

# 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

#### September 28, 2021 - 4:45pm - 5:15pm

**NOTE:** This meeting will be held in-person in the Sonoma County Fairgrounds Board Room and Virtually.

The web conferencing system Zoom will be utilized for this meeting. To participate in the meeting you will need a computer connected to the internet with microphone capabilities or a telephone. (It is not necessary to have a camera). A smart phone or tablet can also be utilized to join the meeting. To test your equipment please use this link: <https://zoom.us/test>

#### To Join Zoom Meeting:

<https://us02web.zoom.us/j/88908529172?pwd=WEIxb3h4Yjllc1RFNWhKT0lDMU51UT09>

Meeting ID: 889 0852 9172

Passcode: **306478**

Dial by your location

+1 669 900 6833

Meeting ID: 889 0852 9172

Passcode: **306478**

#### AGENDA

**DIRECTORS:** Kevin Howe, Chair, Max Mickelsen, Vice Chair; Carole Quandt, Lisa Wittke Schaffner, Kanani Reynolds, Rob Muelrath

1. Call to Order / Roll Call
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 and August 2021 – **(Attachment #1)** – Michael Margetts, CFO
5. Review detail of US Bank credit card charges paid through August 2021 - **(Attachment #2)** – Michael Margetts, CFO
6. Discussion and possible action regarding payment to JLA sellers – Michael Margetts, CFO
7. Review of Harvest Fair financial statements – **(None, not discussed at meeting)** – Michael Margetts, CFO

8. Discussion and possible action regarding approval of 2021 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 - UNAUDITED

DRAFT

	8/31/2021 Actual YTD	8/31/2020 Prior Year YTD	8/31/2019 Actual YTD	7/31/2021 Actual YTD
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash in Bank and Treasury	6,125,871	2,841,001	3,902,737	5,878,913
Accounts Receivable, Net	678,375	489,974	2,023,357	582,007
Racing Settlement Receivable	2,524,209	2,591,063	202,126	
Prepaid Expenses				
Inventory of Supplies				
Other Current Assets		30,396		
<b>Total Current Assets</b>	<b>9,328,455</b>	<b>5,952,435</b>	<b>6,128,221</b>	<b>6,460,919</b>
<b>Property &amp; Equipment, Net</b>				
Construction in Progress	8,704,284	9,412,673	8,920,092	8,704,284
	21,686	(366,228)	633,211	21,686
<b>Total Property &amp; Equipment, Net of Depreciation</b>	<b>8,725,970</b>	<b>9,046,445</b>	<b>9,553,302</b>	<b>8,725,970</b>
<b>Other Assets</b>				
Restricted Cash	120,904	120,904	120,904	120,904
Due From/Due (To) County for Vet's	47,413	33,892	19,220	14,757
GASB 68 Deferred Outflow of Resources	558,298	1,345,144	400,824	558,298
GASB 75 Deferred Outflow of Resources	353,515	260,378	254,492	353,515
<b>Total Other Assets</b>	<b>1,080,130</b>	<b>1,760,318</b>	<b>795,440</b>	<b>1,047,475</b>
<b>TOTAL ASSETS</b>	<b>19,134,555</b>	<b>16,759,198</b>	<b>16,476,963</b>	<b>16,234,364</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Current Liabilities</b>				
Accounts Payable	222,736	900,499	967,998	29,265
Scholarships Payable	9,300	17,250	8,250	22,450
Accrued Expenses	1,300,312	510,981	734,430	487,401
Racing Payable	763,049	509,266	(6,328)	3,911
Purses Paid - (Over)/Under	(16,831)	(24,012)	(46,433)	(5,826)
Other Short Term Liabilities	165	791	185	165
Short Term Notes		940,000		
Current Portion of Long-Term Debt				
Deferred Income	493,660	260,056	353,021	1,211,063
<b>Total Current Liabilities</b>	<b>2,772,390</b>	<b>3,114,831</b>	<b>2,011,123</b>	<b>1,748,428</b>
<b>Long Term Liabilities</b>				
Long Term Note	477,500			477,500
GASB 68 Deferred Inflow of Resources	704,451	88,252	701,757	704,451
GASB 68 Net Pension Liability	1,167,608	2,606,442	778,377	1,167,608
GASB 75 Deferred Inflow of Resources	170,172	429,195	216,663	170,172
GASB 75 Net Pension Liability	1,470,708	1,446,779	1,967,830	1,470,708
<b>Total Long Term Liabilities</b>	<b>3,990,439</b>	<b>4,570,668</b>	<b>3,664,627</b>	<b>3,990,439</b>
<b>NET ASSETS</b>				
<b>Investment in Capital Assets</b>	8,704,283	8,816,986	8,935,760	8,704,283
<b>Restricted for Scholarships</b>	36,899	37,849	23,856	36,899
<b>Restricted for Junior Livestock Auction</b>	120,815	91,208	75,107	120,815
<b>Other Restricted</b>	120,916	120,916	120,916	120,916
<b>Retained Earnings - Unrestricted</b>	288,834	522,798	143,458	288,834
<b>GASB 68 Prior Period Adjustment</b>				
<b>Profit/(Loss) Current Year</b>	3,099,979	(516,058)	1,502,117	1,223,751
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>19,134,555</b>	<b>16,759,198</b>	<b>16,476,963</b>	<b>16,234,365</b>

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Operating Revenue</b>							
Fair	3,289,881	961,272	6,079,813	2,328,610	1,061,607	939,332	2,228,274
Interim	2,147,777	1,365,328	2,522,144	782,449	1,277,250	8,800	870,527
Jockey Club	181,119	187,467	281,191	(6,348)	140,000		41,119
<b>Total Operating Revenue</b>	<b>5,618,777</b>	<b>2,514,066</b>	<b>8,883,147</b>	<b>3,104,711</b>	<b>2,478,857</b>	<b>948,132</b>	<b>3,139,920</b>
<b>Operating Expense</b>							
Fair	1,434,335	874,057	3,500,990	(560,278)	994,986	507,483	(439,349)
Interim	742,652	765,699	1,135,639	23,048	547,695	52,284	(194,957)
Jockey Club	13,115	98,931	234,732	85,816	20,371	12,426	7,256
General & Administrative	1,656,596	1,934,564	2,727,561	277,968	1,533,136	177,804	(123,460)
Allocated Costs - Harvest Fair							
<b>Total Operating Expenses</b>	<b>3,846,697</b>	<b>3,673,252</b>	<b>7,598,922</b>	<b>(173,446)</b>	<b>3,096,188</b>	<b>749,997</b>	<b>(750,509)</b>
<b>Operating Income/(Loss)</b>	<b>1,772,080</b>	<b>(1,159,186)</b>	<b>1,284,225</b>	<b>2,931,265</b>	<b>(617,331)</b>	<b>198,135</b>	<b>2,389,411</b>
Other Revenue	1,215,018	458,631	24,373	756,386	252,351	23,138	962,667
Harvest Fair - Revenue							
Harvest Fair - Expense	75	(78)	(2,046)	153			75
Interest Expense	(489)			(489)	(4,470)		3,981
JLA, net	30,086	60,756	18,074	(30,670)			30,086
Net Affect of GASB 68 Adjustments							
Prior Year & Misc Expense	78,309	123,818	51,717	(45,509)			78,309
<b>Net Income/(Loss) before depreciation and capital</b>	<b>3,095,079</b>	<b>(516,058)</b>	<b>1,376,343</b>	<b>3,611,137</b>	<b>(369,450)</b>	<b>221,273</b>	<b>3,464,529</b>
Depreciation Expense							
<b>Net Income(Loss) before capital</b>	<b>3,095,079</b>	<b>(516,058)</b>	<b>1,376,343</b>	<b>3,611,137</b>	<b>(369,450)</b>	<b>221,273</b>	<b>3,464,529</b>
Gain (loss) on disposal of asset							
Capital Expenditures							
Capital Funding	4,900		125,979	4,900			4,900
<b>Net Income (Loss) incl Capital</b>	<b>3,099,979</b>	<b>(516,058)</b>	<b>1,502,322</b>	<b>3,616,037</b>	<b>(369,450)</b>	<b>221,273</b>	<b>3,469,429</b>

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Revenue</b>							
Admissions	797,881		1,564,915	797,881	-	232,578	565,303
Parking	192,508		438,536	192,508	-	101,510	90,998
Commercial Space	88,755		355,684	88,755	-	69,553	19,202
Carnival	532,387		712,319	532,387	-	192,475	339,912
Concessions	463,356	31,899	1,180,790	431,457	-	243,216	220,140
Exhibits	144,205	19,660	80,783	124,545	161,607	-	(17,402)
Racing	934,885	894,547	1,059,780	40,338	900,000	-	34,885
Attractions			185,466		-	-	
Sponsorships	130,720	15,166	384,693	115,554	-	100,000	30,720
VIP Tent			28,560		-	-	
Miscellaneous	5,185		88,288	5,185	-	-	5,185
<b>Total Fair Revenue</b>	<b>3,289,881</b>	<b>961,272</b>	<b>6,079,813</b>	<b>2,328,610</b>	<b>1,061,607</b>	<b>939,332</b>	<b>1,288,942</b>
<b>Expense</b>							
Labor and Benefits	159,758	177,092	1,139,542	17,334	108,019	168,008	116,269
Advertising & Publicity	56,460	10,248	285,490	(46,212)	9,160	50,000	2,700
Attendance	236,766	2,338	327,684	(234,428)	-	190,975	(45,791)
Signage/Other/Drinking Water					-	-	
Premium	6,740	728	260,995	(6,012)	-	6,500	(240)
Hall of Flowers		12,000	116,307	12,000	-	-	
Exhibits	66,839	19,343	122,398	(47,496)	177,807	-	110,968
Commerical/Concessions Exhibits	3,374	60	9,851	(3,314)	-	-	(3,374)
Racing	689,847	637,357	542,505	(52,490)	700,000	-	10,153
Attractions	196,642	798	616,313	(195,843)	-	91,000	(105,642)
Miscellaneous	825	202	16,871	(623)	-	1,000	175
VIP Tent			16,981		-	-	
RV Park - Fair - Contract Services	17,085	13,890	46,053	(3,195)	-	-	(17,085)
<b>Total Expense</b>	<b>1,434,335</b>	<b>874,057</b>	<b>3,500,990</b>	<b>(560,278)</b>	<b>994,986</b>	<b>507,483</b>	<b>68,134</b>
<b>Fair Income/(Loss)</b>	<b>1,855,546</b>	<b>87,215</b>	<b>2,578,823</b>	<b>1,768,332</b>	<b>66,621</b>	<b>431,849</b>	<b>1,357,076</b>

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	2019-08-31 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Revenue</b>							
Long Term Rentals	60,761	26,217	43,431	34,544	41,484		19,277
Building Rental	338,943	133,041	277,736	205,903	107,563	8,800	222,580
Facility Rental	396,800	120,160	173,901	276,639	272,176		124,624
Equipment Rental	18,439	39,876	111,954	(21,437)	29,294		(10,855)
Trailer & RV	966,537	872,990	1,111,182	93,547	695,000		271,537
Interim Parking	19,346	36,252	175,001	(16,906)	37,078		(17,732)
Insurance/Costs Reimbursed	217,656	21,969	53,936	195,687	14,948		202,708
Security Reimbursed	18,182	6,734	155,577	11,448	7,662		10,520
Food & Other Concessions	11,864	9,482	125,135	2,383	7,612		4,252
Alcohol Concessions	18,999	7,107	210,982	11,892	4,433		14,566
Other Interim Revenue	80,250	91,500	83,309	(11,250)	60,000		20,250
<b>Total Revenue</b>	<b>2,147,777</b>	<b>1,365,328</b>	<b>2,522,144</b>	<b>782,449</b>	<b>1,277,250</b>	<b>8,800</b>	<b>861,727</b>
<b>Expense</b>							
Int Wages & Benefits	548,062	604,847	747,852	56,785	397,228	52,284	(98,550)
Int Parking Wages & Benefits	15,574	20,909	47,843	5,334			(15,574)
<b>Total Wages &amp; Benefits</b>	<b>563,636</b>	<b>625,755</b>	<b>795,695</b>	<b>62,119</b>	<b>397,228</b>	<b>52,284</b>	<b>(114,124)</b>
Contract Services-Interim	4,611	4,885	6,040	274	3,300		(1,311)
Contract Services-RV Park	32,921	6,226	1,053	(26,696)	12,000		(20,921)
Straw Removal							
Security			56,853				
Supplies & Equipment	6,451	4,714	8,368	(1,737)	3,900		(2,551)
RV Park Utilities	105,876	110,514	111,994	4,639	114,415		8,539
RV Park Advertising	4,810	405	4,646	(4,405)	4,646		(164)
Miscellaneous RV Parking					2,000		2,000
RV Supplies & Equipment	1,416	4,244	17,205	2,828	1,200		(216)
Interim Advertising			2,945		1,000		1,000
Business Partner Incentive							
Insurance/Costs Reimbursed	2,220	2,989	3,088	769	506		(1,714)
Security Costs Reimbursed	20,712	5,920	115,548	(14,791)	6,900		(13,812)
Equipment Rental		48	1,164	48	600		600
CalTrans Median Strip Rent			10,810				
Special Repairs & Equipment			231				
<b>Total Expense</b>	<b>742,652</b>	<b>765,699</b>	<b>1,135,639</b>	<b>23,048</b>	<b>547,695</b>	<b>52,284</b>	<b>(142,673)</b>
<b>Interim Income/(Loss)</b>	<b>1,405,125</b>	<b>599,628</b>	<b>1,386,504</b>	<b>805,497</b>	<b>729,555</b>	<b>(43,484)</b>	<b>719,054</b>

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Revenue</b>							
Admissions		5,060	22,512	(5,060)	-		
Turf Club		645	4,369	(645)	-		
Commissions	116,919	168,177	194,290	(51,257)	140,000		(23,081)
Programs/Other		255	2,052	(255)	-		
Race Forms, etc		11,563	47,712	(11,563)	-		
Concessions		1,767	7,456	(1,767)	-		
Costs Recovered					-		
Prior Year Costs Recovered					-		
Interim Rental	64,200			64,200	-		64,200
ATM Fees			2,801		-		
Interim Concessions					-		
<b>Total Jockey Club Revenues</b>	<b>181,119</b>	<b>187,467</b>	<b>281,191</b>	<b>(6,348)</b>	<b>140,000</b>		<b>41,119</b>
<b>Expense</b>							
Wages & Benefits		53,478	120,910	53,478	461	12,426	12,887
Contract Services	1,212	7,283	24,419	6,070	1,050		(162)
Supplies & Expense	4,083	11,112	22,324	7,029	7,540		3,457
Utilities	7,220	16,553	25,639	9,333	11,120		3,900
Cost of Periodicals		9,225	37,948	9,225	-		
Garbage	599	1,271	2,443	672	200		(399)
Advertising & Marketing		10	1,050	10	-		
<b>Total Jockey Club Expenses</b>	<b>13,115</b>	<b>98,931</b>	<b>234,732</b>	<b>85,816</b>	<b>20,371</b>	<b>12,426</b>	<b>19,682</b>
<b>Jockey Club Income/(Loss)</b>	<b>168,005</b>	<b>88,536</b>	<b>46,459</b>	<b>79,469</b>	<b>119,629</b>	<b>(12,426)</b>	<b>60,802</b>

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

**DRAFT - UNAUDITED**

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD
Cost Recovered Harvest Fair	0	0	0	0	-	0
Total Revenue	0	0	0	0	0	0
<b>Expense</b>						
Admin Wages and Benefits	0	0	0	0	-	0
Publicity Wages and Benefits	0	0	0	0	-	0
Maintenance Wages and Benefits	(75)	0	0	75	-	0
Interim Wages and Benefits	0	8	212	8	-	0
Exhibits Wages and Benefits	0	0	0	0	-	0
Attendance Wages and Benefits	0	70	1,834	70	-	0
Attractions Wages and Benefits	0	0	0	0	-	0
Miscellaneous	0	0	0	0	-	0
<b>Total Expenses</b>	(75)	78	2,046	153	0	0
<b>Harvest Fair Income(Loss)</b>	75	(78)	(2,046)	153	0	0





**Current  
Budget  
Variance**

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0

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75  
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75

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75

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Expense</b>							
Wages & Benefits-Admin	381,767	535,602	608,474	153,835	364,404	10,428	(6,935)
Contract Services-Admin	24,478	45,008	53,317	20,530	52,500		28,022
County Indirect Services	95,000	76,664	57,328	(18,336)	80,000		(15,000)
Legal	2,499	19,458	42,423	16,959	20,000		17,501
Office Expense-Admin	63,169	42,405	78,845	(20,764)	49,370	5,216	(8,583)
Postage & Telephone	24,818	35,180	37,993	10,361	29,240		4,422
Director's Expense & Travel	1,582	4,279	9,360	2,696	3,800		2,218
Donations					-		
Insurance	67,500	46,664	44,566	(20,836)	60,000		(7,500)
Audit Fee	1,975	18,700	18,000	16,725	12,000		10,025
Bad Debt and Cash Short/Over	(270)	327	(1,688)	597	700		970
<b>Administration Expenses</b>	<b>662,519</b>	<b>824,286</b>	<b>948,618</b>	<b>161,767</b>	<b>672,014</b>	<b>15,644</b>	<b>25,139</b>
Wages & Benefits-Maint	680,833	786,651	1,130,301	105,818	528,022	132,160	(20,651)
Contract Services-Maint	35,062	30,711	74,374	(4,352)	20,000		(15,062)
Equipment Rental-Maint	6,263	1,487	30,231	(4,777)	4,000		(2,263)
Utilities	165,538	201,243	217,412	35,705	204,820		39,282
Utilities - Harvest Fair(Reimbursed)					-		
Trash Removal	19,414	15,738	74,796	(3,676)	24,000	15,000	19,586
Maintenance Supplies	59,007	60,615	200,745	1,608	48,280	15,000	4,273
Repairs & Maintenance	12,336	5,788	32,113	(6,548)	16,000		3,664
Equipment Repairs	15,623	8,045	18,972	(7,578)	16,000		377
<b>Maintenance Expenses</b>	<b>994,077</b>	<b>1,110,277</b>	<b>1,778,943</b>	<b>116,201</b>	<b>861,122</b>	<b>162,160</b>	<b>29,205</b>
<b>General &amp; Administrative Expenses</b>	<b>1,656,596</b>	<b>1,934,564</b>	<b>2,727,561</b>	<b>277,968</b>	<b>1,533,136</b>	<b>177,804</b>	<b>54,344</b>

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

DRAFT - UNAUDITED

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Permanent Salaries</b>							
Fair	39,542	93,243	105,930	53,701	69,220		29,678
Interim	219,225	283,285	340,836	64,060	212,226	29,322	22,323
Jockey Club		15,824	36,257	15,824	-	5,852	5,852
Golf Course					-		
Administration	207,483	292,216	349,871	84,733	207,959	(702)	(226)
Maintenance	303,180	397,453	461,351	94,273	259,082	32,260	(11,838)
<b>Total Permanent Salaries</b>	<b>769,429</b>	<b>1,082,021</b>	<b>1,294,245</b>	<b>312,592</b>	<b>748,487</b>	<b>66,732</b>	<b>45,790</b>
<b>Temporary Salaries</b>							
Fair	76,285	14,737	790,839	(61,548)	-	168,008	91,723
Interim	137,958	48,024	149,646	(89,934)	8,100		(129,858)
Jockey Club		15,989	40,112	15,989	400		400
Golf Course					-		
Administration	17,424		3,702	(17,424)	3,000	11,500	(2,924)
Maintenance	39,685	2,422	207,156	(37,263)	-	63,760	24,075
<b>Total Temporary Salaries</b>	<b>271,352</b>	<b>81,172</b>	<b>1,191,455</b>	<b>(190,180)</b>	<b>11,500</b>	<b>243,268</b>	<b>(16,584)</b>
<b>Health Benefits</b>							
Fair	5,277	23,586	54,905	18,309	7,268		1,991
Interim	47,404	79,620	69,274	32,215	54,038	5,236	11,870
Jockey Club		7,541	14,751	7,541	-	3,010	3,010
Golf Course					-		
Administration	19,953	46,995	42,635	27,042	31,271	26	11,344
Maintenance	100,507	104,150	100,705	3,643	65,418	10,756	(24,333)
<b>Total Health Benefits</b>	<b>173,141</b>	<b>261,891</b>	<b>282,270</b>	<b>88,750</b>	<b>157,995</b>	<b>19,028</b>	<b>3,882</b>
<b>FICA, Medicare &amp; Workers Comp</b>							
Fair	14,584	10,768	92,934	(3,816)	5,750		(8,834)
Interim	40,407	39,404	53,019	(1,003)	22,066	2,632	(15,709)
Jockey Club		3,397	7,948	3,397	47	518	565
Golf Course					-		
Administration	22,450	30,489	33,830	8,040	16,773	138	(5,539)
Maintenance	78,816	87,841	135,515	9,025	67,839	8,370	(2,607)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>156,256</b>	<b>171,898</b>	<b>323,245</b>	<b>15,642</b>	<b>112,475</b>	<b>11,658</b>	<b>(32,123)</b>
<b>Retirement, UI, Other</b>							
Fair	24,071	34,824	96,734	10,754	25,781		1,710
Interim	118,642	175,097	182,866	56,455	100,798	15,094	(2,750)
Jockey Club		10,311	21,769	10,311	14	3,046	3,060
Golf Course					-		
Administration	114,458	165,903	178,437	51,445	105,401	(534)	(9,591)
Maintenance	158,570	194,681	224,590	36,111	135,683	17,014	(5,873)
<b>Total Retirement &amp; Other Benefits</b>	<b>415,741</b>	<b>580,816</b>	<b>704,396</b>	<b>165,076</b>	<b>367,677</b>	<b>34,620</b>	<b>(13,444)</b>
<b>TOTAL</b>	<b>1,785,919</b>	<b>2,177,798</b>	<b>3,795,611</b>	<b>391,879</b>	<b>1,398,134</b>	<b>375,306</b>	<b>(12,479)</b>
<b>TOTAL BY DEPT</b>							
Fair	159,758	177,158	1,141,342	17,400	108,019	168,008	116,269
Interim	563,636	625,429	795,641	61,793	397,228	52,284	(114,124)
Jockey Club		53,061	120,838	53,061	461	12,426	12,887
Golf Course							
Administration	381,767	535,602	608,474	153,835	364,404	10,428	(6,935)
Maintenance	680,758	786,547	1,129,317	105,790	528,022	132,160	(20,576)
<b>TOTAL ALL DEPARTMENTS</b>	<b>1,785,919</b>	<b>2,177,798</b>	<b>3,795,611</b>	<b>391,879</b>	<b>1,398,134</b>	<b>375,306</b>	<b>(12,479)</b>

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

	8/31/2021 Current YTD	8/31/2020 Prior Year YTD	8/31/2019 Two Prior YTD	Current Prior Year Variance	8/31/2021 Budget YTD	8/31/2021 Revised Budget YTD	Current Budget Variance
<b>Salaries</b>							
Fair							
Hall of Flowers			71,248		-	-	
Publicity		4,026	33,238	4,026	-	-	
Parking	39,762		80,659	(39,762)	-	80,000	(39,762)
Admissions	30,204	315	65,372	(29,889)	-	47,800	(30,204)
Exhibits - Temp	957	1,373	147,951	416	-	40,208	(957)
Exhibits - Perm	39,542	93,243	105,930	53,701	69,220	-	29,678
Attractions			35,272		-	-	
Concessions Auditor	5,122		3,146	(5,122)	-	-	(5,122)
Racing	240	8,957	352,155	8,717	-	-	(240)
<b>Total Salaries</b>	<b>115,827</b>	<b>107,914</b>	<b>894,969</b>	<b>(7,913)</b>	<b>69,220</b>	<b>168,008</b>	<b>(46,607)</b>
<b>Health Benefits</b>							
Fair							
Exhibits - Perm	4,636	9,379	10,547	4,744	7,268	-	2,632
Racing	641	14,206	44,358	13,565	-	-	(641)
<b>Total Health Benefits</b>	<b>5,277</b>	<b>23,586</b>	<b>54,905</b>	<b>18,309</b>	<b>7,268</b>		<b>1,991</b>
<b>FICA, Medicare &amp; Workers Comp</b>							
Fair							
Hall of Flowers			8,389		-	-	
Publicity		474	3,935	474	-	-	
Parking	4,682		9,498	(4,682)	-	-	(4,682)
Admissions	4,160		7,080	(4,160)	-	-	(4,160)
Exhibits	5,714	9,188	26,004	3,474	5,750	-	36
Attractions			4,153		-	-	
Racing	28	1,106	33,876	1,078	-	-	(28)
<b>Total Workers Comp &amp; Payroll Taxes</b>	<b>14,584</b>	<b>10,768</b>	<b>92,934</b>	<b>(3,816)</b>	<b>5,750</b>		<b>(8,834)</b>
<b>TOTAL</b>	<b>135,688</b>	<b>142,268</b>	<b>1,042,808</b>	<b>6,580</b>	<b>82,238</b>	<b>168,008</b>	<b>(53,450)</b>
<b>Retirement, UI, Other</b>							
Fair							
Hall of Flowers			2,787		-	-	
Publicity		250	644	250	-	-	
Parking	2,128		4,294	(2,128)	-	-	(2,128)
Admissions	2,151		5,892	(2,151)	-	-	(2,151)
Exhibits - Perm	19,792	34,021	45,359	14,230	25,781	-	5,989
Attractions					-	-	
Racing		553	37,759	553	-	-	
<b>Total Retirement &amp; Other Benefits</b>	<b>24,071</b>	<b>34,824</b>	<b>96,734</b>	<b>10,754</b>	<b>25,781</b>		<b>1,710</b>



ATTACHMENT #1  
Sonoma County Fairgrounds  
1350 Bennett Valley Road  
Santa Rosa, CA 95404  
707.545.4200

## Historical Receivables Aging Summary

As Of: Tuesday, August 31, 2021

	<u>61-90 Days</u>	<u>Over 120 Days</u>	<u>Balance</u>
<b>No AR Control</b>			
County of Sonoma Human Resources Risk Management Division (00010197)		1,000.00	1,000.00
North Bay Carmart LLC (00010895)	2,498.35		2,498.35
Totals for No AR Control:	<u>2,498.35</u>	<u>1,000.00</u>	<u>3,498.35</u>

Sonoma County Fairgrounds  
 1350 Bennett Valley Road  
 Santa Rosa, CA 95404  
 707.545.4200

## Current Receivables Aging Summary\_JLA Only

### By Account

Through Thursday, September 23, 2021

<u>Account</u>	<u>Current</u>	<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>	<u>Balance</u>
5B Ranches, JLA (00013671)	0.00	248.00	0.00	0.00	0.00	0.00	248.00
Balli, Alex JLA (00009763)	0.00	7,861.00	0.00	0.00	0.00	0.00	7,861.00
Barham, John JLA (00011757)	0.00	33.07	0.00	0.00	0.00	0.00	33.07
Berger Construction JLA (00010378)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dan Kosta, JLA (00013722)	0.00	6,800.00	0.00	0.00	0.00	0.00	6,800.00
Dinucci's Restaurant JLA (00013717)	0.00	1,537.20	0.00	0.00	0.00	0.00	1,537.20
G3 Enterprises JLA (00008830)	0.00	2,588.57	0.00	0.00	0.00	0.00	2,588.57
GMH Builders JLA (00011813)	0.00	50.00	0.00	0.00	0.00	0.00	50.00
Gonzales Family JLA (00011076)	0.00	3,050.00	0.00	0.00	0.00	0.00	3,050.00
Hanna Ag Advisory Committee JLA (00009882)	0.00	12,496.00	0.00	0.00	0.00	0.00	12,496.00
Hennessy Fund, The JLA (00008876)	0.00	0.01	0.00	0.00	0.00	0.00	0.01
Jerry & Don's - Yager Pump & Well JLA (00008905)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MacArthur Street Properties JLA (00011858)	0.00	831.19	0.00	0.00	0.00	0.00	831.19
McDonald Family JLA (00011866)	0.00	2,565.00	0.00	0.00	0.00	0.00	2,565.00
Mongini DVM, Frank JLA (00009181)	0.00	2,049.60	0.00	0.00	0.00	0.00	2,049.60
Phillips, III E.C. JLA (00011796)	0.00	1,215.00	0.00	0.00	0.00	0.00	1,215.00
R.O. Shelling Grain & Feed JLA (00009273)	0.00	3,150.00	0.00	0.00	0.00	0.00	3,150.00
Rowley Construction JLA (00011894)	0.00	2,800.00	0.00	0.00	0.00	0.00	2,800.00
Silverado Contractors JLA (00011904)	0.00	512.78	0.00	0.00	0.00	0.00	512.78
Sola Bee Farms, JLA (00013400)	0.00	2,850.00	0.00	0.00	0.00	0.00	2,850.00
Sonoma County Board of Supervisors, JLA (00013709)	0.00	-0.91	0.00	0.00	0.00	0.00	-0.91
Westside Spreading JLA (00013008)	0.00	32.00	0.00	0.00	0.00	0.00	32.00
Wilco, JLA (00013730)	0.00	9,827.55	0.00	0.00	0.00	0.00	9,827.55
<b>Grand Total:</b>	<b>0.00</b>	<b>60,496.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,496.06</b>

## August Credit Card Detail

GL Account	GL Account Description	Amount	Event ID	Reference	
62031-80-10	Office Supplies Attractions	57.88	15956	Becky	
62031-80-10	Office Supplies Attractions	71.74	15956	Becky	
62030-90-80	Office Supplies- Administrati	87.36		Becky	
62031-80-10	Office Supplies Attractions	187.89	15956	Becky	
58040-40-10	Premiums- Trophies & Awards	2,422.56	15956	Becky	Leather Banner
56000-30-10	Contract Services- Attendance	3,077.00	15956	Becky	AC Hotel
60080-58-10	Junior Livestock Auction	5,630.53	15956	Becky	AC Hotel
		<b>11,534.96</b>		<b>Becky Total</b>	
56000-30-60	Contract Services-RV Park-Int	245.43		Cliff	
		<b>245.43</b>		<b>Cliff Total</b>	
65065-20-10	Sponsorship Expenses	15.20	15956	Kaitlyn	
62030-30-10	Supplies- Attendance	16.76	15956	Kaitlyn	
62030-30-10	Supplies- Attendance	25.14	15956	Kaitlyn	
62030-30-10	Supplies- Attendance	43.16	15956	Kaitlyn	
62030-30-10	Supplies- Attendance	134.29	15956	Kaitlyn	
62030-20-10	Supplies- Publicity	275.21	15956	Kaitlyn	
62030-30-60-95	Vets - Supplies	795.27		Kaitlyn	Dump cart
		<b>1,305.03</b>		<b>Kaitlyn Total</b>	
62030-90-80	Office Supplies- Administrati	15.74		Michael	
65085-20-10	Website	19.95		Michael	
62030-50-10	Supplies- Exhibits	24.99		Michael	
62030-50-10	Supplies- Exhibits	33.99		Michael	
65085-20-10	Website	38.95		Michael	
62034-20-10	Supplies-Publicity	52.99		Michael	
62030-90-80	Office Supplies- Administrati	86.28		Michael	
56000-70-70	Contract Services- Satellite	137.72		Michael	
62030-90-80	Office Supplies- Administrati	290.12		Michael	
65085-20-10	Website	389.90		Michael	
65030-20-10	Multi-Media Advertising	455.00		Michael	
		<b>1,545.63</b>		<b>Michael Total</b>	
70030-10-80	Electrical Supplies	746.39		Randy	Batteries and bulbs
		<b>746.39</b>		<b>Randy Total</b>	
		<b>15,377.44</b>		<b>Grand Total</b>	