



**Finance Committee Meeting Minutes
July 21, 2021**

The Finance Committee of the Lodi Winegrape Commission met at the Lodi Winegrape Commission office at 2545 W. Turner Road, Lodi.

1. The meeting was called to order by Chair Brandon Sywassink at 12:09PM.
2. Roll was called. In attendance were Chair Sywassink, Matt Lauchland, Diego Olagaray and Tom Murphy. Staff present Stuart Spencer. A quorum was established.
3. Minutes of 6/9/21 were approved (Exhibit A). Murphy/Olagaray - Carried
4. Public Comments on Items Appearing on the Agenda – None
5. Financial Report – the committee reviewed the June 2021 financials (Exhibit B). Motion to accept the financial statements as presented. Olagaray/Murphy – Carried.
6. Year-to-Date Budget Review – the committee reviewed the budget through June 2021 (Exhibit C). Motion to approve the budget report. Murphy/Olagaray – Carried.
7. CWEF/LWC Financial Agreement Review – No report.
8. Agenda Items for Future Meetings – Budgets
9. Next meeting was set not set.
10. Public Comment on Items not appearing on the agenda - None
11. The meeting was adjourned at 1:25PM.

Respectfully submitted,

Stuart Spencer
On behalf of Brandon Sywassink
Treasurer

Lodi Winegrape Commission
Statement of Cash Flows
June 2021

	<u>Jun 21</u>
OPERATING ACTIVITIES	
Net Income	-137,425.20
Adjustments to reconcile Net Income to net cash provided by operations:	
1120 · Accounts Receivable	-5,037.51
1121.1 · Research Grant AVF 2018-19	7,449.47
1191 · Prepaid Postage	1,126.08
2000 · Accounts Payable	-19,768.77
2007 · Costco Visa Business Card-Citi	12,835.68
2100 · Payroll Liabilities	53.09
2150 · FWT Payable	-252.00
2151 · MediCare Payable	-65.84
2155 · SWT Payable	-95.35
2156 · SDI Payable	-27.24
2160 · SUI / ETT Payable	129.52
2300 · Accrued Vacation	-2,221.06
	<hr/>
Net cash provided by Operating Activities	-143,299.13
	<hr/>
Net cash increase for period	-143,299.13
	<hr/>
Cash at beginning of period	1,488,924.51
	<hr/>
Cash at end of period	<u><u>1,345,625.38</u></u>

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08/12/21

Lodi Winegrape Commission
Cash/Check Disbursement

Accrual Basis

June 2021

Type	Date	Num	Name	Memo	Amount	Balance
Jun 21						
Bill Pmt -Check	06/01/21	43087	Lodi Wine & Visitor Center(vendor)	Promo Svc Agrmnt June 2021	-6,250.00	-6,250.00
Bill Pmt -Check	06/01/21	43088	Wine & Roses, LLC (Rent)	Lease Payment for the Month ...	-10,266.42	-16,516.42
Bill Pmt -Check	06/10/21	43092	Brown, Elaine	May 2021	-2,000.00	-18,516.42
Bill Pmt -Check	06/10/21	43093	Calhoun & Company Communicatio...		-7,399.56	-25,915.98
Bill Pmt -Check	06/10/21	43094	Caparoso, Randy		-3,000.00	-28,915.98
Bill Pmt -Check	06/10/21	43095	CoPower Broker-VSP Voluntary Vi...	CoPower ID: 905910	-72.69	-28,988.67
Bill Pmt -Check	06/10/21	43096	England, Jill S. - Attorney at Law		-1,675.00	-30,663.67
Bill Pmt -Check	06/10/21	43097	Gary's Signs	Header repair on wine trail si...	-284.43	-30,948.10
Bill Pmt -Check	06/10/21	43098	Larym Design	lodigrowers.com	-2,388.00	-33,336.10
Bill Pmt -Check	06/10/21	43099	Lodi Wine & Visitor Center(vendor)		-4,680.96	-38,017.06
Bill Pmt -Check	06/10/21	43100	NAC Technology Group Inc(Hdware...	Agreement Number #003-124...	-1,934.65	-39,951.71
Bill Pmt -Check	06/10/21	43101	Oakwood Strategies, LLC (Camron ...	April 2021 Retainer	-2,500.00	-42,451.71
Bill Pmt -Check	06/10/21	43102	Office Depot	Account Number: 67218009 ...	-236.31	-42,688.02
Bill Pmt -Check	06/10/21	43103	Protected Harvest (is a dba)	PRT Pilot Cost Share PRT P...	-8,900.00	-51,588.02
Bill Pmt -Check	06/10/21	43104	Rampant Creative (Erin Diego DBA)	Celebrate Lodi Rose`	-687.50	-52,275.52
Bill Pmt -Check	06/10/21	43105	Ray Morgan Company	Account #R3-3441169 Contra...	-605.55	-52,881.07
Bill Pmt -Check	06/10/21	43106	Rindal & Co.	Resize of ad for Wine Busine...	-175.00	-53,056.07
Bill Pmt -Check	06/10/21	43107	The Honey Agency, Inc.		-4,875.00	-57,931.07
Bill Pmt -Check	06/10/21	43108	The Parks Group (dba)	Account #133	-4,718.82	-62,649.89
Bill Pmt -Check	06/10/21	43109	Western Weather Group	Quote No. 7157C-1	-2,945.25	-65,595.14
Bill Pmt -Check	06/10/21	43110	Wine & Roses, LLC (Utilities)	May 2021 Utilities & Restro...	-978.62	-66,573.76
Bill Pmt -Check	06/10/21	43111	Wonderful Laboratories LLC	Virus testing for the NASA/C...	-1,457.75	-68,031.51
Bill Pmt -Check	06/10/21	43112	Kahn, Soares & Conway, LLP	Client Number: 5489	-320.97	-68,352.48
Bill Pmt -Check	06/10/21	43113	Office Depot	Account Number: 67218009 ...	-324.57	-68,677.05
Bill Pmt -Check	06/10/21	43114	SecurCare Self Storage (Prv W Lodi...	Unit No's: A022 & D002	-469.00	-69,146.05
Bill Pmt -Check	06/10/21	43115	City of Lodi	Electric Service from 5/02/20...	-761.27	-69,907.32
Bill Pmt -Check	06/10/21	43116	Comcast Business	Account #8155 60 071 0168561	-154.78	-70,062.10
Bill Pmt -Check	06/10/21	43117	Glass Tech of Oregon, Inc.	Customer No: LOD1217	-5,119.95	-75,182.05
Bill Pmt -Check	06/10/21	43118	Lodi Wine & Visitor Center(vendor)		-333.82	-75,515.87
Bill Pmt -Check	06/10/21	43119	Lodi Wine & Visitor Center(vendor)	Online PB Pmt debited VC A...	-325.88	-75,841.75
Bill Pmt -Check	06/11/21	43120	Solterra Strategies, Inc.	Consulting Fee - 1 of 4 payme...	-3,750.00	-79,591.75
Bill Pmt -Check	06/15/21	43121	Blue Shield of California	W00578511000	-6,832.63	-86,424.38
Bill Pmt -Check	06/21/21	43121	Blue Shield of California	W00578511000	-103.26	-86,527.64
Bill Pmt -Check	06/30/21	43124	Bon Appetit	Committee Meetings Financ...	-240.91	-86,768.55
Bill Pmt -Check	06/30/21	43125	Caparoso, Randy		-3,000.00	-89,768.55
Bill Pmt -Check	06/30/21	43126	CCT Telecomm	Acct #2019051021	-372.99	-90,141.54
Bill Pmt -Check	06/30/21	43127	CDFA Cashier - Marketing Branch	FA600	-3,272.63	-93,414.17
Bill Pmt -Check	06/30/21	43128	Citi Cards	Account ending in 4511	-3,812.88	-97,227.05
Bill Pmt -Check	06/30/21	43129	E Street Group LLC dba eStreet.co		-390.00	-97,617.05
Bill Pmt -Check	06/30/21	43130	Employers Compensation Ins. Co.	FN 0330363 14 1380000	-573.60	-98,190.65
Bill Pmt -Check	06/30/21	43131	Gamboni, Jeffrey F., Landscape Arc...	Vineyard Enhancement Project	-416.50	-98,607.15
Bill Pmt -Check	06/30/21	43132	Marsh, Paul	https://www.expensify.com/re...	-69.44	-98,676.59
Bill Pmt -Check	06/30/21	43133	Mullan, Michael Richard	Wine infographic	-1,500.00	-100,176.59
Bill Pmt -Check	06/30/21	43134	NAC Technology Group Inc(Hdware...	Agreement Number #003-124...	-1,934.65	-102,111.24
Bill Pmt -Check	06/30/21	43135	Oakwood Strategies, LLC (Camron ...	May 2021 Retainer	-2,500.00	-104,611.24
Bill Pmt -Check	06/30/21	43136	Office Depot	Account Number: 67218009 ...	-642.10	-105,253.34
Bill Pmt -Check	06/30/21	43137	PG&E	7807859329-6	-59.70	-105,313.04
Bill Pmt -Check	06/30/21	43138	Promodealer, LLC	Venice Style USB Drive Grey...	-463.00	-105,776.04
Bill Pmt -Check	06/30/21	43139	Ricoh USA, Inc. (Contract)	Account #1013074-1029246U...	-311.76	-106,087.80
Bill Pmt -Check	06/30/21	43140	St. Amant Winery	Shipping cost Samples to W...	-57.32	-106,145.12
Bill Pmt -Check	06/30/21	43141	The Parks Group (dba)	Account #133	-846.14	-106,991.26
Bill Pmt -Check	06/30/21	43142	Wine & Roses, LLC (Charges)	Add dedicated outlet - parts &...	-364.70	-107,355.96
Bill Pmt -Check	06/30/21	43143	Tokay Press, Inc.	Account 1403	-2,053.99	-109,409.95
Bill Pmt -Check	06/30/21	43144	APISource, Inc.	Customer #9101	-3,104.75	-112,514.70
Bill Pmt -Check	06/30/21	43145	Bolton, Stephanie	https://www.expensify.com/re...	-131.60	-112,646.30
Bill Pmt -Check	06/30/21	43146	Calzada, Robert dba Still Life Co.	SARE Video	-1,650.00	-114,296.30

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Lodi Winegrape Commission
Cash/Check Disbursement

Accrual Basis

June 2021

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	06/30/21	43147	Dynamic Gift, LLC	Lanyards	-243.56	-114,539.86
Bill Pmt -Check	06/30/21	43148	England, Jill S. - Attorney at Law		-2,275.00	-116,814.86
Jun 21					<u>-116,814.86</u>	<u>-116,814.86</u>

Lodi Winegrape Commission
CitiCard Visa - Credit Card Transactions
As of June 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
2007 · Costco Visa Business Card-Citi							2,343.16
Credit Card...	06/01/21	74762388NR	Credit Card Misc.	Expensify, Inc. - Monthly charges - ...		144.00	2,487.16
Credit Card...	06/01/21	75440940NR	Credit Card Misc.	5/27/21 Zoom - Virtual webinars (on...		154.99	2,642.15
Credit Card...	06/01/21	75205997NR	Staples	Staples - Paper and pens - https://ww...		75.75	2,717.90
Credit Card...	06/02/21	75440940NR	Credit Card Misc.	Facebook - Facebook ads/advertising...		500.00	3,217.90
Credit Card...	06/03/21	75440940NR	Credit Card Misc.	Mailchimp - RECURRING: Monthly...		254.99	3,472.89
Credit Card...	06/07/21	75425711NR	Amazon.com	Amazon.com - dividers for Lodi Rul...		13.78	3,486.67
Credit Card...	06/08/21	75440940NR	Credit Card Misc.	Facebook - Facebook ads/advertising...		399.98	3,886.65
Credit Card...	06/09/21	6032786	Wine Direct (Vi...	Wine Direct June 2021		555.00	4,441.65
Credit Card...	06/09/21	75440965NR	La Campana Taq...	La Campana Taqueria - meeting - htt...		12.44	4,454.09
Credit Card...	06/09/21	75440965NR	Starbucks Coffee	Starbucks Coffee - coffee meeting - ...		7.20	4,461.29
Credit Card...	06/09/21	75440965NR	Credit Card Misc.	Save Mart - wine dinner - https://ww...		14.75	4,476.04
Bill	06/09/21	June 2021	Citi Cards		3,812.88		663.16
Credit Card...	06/10/21	75440965NR	Credit Card Misc.	Wine & Roses - coffee meeting - htt...		7.54	670.70
Credit Card...	06/10/21	75440965NR	Credit Card Misc.	Wine & Roses - Lunch meeting - htt...		11.24	681.94
Credit Card...	06/11/21	75440965NR	Credit Card Misc.	Wine & Roses - lunch meeting - http...		181.00	862.94
Credit Card...	06/11/21	75442072NR	Credit Card Misc.	VOID: REIMBURSABLE & Incorre...	0.00		862.94
Credit Card...	06/11/21	75442421NR	Vertical Response	Vertical Response - email credits - ht...		30.01	892.95
Credit Card...	06/11/21	76917757_1	Credit Card Misc.	CA Dept Pest Regs CE - M-0673-21 ...		45.00	937.95
Credit Card...	06/11/21	77642167_3	Credit Card Misc.	Mister - car wash - https://www.expe...		12.00	949.95
Credit Card...	06/11/21	DPR CE Fee	Credit Card Misc.	CA Dept Pest Regs CE - M-0673-21 ...		45.00	994.95
Credit Card...	06/12/21	YS123629373	Hightail	Pro Plus - Stuart - Monthly Online St...		14.99	1,009.94
Credit Card...	06/13/21	1209227	Quickbooks Time	Time Tracking		68.00	1,077.94
Credit Card...	06/15/21	75939255NR	Promodealer, LLC	PromoDealer - loupes - https://www....		1,261.24	2,339.18
Credit Card...	06/16/21	75939255NR	Promodealer, LLC	PromoDealer - sprout pencils - https:...		1,578.24	3,917.42
Credit Card...	06/16/21	77642167_4	Credit Card Misc.	Name Badges - name badges - https://...		579.53	4,496.95
Credit Card...	06/18/21	75939255NR	Promodealer, LLC	PromoDealer - pop-top bottles - https...		428.28	4,925.23
Credit Card...	06/18/21	77642167_5	Credit Card Misc.	Boelter - Hydro Flasks - https://www...		3,353.16	8,278.39
Credit Card...	06/19/21	76466104_4	Credit Card Misc.	Exclaimer - RECURRING: Monthly ...		13.59	8,291.98
Credit Card...	06/19/21	77642167_6	Credit Card Misc.	Audible - charged in error - will be r...		14.95	8,306.93
Credit Card...	06/22/21	75430267NR	Credit Card Misc.	CA Dept Pest Regs CE - M-0585-21 ...	45.00		8,261.93
Credit Card...	06/22/21	75430267NR	Credit Card Misc.	CA Dept Pest Regs CE - DPR CE Fe...	45.00		8,216.93
Credit Card...	06/22/21	75430267NR	Credit Card Misc.	CA Dept Pest Regs CE - DPR CE Fe...	45.00		8,171.93
Credit Card...	06/22/21	76475100NR	Credit Card Misc.	LogMeIn - GoTo Webinar subscripti...		249.00	8,420.93
Credit Card...	06/27/21	77338911_1	Credit Card Misc.	Zoom - Zoom Standard Pro Monthly...		54.99	8,475.92
Credit Card...	06/28/21	76466104_1	Community Ben...	Community Benchmark - Service/sig...		2,850.00	11325.92
Credit Card...	06/29/21	76466104_2	Credit Card Misc.	No Issue - Branded tissue paper for ...		390.00	11715.92
Credit Card...	06/29/21	77642167_2	Credit Card Misc.	Farm Cafe - rootstock mtg - https://w...		116.25	11832.17
Credit Card...	06/30/21	76466104_3	WineOpeners.com	WineOpeners.com - Wine openers fo...		3,346.67	15178.84
Total 2007 · Costco Visa Business Card-Citi					3,947.88	16,783.56	15178.84
TOTAL					3,947.88	16,783.56	15178.84

Lodi Winegrape Commission

8/12/21 8:07 PM

Register: 1025 · Public Funds - Special Project

From 01/01/21 through 06/30/21

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/31/21			4130 · Interest Income	Interest	X		7.83	61,450.84
02/28/21			4130 · Interest Income	Interest	X		7.07	61,457.91
03/31/21			4130 · Interest Income	Interest	X		5.22	61,463.13
05/02/21			4130 · Interest Income	Interest	X		5.39	61,468.52
05/31/21			4130 · Interest Income	Interest	X		4.88	61,473.40
06/30/21			4130 · Interest Income	Interest	X		5.06	61,478.46

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Lodi Winegrape Commission
A/P Aging Summary
As of June 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>> 60</u>	<u>TOTAL</u>
Bolton, Stephanie	0.00	91.28	0.00	0.00	91.28
Cakewalk Design Studio	0.00	3000.00	0.00	0.00	3000.00
Calhoun & Company Communications, LLC	566.30	0.00	0.00	0.00	566.30
Cassetta-Miller, Kim.	151.54	0.00	0.00	0.00	151.54
Kahn, Soares & Conway, LLP	203.33	0.00	0.00	0.00	203.33
Oakwood Strategies, LLC (Camron King d...	2500.00	0.00	0.00	0.00	2500.00
Pitney Bowes-Louisville	0.00	0.00	0.00	-3.89	-3.89
Ray Morgan Company	525.96	0.00	0.00	0.00	525.96
Wine & Roses, LLC (Charges)	0.00	162.38	0.00	0.00	162.38
Wine & Roses, LLC (Utilities)	998.47	0.00	0.00	0.00	998.47
TOTAL	<u>4945.60</u>	<u>3253.66</u>	<u>0.00</u>	<u>-3.89</u>	<u>8195.37</u>

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08/12/21

Lodi Winegrape Commission
A/R Aging Summary
As of June 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>> 60</u>	<u>TOTAL</u>
American Vineyard Fndtn	7,449.47	0.00	0.00	0.00	7,449.47
Barsetti Vineyards	0.00	0.00	0.00	125.00	125.00
Grace Vineyards	0.00	0.00	0.00	125.00	125.00
Lodi Wine & Visitor Center	13372.52	0.00	0.00	0.00	13372.52
Lone Grape Winery	0.00	0.00	0.00	125.00	125.00
Sorelle Winery, LLC	250.00	0.00	0.00	0.00	250.00
Viaggio, Inc. dba Viaggio Estate & Wi...	0.00	0.00	0.00	250.00	250.00
Wine Social	0.00	0.00	0.00	125.00	125.00
TOTAL	<u>21071.99</u>	<u>0.00</u>	<u>0.00</u>	<u>750.00</u>	<u>21821.99</u>

Lodi Winegrape Commission
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1021 · Money Market Fund	15,493.68
1022 · LWC General Checking	854,335.27
1025 · Public Funds - Special Project	61,478.46
1026 · Public Funds - Reserve Funds	413,817.97
1080 · Petty Cash	500.00
	<hr/>
Total Checking/Savings	1,345,625.38
Accounts Receivable	
1120 · Accounts Receivable	21,821.99
	<hr/>
Total Accounts Receivable	21,821.99
Other Current Assets	
1121.1 · Research Grant AVF 2018-19	-4,074.96
1121.2 · Research Grant PD.GWSS 2018-19	50,870.29
1190 · Security Deposit	200.00
1191 · Prepaid Postage	2,024.34
	<hr/>
Total Other Current Assets	49,019.67
	<hr/>
Total Current Assets	1,416,467.04
Fixed Assets	
1441 · Property; Plant & Equipment	225,090.66
1442 · Vehicle	22,492.60
	<hr/>
1445 · Accum Depr	-163,038.52
	<hr/>
Total Fixed Assets	84,544.74
	<hr/>
TOTAL ASSETS	<u>1,501,011.78</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	8,195.37
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Total Accounts Payable	8,195.37
Credit Cards	
2007 · Costco Visa Business Card-Citi	15,178.84
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Total Credit Cards	15,178.84

Lodi Winegrape Commission
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>
Other Current Liabilities	
2075 · Other Payables	168,116.00
2100 · Payroll Liabilities	53.09
2150 · FWT Payable	-252.00
2151 · MediCare Payable	-65.84
2155 · SWT Payable	-95.35
2156 · SDI Payable	-27.24
2160 · SUI / ETT Payable	574.69
2300 · Accrued Vacation	<u>32,568.77</u>
Total Other Current Liabilities	<u>200,872.12</u>
Total Current Liabilities	<u>224,246.33</u>
Total Liabilities	224,246.33
Equity	
3900 · Retained Earnings	1,301,908.31
Net Income	<u>-25,142.86</u>
Total Equity	<u>1,276,765.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,501,011.78</u></u>

3:20 PM
 08/13/21
 Accrual Basis

Lodi Winegrape Commission
 Profit & Loss Prev Year Comparison
 July 2020 through June 2021

	Jul '20 - Jun...	Jul '19 - Jun...	\$ Change	% Change
Ordinary Income/Expense				
Income				
4120 · Assessment Income	1,503,440.85	1,704,924.36	-201,483.51	-11.8%
4122 · Lodi Rules Certification Income	54,746.40	49,260.14	5,486.26	11.1%
4130 · Interest Income	696.64	186.90	509.74	272.7%
4131 · Grant Income	0.00	75,276.58	-75,276.58	-100.0%
4145 · Admin Fees Income VC	139,626.86	152,000.00	-12,373.14	-8.1%
4148 · Rent Income - VC	48,046.80	47,104.68	942.12	2.0%
4150 · Miscellaneous Income	1,248.45	1,513.95	-265.50	-17.5%
4160 · Winery Marketing Income				
Contributions	74,500.00	62,425.00	12,075.00	19.3%
Total 4160 · Winery Marketing Income	74,500.00	62,425.00	12,075.00	19.3%
4161 · Other Event Income	459.00	8,112.00	-7,653.00	-94.3%
4162 · Event Income				
W & C Friday Winery Dinner	0.00	8,200.00	-8,200.00	-100.0%
Ticket Sales - Wine & Chocolate	0.00	231,527.05	-231,527.05	-100.0%
4162 · Event Income - Other	37,128.25	691.03	36,437.22	5,272.9%
Total 4162 · Event Income	37,128.25	240,418.08	-203,289.83	-84.6%
4200 · Special Events Income	0.00	2,700.00	-2,700.00	-100.0%
Total Income	1,859,893.25	2,343,921.69	-484,028.44	-20.7%
Gross Profit	1,859,893.25	2,343,921.69	-484,028.44	-20.7%
Expense				
6331 · Grant Expense	0.00	98,748.82	-98,748.82	-100.0%
6000 · Program Management - Salaries	511,540.65	507,079.78	4,460.87	0.9%
6001 · Program Management - Other	-2,221.06	1,064.06	-3,285.12	-308.7%
6010 · Employee Benefits				
6010.1 · Medical	48,783.03	51,629.89	-2,846.86	-5.5%
6010.2 · Retirement	59,902.13	59,383.52	518.61	0.9%
6010.3 · Employee Paid Voluntary Ben...	266.60	-177.37	443.97	250.3%
6010 · Employee Benefits - Other	0.00	130.00	-130.00	-100.0%
Total 6010 · Employee Benefits	108,951.76	110,966.04	-2,014.28	-1.8%
6015 · Payroll Taxes	9,787.94	10,270.50	-482.56	-4.7%
6020 · Depreciation	0.00	10,141.42	-10,141.42	-100.0%
6022 · Legal Fees	10,802.16	7,957.19	2,844.97	35.8%
6023 · Consulting Services				
6023.2 · Export	27,500.00	0.00	27,500.00	100.0%
6023 · Consulting Services - Other	86,750.00	194,737.09	-107,987.09	-55.5%
Total 6023 · Consulting Services	114,250.00	194,737.09	-80,487.09	-41.3%
6024 · Accounting Fees	20,547.00	20,311.00	236.00	1.2%

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 Accrual Basis

Lodi Winegrape Commission
 Profit & Loss Prev Year Comparison
 July 2020 through June 2021

	Jul '20 - Jun...	Jul '19 - Jun...	\$ Change	% Change
6026 · Insurance				
Commercial	6,509.12	8,912.76	-2,403.64	-27.0%
Workers Comp	2,866.00	6,896.00	-4,030.00	-58.4%
Total 6026 · Insurance	9,375.12	15,808.76	-6,433.64	-40.7%
6030 · Furnishings	0.00	1,517.43	-1,517.43	-100.0%
6033 · Office Supplies	10,413.47	13,689.59	-3,276.12	-23.9%
6035 · Postage	22,829.88	13,328.70	9,501.18	71.3%
6040 · Rent	75,150.24	73,676.64	1,473.60	2.0%
6041 · Offsite Storage	5,516.00	5,004.00	512.00	10.2%
6054 · Personal Property Tax	1,074.47	610.81	463.66	75.9%
6056 · Telephone	3,386.46	3,057.59	328.87	10.8%
6058 · Utilities	8,937.29	9,180.36	-243.07	-2.7%
6060 · Website - Internet	25,767.01	30,590.54	-4,823.53	-15.8%
6070 · Maintenance				
6070.1 · Computer	23,215.80	23,215.80	0.00	0.0%
6070.2 · Cleaning	5,424.00	6,310.92	-886.92	-14.1%
6070.3 · Directional Signage	15,340.12	1,085.38	14,254.74	1,313.3%
6070.4 · Copier Lease	3,741.12	9,198.71	-5,457.59	-59.3%
6070.5 · Demo Vineyard	416.50	482.83	-66.33	-13.7%
6070.6 · Office Maintenance	1,344.89	0.00	1,344.89	100.0%
Total 6070 · Maintenance	49,482.43	40,293.64	9,188.79	22.8%
6075 · Vehicle Operation	0.00	82.32	-82.32	-100.0%
6076 · Employee Mileage	766.55	3,519.30	-2,752.75	-78.2%
6080 · Travel Expenses	17.75	9,612.43	-9,594.68	-99.8%
6090 · Bank Charges	31.63	586.83	-555.20	-94.6%
6098 · Supplies	9,679.38	26,564.53	-16,885.15	-63.6%
6099 · CDFA Charges	36,337.96	32,516.68	3,821.28	11.8%
6100 · Graphic Design	133,444.65	62,078.44	71,366.21	115.0%
6110 · Advertising	208,280.16	24,136.34	184,143.82	762.9%
6120 · Printing and Materials	44,377.34	113,586.96	-69,209.62	-60.9%
6122 · Wine Trail Maps	0.00	0.00	0.00	0.0%
6130 · Public Relations				
6130.3 · Consumer Marketing	0.00	0.00	0.00	0.0%
6130 · Public Relations - Other	45,797.14	190,375.81	-144,578.67	-75.9%
Total 6130 · Public Relations	45,797.14	190,375.81	-144,578.67	-75.9%

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Accrual Basis

Lodi Winegrape Commission
Profit & Loss Prev Year Comparison
 July 2020 through June 2021

	Jul '20 - Jun...	Jul '19 - Jun...	\$ Change	% Change
6132 · Lodi Wine Blog	78,000.00	78,000.00	0.00	0.0%
6140 · Promotional Sponsorships	1,040.00	25,076.29	-24,036.29	-95.9%
6145 · Special Projects	0.00	0.00	0.00	0.0%
6146 · Conference - Wine Bloggers	0.00	0.00	0.00	0.0%
6150 · Local Community Sponsorships	36.10	5,750.00	-5,713.90	-99.4%
6155 · Grape Marketing Events	0.00	573.82	-573.82	-100.0%
6160 · Trade Show & Conference Fees	1,200.00	3,590.84	-2,390.84	-66.6%
6165 · Roadshows - Wine Marketing	0.00	12,123.64	-12,123.64	-100.0%
6170 · Wine Purchase	1,252.84	1,905.07	-652.23	-34.2%
6200 · Reference Materials	400.93	3,309.99	-2,909.06	-87.9%
6210 · Newsletters and Publications	9,019.12	5,899.21	3,119.91	52.9%
6220 · Grower Meetings & Seminars	17,556.05	17,810.76	-254.71	-1.4%
6221 · LWC Meeting Expenses	1,391.12	2,923.40	-1,532.28	-52.4%
6230 · Special Events	0.00	1,360.00	-1,360.00	-100.0%
6240 · Donations	0.00	10,000.00	-10,000.00	-100.0%
6245 · Contributions				
6245.1 · Visitor Center	75,000.00	65,000.00	10,000.00	15.4%
6245.2 · Events	0.00	32,016.00	-32,016.00	-100.0%
6245 · Contributions - Other	0.00	36,984.00	-36,984.00	-100.0%
Total 6245 · Contributions	75,000.00	134,000.00	-59,000.00	-44.0%
6250 · Dues	2,117.22	1,680.00	437.22	26.0%
6255 · Subscriptions	1,649.80	2,162.10	-512.30	-23.7%
6266 · Weather Stations	17,828.75	29,952.99	-12,124.24	-40.5%
6270 · Staff Education	295.00	115.00	180.00	156.5%
6310 · San Joaquin Farm Advisory	0.00	169.27	-169.27	-100.0%
6320 · Research Contributions	20,000.00	10,000.00	10,000.00	100.0%
6330 · Winegrape Research	5,621.73	16,826.30	-11,204.57	-66.6%
6560 · Payroll Expenses	539.00	717.55	-178.55	-24.9%
8000 · VC - Manager Salary	63,757.36	65,419.92	-1,662.56	-2.5%
8001 · VC Support Staff Salary	34,190.28	93,767.76	-59,577.48	-63.5%
8003 · VC - Administrative salary	14,084.04	25,314.32	-11,230.28	-44.4%
8010 · VC - Employee Benefits				
8010.1 · Medical	10,930.74	11,778.71	-847.97	-7.2%
8010.2 · Retirement	13,076.21	21,575.02	-8,498.81	-39.4%
Total 8010 · VC - Employee Benefits	24,006.95	33,353.73	-9,346.78	-28.0%
8015 · VC - Payroll Taxes	3,588.23	6,416.92	-2,828.69	-44.1%
8033 · VC - Office Supplies	0.00	0.00	0.00	0.0%
8040 · VC - Rent	48,046.80	47,104.68	942.12	2.0%
9011 · Late Penalty Fees	29.99	12.57	17.42	138.6%
Total Expense	1,884,974.69	2,266,429.73	-381,455.04	-16.8%
Net Ordinary Income	-25,081.44	77,491.96	-102,573.40	-132.4%

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Accrual Basis

Lodi Winegrape Commission
Profit & Loss Prev Year Comparison
July 2020 through June 2021

	<u>Jul '20 - Jun...</u>	<u>Jul '19 - Jun...</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Expense				
9010 · Interest Expense	<u>61.42</u>	<u>230.29</u>	<u>-168.87</u>	<u>-73.3%</u>
Total Other Expense	<u>61.42</u>	<u>230.29</u>	<u>-168.87</u>	<u>-73.3%</u>
Net Other Income	<u>-61.42</u>	<u>-230.29</u>	<u>168.87</u>	<u>73.3%</u>
Net Income	<u><u>-25,142.86</u></u>	<u><u>77,261.67</u></u>	<u><u>-102,404.53</u></u>	<u><u>-132.5%</u></u>

LODI WINEGRAPE COMMISSION
2020-2021 BUDGET
AS OF JUNE 30, 2021

ACCOUNT CODE	REVENUES	FY 2020 - 2021 BUDGET	REVENUE TO DATE	%
4120	Assessments	\$1,605,285.00	\$1,503,440.85	93.66%
4160	Winery Contributions	\$85,000.00	\$74,500.00	87.65%
4162	Event Revenue	\$270,000.00	\$37,128.25	13.75%
4122	LODI RULES Licensing Fees	\$49,500.00	\$54,746.40	110.60%
4131	Grant Income	\$0.00	\$0.00	#DIV/0!
4130	Interest	\$1,000.00	\$696.64	69.66%
4150	Other Income (Sponsorship)	\$10,000.00	\$1,707.45	17.07%
	Subtotal Commission Revenue	\$2,020,785.00	\$1,672,219.59	82.75%
	Revenue (CWEF-Visitor Center)			
4145	Administrative Agreement	\$210,209.88	\$139,626.86	66.42%
4148	Rent	\$48,051.91	\$48,046.80	99.99%
	Other	\$0.00	\$0.00	#DIV/0!
	Subtotal CWEF Revenue	\$258,261.79	\$187,673.66	72.67%
	Total Revenue	\$2,279,046.79	\$1,859,893.25	81.61%
ACCOUNT CODE	EXPENDITURES (LWC)	FY 2020 - 2021 BUDGET	EXPENDITURES TO DATE	%
	Grower Marketing	\$730,950.00	\$605,393.06	82.82%
	Winery Marketing	\$135,000.00	\$49,195.95	36.44%
	Research, Education & Communication	\$154,700.00	\$87,868.74	56.80%
	LODI RULES	\$49,500.00	\$32,697.31	66.06%
	Admin & Personnel	\$904,270.86	\$847,207.39	93.69%
	Visitor Center Sponsorship	\$75,000.00	\$75,000.00	100.00%
	Subtotal Commission Expenditures	\$2,049,420.86	\$1,697,362.45	82.82%
	CWEF Expenditures			
	Visitor Center	\$258,261.79	\$187,673.66	72.67%
	Subtotal CWEF Expenditures	\$258,261.79	\$187,673.66	72.67%
	Total Expenditures	\$2,307,682.65	\$1,885,036.11	81.69%
	Excess of Revenues Over (Under) Expenditures	-\$28,635.86	-\$25,142.86	

LODI WINEGRAPE COMMISSION
GROWER MARKETING
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: GROWER MARKETING

<u>ACCOUNT CODE</u>	<u>CATEGORIES</u>	<u>FY 2020 - 2021 BUDGET</u>	<u>EXPENDITURES TO DATE</u>	<u>%</u>
	<u>Industry, Trade & Consumer Promotion</u>			
6100	Graphic Design (Advertising Design)	\$50,000.00	\$118,805.59	237.61%
6110	Advertising (Paid Media)	\$350,000.00	\$207,380.18	59.25%
6120	Printing & Materials	\$30,000.00	\$25,454.57	84.85%
	Industry, Trade & Consumer Promotion Expenditures	\$430,000.00	\$351,640.34	81.78%
	<u>Promotional Events & Activities</u>			
6023.2	Export Promotion	\$30,000.00	\$27,500.00	91.67%
6140	Promotional Sponsorship	\$10,000.00	\$5,000.00	50.00%
6150	Community Sponsorship	\$6,000.00	\$36.10	0.60%
6160	Trade Shows	\$3,200.00	\$1,200.00	37.50%
	Promotional Events & Activities Expenditures	\$49,200.00	\$33,736.10	68.57%
	<u>Public Relations</u>			
6023	Consulting Services (Agency)	\$78,000.00	\$78,000.00	100.00%
6098	Supplies	\$3,000.00	\$1,041.08	34.70%
6130	Public Relations Activities	\$75,000.00	\$40,481.60	53.98%
6132	Lodi Wine Blog	\$72,000.00	\$78,000.00	108.33%
6170	Wine Purchases	\$1,500.00	\$1,252.84	83.52%
	Public Relations Expenditures	\$229,500.00	\$198,775.52	86.61%
	<u>Activities Support</u>			
6033	Office Supplies	\$1,000.00	\$123.09	12.31%
6035	Postage/Shipping	\$3,000.00	\$10,063.88	335.46%
6060	Website - Internet	\$10,000.00	\$11,001.28	110.01%
6076 & 6080	Travel	\$7,500.00	\$37.15	0.50%
6221	LWC Meeting Expenses	\$750.00	\$15.70	2.09%
	Activities Support Expenditures	\$22,250.00	\$21,241.10	95.47%
	Total Expenditures	\$730,950.00	\$605,393.06	82.82%

LODI WINEGRAPE COMMISSION
WINERY MARKETING
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: WINERY MARKETING

<u>ACCOUNT CODE</u>	<u>CATEGORIES</u>	<u>FY 2020 - 2021 BUDGET</u>	<u>EXPENDITURES TO DATE</u>	<u>%</u>
	<u>Consumer Promotion</u>			
6070.3	Maintenance Directional Signs	\$2,500.00	\$15,340.12	613.60%
6100 & 6120	Wine Trail Maps	\$20,000.00	\$810.00	4.05%
6100	Graphic Design (Advertising Design)	\$15,000.00	\$10,437.50	69.58%
6110	Advertising	\$15,000.00	\$899.98	6.00%
6120	Printing & Materials	\$7,500.00	\$2,393.04	31.91%
6130	Public Relations	\$2,000.00	\$333.69	16.68%
	Consumer Promotion Expenditures	\$62,000.00	\$30,214.33	48.73%
	<u>Events (Roadshows)</u>			
6140	Promotional Sponsorship	\$30,000.00	-\$3,960.00	-13.20%
6070.2 & 6098	Supplies & Maintenance	\$30,000.00	\$8,611.08	28.70%
6076 & 6080	Travel	\$7,500.00	\$22.93	0.31%
	Events Expenditures	\$67,500.00	\$4,674.01	6.92%
	<u>Activities Support</u>			
6023	Consulting Services (Strategic Plan)		\$3,750.00	
6221	Meeting Expenses	\$2,500.00		0.00%
6033	Office Supplies	\$1,000.00		0.00%
6090	Merchant/Bank Fees	\$500.00		0.00%
6035	Postage	\$1,500.00	\$99.59	6.64%
6060	Website - Internet		\$10,458.02	
	Activities Support Expenditures	\$5,500.00	\$14,307.61	260.14%
	Total Expenditures	\$135,000.00	\$49,195.95	36.44%

LODI WINEGRAPE COMMISSION RESEARCH
EDUCATION & COMMUNICATION
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: RESEARCH, EDUCATION & COMMUNICATION

ACCOUNT CODE	CATEGORIES	FY 2020 - 2021 BUDGET	EXPENDITURES TO DATE	%
	<u>Outreach & Education</u>			
6033 & 6098	Supplies	\$2,000.00	\$72.67	3.63%
6070.2	Maintenance - Cleaning	\$400.00	\$24.00	6.00%
6076 & 6080	Travel	\$10,000.00	\$625.81	6.26%
6130	Public Relations	\$1,000.00	\$952.59	95.26%
6160	Trade Show & Conference Fees	\$2,200.00		0.00%
6200 & 6270	Staff Education & Reference Materials	\$500.00	\$695.93	139.19%
6220	Grower Meetings & Socials	\$16,000.00	\$9,087.84	56.80%
6221	LWC Meeting Expenses	\$1,200.00	\$881.51	73.46%
6250	Membership/Dues	\$3,000.00	\$1,430.00	47.67%
6255	Subscriptions	\$1,500.00	\$1,649.80	109.99%
6266	Weather Services	\$30,000.00	\$17,828.75	59.43%
6310	San Joaquin Farm Advisor	\$2,000.00		0.00%
	Outreach & Education Expenditures	<u>\$54,200.00</u>	<u>\$33,248.90</u>	<u>61.34%</u>
	<u>Communications</u>			
6035	Postage	\$10,000.00	\$8,899.74	89.00%
6060	Website/Internet	\$5,000.00	\$4,146.04	82.92%
6070.5	Demo Vineyard	\$10,000.00	\$416.50	4.17%
6100	Graphic Design	\$8,000.00	\$921.90	11.52%
6120	Printing & Materials	\$2,500.00	\$6,022.91	240.92%
6210	Publications	\$30,000.00	\$8,591.02	28.64%
	Communications Expenditures	<u>\$65,500.00</u>	<u>\$28,998.11</u>	<u>44.27%</u>
	<u>Research</u>			
6320	AVF Contributions	\$10,000.00	\$10,000.00	100.00%
6320	NGRA Contributions	\$10,000.00	\$10,000.00	100.00%
6330	Winegrape Research	\$15,000.00	\$5,621.73	37.48%
	Research Expenditures	<u>\$35,000.00</u>	<u>\$25,621.73</u>	<u>73.20%</u>
	Total REC Expenditures	<u>\$154,700.00</u>	<u>\$87,868.74</u>	<u>56.80%</u>

RESEARCH, EDUCATION, COMMUNICATION

LODI WINEGRAPE COMMISSION
LODI RULES
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: LODI RULES

<u>ACCOUNT CODE</u>	<u>CATEGORIES</u>	<u>FY 2020 - 2021 BUDGET</u>	<u>EXPENDITURES TO DATE</u>	<u>%</u>
	<u>Communications, Marketing & Promotions</u>			
6060	Website/Internet	\$2,000.00	\$81.68	4.08%
6100	Graphic Design	\$3,000.00	\$2,469.66	82.32%
6120	Printing & Materials	\$2,000.00	\$9,441.67	472.08%
6130	Public Relations	\$8,600.00	\$4,029.26	46.85%
6160	Trade Shows/Conferences	\$500.00		0.00%
6210	Publications (Newsletters & Videos)	\$10,000.00	\$428.10	4.28%
6220	Grower Meetings & Seminars	\$9,000.00	\$8,468.21	94.09%
	Communications, Marketing & Promotions Expenditures	\$35,100.00	\$24,918.58	70.99%
	<u>Program Improvements</u>			
6023	Consulting Services	\$7,000.00	\$5,000.00	71.43%
6200	Reference Materials	\$200.00		0.00%
	Program Improvements Expenditures	\$7,200.00	\$5,000.00	69.44%
	<u>Activities Support</u>			
6022	Legal Fees	\$1,200.00	\$325.00	27.08%
6033 & 6098	Supplies	\$300.00	\$13.78	4.59%
6035	Postage/Shipping	\$700.00	\$2,277.16	325.31%
6076 & 6080	Travel	\$4,000.00	\$40.32	1.01%
6221	LWC Meeting Expenses	\$1,000.00	\$122.47	12.25%
	Activities Support Expenditures	\$7,200.00	\$2,778.73	38.59%
	Total Expenditures	\$49,500.00	\$32,697.31	66.06%

LODI WINEGRAPE COMMISSION
ADMINISTRATION
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: ADMINISTRATION

ACCOUNT CODE	CATEGORIES	FY 2020 - 2021 BUDGET	EXPENDITURES TO DATE	%
	<u>Personnel</u>			
6000	Salaries/Wages	\$544,030.00	\$509,319.59	93.62%
6010 & 6015	Retirement, Payroll Taxes, & Benefits	\$133,972.00	\$118,739.70	88.63%
	Personnel Expenditures	\$678,002.00	\$628,059.29	92.63%
	<u>Office Expenses</u>			
6026	Insurance	\$16,000.00	\$9,375.12	58.59%
6033	Office Supplies	\$12,000.00	\$10,231.15	85.26%
6035	Postage	\$2,000.00	\$1,489.51	74.48%
6040	Rent	\$75,474.86	\$75,150.24	99.57%
6041	Offsite Storage	\$5,136.00	\$5,516.00	107.40%
6054	Property Tax	\$1,200.00	\$1,074.47	89.54%
6056 & 6058	Utilities & Telephone	\$9,000.00	\$12,323.75	136.93%
6070.2 & 6070.6	Office Maintenance	\$6,500.00	\$6,744.89	103.77%
090 & 6560 & 9010	Payroll & Bank Fees	\$1,000.00	\$662.04	66.20%
6120	Printing & Supplies	\$1,000.00	\$1,065.15	106.52%
	Office Expenditures	\$129,310.86	\$123,632.32	95.61%
	<u>Professional Fees</u>			
6022	Legal Counsel	\$5,000.00	\$10,477.16	209.54%
6024	CPA (Fiscal & Compliance Audits)	\$21,000.00	\$20,547.00	97.84%
6099	CDFA Charges	\$40,000.00	\$36,337.96	90.84%
	Professional Fees Expenditures	\$66,000.00	\$67,362.12	102.06%
	<u>Information Technology</u>			
6060	Software Licenses	\$2,000.00	\$79.99	4.00%
6070.1	IT Services	\$23,216.00	\$23,215.80	100.00%
6070.4	Copier/Lease	\$3,742.00	\$3,741.12	99.98%
	Information Technology Expenditures	\$28,958.00	\$27,036.91	93.37%
	<u>Other Admin Expenses</u>			
6075	Vehicles	\$500.00		0.00%
6076 & 6080	Travel (Mileage & Travel)	\$250.00	\$58.09	23.24%
6221	LWC Meeting Expenses	\$1,000.00	\$371.44	37.14%
6250	Dues	\$250.00	\$687.22	274.89%
	Other Admin Expenditures	\$2,000.00	\$1,116.75	55.84%
	Total Expenditures	\$904,270.86	\$847,207.39	93.69%

LODI WINEGRAPE COMMISSION
CWEF
2020-2021 BUDGET
AS OF JUNE 30, 2021

DEPARTMENT: CALIFORNIA WINE EDUCATION FOUNDATION/VISITOR CENTER

<u>ACCOUNT CODE</u>	<u>CATEGORIES</u>	<u>FY 2020 - 2021 BUDGET</u>	<u>EXPENDITURES TO DATE</u>	<u>%</u>
	<u>Personnel</u>			
8000 & 8003	Salaries/Wages	\$173,080.00	\$112,031.68	64.73%
8010 & 8015	Retirement, Payroll Taxes, & Benefits	\$37,129.88	\$27,595.18	74.32%
	Personnel Expenditures	\$210,209.88	\$139,626.86	66.42%
	<u>Office Expenses</u>			
8040	Rent	\$48,051.91	\$48,046.80	99.99%
	Office Expenditures	\$48,051.91	\$48,046.80	99.99%
	Total Visitor Center Expenditures	\$258,261.79	\$187,673.66	72.67%