

**DRAFT**

## Historical Background

From its inception in 1946, the Solano County Fair Association (SCFA) was conceived, created, and operated to support only one activity: the annual Solano County Fair / live horse racing meets. This specific activity required the development of a unique business model. SCFA functionally had only one purpose: to support the annual Fair/Horse Racing, and organizationally it served that purpose.

Historically, the singular focus on this one activity (Fair/Horse Racing) was reflected in every facet of the organizational development of SCFA. All policies, procedures, and systems tied back to support of the Fair/Horse Racing. Every SCFA activity either directly supported the Fair/Horse Racing or was subordinate to that cause.

2009 marked the last year that the Solano County Fairgrounds hosted a live horse racing meet. County Fairs throughout California experienced a decline in attendance, popularity, and revenue. SCFA responded by making changes at the operational level to reflect the elimination of horse racing and the new challenges associated with hosting an event on the scale of the annual County Fair. Alternative revenue streams were either created or enhanced and personnel levels were adjusted accordingly.

The new operational changes, primarily the diversification and expansion of new revenue streams, substantially changed the core role of SCFA. No longer focused on a single event (Fair), or one dominant revenue stream (horse racing), SCFA found itself with a new and different core purpose.

In other words, the changes in how SCFA made its money were so dramatic that SCFA basically became a new business. SCFA has concluded that operational changes alone are not enough to meet the demands of the year-round event center that the Solano County Fairgrounds has evolved into.

To best serve the citizens of today's Solano County, SCFA's Board of Directors believes an organizational re-structuring is needed. The old single purpose business model is hindering the effectiveness and efficiency of SCFA's efforts.

## A Business Plan for a New Business Model

While the annual Solano County Fair will always be the *featured* event, it no longer is the *defining* event of SCFA. The modern SCFA is a completely different business than its predecessor. A new business requires a new business model. To build the new business model, SCFA needs a new business plan.

The attached Business Plan is intended to be a fluid, living document. Its purpose is to support SCFA Board of Directors and staff's efforts to serve the citizens of Solano County. It is anticipated that the Business Plan will be reviewed, and/or updated on an annual basis.

SCFA's new business model will be structured as a traditional nonprofit. SCFA staff will report to the Executive Director/CEO who will report directly to SCFA's Board of Directors. SCFA's Board of Directors will be supported by a strong committee network and a robust volunteer base.

While SCFA is a 501(c)(3) corporation its goal will be to generate enough revenue to cover all direct costs, service long term debt, and produce adequate funds to support SCFA's philanthropic mission.

Operationally, SCFA will be “lean and mean” and focused on returning the highest dollar amounts to those efforts that support the citizens of Solano County. Organizations operate effectively and efficiently with financial information presented in a way that the financial reports become true management tools.

Clear, easy to understand financial reports support SCFA’s mission to be transparent in all matters financial, especially when providing reports to the Solano County Board of Supervisors or County Administrative staff.

## Critical Issues

### Background

On an annual basis, SCFA has presented a yearly budget to the Solano County Board of Supervisors (BOS) for their approval. Historically, concurrent with the budget approval, the BOS has automatically extended the management agreement that defines the contractual relationship between SCFA and the County of Solano. The term of the management agreement was generally 36 months.

**CASH FLOW** – For the purposes of this plan, cash flow references the difference between expenses incurred within a budget cycle subtracted from revenue received within the same cycle. Until the year 2000, SCFA enjoyed positive cash flow, covering all expenses while building and maintaining a healthy financial reserve. With first the decline, and then the elimination, of live horse racing wagering proceeds, combined with a softening in Fair attendance, SCFA began to experience cash flow issues. These cash flow issues have persisted and for the last 18 years SCFA has seen its operating reserve balance decrease. SCFA has diversified its revenue streams to replace the horse racing wagering revenue, but through 2017 costs have generally exceeded revenue.

**CalPERS LIABILITY** - The 21<sup>st</sup> Century also brought new accounting requirements for government and quasi-government financial reporting. SCFA’s staff participates in CalPERS and as such SCFA was required to post all unfunded pension liabilities on its Balance Sheet. In 2015, SCFA’s Balance Sheet took a 1.7 million dollar negative “hit” as a result of the newly listed pension liabilities.

**FACILITIES UPGRADES & MAINTINENCE** – Annually the State of California would collect and then disburse state-wide horse racing wagering revenues to California’s County Fairs and District Agricultural Associations (DAA) which were earmarked for fairgrounds facilities maintenance and upgrades. Prior to distribution, the horse racing revenues fund could exceed 30 million dollars statewide. In the depths of the Great Recession the horse racing wagering funds were commandeered by the State of California to help pay the State’s general fund liabilities. Once taken those funds were never returned and California’s County Fairs and DAA’s lost their only dedicated funding stream.

### IMPACTS

In early 2018, the BOS approved the presented 2018 SCFA budget but chose not to extend the management agreement. This action was taken as the BOS was not confident that SCFA had taken the necessary steps to right its financial ship. A sub-committee composed of Solano County Supervisors Brown and Thomson and SCFA Directors Paterson, Williams, and Placido was tasked with improving communication between the BOS and SCFA as well as helping shepherd SCFA through preliminary organizational changes.

## Actions Taken

**BACKGROUND** - SCFA Board and staff have met with Solano County's Auditor-Controller, Simona Padilla-Scholtens CPA, as well as other members of the Auditor-Controller's office including Phyllis Taynton CPA / Auditor-Controller elect. The purpose of these meetings has been to respond to concerns raised by the Auditor-Controller's office as they conducted the most recent audit (2016-2017) of SCFA financial reporting.

While the 2016-2017 audit gave a "clean" grade to SCFA's financial reporting Audit-Controller staff did issue a memo highlighting several concerns:

- The financial documents presented to SCFA Board of Directors at their monthly meetings do not accurately reflect certain liabilities, specifically pension and payroll related liabilities.
- SCFA's current financial reporting model does not allocate overhead expenses to revenue producing business departments.
- There is no indication that SCFA is taking the appropriate steps to address its cash flow issues.
- There is no clear distinction between the financial activities of SCFA and those of the Solano County enterprise account known as the Solano County Fair.

### SCFA ACTION TAKEN

1. Using 2016/17 audited figures, and working closely with County Audit staff, SCFA staff will now post monthly estimated adjusted amounts for items such as the unfunded pension liabilities. This will give SCFA Board of Directors a much clearer, timely and more accurate picture of SCFA's financial position.
2. Again, working with Audit staff, SCFA has developed a methodology to allocate overhead costs to each revenue producing business department.
3. With the new cost allocation system in place, SCFA staff and Directors will have a clear picture as to the profitability of its revenue producing departments. The cost allocation system will also afford SCFA the ability to accurately determine its cash position and to be able to allocate funds according to its newly approved and implemented reserve policy.
4. Also using the new system, SCFA staff has been able to begin to unravel the interconnectedness of SCFA and the enterprise account.

### SCFA'S FINANCIAL PLAN:

SCFA's new business model is primarily a cash-based business. While the financial workings of SCFA are complicated, from a business management perspective the day-to-day finances are simple. Money comes in, money goes out and the goal is to have more money in the bank than when you started.

In accounting terms, while Balance Sheet issues remain critical, they cannot be properly addressed until the Income Statement problems have been resolved.

**STEP ONE** - Before SCFA can address its long-term liabilities (i.e. the Net Pension Liability) it first must resolve its cash flow issues. Actions taken by SCFA in 2018 have resulted in SCFA returning to a cash flow positive position. Increases in primarily facilities rental revenue combined with decreases in the underwriting cost of the 2018 Fair are projected to result in approximately a \$100,000 increase in SCFA's 2018 year-end Cash and Cash Equivalents account.

Cash (or revenue) is king at SCFA. Here's why:

If SCFA's Net Pension Liability continues to grow at its current rate (6% annually) it is projected that the 2019 posted amount will be around 1.5 million. It is important to note that this liability grows completely independent of any payroll related activity currently happening within SCFA. The original size of this liability was impacted by SCFA payroll levels that occurred years ago at the height of the horse racing days. SCFA's current payroll has zero impact on this liability.

**STEP TWO** – Following the approved SCFA Reserve Fund Policy if at the end of the fiscal year there is year-end operating surplus which results in the General Fund balance exceeding the level required by the reserve policy said funds shall be deemed available for allocation for the following, subject to SCFA Board approval:

- Transfer to the Capital Programming for Deferred Maintenance/replacement of Solano County Fairgrounds facilities.
- Transfer to a reserve account to fund future Retiree Pension and Benefit obligations
- Re-appropriation within the subsequent year's operating to provide for one-time, non-recurring needs.

**STEP THREE** – The challenge for SCFA is that its Pension Liability is rooted in a different business model that was much more labor intensive than the current operation. Fundamentally, the Pension Liability, which casts a shadow over all aspects of SCFA's financial reporting, reflects a business that had a much larger revenue stream than current operations.

In order to generate the funds to help address the Pension Liability SCFA will continue to work towards increasing its cash position.

**STEP FOUR** – In business terms, clearly SCFA needs to increase revenue. SCFA will work towards increasing revenue in five areas:

1. Increase facilities rentals
2. Continue to work on decreasing the overall underwriting cost of the annual Fair
3. Actively pursue funding opportunities that are available to nonprofits (grants, sponsorships, contributions, donations)
4. Revive SCFA's volunteer network exploring the possibility that some supervised volunteer efforts could help reduce labor costs
5. Develop events that have a SCFA specific fund-raising component.

## **SCFA'S FACILITIES UPGRADES & MAINTINENCE PLAN:**

The passage of Proposition 68 created \$18 million in bond funds that have been allocated to the California Department of Food and Agriculture (CDFA) to provide for facility improvement for county fairs, district agricultural associations, citrus fruit fairs and the California Exposition and State Fair.

The size of SCFA's Prop 68 allocation has not been determined at this time, but it will provide one-time funding to address needed facilities repairs and maintenance issues.

AB 1499 has been signed and chaptered, which will create a permanent dedicated revenue stream for county fairs. Like Prop 68, AB 1499's funding allocation has not yet been determined, but initial projections have funding arriving at California's fairgrounds sometime in 2019. It is possible that any excess general funds dollars can be devoted to outstanding pension liabilities with the hope that State funds can cover pressing facilities maintenance and repair issues.

## **SCFA EXISTING DEBT SERVICE PLAN:**

As SCFA fulfills current debt service it is possible that the funds currently making those payments would then be available for either pension liability payments or facilities repairs and maintenance. This is important as any funding that comes from the State can be taken away as easily as it is given. While State funding might be viewed as a short-term solution, in-house generated revenue might be a more reliable funding source for either liability payments or facilities repairs/maintenance.

## **CHALLENGES**

**Management Agreement** – The existing management agreement is set to expire on January 31, 2020. This poses issues on several fronts.

**Demo Project** - Under the current management agreement SCFA is responsible for all activities on the 149.9-acre fairgrounds. The County has taken over responsibility for the southern end of the property during the demolition of the old horse racing facilities.

The current management agreement does not reflect the change in the physical area that SCFA is responsible for.

**Annual Events / Youth Ag Livestock** - Many of SCFA's clients are large annual events that reoccur on or around the same dates. Because of the size and scope of these events, once an event is completed reservation requests are generally immediately submitted for the same dates the following year.

Absent an extension, or renegotiation of the existing management agreement, SCFA will no longer be able to honor reservation requests that extend beyond the term of the existing management agreement (1/31/20).

Once word gets out that SCFA is no longer accepting reservation requests, event organizers will begin to look for alternative sites. The certainty of being able to host their event at a particular location, on the desired date, is one of the single most important factors that impacts where annual events are held.

Simply put; if event organizers lose confidence in the certainty that they can host their event at the Solano County Fairgrounds they will take their business elsewhere. The loss of this revenue stream would be devastating financially to SCFA.

**IMPACTS** – The loss of any of SCFA’s major annual reoccurring events would jeopardize SCFA’s ability to help underwrite its civic obligations such as the annual County Fair or Youth Ag Day.

Without an extension of the current management agreement there is a very real possibility that the 2019 annual County Fair and the 2019 annual Youth Ag Day would have to be cancelled.

While County staff’s recommendation to not extend the management agreement in 2018 was understandable given the frustrations with SCFA’s financial situation, it has, perhaps unintended, backed both SCFA and the County into a corner. Without a management agreement SCFA’s ability to conduct its business is severely hampered.

On a more human side, the uncertainty that SCFA currently operates under could have a direct impact on Solano County’s Youth Ag Programs. Because of breeding cycles, large animals need to be purchased now so that they are ready to be shown at the annual Solano County Fair Junior Livestock Auction in late June.

The investment these kids are making in their livestock would be jeopardized if management agreement issues forced the cancellation of the annual Fair.

**ACTION REQUESTED**- It is of the upmost importance that if SCFA is to continue in its role as an agent for Solano County that the management agreement term be extended as soon as possible.

## Relationship between County and SCFA

**Structural Tensions** - The nature of the relationship between SCFA and the County of Solano, specifically the BOS has, at times, been filled with tension. While SCFA’s financial situation is at the core of much of the tension there is a potential structural reason behind some of the friction.

The original County ordinance that created the Solano County Fair and allowed for the creation of SCFA as an independent organization had the following language: “under the direction and control of said County and its Board of Supervisors”. It has been sometimes difficult for SCFA to function as an independent organization while working under the “direction and control” of the BOS.

**SCFA Board Appointments** - SCFA Directors are appointed by the BOS. In the past, these appointments have sometimes been viewed as personal representatives of sitting County Supervisors rather than representatives of one of Solano County’s five supervisorial districts.

As SCFA builds its new business model around a traditional nonprofit structure it will be critical that its Board be truly independent from any political implications whether real or perceived.

A strong, independent Board is one of the key considerations major funders look at when determining if a nonprofit meets its funding criteria. Since one of SCFA’s 2019 revenue goals is to better maximize nonprofit funding opportunities it is critical that SCFA conduct its business as an independent 501(c)(3).

**Business Goodwill** – Business goodwill is an accounting term that signifies a business' intangible assets, such as a company's brand name, loyal customer base, good public reputation, patents, and proprietary processes and technologies. This is opposed to tangible assets, such as real estate or equipment.

For any business, but especially for a nonprofit, it is critical that a good public reputation is maintained. SCFA is an agent of Solano County and when representatives of the County make less than complimentary comments or fail to show support for SCFA it has a damaging effect.

Sponsorship for the 2018 Solano County Fair was only \$8,500 as compared to the 2017 Fair sponsorship totals of \$52,548. While there were other factors that account for the decrease in sponsorship between the 2017 and the 2018 fairs the public perception that SCFA was on its last legs was certainly a factor in decreased sponsorship revenue.

Moving forward all parties need to be mindful to protect the investment the County has in SCFA.

**Staff Morale** – Similar to the impacts that the uncertainty of SCFA's future have had on how it is perceived in the community have also impacted SCFA staff and productivity levels. The recent departure of key SCFA staff members can be directly tied to the uncertainty of SCFA's future and therefore their own job security.

**ACTION REQUESTED** – SCFA and BOS jointly revisit (perhaps through a joint meeting), the respective roles, relationships, and expectations to ensure that SCFA's new business model is reflective of the needs and demands of both parties.

## **Controlling Labor Costs**

As a service provider, SCFA's largest expense is its labor related costs. A detailed labor analysis is needed so that SCFA management can make effective use of existing personnel resources while protecting margins and budget parameters.

At the time of this report, the labor analysis is not complete, but in preparation for the 2019 budget SCFA management will be looking to budget labor as a percentage of activity related revenue. This should help control costs and protect overall profitability.

### Cost Allocation Proposed Methodology for 2018 Actual Costs

	2017 Wages	2017 Distribute Exclusion	2017 % With Exclusion <sup>1</sup>	2018 Wages YTD	2018 % based on YTD	2018 % Adjusted/Proposed <sup>2</sup>	2018 Cost Distribution Through 9/30/18
Atlas Fire Large Animal Evac*	49,284.00	5.55%		0.00%	0.00%	0.00%	
Fair	235,827.00	26.56%	249,691.00	28.13%	109,602.00	22.01%	22.00%
Ag Day	8,542.00	0.96%	9,045.00	1.02%	8,858.00	1.78%	2.00%
Facility Rentals	386,756.00	43.56%	409,490.00	46.13%	211,381.00	42.46%	54.00% <sup>3</sup>
Solano Race Place	206,878.00	23.30%	219,036.00	24.67%	158,503.00	31.83%	15.00% <sup>3</sup>
Leases	117.00	0.01%	122.00	0.01%	7,895.00	1.59%	4.00%
Electronic Sign	375.00	0.04%	395.00	0.04%	1,652.00	0.33%	1.00%
Other (Special Projects)	-	0.00%		0.00%	-	0.00%	2.00% <sup>3</sup>
	<u>887,779.00</u>	<u>99.98%</u>	<u>887,779.00</u>	<u>100.00%</u>	<u>497,891.00</u>	<u>100.00%</u>	<u>100.00%</u>
							<u>795,100.00</u>

**NOTES:**

1- Exclusion Atlas Fire 1x Event

2 - Adjusted/Proposed percentages are based on 2018 to better reflect the change in business model from a 4-day fair to a 2-day fair for this year.

3 - Adjusted to better reflect actual personnel costs for Facility Rentals. These personnel costs in 2013 and past years, have not been distributed at that detailed level, they have typically been rolled up into Maintenance. Beginning 2019, personnel costs will be allocated at a more detailed level.

2018 YTD Actual as of September 30, 2018	
Administration	418,286.00
Maint	312,176.00
Guest Safety	64,639.00
	<u>795,101.00</u>

**Leases Labor Allocations Matrix**

*as of Fri 11/16/18 sgh*

Overhead Dept	Guest Safety	Admin	Maint	Total	%
Lease Desc	Hrs/Month	Hrs/Month	Hrs/Month	Hrs/Month	Hrs/Month
Esign	8	30	8	46	29%
6FDK	30	20	8	58	37%
Pre-School/Gem & Minerals	20	8	8	36	23%
ATT COW	8	4	1	13	8%
Marriott Hotel	0	1	1	2	1%
Carl's Jr/Chevron	0	1	0	1	1%
<b>Total Hrs/Month</b>	<b>66</b>	<b>64</b>	<b>26</b>	<b>156</b>	<b>100%</b>
<b>% Hrs/Month</b>	<b>42%</b>	<b>41%</b>	<b>17%</b>	<b>100%</b>	

Overhead Dept	Guest Safety	Admin	Maint	Total	%
Lease Desc	\$/Month	\$/Month	\$/Month	\$/Month	\$/Month
Esign	\$240.00	\$1,200.00	\$240.00	\$1,680.00	32%
6FDK	\$900.00	\$800.00	\$240.00	\$1,940.00	36%
Pre-School/Gem & Minerals	\$600.00	\$320.00	\$240.00	\$1,160.00	22%
ATT COW	\$240.00	\$160.00	\$30.00	\$430.00	8%
Marriott Hotel	\$0.00	\$40.00	\$30.00	\$70.00	1%
Carl's Jr/Chevron	\$0.00	\$40.00	\$0.00	\$40.00	1%
<b>Total \$/Month</b>	<b>\$1,980.00</b>	<b>\$2,560.00</b>	<b>\$780.00</b>	<b>\$5,320.00</b>	<b>100%</b>
<b>% \$/Month</b>	<b>37%</b>	<b>48%</b>	<b>15%</b>	<b>100%</b>	

**Loaded Per Hour Wage Rate**      **\$30.00**      **\$40.00**      **\$30.00**

January 1 thru September 30 2018								
Cost Center Allocations								
~ DRAFT ~ As of Tue 11/13/18 sgh ~ DRAFT ~								
Cost Centers		Profit Centers						% Net
		Dept	CC OH Alloc %	Rev	Direct Exp	Alloc Exp	Total Exp	
		Fair	22%	\$28,511	\$254,136	\$174,922	\$429,058	31%
		Ag Day	2%	\$26,762	\$37,586	\$15,902	\$53,488	
		Leases/esign	5%	\$711,040	\$136,903	\$30,755	\$176,658	
		Fac Rntls	55%	\$1,065,055	\$470,617	\$437,306	\$907,923	
		Race Place	15%	\$460,113	\$254,826	\$119,265	\$384,101	
		Other	1%	\$76,061	\$61,258	\$7,951	\$69,209	69%
Total	\$795,101	Totals	100%	\$2,367,542	\$1,225,336	\$795,101	\$2,020,437	100%

January 1 thru December 31 2017										
Cost Center Allocations										
~ DRAFT ~ As of Tue 11/13/18 sgh ~ DRAFT ~										
Cost Centers		Profit Centers					Net +/-		% Net	
Dept	\$	Dept	CC OH Alloc %	Rev	Direct Exp	Alloc Exp	Total Exp			
Admin	\$571,525	Fair	22%	\$493,846	\$825,295	\$242,438	\$1,067,733	(\$573,807)	-15%	
Maint	\$445,064	Ag Day	2%	\$32,704	\$31,507	\$22,040	\$53,547	(\$20,843)		
GS	\$85,403	Lease/Design	10%	\$895,336	\$158,829	\$110,199	\$309,028	\$386,308		
		Fac Rntls*	48%	\$1,051,734	\$517,368	\$528,956	\$1,046,324	\$5,410		
		Race Place	16%	\$548,720	\$352,990	\$176,319	\$529,309	\$19,411	\$65,828	
		Other	2%	\$99,983	\$36,936	\$22,040	\$58,976	\$41,007		
Total	\$1,101,992	Totals	100%	\$3,122,323	\$1,962,925	\$1,101,992	\$3,064,917	\$57,406	\$57,406	100%

Net Position As of September 30, 2018

<u>Assets</u>	Per Board Report			Audited 2017	Audited 2016	Audited 2015	Audited 2014	Audited 2013
	2018	2018 Adjusted	Notes					
Current Assets								
Cash and cash equivalents	521,095	521,095		190,671	286,593	241,290	88,564	693,569
Accounts receivable - general	26,246	26,246		209,868	93,219	49,445	154,986	85,775
Accounts receivable - leases	73,918	73,918		52,126	46,016	45,213	43,908	45,038
Accounts receivable - other	66,415	66,415				32,266	51,737	31,503
Inventory	2,447	2,447		1,132	8,056			8,387
Deposits and prepaid	3,820	3,820		6,711	4,365	11,355	9,950	3,834
Total current assets	693,941	693,941		460,508	438,249	379,569	349,145	868,106
Non-current assets								
Capital and intangible assets								
Land	167,085	167,085		167,085	167,085	167,085	167,085	167,085
Building & grounds, net	484,344	9,728,055	1	9,792,687	9,857,905	9,859,537	9,402,214	9,394,184
Equipment, furniture, and fixture, net	8,472	350,723	1	395,047	444,970	438,003	456,969	433,744
Intangible assets, net	5,303	(9,645,833)	1	(9,522,046)	(9,400,093)	(9,146,023)	(8,932,510)	(8,780,512)
Net Pension Assets	-	-					697,516	725,428
Total non-current assets	665,204	600,030		832,773	1,069,867	1,318,602	1,791,274	1,939,929
Total Assets	1,359,145	1,293,971		1,293,281	1,508,116	1,698,171	2,140,419	2,808,035
<u>Deferred Outflows of Resources</u>								
Deferred outflows related to pensions	109,036	443,081	2	443,081	288,303	109,036	-	-
Total deferred outflows of resources	109,036	443,081		443,081	288,303	109,036	-	-
<u>Liabilities</u>								
Current Liabilities								
Accounts payable	51,598	51,598		54,363	45,695	92,141	39,269	99,776
Deferred revenue	6,458	6,458		11,324	14,568	8,863	6,522	13,002
Guaranteed deposits	43,520	43,520		52,559	23,194	38,678	39,460	50,091
Payroll payables and other liabilities	21,961	21,961		40,588	35,736		25,726	14,168
Compensated absences (current portion)	36,860	36,860						
Pension obligation bonds (Solano County allocation)	101,301	368,740	1	299,740	243,645	202,824	132,925	96,044
Current debt associated with fixed assets	5,672	5,672				4,091	3,265	6,745
Total current liabilities	267,370	534,809		458,574	362,838	346,597	247,167	279,826
Non-current liabilities								
Compensated absences	46,733	57,019	2	57,019	50,917	46,733	46,733	56,271
Long term debt associated with fixed assets	293,605	220,116	1	293,605	391,634	487,142	260,317	287,330
Non OPEB liability (Solano County allocation)	77,172	162,076	1	126,691	99,030	77,172	64,862	53,283
Net pension liability (Solano County allocation)	1,060,154	1,543,319	1	1,455,961	1,176,919	1,060,154	-	-
Pension obligation bonds (Solano County allocation)	633,654	502,122	1	545,311	592,245	633,654	633,654	669,927
Total non-current liabilities	2,111,318	2,484,651		2,478,587	2,310,745	2,304,855	1,005,566	1,066,811
Total liabilities	2,378,688	3,019,461		2,937,161	2,673,583	2,651,452	1,252,733	1,346,637
<u>Deferred Inflows of Resources</u>								
Deferred inflows related to pensions	278,120	187,703	2	187,703	289,188	278,120	-	-
Total deferrrd inflows of resources	278,120	187,703		187,703	289,188	278,120	-	-
<u>Net Position</u>								
Invested in capital assets	360,625	333,942	1	441,139	582,725	738,285	806,428	902,159
Temporary restricted - capital project/maintenance	39,203	39,203					-	-
Temporary restricted - parking lot improvements	9,834	9,834		9,834	13,960	13,960	126,902	126,902
Temporary restricted - Fair Hands/Ag Day	42,992	42,992						
Temporary restricted- Golf Course Improvements								11,211
Temporary restricted - racing facilities improvements	8,775	8,775					2,370	2,370
Jr livestock auction reserve	15,194	15,194		12,940	13,170	8,055	3,187	3,151
Unrestricted resources	(1,665,249)	(1,920,052)		(1,852,415)	(1,776,207)	(1,882,665)	(51,201)	415,605
Total net position	(1,188,626)	(1,470,112)		(1,388,502)	(1,166,352)	(1,122,365)	887,686	1,461,398
				(1,470,112)	(1,388,502)	(1,122,365)	887,686	1,461,398
<i>Change in Net Position</i>				(81,610)	(222,150)	(43,987)	(2,010,051)	(573,712)
			as of Sept 2018					

**Footnote - Estimate Changes Methodology:**

1 - Based on ratio change between 2016 & 2017

2 - Based on 2017 audit figures

	<u>Grounds Related Revenue</u>	<u>Parking</u>	<u>Food &amp; Bev</u>	<u>Sponsorships</u>
<b>2017 New Events</b>				
Hemp Cannabis Fair	\$10,150.00		\$5,264.00	
Gymnastics Event North Bay Athletics Association	\$15,350.00			
Drone Event Flite Fest	\$26,510.00	\$11,892.00	\$452.00	
Office of Emergency Services Meeting	\$5,000.00			
WESTAT CDC Medical Information Gathering	\$20,000.00			
<b>2017 Totals</b>	<b>\$77,010.00</b>		<b>\$17,156.00</b>	<b>\$452.00</b>
<b>2018 New Events</b>				
Dino Expeditions	\$13,000.00	\$21,336.00	\$1,013.65	
Gymnastics North Bay Athletics Association - Feb	\$9,100.00			
Robotics REC Foundation	\$18,300.00	\$5,712.00	\$3,966.88	
MMA	\$10,800.00	\$4,140.00	\$5,796.47	
Navarro Quinceanera	\$9,150.00			
AA Regional Meeting	\$5,500.00			
Lopez Quinceanera	\$2,500.00			
Billy Rodriguez Horse Jaripeo - May	\$13,891.55	\$3,216.00	\$8,531.51	
Tatoo Event The Catalyst, LLC (7/20-7/22)	\$9,000.00	\$3,012.00		
Advance Camp Boycout Badge Event (9/28-9/30)	\$22,500.00			
Lantern Festival	\$56,000.00	\$53,168.50	\$43,444.27	
Bay Area Rhodesian Ridgeback Club	\$400.00			
Ammonia and Safety Training Institute	\$4,100.00		\$405.00	
Gymnastics North Bay Athletics Association (10/27-10/28)	\$9,100.00			
Collins Jaripeo (8/5)	\$7,500.00	\$2,188.00	\$10,330.00	
Valdez Quinceanera	\$8,700.00			
Gonzales Quinceanera	\$6,650.00			
Jamz	\$2,100.00			
Rodriguez Quinceanera	\$8,000.00			
Paramount TV	\$1,500.00			
Michael's Transportation	\$2,000.00			
<b>2018 YTD Totals</b>	<b>\$219,791.55</b>		<b>\$92,772.50</b>	<b>\$73,487.78</b>
<b>Sponsorship</b>				
Benicia Plumbing				\$2,000.00
PG&E - 811				\$5,000.00
California Maritime Academy				\$6,500.00
Kaiser				\$7,500.00
Sunstate Equipment Co.				\$6,000.00
Building Trades / Labor Council				\$2,500.00
Sustainable Solano				\$500.00
La Mesa				Trade
Vallejo Waterfront Weekend				Trade
<b>Sponsorship Totals</b>				<b>\$30,000.00</b>
<b>Category Totals</b>	<b>\$326,801.55</b>		<b>\$109,928.50</b>	<b>\$73,939.78</b>
<b>Grand Total</b>	<b>\$510,669.83</b>			<b>\$30,000.00</b>

**~ 2018 v 2017 Fairs Direct Revenues & Expenses Comparison ~**

Direct Revenues	2018		2017		2018 v 2017 \$ Delta
	\$	%	\$	%	
<b>Admissions</b>	\$0	0%	\$153,392	31%	(\$153,392)
<b>Parking</b>	\$5,100	21%	\$84,187	17%	(\$79,087)
<b>Carnival/F&amp;B Concessions</b>	\$0	0%	\$144,760	29%	(\$144,760)
<b>Commercial Vendors</b>	\$0	0%	\$39,550	8%	(\$39,550)
<b>Competitive Exhibits Fees</b>	\$9,181	37%	\$9,233	2%	(\$52)
<b>Sponsorship</b>	\$8,500	34%	\$52,548	11%	(\$44,048)
<b>Misc</b>	\$1,970	8%	\$7,976	2%	(\$6,006)
<b>Totals</b>	<b>\$24,751</b>	<b>100%</b>	<b>\$491,646</b>	<b>100%</b>	<b>(\$466,895)</b>

Direct Expenses	2018		2017		2018 v 2017 \$ Delta
	\$	%	\$	%	
<b>Wages &amp; Burden</b>	\$106,467	43%	\$235,827	29%	(\$129,360)
<b>Professional Services</b>	\$58,800	24%	\$147,836	18%	(\$89,036)
<b>Materials &amp; Supplies</b>	\$10,955	4%	\$44,678	5%	(\$33,723)
<b>Utilities/Disposal</b>	\$4,000	2%	\$19,478	2%	(\$15,478)
<b>Liability Insurance</b>	\$122	0%	\$3,066	0%	(\$2,944)
<b>Dues &amp; Permits</b>	\$2,473	1%	\$1,911	0%	\$562
<b>Marketing</b>	\$12,640	5%	\$76,646	9%	(\$64,006)
<b>Travel/Hotel</b>	\$2,792	1%	\$11,862	1%	(\$9,070)
<b>Board of Directors</b>	\$500	0%	\$11,391	1%	(\$10,891)
<b>Equipment Rental</b>	\$17,090	7%	\$130,013	16%	(\$112,923)
<b>Entertainment</b>	\$1,500	1%	\$104,780	13%	(\$103,280)
<b>Comp Exbts Premiums</b>	\$28,981	12%	\$30,240	4%	(\$1,259)
<b>Bank/CC Fees</b>	\$391	0%	\$3,141	0%	(\$2,750)
<b>Equipment Purchase</b>	\$76	0%	\$1,245	0%	(\$1,169)
<b>Donated Services</b>	\$0	0%	\$3,181	0%	(\$3,181)
<b>Totals</b>	<b>\$246,787</b>	<b>100%</b>	<b>\$825,295</b>	<b>100%</b>	<b>(\$578,508)</b>

Desc	2018	2017
<b>Direct Revenues</b>	<b>\$24,751</b>	<b>\$491,646</b>
<b>Direct Expenses</b>	<b>\$246,787</b>	<b>\$825,295</b>
<b>Net Direct P/L</b>	<b>(\$222,036)</b>	<b>(\$333,649)</b>

## **Solano County Fair - Analysis**

2017 represented a watershed moment in the history of the Solano County Fair Association (SCFA). In 2015, SCFA management radically changed the Solano County Fair model by decreasing the annual fair's entertainment budget by 40%.

This was a very significant change as entertainment represented the fair's prime attendance driver. Initial results were positive as gross revenues were up 14% from 2014 to 2015. The trend continued in 2016 with entertainment expenses remaining at a reduced level yet 2016 gross revenues were still up 10% over 2015.

However, 2017 produced a much different picture. Using the exact same fair model as 2015 and 2016, 2017's gross revenue was down 21% comparable to 2016. A detailed analysis of contributing factors revealed that the 2017 fair dates were compromised by the shift in the Back-To-School retail season, but a more troubling factor was exposed. The current fair model was no longer working.

Since the demise of live horse racing, the Solano County Fair has struggled to find a replacement alternative to the strong, cost-effective attendance driver that live horse racing once was.

Cutting the entertainment budget in 2015 gave a temporary boost to the Fair's bottom line but the public spoke loudly in 2017. After two years of a less than anticipated entertainment line-up they chose to take their dollars elsewhere.

### **A New Fair Model**

The 2018 Solano County Fair represented the first year of the new fair model. Rather than SCFA underwriting the entire Entertainment component of the fair, SCFA entered into event partnerships with outside vendors. These partnerships were structured so that the cost exposure of a particular event activity was now shared. The net result was a significant decrease in the overall cost of underwriting the annual fair.

The other significant change in 2018 was a shift in fair programming to begin to highlight the Community Component of the Fair. By using community-based activities to drive attendance SCFA returns to its core values of promoting what make Solano County a special place to live, work and play.

On the following pages is the analysis that has helped shaped the new direction of the annual Solano County Fair.

## Community Celebrations – Why We Celebrate

We humans are internally wired to want to be with other humans. Beyond the necessities, like food and shelter, people have a very primal need to have other folks around them. Call it a tribe, a village, or a community, we seek the company and companionship of others.

It has not been enough for us, as humans, to merely gather together and share a physical space. We naturally recognize the common characteristics we share with others. We seek ways to announce what makes our community unique and special. The way we tell the rest of the world, who we are, is through our community celebrations.

Community celebrations are as old as villages themselves. The theme of the celebration might change, but the basic format remained constant. The celebration would have two basic components:

- **Community component** – The “why” folks were celebrating. Usually centered around a religious, cultural or agricultural activity.
- **Entertainment Component** - The “how” folks celebrated. Almost always having food, beverages, music, dancing, or other similar activities.

Each of these components supported the other. The Community component provided the emotional draw, the shared idea, belief, or principle that folks wanted to celebrate. The Entertainment component provided the “fun” element. For most folks, a gathering of people does not become a celebration unless a very definite “fun” element is included. Food, drink, dancing, performances, or competition of some sort are all essential elements of our concept of celebration.

## Traditional County Fair Model

American county fairs have followed the traditional community celebration model since Europeans first settled in North America. The Community component was usually centered around agricultural activity with the Entertainment component dependent on either local talent or traveling shows.

In California, the 1930s brought the first notable change in decades to the California county fair format. Legalized pari-mutuel wagering on live horse races, including those hosted by county fairgrounds, was approved. With no other California based competition for legalized gambling, live horse racing gave California’s county fairs a significant boost in overall fair attendance, as well as a strong, consistent revenue stream.

## Solano County Fair Background

The Solano County Fairgrounds is a county owned facility; the land where the fairgrounds sits was donated by private individuals and the City of Vallejo. The construction of the fairgrounds buildings was financed with state provided funds.

The Solano County Fairgrounds is operated and governed by a separate non-profit corporation (Solano County Fair Association) whose fair board is appointed by the Solano County Board of Supervisors.

#### Mission Statement of the Solano County Fair Association:

*The mission of the Solano County Fair Association is "to ensure a positive experience for the public by providing a year-round multi-purpose venue that showcases and celebrates the wide variety of resources and activities available to our diverse community."*

#### **Beginnings**

It is important to place the beginnings of the Solano County Fair Association in the context of the times in which it was created. The first discussions concerning the creation of the Solano County Fair began as early as 1938, but progress was delayed by the advent of World War II and serious planning was not resumed until after V-Day.

By the late 1940's American society had endured the devastating social and financial impacts of the Great Depression and had survived the world-wide destruction of World War II. The post-war world brought a new era of prosperity and peace. The leaders of Solano County sought to express the new-found optimism by not only hosting an annual fair, but also creating a fairground comprised of permanent buildings intended to house events celebrating Solano County throughout the year.

Ground breaking for the fairgrounds was held on February 22, 1948 and on September 21, 1950 the Solano County Fair opened with Governor Earl Warren cutting the ribbon while a crowd of 10,000 watched.

#### **Operations**

The Solano County Fair operations is based on the traditional community celebration model comprised of both a Community component and an Entertainment component. Since its inception, the Solano County Fair has been a summertime event.

#### **Operations - Fair Dates**

**Summertime** – The Solano County Fair has always been held during the summer months. Since 2011 the fair dates have generally been the last few days of July into the first week of August. The latest the fair has ended was on August 7<sup>th</sup> during the 2011 Fair. The earliest the Fair has ended was July 31<sup>st</sup> during the 2016 Fair. During the 2011-2017-time period all Fairs were 5-day fairs.

Today, most school systems begin their fall term in mid-August. This has transformed late July-early August from deep summer vacation time to squarely in the middle of the Back-to-School season.

Back-to-School/Back-to-College has become a key retail selling season representing almost 20% of annual retail sales. The intense marketing efforts supporting this key retail selling season has any traditional summertime activities, held after the 4<sup>th</sup> of July, competing for the attention and dollars of families with school age children (a key target market of potential fair attendees).

**Action Taken** – In 2018 Solano County Fair Association (SCFA) returned their fair dates to pre-4<sup>th</sup> of July. This allowed the Solano County Fair to remain a summertime celebration (in today's world the traditional summer vacation time is limited to the months of June and July).

## Operations - Attendance Drivers

The old traditional Solano County Fair model used the Entertainment component as an active attendance driver and the Community component as a passive attendance driver. An active attendance driver is an activity that is highly promoted with the targeted intention of attracting people to attend the fair. A passive attendance driver are other fair activities that may attract fair patrons but are not as heavily promoted.

### Traditional Active Attendance Drivers

**Entertainment** – Since its inception, the Solano County Fair has followed a model that is dependent on the Entertainment component of the fair to drive attendance numbers. The entertainment component has been composed of three major elements:

- **Carnival** – A staple of the traditional fair experience are carnival rides and the carnival midway. Today's world offers a wide variety of entertainment options and carnival rides and the carnival midway's ability to be a prime attendance driver have diminished.
- **Live Horse Racing** - At its peak, live horse racing was the annual fair's single biggest revenue producer and attendance driver. Beginning in the late 1980s the popularity of the live horse racing industry began to decline. The reasons behind the decline were industry wide and continue to this day. 2009 was the last year SCFA hosted live horse racing.
- **Main Stage Entertainment** – Main stage entertainment, featuring both A list and B list celebrities, has been part of the Solano County Fair line-up since the fair's beginnings. Main Stage entertainment took on a much larger role as an attendance driver as live horse racing (and the associated revenue stream) declined.

Depending on the artist/group, the cost associated with booking main stage entertainment can be very expensive. While big name acts can draw large crowds, it has been found that those attending the big-name concerts generally do not visit or spend at other fair attractions. This lack of residual sales diminishes the overall impact of main stage entertainment as a prime attendance driver. Absent strong residual sales any increase in attendance figures generated by big-name acts is off-set by the prohibitive cost of the act itself. It is highly questionable if this form of entertainment is cost effective.

### Traditional Passive Attendance Drivers

These less promoted elements of the current Fair model are truly the heart and soul of what county fairs are all about. They are the reason our county fair exists; to celebrate, preserve, and strengthen the sense of community that is Solano County. The Solano County Fair announces to the world; “I'm from Solano County, and that's something special.”

**Competitive Exhibits** – Competitive Exhibits are a staple of county fairs and have been part of the Solano County Fair since day one. In 2018, 3,240 entries were received for Competitive Exhibits. The Competitive Exhibits are divided into the following categories:

- Fine Arts
  - Open Art
  - Amateur-Art
  - Professional-Photography
  - Amateur-Photography
  - Local Color
  - Poetry
- Floriculture
  - Amateur Theme Gardens (Adult & Youth)
  - Wheelbarrow Plantings
  - Container grown Plants
  - Youth Horticulture
  - Arrangements
  - Cut Flowers
  - Educational Exhibits
  - Container Grown Plants
  - Amateur Theme Gardens (Adult & Youth)
- Livestock
  - Open Livestock
    - Sheep
  - Junior Livestock
    - Beef
    - Dairy Cattle
    - Dairy Goats
    - Meat Goats
    - Sheep
    - Swine
    - Game Birds
    - Poultry
    - Rabbits
    - Ducks
    - Quail
    - Turkeys
- Solano Living
  - Youth Solano Living
    - Arts & Crafts
    - Clothing & Textiles
    - Collections
    - Electronic Media
    - Fair Theme
    - Food Preservation
    - Graphic arts
    - Group Projects
    - Home Furnishings

- Language Arts & Creative Writing
- Photography
- Recycling
- Science & Education
- Special Friends
- Stamping & Scrapbooking
- Table Settings
- Career Technical Education
- Agriculture
- Baked Foods
- Decorated Cake
- Adult Solano Living
  - Arts & Crafts
  - Clothing & Textiles
  - Collections
  - Fair Theme
  - Food Preservation
  - Gift Items
  - Quilting
  - Recycling
  - Special Friends
  - Table Settings
  - Vignettes
  - Career Technical Education
  - Agriculture
  - Baked Foods & Confections

**Cultural Pavilion, Cultural Stage, Talent Show, and Bay Stage Acts** – The Solano County Fair dedicates stages and booth space for informational, educational, and performing arts that celebrate the wide variety of cultural heritage that is Solano County.

## Operations - Fair Brand

The Solano County Fairgrounds has what is referred to as a heritage brand. A heritage brand has genuine history and has an authentic feel to it.

Because the Entertainment component has been so prominent in our marketing efforts, entertainment features like live horse racing, main stage acts, or the carnival are also part of the fair brand. If you think of a brand as a promise to your customers, then as the popularity, or modern relevance, of our featured products (live horse racing, main stage acts, carnivals) declined, our promise to our patrons became less and less authentic.

Moving forward the challenge for SCFA is to preserve the key components of our heritage brand while shedding the entertainment elements that are no longer relevant or authentic.

# Operations – Financial Model

## Income

Supporting an endeavor large enough to celebrate an entire county requires significant financial resources. The goal of attracting as many fair patrons as possible is doable but daunting. To help off-set the costs associated with hosting a county fair SCFA looks to several revenue sources.

All revenue streams, except the Competitive Exhibits Entry Fees, are directly dependent on Fair attendance. Overall fair attendance, and subsequent spending by fair patrons, is critical to the financial success of a fair.

Standard fair revenue sources include:

1. **Attendance Revenue** – Funds derived from promotional, pre-sale, and same day sales of admittance tickets. In 2017 the Solano County Fair admittance prices were:

General Admission	\$10
Children – ages 6-12	\$6
Children – age 5 & under	FREE
Seniors – age 60+	\$6
Military Veterans	\$8

- o **Special Events**

(Does not include Fair admission)

▪ Demolition Derby	
• Adult	\$10
• Child	\$6
▪ Jaripeo (Bull Riding)	
• Adult	\$10
• Child	\$6

- o **Special Discount Days**

▪ <b>Seniors Day</b> – Free Admission All Day for Seniors age 60+
▪ <b>Kids Day</b> – Free Admission All Day for Kids ages 12 & under
▪ <b>Military &amp; First Responders Appreciation Day</b> – Free Admission All Day for Military, Law Enforcement, Firefighters and their dependents

2. **Parking Revenue** - \$12 per vehicle
3. **Carnival Wristbands** - \$28 (good all day, any one day)
4. **Vendor Booth Rentals** – A flat rental rate depending on the physical size and location
5. **Food & Beverage Sales Commissions** – A guarantee plus a negotiated percentage of gross sales.
6. **Competitive Exhibits Entry Fees** - A small fee for each entry.
7. **Sponsorships** – Various sponsorship packages are offered to organizations and businesses throughout Solano County.

**Expenses** - Expenses associated with hosting the county fair include:

1. Wages/Payroll Tax
2. Workers' Comp/Health Ins/Vacation-Sick Accruals
3. PERS Expense
4. Professional Services
5. Security Contractor & SCSO
6. Supplies and Expenses
7. Utilities & Disposal
8. Equipment Maintenance
9. Liability Insurance
10. Dues & Permits
11. Building and Grounds Maintenance
12. Advertising/Marketing
13. Travel, Training & Meetings
14. Directors' Functions
15. Equipment Rental
16. Entertainment (Stages & Grounds)
17. Competitive Exhibits Premiums
18. Bank/CC Fees
19. Bad Debt/Cash Short/Over
20. Equipment (Non-Capitalized)
21. Donated Services & Sponsor Expenses

## Changes to Operational Model

The old fair model was no longer effective in fulfilling the primary purpose of maximizing participation in the annual celebration of Solano County. SCFA will continue to make changes so that the annual Fair increases its relevancy, attracts more patrons and consequentially is operated on a more cost-efficient basis.

Highlights of those changes include:

**Fair Dates** – As previously noted, in 2018 SCFA moved the fair dates to pre-4<sup>th</sup> of July. This does not represent a change so much as an effort to preserve traditional summertime placement.

In the past when fair dates have been significantly changed there has been a drop in fair attendance, at least in year one of the change.

**Vendor Booth Mix** – In the mid to late 20<sup>th</sup> century county fairs were so popular that an entire industry was created to support them. Much of this industry is comprised of small vendors whose product line, while not always unique, did serve the fair patrons well. These small vendors followed the fair circuit going from fair to fair.

The dominance of these fair specific vendors diluted any individuality that fairs had. The vendor mix for each fair became standard and it became more and more difficult to tell one fair from another.

Beginning in 2018, SCFA began a new program to reach out to local entities to encourage them to display their products/wares at the fair. Eventually we hope to have a strong vendor line-up that reflects the diversity and talents of Solano County. It is anticipated that this new vendor line-up will be a strong enough addition that it will become an active fair attendance driver.

Feedback given from 2018 fair patrons indicated that part of their “fair experience” was the traditional fair vendors and their products. Moving forward SCFA will look to strike a balance between maintaining the proper “fair experience” while creating a uniquely Solano County experience.

**Integration of All Events** – The Solano County Fairgrounds is a year-round event facility that hosts a wide variety of events. In the past, each one of these events has been treated as a stand-alone activity. Moving forward SCFA will seek to knit these events together so that all activities that SCFA hosts can be presented as one comprehensive product.

The goal is to have locals consider the fairgrounds as a year-round entertainment choice. Ideally people will be checking SCFA’s website on a weekly basis to see what is happening that weekend at the fairgrounds.

Marketing a once-a-year event like the annual fair is made far easier if our locals are frequent visitors to the fairgrounds rather than once-a-year patrons.

**Sponsorships** – SCFA sponsorship efforts are also made easier if potential sponsors know that their message will not only reach once-a-year fair attendee but will now be part of a year-round package that includes a much larger, more varied audience.

**Community Resource** – SCFA has renewed its commitment as a year-round resource for Solano County.

- **Supporting Local Non-Profits** – To support the wonderful work that Solano County’s non-profit community does, SCFA would partner with local non-profits; offering event services and facilities to support their fund-raising efforts. The goal is to create an event incubation campus that allows local non-profits to take advantage of free or low-cost event services to develop and grow their fund-raising events.

Equally important is the role the fairground plays in raising the profile of Solano County to the rest of the Bay Area, Northern California, and the western states. It is a well-documented fact that Solano County’s non-profits are woefully underrepresented in terms of philanthropic or foundation support comparable to the rest of the Bay Area. Truth be told, if we could just get large foundations to recognize that Solano County is part of the Bay Area, we could consider a major hurdle cleared. The Solano County Fairgrounds can be and should be a major contributor to that effort.

- **Supporting the Local Ag Community** – We are losing prime agricultural land to urbanization and fewer and fewer people are choosing farm life as a profession. SCFA has had serious discussions with Sustainable Solano Inc. and is working closely with them on their work to create Solano Community Food Centers; small-scale, consumer-driven food businesses, sourced by local farmers.

## SOLANO COUNTY FAIR ASSOCIATION GENERAL FUND RESERVE POLICY

### **Purpose**

The Solano County Fair Association establishes its General Fund Reserve policy as additional insurance against disasters, emergencies and unforeseen expenditures.

### **Reserve Level**

The Association Board of Directors hereby establishes the following minimum General Fund reserve targets:

- The Association shall strive to maintain a General Fund reserve equal to 10% of annual budgeted General Fund expenditures. The unallocated reserve funds are set-aside to address potential needs in the following areas:
  - A Reserve for Economic Uncertainty- funds designated to mitigate periodic revenue shortfalls due to downturn in economic cycles, thereby avoiding the need for service level reductions within the fiscal year.
  - An Emergency Reserve - funds designated to mitigate costs of unforeseeable emergencies and natural disasters.
  - The appropriate level of General Fund reserves shall be reviewed annually.
  - In circumstances where the General Fund General Reserve has fallen below the established level, the Association shall replenish the deficiency within five fiscal years or as soon as economic conditions allow from the following revenue sources: year-end surpluses, non-recurring revenues, or if legally permissible and with a defensible rational, from excess resources in other funds.

### **Use of Reserve Funds**

*Reserve for Economic Uncertainty*-General Fund reserve intended to offset quantifiable revenue uncertainty. The long-term funding level for this reserve is determined by measuring the level of financial risk associated with the following areas of uncertainty:

- Revenue risks: Revenues falling short of budget projections may cause shortfalls. Transitional funding is also necessary to respond to reductions in major revenues due to local, regional and national economic downturns, as well as reductions in revenues caused by actions by State/Federal governments.
- Uncontrollable costs: There may be cost increases that are beyond the Associations control (e.g. various fuel, utility charges, CalPERS retirement rates and CalPERS Retiree Medical). To the extent possible, the General Fund Reserve should not be used to support recurring operating expenditures. Expenditures in this category should be considered one-time and planned for in the subsequent budget cycle.
- *Emergency Reserve* - Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters. Should unforeseen and unavoidable events occur that require expenditure of Association resources beyond those provided for in the annual budget, the Chief Executive Officer shall have the authority to approve appropriation of Emergency Reserve Funds. The Chief Executive Officer shall then present to the Board of Directors -- no later than the first regularly

scheduled meeting – documentation confirming the nature of the emergency and formally authorizing the appropriation of reserve funds.

#### **Excess Fund Balance**

At the end of each fiscal year, the Chief Executive Officer will report on the un-audited year-end budgetary fiscal results. Should actual General Fund revenues exceed expenditures, a year-end operating surplus shall be reported. Any year-end operating surplus which results in the General Fund balance exceeding the level required by the reserve policy shall be deemed available for allocation for the following, subject to Board approval:

- Transfer to the Capital Programming for Deferred Maintenance/Replacement of Solano County Fairgrounds facilities.
- Transfer to a reserve account to fund future Retiree Pension and Benefit obligations.
- Re-appropriation within the subsequent year's operating budget to provide for one-time, non-recurring needs.

It is the intent of the Solano County Fair Association to limit use of fund balances in the General Fund to address unanticipated one-time needs. Fund Balances shall not be applied to recurring annual operating expenditures.

## **SOLANO COUNTY FAIRGROUNDS**

### **2019 MARKETING & PROMOTIONS – DRAFT 11-20-18**

Marketing and promotion of the Solano County Fairgrounds requires a broad-reaching and multi-faceted approach in order to reach the wide range of customer demographics and interests served by the various products produced at the Fairgrounds. These products include the annual Fair, the Solano Race Place, the RV Park, the electronic billboard and rental of Fairgrounds facilities. Overall, the marketing objective for these consumer-driven activities is to position the Solano County Fairgrounds as a primary choice for year-round entertainment, recreation and events in order to increase revenue by maximizing guest usage and enjoyment.

In addition to consumer marketing, the Fairgrounds also engages in awareness marketing in support of its nonprofit activities which include the annual Youth Ag Day and sponsorship generation in order to supplement its budget, help strengthen the financial stability of the organization and deeper engage the community in continuing the vitality of the Fairgrounds.

Marketing is an intrinsic part of the growth and success of businesses. This is equally true for nonprofits as it is for for-profit companies. The marketing and promotion activities of the Fairgrounds serve multiple purposes including the following.

- Inform the public of Fairgrounds products and activities
- Increase Fairgrounds business and add to its financial stability
- Build awareness of the Fairgrounds as a vital community resource
- Reach new audiences to increase the Fairgrounds customer base
- Increase business for public events (facility rentals) at the Fairgrounds thus generating increased revenue for the Fairgrounds
- Engage prospective donors and sponsors
- Encourage development of a volunteer base to support activities
- Contribute to the economic development of the City of Vallejo and Solano County

According to Prosper Strategies, a leading communications consultant for the nonprofit sector based in Chicago, direct marketing activities for nonprofits (excluding staff costs) usually equate to somewhere between 5 and 15 percent of the organization's total operating expenses. In 2018, the Fairgrounds allocated 1.5% of its total budget to marketing. The 2019 budget recommendation includes a marginal increase, bringing the marketing budget to 2.46% of total budget expenditures. These costs are distributed as follows.

Facility Rentals & General Fairgrounds Promotion	\$25,000
Solano Race Place	\$12,500
Annual Fair	\$10,000
Bounty of the County	\$10,000
Video Production (Fair & Year-Round Events)	\$2,000
Data & Survey Collection	\$3,900
Total	\$63,400

Marketing and promotion activities vary for each of the Fairgrounds products based on analysis of potential customers, marketing goals, market opportunities and other factors throughout the calendar year. A marketing plan is established for the year based on past activities and anticipation of future opportunities, but is intended to remain flexible within the budget allocations in order to take advantage of special discounts and partnership opportunities that frequently arise with limited advance notice.

In addition to paid marketing, the Fairgrounds also utilizes free promotions to increase our marketing reach. These include: media releases; speaking at community and service group meetings; self-promotion on the Fairgrounds electronic billboard; listing on social media sites such as Yelp, EventCrazy and Nextdoor; Facebook and Twitter postings; email blasts; and a continually updated web site. The Fairgrounds web site will be a particular highlight for 2019 as a completely redesigned web site will be launched in the first quarter with a modern look and feel, mobile device compatibility, and enhanced user features. The web site will continue to be managed in-house, saving costs over outsourcing, and allowing for flexibility and better response time for information updates.

# Solano County Fairgrounds Market Data

County	Total Population	Male Population	Female Population	Median Age	Average Household Income	Total Households	Average People Per Household	Average High in January	Average Low in January	Average High in July	Average Low in July
Solano	416,974	207,158	209,816	36.01	\$84,746.00	145,061	2.79	54.70° F	39.10° F	89.60° F	57.60° F
Contra Costa	1,081,256	526,573	554,683	37.86	\$105,084.00	384,218	2.79	55.50° F	40.00° F	84.70° F	60.30° F
Alameda	1,542,400	755,917	786,483	36.30	\$93,323.00	560,293	2.69	56.00° F	37.40° F	87.50° F	57.20° F
Napa	99,865	50,416	49,449	38.37	\$89,132.00	35,251	2.73	55.55° F	36.15° F	86.30° F	54.40° F
Sonoma	496,064	243,748	252,316	39.23	\$83,663.00	188,222	2.58	57.60° F	39.60° F	89.50° F	54.60° F
Marin	257,108	125,958	131,150	44.32	\$133,128.00	103,882	2.39	54.00° F	41.80° F	79.60° F	54.90° F
Yolo	209,921	102,187	107,734	30.20	\$76,902.00	72,775	2.79	54.30° F	39.50° F	95.20° F	60.20° F
<b>Primary Mkt. Totals</b>	<b>4,103,588</b>	<b>2,011,957</b>	<b>2,091,631</b>								
				<b>Primary Mkt. Averages</b>	<b>37.47</b>	<b>\$95,139.71</b>	<b>212,815</b>	<b>2.68</b>	<b>55.38° F</b>	<b>39.08° F</b>	<b>87.48° F</b>
San Francisco	813,472	413,451	400,020	36.68	\$104,879.00	357,561	2.22	56.83° F	45.54° F	65.39° F	54.08° F
Sacramento	673,923	328,395	345,530	33.86	\$70,157.00	246,727	2.67	54.05° F	39.70° F	93.01° F	60.00° F
<b>Totals &amp; Averages Including Sacramento &amp; San Francisco</b>	<b>5,590,983</b>	<b>2,753,803</b>	<b>2,837,181</b>								
				<b>Averages</b>	<b>37.11</b>	<b>\$92,576.83</b>	<b>167,403</b>	<b>2.56</b>	<b>55.39° F</b>	<b>40.36° F</b>	<b>84.83° F</b>

## Local Climate

Vallejo enjoys a mild, Mediterranean climate year-round with gentle breezes off our waterfront. The average temperature ranges from a low of 48°F to a high of 70°F. The climate mirrors that of San Francisco, but with temperatures typically ten degrees warmer. Average annual rainfall is 18 inches, falling primarily between October through April. Dress is casual year-round and layered clothing is recommended.

- The average winter temperature is 47.0°F.
- The average spring temperature is 58.2°F.
- The average summer temperature is 70.3°F.
- The average fall temperature is 62.9°F.

**Solano County Fairgrounds**  
**Public Outreach Survey – August 24 to September 14, 2018**  
**Executive Summary**

**Background**

On July 27 and 28, 2018, the Solano County Fair Association (SCFA) held a Strategic Planning Workshop in order to prepare a 2018-19 Strategic Plan. Four goals were established during the Workshop, one of which was “Establishing and Defining Our Identity.” One of the two objectives under this goal was to create and circulate a public outreach survey.

To that end a survey was developed, with staff and Board of Directors input, to cover a broad range of topics touching on the primary operations of the SCFA as well as to gather general information about entertainment preferences and basic demographics.

**Implementation**

The survey was designed using Constant Contact’s email survey tool allowing it to be easily distributed to the SCFA’s email list comprised of over 5,000 subscribers. While Constant Contact does not have the most sophisticated data analysis tool compared to other survey generators, using it to create and distribute the survey was a free feature of the SCFA’s program subscription. It also had the added benefit of collecting respondents’ email contact information (with their permission) which was added to SCFA’s email database growing it to over 5,300 subscribers.

In conjunction with the email distribution, the survey link was posted to the SCFA’s Facebook page which has over 4,200 followers. Additionally, the post was supplemented with a paid “boost” of \$100 total over the three week survey period. The boost expanded the reach of the Facebook post to a total of 11,708 people, 18 years or older within approximately a 30 mile radius of Solano County.

Respondents were encouraged to complete the survey with the opportunity to win two admission tickets to Six Flags Discovery Kingdom. The tickets came at no direct cost to the SCFA as they were part of a cross-promotional agreement made earlier in the year between the two businesses.

**Results**

A total of 581 people responded to the survey, 338 email subscribers and 243 Facebook users, providing a significant sample size in order to analyze responses and gain insight into public opinions regarding the SCFA’s activities.

In survey methodology, the number of responses received is roughly reflective of a population size of 500,000 people with a 95% confidence level and a 4% margin of error. In other words, the survey results can be taken as having a 95% certainty of accurately reflecting the attitudes of a population slightly larger than Solano County (430,000 residents) with responses deviating within a 4% range.

The survey was broken down into topical sections with both closed and open-ended questions. Several questions allowed for more than one answer per respondent, thus generating percentage totals greater than 100%. Survey responses are summarized as follows.

### Section 1 – Solano County Fair

A majority of respondents (58.3%) did not attend the 2018 Solano County Fair. When asked why not, the overwhelming response was due to conflicts arising from work or personal schedules. This was closely followed by saying that the two day format did not give enough days to attend based around other activities, and “lack of entertainment” was a moderately distant third reason.

Of those who did attend the 2018 Fair (40.1%) most attended to spend time with friends and family (63.8%), with free admission, the livestock barns/exhibitions and food (in that order) getting the next highest rankings within a few percentage points of each other (an average of 38.6% each).

The last time most respondents (49.7%) attended the Fair was in 2017 followed by attending 2 to 4 years ago (21.6%).

Responses were somewhat evenly split between whether Fair guests would prefer free Fair admission and purchasing separate tickets for “add on” activities like concerts (40.1%) versus paying for Fair admission that included special activities (35.1%). 14.4% had no preference.

A majority of respondents (54%) would be willing to pay for premium reserved seating at concerts and other Fair special events.

### Section 2 – Web Site & Solano Race Place

To determine awareness and use of the SCFA web site, respondents were asked what pages they had viewed on the site. The annual Fair page ranked highest (60.6%) with the Upcoming Events page ranking second (53.5%). The Youth Ag Day page came in a distant third (17.3%) with responses relatively equal across other pages.

Most respondents (68.1%) had never been to the Solano Race Place with the primary reasons being no interest in horse racing or in gambling. Several respondents also said that they were unaware of the Solano Race Place or what it was. Of those who have been to the Solano Race Place, over half had purchased food and/or a beverage with a slightly smaller number indicating they had made a race bet.

In general, survey respondents did not appear to be horse racing or gambling enthusiasts. 79.1% did not watch or make a bet on any of the Triple Crown races and 62.6% would not consider betting on a sporting event of any type.

### Section 3 – Facility Rentals

A relatively small section of respondents (17.5%) have considered holding an event at the Fairgrounds. Of those who considered holding an event, 32.4% actually did have their event at the Fairgrounds. Location was the primary factor influencing the decision (75%), followed by cost (43.7%), facilities (37.5%) and Fairgrounds staff (31.2%). The event type was evenly split between public and private.

Of those who considered holding an event at the Fairgrounds but didn't (67.6%), cost was the primary reason for the decision (45.5%). This was followed by location (17.6%) and an equal amount of responses for facilities and contract/insurance requirements (14.7%). A variety of other responses also

included the event was too small for the facilities, desired dates were not available, amenities were outdated, a different venue was chosen and the event itself was cancelled.

The overwhelming answer by respondents who had not considered holding an event at the Fairgrounds (65.9%) as to why not was simply that they had no reason to book an event at any facility. A distant second response was that they were unaware that events could be booked at the Fairgrounds, particularly smaller events and private events.

#### Section 4 – Other Fairgrounds Operations

- **Youth Ag Day:**  
38.5% are aware of the event  
42.1% are not  
19.2% had no response
- **RV Park:**  
45.2% are aware of the RV Park  
35.4% are not  
19.2% had no response
- **Digital Billboard:**  
57.3% are aware of the Fairgrounds' digital billboard  
23.4% are not  
19.2% had no response
- **Attended an event at the Fairgrounds:**  
53.7% had attended a public or private event  
27% had not  
19.2% had no response

When asked what type of event was attended, the overwhelming top response was the annual Solano County Fair. Other events that had multiple responses included RV shows, Youth Ag Day, dog shows, concerts and dances, gun shows, the Lantern Light Festival and private events of various types.

#### Section 5 – Entertainment Preferences & General Demographics

A final series of questions were asked in order to gather general information about the respondents. The goals of these questions were to learn about some basic entertainment preferences, understand how respondents get their news and event information, and collect baseline demographics to help better analyze survey responses.

Musical entertainment was prominent among activities respondents enjoy, with concerts ranking #1 (80%) and music festivals #3 (59.8%). Family activities and events ranked #2 (65.3%). Comedy performances and animal related events came in next in a tie (53.2%), followed by craft shows (48.2%), sporting events (43.3%), car shows (38%) and participatory sporting events like mud runs or 5K races (21.5%). The dominant response for “other” was “California” indicating an interest in outdoor activities.

Respondents were asked what type of music they listen to in order to inform potential Fairgrounds entertainment programming as well as choices in marketing expenditures via radio. R&B was the top response (54.2%), followed by classic rock (46.1%), country (44.1%), Top 40 (40.7%) and jazz (33.7%). Additional responses were spread across a wide variety of other types of music.

Somewhat surprisingly, print media ranked highest on how respondents get their news and event information, with the combined responses for newspaper, community magazines and event guides equaling (93.7%). Digital sources followed with Facebook coming in second (68.7%), followed by internet search (57.4%) and other combined online sources (53.4%). Television had a strong showing at 53.6%, with radio and word of mouth both receiving 46.6%.

- 58.1% of respondents were female
- 12.7% were male
- 28.9% declined to answer
- 16.3% of respondents were age 18 to 34
- 13.7% were age 35 to 44
- 16.6 % were age 45 to 54
- 17.5% were age 55 to 64
- 8.2% were age 65 or older
- 6.5% of respondents were African American
- 8% were Asian or Pacific Islander
- 38.3% were Caucasian
- 9.8% were Hispanic or Latino
- 3.4% responded other
- 33.6% declined to answer
- Based on zip code responses, 84.8% of respondents reside in Solano County. Of those, responses were broken down by city as follows.
- Vallejo, 38%
- Fairfield, 12.5%
- Vacaville, 11.2%
- Benicia, 7.5%
- Dixon, 5.2%
- Suisun City, 4.3%
- Rio Vista, 1.2%.

#### Summary

As the first comprehensive public outreach survey done in several years, the results are extremely useful in understanding our current position in the marketplace as well as providing insight into community perceptions about our programs and facilities. Overall, results across the board show great room for growth in both community awareness and utilization of the facilities and activities at the Fairgrounds. How this is achieved is an ongoing process requiring both organic and paid promotion techniques.

In helping reach our Workshop goal of "Establishing and Defining Our Identity", the survey provided baseline data that can be refined in follow up surveys and/or focus groups to further explore each of the Fairgrounds' operations areas individually for more detailed understanding. It is anticipated that this will be an ongoing process as part of the 2018-19 Strategic Plan.

## Major Equipment Purchases

06/01/1999	Sweeper-Scrubber	\$ 17,297.50
06/01/1999	Sweeper-Scrubber- Funded by CFSA	\$ 13,814.00
07/01/2001	Chairs (2,000)	\$ 17,680.00
12/01/2001	Drapes- McCormack Hall	\$ 4,095.68
06/01/2002	Picnic Tables	\$ 4,933.16
01/07/2003	Carpet cleaner 800 PSN Gal Supernova	\$ 2,954.48
02/22/2003	Commercial Sprayer	\$ 2,956.25
05/27/2003	1990 Dodge Dakota	\$ 1,650.00
12/11/2003	Toyota Truck 1994	\$ 2,500.00
05/07/2004	Double Door Freezer	\$ 2,545.86
08/31/2007	Sweeper/Scrubber	\$ 17,716.88
01/05/2009	Forklift	<u>\$ 16,750.50</u>
		\$104,894.31

# McCormack Hall

## McCormack Hall Specifications

Primary Event Space	16,000 square feet (with 1,600 square feet in foyer)
Maximum Occupancy	2,500

## Maximum Seating Capacities

6-foot Rounds	768
8 Foot Banquet Tables	1216
Theatre Style (includes 40 foot set back for stage/back of house)	1936
Trade show – 10'x10' booths	80

## Building Amenities

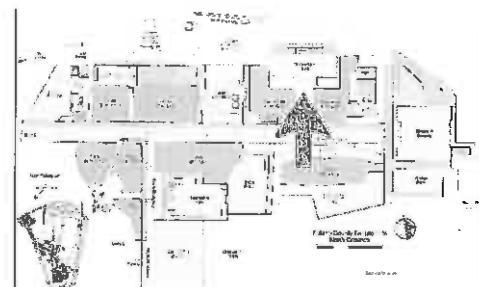
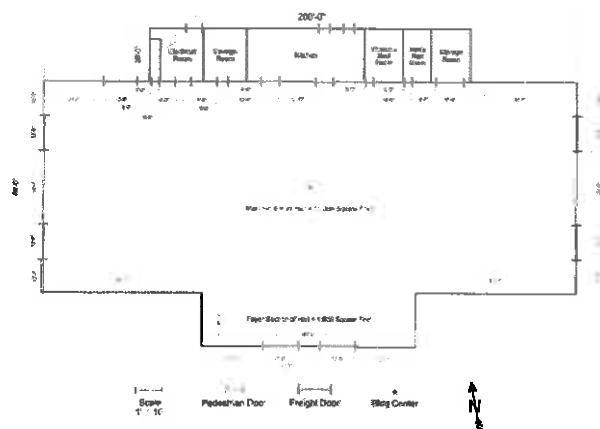
Floor and perimeter electrical outlets
Building-wide PA system
Men's and Women's Restrooms
Storage Rooms and/or Green Rooms
Full Commercial Kitchen



## McCORMACK HALL IMPROVEMENTS

04/01/2001	McCormack Hall- Roof	\$34,887.00
04/01/2001	McCormack Roof Final Pymt	\$ 3,873.97
07/01/2004	ADA Restroom Upgrade (McCormack)	\$18,927.57
07/12/2017	McCormack Door Project/REPAIR MCCORMACK HALL	\$20,707.62
08/31/2017	McCormack Door Project /REPAIR EXIT DOOR HARDWARE	\$ 3,801.20
09/21/2017	McCormack Door Project / DOOR PROJECT	\$ 946.42
10/20/2017	McCormack Door Project / REPLACEMENT/REPAIR	<u>\$ 2,631.60</u>

**\$85,775.38**



# Exposition Hall

## Expo Hall Specifications

Primary Event Space	14,976 square feet
Maximum Occupancy	2,600

## Maximum Seating Capacities

6 Foot Rounds	768
8 Foot Banquet Tables	960
Theatre Style <i>(includes 40 foot set back for stage/back of house)</i>	1800
Trade Show – 10'x10' booths	74



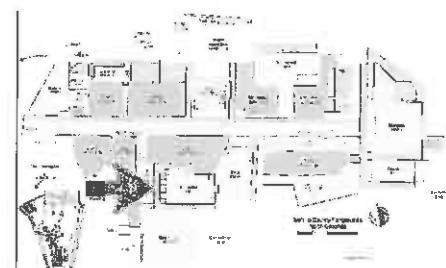
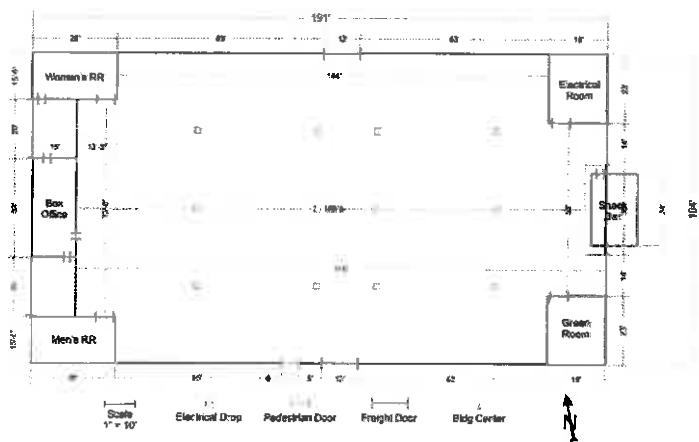
## Building Amenities

- Overhead, floor and perimeter electrical outlets
- Building-wide PA system
- Wi-Fi service
- Men's and Women's Restrooms
- Box Office Capability
- Storage Rooms and/or Green Rooms
- Full Service Snack Bar



## EXPOSITION HALL IMPROVEMENTS

07/1/2000	Expo Roof	\$52,196.00
07/1/2001	Twilight Café Enhancements	<u>\$18,518.83</u>
<b>\$70,714.83</b>		



# County Building

## County Building Specifications

Primary Event Space	4,486 square feet
Maximum Occupancy	+ 2,678 square feet in foyer 640
<b>Maximum Seating Capacities</b>	
6 Foot Rounds	228
8 Foot Banquet Tables	280
Theatre Style <i>(includes 15-foot setback for stage/back of house)</i>	480
Trade Show – 10'x10' booths	35

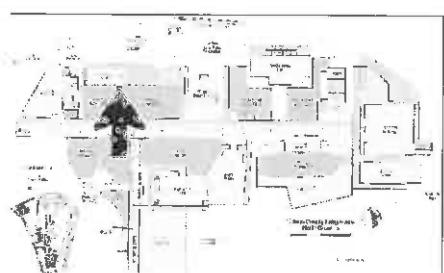
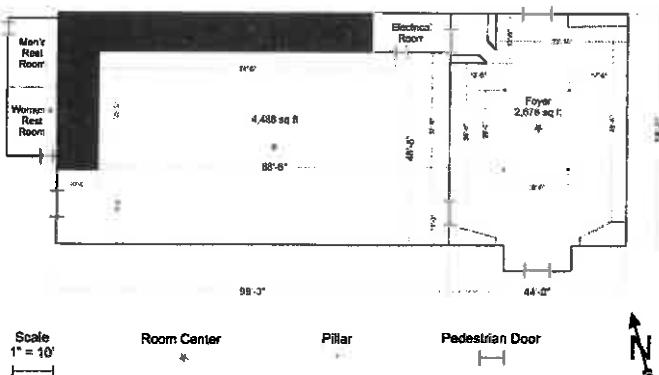
## Building Amenities

- Floor and perimeter electrical outlets
- Building-wide PA system
- Wi-Fi service
- Men's and Women's Restrooms  
*adjacent to building*



## COUNTY BUILDING IMPROVEMENTS

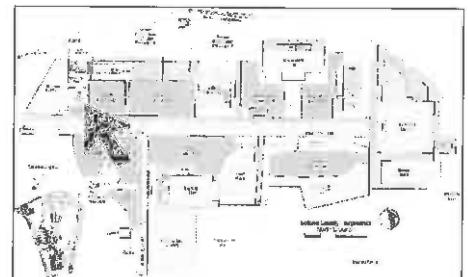
06/13/2000	Cement Slab-Flower Garden	\$ 2,000.00
02/15/2006	Heater- County Bldg.	\$ 3,684.00
04/01/2010	Carpet - County	<u>\$11,931.88</u>
		 \$17,615.88



# Administration Complex

## ADMINISTRATION COMPLEX IMPROVEMENTS

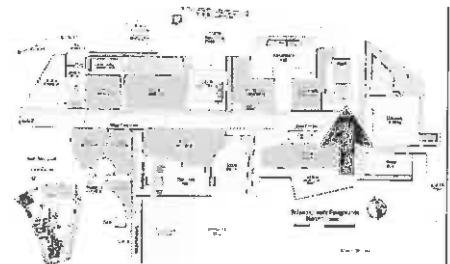
06/13/2000	Telephone Cable Replacement	\$40,000.00
07/01/2000	Telephone Cable Replacement	\$ 8,500.00
04/01/2001	Phone system (19 phones installed)	\$ 9,201.53
07/01/2001	Phone line replacement (final phase)	\$13,312.51
05/03/2016	START ENERGY RELAMP CEILING LIGHT	<u>\$ 1,271.00</u>
		\$72,285.04



# Vallejo Gem and Mineral Club Unit

## VALLEJO GEM AND MINERAL CLUB IMPROVEMENTS

11/20/2013 Reznor Heater \$3,658.00

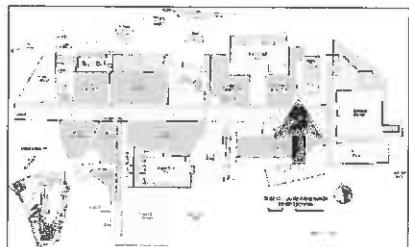


# Maintenance Meeting Room Unit

## MAINTENANCE MEETING ROOM IMPROVEMENT

11/30/2003 Heater- Reznor FE75 Maintenance Dept

\$1,990.00

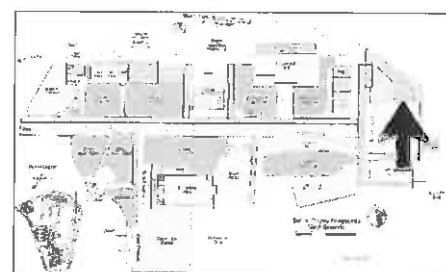


## Maintenance Shed Unit

## MAINTENANCE SHED IMPROVEMENTS

06/07/1999      Trash Compactor sc-t2-20

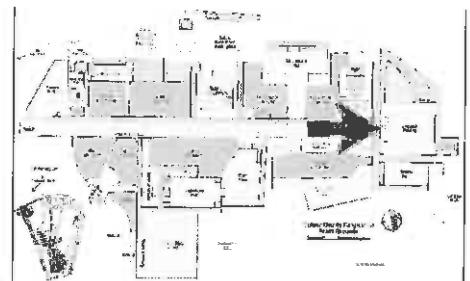
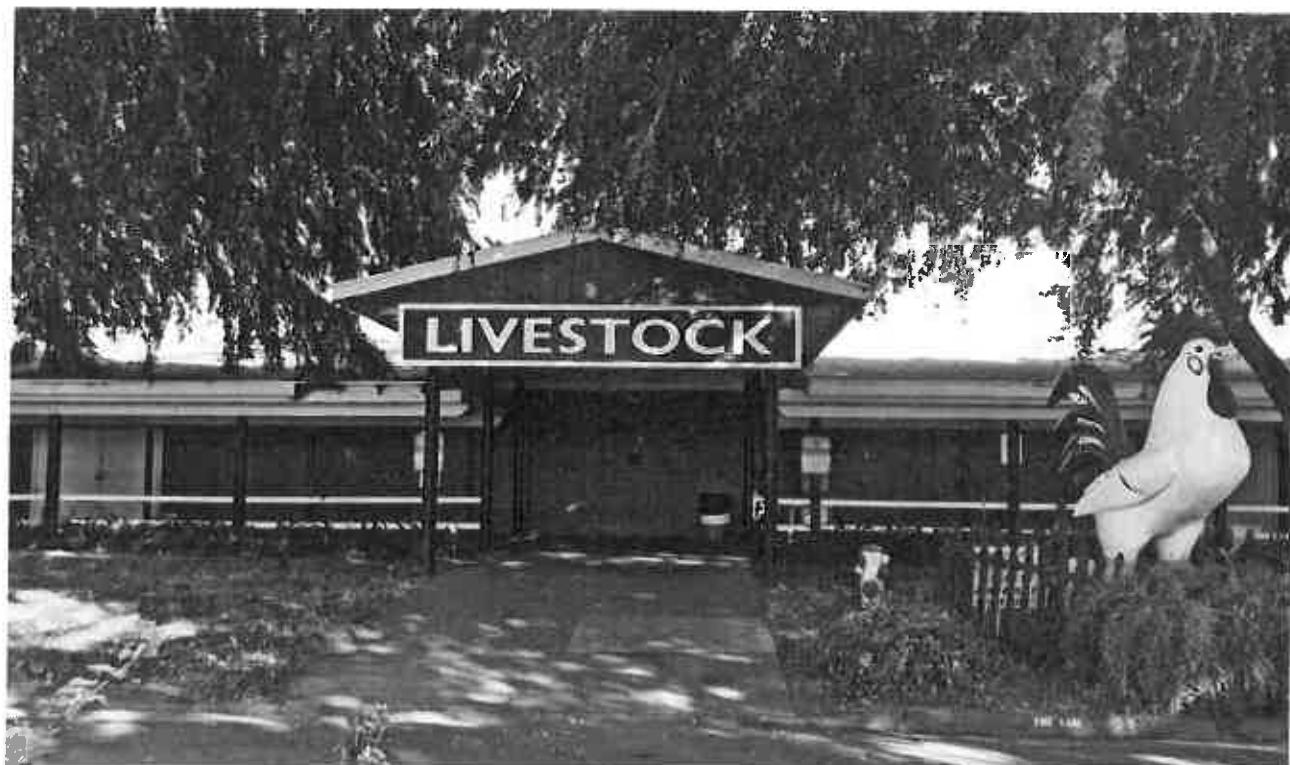
**\$33,213.99**



## Livestock Building

### LIVESTOCK BUILDING IMPROVEMENTS

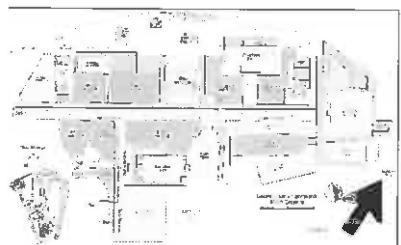
07/01/2001	Livestock building light fixtures	\$ 7,500.00
06/30/2016	SHADE CLOTH - LIVESTOCK	<u>\$ 2,830.83</u>



# RV Park

## RV PARK IMPROVEMENTS

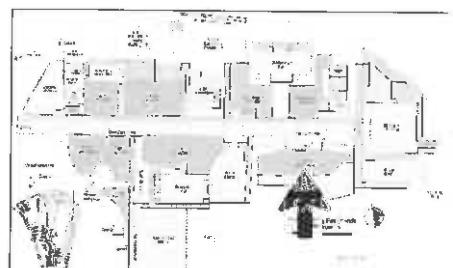
01/13/2004	Modular restroom	\$47,041.25
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## Concert Arena

### CONCERT ARENA IMPROVEMENTS

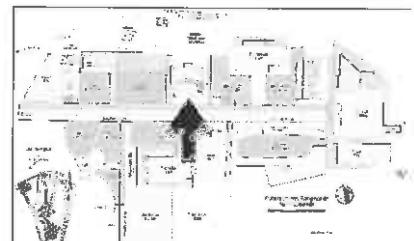
07/01/2001	Sports arena enhancements	\$335,445.42
02/01/2002	Perimeter Fence- Arena	\$ 13,297.00
07/01/2002	Sod and sprinkler system- Arena	<u>\$ 54,469.64</u>
 \$403,212.06		



## Gibson Hall / Solano Race Place

### GIBSON HALL / SOLANO RACE PLACE IMPROVEMENTS

06/13/2000	HVAC- Gibson Hall	\$ 40,000.00
07/01/2001	Generator for Gibson Hall	\$ 22,775.00
08/13/2014	Trim Paint	\$ 61.66
08/14/2014	New Roof- Gibson Hall	\$ 64,117.92
10/17/2014	Carpet Replacement & Installation	\$ 19,880.00
11/05/2014	Building Repairs, Replacement & Upgrades	\$ 34,394.82
11/17/2014	Replace AC Compressor	\$ 2,762.22
07/21/2016	NEWCOMB REPAIR EXTERIOR DOOR	\$ <u>384.25</u>
		\$184,375.87

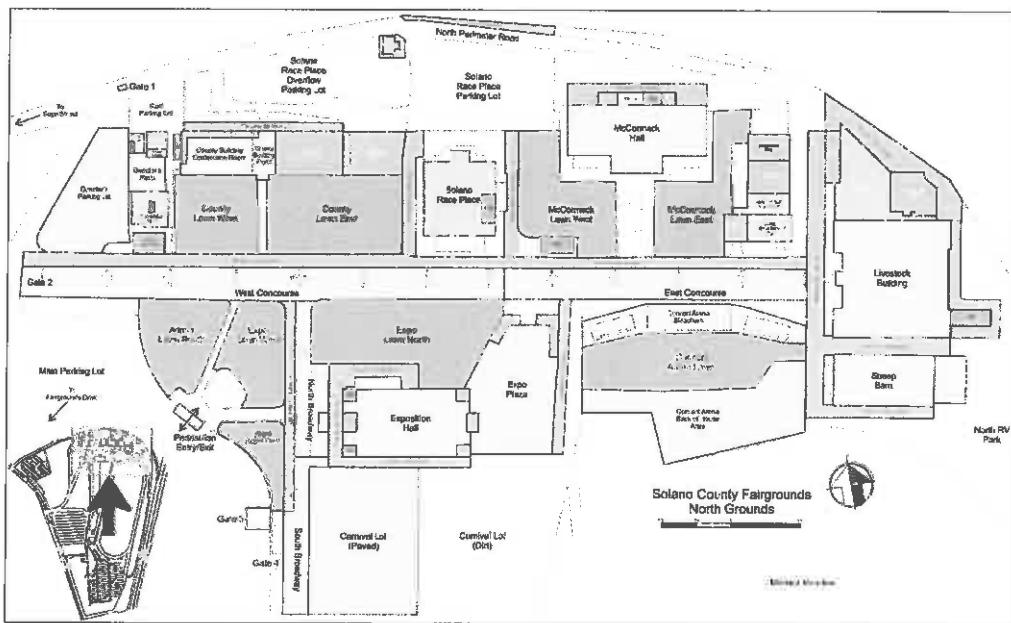


# North Grounds

## NORTH GROUNDS IMPROVEMENTS

07/01/2000	Paving	\$ 39,383.05
07/01/2001	Electrical upgrade project	\$ 64,920.41
05/01/2001	Aerial survey	\$ 13,210.94
06/01/2001	Security barrier arm gate	\$ 7,981.00
07/01/2002	Major electrical upgrade	\$ 15,000.00
07/01/2004	Fencing	\$ 6,700.00
08/15/2014	Repair perimeter fencing & gates (Sage St. & Hwy 37)	\$ 2,952.00
08/15/2014	Repair perimeter fencing (Maintenance Yard)	\$ 350.00
11/03/2014	Replace, Repair, & Upgrade Electrical System	\$ 17,893.00
07/30/2015	Energy efficient light fixture on concourse	\$ 17,322.83
07/01/2016	5500-999-47 Electricity exp - water pipe repair	\$ 8,148.30
07/05/2016	SUNSTATE SCISSOR LIFT RENTAL PAINTING	\$ 393.70
07/05/2016	SUNSTATE BOOM LIFT RENTAL PAINTING	\$ 465.44
07/21/2016	PAINT & MATERIALS FOR FACILITY PAINTING	\$ 2,877.59
07/30/2016	PG&E TRANSFORMER- GEN SET AND LIGHT	\$ 1,900.19
09/06/2016	WATER LINE REPAIR	\$ 12,200.00
03/10/2017	Wages temp - parking lot improvement 2017	\$ 1,571.04
03/10/2017	Wages temp - electricity 2017	\$ 164.80
05/31/2017	PAINT SUPPLIES 3741 5651-19	\$ 548.81
05/31/2017	PAINT SUPPLIES 3741 5651-19	\$ 52.12
05/31/2017	PAINT SUPPLIES 3741 5651-19	\$ 548.81
05/31/2017	PAINT SUPPLIES 3741 5651-19	\$ 551.14
05/31/2017	PAINT SUPPLIES 3741 5651-19	\$ 544.72
05/31/2017	PAINT SUPPLIES 3741 5651-20	\$ 135.85
06/30/2017	Wages temp - facilities paint and polish 2017	\$ 527.25
04/06/2018	REPAIR SAGE STREET FENCING 3948 6157-22	\$ 1,345.00
06/01/2018	SIX FLAGS PARKING LOT LIGHT METER 3975 6239	<u>\$ 3,814.59</u>

**\$221,502.58**



## South Grounds

### SOUTH GROUNDS IMPROVEMENTS

05/01/2001    Aerial Survey

\$13,210.94

