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**WASHINGTON COUNTY  
EDUCATION AND CULTURE COMMITTEE**

Fair Park  
West Bend, WI

March 4, 2014  
2:00 p.m.

Present: Marilyn Merten, Raymond Heidtke, Donald Kriefall, Timothy Michalak, and Michael Parsons.

Also Present: Community Development Educator Paul Roback, 4-H Youth Development Educator Brianna Stapleton Welch, Fair Park Executive Director Sandy Lang, and County Clerk Assistant Gina Duck.

Chairperson Merten called the meeting to order at 2:00 p.m. and read the Affidavit of Posting.

**MINUTES**

Moved by Mr. Kriefall, seconded by Mr. Heidtke to approve the minutes of February 4, 2014, as presented. Motion carried.

**AIS 2013 END OF YEAR FINANCIAL REPORT**

*Appearance: Fair Park Accounting Manager Paul Zwack and Fair Park Marketing/Sales Manager Derek Kozlowski*

Ms. Lang introduced the new Fair Park Marketing/Sales Manager, Derek Kozlowski. Mr. Zwack distributed and reviewed the Fair Park financial reports as of December 31, 2013. The purpose of the operating reserve account was discussed.

**AGRICULTURAL & INDUSTRIAL SOCIETY OPERATIONS AND ACTIVITIES**

Ms. Lang distributed and reviewed monthly usage reports from December 2013, and January and February 2014. The committee discussed the potential benefit of having a hotel on the Fair Park grounds in the future.

Moved by Mr. Kriefall, seconded by Mr. Parsons to accept the AIS End of Year financial report, and Operations and Activities report. Motion carried.

**FINANCE COMMITTEE REQUEST FOR 4-H YOUTH DEVELOPMENT  
MEMBERSHIP FEE STRUCTURE RESEARCH**

Mr. Roback and Ms. Stapleton Welch provided a Power Point presentation on the 4-H program including; its history and structure, ties to the UW-System, and benefit to local youth. Ms. Stapleton Welch explained the current fee structure and benefits of the County continuing its financial support of 4-H.

**HISTORICAL SOCIETY 2013 END OF YEAR FINANCIAL REPORT**

*Appearance: Historical Society Executive Director Patricia Lutz*

Ms. Lutz shared details of upcoming events, projects, and fundraisers, and distributed and reviewed the WCHS 2013 Budget Worksheet.

1 Moved by Mr. Michalak, seconded by Mr. Kriefall to accept the Historical Society financial  
2 report. Motion carried.

3

4 **4-H YOUTH DEVELOPMENT SHOOTING SPORTS PROGRAM UPDATES**

5 *Appearance: 4-H Adult Volunteer Norb Yogerst*

6 Mr. Yogerst presented on the history, mission, course offerings, leadership opportunities, and  
7 ever-growing participation in the Washington County 4-H Shooting Sports program, which he  
8 has lead since 1988.

9

10 **UW EXTENSION EDUCATORS' MONTHLY REPORTS**

11 Mr. Roback presented the 'Program Highlights' of March 2014, which reviews recent programs  
12 and events in the areas of Community Development, Agriculture/Agribusiness, Family Living,  
13 4-H Youth Development, and Nutrition Education.

14

15 **NEXT MEETING DATES AND TIMES**

16 The Education and Culture Committee is tentatively scheduled to meet on Tuesday, April 1,  
17 2014, at the Old Courthouse Museum.

18

19 **ADJOURNMENT**

20 Ms. Merten adjourned the meeting at 4:28 p.m.

21

22

23

24

Brenda J. Jaszewski, County Clerk

# COMMITTEE REPORT

**To:** Finance Committee, Education & Culture Committee

**From:** Susan Haag, Finance Director

**Date:** March 18, 2014

**Re:** 2013 Resolution - Pre-fair Expense Line of Credit

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## **POLICY QUESTION:**

Provide a \$225,000 line of credit to the Washington County Agriculture and Industrial Society (AIS) for the 2014 County Fair.

## **DISCUSSION:**

A Lease and Operating Agreement between Washington County and the AIS executed on May 1, 2012, provides the society a basis for this request. The AIS asks for this line of credit for several years to provide them with the assurance that all County Fair expenses will be paid timely.

For the past several years the AIS has requested a \$250,000 line of credit from the County. In 2011 a tornado passed through the area and resulted in a decline in attendance. The AIS requested the entire amount. In 2012 heavy rain for a couple of days of the County Fair resulted in a request of \$50,000. In both instances the AIS repaid the County prior to the due date.

The AIS has a plan to reduce the annual request for a line of credit. They approved a time line that reduces the request by \$25,000 per year until they build their reserves. By 2023 the AIS expects to no longer need the line of credit..

## **COST:**

This resolution will designate \$225,000 of the County's undesignated fund balance. If not used by the AIS the funds will become undesignated. If a portion or all of the funds are requested, the undesignation will occur upon repayment of the funds to the County.

## **ATTACHMENTS:**

2013 Resolution - Prefair Line of Credit

Letter from Washington County Agriculture and Industrial Society requesting line of credit

**RECOMMENDATION:**

Motion to refer the resolution to the County Board for action.

**Submit this form in WORD format to the County Clerk's office at least TEN DAYS prior to the Committee meeting WITH the Committee Agenda Preparation Form. Email to:**

**Brenda Jaszewski**

**Linda Doro**

**Mary Lemke**

**Patty Hoerig**

1 **WASHINGTON COUNTY, WISCONSIN**

2  
3 Date of enactment: \_\_\_\_\_  
4 Date of publication: \_\_\_\_\_

5  
6 **2013 RESOLUTION \_\_\_\_**

7  
8 **Advance from General Fund - Support for Washington County Fair –**  
9 **Pre-Fair Expenses**

10  
11 **WHEREAS**, Fair Park was established to be the home of the annual County Fair and to  
12 serve as a year round, multi-purpose site for community activities and events; and

13  
14 **WHEREAS**, a Lease and Operating Agreement between Washington County and the  
15 Agricultural and Industrial Society ("Society") executed on May 1, 2012, provides the Society a  
16 basis for this request; and

17  
18 **WHEREAS**, the annual county tax levy budgeted for Society makes up less than 15% of  
19 the annual cost of operations, with the balance funded from rental fees, memberships, and  
20 program revenues paid by its customers and vendors; and

21  
22 **WHEREAS**, it is in the interests of Washington County and our citizens for county  
23 government to take prompt, necessary and reasonable steps, to assure that a successful 2014  
24 County Fair is organized; and

25  
26 **WHEREAS**, it is the County’s desire to express its support for the Washington County  
27 Agricultural and Industrial Society in its efforts to host the 2014 County Fair and its continued  
28 support of the Washington County 4-H programming that utilizes the Fair Park facilities;

29  
30 **NOW, THEREFORE, BE IT RESOLVED** by the Washington County Board of  
31 Supervisors that the County Board affirm its support for the Washington County Fair Park and  
32 all dedicated staff and fair volunteers;

33  
34 **BE IT FURTHER RESOLVED** that the Board extends a line of credit to the Society of  
35 up to \$225,000 from the County’s General Fund as needed prior to the 2014 County Fair to be  
36 used solely for 2014 County Fair expenses that otherwise could not be paid timely, which funds  
37 will be held by the County and released upon the review and approval of the County’s Finance  
38 Director of satisfactory itemized monthly invoices detailing said expenses, the repayment of this  
39 loan from Society shall be no later than August 29, 2014.

40  
41 **BE IT FURTHER RESOLVED** that this line of credit shall be a formal, written credit  
42 term agreement between Washington County and the Agricultural and Industrial Society, which  
43 shall be subject to final review and final content review of both the County Attorney and the  
44 Washington County Chairman.

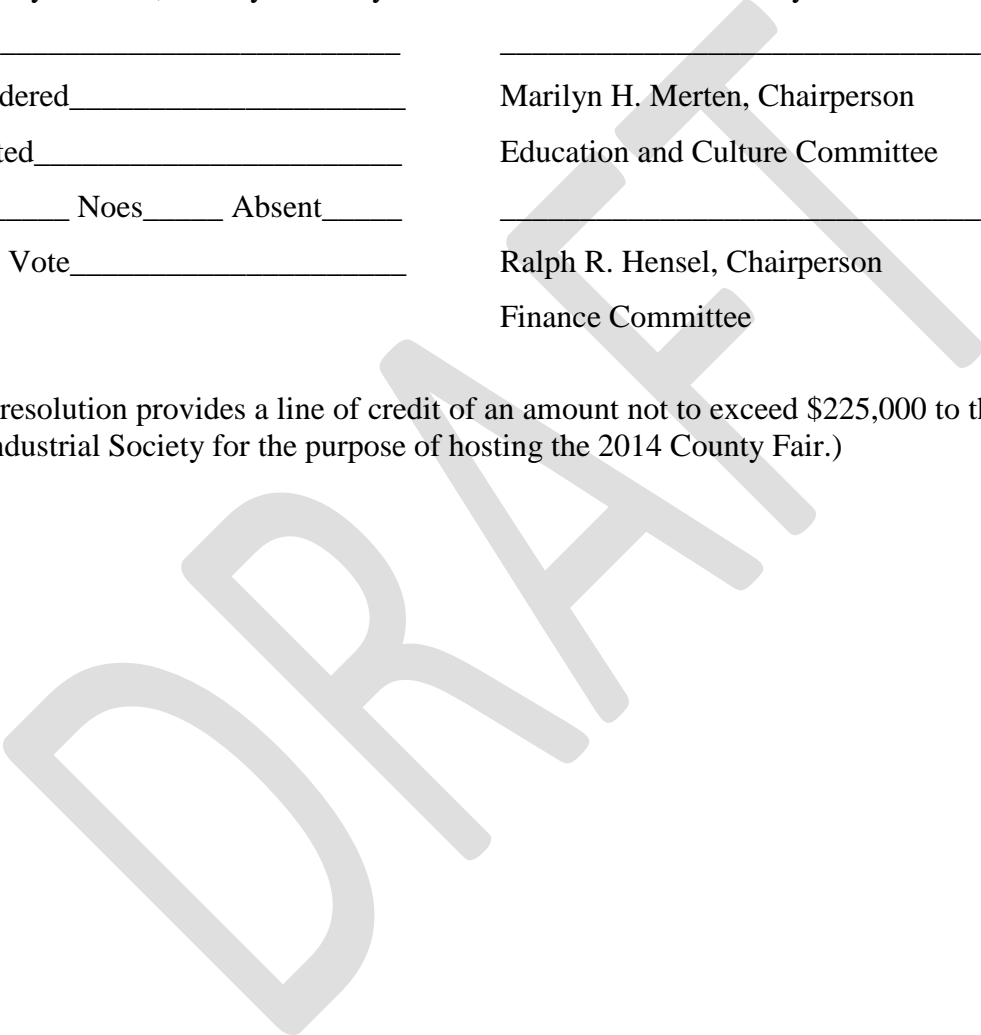
45 \_\_\_\_\_  
46

1 VOTE REQUIREMENT FOR PASSAGE: 2/3 of the members elect

2  
3 RESOLUTION SUMMARY: Resolution providing financial support to cover pre-fair expenses  
4 for the 2014 Washington County Fair.

5		
6	APPROVED:	Introduced by members of the EDUCATION and
7	_____	CULTURE and FINANCE COMMITTEES
8	Kimberly A. Nass, County Attorney	as filed with the County Clerk.
9	Dated _____	_____
10	Considered _____	Marilyn H. Merten, Chairperson
11	Adopted _____	Education and Culture Committee
12	Ayes _____ Noes _____ Absent _____	_____
13	Voice Vote _____	Ralph R. Hensel, Chairperson
14		Finance Committee

15  
16 (This resolution provides a line of credit of an amount not to exceed \$225,000 to the Agricultural  
17 and Industrial Society for the purpose of hosting the 2014 County Fair.)





3000 Hwy. PV, West Bend, WI 53095  
P/262.677.5060 • F/262.677.5070 • 1.877.677.5060

March 13, 2014

Susan Haag  
Washington County Finance Director  
432 E. Washington Street  
West Bend, WI 53095

Dear Susan:

At the March 13, 2014 Washington County AIS Board of Directors meeting, a motion was made to request a \$225,000 Line of Credit for the 2014 Washington County Fair. Also approved was a time line to reduce this request by \$25,000 annually.

2014	\$225,000	2019	\$100,000
2015	\$200,000	2020	\$75,000
2016	\$175,000	2021	\$50,000
2017	\$150,000	2022	\$25,000
2018	\$125,000	2023	\$0

Please take the necessary steps to refer this request to the proper Committees. Thanks Sue.

Regards,

A handwritten signature in cursive script that reads "Sandy Lang".

Sandy Lang  
Executive Director  
Washington County Fair Park & Convention Center

Washington Co. Ag. & Industrial Soc., Inc.

Balance Sheet

As of February 28, 2014

ASSETS

Current Assets

Checking/Savings

1120 - AIS Operating Savings

1120-10 - Operating Savings Account 199,084.13

1120-20 - Fair Change Fund Acct 200,000.00

Total 1120 - AIS Operating Savings 399,084.13

1130 - 1153 Other Bank Accounts 114,628.28

1154 - Operating Reserve Acct 261,808.97

Total Checking/Savings 775,521.38

Accounts Receivable

Total Accounts Receivable 35,854.08

Other Current Assets

Total Other Current Assets 30,363.84

Total Current Assets 841,739.30

Fixed Assets

1700 - Fixed Assets

1700-10 - Other Fixed Assets 301,449.91

1700-20 - Acc. Depreciation-Fixed Assets -222,517.61

Total 1700 - Fixed Assets 78,932.30

Total Fixed Assets 78,932.30

TOTAL ASSETS 920,671.60

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Total Accounts Payable 1,674.44

Total Credit Cards 514.59

Other Current Liabilities

Fair Liabilities 67,073.05

Fair Park Liabilities 80,089.30

Administrative Liabilities 7,544.05

Total Other Current Liabilities 154,706.40

Total Current Liabilities 156,895.43

Total Liabilities 156,895.43

Equity

3900 - Retained Earnings 758,689.72

Net Income 5,086.45

Total Equity 763,776.17

TOTAL LIABILITIES & EQUITY 920,671.60



Washington Co. Ag. & Industrial Soc., Inc.  
**Profit & Loss Budget vs. Actual**  
January through February 2014

	<u>Jan - Feb 14</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 - Fair Revenue</b>				
<b>Total 4100 - Fair Revenue</b>	16,034.08	1,078,500.00	-1,062,465.92	1.49%
<b>4200 - Fair Park Revenue</b>				
<b>Total 4200 - Fair Park Revenue</b>	87,477.83	556,650.00	-469,172.17	15.72%
<b>4310 - Wash Co. Tax Levy</b>	0.00	77,078.00	-77,078.00	0.0%
<b>Total Income</b>	<b>103,511.91</b>	<b>1,712,228.00</b>	<b>-1,608,716.09</b>	<b>6.05%</b>
<b>Cost of Goods Sold</b>				
<b>Total 5100 - Cost of Goods Sold</b>	1,325.19	90,000.00	-88,674.81	1.47%
<b>Total COGS</b>	1,325.19	90,000.00	-88,674.81	1.47%
<b>Gross Profit</b>	<b>102,186.72</b>	<b>1,622,228.00</b>	<b>-1,520,041.28</b>	<b>6.3%</b>
<b>Expense</b>				
<b>5200 - Administrative Expenses</b>				
<b>Total 5200 - Administrative Expenses</b>	2,165.51	36,500.00	-34,334.49	5.93%
<b>5300 - Facility Expenses</b>				
<b>Total 5300 - Facility Expenses</b>	26,014.62	233,001.00	-206,986.38	11.17%
<b>5400 - Fair Expenses</b>				
<b>Total 5400 - Fair Expenses</b>	341.83	743,400.00	-743,058.17	0.05%
<b>5500 - Fair Park Expenses</b>				
<b>Total 5500 - Fair Park Expenses</b>	21,073.30	86,826.00	-65,752.70	24.27%
<b>5600 - Personnel Expenses</b>				
<b>Total 5600 - Personnel Expenses</b>	47,495.02	457,501.00	-410,005.98	10.38%
<b>5701 - Operating Contingency Reserve</b>	0.00	20,000.00	-20,000.00	0.0%
<b>5702 - Rental Equipment Repair/Replace</b>	9.99	5,000.00	-4,990.01	0.2%
<b>5703 - IT Contingency Reserve</b>	0.00	40,000.00	-40,000.00	0.0%
<b>Total Expense</b>	<b>97,100.27</b>	<b>1,622,228.00</b>	<b>-1,525,127.73</b>	<b>5.99%</b>
<b>Net Ordinary Income</b>	<b>5,086.45</b>	<b>0.00</b>	<b>5,086.45</b>	<b>100.0%</b>
<b>Net Income</b>	<b>5,086.45</b>	<b>0.00</b>	<b>5,086.45</b>	<b>100.0%</b>

Washington Co. Ag. & Industrial Soc., Inc.  
**Profit & Loss Prev Year Comparison**  
January through February 2014

	<u>Jan - Feb 14</u>	<u>Jan - Feb 13</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 - Fair Revenue				
<b>Total 4100 - Fair Revenue</b>	16,034.08	7,044.53	8,989.55	127.61%
4200 - Fair Park Revenue				
<b>Total 4200 - Fair Park Revenue</b>	87,477.83	69,733.67	17,744.16	25.45%
4310 - Wash Co. Tax Levy	0.00	77,800.00	-77,800.00	-100.0%
<b>Total Income</b>	<b>103,511.91</b>	<b>154,578.20</b>	<b>-51,066.29</b>	<b>-33.04%</b>
<b>Cost of Goods Sold</b>				
<b>Total 5100 - Cost of Goods Sold</b>	1,325.19	728.72	596.47	81.85%
<b>Total COGS</b>	1,325.19	728.72	596.47	81.85%
<b>Gross Profit</b>	<b>102,186.72</b>	<b>153,849.48</b>	<b>-51,662.76</b>	<b>-33.58%</b>
<b>Expense</b>				
5200 - Administrative Expenses				
<b>Total 5200 - Administrative Expenses</b>	2,165.51	2,287.63	-122.12	-5.34%
5300 - Facility Expenses				
<b>Total 5300 - Facility Expenses</b>	26,014.62	21,833.73	4,180.89	19.15%
5400 - Fair Expenses				
<b>Total 5400 - Fair Expenses</b>	341.83	2,498.82	-2,156.99	-86.32%
5500 - Fair Park Expenses				
<b>Total 5500 - Fair Park Expenses</b>	21,073.30	20,504.33	568.97	2.78%
5600 - Personnel Expenses				
<b>Total 5600 - Personnel Expenses</b>	47,495.02	43,378.07	4,116.95	9.49%
5702 - Rental Equipment Repair/Replace				
<b>Total 5702 - Rental Equipment Repair/Replace</b>	9.99	31.57	-21.58	-68.36%
66900 - Reconciliation Discrepancies	0.00	0.01	-0.01	-100.0%
<b>Total Expense</b>	<b>97,100.27</b>	<b>90,534.16</b>	<b>6,566.11</b>	<b>7.25%</b>
<b>Net Ordinary Income</b>	<b>5,086.45</b>	<b>63,315.32</b>	<b>-58,228.87</b>	<b>-91.97%</b>
<b>Net Income</b>	<b>5,086.45</b>	<b>63,315.32</b>	<b>-58,228.87</b>	<b>-91.97%</b>