

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

August 22, 2023 4:45 – 5:15 pm

SONOMA COUNTY FAIRGROUNDS BOARDROOM

DIRECTORS: Kanani Reynolds, Chair; Kevin Howe, Vice Chair, Sharon Wright, Marcie Mickelson, Hugo Mata

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, July 31, 2023– **(Attachment #1)** – Becky Bartling, CEO
5. Review detail of US Bank credit card charges paid through July 31, 2023 - **(Attachment #2)** – Becky Bartling, CEO
6. Review of Draft Harvest Fair Financial Statements, July 31, 2023 – **(Attachment #3)** – Becky Bartling, CEO
7. Discussion and possible action to approve a contract with Michael Margetts for finalizing all 2023 horse race meet financials and consulting on 2024 race meet accounting. At a not to exceed amount of \$50,000. Contract to begin December 2023. - Becky Bartling, CEO
8. Request for future agenda items
9. 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

	7/31/2023 Calendar YTD	7/31/2022 Calendar YTD	6/30/2023 Calendar YTD
ASSETS			
Current Assets			
Cash in Bank and Treasury	7,215,831	7,322,428	7,063,066
Accounts Receivable, Net	(142,507)	438,148	392,390
Racing Settlement Receivable	13,771		13,771
Prepaid Expenses	81,000		81,000
Inventory of Supplies			
Other Current Assets	3,547		3,547
Total Current Assets	7,171,641	7,760,576	7,553,773
Property & Equipment, Net			
Construction in Progress	8,274,056	8,346,907	8,274,056
	1,075,302	378,658	1,045,459
Total Property & Equipment, Net of Depreciation	9,349,359	8,725,566	9,319,516
Other Assets			
Restricted Cash	86,423	120,904	120,904
Due From/Due (To) County for Vet's	(19,046)	68,517	(44,683)
GASB 68 Deferred Outflow of Resources	531,524	388,392	531,524
GASB 75 Deferred Outflow of Resources	143,665	227,163	143,665
Total Other Assets	742,567	804,976	751,410
TOTAL ASSETS	17,263,566	17,291,117	17,624,699
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable		(600)	
Scholarships Payable			
Accrued Expenses	784,406	605,948	824,984
Racing Payable	25,522	3,656	20,051
Purses Paid - (Over)/Under	(107,384)	92,404	(125,702)
Other Short Term Liabilities		165	
Short Term Notes			
Current Portion of Long-Term Debt			
Deferred Income	1,329,890	1,062,932	832,031
Total Current Liabilities	2,032,434	1,764,504	1,551,365
Long Term Liabilities			
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
Total Long Term Liabilities	2,414,243	2,820,145	2,414,243
NET ASSETS			
Investment in Capital Assets	8,317,969	8,241,122	8,317,970
Restricted for Scholarships	73,968	43,086	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	4,528,964	5,878,324
GASB 68 Prior Period Adjustment			
Profit/(Loss) Current Year	(1,719,875)	(386,869)	(877,672)
TOTAL LIABILITIES AND EQUITY	17,263,566	17,291,117	17,624,700

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

	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance	7/31/2023 Budget YTD	Variance
Operating Revenue					
Fair	32,844	18,444	14,399		32,844
Interim	1,999,896	2,588,275	(588,378)	2,531,726	(531,830)
Jockey Club		72,000	(72,000)	21,500	(21,500)
Total Operating Revenue	2,032,740	2,678,719	(645,979)	2,553,226	(520,486)
Operating Expense					
Fair	972,067	847,111	(124,956)	929,347	(42,720)
Interim	948,015	851,965	(96,050)	1,103,229	155,213
Jockey Club	19,754	30,682	10,927	93,044	73,289
General & Administrative	2,495,824	2,005,896	(489,929)	2,880,501	384,677
Allocated Costs - Harvest Fair					
Total Operating Expenses	4,435,661	3,735,653	(700,008)	5,006,121	570,460
Operating Income/(Loss)	(2,402,921)	(1,056,934)	(1,345,987)	(2,452,895)	49,974
Other Revenue	74,146	645,393	(571,246)	26,803	47,343
Harvest Fair - Revenue					
Harvest Fair - Expense					
Interest Expense					
JLA, net	(75,135)	(18,783)	(56,352)		(75,135)
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense	20,761	17,631	3,130		20,761
Net Income/(Loss)before depreciation and capital	(2,383,149)	(412,695)	(1,970,455)	(2,426,092)	42,943
Depreciation Expense					
Net Income(Loss) before capital	(2,383,149)	(412,695)	(1,970,455)	(2,426,092)	42,943
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding	663,274	25,826	637,448		663,274
Net Income (Loss) incl Capital	(1,719,875)	(386,869)	(1,333,006)	(2,426,092)	706,217

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

	7/31/2023 Actual YTD	7/31/2022 Prior Year PTD	Variance	7/31/2023 Budget YTD	Variance
Revenue					
Admissions				-	
Parking				-	
Commercial Space				-	
Carnival				-	
Concessions				-	
Exhibits				-	
Racing	24,137	18,444	5,692	-	24,137
Attractions				-	
Sponsorships	8,707		8,707	-	8,707
VIP Tent				-	
Miscellaneous				-	
Total Fair Revenue	32,844	18,444	14,399		32,844
Expense					
Labor and Benefits	318,272	307,431	(10,841)	356,947	38,676
Advertising & Publicity	183,796	122,441	(61,355)	165,000	(18,796)
Attendance	24,380	24,570	189	-	(24,380)
Signage/Other/Drinking Water				-	
Premium	15,279	3,454	(11,825)	-	(15,279)
Hall of Flowers	112,251	84,921	(27,329)	120,000	7,749
Exhibits	79,666	58,091	(21,575)	90,900	11,234
Commerical/Concessions Exhibits		46	46	-	
Racing	139,709	160,950	21,240	127,500	(12,209)
Attractions	59,998	47,137	(12,861)	44,500	(15,498)
Miscellaneous		724	724	-	
VIP Tent	431	873	442	-	(431)
Fair - Contract Services	38,284	36,472	(1,812)	24,500	(13,784)
Total Expense	972,067	847,111	(124,956)	929,347	(42,720)
Fair Income/(Loss)	(939,223)	(828,666)	(110,557)	(929,347)	(9,876)

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

	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance	7/31/2023 Budget YTD	Variance
Revenue					
Long Term Rentals	76,032	69,857	6,176	77,050	(1,018)
Building Rental	181,922	259,992	(78,070)	280,873	(98,951)
Facility Rental	323,996	508,439	(184,444)	337,529	(13,533)
Equipment Rental	97,770	84,624	13,146	84,227	13,543
Trailer & RV	589,791	964,984	(375,194)	958,151	(368,360)
Interim Parking	172,371	129,781	42,591	188,898	(16,527)
Insurance/Costs Reimbursed	57,844	20,489	37,355	2,240	55,604
Security Reimbursed	92,344	148,325	(55,981)	120,674	(28,330)
Food & Other Concessions	(19,721)	97,556	(117,277)	110,576	(130,297)
Alcohol Concessions	354,066	230,121	123,946	294,438	59,628
Other Interim Revenue	73,481	74,106	(625)	77,070	(3,589)
Total Revenue	1,999,896	2,588,275	(588,378)	2,531,726	(531,830)
Expense					
Int Wages & Benefits	591,460	483,726	(107,733)	684,826	93,366
Int Parking Wages & Benefits	84,928	67,573	(17,355)	51,683	(33,246)
Total Wages & Benefits	676,388	551,300	(125,088)	736,509	60,121
Contract Services-Interim	10,804	5,475	(5,329)	7,500	(3,304)
Contract Services-RV Park	402	25,755	25,353	829	427
Straw Removal				-	
Security		2,765	2,765	4,000	4,000
Supplies & Equipment	5,734	23,843	18,109	3,757	(1,977)
RV Park Utilities	138,690	128,554	(10,136)	119,000	(19,690)
RV Park Advertising	5,412		(5,412)	278	(5,134)
Miscellaneous RV Parking				-	
RV Supplies & Equipment	3,591	1,696	(1,895)	12,928	9,337
Interim Advertising				1,845	1,845
Business Partner Incentive				-	
Insurance/Costs Reimbursed	3,227	1,721	(1,506)	1,773	(1,454)
Security Costs Reimbursed	91,058	105,878	14,821	202,666	111,608
Equipment Rental	2,369	4,978	2,609	956	(1,413)
CalTrans Median Strip Rent	10,340		(10,340)	11,000	660
Special Repairs & Equipment				188	188
Total Expense	948,015	851,965	(96,050)	1,103,229	155,213
Interim Income/(Loss)	1,051,881	1,736,309	(684,428)	1,428,497	(376,616)

Sonoma County Fair & Exposition, Inc
Jockey Club Income Statement

DRAFT - UNAUDITED

	7/31/2023	7/31/2022		7/31/2023	
	Actual	Prior Year	Variance	Budget	Variance
	YTD	YTD		YTD	
Revenue					
Admissions				-	
Turf Club				-	
Commissions				16,500	(16,500)
Programs/Other				-	
Race Forms, etc				5,000	(5,000)
Concessions				-	
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental		72,000	(72,000)	-	
ATM Fees				-	
Interim Concessions				-	
Total Jockey Club Revenues		72,000	(72,000)	21,500	(21,500)
Expense					
Wages & Benefits	119		(119)	12,286	12,167
Contract Services	3,354	7,706	4,352	4,924	1,570
Supplies & Expense	5,558	6,788	1,230	61,167	55,608
Utilities	10,723	16,188	5,465	10,000	(723)
Cost of Periodicals				4,000	4,000
Garbage				333	333
Advertising & Marketing				333	333
Total Jockey Club Expenses	19,754	30,682	10,927	93,044	73,289
Jockey Club Income/(Loss)	(19,754)	41,318	(61,073)	(71,544)	51,789

Sonoma County Fair & Exposition, Inc
Harvest Fair

DRAFT - UNAUDITED

	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance	7/31/2023 Budget YTD	Variance
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

	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance	7/31/2023 Budget YTD	Variance
Expense					
Wages & Benefits-Admin	414,062	373,574	(40,487)	531,252	117,190
Contract Services-Admin	80,539	82,094	1,555	100,590	20,051
County Indirect Services	95,200	80,000	(15,200)	95,900	700
Legal	6,204	9,024	2,820	14,560	8,356
Office Expense-Admin	52,621	65,447	12,825	85,175	32,554
Postage & Telephone	21,800	19,918	(1,882)	27,519	5,719
Director's Expense & Travel	14,184	8,400	(5,784)	12,810	(1,374)
Donations				-	
Insurance	95,200	60,000	(35,200)	87,500	(7,700)
Audit Fee	23,070	24,150	1,080	16,730	(6,340)
Bad Debt and Cash Short/Over	51	1,622	1,570	-	(51)
Administration Expenses	802,931	724,229	(78,702)	972,036	169,105
Wages & Benefits-Maint	1,121,005	689,173	(431,832)	1,267,485	146,480
Contract Services-Maint	24,376	133,718	109,342	98,000	73,624
Equipment Rental-Maint	19,313	11,729	(7,584)	12,400	(6,913)
Utilities	227,326	190,275	(37,051)	201,280	(26,046)
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	57,668	21,189	(36,479)	48,800	(8,868)
Maintenance Supplies	193,425	177,476	(15,949)	204,800	11,375
Repairs & Maintenance	2,833	9,593	6,761	29,500	26,667
Equipment Repairs	46,948	48,512	1,565	46,200	(748)
Maintenance Expenses	1,692,893	1,281,667	(411,227)	1,908,465	215,572
General & Administrative Expenses	2,495,824	2,005,896	(489,929)	2,880,501	384,677

Sonoma County Fair & Exposition, Inc
Salary & Benefit Expenses

DRAFT - UNAUDITED

	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance	7/31/2023 Budget YTD	Variance
Permanent Salaries					
Fair	95,940	60,622	(35,318)	104,900	8,961
Interim	288,159	224,079	(64,079)	299,452	11,293
Jockey Club				5,016	5,016
Golf Course				-	
Administration	229,251	208,019	(21,232)	283,000	53,749
Maintenance	466,326	280,522	(185,804)	495,150	28,824
Total Permanent Salaries	1,079,675	773,243	(306,432)	1,187,517	107,842
Temporary Salaries					
Fair	124,606	179,171	54,565	144,000	19,394
Interim	142,560	115,561	(27,000)	160,448	17,888
Jockey Club				3,051	3,051
Golf Course				-	
Administration	15,281	5,588	(9,692)	5,500	(9,781)
Maintenance	124,502	113,396	(11,106)	189,890	65,388
Total Temporary Salaries	406,950	413,716	6,766	502,889	95,939
Health Benefits					
Fair	30,850	6,554	(24,295)	31,800	950
Interim	59,685	37,761	(21,924)	78,000	18,315
Jockey Club				1,100	1,100
Golf Course				-	
Administration	37,771	25,644	(12,127)	55,750	17,979
Maintenance	117,460	70,249	(47,211)	137,000	19,540
Total Health Benefits	245,765	140,208	(105,558)	303,650	57,885
FICA, Medicare & Workers Comp					
Fair	24,574	27,624	3,050	30,255	5,681
Interim	52,820	43,927	(8,894)	49,588	(3,232)
Jockey Club	119		(119)	827	708
Golf Course				-	
Administration	25,609	21,315	(4,294)	34,952	9,343
Maintenance	198,384	87,894	(110,490)	220,752	22,368
Total Workers Comp & Payroll Taxes	301,506	180,759	(120,746)	336,373	34,868
Retirement, UI, Other					
Fair	42,302	33,460	(8,843)	45,992	3,690
Interim	133,164	123,759	(9,404)	149,021	15,857
Jockey Club				2,293	2,293
Golf Course				-	
Administration	106,150	113,008	6,858	152,050	45,900
Maintenance	214,333	137,112	(77,221)	224,694	10,361
Total Retirement & Other Benefits	495,949	407,339	(88,610)	574,050	78,101
TOTAL	2,529,845	1,915,265	(614,580)	2,904,480	374,634
TOTAL BY DEPT					
Fair	318,272	307,431	(10,841)	356,947	38,676
Interim	676,388	545,087	(131,301)	736,509	60,121
Jockey Club	119		(119)	12,286	12,167
Golf Course					
Administration	414,062	373,574	(40,487)	531,252	117,190
Maintenance	1,121,005	689,173	(431,832)	1,267,485	146,480
TOTAL ALL DEPARTMENTS	2,529,845	1,915,265	(614,580)	2,904,480	374,634

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

	Actual YTD	Prior Year YTD	Variance	Budget YTD
Salaries				
Fair				
Hall of Flowers	63,658	67,337	3,679	26,000
Publicity	66		(66)	10,000
Parking		253	253	-
Admissions	2,128	1,935	(192)	-
Exhibits - Temp	40,781	35,930	(4,851)	43,000
Exhibits - Perm	95,940	60,622	(35,318)	104,900
Attractions	6,423	5,983	(440)	4,000
Concessions Auditor	68	683	614	-
Racing	11,482	67,050	55,567	61,000
Total Salaries	220,546	239,793	19,247	248,900
Health Benefits				
Fair				
Exhibits - Perm	16,464	6,043	(10,420)	19,800
Racing	14,386	511	(13,875)	12,000
Total Health Benefits	30,850	6,554	(24,295)	31,800
FICA, Medicare & Workers Comp				
Fair				
Hall of Flowers	7,496	8,137	641	4,220
Publicity	8		(8)	1,215
Parking		10	10	-
Admissions	259	207	(52)	-
Exhibits	14,703	10,532	(4,171)	15,828
Attractions	756	741	(15)	1,222
Racing	1,352	7,997	6,645	7,770
Total Workers Comp & Payroll Taxes	24,574	27,624	3,050	30,255
TOTAL	275,969	273,971	(1,998)	310,955
Retirement, UI, Other				
Fair				
Hall of Flowers	2,794	3,132	338	1,712
Publicity	4		(4)	620
Parking				-
Admissions	534	460	(74)	600
Exhibits - Perm	37,930	27,248	(10,682)	40,560
Attractions				-
Racing	1,040	2,620	1,580	2,500
Total Retirement & Other Benefits	42,302	33,460	(8,843)	45,992

Open Invoices with Aging Group

Invoice #	Invoice Date	Bill-To Account	Amount Due	Due Date	Event	Aging Group	Notes
55161	12/12/21	Skyline Entertainment	4,236.13	01/11/22	Skyline Entertainment-MEXICAN DANCE (1,500-2,500)	Over 120	Will be paid by 08/28
56711	08/31/22	Trione Vineyards, LLC	500.00	09/30/22	2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120	To Write Off
56874	08/31/22	Bula Pies Fiji	1,806.90	09/30/22	2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120	In Collections
57349	09/30/22	Spectra by Comcast Spectacor	88.59	10/30/22	Balbuena, Yanet-QUINCEANERA (Finley/400)	Over 120	Spectra Researching
57354	09/30/22	Spectra by Comcast Spectacor	210.00	10/30/22	Sanchez, Marbella-QUINCEANERA (Kraft 250)	Over 120	Spectra Researching
57374	09/30/22	Spectra by Comcast Spectacor	1,157.12	10/30/22	Big Time Speedway Presents, LLC-FLAT TRACK RACING (CB-1,500)	Over 120	Spectra Researching
57382	09/30/22	Spectra by Comcast Spectacor	210.00	10/30/22	Lopez Perez, Maria D.-QUINCEANERA (Finley/400)	Over 120	Spectra Researching
57451	10/31/22	Spectra by Comcast Spectacor	248.75	11/30/22	Del Valle Dog Club/Skyline Dog Fanciers-HARVEST MOON CLASSIC DOG SHOW (6,000)	Over 120	Spectra Researching
57788	12/30/22	EC Events, LLC	98,506.60	01/29/23	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	Over 120	In Collections
58015	01/01/23	EC Events, LLC	1,852.60	02/01/23	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	Over 120	In Collections
58016	02/01/23	EC Events, LLC	1,655.39	03/01/23	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	Over 120	In Collections
58020	02/28/23	Golden State Gay Rodeo Assn (GSGF)	948.50	03/30/23	Golden State Gay Rodeo Assn (GSGRA)-RIDING PRACTICES (40)	Over 120	Paid in August
58136	03/31/23	EC Events, LLC	1,680.22	04/30/23	EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	91-120	In Collections
58141	03/31/23	Spectra by Comcast Spectacor	538.40	04/30/23	North Coast Builders Exchange-CRAB FEED (SB-500)	91-120	Spectra Researching
58149	03/31/23	Homescape Events LLC	2,768.25	04/30/23	Homescape Events LLC-ANNUAL SPRING HOME SHOW	91-120	Will be paid by 09/15
58299	03/31/23	Homescape Events LLC	970.00	05/22/23	Homescape Events LLC-ANNUAL SPRING HOME SHOW	61-90	Will be paid by 09/15

JULY CREDIT CARD CHARGES

GL Account	GL Account Name	Reference	Amount	Event/Job
620309080	Office Supplies- Administration	BECKY ADOBE	BECKY	14.99
600905510	Hall of Flowers Materials	BECKY AMAZON	BECKY	110.89 2023 FAIR - (August 3rd-13th 2023)
600905510	Hall of Flowers Materials	BECKY AMAZON	BECKY	258.20 2023 FAIR - (August 3rd-13th 2023)
620309080	Office Supplies- Administration	BECKY AMAZON	BECKY	25.97
620303060	Supplies-Interim	BECKY GARRETT HARDWARE	BECKY	47.93
620309080	Office Supplies- Administration	BECKY OFFICE DEPOT	BECKY	86.48
620309080	Office Supplies- Administration	BECKY OFFICE DEPOT	BECKY	50.12
620309080	Office Supplies- Administration	BECKY OFFICE DEPOT	BECKY	75.20
650852010	Website	BECKY USERWAY	BECKY	98.00
600905510	Hall of Flowers Materials	BECKY WAYFAIR	BECKY	191.12 2023 FAIR - (August 3rd-13th 2023)
		BECKY Total		958.90
680909080	Travel and Training	HOPE DENNYS	HOPE	26.87
680909080	Travel and Training	HOPE DENNYS	HOPE	22.28
680909080	Travel and Training	HOPE FISH MRKT	HOPE	81.24
680909080	Travel and Training	HOPE FISH MRKT	HOPE	86.64
680909080	Travel and Training	HOPE HILTON	HOPE	530.50
680909080	Travel and Training	HOPE HILTON	HOPE	5.62
600805810	Junior Livestock Auction	HOPE HUNT & BEHRENS FEED	HOPE	40.57 2023 FAIR - (August 3rd-13th 2023)
680909080	Travel and Training	HOPE LYFT	HOPE	47.98
680909080	Travel and Training	HOPE PARKING STS	HOPE	39.00
620305010	Supplies- Exhibits	HOPE SHOWWORKS	HOPE	5.00
600805810	Junior Livestock Auction	HOPE TRC DUST CONTROL	HOPE	2,500.00 2023 FAIR - (August 3rd-13th 2023)
		HOPE Total		3,385.70
620309080	Office Supplies- Administration	ISAAC AMAZON	ISAAC	35.50
620306010	Supplies- Racing	ISAAC GOLDEN GATE NORTH	ISAAC	295.50 2023 FAIR - (August 3rd-13th 2023)
700251080	Landscape Supplies	ISAAC LEBALLISTER	ISAAC	11.61
620303010	Supplies- Attendance	ISAAC POSH PRIVVY	ISAAC	1,268.50 2023 FAIR - (August 3rd-13th 2023)
720501080	Equipment Rental- Maintenance	ISAAC RENTAL PLACE	ISAAC	84.53
700501080	Grounds Supplies	ISAAC TAP PLASTIC	ISAAC	160.89
700501080	Grounds Supplies	ISAAC WALMART	ISAAC	48.43
700501080	Grounds Supplies	ISSAC EDYS CUSTOM TRUCK	ISAAC	3,105.00
		ISAAC Total		5,009.96
620109080	Postage	MATT FEDEX	MATT	47.55
620309080	Office Supplies- Administration	MATT OFFICE DEPOT	MATT	76.46
620309080	Office Supplies- Administration	MATT OFFICE DEPOT	MATT	93.70
620309080	Office Supplies- Administration	MATT OFFICE DEPOT	MATT	7.53
620309080	Office Supplies- Administration	MATT OFFICE DEPOT	MATT	186.81
620309080	Office Supplies- Administration	MATT OFFICE DEPOT	MATT	23.79
650852010	Website	MATT SHOPIFY	MATT	67.87
650852010	Website	MATT SHOPIFY	MATT	440.98
620303060	Supplies-Interim	MATT SO CO HEALTH	MATT	218.00
670103060	Other Costs Reimbursed-Interim	MATT SO CO HEALTH	MATT	218.00
		MATT Total		1,380.69
620305010	Supplies- Exhibits	MICHAEL ADOBE	MICHAEL	35.99
620342010	Supplies-Publicity	MICHAEL ADOBE	MICHAEL	54.99
620309080	Office Supplies- Administration	MICHAEL ADOBE	MICHAEL	19.99
620305010	Supplies- Exhibits	MICHAEL ADOBE	MICHAEL	35.99
620309080	Office Supplies- Administration	MICHAEL AMAZON	MICHAEL	36.89
62031306095	Vets - Office Supplies	MICHAEL AMAZON	MICHAEL	16.67
620309080	Office Supplies- Administration	MICHAEL AMAZON	MICHAEL	215.43
620309080	Office Supplies- Administration	MICHAEL AMAZON	MICHAEL	28.16
600905510	Hall of Flowers Materials	MICHAEL AMAZON	MICHAEL	266.91 2023 FAIR - (August 3rd-13th 2023)
620309080	Office Supplies- Administration	MICHAEL AMAZON	MICHAEL	56.12
600905510	Hall of Flowers Materials	MICHAEL AMAZON	MICHAEL	159.49 2023 FAIR - (August 3rd-13th 2023)
600905510	Hall of Flowers Materials	MICHAEL AMAZON	MICHAEL	1,804.00 2023 FAIR - (August 3rd-13th 2023)
560007070	Contract Services- Satellite	MICHAEL COMCAST	MICHAEL	364.35
560001040	Contract Services-Interim	MICHAEL COMCAST	MICHAEL	327.68
620302010	Supplies- Publicity	MICHAEL CONSTANT CONTACT	MICHAEL	567.00

ATTACHMENT #2

620309080	Office Supplies- Administration	MICHAEL DROPBOX	MICHAEL	119.88	
600905510	Hall of Flowers Materials	MICHAEL ETSY	MICHAEL	235.96	2023 FAIR - (August 3rd-13th 2023)
600905510	Hall of Flowers Materials	MICHAEL ETSY	MICHAEL	256.94	2023 FAIR - (August 3rd-13th 2023)
650852010	Website	MICHAEL NETWORK SOL	MICHAEL	194.85	
620309080	Office Supplies- Administration	MICHAEL TABCARE	MICHAEL	359.14	
620309080	Office Supplies- Administration	MICHAEL TECHSOUP	MICHAEL	302.38	
560001040	Contract Services-Interim	MICHAEL VERIZON	MICHAEL	333.19	
560003060	Contract Services-RV Park-Interim	MICHAEL VERIZON	MICHAEL	73.93	
680109080	Dues & Subscriptions	MICHAEL ZOOM	MICHAEL	33.58	
			MICHAEL Total	5,899.51	
700301080	Electrical Supplies	RANDY BATTERIES PLUS	RANDY	200.91	
700301080	Electrical Supplies	RANDY BATTERIES PLUS	RANDY	175.56	
700301080	Electrical Supplies	RANDY BATTERIES PLUS	RANDY	181.03	
700301080	Electrical Supplies	RANDY HOME DEPOT	RANDY	125.96	
			RANDY Total	683.46	
620303060	Supplies-Interim	ROBERT CHEVRON	ROBERT	29.14	
620303060	Supplies-Interim	ROBERT HOME DEPOT	ROBERT	-217.42	
620303060	Supplies-Interim	ROBERT HOME DEPOT	ROBERT	653.32	
620303060	Supplies-Interim	ROBERT HOME DEPOT	ROBERT	271.41	
620303060	Supplies-Interim	ROBERT HOME DEPOT	ROBERT	183.43	
			ROBERT Total	919.88	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	41.50	
620303060	Supplies-Interim	ROBIN AMAZON	ROBIN	160.26	
620323060	Supplies - RV Park	ROBIN AMAZON	ROBIN	160.26	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	276.89	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	41.50	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	8.73	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	18.57	
620303060	Supplies-Interim	ROBIN AMAZON	ROBIN	48.04	
700401080	Mechanic Supplies	ROBIN AMAZON	ROBIN	43.03	
620323060	Supplies - RV Park	ROBIN AMAZON	ROBIN	74.62	
700401080	Mechanic Supplies	ROBIN AMAZON	ROBIN	197.97	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	74.45	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	8.67	
700501080	Grounds Supplies	ROBIN AMAZON	ROBIN	163.02	
620323060	Supplies - RV Park	ROBIN COSTCO	ROBIN	43.13	
700501080	Grounds Supplies	ROBIN COSTCO	ROBIN	29.47	
620309080	Office Supplies- Administration	ROBIN COSTCO	ROBIN	204.83	
620301080	Office Supplies-Maintenance	ROBIN DOLLAR TREE	ROBIN	6.81	
700501080	Grounds Supplies	ROBIN ECONOMY LOCK	ROBIN	49.16	
700501080	Grounds Supplies	ROBIN GARRETT HARDWARE	ROBIN	9.76	
600905510	Hall of Flowers Materials	ROBIN GRAINGER	ROBIN	829.63	2023 FAIR - (August 3rd-13th 2023)
700501080	Grounds Supplies	ROBIN HARBOR FREIGHT	ROBIN	82.01	
700501080	Grounds Supplies	ROBIN INDUSTRIAL SAFETY	ROBIN	361.69	
620303010	Supplies- Attendance	ROBIN KWIK COVERS	ROBIN	1,873.20	2023 FAIR - (August 3rd-13th 2023)
700501080	Grounds Supplies	ROBIN ULINE	ROBIN	174.70	
620309080	Office Supplies- Administration	ROBIN WALMART	ROBIN	10.78	
620301080	Office Supplies-Maintenance	ROBIN WALMART	ROBIN	15.31	
700501080	Grounds Supplies	ROBIN WALMART	ROBIN	57.65	
700501080	Grounds Supplies	ROBIN WALMART	ROBIN	9.97	
			ROBIN Total	5,075.61	
			Grand Total	23,313.71	

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

As of	7/31/2023 Actual YTD	7/31/2022 Prior Year YTD	Variance
<u>ASSETS</u>			
CURRENT ASSETS			
Cash in Bank	58,507	89,193	(30,686)
Cash in Treasury	0	0	0
Accounts Receivable (net of allowance)	(359)	(11,699)	11,340
Due From (Due to) SCF	0	0	0
TOTAL CURRENT ASSETS	58,148	77,494	(19,346)
TOTAL ASSETS	58,148	77,494	(19,346)
<u>LIABILITIES & EQUITY</u>			
CURRENT LIABILITIES			
Accounts Payable	(379)	0	(379)
Accrued Expenses	4	4,806	(4,803)
Sales & Use Tax Payable	46	0	46
Deposits & Refunds Payable	10,089	765	9,324
TOTAL CURRENT LIABILITIES	9,759	5,571	4,188
FUND EQUITY			
Beginning Retained Earnings	63,907	86,758	(22,850)
Profit(Loss) for the Year	(15,519)	(14,835)	(683)
TOTAL EQUITY	48,389	71,922	(23,534)
TOTAL LIABILITIES & EQUITY	58,148	77,494	(19,346)

Sonoma County Harvest Fair Summary of Event

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	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							
	Total Revenue	236,800		11	11		11	11
Expense								
	Tasting	97,200		570	14,430		570	14,430
	Awards Night	55,583		12,115	(12,115)		12,115	(12,115)
	Wine Competition	55,200		327	(327)		327	(327)
	Food Competition	7,950		290	(290)		290	(290)
	Operations_Administration	17,200	2,500	2,229	271	2,500	2,229	271
	Total Expenses	233,133	2,500	15,530	1,970	2,500	15,530	1,970
	Net Revenue	3,667	(2,500)	(15,519)	(13,019)	(2,500)	(15,519)	(13,019)

Sonoma County Harvest Fair Wine & Food Tasting

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	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						
	Total Revenue	101,300						
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		570	(570)		570	(570)
	Total Expenses	97,200		570	14,430		570	14,430
	Net Revenue	4,100		(570)	14,430		(570)	(14,430)

Sonoma County Harvest Fair Pro Wine and Amateur Wine Competition

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	Variance PTD
G/L #								
Revenue								
	Ticket Sales							
43000-45	Entry Fees	75,250						
49000-45	Sponsorships	5,000						
49100-45	Sponsored Awards							
	Total Revenue	80,250						
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						
	Total Expenses	55,200		327	(327)		327	(327)
	Net Revenue	25,050		(327)	(327)		(327)	327

Sonoma County Harvest Fair Pro Food Competition

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	Variance PTD
G/L #								
Revenue								
	Ticket Sales							
43000-55	Entry Fees	4,000						
49100-65	Sponsored Awards							
	Total Revenue	4,000						
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						
	Total Expenses	7,950		290	(290)		290	(290)
	Net Revenue	(3,950)		(290)	(290)		(290)	290

Sonoma County Harvest Fair

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

Period	2023-01 - 2023-07	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Budget PTD	Actual PTD	Variance PTD
G/L #		2023	2023	YTD	YTD	7/31/2023	7/31/2023	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
	Total Revenue			11	11		11	11
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							
	Total Expenses							
	Net Revenue			11	11		11	11

Sonoma County Harvest Fair Awards Night

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	Variance PTD
G/L #								
Revenue								
41200-35	Ticket Sales	41,250						
49000-35	Sponsorships	10,000						
	Total Revenue	51,250						
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		11,934	(11,934)		11,934	(11,934)
58025-35	Awards	500		180	(180)		180	(180)
	Total Expenses	55,583		12,115	(12,115)		12,115	(12,115)
	Net Revenue	(4,333)		(12,115)	(12,115)		(12,115)	12,115

Sonoma County Harvest Fair Operations - Administration

Period	2023-01 - 2023-07	Annual Budget 2023	Budget YTD 2023	Actual YTD	Variance YTD	Budget PTD 7/31/2023	Actual PTD 7/31/2023	Variance PTD
G/L #								
Revenue								
41000-75	Admissions Revenue							
49000-75	Sponsorships							
49500-75	Miscellaneous Revenue							
	Merchandise Sales							
Total Revenue								
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	2,500	2,229	271	2,500	2,229	271
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						
Total Expenses		17,200	2,500	2,229	271	2,500	2,229	271
Net Revenue		(17,200)	(2,500)	(2,229)	271	(2,500)	(2,229)	(271)