

Custer County Agricultural Society

Regular Board Meeting

March 11, 2021

The meeting was called to order at 7:01 PM by President Nelson. President Nelson informed those present of the location and availability of the Nebraska Open Meeting Act publication. The meeting notification and agenda were posted in advance at the Custer County Courthouse and mailed to each board member.

Members present were Blair Hartman, Rodney Lamb, Casey Cooksley, Kent Nelson, Becky Pearson, Steve Horn & Marla Stallbaumer. Absent were Shane Ryan & Ira Spanel.

Others present were Administrator Michelle Nelson, Mona Weatherly (Custer County Chief), Barry Fox and Dwayne Bryner (Custer County Supervisors).

Approval of Minutes

Minutes of the February 11, 2021 regular board meeting were reviewed. Horn made a motion to approve the minutes seconded by Hartman.

(7:03 PM – Spanel entered the meeting)

Roll call vote:

Voting Yes: Hartman, Lamb, Cooksley, Nelson, Pearson, Horn & Stallbaumer

Voting No: None

Abstaining: Spanel

Absent: Ryan

Motion carried.

Extension Report – Troy Walz

-There were 191 market beef weighed-in February 27, 2021 which is up from 186 in 2020.

-Walz asked the board to review the fair schedule and get back to Colleen next week with any changes as the premium book goes to press soon.

-Joyce Entz may be willing to host an event to take the place of the Open Horse Show during fair.

4-H Council – Marla Stallbaumer

There will be an in person 4-H Council meeting Monday, March 15th at 7:30 PM and county fair awards will be selected.

Financial Report

Treasurer Spanel presented the financial report. Following are the account balances in the various accounts as of February 28, 2021.

(7:07 PM – Ryan entered the meeting)

Events Account:	\$7,344.05	High School Rodeo:	\$5,975.93
Livestock Account:	\$11,926.37	Capital Fund:	\$-27,953.20
Memorial Funds:	\$9,395.06	General Fund:	\$141,376.76
Storm Damage:	\$134,808.11	Savings Account:	\$11,095.02

Spanel made a motion to pay the bills seconded by Cooksley.

Roll call vote:

Voting Yes: Hartman, Lamb, Cooskley, Spanel, Nelson, Ryan, Pearson, Horn & Stallbaumer

Voting No: None

Absent: None

Motion carried.

Audits

Bob with RJ Meyer and Associates completed the annual audit on March 3rd and will have a report for the board at the April meeting. Administrator Nelson reported that Bob did not find any criminal activity with the accounts. There needs to be a new filing system put in place to keep track of invoices and receipts.

Treasurer Spanel noted that a forensic audit would be very expensive. KSO CPAs & Advisors would perform a forensic audit for a minimum of \$5,500.00. They would charge \$250/hour and dig deep into the CCAS accounts. Spanel also reported that the total amount of penalties and fines that the CCAS has accrued is yet to be determined as it is very difficult to get answers from the IRS. He noted that he himself as well as Ethan and Jeff with Dana F. Cole have spent numerous hours on hold trying to get answers. Spanel noted that penalties and fines are not criminal but rather civil.

Administrator Nelson spoke to Alan Wood, an attorney who works with the Nebraska Association of Fair Managers. He asked if we paid her the payroll tax and she was to pay the taxes or if the money was taken out of our account and not paid to the IRS. If taken out of our account and not paid to the IRS it would be criminal activity.

Mona Weatherly, CCC asked for clarification as to who did the audit. Spanel conveyed that it was RJ Meyer and Associates out of North Platte. They have done the CCAS annual audit for the past four years. Weatherly also asked if the person that was being referred to when discussing the penalties and fines was Connie Ulmer, Connie Ulmer Accounting. Spanel confirmed that yes it was. Weatherly asked for confirmation as to the amounts of penalties and fines. Spanel did not have an amount as he is unable to get an answer from the IRS. Weatherly noted as an elected board we are in a tough position as there will be some county residents that wish us to pursue charges and others that oppose it. She asked if board members were personally shielded with insurance. Spanel confirmed that board members are. Spanel voiced that "we (the CCAS board) are doing the best we can. We were elected to keep the fairgrounds going and not one of us thought we would ever be in this situation". He noted there may be more answers when RJ Meyer and Associates presents the audit to the CCAS in April.

Camper Hook-Ups

Looking to add 10 pedestals along the creek that are 33 feet apart and have a 20, 30 & 50 amp hook-up.

There were three bids presented, all with different opinions as to handle the project.

-JB Ross - \$11,000

- \$9,000 + \$200/pedestal (10) if we wanted them to be footed. Reluctant to do without an additional transformer being put in.

-Talon Electric - \$10,573.54

-Would go from the existing transformer and use regular pedestals.

-M&M Electric - \$14,990

-Would use existing transformer and run two lines parallel as feeders but worried about losing voltage. Also used the pedestals with feet.

There was the question as to whether the transformer would be the expense of the CCAS or if the city of Broken Bow would be willing to help. Tabled until more information can be obtained. May need to have an emergency meeting to insure that the project gets completed in a timely manner.

Pearson presented the board with bids from Gibbons Electric for updates to the electrical panel and installing new outlets.

-\$26,500 – New stall barn - Upgrade the electrical panel and installing new outlets over stalls for fans and adding RV outlets outside the building.

-\$57,500 – Old horse barn – Upgrade the electrical panel and installing new hanging outlets over stalls for fans and adding RV outlets outside the building also including upgrading the lighting in the barn to LED.

-\$55,000 – Old horse barn – same as above without the LED lighting upgrade.

-\$75,000 – New and Old barns project minus the LED lighting upgrade.

It was once again questioned as to whether a transformer would need to be added to pursue this project.

Skid-Steer Lease

President Nelson has spoken with Dale Nazicka, AKRS Equip., and the lease the CCAS has previously used to run a skid-steer is being discontinued. The lease is up April, 2021 and Nazicka will allow the CCAS to run the same machine one more year. Nazicka suggested looking at a company that works with government entities such as Murphey out of North Platte.

Administrator Report (M. Nelson)

-County Fair Schedule needs to be to Colleen next week.

-The Winter Ball brought in \$23,986.56.

-Nelson put a CCAS Ad in the Premium Book. She thought it was important to show the youth that the CCAS supports them. The deadline for the ad was prior to the meeting so she said she would donate it. Horn expressed that the CCAS should cover the expense. Everyone agreed.

-Wondered if it would be possible to sell the shipping container not being used, which was to be a Vitalix VIP booth. President Nelson is trying to get ahold of Shauda.

-Cooler/Freezer – Cooksley has spoken to Andrew and Mills Hardware in Arnold and they had a cooler/freezer for sale. They paid \$23,000 for it and are asking \$10,000.

-Food inspector found numerous issues with the concession stand that will need to be addressed.

Administrator Nelson proposed partnering with the Broken Bow Chamber to bring back the Demolition Derby. In 2016 the CCAS pitched the idea to the Supervisors to update the racetrack and make the area in front of the grandstands a multi-use event venue. She feels that she could draw numerous events which would allow the CCAS to gain revenue and attract Custer County residents who don't normally attend current events being held in front of the grandstands. Bryner noted that Myers construction has a new large magnet that could pick up debris that would undoubtedly be left behind by a demo derby.

Pearson expressed concern with a demo derby because of the wreckage and metal left in the dirt. Her concern is for the horses that ride in the arena. She is in support of other events being held in front of the grandstands, just not a demolition derby.

Lamb wondered why the arena was placed in front of the grandstands. Why not move it and bring in portable bleachers.

Hartman mentioned that in her home county they had a derby one night and a rodeo the next in the same arena. She thought it was feasible.

Horn said the derby was a part of the fair in the 1970s.

Barry Fox, Custer County Supervisor and local business owner, doesn't feel that the relationship between the CCAS and Supervisors is strained. He does however think that the vision that was pitched to the Supervisors years ago, when the racetrack was taken out, has not been followed through with. As a business owner, Fox appreciates all the events that are held at the fairgrounds and the people that the events bring to town.

Spanel asked who would be responsible for paying for the cleanup after the demo derby. Administrator Nelson is wanting to partner with the Chamber but details would need to be finalized. She just wants to know if it is an event she can pursue.

Cooksley made a motion to open the grandstands up to other events including demolition derbies. Seconded by Horn.

Roll call vote:

Voting Yes: Hartman, Lamb, Cooskley, Spanel, Nelson, Ryan, Horn & Stallbaumer

Voting No: Pearson

Absent: None

Motion carried.

Other Concerns

Hartman thanked the CCAS to allowing the FFA Livestock Judging to be held at the fairgrounds March 8th. She heard praise for JJ Martin and his staff throughout the event.

At 8:34 PM Horn made a motion to adjourn the meeting seconded by Lamb.

Roll call vote:

Voting Yes: Spanel, Cooksley, Nelson, Lamb, Pearson, Stallbaumer, Hartman, Ryan & Horn.

Voting No: None

Absent: None

Motion carried.

Respectfully submitted,

Marla Stallbaumer, Secretary

