

# 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 25, 2023    4:45 – 5:15pm

#### 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, March 31, 2023– **(Attachment #1)** – Becky Bartling, CEO
5. Review detail of US Bank credit card charges paid through March 2023 - **(Attachment #2)** – Becky Bartling, CEO
6. Review of Harvest Fair Final December 2022 financial statements – **(Attachment #3)** – Becky Bartling, CEO
7. Discussion and possible action regarding approval of 2022 Purchase Orders or Contracts in excess of \$25,000 – **None**
8. Discussion and possible action to recommend the full Fair Board approve a resolution to open a new bank account at Exchange Bank – **(Attachment #4)** - Becky Bartling, CEO
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 &amp; Exposition, Inc

## Balance Sheet

DRAFT

	3/31/2023 Calendar YTD	3/31/2022 Calendar YTD	2/28/2023 Calendar YTD
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash in Bank and Treasury	7,868,775	8,096,853	8,017,630
Accounts Receivable, Net	273,505	205,801	300,418
Racing Settlement Receivable	21,681	99,784	21,681
Prepaid Expenses	81,000		81,000
Inventory of Supplies			
Other Current Assets	(9,155)	21,132	(9,155)
<b>Total Current Assets</b>	<b>8,235,805</b>	<b>8,423,570</b>	<b>8,411,573</b>
<b>Property &amp; Equipment, Net</b>			
Construction in Progress	8,154,456	8,301,619	8,130,871
	1,033,044	35,000	1,007,918
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>9,187,500</b>	<b>8,336,619</b>	<b>9,138,789</b>
<b>Other Assets</b>			
Restricted Cash	120,904	120,904	120,904
Due From/Due (To) County for Vet's	(33,118)	35,698	44,212
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>762,975</b>	<b>772,157</b>	<b>840,305</b>
<b>TOTAL ASSETS</b>	<b>18,186,279</b>	<b>17,532,346</b>	<b>18,390,666</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable			9,431
Scholarships Payable		5,000	
Accrued Expenses	956,741	780,755	915,867
Racing Payable	20,051	3,656	20,051
Purses Paid - (Over)/Under	(127,317)	81,256	(131,521)
Other Short Term Liabilities		165	
Short Term Notes			
Current Portion of Long-Term Debt			
Deferred Income	403,303	342,238	265,009
<b>Total Current Liabilities</b>	<b>1,252,778</b>	<b>1,213,069</b>	<b>1,078,838</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	8,958,118	8,241,122	8,958,119
Restricted for Scholarships	73,968	38,086	73,968
Restricted for Junior Livestock Auction	180,068	159,248	180,068
Other Restricted	120,916	120,916	120,916
Retained Earnings - Unrestricted	5,843,843	4,533,964	5,843,843
<b>GASB 68 Prior Period Adjustment</b>			
Profit/(Loss) Current Year	(657,655)	405,795	(279,328)
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>18,186,279</b>	<b>17,532,346</b>	<b>18,390,667</b>

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

	3/31/2023 Actual YTD	3/31/2022 Prior Year YTD	Variance	3/31/2023 Budget YTD	Variance
<b>Operating Revenue</b>					
Fair	12,911	7,206	5,705		12,911
Interim	692,268	785,556	(93,288)	907,122	(214,854)
Jockey Club		36,000	(36,000)		
<b>Total Operating Revenue</b>	<b>705,178</b>	<b>828,762</b>	<b>(123,584)</b>	<b>907,122</b>	<b>(201,944)</b>
<b>Operating Expense</b>					
Fair	157,611	116,282	(41,328)	129,269	(28,341)
Interim	349,097	255,021	(94,077)	359,489	10,392
Jockey Club	7,757	11,999	4,242	3,000	(4,757)
General & Administrative	865,719	558,756	(306,963)	1,001,123	135,404
Allocated Costs - Harvest Fair					
<b>Total Operating Expenses</b>	<b>1,380,185</b>	<b>942,058</b>	<b>(438,126)</b>	<b>1,492,882</b>	<b>112,697</b>
<b>Operating Income/(Loss)</b>	<b>(675,006)</b>	<b>(113,296)</b>	<b>(561,710)</b>	<b>(585,760)</b>	<b>(89,246)</b>
Other Revenue	37,196	512,247	(475,051)	11,487	25,709
Harvest Fair - Revenue					
Harvest Fair - Expense					
Interest Expense					
JLA, net	(19,844)		(19,844)		(19,844)
Net Affect of GASB 68 Adjustments					
Prior Year & Misc Expense		6,844	(6,844)		
<b>Net Income/(Loss)before depreciation and capital</b>	<b>(657,655)</b>	<b>405,795</b>	<b>(1,063,450)</b>	<b>(574,273)</b>	<b>(83,382)</b>
Depreciation Expense					
<b>Net Income(Loss) before capital</b>	<b>(657,655)</b>	<b>405,795</b>	<b>(1,063,450)</b>	<b>(574,273)</b>	<b>(83,382)</b>
Gain (loss) on disposal of asset					
Capital Expenditures					
Capital Funding					
<b>Net Income (Loss) incl Capital</b>	<b>(657,655)</b>	<b>405,795</b>	<b>(1,063,450)</b>	<b>(574,273)</b>	<b>(83,382)</b>

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

	3/31/2023 Actual YTD	3/31/2022 Prior Year PTD	Variance	3/31/2023 Budget YTD	Variance
<b>Revenue</b>					
Admissions				-	
Parking				-	
Commercial Space				-	
Carnival				-	
Concessions				-	
Exhibits				-	
Racing	4,204	7,206	(3,003)	-	4,204
Attractions				-	
Sponsorships	8,707		8,707	-	8,707
VIP Tent				-	
Miscellaneous				-	
<b>Total Fair Revenue</b>	<b>12,911</b>	<b>7,206</b>	<b>5,705</b>		<b>12,911</b>
<b>Expense</b>					
Labor and Benefits	78,537	54,144	(24,393)	94,269	15,732
Advertising & Publicity	9,087	1,466	(7,621)	4,000	(5,087)
Attendance				-	
Signage/Other/Drinking Water				-	
Premium	2,835		(2,835)	-	(2,835)
Hall of Flowers	15,000		(15,000)	-	(15,000)
Exhibits	6,930	677	(6,253)	-	(6,930)
Commerical/Concessions Exhibits				-	
Racing	25,228	50,369	25,142	30,000	4,772
Attractions	10,994	2,625	(8,368)	1,000	(9,994)
Miscellaneous				-	
VIP Tent				-	
Fair - Contract Services	9,000	7,000	(2,000)	-	(9,000)
<b>Total Expense</b>	<b>157,611</b>	<b>116,282</b>	<b>(41,328)</b>	<b>129,269</b>	<b>(28,341)</b>
<b>Fair Income/(Loss)</b>	<b>(144,700)</b>	<b>(109,076)</b>	<b>(35,624)</b>	<b>(129,269)</b>	<b>(15,431)</b>

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

**DRAFT - UNAUDITED**

	<b>3/31/2023</b>	<b>3/31/2022</b>		<b>3/31/2023</b>	
	<b>Actual</b>	<b>Prior Year</b>		<b>Budget</b>	
	<b>YTD</b>	<b>YTD</b>	<b>Variance</b>	<b>YTD</b>	<b>Variance</b>
<b>Revenue</b>					
Long Term Rentals	32,525	29,151	3,374	33,879	(1,354)
Building Rental	75,457	60,535	14,922	150,266	(74,809)
Facility Rental	147,007	165,826	(18,819)	121,952	25,055
Equipment Rental	49,547	21,104	28,443	43,765	5,782
Trailer & RV	270,161	424,583	(154,421)	405,542	(135,381)
Interim Parking	35,123	13,983	21,140	47,857	(12,734)
Insurance/Costs Reimbursed	17,547	2,795	14,752	1,085	16,462
Security Reimbursed	12,647	9,828	2,820	17,300	(4,653)
Food & Other Concessions	14,373	2,773	11,600	11,500	2,873
Alcohol Concessions	15,859	22,780	(6,921)	43,976	(28,117)
Other Interim Revenue	22,021	32,200	(10,179)	30,000	(7,979)
<b>Total Revenue</b>	<b>692,268</b>	<b>785,556</b>	<b>(93,288)</b>	<b>907,122</b>	<b>(214,854)</b>
<b>Expense</b>					
Int Wages & Benefits	222,013	179,786	(42,227)	268,534	46,521
Int Parking Wages & Benefits	26,921	13,205	(13,717)	16,793	(10,128)
<b>Total Wages &amp; Benefits</b>	<b>248,934</b>	<b>192,991</b>	<b>(55,944)</b>	<b>285,327</b>	<b>36,393</b>
Contract Services-Interim	2,433	1,697	(736)	2,000	(433)
Contract Services-RV Park	1,003	7,873	6,869	220	(783)
Straw Removal				-	
Security				1,000	1,000
Supplies & Equipment	135	7,620	7,485	1,833	1,698
RV Park Utilities	59,296	36,587	(22,709)	46,000	(13,296)
RV Park Advertising				-	
Miscellaneous RV Parking				-	
RV Supplies & Equipment	25,475	372	(25,103)	5,140	(20,335)
Interim Advertising				135	135
Business Partner Incentive				-	
Insurance/Costs Reimbursed		600	600	464	464
Security Costs Reimbursed	11,089	5,468	(5,622)	16,608	5,519
Equipment Rental	730	1,813	1,083	696	(34)
CalTrans Median Strip Rent				-	
Special Repairs & Equipment				66	66
<b>Total Expense</b>	<b>349,097</b>	<b>255,021</b>	<b>(94,077)</b>	<b>359,489</b>	<b>10,392</b>
<b>Interim Income/(Loss)</b>	<b>343,171</b>	<b>530,536</b>	<b>(187,365)</b>	<b>547,633</b>	<b>(204,462)</b>

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

**DRAFT - UNAUDITED**

	<b>3/31/2023</b>	<b>3/31/2022</b>		<b>3/31/2023</b>	
	<b>Actual</b>	<b>Prior Year</b>	<b>Variance</b>	<b>Budget</b>	<b>Variance</b>
	<b>YTD</b>	<b>YTD</b>		<b>YTD</b>	
<b>Revenue</b>					
Admissions				-	
Turf Club				-	
Commissions				-	
Programs/Other				-	
Race Forms, etc				-	
Concessions				-	
Costs Recovered				-	
Prior Year Costs Recovered				-	
Interim Rental		36,000	(36,000)	-	
ATM Fees				-	
Interim Concessions				-	
<b>Total Jockey Club Revenues</b>		<b>36,000</b>	<b>(36,000)</b>		
<b>Expense</b>					
Wages & Benefits				-	
Contract Services	900	934	34	-	(900)
Supplies & Expense	1,777	4,739	2,962	-	(1,777)
Utilities	5,080	6,326	1,246	3,000	(2,080)
Cost of Periodicals				-	
Garbage				-	
Advertising & Marketing				-	
<b>Total Jockey Club Expenses</b>	<b>7,757</b>	<b>11,999</b>	<b>4,242</b>	<b>3,000</b>	<b>(4,757)</b>
<b>Jockey Club Income/(Loss)</b>	<b>(7,757)</b>	<b>24,001</b>	<b>(31,758)</b>	<b>(3,000)</b>	<b>(4,757)</b>

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

**DRAFT - UNAUDITED**

	<b>3/31/2023</b>	<b>3/31/2022</b>		<b>3/31/2023</b>	
	<b>Actual</b>	<b>Prior Year</b>	<b>Variance</b>	<b>Budget</b>	<b>Variance</b>
	<b>YTD</b>	<b>YTD</b>		<b>YTD</b>	
Cost Recovered Harvest Fair	0	0	0	-	0
Total Revenue	0	0	0	0	0
<b>Expense</b>					
Admin Wages and Benefits	0	0	0	-	0
Publicity Wages and Benefits	0	0	0	-	0
Maintenance Wages and Benefits	0	0	0	-	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
<b>Total Expenses</b>	0	0	0	0	0
<b>Harvest Fair Income(Loss)</b>	0	0	0	0	0

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

**DRAFT - UNAUDITED**

	<b>3/31/2023</b>	<b>3/31/2022</b>		<b>3/31/2023</b>	
	<b>Actual</b>	<b>Prior Year</b>	<b>Variance</b>	<b>Budget</b>	<b>Variance</b>
	<b>YTD</b>	<b>YTD</b>		<b>YTD</b>	
<b>Expense</b>					
Wages & Benefits-Admin	149,421	139,724	(9,697)	211,388	61,967
Contract Services-Admin	17,219	28,438	11,219	43,110	25,891
County Indirect Services	40,800	30,000	(10,800)	41,100	300
Legal	1,481	141	(1,340)	6,240	4,760
Office Expense-Admin	17,003	21,046	4,043	25,275	8,272
Postage & Telephone	9,142	7,779	(1,363)	9,700	558
Director's Expense & Travel	10,348	1,859	(8,489)	5,490	(4,858)
Donations				-	
Insurance	40,800	22,500	(18,300)	37,500	(3,300)
Audit Fee				7,170	7,170
Bad Debt and Cash Short/Over	66	3,200	3,134	-	(66)
<b>Administration Expenses</b>	<b>286,280</b>	<b>254,687</b>	<b>(31,593)</b>	<b>386,973</b>	<b>100,693</b>
Wages & Benefits-Maint	410,838	203,367	(207,472)	472,250	61,412
Contract Services-Maint	2,236	11,350	9,113	11,200	8,964
Equipment Rental-Maint	6,790	1,229	(5,562)	2,400	(4,390)
Utilities	73,266	41,855	(31,412)	64,560	(8,706)
Utilities - Harvest Fair(Reimbursed)				-	
Trash Removal	15,211	4,691	(10,520)	16,800	1,589
Maintenance Supplies	60,177	30,295	(29,882)	33,240	(26,937)
Repairs & Maintenance	135		(135)	9,500	9,365
Equipment Repairs	10,786	11,284	499	4,200	(6,586)
<b>Maintenance Expenses</b>	<b>579,440</b>	<b>304,069</b>	<b>(275,370)</b>	<b>614,150</b>	<b>34,711</b>
<b>General &amp; Administrative Expenses</b>	<b>865,719</b>	<b>558,756</b>	<b>(306,963)</b>	<b>1,001,123</b>	<b>135,404</b>



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

DRAFT - UNAUDITED

	3/31/2023 Actual YTD	3/31/2022 Prior Year YTD	Variance	3/31/2023 Budget YTD	Variance
<b>Permanent Salaries</b>					
Fair	40,264	20,511	(19,753)	40,400	136
Interim	110,480	80,639	(29,840)	123,400	12,920
Jockey Club				-	
Golf Course				-	
Administration	86,136	76,550	(9,586)	114,400	28,264
Maintenance	175,636	107,951	(67,686)	197,150	21,514
<b>Total Permanent Salaries</b>	<b>412,516</b>	<b>285,650</b>	<b>(126,866)</b>	<b>475,350</b>	<b>62,834</b>
<b>Temporary Salaries</b>					
Fair	1,533	15,842	14,309	13,000	11,467
Interim	42,355	31,398	(10,957)	53,362	11,007
Jockey Club				-	
Golf Course				-	
Administration		976	976	-	
Maintenance	31,107	6,016	(25,091)	44,346	13,239
<b>Total Temporary Salaries</b>	<b>74,995</b>	<b>54,232</b>	<b>(20,763)</b>	<b>110,708</b>	<b>35,713</b>
<b>Health Benefits</b>					
Fair	17,824	2,202	(15,622)	20,600	2,776
Interim	21,548	13,706	(7,842)	32,000	10,452
Jockey Club				-	
Golf Course				-	
Administration	11,995	8,158	(3,837)	22,750	10,755
Maintenance	40,934	22,562	(18,372)	57,000	16,066
<b>Total Health Benefits</b>	<b>92,301</b>	<b>46,628</b>	<b>(45,673)</b>	<b>132,350</b>	<b>40,049</b>
<b>FICA, Medicare &amp; Workers Comp</b>					
Fair	4,233	4,180	(53)	5,770	1,537
Interim	19,524	15,364	(4,160)	15,988	(3,536)
Jockey Club				-	
Golf Course				-	
Administration	9,231	8,318	(913)	12,556	3,325
Maintenance	74,505	21,279	(53,226)	86,177	11,672
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>107,493</b>	<b>49,141</b>	<b>(58,352)</b>	<b>120,491</b>	<b>12,998</b>
<b>Retirement, UI, Other</b>					
Fair	14,683	11,410	(3,273)	14,499	(183)
Interim	55,028	49,510	(5,518)	60,577	5,549
Jockey Club				-	
Golf Course				-	
Administration	42,059	45,722	3,663	61,682	19,623
Maintenance	88,657	45,559	(43,097)	87,578	(1,079)
<b>Total Retirement &amp; Other Benefits</b>	<b>200,426</b>	<b>152,202</b>	<b>(48,224)</b>	<b>224,336</b>	<b>23,910</b>
<b>TOTAL</b>	<b>887,731</b>	<b>587,853</b>	<b>(299,878)</b>	<b>1,063,235</b>	<b>175,504</b>
<b>TOTAL BY DEPT</b>					
Fair	78,537	54,144	(24,393)	94,269	15,732
Interim	248,934	190,618	(58,317)	285,327	36,393
Jockey Club					
Golf Course					
Administration	149,421	139,724	(9,697)	211,388	61,967
Maintenance	410,838	203,367	(207,472)	472,250	61,412
<b>TOTAL ALL DEPARTMENTS</b>	<b>887,731</b>	<b>587,853</b>	<b>(299,878)</b>	<b>1,063,235</b>	<b>175,504</b>

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

	Actual YTD	Prior Year YTD	Variance	Budget YTD
<b>Salaries</b>				
Fair				
Hall of Flowers				-
Publicity				-
Parking				-
Admissions				-
Exhibits - Temp	1,136	2,464	1,328	2,000
Exhibits - Perm	40,264	20,511	(19,753)	40,400
Attractions				-
Concessions Auditor				-
Racing	397	13,378	12,981	11,000
<b>Total Salaries</b>	<b>41,797</b>	<b>36,353</b>	<b>(5,444)</b>	<b>53,400</b>
<b>Health Benefits</b>				
Fair				
Exhibits - Perm	5,925	2,000	(3,925)	8,600
Racing	11,900	202	(11,698)	12,000
<b>Total Health Benefits</b>	<b>17,824</b>	<b>2,202</b>	<b>(15,622)</b>	<b>20,600</b>
<b>FICA, Medicare &amp; Workers Comp</b>				
Fair				
Hall of Flowers				-
Publicity				-
Parking				-
Admissions				-
Exhibits	4,186	2,604	(1,582)	4,350
Attractions				-
Racing	47	1,575	1,528	1,420
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>4,233</b>	<b>4,180</b>	<b>(53)</b>	<b>5,770</b>
<b>TOTAL</b>	<b>63,855</b>	<b>42,734</b>	<b>(21,120)</b>	<b>79,770</b>
<b>Retirement, UI, Other</b>				
Fair				
Hall of Flowers				-
Publicity				-
Parking				-
Admissions				-
Exhibits - Perm	14,595	10,641	(3,954)	14,074
Attractions				-
Racing	87	769	681	425
<b>Total Retirement &amp; Other Benefits</b>	<b>14,683</b>	<b>11,410</b>	<b>(3,273)</b>	<b>14,499</b>

**MARCH - CASH EXPENDITURES****MONTH OF :** March

PERMANENT PAYROLL	\$	417,678.79	Three pay dates
TEMP PAYROLL	\$	59,728.50	
ACCOUNTS PAYABLE	\$	1,252,146.36	\$1,000,000 transferred to County Treasury Pooled Account
TOTAL PAYMENTS	\$	<u>1,729,553.65</u>	
LEGAL FEES PAID	\$	282.00	

### Over 61 Day Past Due Invoice Report

Invoice #	Invoice D:	Bill-To Account	Amount	Amount Paid	Amount Due	Due Date	Event	Aging Group
57689	12/27/22	Cheveto Mobile Window Tinting	?	3,131.68	-750.00	2,381.68	01/26/23 Cheveto Mobile Window Tinting-CARMART VENDOR (January 1 - December 31 2022)	61-90
57788	12/30/22	EC Events, LLC	4	148,506.60	-50,000.00	98,506.60	01/29/23 EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	61-90
58015	01/01/23	EC Events, LLC	4	1,852.60	0.00	1,852.60	02/01/23 EC Events, LLC-EMERALD CUP HARVEST BALL (10,000)	61-90
57580	11/30/22	Taylor Dance (VETS)	1	165.00	0.00	165.00	12/30/22 Taylor Dance (Sat Dance Practice Aug 22'-March 23') (VETS)	91-120
57561	11/18/22	Tayman Park Golf Group,Inc	5	6,475.69	-3,692.07	2,783.62	12/18/22 Tayman Park Golf Group,Inc (MY2022-2024)	91-120
56873	08/31/22	Bariadelli - Caribbean Flavors	1	2,040.82	-1,995.82	45.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
56874	08/31/22	Bula Pies Fiji	3	2,306.90	-500.00	1,806.90	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57514	07/31/22	County of Sonoma Emergency Management	6	31,500.00	0.00	31,500.00	11/14/22 County of Sonoma Emergency Management-COVID-19 D-Lot Trailers/Ballpark	Over 120
53709	02/10/21	County of Sonoma Human Resources Risk Management Division	1	1,000.00	0.00	1,000.00	03/12/21 COVID Vaccination-County RISK Department	Over 120
57472	10/31/22	Del Valle Dog Club/Skyline Dog Fanciers	1	64,365.50	-63,827.50	538.00	11/30/22 Del Valle Dog Club/Skyline Dog Fanciers-HARVEST MOON CLASSIC DOG SHOW (6,000)	Over 120
54000	06/15/21	Hot Productions	1	601.00	-351.00	250.00	07/15/21 Hot Productions-SPA & SWIM SPA SALE	Over 120
55811	04/30/22	Iglesia Del Dios ViVo El Buen Pastor San Jose CA	2	11,973.00	-11,426.00	547.00	05/30/22 Iglesia Del Dios ViVo El Buen Pastor San Jose CA-CHURCH SERVICES-Finley & Saralee (500-600/day)	Over 120
56707	08/31/22	Jackson Family Wines	?	1,000.00	0.00	1,000.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57040	08/31/22	MKM LLC	2	6,365.75	-4,865.75	1,500.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57041	08/31/22	MKM LLC	2	14,196.62	-12,196.62	2,000.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57043	08/31/22	MKM LLC	2	3,564.36	-1,330.42	2,233.94	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57044	08/31/22	Mrs. J's Ice Cream	2	12,119.57	-10,619.56	1,500.01	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57045	08/31/22	Mrs. J's Ice Cream	2	12,721.85	-10,721.86	1,999.99	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
57046	08/31/22	Mrs. J's Ice Cream	2	3,460.99	-1,202.17	2,258.82	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
55161	12/12/21	Skyline Entertainment	2	9,307.75	-4,471.62	4,836.13	01/11/22 Skyline Entertainment-MEXICAN DANCE (1,500-2,500)	Over 120
57349	09/30/22	Spectra by Comcast Spectacor	?	483.75	-395.16	88.59	10/30/22 Balbuena, Yanet-QUINCEANERA (Finley/400)	Over 120
57354	09/30/22	Spectra by Comcast Spectacor	?	210.00	0.00	210.00	10/30/22 Sanchez, Marbella-QUINCEANERA (Kraft 250)	Over 120
57374	09/30/22	Spectra by Comcast Spectacor	?	1,157.12	0.00	1,157.12	10/30/22 Big Time Speedway Presents, LLC-FLAT TRACK RACING (CB-1,500)	Over 120
57382	09/30/22	Spectra by Comcast Spectacor	?	210.00	0.00	210.00	10/30/22 Lopez Perez, Maria D.-QUINCEANERA (Finley/400)	Over 120
57451	10/31/22	Spectra by Comcast Spectacor	?	388.75	-140.00	248.75	11/30/22 Del Valle Dog Club/Skyline Dog Fanciers-HARVEST MOON CLASSIC DOG SHOW (6,000)	Over 120
57052	08/31/22	The Sleek Greek	2	35,224.14	-33,224.14	2,000.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
56711	08/31/22	Trione Vineyards, LLC	?	2,000.00	-1,500.00	500.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
56867	08/31/22	WOW Entertainment	2	4,632.06	-3,632.06	1,000.00	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
56868	08/31/22	WOW Entertainment	2	1,638.65	0.00	1,638.65	09/30/22 2022 FAIR - (August 4-14; Close Monday August 8th)	Over 120
						165,758.40		

- 1 Need to research further
- 2 Payment plans
- 3 Need to send to collections
- 4 Has made some payments - remainder fully allowed for
- 5 Has paid past due invoices
- 6 Spoke to County - In system to be paid

## MARCH 2023 - CREDIT CARD CHARGES

GL Account	GL Account No	Date	Description	Reference	Amount
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	64.61
730101080	Equipment Repai	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	702.39
620301080	Office Supplies-M	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	64.99
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	1,207.72
700201080	Janitorial Supplie	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	2,229.04
730101080	Equipment Repai	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ISAAC	780.00
				<b>ISAAC Total</b>	5,048.75
680909080	Travel and Trainir	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	HOPE	147.10
680909080	Travel and Trainir	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	HOPE	147.10
620305010	Supplies- Exhibits	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	HOPE	129.64
620305010	Supplies- Exhibits	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	HOPE	21.74
				<b>HOPE Total</b>	445.58
650852010	Website	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	BECKY	98.00
				<b>BECKY Total</b>	98.00
620303060	Supplies-Interim	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBERT	57.69
620303060	Supplies-Interim	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBERT	45.76
				<b>ROBERT Total</b>	103.45
560001040	Contract Services	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	344.62
560003060	Contract Services	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	73.01
620302010	Supplies- Publicit	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	567.00
680109080	Dues & Subscripti	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	31.48
560007070	Contract Services	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	364.20
620342010	Supplies-Publicity	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	54.99
560001040	Contract Services	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	327.68
680709080	Directors Expense	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	2,110.71
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	18.50
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	95.43
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	13.32
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	14.99
620323060	Supplies - RV Park	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	48.88
620305010	Supplies- Exhibits	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MICHAEL	35.99
				<b>MICHAEL Total</b>	4,100.80
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	18.41
620309080	Office Supplies- A	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	300.44
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	254.84
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	65.42
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	136.39
730101080	Equipment Repai	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	72.06
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	41.69
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	75.65
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	5.93
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	292.74
700251080	Landscape Suppli	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	245.84
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	90.74
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	-10.52
700501080	Grounds Supplies	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	ROBIN	16.15
				<b>ROBIN Total</b>	1,605.78
680909080	Travel and Trainir	03/10/23	V-91951 U.S. Bank Corporate Payment SystemsCorporate Payme	MATT	906.40
				<b>MATT Total</b>	906.40
				<b>Grand Total</b>	12,308.76

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

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As of	3/31/2023 Actual YTD	3/31/2022 Prior Year YTD	Variance
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
Cash in Bank	34,547	111,686	(77,140)
Cash in Treasury	0	0	0
Accounts Receivable (net of allowance)	17,220	0	17,220
Due From (Due to) SCF	12,703	(21,132)	33,835
<b>TOTAL CURRENT ASSETS</b>	<b>64,470</b>	<b>90,554</b>	<b>(26,085)</b>
<b>TOTAL ASSETS</b>	<b>64,470</b>	<b>90,554</b>	<b>(26,085)</b>
<b><u>LIABILITIES &amp; EQUITY</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	0	0	0
Accrued Expenses	1,505	4,806	(3,301)
Sales & Use Tax Payable	45	0	45
Deposits & Refunds Payable	0	0	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,550</b>	<b>4,806</b>	<b>(3,256)</b>
<b>FUND EQUITY</b>			
Beginning Retained Earnings	63,907	86,758	(22,850)
Profit(Loss) for the Year	(988)	(1,010)	22
<b>TOTAL EQUITY</b>	<b>62,920</b>	<b>85,748</b>	<b>(22,828)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>64,470</b>	<b>90,554</b>	<b>(26,085)</b>

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

For the Period	3/31/2023			3/31/2022
	Actual	Budget	Variance	Actual
	PTD	PTD		PTD
<b>Revenues</b>				
Tastings				
Awards Night				
Retail Sales				
Wine Competition				
Operations				
Miscellaneous Programs				
Admission Revenue				
Food Competition				
Attractions				
Non Operating Revenues				
<b>Total Revenues</b>				
<b>Expenses</b>				
Tastings				
Awards Night				
Retail Sales				
Wine Competition				
Operations	988		(988)	735
Miscellaneous Programs				
Food Competition				275
Attractions				
Non Operating Expenses				
<b>Total Expenses</b>	988		(988)	1,010
<b>Operating Income/(Loss) - Prior to Revenue Split</b>	(988)		(988)	(1,010)
<b>Revenue Share with SCF</b>				
<b>Net Income</b>	(988)		(988)	(1,010)

**Board of Directors  
Sonoma County Fair & Exposition, Inc.  
Resolution #2023/01**

**In the Matter of Authorizing Changes to Existing and New Bank Accounts**

**WHEREAS**, the Sonoma County Fair & Exposition, Inc. is committed by statute and desire to enhance and provide for the most effective use of public resources; and

**WHEREAS**, in order to make current and control the bank account(s);

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Sonoma County Fair & Exposition, Inc. authorizes the changes to the bank account(s), per the results of a vote at the April 25, 2023 Board of Directors Meeting, as follows:

Approval of the recommended changes to the Fair Bank Accounts.

- Close Exchange Bank account number 5000113620
- Open a new Exchange Bank account for the purposes of paying temporary employee pay checks, with the following authorized signers:

Rebecca Bartling  
Teejay Kai Low  
Matthew Daly

The above account requires the signature of two authorized signers.

**PASSED AND ADOPTED** this day, April 25, 2023 by the following vote of the Sonoma County Fair & Exposition, Inc. Board of Directors:

AYES:           —  
NOES:           —  
ABSTAIN:       —  
ABSENT:       —

I certify that the foregoing Resolution was duly introduced, passed and adopted as stated.

\_\_\_\_\_  
Rob Muelrath, President  
Sonoma County Fair & Exposition, Inc.