

# 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**

**\*REVISED TIME\* November 21, 2023 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. Discussion and possible action regarding Draft Financial Statements, October 31, 2023– **(Attachment #1)** – Cyndy Dalbeck, CFO
5. Review detail of US Bank credit card charges paid through October 31, 2023 - **(Attachment #2)** – Cyndy Dalbeck, CFO
6. Review of Draft Harvest Fair Financial Statements, August 31, 2023 – **(Attachment #3)** – Cyndy Dalbeck, CFO
7. Review of Draft Harvest Fair Financial Statements, September 30, 2023 – **(Attachment #4)** – Cyndy Dalbeck, CFO
8. Discussion and possible action regarding approval of 2023 Purchase Orders or Contracts in excess of \$25,000 – **None**
9. Request for future agenda items
10. Adjournment

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

*DISABLED ACCOMODATION: If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact 707-545-4200. Advance notification within this guideline will enable the County to make reasonable arrangements to ensure accessibility.*

Sonoma County Fair & Exposition, Inc  
Balance Sheet

DRAFT

	10/31/2023 Calendar YTD	10/31/2022 Calendar YTD	9/30/2023 Calendar YTD
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash in Bank and Treasury	8,345,338	9,305,676	8,455,240
Accounts Receivable, Net	524,253	416,007	601,993
Racing Settlement Receivable	27,430	29,060	261,975
Other Current Assets	40,946	(12,703)	5,547
<b>Total Current Assets</b>	<b>8,937,966</b>	<b>9,738,040</b>	<b>9,324,755</b>
<b>Property &amp; Equipment, Net</b>			
Property & Equipment, Net	8,304,728	8,412,457	8,306,228
Construction in Progress	1,291,020	435,460	1,171,063
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>9,595,747</b>	<b>8,847,917</b>	<b>9,477,290</b>
<b>Other Assets</b>			
Restricted Cash	86,423	120,904	86,423
Due From/Due (To) County for Vet's	(14,717)	23,834	(38,095)
GASB 68 Deferred Outflow of Resources	531,524	388,392	531,524
GASB 75 Deferred Outflow of Resources	143,665	227,163	143,665
<b>Total Other Assets</b>	<b>746,896</b>	<b>760,293</b>	<b>723,517</b>
<b>TOTAL ASSETS</b>	<b>19,280,609</b>	<b>19,346,250</b>	<b>19,525,562</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable	5,000	(85)	950
Accrued Expenses	1,086,258	771,249	1,041,520
Racing Payable	98,182	85,176	105,975
Purses Paid - (Over)/Under	(259,072)	(123,231)	(259,072)
Other Short Term Liabilities		165	
Deferred Income	179,881	298,863	187,264
<b>Total Current Liabilities</b>	<b>1,110,249</b>	<b>1,032,137</b>	<b>1,076,637</b>
<b>Long Term Liabilities</b>			
Long Term Note			
GASB 68 Deferred Inflow of Resources	1,471,472	692,692	1,471,472
GASB 68 Net Pension Liability	(248,672)	727,608	(248,672)
GASB 75 Deferred Inflow of Resources	599,027	329,461	599,027
GASB 75 Net Pension Liability	592,416	1,070,384	592,416
<b>Total Long Term Liabilities</b>	<b>2,414,243</b>	<b>2,820,145</b>	<b>2,414,243</b>
<b>NET ASSETS</b>			
Investment in Capital Assets	8,317,970	8,241,122	8,317,970
Restricted for Scholarships	73,968	73,968	73,968
Restricted for Junior Livestock Auction	180,068	159,248	180,068
Other Restricted	86,435	120,916	86,435
Retained Earnings - Unrestricted	5,878,324	4,498,082	5,878,324
GASB 68 Prior Period Adjustment			
Profit/(Loss) Current Year	1,219,353	2,400,632	1,497,917
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>19,280,610</b>	<b>19,346,250</b>	<b>19,525,563</b>

Sonoma County Fair & Exposition, Inc  
Income Statement

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Operating Revenue</b>					
Fair	7,420,755	7,032,056	388,699	6,295,073	1,125,682
Interim	3,006,748	3,406,013	(399,265)	3,522,464	(515,716)
Jockey Club	600	86,000	(85,400)	72,000	(71,400)
<b>Total Operating Revenue</b>	<b>10,428,103</b>	<b>10,524,069</b>	<b>(95,966)</b>	<b>9,889,537</b>	<b>538,566</b>
<b>Operating Expense</b>					
Fair	4,156,166	4,186,747	30,582	3,576,948	(579,218)
Interim	1,429,576	1,580,079	150,503	1,289,448	(140,128)
Jockey Club	29,691	172,590	142,900	36,975	7,285
General & Administrative	4,320,117	4,591,651	271,534	3,377,088	(943,029)
Allocated Costs - Harvest Fair	(23,745)		23,745	(30,310)	(6,564)
<b>Total Operating Expenses</b>	<b>9,911,804</b>	<b>10,531,068</b>	<b>619,264</b>	<b>8,250,149</b>	<b>(1,661,655)</b>
<b>Operating Income/(Loss)</b>	<b>516,299</b>	<b>(6,999)</b>	<b>523,298</b>	<b>1,639,388</b>	<b>(1,123,088)</b>
Other Revenue	129,858	38,290	91,568	695,529	(565,671)
Harvest Fair - Revenue	36,073	61,543	(25,470)	54,477	(18,405)
Harvest Fair - Expense	(36,073)	(61,543)	25,470	(51,819)	15,746
Interest Expense					
JLA, net	(11,275)		(11,275)	19,270	(30,546)
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	(78,803)		(78,803)	17,631	(96,433)
<b>Net Income/(Loss) before depreciation and capital</b>	<b>556,079</b>	<b>31,291</b>	<b>524,788</b>	<b>2,374,476</b>	<b>(1,818,397)</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>556,079</b>	<b>31,291</b>	<b>524,788</b>	<b>2,374,476</b>	<b>(1,818,397)</b>
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding	663,274		663,274	25,826	637,448
<b>Net Income (Loss) incl Capital</b>	<b>1,219,353</b>	<b>31,291</b>	<b>1,188,062</b>	<b>2,400,302</b>	<b>(1,180,949)</b>

Sonoma County Fair & Exposition, Inc  
Fair Income Statement

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year PTD	Variance vs prior year
<b>Revenue</b>					
Admissions	2,180,693	2,148,786	31,907	1,811,458	369,235
Parking	704,099	539,000	165,099	377,922	326,177
Commercial Space	324,126	225,000	99,126	207,665	116,461
Carnival	765,814	800,000	(34,186)	802,972	(37,157)
Concessions	1,477,294	1,420,000	57,294	1,371,788	105,506
Exhibits	120,668	93,750	26,918	71,114	49,554
Racing	1,076,500	1,077,600	(1,100)	1,040,300	36,200
Attractions	227,575	226,920	655	185,420	42,156
Sponsorships	459,542	392,000	67,542	332,920	126,622
VIP Tent	28,137	33,000	(4,864)	33,602	(5,466)
Miscellaneous	56,307	76,000	(19,693)	59,913	(3,606)
Total Fair Revenue	7,420,755	7,032,056	388,699	6,295,073	1,125,682
<b>Expense</b>					
Labor and Benefits	1,171,625	1,311,897	140,273	1,063,235	(108,390)
Advertising & Publicity	347,091	275,500	(71,591)	238,217	(108,873)
Attendance	476,048	436,500	(39,548)	412,750	(63,298)
Signage/Other/Drinking Water		-			
Premium	268,828	280,000	11,172	234,516	(34,312)
Hall of Flowers	289,651	295,000	5,349	124,685	(164,966)
Exhibits	160,395	192,300	31,905	173,728	13,333
Commerical/Concessions Exhibits	2,157	5,000	2,843	3,016	860
Racing	662,456	558,250	(104,206)	528,712	(133,744)
Attractions	677,666	696,000	18,334	662,039	(15,628)
Miscellaneous	5,994	5,300	(694)	4,182	(1,812)
VIP Tent	29,607	33,000	3,393	31,621	2,015
RV Park - Fair - Contract Services	64,649	98,000	33,351	100,247	35,597
Total Expense	4,156,166	4,186,747	30,582	3,576,948	(579,218)
<b>Fair Income/(Loss)</b>	<b>3,264,589</b>	<b>2,845,309</b>	<b>419,281</b>	<b>2,718,125</b>	<b>546,464</b>

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

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Revenue</b>					
Long Term Rentals	106,482	105,629	853	101,201	5,281
Building Rental	299,542	331,867	(32,325)	373,922	(74,381)
Facility Rental	646,515	530,636	115,879	694,531	(48,015)
Equipment Rental	140,552	128,527	12,025	107,078	33,475
Trailer & RV	865,676	1,309,859	(444,183)	1,305,451	(439,775)
Interim Parking	262,843	250,438	12,405	206,067	56,777
Insurance/Costs Reimbursed	65,539	2,590	62,949	39,489	26,050
Security Reimbursed	110,210	154,713	(44,503)	217,944	(107,735)
Food & Other Concessions	124,233	166,953	(42,720)	120,095	4,138
Alcohol Concessions	280,299	316,291	(35,992)	252,579	27,720
Other Interim Revenue	104,856	108,510	(3,654)	104,106	750
<b>Total Revenue</b>	<b>3,006,748</b>	<b>3,406,013</b>	<b>(399,265)</b>	<b>3,522,464</b>	<b>(515,716)</b>
<b>Expense</b>					
Int Wages & Benefits	954,217	1,028,113	73,897	768,187	(186,030)
Int Parking Wages & Benefits	110,848	75,595	(35,253)	94,224	(16,624)
<b>Total Wages &amp; Benefits</b>	<b>1,065,065</b>	<b>1,103,708</b>	<b>38,644</b>	<b>862,410</b>	<b>(202,654)</b>
Contract Services-Interim	16,854	8,000	(8,854)	8,670	(8,184)
Contract Services-RV Park	1,195	1,521	326	38,823	37,628
Straw Removal		-			
Security		4,500	4,500	2,765	2,765
Supplies & Equipment	11,034	7,071	(3,963)	29,689	18,655
RV Park Utilities	202,568	173,500	(29,068)	183,835	(18,733)
RV Park Advertising	5,412	4,247	(1,165)	4,886	(526)
Miscellaneous RV Parking		-			
RV Supplies & Equipment	5,291	22,481	17,190	2,394	(2,897)
Interim Advertising		3,100	3,100		
Business Partner Incentive		-			
Insurance/Costs Reimbursed	3,817	2,499	(1,318)	2,544	(1,273)
Security Costs Reimbursed	103,682	235,344	131,662	137,454	33,772
Equipment Rental	4,319	2,108	(2,211)	4,978	659
CalTrans Median Strip Rent	10,340	11,000	660	11,000	660
Special Repairs & Equipment		1,000	1,000		
<b>Total Expense</b>	<b>1,429,576</b>	<b>1,580,079</b>	<b>150,503</b>	<b>1,289,448</b>	<b>(140,128)</b>
<b>Interim Income/(Loss)</b>	<b>1,577,172</b>	<b>1,825,934</b>	<b>(248,762)</b>	<b>2,233,016</b>	<b>(655,844)</b>

Sonoma County Fair & Exposition, Inc  
 Jockey Club Income Statement

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Revenue</b>					
Admissions		-			
Turf Club		-			
Commissions		66,000	(66,000)		
Programs/Other		-			
Race Forms, etc		20,000	(20,000)		
Concessions		-			
Costs Recovered		-			
Prior Year Costs Recovered		-			
Interim Rental	600	-	600	72,000	(71,400)
ATM Fees		-			
Interim Concessions		-			
Total Jockey Club Revenues	600	86,000	(85,400)	72,000	(71,400)
<b>Expense</b>					
Wages & Benefits	986	49,560	48,574		(986)
Contract Services	5,281	19,697	14,416	9,013	3,731
Supplies & Expense	8,747	64,667	55,919	8,427	(320)
Utilities	14,676	20,000	5,324	19,536	4,859
Cost of Periodicals		16,000	16,000		
Garbage		1,333	1,333		
Advertising & Marketing		1,333	1,333		
Total Jockey Club Expenses	29,691	172,590	142,900	36,975	7,285
<b>Jockey Club Income/(Loss)</b>	<b>(29,091)</b>	<b>(86,590)</b>	<b>57,500</b>	<b>35,025</b>	<b>(64,115)</b>

Sonoma County Fair & Exposition, Inc  
Harvest Fair

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
Cost Recovered Harvest Fair	36,073	61,543	(25,470)	54,477	(18,405)
Total Revenue	36,073	61,543	(25,470)	54,477	(18,405)
<b>Expense</b>					
Admin Wages and Benefits	465	3,000	2,535	0	(465)
Publicity Wages and Benefits	0	-	0	0	0
Maintenance Wages and Benefits	6,886	10,000	3,114	21,510	14,623
Interim Wages and Benefits	3,925	11,038	7,113	2,194	(1,731)
Exhibits Wages and Benefits	5,847	3,000	(2,847)	0	(5,847)
Attendance Wages and Benefits	10,949	26,505	15,556	19,315	8,366
Attractions Wages and Benefits	0	-	0	0	0
Miscellaneous	8,000	8,000	0	8,800	800
<b>Total Expenses</b>	36,073	61,543	25,470	51,819	15,746
<b>Harvest Fair Income(Loss)</b>	0	0	0	2,658	(2,658)

Sonoma County Fair & Exposition, Inc  
General & Administrative Expenses

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Expense</b>					
Wages & Benefits-Admin	744,585	835,152	90,567	577,896	(166,688)
Contract Services-Admin	124,138	143,700	19,562	139,296	15,158
County Indirect Services	136,000	137,000	1,000	100,000	(36,000)
Legal	9,896	20,800	10,904	18,753	8,857
Office Expense-Admin	174,927	137,450	(37,477)	161,628	(13,299)
Postage & Telephone	33,933	37,770	3,837	31,178	(2,755)
Director's Expense & Travel	18,947	18,300	(647)	12,525	(6,422)
Donations	-	-	-	-	-
Insurance	136,000	125,000	(11,000)	75,000	(61,000)
Audit Fee	28,620	23,900	(4,720)	26,250	(2,370)
Bad Debt and Cash Short/Over	2,699	-	(2,699)	1,430	(1,269)
<b>Administration Expenses</b>	<b>1,409,745</b>	<b>1,479,072</b>	<b>69,327</b>	<b>1,143,956</b>	<b>(265,788)</b>
Wages & Benefits-Maint	1,820,535	2,067,799	247,264	1,318,678	(501,856)
Contract Services-Maint	226,250	128,800	(97,450)	152,682	(73,569)
Equipment Rental-Maint	34,865	40,400	5,535	35,343	478
Utilities	374,158	341,480	(32,678)	302,271	(71,887)
Utilities - Harvest Fair(Reimbursed)	-	-	-	-	-
Trash Removal	113,194	101,800	(11,394)	57,918	(55,275)
Maintenance Supplies	266,607	326,100	59,493	281,464	14,857
Repairs & Maintenance	10,619	39,000	28,381	11,893	1,274
Equipment Repairs	64,144	67,200	3,056	72,882	8,738
<b>Maintenance Expenses</b>	<b>2,910,372</b>	<b>3,112,579</b>	<b>202,207</b>	<b>2,233,132</b>	<b>(677,240)</b>
<b>General &amp; Administrative Expenses</b>	<b>4,320,117</b>	<b>4,591,651</b>	<b>271,534</b>	<b>3,377,088</b>	<b>(943,029)</b>



Sonoma County Fair & Exposition, Inc  
Salary & Benefit Expenses

DRAFT - UNAUDITED

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Permanent Salaries</b>					
Fair	196,567	167,769	(28,798)	97,112	(99,454)
Interim	502,126	474,669	(27,457)	389,428	(112,698)
Jockey Club		19,816	19,816		
Golf Course		-			
Administration	436,361	448,250	11,889	324,115	(112,246)
Maintenance	792,510	800,222	7,712	509,726	(282,784)
<b>Total Permanent Salaries</b>	<b>1,927,564</b>	<b>1,910,726</b>	<b>(16,838)</b>	<b>1,320,381</b>	<b>(607,183)</b>
<b>Temporary Salaries</b>					
Fair	733,909	891,459	157,550	778,870	44,961
Interim	195,475	222,161	26,686	149,185	(46,290)
Jockey Club		12,203	12,203		
Golf Course		-			
Administration	24,701	15,000	(9,701)	14,307	(10,394)
Maintenance	223,114	371,308	148,194	301,279	78,165
<b>Total Temporary Salaries</b>	<b>1,177,198</b>	<b>1,512,131</b>	<b>334,932</b>	<b>1,243,641</b>	<b>66,443</b>
<b>Health Benefits</b>					
Fair	53,795	51,401	(2,394)	29,899	(23,896)
Interim	89,026	119,000	29,974	69,421	(19,605)
Jockey Club		4,400	4,400		
Golf Course		-			
Administration	64,860	85,332	20,472	41,426	(23,434)
Maintenance	177,522	208,446	30,924	115,620	(61,903)
<b>Total Health Benefits</b>	<b>385,203</b>	<b>468,579</b>	<b>83,376</b>	<b>256,366</b>	<b>(128,837)</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	99,279	114,765	15,486	95,169	(4,110)
Interim	82,137	73,426	(8,711)	69,630	(12,507)
Jockey Club	986	3,469	2,483		(986)
Golf Course		-			
Administration	45,403	57,368	11,965	33,742	(11,661)
Maintenance	324,518	352,916	28,398	188,012	(136,505)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>552,322</b>	<b>601,944</b>	<b>49,622</b>	<b>386,553</b>	<b>(165,769)</b>
<b>Retirement, UI, Other</b>					
Fair	104,435	114,503	10,068	80,821	(23,614)
Interim	197,587	226,995	29,408	180,366	(17,221)
Jockey Club		9,673	9,673		
Golf Course		-			
Administration	173,725	232,202	58,477	164,306	(9,418)
Maintenance	308,884	344,908	36,023	225,551	(83,333)
<b>Total Retirement &amp; Other Benefits</b>	<b>784,631</b>	<b>928,280</b>	<b>143,649</b>	<b>651,044</b>	<b>(133,587)</b>
<b>TOTAL</b>	<b>4,826,919</b>	<b>5,421,659</b>	<b>594,741</b>	<b>3,857,985</b>	<b>(968,933)</b>
<b>TOTAL BY DEPT</b>					
Fair	1,187,984	1,339,897	151,913	1,081,871	(106,113)
Interim	1,066,351	1,116,251	49,901	858,030	(208,321)
Jockey Club	986	49,560	48,574		(986)
Golf Course					
Administration	745,049	838,152	93,102	577,896	(167,153)
Maintenance	1,826,549	2,077,799	251,250	1,340,188	(486,361)
<b>TOTAL ALL DEPARTMENTS</b>	<b>4,826,919</b>	<b>5,421,659</b>	<b>594,741</b>	<b>3,857,985</b>	<b>(968,933)</b>

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

	10/31/2023 Actual YTD	10/31/2023 Budget YTD	Variance vs budget	10/31/2022 Prior Year YTD	Variance vs prior year
<b>Salaries</b>					
Fair					
Hall of Flowers	84,438	76,000	(8,438)	81,662	(2,776)
Publicity	356	10,000	9,644	55	(301)
Parking	94,603	111,563	16,960	82,242	(12,361)
Admissions	63,931	69,246	5,315	56,230	(7,701)
Exhibits - Temp	158,449	182,000	23,551	153,922	(4,527)
Exhibits - Perm	190,719	164,769	(25,950)	97,112	(93,607)
Attractions	37,602	34,750	(2,852)	23,690	(13,912)
Concessions Auditor	4,898	9,500	4,602	2,263	(2,636)
Racing	279,119	373,400	94,281	360,170	81,051
<b>Total Salaries</b>	<b>914,116</b>	<b>1,031,228</b>	<b>117,112</b>	<b>857,346</b>	<b>(56,770)</b>
<b>Health Benefits</b>					
Fair					
Exhibits - Perm	24,577	30,401	5,824	9,889	(14,688)
Racing	29,218	21,000	(8,218)	20,010	(9,208)
<b>Total Health Benefits</b>	<b>53,795</b>	<b>51,401</b>	<b>(2,394)</b>	<b>29,899</b>	<b>(23,896)</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair					
Hall of Flowers	9,943	9,234	(709)	9,824	(119)
Publicity	42	1,215	1,173	7	(35)
Parking	11,140	13,555	2,416	9,665	(1,475)
Admissions	7,912	9,264	1,352	6,783	(1,129)
Exhibits	38,767	38,225	(542)	28,298	(10,469)
Attractions	3,990	4,222	232	2,826	(1,164)
Racing	27,485	39,050	11,565	37,767	10,282
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>99,279</b>	<b>114,765</b>	<b>15,486</b>	<b>95,169</b>	<b>(4,110)</b>
<b>TOTAL</b>	<b>1,067,190</b>	<b>1,197,394</b>	<b>130,205</b>	<b>982,414</b>	<b>(84,776)</b>
<b>Retirement, UI, Other</b>					
Fair					
Hall of Flowers	2,858	4,712	1,854	3,197	339
Publicity	22	620	598	3	(19)
Parking	4,243	6,917	2,674	3,681	(562)
Admissions	6,577	6,882	305	5,021	(1,557)
Exhibits - Perm	65,678	67,372	1,695	42,104	(23,574)
Attractions	-	-	-	-	-
Racing	25,056	28,000	2,944	26,814	1,758
<b>Total Retirement &amp; Other Benefits</b>	<b>104,435</b>	<b>114,503</b>	<b>10,068</b>	<b>80,821</b>	<b>(23,614)</b>

**CASH EXPENDITURES****MONTH OF :** OCTOBER

PERMANENT PAYROLL	\$	332,490.33
TEMP PAYROLL	\$	79,437.23
ACCOUNTS PAYABLE (PAYMENTS)	\$	358,057.37
ADD'L RACING	\$	<u>79,437.23</u>
TOTAL PAYMENTS	\$	<u><u>849,422.16</u></u>
LEGAL FEES PAID	\$	-

Open Invoices over 30 dpd with Aging Group

as of 11/16/23

Invoice #	Invoice Date	Due Date	Bill-To Account	Event	Amount	Remaining	Aging Group	Comments
56874	08/31/22	09/30/22	Bula Pies Fiji	2022 Sonoma County Fair	1,806.90	Over 120	In Collections	
55161	12/12/21	01/11/22	Skyline Entertainment	Skyline Entertainment-MEXICAN DANCE (1,500-2,500)	4,236.13	Over 120	slowly paying	
57788	12/30/22	01/29/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	98,506.60	Over 120	In collections	
58015	01/01/23	02/01/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,852.60	Over 120		
58016	02/01/23	03/01/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,655.39	Over 120		
58136	03/31/23	04/30/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,680.22	Over 120		
58425	04/30/23	06/21/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,555.42	Over 120		
58426	05/31/23	06/30/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,578.75	Over 120		
58427	06/30/23	07/30/23	EC Events, LLC	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	1,602.43	91-120		108,431.41
58407	05/31/23	06/30/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	Over 120		Several discussions, reaching out to agencies
58701	07/31/23	09/01/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	61-90		Dept Health to pay
58700	06/30/23	09/01/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	61-90		
59151	08/31/23	09/30/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	31-60		
59942	09/30/23	10/30/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	1-30		
60239	10/31/23	11/30/23	County of Sonoma Emergency Management	County of Sonoma Emergency Management-COVID-19 D-Lot T	39,000.00	Current		234,000.00
58694	07/31/23	08/31/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	61-90		address change
58693	07/31/23	08/31/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	250.00	61-90		late to resend the
58692	07/31/23	08/31/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	550.00	61-90		invoices, should
58691	07/31/23	08/31/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	61-90		have payment(s)
58686	07/31/23	08/31/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	61-90		within next
58690	08/31/23	09/30/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	792.00	31-60		week or two
58689	08/31/23	09/30/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	31-60		
58688	08/31/23	09/30/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	31-60		
58687	08/31/23	09/30/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	31-60		
59892	09/29/23	10/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	1-30		
59891	09/29/23	10/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	1-30		
59890	09/29/23	10/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	792.00	1-30		
59889	09/29/23	10/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	1-30		
59888	09/29/23	10/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	1-30		
59900	09/30/23	10/30/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	1-30		
60151	10/30/23	11/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	Current		
60150	10/30/23	11/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	428.00	Current		
60149	10/30/23	11/29/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	Current		
60244	11/16/23	12/16/23	Northern California Motorcycle Training dba SRMTSRMT	Northern California Motorcycle Training dba SRMTSRMT (MY2023-2025)	642.00	Current		10,730.00
58290	05/19/23	06/18/23	Spectra by Comcast Spectator	Sonoma County Roller Derby (500)	272.43	Over 120		Debbie looking
58543	06/30/23	07/30/23	Spectra by Comcast Spectator	Xiochil Entertainment-Outside Concert (CL-950)	18.07	91-120		into the older items
60075	09/30/23	10/30/23	Spectra by Comcast Spectator	Homescape Events LLC-FALL HOME SHOW (GP & SP-749)	43.30	1-30		
60074	09/30/23	10/30/23	Spectra by Comcast Spectator	West Coast Diesels LLC-TRACTOR PULL (CI/CB-2500)	7,752.03	1-30		
60072	09/30/23	10/30/23	Spectra by Comcast Spectator	Luz Solis-QUINCEANERS (Garrett/350)	290.00	1-30		
60071	09/30/23	10/30/23	Spectra by Comcast Spectator	Paulette Swallow-LIVESTOCK JACKPOT SHOW (500/day)	223.76	1-30		
		10/31/23	Spectra by Comcast Spectator	assorted events, October	13,499.51	Current		22,099.10
58617	07/31/23	08/30/23	County of Sonoma Human Resources Dept. (VETS)	County of Sonoma Human Resources Dept. (Eligibility Specials)	595.00	61-90		Debbie working
58599	07/31/23	08/30/23	So Co Orchid Society (VETS)	So Co Orchid Society (2nd Tuesday Monthly Meeting) (VETS)	165.00	61-90		on the fair items
58998	08/31/23	09/30/23	Sonoma County Grape Growers Foundation	Sonoma County Grape Growers Foundation-MEETING (SB/300)	3,256.25	31-60		VETS's working on theirs
		08/31/23	Assorted vendors	2023 FAIR - (August 3rd-13th 2023)	122,281.99	31-60		126,298.24

\*excludes open credits

\*excludes other current and under 30 open invoices

507,601.78

## Attachment # 2

### CREDIT CARD CHARGES PAID IN OCTOBER

GL Account	GL Account Name	Reference	Amount	Event/Job
560001040	Contract Services-Interim	MICHAEL VERIZON	448.88	
560003060	Contract Services-RV Park-Interim	MICHAEL VERIZON	73.94	
620302010	Supplies- Publicity	MICHAEL CONSTANT CONTACT	659.00	
680109080	Dues & Subscriptions	MICHAEL ZOOM	33.58	
620342010	Supplies-Publicity	MICHAEL ADOBE	54.99	
560007070	Contract Services- Satellite	MICHAEL COMCAST	364.35	
560001040	Contract Services-Interim	MICHAEL COMCAST	327.68	
620309080	Office Supplies- Administration	MICHAEL AMAZON	17.23	
620109080	Postage	MICHAEL FP POSTAGE	526.20	
620309080	Office Supplies- Administration	MICHAEL AMAZON	190.24	
62031306095	Vets - Office Supplies	MICHAEL OFFICE DEPOT	1,309.49	
620309080	Office Supplies- Administration	MICHAEL STAPLES	19.99	
620309080	Office Supplies- Administration	MICHAEL AMAZON	138.69	
620309080	Office Supplies- Administration	MICHAEL AMAZON	143.01	
620309080	Office Supplies- Administration	MICHAEL OFFICE DEPOT	16.11	
620309080	Office Supplies- Administration	MICHAEL AMAZON	43.73	
620305010	Supplies- Exhibits	MICHAEL ADOBE	35.99	
620323060	Supplies - RV Park	MICHAEL STAPLES	178.68	
			<b>4,581.78</b>	
620309080	Office Supplies- Administration	BECKY AMAZON	28.18	
620309080	Office Supplies- Administration	BECKY AMAZON	21.83	
620309080	Office Supplies- Administration	BECKY ADOBE	14.99	
650852010	Website	BECKY USERWAY	98.00	
			<b>163.00</b>	
620303060	Supplies-Interim	ROBERT ECONOMY LOCK	40.15	
			<b>40.15</b>	
700601080	Paint Supplies	ISAAC PENINSULA COLOR	115.42	
			<b>115.42</b>	
650852010	Website	MATT SHOPIFY	7.99	
			<b>7.99</b>	
580404010	Premiums- Trophies & Awards	HOPE SHERIDAN BUCKLE	240.00	2023 FAIR - (August 3rd-13th 2023)
			<b>240.00</b>	
700501080	Grounds Supplies	ROBIN COSTCO	284.04	
620309080	Office Supplies- Administration	ROBIN COSTCO	75.34	
620323060	Supplies - RV Park	ROBIN COSTCO	37.12	
700401080	Mechanic Supplies	ROBIN AMAZON	88.96	
700501080	Grounds Supplies	ROBIN COSTCO	10.37	
700401080	Mechanic Supplies	ROBIN HOME DEPOT	130.57	
700401080	Mechanic Supplies	ROBIN HOME DEPOT	7.17	
620309080	Office Supplies- Administration	ROBIN COSTCO	10.48	
			<b>644.05</b>	
700301080	Electrical Supplies	RANDY BATTERIES PLUS	518.02	
700301080	Electrical Supplies	RANDY BATTERIES PLUS	518.02	
			<b>1,036.04</b>	
		total, pd in Oct.I	<b>6,828.43</b>	

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

As of	8/31/2023 Actual YTD	8/31/2022 Prior Year YTD	Variance
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash in Bank	89,767	139,027	(49,260)
Cash in Treasury	0	0	0
Accounts Receivable (net of allowance)	(659)	(62,564)	61,905
Due From (Due to) SCF	0	0	0
<b>TOTAL CURRENT ASSETS</b>	<b>89,108</b>	<b>76,463</b>	<b>12,645</b>
<b>TOTAL ASSETS</b>	<b>89,108</b>	<b>76,463</b>	<b>12,645</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	(379)	0	(379)
Accrued Expenses	4	4,806	(4,803)
Sales & Use Tax Payable	46	0	46
Deposits & Refunds Payable	59,111	765	58,346
<b>TOTAL CURRENT LIABILITIES</b>	<b>58,781</b>	<b>5,571</b>	<b>53,210</b>
<b>FUND EQUITY</b>			
Beginning Retained Earnings	63,907	86,758	(22,850)
Profit(Loss) for the Year	(33,580)	(15,866)	(17,715)
<b>TOTAL EQUITY</b>	<b>30,327</b>	<b>70,892</b>	<b>(40,565)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>89,108</b>	<b>76,463</b>	<b>12,645</b>

**Sonoma County Harvest Fair  
Summary of Event**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
	Tasting	101,300						
	Awards Night	51,250						
	Wine Competition	80,250						
	Food Competition	4,000						
	Retail Sales							
	Operations_Administration							
	Attractions							
	Misc. Programs			11	11		11	11
	Non Operating Revenue							
	<b>Total Revenue</b>	<b>236,800</b>		<b>11</b>	<b>11</b>		<b>11</b>	<b>11</b>
Expense								
	Tasting	97,200		3,570	11,430		3,570	11,430
	Awards Night	55,583		26,643	(26,643)		26,643	(26,643)
	Wine Competition	55,200		327	(327)		327	(327)
	Food Competition	7,950		290	(290)		290	(290)
	Operations_Administration	17,200	2,750	2,762	(12)	2,750	2,762	(12)
	<b>Total Expenses</b>	<b>233,133</b>	<b>2,750</b>	<b>33,591</b>	<b>(15,841)</b>	<b>2,750</b>	<b>33,591</b>	<b>(15,841)</b>
	<b>Net Revenue</b>	<b>3,667</b>	<b>(2,750)</b>	<b>(33,580)</b>	<b>(30,830)</b>	<b>(2,750)</b>	<b>(33,580)</b>	<b>(30,830)</b>

**Sonoma County Harvest Fair  
Wine & Food Tasting**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
41200-25	Ticket Sales	90,000						
	Entry Fees							
49000-25	Sponsorships	5,000						
	Sponsored Awards							
43000-85	Grape Stomp Entry Fees	1,000						
42000-95	Concessions	300						
43000-25	Winery Table Fee	4,500						
	Miscellaneous Revenue							
47100-75	Parking	500						
	<b>Total Revenue</b>	<b>101,300</b>						
Expense								
50020-25	Salaries & Wages	28,500						
50020-85	Salaries & Wages - Attractions	2,500						
56000-25	Contract Services	15,000						
56000-75	Contract Services - Operations	5,000						
56000-85	Contract Services - Attractions	6,050			15,000			15,000
62030-25	Supplies	6,500						
62030-85	Supplies - Attractions	1,600						
68095-75	License & Permits	400						
68085-75	Insurance	1,650						
70010-25	Equipment Rental							
58025-85	Awards - Grape Stomp	1,500						
65090-75	Advertising	28,500		3,570	(3,570)		3,570	(3,570)
	<b>Total Expenses</b>	<b>97,200</b>		<b>3,570</b>	<b>11,430</b>		<b>3,570</b>	<b>11,430</b>
	<b>Net Revenue</b>	<b>4,100</b>		<b>(3,570)</b>	<b>11,430</b>		<b>(3,570)</b>	<b>(11,430)</b>



**Sonoma County Harvest Fair  
Pro Wine and Amateur Wine Competition**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
	Ticket Sales							
43000-45	Entry Fees	75,250						
49000-45	Sponsorships	5,000						
49100-45	Sponsored Awards							
	<b>Total Revenue</b>	<b>80,250</b>						
Expense								
50020-45	Salaries & Wages	5,500						
56000-45	Contract Services	17,200						
62030-45	Supplies	2,000						
70010-45	Equipment Rental							
58025-45	Awards	5,500		327	(327)		327	(327)
56040-45	Judge's Expenses	9,000						
65090-45	Advertising	16,000						
	<b>Total Expenses</b>	<b>55,200</b>		<b>327</b>	<b>(327)</b>		<b>327</b>	<b>(327)</b>
	<b>Net Revenue</b>	<b>25,050</b>		<b>(327)</b>	<b>(327)</b>		<b>(327)</b>	<b>327</b>

**Sonoma County Harvest Fair  
Awards Night**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
41200-35	Ticket Sales	41,250						
49000-35	Sponsorships	10,000						
	<b>Total Revenue</b>	<b>51,250</b>						
Expense								
50020-35	Salaries & Wages	9,000						
56000-35	Contract Services	2,100						
62030-35	Supplies	1,000						
68095-35	License & Permits	50						
68085-35	Insurance							
70010-35	Equipment Rental	500						
64020-35	Cost of Goods Sold	42,433		25,858	(25,858)		25,858	(25,858)
58025-35	Awards	500		180	(180)		180	(180)
	<b>Total Expenses</b>	<b>55,583</b>		<b>26,643</b>	<b>(26,643)</b>		<b>26,643</b>	<b>(26,643)</b>
	<b>Net Revenue</b>	<b>(4,333)</b>		<b>(26,643)</b>	<b>(26,643)</b>		<b>(26,643)</b>	<b>26,643</b>

**Sonoma County Harvest Fair  
Pro Food Competition**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
	Ticket Sales							
43000-55	Entry Fees	4,000						
49100-65	Sponsored Awards							
	<b>Total Revenue</b>	<b>4,000</b>						
Expense								
50020-55	Salaries & Wages	1,500						
56000-55	Contract Services	3,500						
62030-55	Supplies	500		62	(62)		62	(62)
58025-55	Awards	2,200						
	<b>Total Expenses</b>	<b>7,950</b>		<b>290</b>	<b>(290)</b>		<b>290</b>	<b>(290)</b>
	<b>Net Revenue</b>	<b>(3,950)</b>		<b>(290)</b>	<b>(290)</b>		<b>(290)</b>	<b>290</b>

Sonoma County Harvest Fair

Misc. Programs - Amateur Wine, Chef Comp and Demos, Concessions, Commercial Space

Period	2023-01 - 2023-08	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	8/31/2023	8/31/2023	PTD
Revenue								
41200-95	Ticket Sales							
43000-95	Entry Fees							
49000-95	Sponsorships							
	Sponsored Awards							
	Retail Sales							
42500-95	Alcohol Concessions							
41500-95	Commercial Space							
42010-95	Insurance Reimbursement							
49500-95	Miscellaneous Revenue			11	11		11	11
	<b>Total Revenue</b>			<b>11</b>	<b>11</b>		<b>11</b>	<b>11</b>
Expense								
50020-95	Salaries & Wages							
56000-95	Contract Services							
62030-95	Supplies							
68095-95	License & Permits							
68085-95	Insurance							
70010-95	Equipment Rental							
58025-95	Awards							
	<b>Total Expenses</b>							
	<b>Net Revenue</b>			<b>11</b>	<b>11</b>		<b>11</b>	<b>11</b>

**Sonoma County Harvest Fair  
Operations - Administration**

Period	2023-01 - 2023-08	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 8/31/2023	Actual PTD 8/31/2023	Variance PTD
G/L #								
Revenue								
41000-75	Admissions Revenue							
49000-75	Sponsorships							
49500-75	Miscellaneous Revenue							
	Merchandise Sales							
	<b>Total Revenue</b>							
Expense								
50020-75	Salaries & Wages							
62030-75	Supplies							
70010-75	Equipment Rental							
81200-75	Special Repairs & Expense							
68081-75	Bad Debt Expense							
68080-75	Bank Fees	9,000	2,750	2,762	(12)	2,750	2,762	(12)
70020-75	Utilities & Garbage	5,500						
91080-75	Prior Year Expense							
68030-75	Cash Over/Short							
62010-75	Postage	2,000						
64025-75	Cost of Merchandise							
68060-75	Director's Expense	500						
68010-75	Dues & Subscriptions							
91000-75	Capital Contribution							
68040-75	Misc. Expense	200						
	<b>Total Expenses</b>	17,200	2,750	2,762	(12)	2,750	2,762	(12)
	<b>Net Revenue</b>	(17,200)	(2,750)	(2,762)	(12)	(2,750)	(2,762)	12

**Sonoma County Harvest Fair  
Retail Sales**

Period	2023-01 - 2023-08	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	8/31/2023	8/31/2023	PTD
Revenue								
44500-65	Retail Sales							
	<b>Total Revenue</b>							
Expense								
50020-65	Salaries & Wages							
56000-65	Contract Services							
62030-65	Supplies							
68095-65	License & Permits							
70010-65	Equipment Rental							
81200-65	Special Repairs & Expense							
64020-65	Cost of Goods Sold							
	<b>Total Expenses</b>							
	<b>Net Revenue</b>							

**Sonoma County Harvest Fair  
Attractions**

Period	2023-01 - 2023-08	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	8/31/2023	8/31/2023	PTD
Revenue								
49000-85	Sponsorships							
49500-85	Miscellaneous Revenue							
	<b>Total Revenue</b>							
Expense								
	<b>Total Expenses</b>							
	<b>Net Revenue</b>							

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

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As of	9/30/2023 Actual YTD	9/30/2022 Prior Year YTD	Variance
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash in Bank	170,027	168,876	1,150
Cash in Treasury	0	0	0
Accounts Receivable (net of allowance)	(62,392)	(101,901)	39,509
Due From (Due to) SCF	0	0	0
<b>TOTAL CURRENT ASSETS</b>	<b>107,635</b>	<b>66,976</b>	<b>40,659</b>
<b>TOTAL ASSETS</b>	<b>107,635</b>	<b>66,976</b>	<b>40,659</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	(379)	0	(379)
Accrued Expenses	(469)	4,449	(4,918)
Sales & Use Tax Payable	46	0	46
Deposits & Refunds Payable	92,313	765	91,548
<b>TOTAL CURRENT LIABILITIES</b>	<b>91,510</b>	<b>5,214</b>	<b>86,297</b>
<b>FUND EQUITY</b>			
Beginning Retained Earnings	63,907	86,758	(22,850)
Profit(Loss) for the Year	(47,783)	(24,996)	(22,787)
<b>TOTAL EQUITY</b>	<b>16,124</b>	<b>61,761</b>	<b>(45,637)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>107,635</b>	<b>66,976</b>	<b>40,659</b>



## Sonoma County Harvest Fair Summary of Event

Period	2023-01 - 2023-09	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #								
Revenue								
	Tasting	101,300						
	Awards Night	51,250		(300)	(300)		(300)	(300)
	Wine Competition	80,250						
	Food Competition	4,000						
	Retail Sales							
	Operations_Administration							
	Attractions							
	Misc. Programs			11	11		11	11
	Non Operating Revenue							
	<b>Total Revenue</b>	<b>236,800</b>		<b>(289)</b>	<b>(289)</b>		<b>(289)</b>	<b>(289)</b>
Expense								
	Tasting	97,200		6,026	10,274		6,026	10,274
	Awards Night	55,583		26,638	(26,638)		26,638	(26,638)
	Wine Competition	55,200		6,016	(6,016)		6,016	(6,016)
	Food Competition	7,950		3,851	(3,851)		3,851	(3,851)
	Operations_Administration	17,200	5,750	4,964	786	5,750	4,964	786
	<b>Total Expenses</b>	<b>233,133</b>	<b>5,750</b>	<b>47,494</b>	<b>(25,444)</b>	<b>5,750</b>	<b>47,494</b>	<b>(25,444)</b>
	<b>Net Revenue</b>	<b>3,667</b>	<b>(5,750)</b>	<b>(47,783)</b>	<b>(42,033)</b>	<b>(5,750)</b>	<b>(47,783)</b>	<b>(42,033)</b>

**Sonoma County Harvest Fair  
Wine & Food Tasting**

Period	2023-01 - 2023-09	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #								
Revenue								
41200-25	Ticket Sales	90,000						
	Entry Fees							
49000-25	Sponsorships	5,000						
	Sponsored Awards							
43000-85	Grape Stomp Entry Fees	1,000						
42000-95	Concessions	300						
43000-25	Winery Table Fee	4,500						
	Miscellaneous Revenue							
47100-75	Parking	500						
	<b>Total Revenue</b>	<b>101,300</b>						
Expense								
50020-25	Salaries & Wages	28,500						
50020-85	Salaries & Wages - Attractions	2,500						
56000-25	Contract Services	15,000						
56000-75	Contract Services - Operations	5,000						
56000-85	Contract Services - Attractions	6,050		1,300	15,000		1,300	15,000
62030-25	Supplies	6,500						
62030-85	Supplies - Attractions	1,600						
68095-75	License & Permits	400		175	(175)		175	(175)
68085-75	Insurance	1,650						
70010-25	Equipment Rental							
58025-85	Awards - Grape Stomp	1,500						
65090-75	Advertising	28,500		4,551	(4,551)		4,551	(4,551)
	<b>Total Expenses</b>	<b>97,200</b>		<b>6,026</b>	<b>10,274</b>		<b>6,026</b>	<b>10,274</b>
	<b>Net Revenue</b>	<b>4,100</b>		<b>(6,026)</b>	<b>10,274</b>		<b>(6,026)</b>	<b>(10,274)</b>

**Sonoma County Harvest Fair  
Awards Night**

Period	2023-01 - 2023-09	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #								
Revenue								
41200-35	Ticket Sales	41,250		(300)	(300)		(300)	(300)
49000-35	Sponsorships	10,000						
	<b>Total Revenue</b>	<b>51,250</b>		<b>(300)</b>	<b>(300)</b>		<b>(300)</b>	<b>(300)</b>
Expense								
50020-35	Salaries & Wages	9,000						
56000-35	Contract Services	2,100		600	(600)		600	(600)
62030-35	Supplies	1,000						
68095-35	License & Permits	50						
68085-35	Insurance							
70010-35	Equipment Rental	500						
64020-35	Cost of Goods Sold	42,433		25,858	(25,858)		25,858	(25,858)
58025-35	Awards	500		180	(180)		180	(180)
	<b>Total Expenses</b>	<b>55,583</b>		<b>26,638</b>	<b>(26,638)</b>		<b>26,638</b>	<b>(26,638)</b>
	<b>Net Revenue</b>			<b>(4,333)</b>	<b>(26,938)</b>		<b>(26,938)</b>	<b>26,338</b>

**Sonoma County Harvest Fair  
Pro Wine and Amateur Wine Competition**

Period	2023-01 - 2023-09	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	9/30/2023	9/30/2023	PTD
Revenue								
	Ticket Sales							
43000-45	Entry Fees	75,250						
49000-45	Sponsorships	5,000						
49100-45	Sponsored Awards							
	<b>Total Revenue</b>	<b>80,250</b>						
Expense								
50020-45	Salaries & Wages	5,500						
56000-45	Contract Services	17,200		3,000	(3,000)		3,000	(3,000)
62030-45	Supplies	2,000		112	(112)		112	(112)
70010-45	Equipment Rental							
58025-45	Awards	5,500		327	(327)		327	(327)
56040-45	Judge's Expenses	9,000		2,577	(2,577)		2,577	(2,577)
65090-45	Advertising	16,000						
	<b>Total Expenses</b>	<b>55,200</b>		<b>6,016</b>	<b>(6,016)</b>		<b>6,016</b>	<b>(6,016)</b>
	<b>Net Revenue</b>	<b>25,050</b>		<b>(6,016)</b>	<b>(6,016)</b>		<b>(6,016)</b>	<b>6,016</b>

**Sonoma County Harvest Fair  
Pro Food Competition**

Period	2023-01 - 2023-09	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #								
Revenue								
	Ticket Sales							
43000-55	Entry Fees	4,000						
49100-65	Sponsored Awards							
	<b>Total Revenue</b>	<b>4,000</b>						
Expense								
50020-55	Salaries & Wages	1,500						
56000-55	Contract Services	3,500		3,500	(3,500)		3,500	(3,500)
62030-55	Supplies	500		123	(123)		123	(123)
58025-55	Awards	2,200						
	<b>Total Expenses</b>	<b>7,950</b>		<b>3,851</b>	<b>(3,851)</b>		<b>3,851</b>	<b>(3,851)</b>
	<b>Net Revenue</b>	<b>(3,950)</b>		<b>(3,851)</b>	<b>(3,851)</b>		<b>(3,851)</b>	<b>3,851</b>

## Sonoma County Harvest Fair

## Misc. Programs - Amateur Wine, Chef Comp and Demos, Concessions, Commercial Space

Period	2023-01 - 2023-09	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	9/30/2023	9/30/2023	PTD
Revenue								
41200-95	Ticket Sales							
43000-95	Entry Fees							
49000-95	Sponsorships							
	Sponsored Awards							
	Retail Sales							
42500-95	Alcohol Concessions							
41500-95	Commercial Space							
42010-95	Insurance Reimbursement							
49500-95	Miscellaneous Revenue			11	11		11	11
	<b>Total Revenue</b>			<b>11</b>	<b>11</b>		<b>11</b>	<b>11</b>
Expense								
50020-95	Salaries & Wages							
56000-95	Contract Services							
62030-95	Supplies							
68095-95	License & Permits							
68085-95	Insurance							
70010-95	Equipment Rental							
58025-95	Awards							
	<b>Total Expenses</b>							
	<b>Net Revenue</b>			<b>11</b>	<b>11</b>		<b>11</b>	<b>11</b>

**Sonoma County Harvest Fair  
Operations - Administration**

Period	2023-01 - 2023-09	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #								
Revenue								
41000-75	Admissions Revenue							
49000-75	Sponsorships							
49500-75	Miscellaneous Revenue							
	Merchandise Sales							
	<b>Total Revenue</b>							
Expense								
50020-75	Salaries & Wages							
62030-75	Supplies							
70010-75	Equipment Rental							
81200-75	Special Repairs & Expense							
68081-75	Bad Debt Expense							
68080-75	Bank Fees	9,000	5,750	4,964	786	5,750	4,964	786
70020-75	Utilities & Garbage	5,500						
91080-75	Prior Year Expense							
68030-75	Cash Over/Short							
62010-75	Postage	2,000						
64025-75	Cost of Merchandise							
68060-75	Director's Expense	500						
68010-75	Dues & Subscriptions							
91000-75	Capital Contribution							
68040-75	Misc. Expense	200						
	<b>Total Expenses</b>	17,200	5,750	4,964	786	5,750	4,964	786
	<b>Net Revenue</b>	(17,200)	(5,750)	(4,964)	786	(5,750)	(4,964)	(786)

**Sonoma County Harvest Fair  
Retail Sales**

Period	2023-01 - 2023-09	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD 9/30/2023	Actual PTD 9/30/2023	Variance PTD
G/L #		2023	2023	YTD	YTD	9/30/2023	9/30/2023	PTD
Revenue								
44500-65	Retail Sales							
	<b>Total Revenue</b>							
Expense								
50020-65	Salaries & Wages							
56000-65	Contract Services							
62030-65	Supplies							
68095-65	License & Permits							
70010-65	Equipment Rental							
81200-65	Special Repairs & Expense							
64020-65	Cost of Goods Sold							
	<b>Total Expenses</b>							
	<b>Net Revenue</b>							



**Sonoma County Harvest Fair  
Attractions**

Period	2023-01 - 2023-09	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	9/30/2023	9/30/2023	PTD
Revenue								
49000-85	Sponsorships							
49500-85	Miscellaneous Revenue							
	<b>Total Revenue</b>							
Expense								
	<b>Total Expenses</b>							
	<b>Net Revenue</b>							