17,219	(517)
County Indirect Services	55,050	42,900	(12,150)	40,800	(14,250)
Legal	11,642	15,000	3,358	1,481	(10,162)
Office Expense-Admin	41,647	25,500	(16,147)	17,003	(24,644)
Postage & Telephone	9,781	11,250	1,469	9,142	(640)
Director's Expense & Travel	3,795	5,505	1,710	10,348	6,553
Donations	-	-	-	-	-
Insurance	29,100	31,500	2,400	40,800	11,700
Audit Fee	-	-	-	-	-
Bad Debt and Cash Short/Over	(108)	-	108	66	174
Administration Expenses	368,522	385,830	17,308	286,280	(82,242)
Wages & Benefits-Maint	455,739	509,435	53,696	410,838	(44,901)
Contract Services-Maint	19,143	53,507	34,364	2,236	(16,906)
Equipment Rental-Maint	1,009	3,128	2,119	6,790	5,781
Utilities	66,334	84,395	18,061	73,266	6,932
Utilities - Harvest Fair(Reimbursed)	-	-	-	-	-
Trash Removal	11,208	7,728	(3,480)	15,211	4,003
Maintenance Supplies	41,190	29,859	(11,331)	55,613	14,423
Repairs & Maintenance	8,883	11,730	2,847	4,699	(4,184)
Equipment Repairs	18,020	14,168	(3,852)	10,786	(7,235)
Maintenance Expenses	621,526	713,950	92,424	579,440	(42,087)
General & Administrative Expenses	990,048	1,099,780	109,732	865,719	(124,329)

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

DRAFT - UNAUDITED					
nd:	3/31/2024 Actual YTD	vs. 3/31/2024 Budget YTD	Variance vs budget	vs. 3/31/2023 Prior Year YTD	Variance vs prior year
Permanent Salaries					
Fair	40,429	47,010	6,581	40,264	(165)
Interim	134,564	152,535	17,971	110,480	(24,085)
Jockey Club		-			
Golf Course		-			
Administration	131,218	119,475	(11,743)	86,136	(45,081)
Maintenance	200,155	233,925	33,770	175,636	(24,519)
Total Permanent Salaries	<u>506,366</u>	<u>552,945</u>	<u>46,579</u>	<u>412,516</u>	<u>(93,850)</u>
Temporary Salaries					
Fair	11,141	-	(11,141)	1,533	(9,608)
Interim	43,215	47,108	3,893	42,355	(860)
Jockey Club		-			
Golf Course		-			
Administration	4,323	10,560	6,238		(4,323)
Maintenance	49,505	30,000	(19,505)	31,107	(18,398)
Total Temporary Salaries	<u>108,184</u>	<u>87,668</u>	<u>(20,516)</u>	<u>74,995</u>	<u>(33,189)</u>
Health Benefits					
Fair	24,134	8,400	(15,734)	17,824	(6,310)
Interim	24,498	30,510	6,012	21,548	(2,950)
Jockey Club		-			
Golf Course		-			
Administration	15,310	19,830	4,520	11,995	(3,315)
Maintenance	49,352	61,515	12,163	40,934	(8,418)
Total Health Benefits	<u>113,295</u>	<u>120,255</u>	<u>6,960</u>	<u>92,301</u>	<u>(20,994)</u>
FICA, Medicare & Workers Comp					
Fair	5,915	5,250	(665)	4,233	(1,682)
Interim	20,600	23,490	2,890	19,524	(1,076)
Jockey Club		-			
Golf Course		-			
Administration	11,137	13,080	1,943	9,231	(1,906)
Maintenance	83,797	96,440	12,643	74,505	(9,292)
Total Workers Comp & Payroll Taxes	<u>121,448</u>	<u>138,260</u>	<u>16,812</u>	<u>107,493</u>	<u>(13,956)</u>

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

DRAFT - UNAUDITED					
nd:	3/31/2024 Actual YTD	vs. 3/31/2024 Budget YTD	Variance vs budget	vs. 3/31/2023 Prior Year YTD	Variance vs prior year
Retirement, UI, Other					
Fair	16,147	18,309	2,162	14,683	(1,464)
Interim	48,210	60,235	12,025	55,028	6,817
Jockey Club		-			
Golf Course		-			
Administration	37,891	47,430	9,539	42,059	4,169
Maintenance	71,757	87,555	15,798	88,657	16,900
Total Retirement & Other Benefits	<u>174,005</u>	<u>213,529</u>	<u>39,524</u>	<u>200,426</u>	<u>26,421</u>
TOTAL	<u>1,023,298</u>	<u>1,112,657</u>	<u>89,359</u>	<u>887,731</u>	<u>(135,566)</u>
TOTAL BY DEPT					
Fair	97,767	78,969	(18,798)	78,537	(19,229)
Interim	271,088	313,878	42,791	248,934	(22,153)
Jockey Club					
Golf Course					
Administration	199,878	210,375	10,497	149,421	(50,457)
Maintenance	454,566	509,435	54,869	410,838	(43,727)
TOTAL ALL DEPARTMENTS	<u>1,023,298</u>	<u>1,112,657</u>	<u>89,359</u>	<u>887,731</u>	<u>(135,566)</u>

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

DRAFT - UNAUDITED					
nd:	3/31/2024 Actual YTD	vs. 3/31/2024 Budget YTD	Variance vs budget	vs. 3/31/2023 Prior Year YTD	Variance vs prior year
Salaries					
Fair					
Hall of Flowers	6,609	-	(6,609)		(6,609)
Publicity		-			
Parking		-			
Admissions		-			
Exhibits - Temp	3,930	-	(3,930)	1,136	(2,794)
Exhibits - Perm	40,429	47,010	6,581	40,264	(165)
Attractions	384	-	(384)		(384)
Concessions Auditor		-			
Racing	218	-	(218)	397	179
Total Salaries	<u>51,570</u>	<u>47,010</u>	<u>(4,560)</u>	<u>41,797</u>	<u>(9,773)</u>
Health Benefits					
Fair					
Exhibits - Perm	6,778	8,400	1,622	5,925	(853)
Racing	17,356	-	(17,356)	11,900	(5,457)
Total Health Benefits	<u>24,134</u>	<u>8,400</u>	<u>(15,734)</u>	<u>17,824</u>	<u>(6,310)</u>
FICA, Medicare & Workers Comp					
Fair					
Hall of Flowers	923	-	(923)		(923)
Publicity		-			
Parking		-			
Admissions		-			
Exhibits	4,947	5,250	303	4,186	(761)
Attractions	45	-	(45)		(45)
Racing		-		47	47
Total Workers Comp & Payroll Taxes	<u>5,915</u>	<u>5,250</u>	<u>(665)</u>	<u>4,233</u>	<u>(1,682)</u>
TOTAL	<u>81,619</u>	<u>60,660</u>	<u>(20,959)</u>	<u>63,855</u>	<u>(17,765)</u>

Retirement, UE Insur, Other

Fair					
Hall of Flowers	534	-	(534)		(534)
Publicity		-			
Parking		-			
Admissions	24	-	(24)		(24)
Exhibits - Perm	15,430	18,309	2,879	14,595	(835)
Attractions		-			
Racing	159	-	(159)	87	(72)
Total Retirement & Other Benefits	16,147	18,309	2,162	14,683	(1,464)

CASH EXPENDITURES

MONTH OF :	MARCH 2024	FEBRUARY 2024
PERMANENT PAYROLL	\$ 310,356.14	\$ 304,449.11
TEMP PAYROLL	87,405.40	68,095.09
ACCOUNTS PAYABLE (PAYMENTS)	290,797.58	158,481.42
MERCHANT FEES	4,668.03	4,962.79
ADD'L RACING	-	-
TOTAL PAYMENTS	\$ 693,227.15	\$ 535,988.41
LEGAL FEES PAID	\$ 1,917.00	\$ 9,725.30

Ending Cash Balances, book:	3/31/2024	2/29/2024
operating account	\$ 4,406,495.97	\$ 4,518,000.24
money market account	2,008,726.83	2,001,820.17
merchant accounts	243,290.21	85,432.57
payroll accounts	270,120.52	518,027.95
other fair and racing accounts	320,413.92	320,538.92
	\$ 7,249,047.45	\$ 7,443,819.85

ACCOUNTS RECEIVABLE & COLLECTIONS

A/R Balances with AGING	3/31/2024	vs. 2/29/2024	vs. 1/31/2024	vs. 12/31/2023	vs. 12/31/2022
Current	253,408.17	215,145.47	159,725.54	95,707.09	431,367.62
1-60 DPD	(10,729.84)	(31,898.89)	4,834.68	23,441.77	89,228.87
61-120 DPD	13,563.84	13,008.25	24,670.05	41,707.99	30,399.42
121+ DPD	138,581.86	143,299.10	136,169.71	114,905.58	9,954.87
Total	394,824.03	339,553.93	325,399.98	275,762.43	560,950.78
Allowance for Bad Debts	(113,239.73)	(113,239.73)	(113,240.24)	(113,240.24)	(111,350.52)

Detail for Balances more than 60 days past due and still due as of 4/18

Invoice #	Invoice Date	Due Date	Bill To Customer and Event	Invoice	Balance
Waiting on collection company to forward \$35,000 settlement check less 25% fee, accounted for loss in allowance for bad debt Dec 2022					
57788	12/30/22	01/29/23	EC Events, LLC - EMERALD CUP 2023	148,506.60	98,506.60
58015	01/01/23	02/01/23	EC Events, LLC - EMERALD CUP 2023	1,852.60	1,852.60
58016	02/01/23	03/01/23	EC Events, LLC - EMERALD CUP 2023	1,655.39	1,655.39
58136	03/31/23	04/30/23	EC Events, LLC - EMERALD CUP 2023	1,680.22	1,680.22
58425	04/30/23	06/21/23	EC Events, LLC - EMERALD CUP 2023	1,555.42	1,555.42
58426	05/31/23	06/30/23	EC Events, LLC - EMERALD CUP 2023	1,578.75	1,578.75
58427	06/30/23	07/30/23	EC Events, LLC - EMERALD CUP 2023	1,602.43	1,602.43
					108,431.41

Collection Agency has \$32,500 check held in trust since Dec
Funds to be sent to us in April less 25% collection fee
Agency has been non responsive to last 2 emails about timing

30 Day notice of intent to send to collections letters prepared to mail

60015	08/31/23	10/06/23	Mangiata Catering LLC - 2023 Fair - Sponsorship	1,350.00	1,350.00
59879	08/31/23	09/30/23	Farm 2 Fair - 2023 Fair - Sponsorship	22,000.00	12,000.00
59995	08/31/23	10/05/23	International Leather & Hat Co. - 2023 Fair - Vendor	1,000.00	1,000.00
59834	08/31/23	09/30/23	Reggae Rasta Styles - 2023 Fair - Vendor	5,274.42	1,724.39
59886	08/31/23	09/30/23	Action Foods 2 (Dill Pickle & Lemonade) - 2023 Fair - Vendor	9,154.92	5,109.84

sponsorship, ignoring
sponsorship, ignored, then wanted documents, ignoring again

has no money, going out of business

2023 JLA - Bella working on

59977	08/31/23	10/04/23	Van Anda, Rich & Bonnie JLA - 2023 Fair - birds	525.00	525.00
59943	08/31/23	10/04/23	Aviotti Jet Club (JLA) - 2023 Fair - steer	5,666.00	1,466.00

Bella working with, there was an issue with the birds
Bella is collecting a bit each week, will be paid by end of May

various County agencies - slow to process and slow to pay

60156	10/30/23	11/29/23	County of Sonoma, Exams (7/1/23-6/30/24) - Correctional Deputy 1 & D	500.00	500.00
60145	10/30/23	11/29/23	County of Sonoma, Exams (7/1/23-6/30/24) - Probation Department Wr	500.00	500.00
60286	11/30/23	12/30/23	County of Sonoma Emergency Management - Trailer Storage (Nov)	7,800.00	7,800.00
60421	12/31/23	01/30/24	Dept of Health Services, Sonoma Cnty Animal Services - BOARDING	4,354.84	4,354.84

check received, not yet deposited
check received, not yet deposited
will follow up again with County AR
check pending, should have soon

other Interim Invoices

59894	09/29/23	10/29/23	Trapeze Entertainment, LLC dba Circus Caballero RED UNIT-CIRCUS (C-Lc	18,250.00	1,625.00
60154	10/30/23	11/29/23	Beth Barsman dba Out to Lunch Catering-CATERING PREP (Showcase Kit	1,375.00	1,375.00
60182	10/31/23	11/30/23	James Vale-CELEBRATION OF LIFE (SC/100-125)	1,739.25	1,314.25
60244	11/16/23	12/16/23	No Cal Motorcycle Training dba SRMT (MY2024-2026	642.00	642.00
60334	11/30/23	12/30/23	No Cal Motorcycle Training dba SRMT (MY2024-2026	642.00	642.00
60427	12/31/23	01/30/24	Crozat Family Foundation-10 CAR GIVEAWAY (Garrett/70)	2,771.87	625.00

balance is power use, they are contesting

check received, not yet deposited
check received, not yet deposited
check received, not yet deposited

February 2024 Credit Card Purchases, paid in March

GL Account	GL Account Name	Reference	Amount	Comments
620305010	Supplies- Exhibits	BECKY- AMAZON	10.91	
620309080	Office Supplies- Administration	BECKY- AMAZON	65.52	
620309080	Office Supplies- Administration	BECKY- FLOWERSHOP	136.37	
680109080	Dues & Subscriptions	BECKY- IAVM	554.00	
680709080	Directors Expense	BECKY- TOMATINA	434.82	
650852010	Website	BECKY- USERWAY	49.00	
660608010	Community Theater	BECKY- VRBO	1,782.58	FAIR
			3,033.20	
620303060	Supplies-Interim	MATT- AMAZON	28.73	
620309080	Office Supplies- Administration	MATT- AMAZON	419.91	
62031306095	Vets - Office Supplies	MATT- AMAZON	36.61	
620302010	Supplies- Publicity	MATT- CONSTANT CONTACT	659.00	
620303060	Supplies-Interim	MATT- COSTCO	134.48	
560003060	Contract Services-RV Park-Interim	MATT- FIREFLY	576.50	
650852010	Website	MATT- SHOPIFY	7.99	
			1,863.22	
620302010	Supplies- Publicity	MICHAEL- ADOBE	110.97	
560001040	Contract Services-Interim	CYNDY- COMCAST	549.98	
560007070	Contract Services- Satellite	CYNDY- COMCAST	384.90	
560009080	Contract Services- Administration	CYNDY- COMCAST	345.96	
620309080	Office Supplies- Administration	CYNDY- OFFICE DEPOT	95.93	
62031306095	Vets - Office Supplies	CYNDY- OFFICE DEPOT	598.64	
560001040	Contract Services-Interim	CYNDY- VERIZON	409.65	
560003060	Contract Services-RV Park-Interim	CYNDY- VERIZON	74.10	
620309080	Office Supplies- Administration	CYNDY- YEARLI	584.62	
680109080	Dues & Subscriptions	CYNDY- ZOOM	33.58	
			3,188.33	
620305010	Supplies- Exhibits	HOPE- ARBA	70.00	FAIR
620305010	Supplies- Exhibits	HOPE- FACEBOOK	15.00	FAIR
620305010	Supplies- Exhibits	HOPE- MINUTEMAN	701.82	FAIR
620305010	Supplies- Exhibits	HOPE- SAFEWAY	199.42	FAIR
580404010	Premiums- Trophies & Awards	HOPE- SHERIDANBUCKLE	125.00	FAIR
			1,111.24	

ATTACHMENT #2

670103060	Other Costs Reimbursed-Interim	ISAAC- 4THST DELI	1,140.00	
560001080	Contract Services- Maintenance	ISAAC- CMMS SOFTWARE	1,867.00	
			3,007.00	
620303060	Supplies-Interim	ROBERT- CROWDCONTROL	79.80	
			79.80	
700251080	Landscape Supplies	ROBIN- ACTIONSPORTS	600.86	
700251080	Landscape Supplies	ROBIN- ACTIONSPORTS	710.11	
700501080	Grounds Supplies	ROBIN- AIRLESS REPAIR	50.22	
700501080	Grounds Supplies	ROBIN- AIRLESS REPAIR	78.88	
550301080	Other Benefits Perm Maintenance	ROBIN- AMAZON	254.22	
550301080	Other Benefits Perm Maintenance	ROBIN- AMAZON	72.10	
550301080	Other Benefits Perm Maintenance	ROBIN- AMAZON	107.71	
550301080	Other Benefits Perm Maintenance	ROBIN- AMAZON	-135.61	
550301080	Other Benefits Perm Maintenance	ROBIN- AMAZON	135.61	
620301080	Office Supplies-Maintenance	ROBIN- AMAZON	14.97	
620309080	Office Supplies- Administration	ROBIN- COSTCO	68.46	
700501080	Grounds Supplies	ROBIN- HARBOR FREIGHT	163.17	
550301080	Other Benefits Perm Maintenance	ROBIN- SKETCHERS	91.76	SHOE PROGRAM
550301080	Other Benefits Perm Maintenance	ROBIN- SKETCHERS	-91.97	SHOE PROGRAM
550301080	Other Benefits Perm Maintenance	ROBIN- SKETCHERS	103.78	SHOE PROGRAM
620323060	Supplies - RV Park	ROBIN- STAPLES	38.23	
700501080	Grounds Supplies	ROBIN- WALMART	1.20	
700501080	Grounds Supplies	ROBIN- WALMART	32.56	
700501080	Grounds Supplies	ROBIN- WALMART	17.17	
			2,313.43	
			14,596.22	

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

As of	Actual YTD 2024-02	vs. Prior Year YTD 2023-02	Variance	vs. Prior Year Year End 2023-12	Variance
<u>ASSETS</u>					
CURRENT ASSETS					
Cash in Bank	111,643	44,076	67,568	122,009	(54,441)
Accounts Receivable (net of allowance)	7,350	7,432	(82)	8,000	(8,082)
Due From (Due To) SCF	(38,570)	12,703	(51,273)	(38,570)	(12,703)
TOTAL CURRENT ASSETS	80,424	64,210	16,213	91,439	(75,226)
TOTAL ASSETS	80,424	64,210	16,213	91,439	(75,226)
<u>LIABILITIES & EQUITY</u>					
CURRENT LIABILITIES					
Accounts Payable	0	1,880	(1,880)	4,873	(6,753)
Accrued Expenses	0	0	0	0	0
Sales & Use Tax Payable	0	46	(46)	5,615	(5,661)
Deposits & Refunds Payable	12	4	9	0	9
TOTAL CURRENT LIABILITIES	12	1,930	(1,917)	10,488	(12,405)
FUND EQUITY					
Beginning Retained Earnings	80,951	63,528	17,423	63,528	(46,105)
Profit(Loss) for the Year	(540)	(1,248)	708	17,423	(16,715)
TOTAL EQUITY	80,412	62,281	18,131	80,951	(62,820)
TOTAL LIABILITIES & EQUITY	80,424	64,210	16,213	91,439	(75,226)

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
STATEMENT OF NET REVENUES - DRAFT**

Period	2024-02	vs. BUDGET			vs. BUDGET		vs. Actual		vs. Actual	
G/L #	Actual Current Yr YTD 2024-02	Current Yr YTD 2024-02	variance	Current Yr Full Year 2024-12	variance	Prior Yr YTD 2023-02	variance	Prior Yr Full Year 2023-12	variance	
Revenue										
Tasting				97,000	(97,000)			81,362	(81,362)	
Awards Night								37,750	(37,750)	
Wine Competition				79,400	(79,400)			75,966	(75,966)	
Food Competition				4,000	(4,000)			3,726	(3,726)	
Operations_Administration						11	(11)	5,673	(5,673)	
Other (Prior) Operations										
Total Revenue				180,400	(180,400)	11	(11)	204,477	(204,477)	
Expense										
Tasting				96,225	96,225			92,920	92,920	
Awards Night								37,276	37,276	
Wine Competition				32,200	32,200			32,639	32,639	
Food Competition				5,900	5,900			5,812	5,812	
Operations_Administration	540	1,250	710	16,000	15,460	1,259	719	18,407	17,867	
Other (Prior) Operations										
Total Expenses	540	1,250	710	150,325	149,785	1,259	719	187,054	186,515	
Net Revenue										
Tasting				775	(775)			(11,558)	11,558	
Awards Night								474	(474)	
Wine Competition				47,200	(47,200)			43,327	(43,327)	
Food Competition				(1,900)	1,900			(2,086)	2,086	
Operations_Administration	(540)	(1,250)	710	(16,000)	15,460	(1,248)	708	(12,734)	12,194	
Other (Prior) Operations										
Net Revenue	(540)	(1,250)	710	30,075	(30,615)	(1,248)	708	17,423	(17,962)	

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
SCHEDULE OF TASTING EVENT - DRAFT**

Period	2024-02	vs.			vs.			vs.		
		Actual Current Yr YTD 2024-02	BUDGET Current Yr YTD 2024-02	variance	BUDGET Current Yr Full Year 2024-12	variance	Actual Prior Yr YTD 2023-02	variance	Actual Prior Yr Full Year 2023-12	variance
G/L #										
	Revenue									
41200-25	Ticket Sales				80,000	(80,000)			66,552	(66,552)
49000-25	Sponsorships - Tasting				12,000	(12,000)			5,000	(5,000)
43000-85	Entry Fees - Grape Stomp								1,790	(1,790)
49000-85	Sponsorship - Grape Stomp								5,000	(5,000)
42000-95	Concessions									
43000-25	Winery Table Fee				5,000	(5,000)				
47100-75	Parking - Tasting								3,020	(3,020)
49500-95	Misc. Revenue - stickers/posters									
	Total Revenue				97,000	(97,000)			81,362	(81,362)
	Expense									
50020-25	Salaries & Wages - Tasting				25,000	25,000			26,678	26,678
50020-85	Salaries & Wages - Attractions								537	537
50020-75	Salaries & Wages - Parking				1,200	1,200			1,319	1,319
56000-25	Contract Services - Tasting				30,000	30,000			16,681	16,681
56000-75	Contract Services - Operations				3,000	3,000			4,844	4,844
56000-85	Contract Services - Attractions								5,925	5,925
62030-25	Supplies - Tasting				6,500	6,500			8,010	8,010
62030-85	Supplies - Attractions								2,745	2,745
68095-75	License & Permits				275	275			515	515
68085-75	Insurance				250	250			440	440
70010-25	Equipment Rental									
58025-85	Awards - Grape Stomp								1,500	1,500
65090-75	Advertising				30,000	30,000			23,733	23,733
68080-25	Bank Fees - Tasting									
68085-25	Insurance - Tasting									
68095-25	License & Permits - Tasting									
64020-25	Cost of Goods - Tasting									
81200-25	Special Repairs & Expense - Tasting									
68030-25	Cash Over/Short								(7)	(7)
68040-25	Misc. Expense									
78810-25	Allocated from Admin & Operations									
	Total Expenses				96,225	96,225			92,920	92,920
	Net Revenue				775	(775)			(11,558)	11,558

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
SCHEDULE OF AWARDS NIGHT EVENT - DRAFT**

Period	2024-02	vs.			vs.			vs.		
		Actual Current Yr YTD 2024-02	BUDGET Current Yr YTD 2024-02	variance	BUDGET Current Yr Full Year 2024-12	variance	Actual Prior Yr YTD 2023-02	variance	Actual Prior Yr Full Year 2023-12	variance
Revenue										
41200-35	Ticket Sales								29,250	(29,250)
49000-35	Sponsorships								8,500	(8,500)
Total Revenue									37,750	(37,750)
Expense										
50020-35	Salaries & Wages								2,237	2,237
56000-35	Contract Services								600	600
62030-35	Supplies								946	946
68095-35	License & Permits									
68085-35	Insurance									
70010-35	Equipment Rental									
81200-35	Special Repairs & Expense									
64020-35	Cost of Goods - Catering								33,312	33,312
58025-35	Awards								180	180
68080-35	Bank Fees									
68030-35	Cash Over/Short									
68040-35	Misc. Expense									
78810-35	Allocated from Admin & Operations									
Total Expenses									37,276	37,276
Net Revenue									474	(474)

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
SCHEDULE OF PRO WINE & AMATUER WINE COMPETITIONS - DRAFT**

Period	2024-02	Actual Current Yr YTD 2024-02	vs. BUDGET Current Yr YTD 2024-02	variance	vs. BUDGET Current Yr Full Year 2024-12	variance	vs. Actual Prior Yr YTD 2023-02	variance	vs. Actual Prior Yr Full Year 2023-12	variance
G/L #										
Revenue										
43000-45	Entry Fees - Pro				75,000	(75,000)			73,575	(73,575)
43005-45	Entry Fees - Amatuer				3,900	(3,900)			2,391	(2,391)
49000-45	Sponsorships									
49100-45	Sponsored Awards				500	(500)				
Total Revenue					79,400	(79,400)			75,966	(75,966)
Expense										
50020-45	Salaries & Wages				900	900			746	746
56000-45	Contract Services				18,500	18,500			17,320	17,320
62030-45	Supplies				1,500	1,500			1,571	1,571
68095-45	License & Permits									
70010-45	Equipment Rental									
81200-45	Special Repairs & Expense									
64020-45	Cost of Goods Sold									
58025-45	Awards				4,500	4,500			5,313	5,313
56040-45	Judge's Expenses				6,800	6,800			7,690	7,690
68040-45	Misc. Expense									
65090-45	Advertising									
78810-45	Allocated from Admin & Operations									
Total Expenses					32,200	32,200			32,639	32,639
Net Revenue					47,200	(47,200)			43,327	(43,327)

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
SCHEDULE OF PRO FOOD COMPETITION - DRAFT**

Period	2024-02	Actual Current Yr YTD 2024-02	vs. BUDGET Current Yr YTD 2024-02	variance	vs. BUDGET Current Yr Full Year 2024-12	variance	vs. Actual Prior Yr YTD 2023-02	variance	vs. Actual Prior Yr Full Year 2023-12	variance
G/L #										
Revenue	Revenue									
43000-55	Entry Fees				4,000	(4,000)			3,726	(3,726)
49000-55	Sponsorships									
49100-55	Sponsored Awards									
	Total Revenue				4,000	(4,000)			3,726	(3,726)
	Expense									
50020-55	Salaries & Wages				900	900			746	746
56000-55	Contract Services				3,500	3,500			3,500	3,500
62030-55	Supplies				200	200			123	123
68095-55	License & Permits									
70010-55	Equipment Rental									
81200-55	Special Repairs & Expense									
64020-55	Cost of Goods Sold									
58025-55	Awards				1,000	1,000			1,098	1,098
56040-55	Judge's Expenses				300	300			346	346
68040-55	Misc. Expense									
78810-55	Allocated from Admin & Operations									
	Total Expenses				5,900	5,900			5,812	5,812
	Net Revenue				(1,900)	1,900			(2,086)	2,086

**HARVEST FAIR ASSOCIATION OF SONOMA COUNTY
SCHEDULE OF ADMIN OPERATIONS - DRAFT**

Period	2024-02	vs.			vs.			vs.		
		Actual Current Yr YTD 2024-02	BUDGET Current Yr YTD 2024-02	variance	BUDGET Current Yr Full Year 2024-12	variance	Actual Prior Yr YTD 2023-02	variance	Actual Prior Yr Full Year 2023-12	variance
G/L #										
	Revenue									
41000-75	Admissions Revenue									
49000-75	Sponsorships - Operations							5,000	(5,000)	
49500-75	Miscellaneous Revenue						11	(11)	673	(673)
49000-65	Sponsorships - Misc									
44500-65	Retail Sales									
47300-65	Merchandise Sales									
	Total Revenue						11	(11)	5,673	(5,673)
	Expense									
62030-75	Supplies									
70010-75	Equipment Rental									
81200-75	Special Repairs & Expense									
68081-75	Bad Debt Expense									
68080-75	Bank Fees	483	1,250	767	9,500	9,017	1,259	775	10,306	9,823
70020-75	Utilities & Garbage				4,000	4,000			6,000	6,000
91080-75	Prior Year Expense									
68030-75	Cash Over/Short									
62010-75	Postage				2,000	2,000			2,000	2,000
64025-75	Cost of Merchandise									
68060-75	Director's Expense	56		(56)	500	444		(56)	101	44
68010-75	Dues & Subscriptions									
91000-75	Capital Contribution									
68040-75	Misc. Expense									
	Total Expenses	540	1,250	710	16,000	15,460	1,259	719	18,407	17,867
	Net Revenues, before allocation	(540)	(1,250)	710	(16,000)	15,460	(1,248)	708	(12,734)	12,194
	Allocation to Programs									
78710-25	Allocate to Tasting Event									
78710-35	Allocate to Awards Night									
78710-45	Allocate to Wine Competition									
78710-55	Allocate to Food Competition									
	Net Revenues, after allocation	(540)	(1,250)	710	(16,000)	15,460	(1,248)	708	(12,734)	12,194

Unpaid A.R. Invoices - 2023 Harvest Fair

Invoice #	Invoice Date	Bill-To Account	Amount	Collection Notes
5217	10/31/23	Denier- Handal Vineyards	150.00	
5224	10/31/23	Elizabeth Spencer	150.00	remove - provided wine
5242	10/31/23	J Vineyards	150.00	
5244	10/31/23	Kenwood Vineyards	150.00	
5250	10/31/23	La Storia	150.00	remove - poured with Trentadue
5283	10/31/23	Sonoma-Cutrer Vineyards	150.00	
5199	10/31/23	Banshee	50.00	remove - poured with Chalk Hill
5200	10/31/23	Bedarra Vineyard	50.00	
5202	10/31/23	Benziger Family Winery	50.00	
5204	10/31/23	Buena Vista Winery	50.00	remove - provided wine
5205	10/31/23	Capo Isetta	50.00	remove - poured with Isetta Family wines
5211	10/31/23	Cut Series	50.00	remove - provided wine
5213	10/31/23	Daria Wines	50.00	remove - poured with Kukeri
5221	10/31/23	Ehret Family Winery	50.00	
5225	10/31/23	Ferrari-Carano Vineyards and Winery, LLC	50.00	remove - poured with Chalk Hill
5226	10/31/23	Fogline Vineyards	50.00	
5228	10/31/23	Fritz Underground Winery	50.00	
5231	10/31/23	Greenwood Ridge Vineyards	50.00	remove - poured with Soda Rock
5232	10/31/23	Guadagni Family Wines	50.00	
5237	10/31/23	Hawley Wines	50.00	
5239	10/31/23	Highwayman	50.00	remove - poured with Highway 12
5240	10/31/23	Imagery Estate Winery	50.00	remove - poured with Benziger
5241	10/31/23	Isetta Family Wines	50.00	
5245	10/31/23	Kobler Estate Winery	50.00	
5247	10/31/23	Kukeri Wines	50.00	
5260	10/31/23	Miro Cellars	50.00	remove - poured with Trentadue
5262	10/31/23	Paradise Ridge Winery	50.00	
5265	10/31/23	Pellegrini Olivet Lane	50.00	
5272	10/31/23	Rockpile Vineyards	50.00	remove - poured with Coyote Sonoma
5276	10/31/23	Sanglier Cellars	50.00	
5278	10/31/23	Selby Winery	50.00	
5288	10/31/23	Staysail Cellars	50.00	
5289	10/31/23	Stonemason Cellars	50.00	
5290	10/31/23	Sunce Winery & Vineyard	50.00	
5295	10/31/23	Trentadue Winery	50.00	
			2,350.00	

NOTES

1 invoices were mailed in November, reminders in December and again in February
 some collections were made after each mailing
 2 items noted above for removal will be done in March for March YTD financials