



# Oregon State Fair Council Meeting Notice & Agenda

## Thursday, March 11, 2021

By Zoom Meeting Only Due To COVID-19 Restrictions On Gatherings

Executive Session Begins at 1:00 pm – Not Open To The Public

Public Session Begins at 1:30 pm

Zoom Information For Public Session: <https://zoom.us/j/99018216331>

### **Council Members**

*Kevin Cameron, Chair*

*Vicki Berger, Vice Chair*

*Loyal Burns*

*Jon Chandler*

*Leah Hagele- Perkins*

*George Jennings*

*Dayna Jung*

*Austin McGuigan*

*Craig Smith*

### **Advisory Members**

*Representative Paul Evans*

*Salem City Manager Steve Powers*

### **Our Mission**

The mission of the Oregon State Fair & Exposition Center is to provide a reason and a place for all people to gather, connect and learn, embrace excellence in all forms and celebrate the achievements of Oregonians.

### **Our Vision**

We envision a relevant Oregon State Fair & Exposition Center that embodies good stewardship of the public's trust and serves as a self-sustaining asset for Oregonians to treasure long into the future.

### **Public Comments**

The Oregon State Fair Council values the input of citizens in making important decisions that affect the Oregon State Fair and Exposition center. We also believe in the right of citizens to observe Council meetings. To ensure citizens have an opportunity to attend Council meeting and offer citizen comment and to ensure that the Council can conduct its business, the following guidelines apply to all public comment.

- The Council will have two sign-up sheets at a desk in the meeting room 15 minutes before the scheduled meeting for those wishing to speak on agenda items or non-agenda subjects. Individuals may sign up in person, or in advance of the meeting via email. Email requests should include the date requester wishes to speak, requester's name, phone number and the agenda item or topic of their comments.
- Public Comment on Agenda Items before the Council: individuals on this list will be called to testify before actions on these items are taken. On the sign-up sheet list your name, address and the agenda item upon which you wish to be heard.
- Public Comment on Non-Agenda Items during Board Meetings: list your name, address and the subject matter upon which you wish to be heard.
- You will have 3 minutes to testify, unless otherwise stated.
- When you are called to come forward to speak state and spell your name for the recorded record of the meeting.
- Council members may ask questions to clarify your testimony but will not engage in a discussion with you. Public Comment allows the Council and CEO to hear issues that interest our citizens, but does not allow an opportunity for dialogue between the speaker, Council or Administrators.
- If the Council determines that follow-up is necessary you may be referred to the Chief Executive Officer or an item may be placed on a future Council agenda.
- If you wish to submit written testimony before or at the meeting, please provide 15 copies.
- The Public may not use videos or PowerPoint presentation to accompany their testimony without prior approval by the Board Chair.
- Individuals offering citizen comment are not permitted to make personal attacks on any Council employee, Council member, other testifier, or member of the public.



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### **Agenda**

#### **1:00 pm - Executive Session (Not Open To The Public)**

Pursuant to ORS 192.660(2)(a) to Consider Employment of a Director/CEO

#### **1:30 pm - Public Session**

- I. Call To Order
- II. Roll Call
- III. Pledge of Allegiance
- IV. Report Out Regarding Executive Session
- V. Possible Public Comment and Action Regarding Employment of a Director/CEO
- VI. Approval of Minutes
  - a. Council Meeting of December 10, 2020
- VII. Public Comment on Agenda Items
- VIII. Council Chair's Report
- IX. CEO's Report
- X. Information Items
  - a. State Fair Report
  - b. Survey Results
- XI. Action Items
  - a. State Fair Council
    - i. Preliminary Financial Statement 1/1/20-12/31/20
    - ii. Financial Statement 1/1/2021-1/31/2021
    - iii. Discussion and possible action regarding 2021 Budget
  - b. State Fair
  - c. Expo Center
  - d. Committee Reports and Action Thereon
    - i. Executive Committee
    - ii. Governmental Affairs Committee
    - iii. Nominating Committee
- XII. Public Comments on Non-Agenda Items
- XIII. Council Members' Comments
- XIV. Adjourn



Oregon State Fair Council Meeting – March 11, 2021 Agenda Item: VI.a. [For Action]  
Council Meeting Minutes of 12/10/2020



**Minutes of the Oregon State Fair Council Regular Meeting**  
December 10, 2020  
By Zoom Due to COVID-19 and Social Distancing requirements  
Audio Recorded: Yes

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**I. Call to Order:** The meeting convened at 1:40 p.m. with Chair Kevin Cameron presiding.

**II. Roll Call:** The attendance, by Zoom and by phone, was recorded as shown below:

**Present:**

Kevin Cameron, Chair  
Vicki Berger, Vice Chair  
Jon Chandler, Council Member  
Gene Derfler, Council Member  
George Jennings, Council Member  
Craig Smith, Council Member  
Sen. Arnie Roblan, Advisory Council Member  
Kim Grewe-Powell, Interim Director/CEO

**Non-Present:**

Loyal Burns, Council Member  
Dana Jung, Council Member  
Austin McGuigan, Council Member  
Leah Perkins-Hagele, Council Member  
Rep. Mike Nearman, Advisory Council Member  
Steve Powers, Advisory Council Member

**III. Pledge of Allegiance:** The Pledge of Allegiance was made by all parties present.

**IV. Presentations:** None

**V. Approval of Minutes:**

- a. Council Meeting of October 22, 2020: Chair Cameron asked if there were any changes or corrections to the minutes presented for approval. Hearing none, a motion was made by Vice Chair Berger and seconded by Council Member Jennings to approve the minutes as presented. The motion carried unanimously.

**VI. Public Comment on Agenda Items:** None

**VII. Council Chair's Report:**

Chair Cameron commented that he had spoken with Dana Jung and she does want to participate on the Council.

**VIII. CEO's Report:** None

**IX. Information Items:**

**a. Expo Center:**

Environmental Quality Management is winding down and should be done at our facility by Christmas. Columbia Hall is currently being used for Covid-19 testing Mondays and Wednesdays by Marion County. They have also discussed using our site as a vaccination center when vaccines become widely available. We have been allowing the Police, Fire and Faulk Ambulance to use our facility for training. We have no other business at this time, but many holds on our building for when the restrictions are lifted. People are eager to have events again.

**b. 2019 State Fair Report:**

The Marketing team is meeting weekly to discuss options and different scenarios for the 2021 Oregon State Fair.

**X. Action Items**

**a. State Fair Council**

i. Financial Statement 1/1/20-10/31/20 Financial Statement:

Nothing substantial has changed since last month's Council Meeting. The staff has been further scaled back and Interim CEO Kim Grewe Powell scaled herself back to 30 hours a week currently to help alleviate budget. She also plans to have several budgets based on different scenarios for the Council's approval at the February Council Meeting.

Chair Cameron asked if there were any changes or corrections to the Financial Statement presented for approval. Hearing none, a motion was made by Vice Chair Berger and seconded by Council Member Jennings to approve the financial statement as presented. The motion carried unanimously.

ii. Annual Financial Report for Year Ending 12/31/2019:

Brad Bingenheimer of Bolt Carlisle & Smith, CPAs reported that this is a review which is less in scope than an audit. They analyze the numbers and ask question of management. This provides a limited assurance that the financial statements are materially correct.

Chair Cameron asked if there were any questions regarding the 2019 Financial Review presented. Hearing none, a motion was made by Council Member Smith and seconded by Vice Chair Berger to accept the Financial Review as presented. The motion carried unanimously.

iii. Elections of Council Officers for 2021:

Nominating Committee Chair Jennings reported that the committee met virtually to discuss recommendations for Council officers for 2021, which are Kevin Cameron as Chair and Vicki Berger as Vice Chair. A motion was then made by Council Member Jennings and seconded by Council Member Smith to nominate Kevin Cameron for Chair and Vicki Berger for Vice Chair. The motion carried unanimously.

A motion was made by Vice Chair Berger and seconded by Council Member Chandler to recommend to the Governor the appointment of Chuck Bennett as the elected city official member of the Council, subject to him completing the paperwork. The motion carried unanimously.

A motion was made by Council Member Jennings and seconded by Council Member Smith to recommend to the Governor the reappointment of Jon Chandler and Austin McGuigan to the Council. The motion carried unanimously.

A motion was made by Council Member Jennings and seconded by Vice Chair Berger to recommend to the Governor the appointment of Senator Roblan to the Council as a citizen at large. The motion carried unanimously.

A motion was made by Council Member Jennings and seconded by Council Member Chandler to recommend to the Senate President the appointment of Senator Bill Hansell to the Council as the Senate's Advisory Council Member. The motion carried unanimously.

iv. Oregon State Fair Council Meeting Calendar for 2021:

2021 schedule is proposed as follow:

February 18, 2021  
April 22, 2021  
May 20, 2021  
June 17, 2021  
July 22, 2021  
October 14, 2021  
November 18, 2021  
December 2, 2021

v. Appoint Committee to negotiate terms with Interim CEO/Director for the position of permanent CEO/Director:

A motion was made by Council Member Jennings and seconded by Council Member Smith to approve Chair Cameron to appoint a committee made up of Chair Cameron, Vice Chair Berger and Council Member Chandler to enter into negotiations with Interim CEO Kim Grewe-Powell to become the permanent CEO/Director of OSFEC. Outcome of the negotiations will be brought back to the Council at a future date. The motion passed unanimously.

**b. State Fair:**

Interim CEO/Director Grewe-Powell reported that she is working on budget scenarios to be brought to the Council at its February meeting.

**c. Expo Center:** None.

**XI. Committee Reports and Action Thereon**

- i. Executive Committee: None.
- ii. Governmental Affairs Committee: None
- iii. Nominating Committee: See Item X.a.iii. above.

**XII. Public Comments on Non-Agenda items:** None

**XIII. Council Members' Comments:**

Sen. Roblan said it was an honor working with everyone and looks forward to his future with the State Fair Council. The Council has done an exceptional job. Chair Cameron expresses to Sen. Roblan that it was great

working with him. Council Member Jennings said to be prepared for the biggest numbers of people attending the next fair. After the pandemic is over it could be the next big event. Vice Chair Berger to Council Member Derfler: “Gene, thank you particularly for your service and what you have done for this organization. I know it hasn’t been easy for you to get to these meetings. I know you have a lot on your plate right now. But from the beginning you have been one of the people that set us on this path, that we can sit here in these terrible times, and not be in complete panic mode and know we are going to go forward with the fair. So, Gene thank you. Thank you from the bottom of my heart. You have done more for Oregon than anybody I can think of. I want you to know how much I appreciate you and how much we appreciate you.” Council Member Smith reminisced about the beginning going around setting up things for the State Fair Council, and appreciated having a mentor such as Gene. Chair Cameron ended with “2021 will be better.”

**XIV. Adjourn:** There being no further business the meeting was adjourned at 2:27pm

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**Meeting Materials:**

Agenda  
Council Meeting Minutes 10/22/2020  
Financial Statement 1/1/2020-10/31/2020  
2019 Financial Report



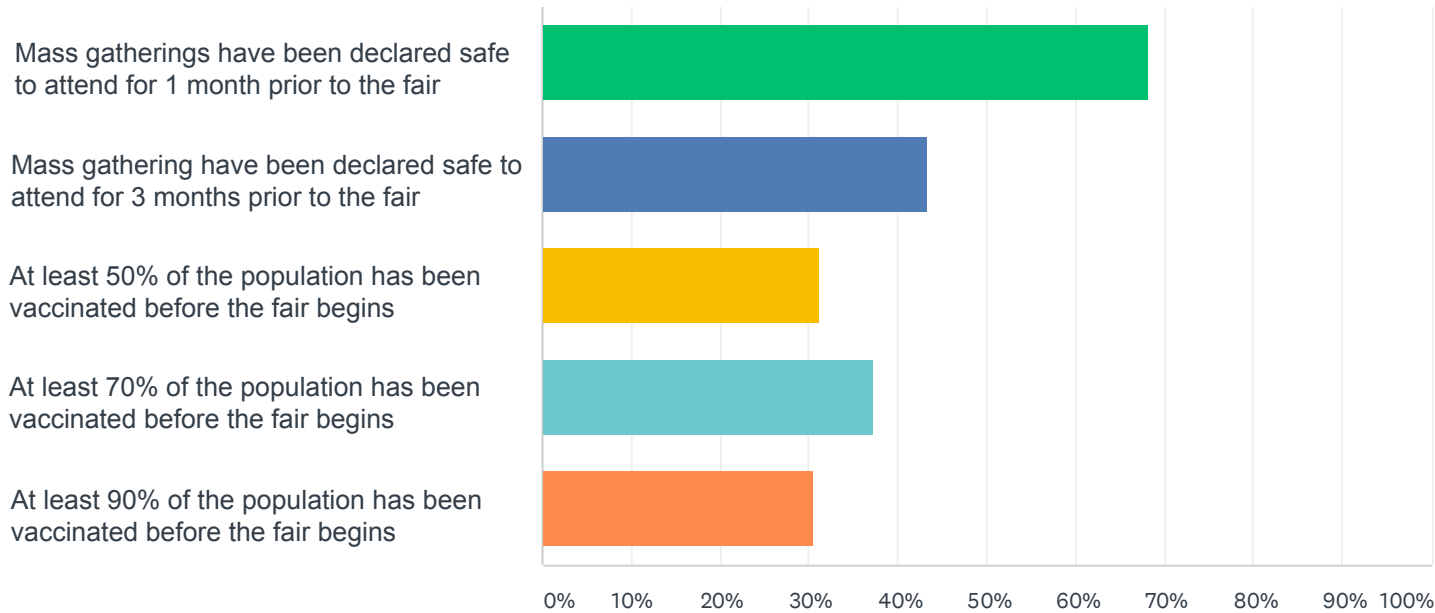
Oregon State Fair Council Meeting – March 11, 2021 Agenda Item: X.b.

Survey Results



# Q1 How likely are you to attend the Oregon State Fair this summer? Check all scenarios where you would be comfortable attending.

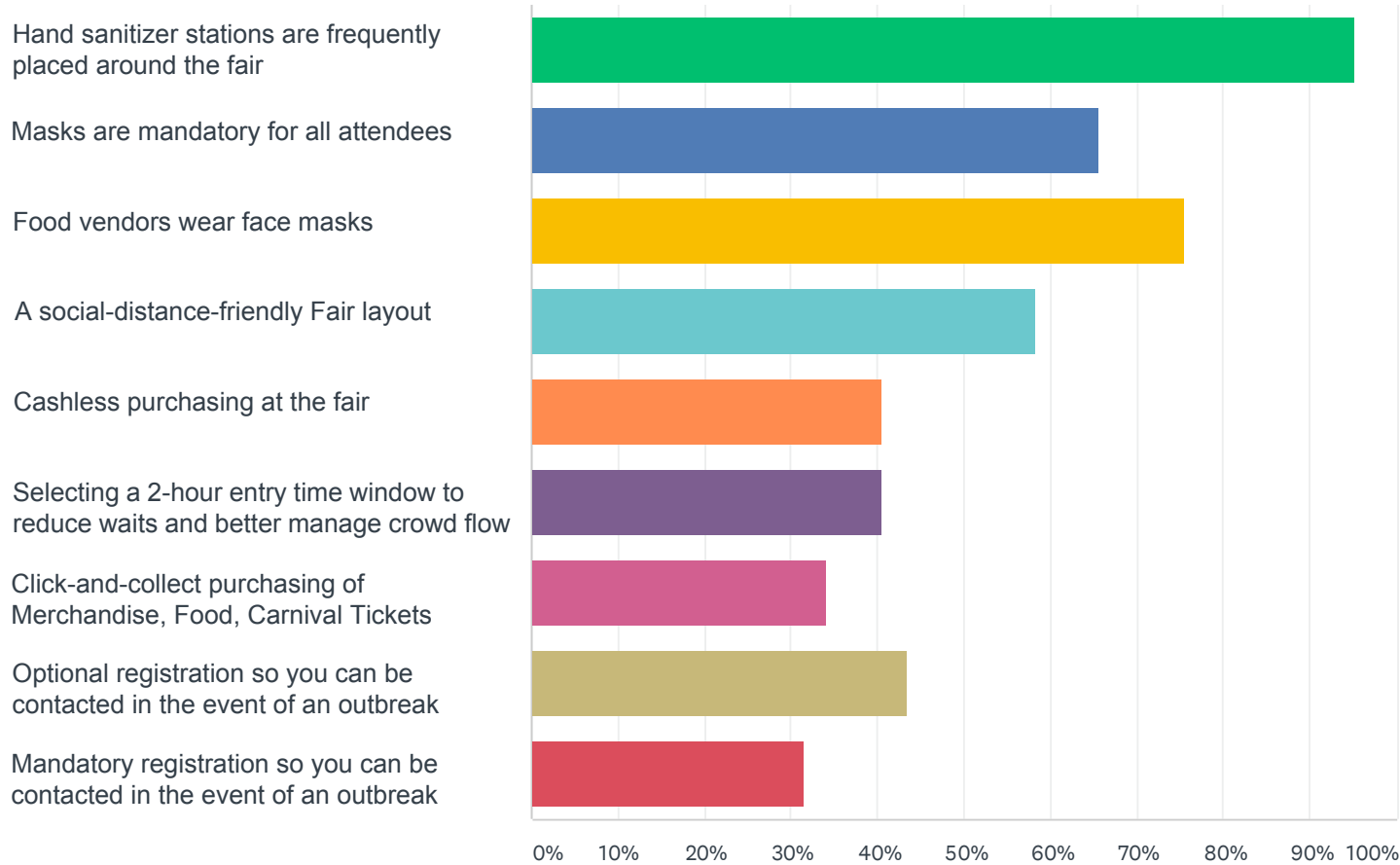
Answered: 1,656 Skipped: 20



ANSWER CHOICES	RESPONSES	
Mass gatherings have been declared safe to attend for 1 month prior to the fair	68.30%	1,131
Mass gatherings have been declared safe to attend for 3 months prior to the fair	43.36%	718
At least 50% of the population has been vaccinated before the fair begins	31.16%	516
At least 70% of the population has been vaccinated before the fair begins	37.14%	615
At least 90% of the population has been vaccinated before the fair begins	30.62%	507
Total Respondents: 1,656		

## Q2 Which safety measures would you support at the Oregon State Fair this summer? Check all that you would support.

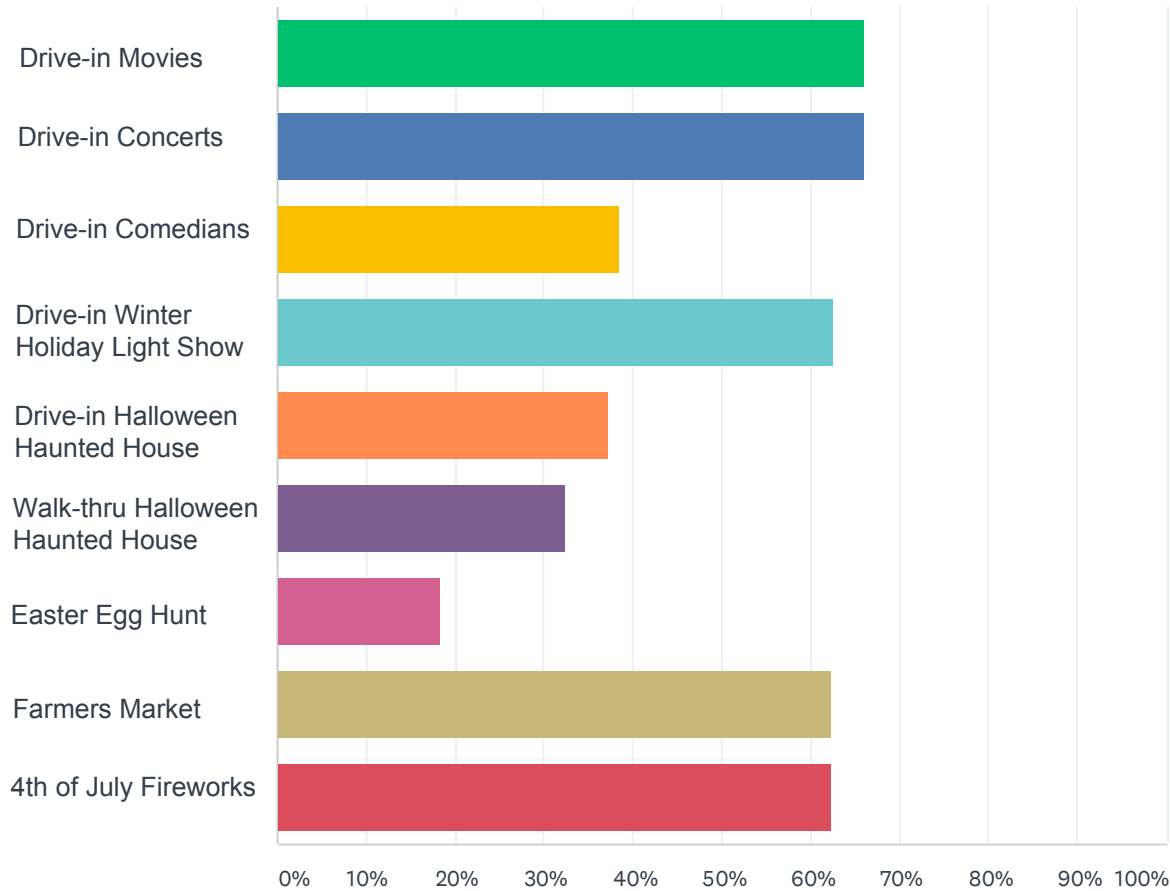
Answered: 1,656 Skipped: 20



ANSWER CHOICES	RESPONSES	
Hand sanitizer stations are frequently placed around the fair	95.29%	1,578
Masks are mandatory for all attendees	65.64%	1,087
Food vendors wear face masks	75.54%	1,251
A social-distance-friendly Fair layout	58.27%	965
Cashless purchasing at the Fair	40.58%	672
Selecting a 2-hour entry time window to reduce waits and better manage crowd flow	40.64%	673
Click-and-collect purchasing of Merchandise, Food, Carnival Tickets	34.06%	564
Optional registration so you can be contacted in the event of an outbreak	43.42%	719
Mandatory registration so you can be contacted in the event of an outbreak	31.64%	524
Total Respondents: 1,656		

### Q3 If the Oregon State Fairgrounds hosts new events this year other than the Fair, which would you attend one or more times? Check all that apply.

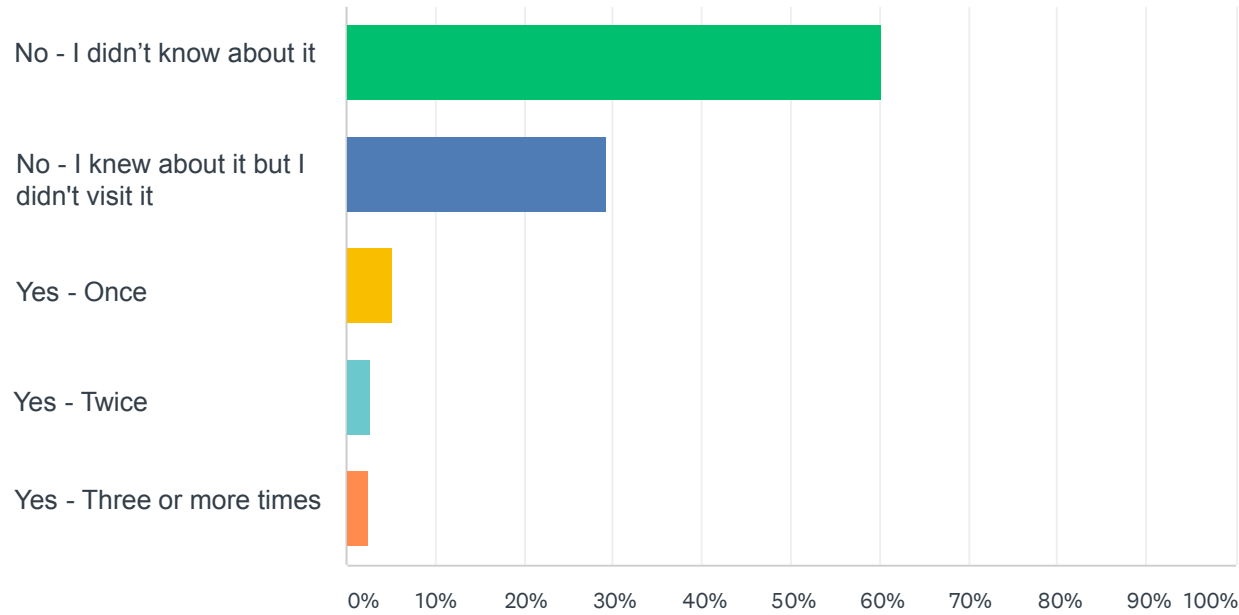
Answered: 1,504 Skipped: 172



ANSWER CHOICES	RESPONSES	
Drive-in Movies	66.02%	993
Drive-in Concerts	66.16%	995
Drive-in Comedians	38.43%	578
Drive-in Winter Holiday Light Show	62.50%	940
Drive-in Halloween Haunted House	37.30%	561
Walk-thru Halloween Haunted House	32.51%	489
Easter Egg Hunt	18.48%	278
Farmers Market	62.30%	937
4th of July Fireworks Display	62.37%	938
Total Respondents: 1,504		

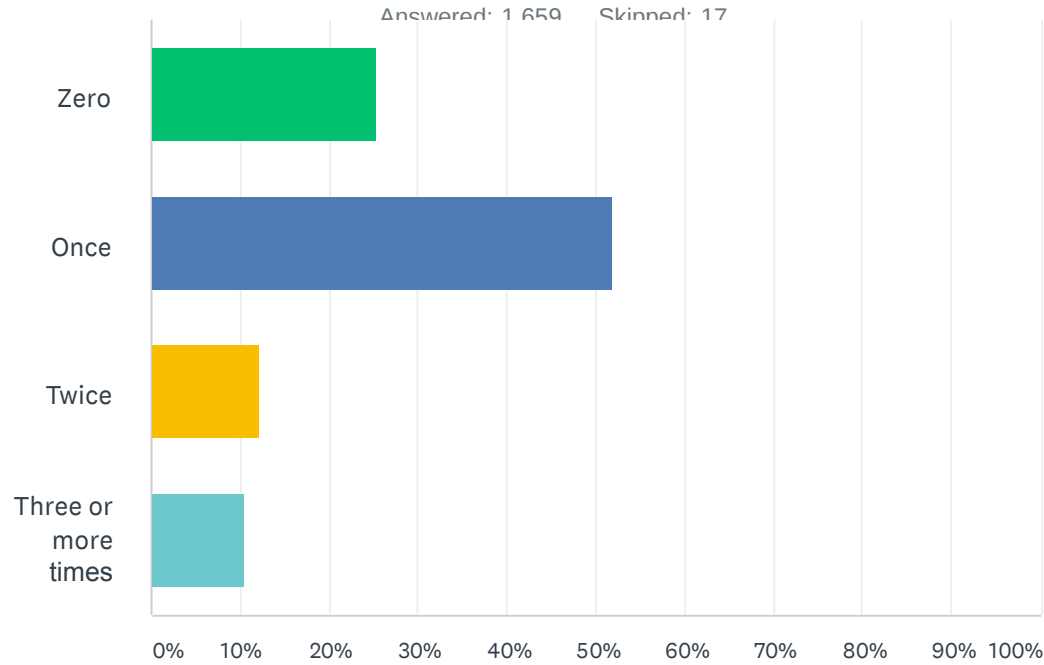
### Q4 Did you attend Taste of a Fair last summer, the socially-distanced fair food drive-thru that the Oregon State Fair offered?

Answered: 1,674 Skipped: 2



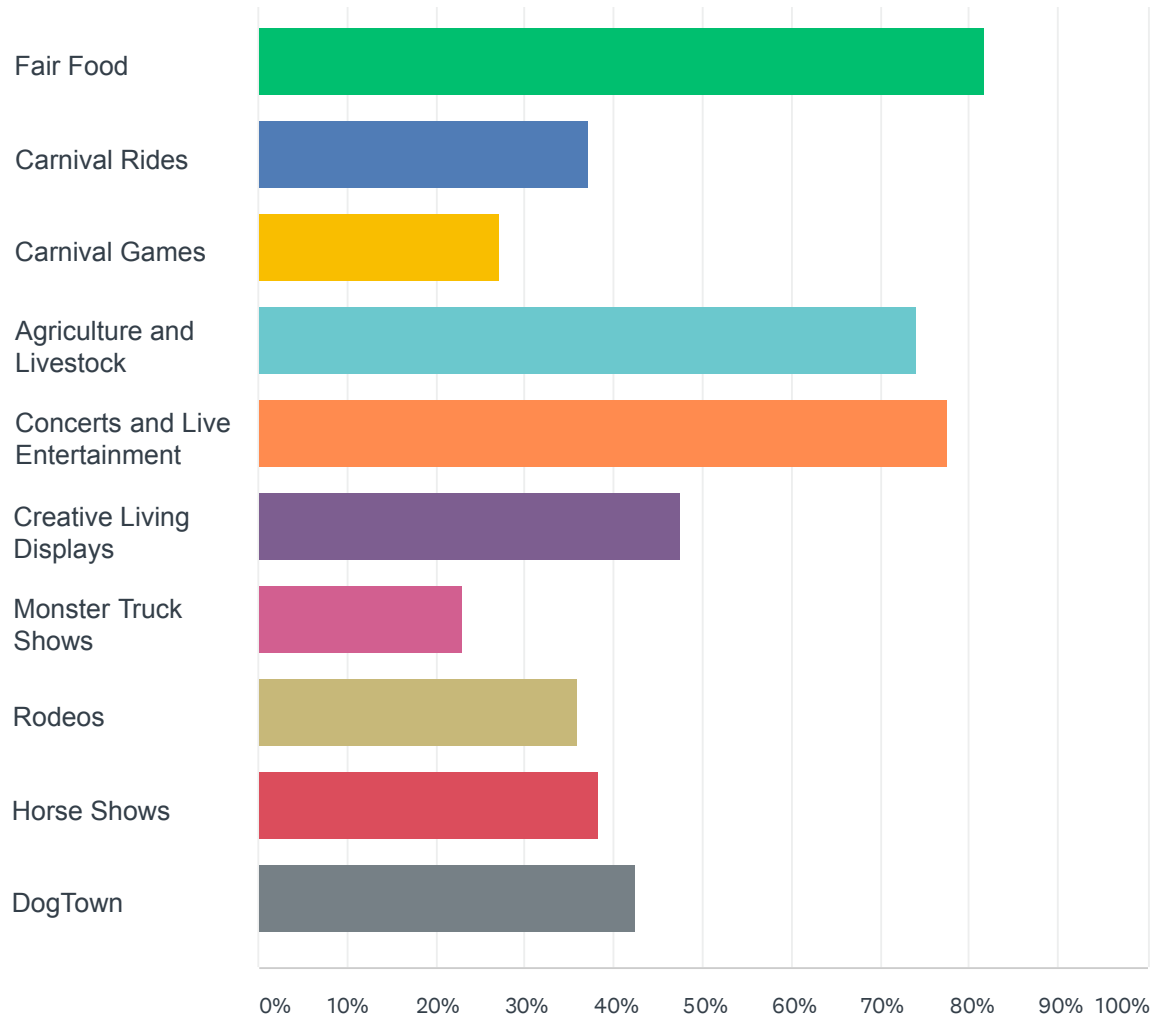
ANSWER CHOICES	RESPONSES	
No - I didn't know about it	60.33%	1,010
No - I knew about it but I didn't visit it	29.27%	490
Yes - Once	5.32%	89
Yes - Twice	2.63%	44
Yes - Three or more times	2.45%	41
<b>TOTAL</b>		<b>1,674</b>

### Q5 If Taste of a Fair returns this summer, how many times do you expect you will visit it?

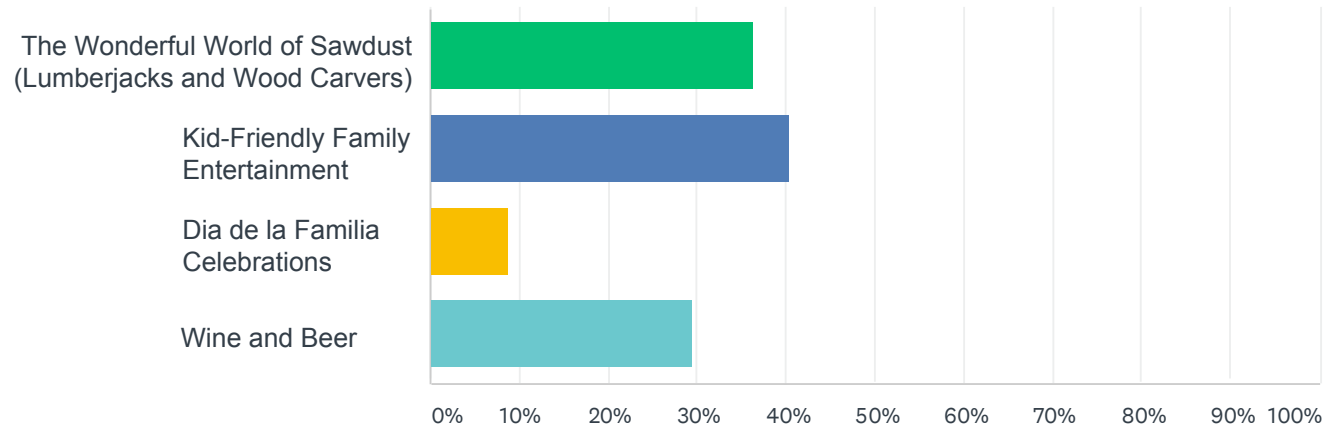


ANSWER CHOICES	RESPONSES
Zero	25.32% 420
Once	51.96% 862
Twice	12.18% 202
Three or more times	10.55% 175
<b>TOTAL</b>	<b>1,659</b>

### Q6 What has been important to you during your Oregon State Fair visits? Select all the features that have been important to your fair experience in the past.





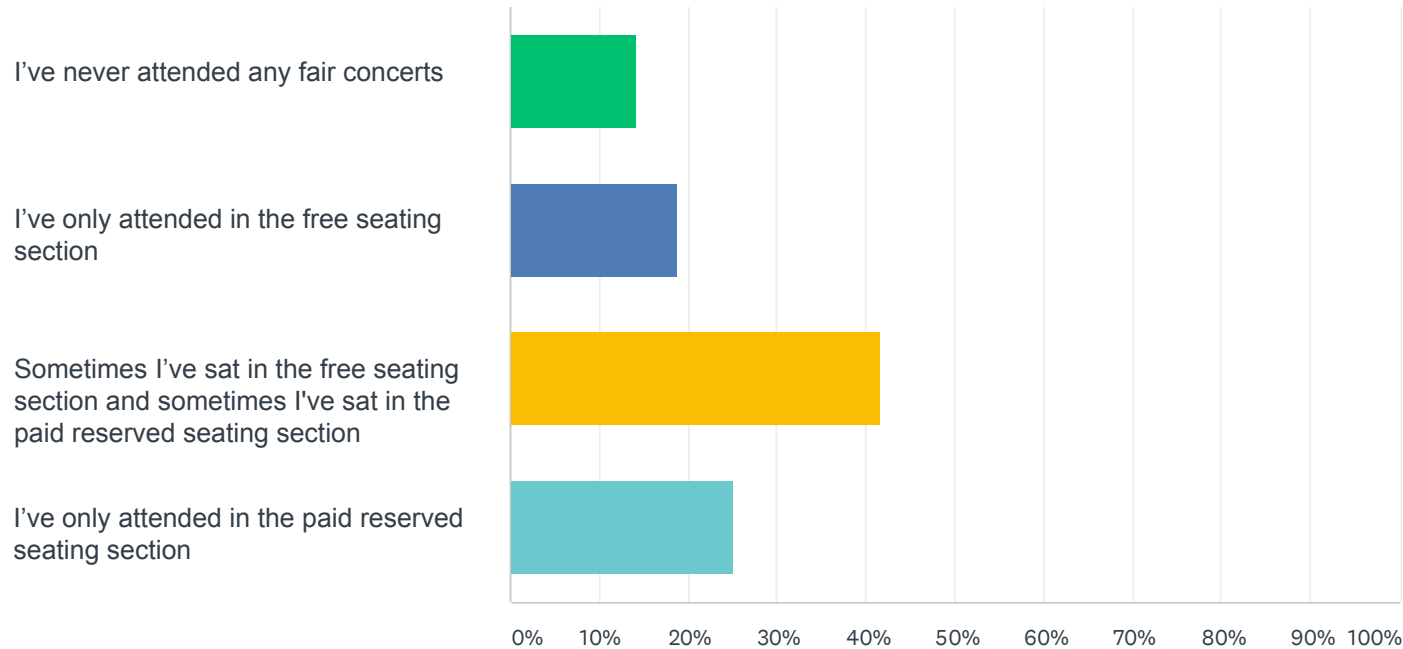


ANSWER CHOICES	RESPONSES	
Fair Food	81.75%	1,366
Carnival Rides	37.34%	624
Carnival Games	27.17%	454
Agriculture and Livestock Exhibits	74.15%	1,239
Concerts and Live Entertainment	77.56%	1,296
Creative Living Displays	47.52%	794
Monster Truck Shows	22.98%	384
Rodeos	35.91%	600
Horse Shows	38.24%	639
DogTown	42.43%	709
The Wonderful World of Sawdust (Lumberjacks and Wood Carvers)	36.33%	607
Kid-Friendly Family Entertainment	40.34%	674
Dia de la Familia Celebrations	8.80%	147
Wine and Beer	29.56%	494
Total Respondents: 1,671		

ANSWER CHOICES	RESPONSES	
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Total Respondents: 1,671		

## Q7 What best describes your experience at concerts at the LB Day Amphitheater during the Oregon State Fair in the past?

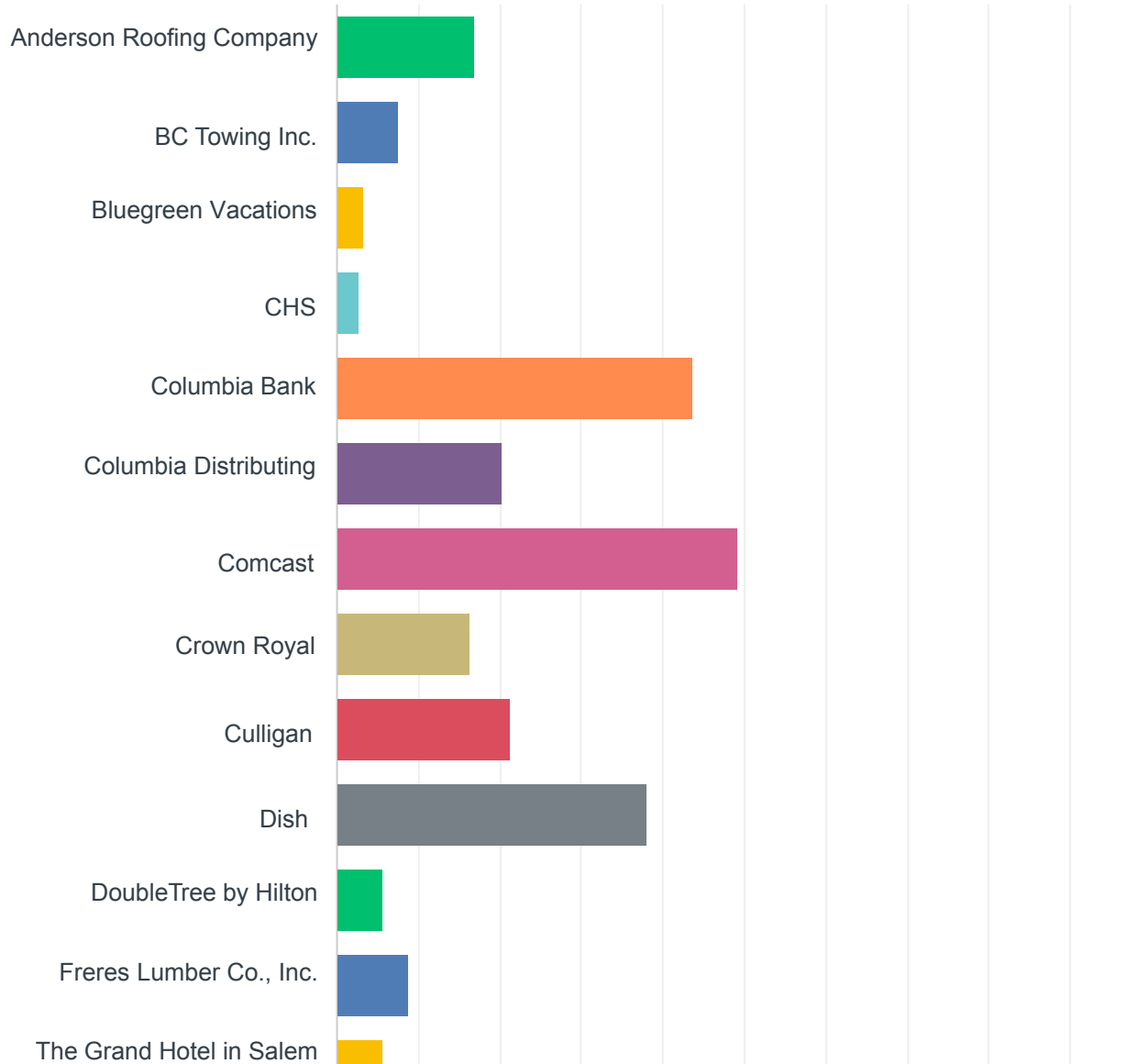
Answered: 1,671 Skipped: 5

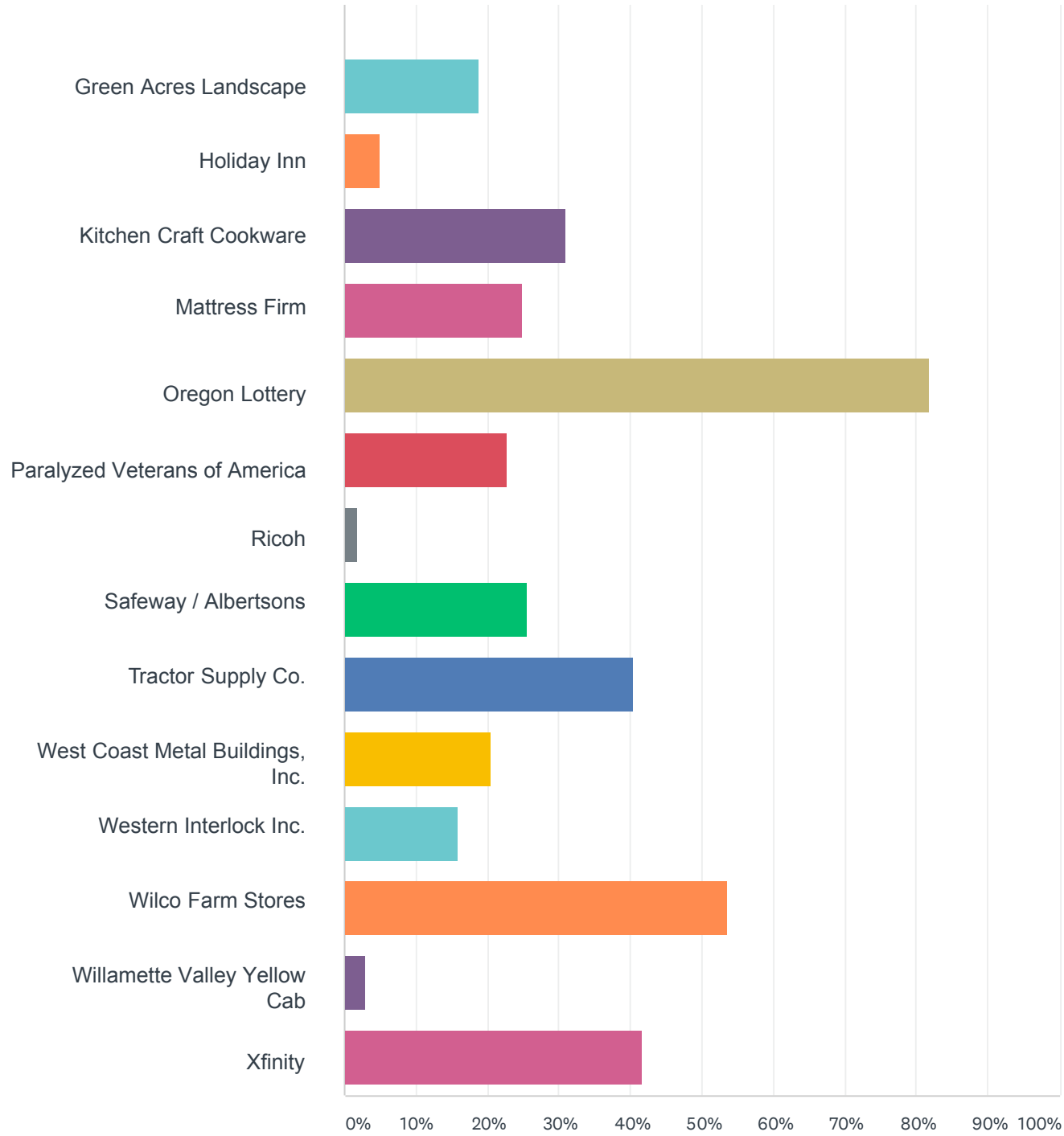


ANSWER CHOICES	RESPONSES	
I've never attended any fair concerts	14.30%	239
I've only attended in the free seating section	18.91%	316
Sometimes I've sat in the free seating section and sometimes I've sat in the paid reserved seating section	41.59%	695
I've only attended in the paid reserved seating section	25.19%	421
<b>TOTAL</b>		<b>1,671</b>

### Q8 Which of the following sponsors do you recall seeing at the Oregon State Fair the last time you visited? Check all that apply.

Answered: 1,449 Skipped: 227



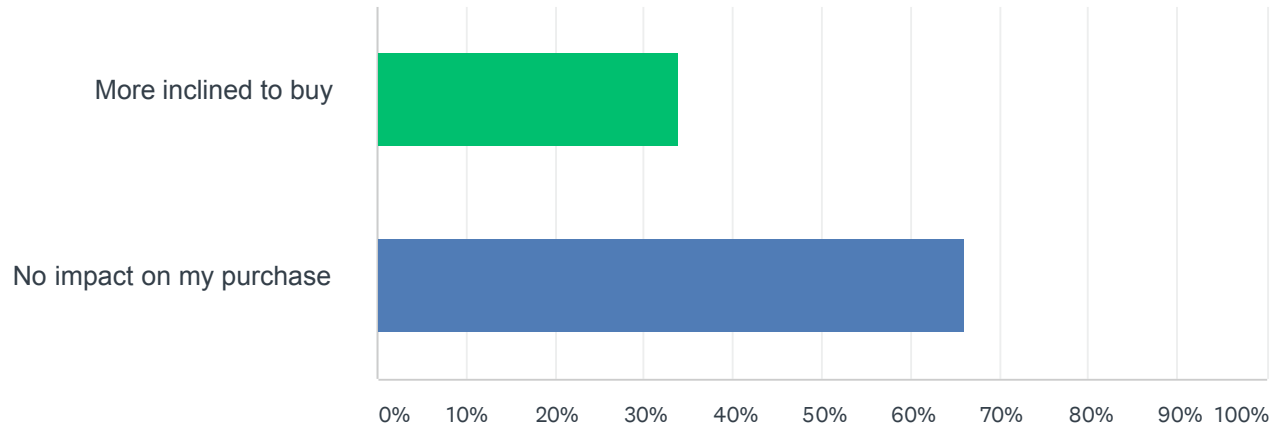


ANSWER CHOICES	RESPONSES	
Anderson Roofing Company	16.91%	245
BC Towing Inc.	7.45%	108
Bluegreen Vacations	3.24%	47
CHS	2.76%	40
Columbia Bank	43.69%	633
Columbia Distributing	20.22%	293
Comcast	49.07%	711
Crown Royal	16.29%	236
Culligan	21.39%	310
Dish	38.10%	552
DoubleTree by Hilton	5.59%	81
Freres Lumber Co., Inc.	8.83%	128
The Grand Hotel in Salem	5.73%	83
Green Acres Landscape	18.77%	272
Holiday Inn	5.11%	74
Kitchen Craft Cookware	30.99%	449
Mattress Firm	24.84%	360
Oregon Lottery	81.78%	1,185
Paralyzed Veterans of America	22.71%	329
Ricoh	1.93%	28
Safeway / Albertsons	25.53%	370
Tractor Supply Co.	40.30%	584
West Coast Metal Buildings, Inc.	20.50%	297

Western Interlock Inc.	15.94%	231
Wilco Farm Stores	53.49%	775
Willamette Valley Yellow Cab	2.90%	42
Xfinity	41.68%	604
Total Respondents: 1,449		

### Q9 Are you more inclined to purchase goods or services from a company that sponsors the Oregon State Fair?

Answered: 1,668 Skipped: 8

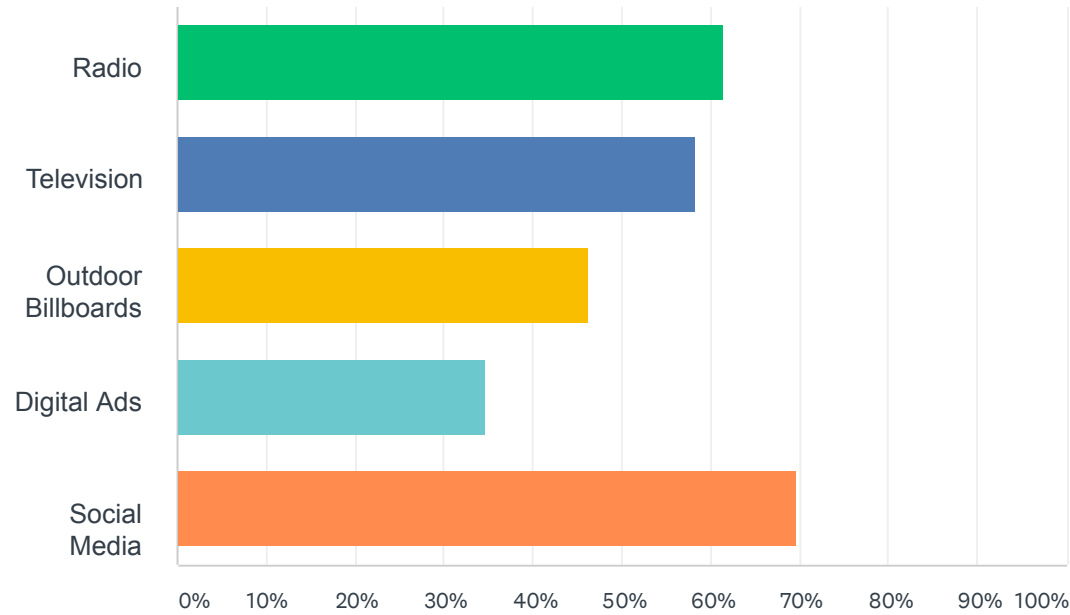


ANSWER CHOICES	RESPONSES	
More inclined to buy	33.99%	567
No impact on my purchase	66.01%	1,101
TOTAL		1,668



## Q10 Which mass media have you seen or heard the Oregon State Fair on in the past? Check all that apply.

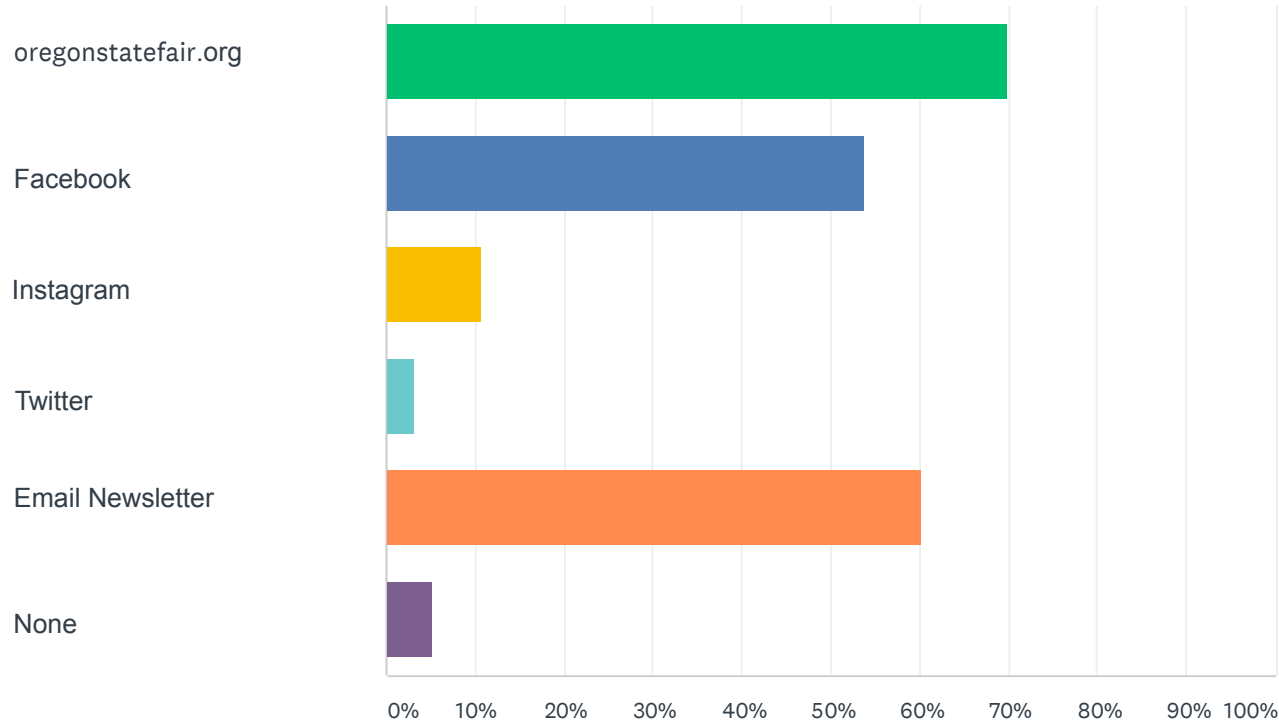
Answered: 1,615 Skipped: 61



ANSWER CHOICES	RESPONSES
Radio	61.61% 995
Television	58.33% 942
Outdoor Billboards	46.32% 748
Digital Ads	34.67% 560
Social Media	69.72% 1,126
Total Respondents: 1,615	

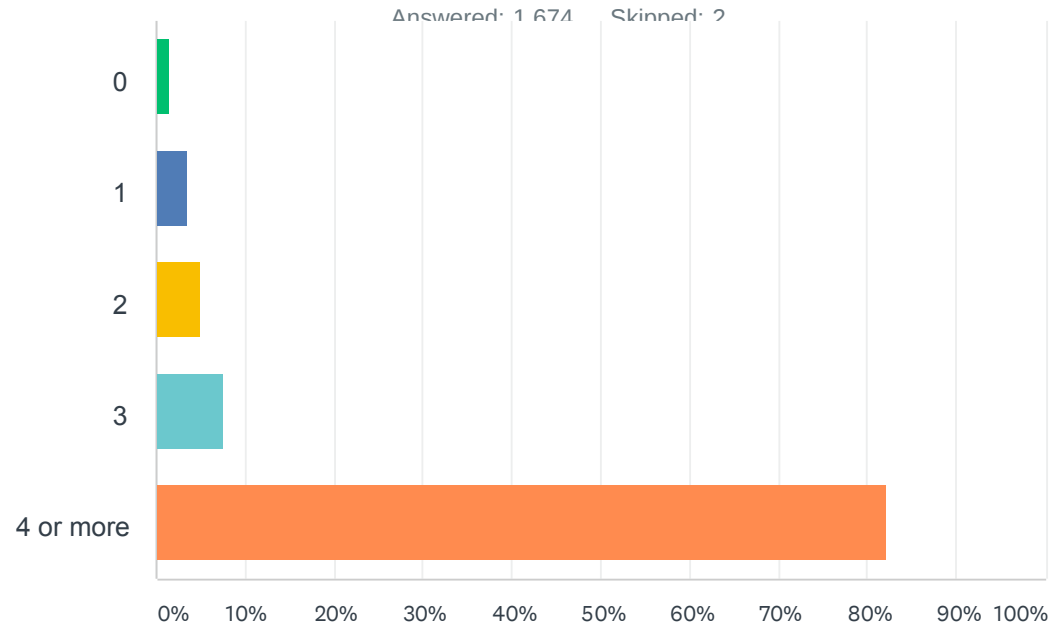
## Q11 Which Oregon State Fair digital channels do you interact with? Check all that apply.

Answered: 1,667 Skipped: 9



oregonstatefair.org	69.95%	1,166
Facebook	53.87%	898
Instagram	10.68%	178
Twitter	3.18%	53
Email Newsletter	60.23%	1,004
None	5.22%	87
Total Respondents: 1,667		

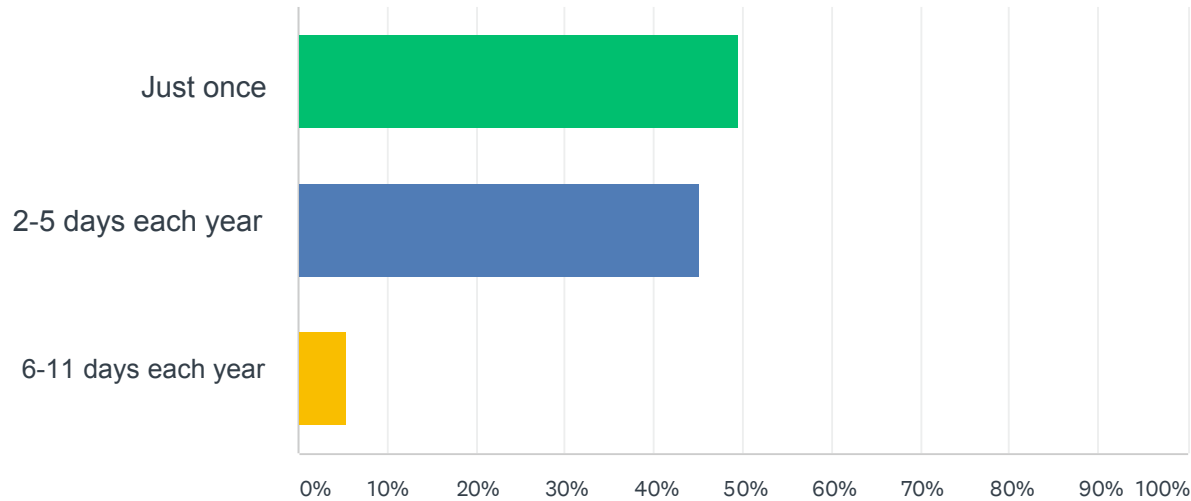
### Q12 How many times in the last 10 years have you visited the Oregon State Fair?



ANSWER CHOICES	RESPONSES	
0	1.55%	26
1	3.46%	58
2	5.08%	85
3	7.59%	127
4 or more	82.32%	1,378
TOTAL		1,674

### Q13 In any given year, how often do you visit the Oregon State Fair while it goes on for 11 days? (during the 11 day run)

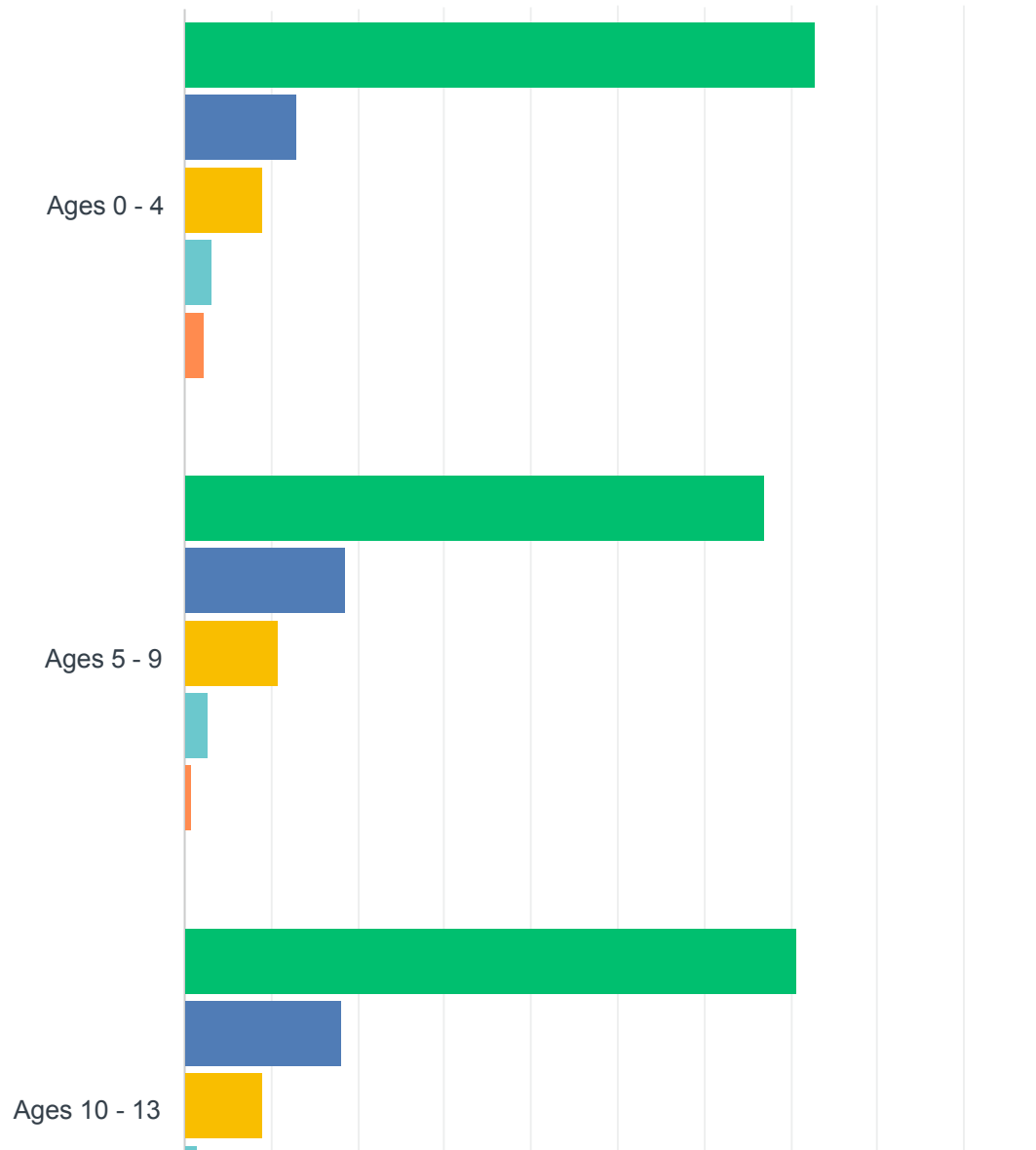
Answered: 1,665 Skipped: 11

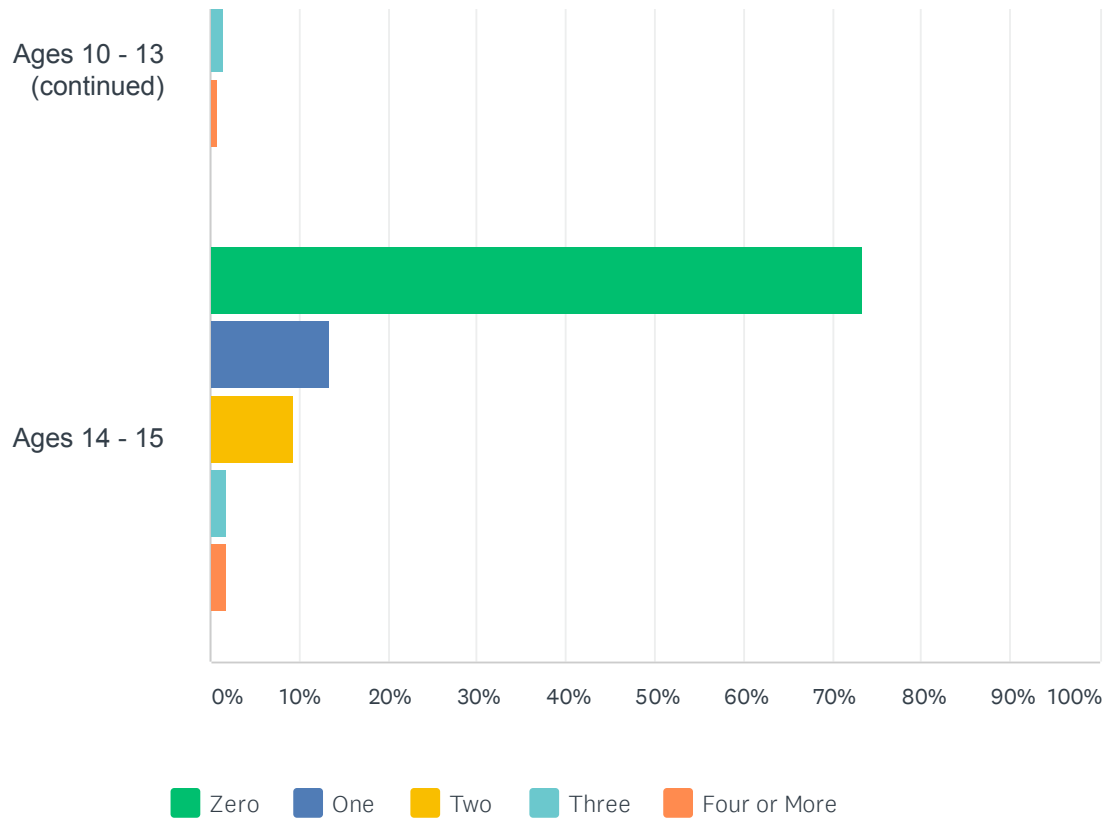


ANSWER CHOICES	RESPONSES
Just once	49.55% 825
2-5 days each year	45.11% 751
6-11 days each year	5.35% 89
<b>TOTAL</b>	<b>1,665</b>

### Q14 How many children do you typically bring with you to the fair?

Answered: 1,637 Skipped: 39





	ZERO	ONE	TWO	THREE	FOUR OR MORE	TOTAL	WEIGHTED AVERAGE
Ages 0 - 4	72.71% 1,034	12.94% 184	8.93% 127	3.16% 45	2.25% 32	1,422	0.49
Ages 5 - 9	66.94% 905	18.64% 252	10.87% 147	2.81% 38	0.74% 10	1,352	0.52
Ages 10 - 13	70.65% 917	18.10% 235	8.94% 116	1.46% 19	0.85% 11	1,298	0.44
Ages 14 - 15	73.38% 904	13.47% 166	9.42% 116	1.95% 24	1.79% 22	1,232	0.45

### Q15 What is your zip code?

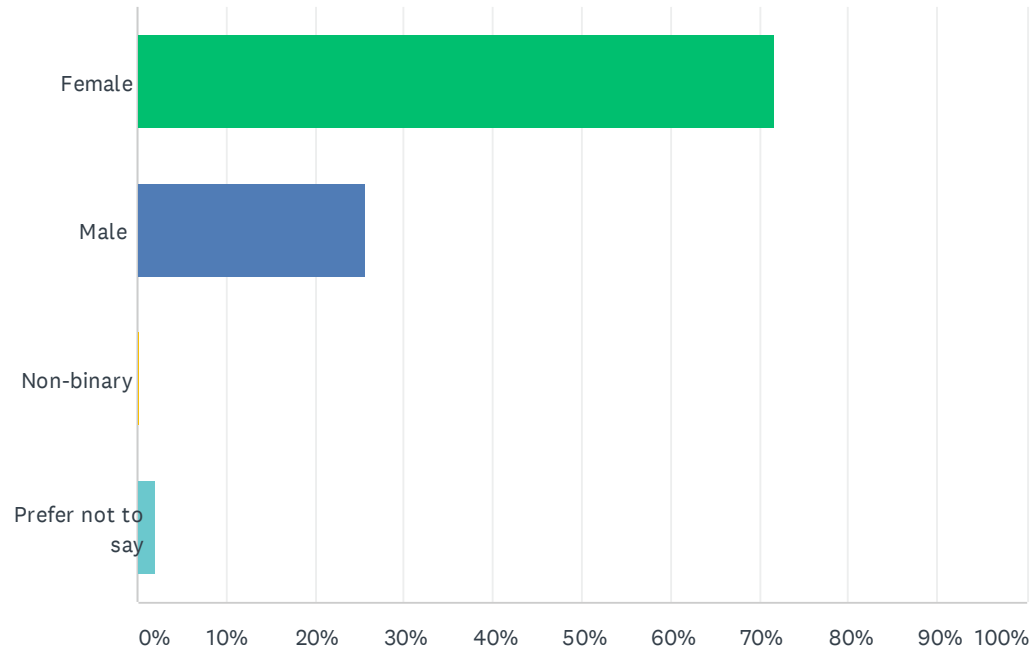
Answered: 1,672 Skipped: 4



The larger the zip code appears, the more times it appeared as an answer.

### Q16 What best describes your gender?

Answered: 1,661 Skipped: 15

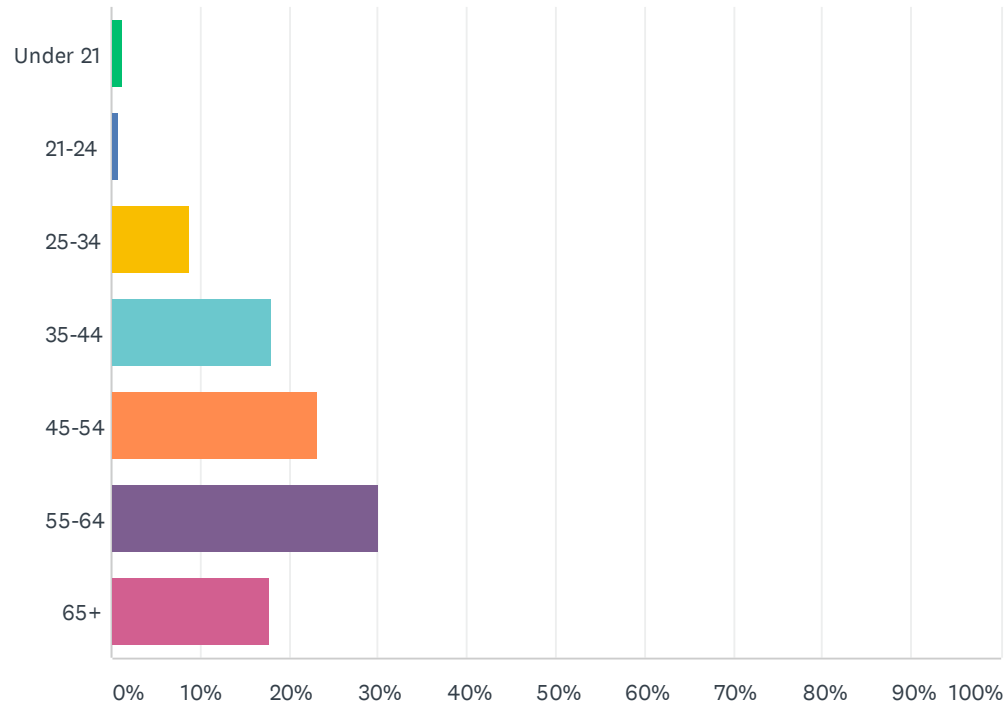


ANSWER CHOICES	RESPONSES	
Female	71.82%	1,193
Male	25.77%	428
Non-binary	0.24%	4
Prefer not to say	2.17%	36
<b>TOTAL</b>		<b>1,661</b>



## Q17 What best describes your age bracket?

Answered: 1,656 Skipped: 20



ANSWER CHOICES	RESPONSES
Under 21	1.21% 20
21-24	0.85% 14
25-34	8.82% 146
35-44	18.06% 299
45-54	23.19% 384
55-64	30.19% 500
65+	17.69% 293
<b>TOTAL</b>	<b>1,656</b>



Oregon State Fair Council Meeting – March 11, 2021 Agenda Item: XI.a.i [For Action]  
Preliminary Financial Statement 1/1/2020-12/31/2020

**Oregon State Fair Council**  
**Preliminary Balance Sheet**  
 As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Maps Checking Account	4,586.21
10100 · Maps Savings Account	5,025.11
10120 · USB - Operating Acct - 5013	187,168.86
10121 · USB - Payroll Acct - 3265	3,459.28
10125 · USB - Mrchnt Pre-Sales - 2438	6,435.55
10127 · USB - Fair Admission -5088	6,466.35
10128 · USB - Office Expo - 5104	4,477.62
10129 · USB - Show Works - 5120	2,247.13
10130 · USB - Camp Ground - 5138	1,402.48
10131 · USB - Office FAIR - 5112	993.99
10150 · Petty Cash Box - Fair	270.90
10200 · State Treasury Fund Account	3,931,298.73
<b>Total Checking/Savings</b>	4,153,832.21
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	100,077.00
<b>Total Accounts Receivable</b>	100,077.00
<b>Other Current Assets</b>	
12004 · Prepaid Rent	250.00
12005 · Prepaid FCC 10 Yr License	1,715.00
13000 · Prepaid Contracts	2,127.66
<b>Total Other Current Assets</b>	4,092.66
<b>Total Current Assets</b>	4,258,001.87
<b>Other Assets</b>	
19000 · Capital Investments- SF Council	
19015 · 2015 Capital Investments	313,465.71
19016 · 2016 Capital Investments	282,283.78
19017 · 2017 Capital Investments	459,316.41
19018 · 2018 Capital Investments	493,738.09
19019 · 2019 Capital Investments	552,403.62
19020 · 2020 Capital Investments	43,788.09
19099 · Accum Deprec Capital Improv	-441,310.06
<b>Total 19000 · Capital Investments- SF Council</b>	1,703,685.64
<b>Total Other Assets</b>	1,703,685.64
<b>TOTAL ASSETS</b>	<b>5,961,687.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	57,764.78
<b>Total Accounts Payable</b>	57,764.78
<b>Credit Cards</b>	
20020 · US Bank Credit Card - Kim	430.41
20025 · US Bank Credit Card - Wayne	31.45
<b>Total Credit Cards</b>	461.86
<b>Other Current Liabilities</b>	

**Oregon State Fair Council**  
**Preliminary Balance Sheet**  
 As of December 31, 2020

	<b>Dec 31, 20</b>
20100 · Deferred Rent Income - MCFair	240,000.00
20200 · Deferred Income - Fair	
20210 · Admissions - Deferred	645.00
20240 · Carnival - Deferred	1,550.00
20241 · Fairlift - Deferred	170.00
20260 · Amphitheatre Rev - Deferred	190,510.00
20262 · Amphitheatre Tickng Fee - Defer	10,315.50
20290 · Sponsorships- Deferred	55,000.00
<b>Total 20200 · Deferred Income - Fair</b>	<b>258,190.50</b>
20515 · Deferred Income - Expo	14,520.00
24000 · Payroll Liabilities	
24009 · OR - Statewide Transit Tax	46.40
24010 · FWT/FICA Payable	2,835.28
24011 · SWT Payable	624.00
24013 · SUTA Payable	103.02
24014 · WBF Payable	27.61
24018 · Health Insurance Payable	3,858.95
24020 · Medical FSA - MPaluszak	825.30
24021 · Medical FSA - WPetersen	256.44
24022 · Medical FSA - KGrewe-Powell	13.90
24024 · Medical FSA - K Hollingshead	528.27
24028 · Medical FSA Fuentes	68.52
<b>Total 24000 · Payroll Liabilities</b>	<b>9,187.69</b>
<b>Total Other Current Liabilities</b>	<b>521,898.19</b>
<b>Total Current Liabilities</b>	<b>580,124.83</b>
<b>Total Liabilities</b>	<b>580,124.83</b>
<b>Equity</b>	
25000 · State Parks Opening Bal	3,014,804.40
25020 · State Biennium Fund 2015-2017	1,015,299.00
32000 · Retained Earnings	2,806,988.59
32001 · Ret Earn - Facility Assess Cost	-29,159.66
32050 · Restricted Net Posititon	7,929.02
Net Income	-1,434,298.67
<b>Total Equity</b>	<b>5,381,562.68</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,961,687.51</b>

**Oregon State Fair Council**  
**Preliminary Profit & Loss - Total**  
January through December 2020

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	<u>Jan - Dec 20</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Administration Revenue	62,197.37
Operations Revenue	89,226.00
Expo Center Revenue	661,232.56
State Fair Revenue	56.00
<b>Total Income</b>	<u>812,711.93</u>
<b>Gross Profit</b>	812,711.93
<b>Expense</b>	
**Suspense**	0.00
Salaries & Wages - Permanent	455,145.35
Contracted Labor - PT/Snl/Temp	51,537.79
Employee Benefits - ER Exp	54,059.31
Payroll Tax - Employer's Share	36,070.68
Professional Services Exp.	126,115.12
Council Expense	1,101.19
Travel/Training/Relocation - EE	12,815.99
Supplies & Expenses	43,656.60
Dues and Subscriptions	4,080.00
Insurance	87,394.00
Utilities-Elec,Gas,Water, Trash	462,606.37
Maint. and Repairs of Equipment	4,410.55
Maint. of Buildings and Grounds	371,510.19
Special Repairs & Maint.	60.61
Marketing Expenses	15,745.74
Vehicle Expenses	2,192.18
Bank Fees	26,351.73
69020 - Coronavirus Relief Fund Grant	47,735.11
Doubtful Debt Expense	342.00
Equipment Purchase <\$5k	2,704.00
Permits, Licenses	1,050.70
State Fair Administrative Exp.	11,697.76
State Fair Marketing Expenses	123,241.46
State Fair Operations Expenses	6,291.62
State Fair Attractions Expenses	29,772.16
State Fair Exhibits Expenses	<u>30,613.89</u>

Oregon State Fair Council  
**Preliminary Profit & Loss - Total**  
January through December 2020

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	<u>Jan - Dec 20</u>
Total Expense	2,008,302.10
Net Ordinary Income	-1,195,590.17
Other Income/Expense	
Other Income	
Other Income	0.00
Special Projects Income	0.00
90400 · Bond Project	2,795.00
Total Other Income	2,795.00
Other Expense	
Other Expenses	7,335.00
Special Projects Expense	225,578.34
90700 · Bond Project Exp	8,590.16
Total Other Expense	241,503.50
Net Other Income	-238,708.50
Net Income	<u><u>-1,434,298.67</u></u>

**Oregon State Fair Council**  
**Preliminary Profit & Loss by Class - Exclude NonCash**  
**January through December 2020**

	Admin	Operations	Expo	Fair	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Administration Revenue</b>	62,197.37	0.00	0.00	0.00	62,197.37
<b>Operations Revenue</b>	0.00	41,850.00	0.00	0.00	41,850.00
<b>Expo Center Revenue</b>	0.00	0.00	661,232.56	0.00	661,232.56
<b>State Fair Revenue</b>	0.00	0.00	0.00	56.00	56.00
<b>Total Income</b>	62,197.37	41,850.00	661,232.56	56.00	765,335.93
<b>Gross Profit</b>	62,197.37	41,850.00	661,232.56	56.00	765,335.93
<b>Expense</b>					
<b>**Suspense**</b>	0.00	0.00	0.00	0.00	0.00
<b>Salaries &amp; Wages - Permanent</b>	171,882.69	98,143.87	95,984.17	89,134.62	455,145.35
<b>Contracted Labor - PT/Snl/Temp</b>	7,444.82	17,417.11	26,675.86	0.00	51,537.79
<b>Employee Benefits - ER Exp</b>	41,640.90	5,870.39	3,274.01	3,274.01	54,059.31
<b>Payroll Tax - Employer's Share</b>	12,543.83	8,108.66	7,439.02	7,979.17	36,070.68
<b>Professional Services Exp.</b>	75,675.17	27,236.13	23,203.82	0.00	126,115.12
<b>Council Expense</b>	1,101.19	0.00	0.00	0.00	1,101.19
<b>Travel/Training/Relocation - EE</b>	12,456.95	0.00	0.00	359.04	12,815.99
<b>Supplies &amp; Expenses</b>	7,587.61	34,098.57	1,970.42	0.00	43,656.60
<b>Dues and Subscriptions</b>	2,155.00	750.00	75.00	1,100.00	4,080.00
<b>Insurance</b>	18,498.66	13,780.66	27,557.34	27,557.34	87,394.00
<b>Utilities-Elec,Gas,Water, Trash</b>	38.53	460,795.66	1,772.18	0.00	462,606.37
<b>Maint. and Repairs of Equipment</b>	0.00	4,410.55	0.00	0.00	4,410.55
<b>Maint. of Buildings and Grounds</b>	0.00	322,495.44	1,638.75	0.00	324,134.19
<b>Special Repairs &amp; Maint.</b>	0.00	60.61	0.00	0.00	60.61
<b>Marketing Expenses</b>	64.64	0.00	15,681.10	0.00	15,745.74
<b>Vehicle Expenses</b>	0.00	2,045.55	146.63	0.00	2,192.18
<b>Bank Fees</b>	10,385.13	0.00	5,424.30	10,542.30	26,351.73
<b>69020 - Coronavirus Relief Fund G...</b>	0.00	13,327.53	0.00	34,407.58	47,735.11
<b>Doubtful Debt Expense</b>	0.00	0.00	342.00	0.00	342.00
<b>Equipment Purchase &lt;\$5k</b>	655.00	2,049.00	0.00	0.00	2,704.00
<b>Permits, Licenses</b>	0.00	360.70	222.50	467.50	1,050.70
<b>State Fair Administrative Exp.</b>	0.00	0.00	0.00	11,697.76	11,697.76
<b>State Fair Marketing Expenses</b>	0.00	0.00	0.00	123,241.46	123,241.46
<b>State Fair Operations Expenses</b>	0.00	0.00	0.00	6,291.62	6,291.62
<b>State Fair Attractions Expenses</b>	0.00	0.00	0.00	29,772.16	29,772.16
<b>State Fair Exhibits Expenses</b>	0.00	0.00	0.00	30,613.89	30,613.89

02/26/21  
Accrual Basis

**Oregon State Fair Council**  
**Preliminary Profit & Loss by Class - Exclude NonCash**  
**January through December 2020**

	<u>Admin</u>	<u>Operations</u>	<u>Expo</u>	<u>Fair</u>	<u>TOTAL</u>
<b>Total Expense</b>	362,130.12	1,010,950.43	211,407.10	376,438.45	1,960,926.10
<b>Net Ordinary Income</b>	-299,932.75	-969,100.43	449,825.46	-376,382.45	-1,195,590.17
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Other Income</b>	0.00	0.00	0.00	0.00	0.00
<b>Special Projects Income</b>	0.00	0.00	0.00	0.00	0.00
<b>90400 · Bond Project</b>	0.00	2,795.00	0.00	0.00	2,795.00
<b>Total Other Income</b>	0.00	2,795.00	0.00	0.00	2,795.00
<b>Other Expense</b>					
<b>Other Expenses</b>	0.00	500.00	0.00	6,835.00	7,335.00
<b>Special Projects Expense</b>	0.00	225,578.34	0.00	0.00	225,578.34
<b>90700 · Bond Project Exp</b>	0.00	8,590.16	0.00	0.00	8,590.16
<b>Total Other Expense</b>	0.00	234,668.50	0.00	6,835.00	241,503.50
<b>Net Other Income</b>	0.00	-231,873.50	0.00	-6,835.00	-238,708.50
<b>Net Income</b>	<u><u>-299,932.75</u></u>	<u><u>-1,200,973.93</u></u>	<u><u>449,825.46</u></u>	<u><u>-383,217.45</u></u>	<u><u>-1,434,298.67</u></u>



**Oregon State Fair Council**  
**Preliminary Profit & Loss by Class - NonCash Trade Only**  
January through December 2020

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	<u>NonCash-Trade</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Operations Revenue</b>	47,376.00	47,376.00
<b>Total Income</b>	47,376.00	47,376.00
<b>Gross Profit</b>	47,376.00	47,376.00
<b>Expense</b>		
<b>Maint. of Buildings and Gro...</b>	47,376.00	47,376.00
<b>Total Expense</b>	47,376.00	47,376.00
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>



Oregon State Fair Council Meeting – March 11, 2021 Agenda Item: XI.a.ii [For Action]  
Financial Statement 1/1/2021-1/31/2021

**Oregon State Fair Council**  
**Balance Sheet**  
As of January 31, 2021

03/03/21  
Accrual Basis

	Jan 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Maps Checking Account	4,586.21
10100 · Maps Savings Account	5,025.20
10120 · USB - Operating Acct - 5013	97,931.21
10121 · USB - Payroll Acct - 3265	4,107.99
10125 · USB - Mrchnt Pre-Sales - 2438	6,392.60
10127 · USB - Fair Admission -5088	6,409.96
10128 · USB - Office Expo - 5104	4,270.23
10129 · USB - Show Works - 5120	2,120.14
10130 · USB - Camp Ground - 5138	1,339.03
10131 · USB - Office FAIR - 5112	889.00
10150 · Petty Cash Box - Fair	270.90
10200 · State Treasury Fund Account	3,933,802.75
<b>Total Checking/Savings</b>	4,067,145.22
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	168,162.00
<b>Total Accounts Receivable</b>	168,162.00
<b>Other Current Assets</b>	
12005 · Prepaid FCC 10 Yr License	1,715.00
13000 · Prepaid Contracts	2,762.12
<b>Total Other Current Assets</b>	4,477.12
<b>Total Current Assets</b>	4,239,784.34
<b>Other Assets</b>	
19000 · Capital Investments- SF Council	
19015 · 2015 Capital Investments	313,465.71
19016 · 2016 Capital Investments	282,283.78
19017 · 2017 Capital Investments	459,316.41
19018 · 2018 Capital Investments	493,738.09
19019 · 2019 Capital Investments	552,403.62
19020 · 2020 Capital Investments	43,788.09
19099 · Accum Deprec Capital Improv	-441,310.06
<b>Total 19000 · Capital Investments- SF Council</b>	1,703,685.64
<b>Total Other Assets</b>	1,703,685.64
<b>TOTAL ASSETS</b>	<b>5,943,469.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	69,513.11
<b>Total Accounts Payable</b>	69,513.11
<b>Credit Cards</b>	
20020 · US Bank Credit Card - Kim	2,955.61
20025 · US Bank Credit Card - Wayne	125.00
<b>Total Credit Cards</b>	3,080.61
<b>Other Current Liabilities</b>	
20100 · Deferred Rent Income - MCFair	240,000.00

Oregon State Fair Council  
**Balance Sheet**  
As of January 31, 2021

	<u>Jan 31, 21</u>
20200 · Deferred Income - Fair	
20210 · Admissions - Deferred	645.00
20240 · Carnival - Deferred	1,550.00
20241 · Fairlift - Deferred	170.00
20260 · Amphitheatre Rev - Deferred	190,510.00
20262 · Amphitheatre Tickng Fee - Defer	10,315.50
20290 · Sponsorships- Deferred	55,000.00
	<hr/>
Total 20200 · Deferred Income - Fair	258,190.50
20515 · Deferred Income - Expo	11,920.00
24000 · Payroll Liabilities	
24009 · OR - Statewide Transit Tax	58.82
24010 · FWT/FICA Payable	3,254.96
24011 · SWT Payable	676.00
24013 · SUTA Payable	475.35
24014 · WBF Payable	35.67
24018 · Health Insurance Payable	3,858.95
24020 · Medical FSA - MPaluszak	890.30
24021 · Medical FSA - WPetersen	167.44
24022 · Medical FSA - KGrewe-Powell	243.07
24024 · Medical FSA - K Hollingshead	590.40
24028 · Medical FSA Fuentes	235.19
	<hr/>
Total 24000 · Payroll Liabilities	10,486.15
Total Other Current Liabilities	520,596.65
	<hr/>
Total Current Liabilities	593,190.37
	<hr/>
Total Liabilities	593,190.37
Equity	
25000 · State Parks Opening Bal	3,014,804.40
25020 · State Biennium Fund 2015-2017	1,015,299.00
32000 · Retained Earnings	1,598,221.26
32001 · Ret Earn - Facility Assess Cost	-254,738.00
32050 · Restricted Net Posititon	7,929.02
Net Income	-31,236.07
	<hr/>
Total Equity	5,350,279.61
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,943,469.98</b>
	<hr/> <hr/>

Oregon State Fair Council  
Profit & Loss - Total  
January 2021

	<u>Jan 21</u>
Ordinary Income/Expense	
Income	
Administration Revenue	2,504.11
Operations Revenue	3,948.00
Expo Center Revenue	72,480.00
Total Income	<u>78,932.11</u>
Gross Profit	78,932.11
Expense	
Salaries & Wages - Permanent	16,509.66
Contracted Labor - PT/Snl/Temp	825.99
Employee Benefits - ER Exp	7,037.28
Payroll Tax - Employer's Share	1,480.59
Professional Services Exp.	7,589.11
Travel/Training/Relocation - EE	422.19
Supplies & Expenses	1,375.17
Dues and Subscriptions	1,270.00
Insurance	20,200.00
Utilities-Elec,Gas,Water, Trash	34,425.95
Maint. of Buildings and Grounds	12,424.13
Marketing Expenses	837.73
Vehicle Expenses	2,014.71
Bank Fees	1,462.10
Permits, Licenses	197.12
State Fair Marketing Expenses	697.50
State Fair Operations Expenses	0.55
State Fair Exhibits Expenses	0.00
Charitable Contributions	618.40
Total Expense	<u>109,388.18</u>
Net Ordinary Income	-30,456.07
Other Income/Expense	
Other Expense	
Special Projects Expense	360.00
90700 · Bond Project Exp	420.00
Total Other Expense	<u>780.00</u>
Net Other Income	<u>-780.00</u>
Net Income	<u><u>-31,236.07</u></u>

**Oregon State Fair Council**  
**Profit & Loss by Class - Exclude NonCash**  
January 2021

	Admin	Operations	Expo	Fair	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Administration Revenue	2,504.11	0.00	0.00	0.00	2,504.11
Expo Center Revenue	0.00	0.00	72,480.00	0.00	72,480.00
<b>Total Income</b>	2,504.11	0.00	72,480.00	0.00	74,984.11
<b>Gross Profit</b>	2,504.11	0.00	72,480.00	0.00	74,984.11
<b>Expense</b>					
Salaries & Wages - Permanent	15,827.66	682.00	0.00	0.00	16,509.66
Contracted Labor - PT/Snl/T...	0.00	0.00	825.99	0.00	825.99
Employee Benefits - ER Exp	2,944.27	818.49	1,637.26	1,637.26	7,037.28
Payroll Tax - Employer's Sha...	1,340.47	140.12	0.00	0.00	1,480.59
Professional Services Exp.	6,083.57	1,505.54	0.00	0.00	7,589.11
Travel/Training/Relocation - ...	422.19	0.00	0.00	0.00	422.19
Supplies & Expenses	527.23	847.94	0.00	0.00	1,375.17
Dues and Subscriptions	270.00	0.00	0.00	1,000.00	1,270.00
Insurance	3,366.77	3,366.77	6,733.73	6,732.73	20,200.00
Utilities-Elec,Gas,Water, Trash	0.00	34,425.95	0.00	0.00	34,425.95
Maint. of Buildings and Grou...	0.00	8,476.13	0.00	0.00	8,476.13
Marketing Expenses	0.00	0.00	837.73	0.00	837.73
Vehicle Expenses	0.00	2,014.71	0.00	0.00	2,014.71
Bank Fees	859.94	0.00	207.39	394.77	1,462.10
Permits, Licenses	0.00	197.12	0.00	0.00	197.12
State Fair Marketing Expenses	0.00	0.00	0.00	697.50	697.50
State Fair Operations Expen...	0.00	0.00	0.00	0.55	0.55
State Fair Exhibits Expenses	0.00	0.00	0.00	0.00	0.00
Charitable Contributions	618.40	0.00	0.00	0.00	618.40
<b>Total Expense</b>	32,260.50	52,474.77	10,242.10	10,462.81	105,440.18
<b>Net Ordinary Income</b>	-29,756.39	-52,474.77	62,237.90	-10,462.81	-30,456.07
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
Special Projects Expense	0.00	360.00	0.00	0.00	360.00
90700 - Bond Project Exp	0.00	420.00	0.00	0.00	420.00
<b>Total Other Expense</b>	0.00	780.00	0.00	0.00	780.00
<b>Net Other Income</b>	0.00	-780.00	0.00	0.00	-780.00
<b>Net Income</b>	<b>-29,756.39</b>	<b>-53,254.77</b>	<b>62,237.90</b>	<b>-10,462.81</b>	<b>-31,236.07</b>

Oregon State Fair Council  
Profit & Loss by Class - NonCash Trade Only  
January 2021

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	<u>NonCash-Trade</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
Operations Revenue	<u>3,948.00</u>	<u>3,948.00</u>
Total Income	<u>3,948.00</u>	<u>3,948.00</u>
Gross Profit	3,948.00	3,948.00
Expense		
Maint. of Buildings and Gro...	<u>3,948.00</u>	<u>3,948.00</u>
Total Expense	<u>3,948.00</u>	<u>3,948.00</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>
Net Income	<u><b>0.00</b></u>	<u><b>0.00</b></u>



Oregon State Fair Council Meeting – March 11, 2021 Agenda Item: XI.a.iii [For Action]  
Discussion and possible action regarding 2021 Budget





### **Background and Introduction**

In previous years when the Council was presented with a proposed budget for consideration it was presented with a recommended total budget and detailed how revenue and expenses would be allocated by cost/profit centers of Administration, Operations, Expo Center, and State Fair activities. Given the ever-changing COVID-driven guidelines and timeline for reopening, particularly unpredictable for mass events and large venues, it is not possible to present one recommended budget for 2021 or to anticipate how that budget would be allocated by cost/profit center.

Rather, what is presented here is a range of scenarios that encompass various levels of activities from “fully operational” as was the case pre-COVID, to “minimal” much like during 2020, plus a “modified” operation based on less restrictive guidelines than 2020 but not fully operational as in 2019 and before. Flexibility within this range will allow the Council and Management to adjust and make decisions based on real-time guidelines, information and operations that best fit the needs of OSFEC.

### **Scenario Definitions**

**Scenario A** is reflective of a pre-COVID world including:

- An uninterrupted year of Expo Center business.
- A fully programmed and operating State Fair.
- The necessary roster of staff, contracted labor and professional services, with some modification of positions, responsibilities and salaries.

**Scenario B** anticipates the following:

- Expo Center business:
  - Primarily non-existent due to COVID guidelines, January – May.
  - Jackman Long and Columbia Hall Buildings used for Mass COVID Vaccination Center January -July, and the Pavilion for the Homeless shelter for a 6-week period.
  - Some non-mass events May – December, not including use of Jackman Long or Columbia Hall Buildings through July.
- Year-round staff significantly reduced January – April, with additional staff returning May – December.
- Modified State Fair based on:
  - 50% of attendance based on 2019 admissions.
  - Reduced entertainment, exhibits, commercial exhibits, food and beverage, reduced livestock shows.
  - Layout to allow for more spacing of exhibits and social distancing.
  - No Pavilion entertainment.
  - Reduced use of buildings and/or all exhibits moved outside as determined by guidelines.
  - Reduced LB Day Amphitheater entertainment, and/or two shows per day as negotiated with acts to comply with guidelines and distancing requirements.

**Scenario C** would include:

- Minimal staffing.
- Limited Expo Center business, except COVID Vaccination Center and Homeless Shelter.
- No on-site/in-person State Fair.
- Virtual State Fair or something similar.

Summary of Proposed 2021 Budget Scenarios	For Reference			Proposed 2021		
	2019 Actual	2020 Budget	2020 Actual	Scenario A	Scenario B	Scenario C
Beginning Available Resources	3,784,119.69	4,996,015.28	5,112,175.67	3,677,877.00	3,677,877.00	3,677,877.00
Proposed Operating Budget:						
2021 Operating Revenue	7,988,155.07	7,315,573.94	812,711.93	7,188,487.25	3,744,211.00	339,000.00
2021 Operating Expenses	-7,702,525.09	-7,850,768.06	-2,008,302.10	-7,756,072.24	-6,250,310.64	-1,860,644.30
Profit/Loss From Operations	285,629.98	-535,194.12	-1,195,590.17	-567,584.99	-2,506,099.64	-1,521,644.30
Contingency <sup>1</sup>	0.00	-400,000.00	0.00	-400,000.00	-400,000.00	-400,000.00
Profit/Loss From Operations Including Contingency	285,629.98	-935,194.12	-1,195,590.17	-967,584.99	-2,906,099.64	-1,921,644.30
Net Other Revenue/Expense <sup>2</sup>	1,042,426.00	0.00	-238,708.50	1,015,299.00	1,015,299.00	1,015,299.00
Net Income	1,328,055.98	-935,194.12	-1,434,298.67	47,714.01	-1,890,800.64	-906,345.30
Ending Available Resources	5,112,175.67	4,060,821.16	3,677,877.00	3,725,591.01	1,787,076.36	2,771,531.70
<i>Minimum Available Resources</i> <sup>3</sup>	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Ending Available Resources In Excess of Minimum	3,612,175.67	2,560,821.16	2,177,877.00	2,225,591.01	287,076.36	1,271,531.70

<sup>1</sup> Strategic Financial Goal adopted by the State Fair Council 1/21/16: "Proposes an annual budget that includes a contingency fund of \$400,000 for emergency needs, unanticipated opportunities, and/or reallocation to other budget categories."

<sup>2</sup> Net Other Revenue/Expense for Actual 2019 was primarily 2019-21 biennium funding received; Actual 2020 was primarily the cost of the facility assessment; Proposed 2021 for each scenario anticipates 2021-23 funding of the same amount received in 2015-17, 2017-19 and 2019-21 bienniums.

<sup>3</sup> Strategic Financial Goal adopted by the State Fair Council 1/21/16: "Maintain ending available resources of at least \$1,500,000."

### **Recommendations:**

1. Adopt the range of budget scenarios as presented.
2. Authorize the CEO to conduct the activities of the Oregon State Fair & Exposition Center within the adopted range of budget scenarios, based on the mandated guidelines for operations, most current information available, and the best interest of OSFEC and its audiences.
3. Authorize the CEO to transfer funds from the Contingency Budget to the Operating Budget, as necessary.

**Oregon State Fair Council  
2021 Budget Scenarios**

	For Reference			Proposed 2021		
	2019 Actual	2020 Budget	2020 Actual	Scenario A	Scenario B	Scenario C
<b>Revenue</b>						
Total Administration Revenue	102,034.48	90,000.00	62,197.37	60,000.00	40,000.00	40,000.00
Total Operations Revenue	44,024.44	44,000.00	89,226.00	44,000.00	44,000.00	44,000.00
Total Expo Center Revenue	1,356,164.44	1,317,100.00	661,232.56	1,242,100.00	560,461.00	255,000.00
Total State Fair Revenue	6,485,931.71	5,864,473.94	56.00	5,842,387.25	3,099,750.00	0.00
<b>Total Revenue</b>	<b>7,988,155.07</b>	<b>7,315,573.94</b>	<b>812,711.93</b>	<b>7,188,487.25</b>	<b>3,744,211.00</b>	<b>339,000.00</b>
<b>Expense</b>						
Total Salaries & Wages - Permanent	594,304.50	652,955.91	455,145.35	550,440.00	442,259.00	308,793.00
Total Contracted Labor - PT/Snl/Temp	191,099.08	193,000.00	51,537.79	160,000.00	80,000.00	30,000.00
Total Employee Benefits - ER Exp	61,317.86	80,911.68	54,059.31	103,625.25	53,121.25	35,906.25
Total Payroll Tax - Employer's Share	56,802.99	62,050.47	36,070.68	63,954.00	48,642.00	32,020.00
Total Professional Services Exp.	250,814.81	261,500.00	126,115.12	269,000.00	181,250.00	118,750.00
Total Council Expense	735.58	1,000.00	1,101.19	1,000.00	500.00	500.00
Total Travel/Training/Relocation - EE	30,732.02	31,725.00	12,815.99	22,250.00	11,100.00	4,300.00
Total Supplies & Expenses	85,661.78	88,900.00	43,656.60	93,900.00	52,000.00	27,750.00
Total Dues and Subscriptions	4,104.95	3,900.00	4,080.00	4,080.00	4,080.00	4,080.00
Total Insurance	72,227.00	82,675.00	87,394.00	121,358.13	121,358.13	121,358.13
Utilities-Elec,Gas,Water, Trash						
Total Utilities-Elec,Gas,Water, Trash	544,155.03	563,000.00	462,606.37	563,714.86	482,000.26	462,586.92
Total Maint. and Repairs of Equipment	28,230.59	21,000.00	4,410.55	21,000.00	14,000.00	7,000.00
Total Maint. of Buildings and Grounds	565,187.58	611,600.00	371,510.19	586,100.00	585,600.00	579,600.00
Total Special Repairs & Maint.	8,464.10	8,500.00	60.61	8,500.00	8,500.00	8,500.00
Total Marketing Expenses	38,165.18	31,000.00	15,745.74	13,500.00	13,500.00	13,500.00
Total Vehicle Expenses	14,683.37	14,150.00	2,192.18	14,150.00	14,150.00	5,000.00
Total Bank Fees	99,570.06	96,000.00	26,351.73	96,000.00	56,000.00	36,000.00
Coronavirus Relief Fund Grant	0.00	0.00	47,735.11	0.00	0.00	0.00
Total Doubtful Debt Expense	6,205.00	0.00	342.00	0.00	0.00	0.00
Total Equipment Purchase <\$5k	3,264.24	2,000.00	2,704.00	2,000.00	2,000.00	2,000.00
Total Permits, Licenses	2,574.75	2,525.00	1,050.70	1,500.00	1,500.00	1,500.00
Total State Fair Administrative Exp.	62,757.19	68,200.00	11,697.76	68,200.00	68,200.00	0.00
Total State Fair Marketing Expenses	909,492.11	907,500.00	123,241.46	900,000.00	830,000.00	61,500.00
Total State Fair Operations Expenses	1,402,034.46	1,465,675.00	6,291.62	1,468,800.00	1,225,800.00	0.00
Total State Fair Attractions Expenses	1,861,834.99	1,802,500.00	29,772.16	1,814,500.00	1,362,000.00	0.00
Total State Fair Exhibits Expenses	808,105.87	798,500.00	30,613.89	808,500.00	592,750.00	0.00
<b>Total Expense</b>	<b>7,702,525.09</b>	<b>7,850,768.06</b>	<b>2,008,302.10</b>	<b>7,756,072.24</b>	<b>6,250,310.64</b>	<b>1,860,644.30</b>
<b>Profit/Loss From Operations</b>	<b>285,629.98</b>	<b>-535,194.12</b>	<b>-1,195,590.17</b>	<b>-567,584.99</b>	<b>-2,506,099.64</b>	<b>-1,521,644.30</b>
<b>Contingency</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>-400,000.00</b>	<b>-400,000.00</b>
<b>Profit/Loss From Operations Including Contingency</b>	<b>285,629.98</b>	<b>-935,194.12</b>	<b>-1,195,590.17</b>	<b>-967,584.99</b>	<b>-2,906,099.64</b>	<b>-1,921,644.30</b>
<b>Other Revenue</b>						
Total Other Income	1,062,013.75	0.00	0.00	1,015,299.00	1,015,299.00	1,015,299.00
Total Special Projects Income	16,216.66	0.00	0.00	0.00	0.00	0.00
Total Bond Project Revenue	22,690.19	0.00	2,795.00	0.00	0.00	0.00
<b>Total Other Revenue</b>	<b>1,100,920.60</b>	<b>0.00</b>	<b>2,795.00</b>	<b>1,015,299.00</b>	<b>1,015,299.00</b>	<b>1,015,299.00</b>
<b>Other Expense</b>						
Total Other Expenses	1,017.50	0.00	7,335.00	0.00	0.00	0.00
Total Special Projects Expense	34,570.91	0.00	225,578.34	0.00	0.00	0.00
Total Bond Project Expense	22,906.19	0.00	8,590.16	0.00	0.00	0.00
<b>Total Other Expense</b>	<b>58,494.60</b>	<b>0.00</b>	<b>241,503.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Revenue/Expense</b>	<b>1,042,426.00</b>	<b>0.00</b>	<b>-238,708.50</b>	<b>1,015,299.00</b>	<b>1,015,299.00</b>	<b>1,015,299.00</b>
<b>Total Profit/Loss</b>	<b>1,328,055.98</b>	<b>-935,194.12</b>	<b>-1,434,298.67</b>	<b>47,714.01</b>	<b>-1,890,800.64</b>	<b>-906,345.30</b>

Total Profit/Loss