



A nonprofit 501(c)(3) organization dedicated to growing community through events like yours, and the Super Fair.

**Lancaster County Agricultural Society, Inc.**

*A Nebraska non-profit corporation, designated as 501(c)(3) by the IRS  
and separate county-level political subdivision  
created under Nebraska law in 1870 to promote agriculture & youth*

**PUBLIC MEETING MINUTES**

**Board of Directors Monthly Meeting**

**Tuesday November 15, 2022 – 7:00 pm**

**Lancaster Event Center Fairgrounds**

4100 N 84<sup>th</sup> Street, Lincoln, NE 68507

Lancaster Room (Business Center entrance – Pavilion 1)

**President Ronnau** called the monthly meeting of the Lancaster County Agricultural Society board to order at 7:01pm.

**Proof of due notice** was given in the Lincoln Journal Star and the Nebraska Open Meeting Act was displayed in the room.

**Board members present** in person were Lynn Hagan, Ron Dowding, Kendra Ronnau, Ron Suing, Karen Rutt, John Cooper, and Jennifer Cusick-Rawlinson. Board members not present were Bryce Doeschot. Also present in person were LEC staff Kim Bowen, Jason Rief, and Nate Dowding. LEC Staff attending via zoom were Lois Harrison and Loretta Yerger. Also attending in person was Ryan Burger, CPA from Gabriel, Burger & Else, CPA, PC of Seward.

**Presentation of FY21 Audit results** – Ryan Burger, CPA presented information about the 2021 Audit. Burger said that he wanted to thank Amy and Lois for getting all requested information to the auditors on a timely basis. He reports that there was nothing concerning or fraudulent

found during the audit. Burger said that the results showed full compliance and that the financial statements were fairly stated. Burger reports the total assets were over 20 million dollars and the liabilities over 11 million, for a total net position of 9 million dollars with a net income for the year of \$309,309. He stated that the long-term debt is reasonable with low rates and that total income increased 1.5 million dollars over the previous year, showing recovery from the COVID shut down. Burger pointed out that the tax levy per capita was the smallest for an Ag Society in Nebraska. Burger shared information regarding possible options for increasing this amount by accessing a percent of unused tax funds to bring additional dollars to the LCAS. Cooper and Cusick-Rawlinson spoke about previous attempts to increase the tax levy amount. Burger said his recommendation would be to make this request for a limited period; 2-3 years for example. Ronnau asked how this would be affected by the Lid Law. Burger said that the tax levy is well within the current lid amount for capital outlay to do facility improvements. Additionally, he stated that even if this increase happened, the Lancaster County Ag Society would remain the lowest funded per capita Ag Society in the state of Nebraska. Ronnau stated that concerns about aging buildings, asphalt breaking down, and other needed repairs could be eased with a funding increase. Cusick-Rawlinson commented that looking further into this levy option would be a good way to show that the LCAS is working to find additional means of funding. Ronnau stated that the Ag Society has had great support in the County Commissioners. Burger pointed out that if the audit findings were accepted by the board tonight, he would get the audit submitted as soon as possible and the management discussion and analysis would be entered into the report at a later date.

Cusick-Rawlinson moved to accept the audit report for FY2021 as presented by GBE CPA of Seward. Suing seconded the motion. A roll call vote was taken. All board members in attendance voted in favor 7-0.

**Approval of November 2021 Financials** – These were not available as planned in the board box to show the board the final P&L and Balance Sheet as adjusted per auditor direction from the 2021 audit just presented by the auditor. These will be presented in December meeting for board acceptance.

**Approval of minutes** – The minutes from the October meeting were presented. Cusick-Rawlinson moved to approve the minutes; Hagan seconded the motion. The minutes of the October board meeting were approved without objection.

**Financial Report** – Harrison shared the October Accounts Payable and Accounts Receivable reports for information to the board and said the October financials (P&L, balance sheet) would be presented in the December meeting. Harrison reported that the total amount of checks paid in October totaled \$176,933.71. Cusick-Rawlinson moved to approve checks for October. Dowding seconded the motion. Motion unanimously approved on a 7-0 vote.

**Officer and Committee Reports** – Ronnau reported the status of employee paid leave for the year. Ronnau said that a plan is in place for employees to be able to use their leave during down times.

No other officer or committee reports were presented.

**Super Fair Update** – Nate Dowding reports that the sharks encounter has been confirmed for the 2023 fair. He also shared that negotiations are ongoing with the BMX group as they have had a price increase, but Dowding hopes to find an acceptable solution. Finally, N. Dowding reports that discussions continue toward bringing Darrel's Racing Pigs back to the fair as well.

**4H/Extension Update** – No Extension representatives were present due to an extension conference in Kearney.

**NAFM Award nominations** – Discussion was had around the NAFM nomination. This nomination is due on December 20<sup>th</sup>. It was decided that Cusick-Rawlinson would follow up on more information regarding a nomination.

**Annual Ag Society Board Election** – The Annual Ag Society Board Election was discussed. The election will be held on Thursday, December 15, 2022 with the December Ag Society Board meeting to follow. Cooper, Doeschot, and Dowding each have 3-year terms ending. Doeschot will not be running again as he has recently moved outside of Lancaster County. Ronnau stated that the board appreciated Doeschot's service on the Ag Society Board and wished him the best for the future. Ronnau also stated that an open seat remains for board appointment due to Tom Messick moving out of state. This position would end in 2023. Ronnau shared that Laura Hardesty has submitted an application for a board position. Hardesty has experience in several agricultural areas and serves in the Nebraska Army National Guard. Hardesty was the only new applicant to submit by the November meeting deadline.

**2023 Ag Society Board meeting dates** – The dates for 2023 Ag Society Board meetings were presented by Controller Harrison. The board had conversation around moving the November meeting back to its normal Thursday 11/16/23 and holding the VIP Banquet in February rather than November each year, as happened in 2022 due to light staffing Cusick-Rawlinson moved to accept the 2023 Ag Society Board meeting dates with the change of moving the 2023 VIP Banquet to February 2024. Rutt seconded the motion. All in favor. The motion carried with no objection.

**Operations Report** – N. Dowding reported that there are several shows coming up soon. Staff

are working on cleaning and preparing for all upcoming events.

**Managing Director Report** – None presented. Director Dickerson is not present due to a family illness.

**Communication from the public** – No public in attendance.

**Adjournment** – Dowding moved to adjourn the meeting. Suing seconded. All in favor, none opposed. The motion carried without objection and the meeting was adjourned at 9:01pm.

**Next Ag Society Public Meetings:**

- THURSDAY, December 15, 2022

Lancaster Room (enter Business Center, Pavilion 1)

Public Election for Ag Society Board Members 5:30 – 6:30pm

(administered by County Election Commissioner)

Annual Ag Society Meeting 6:30 – 7:30 pm

Monthly Ag Society Board Meeting 7:30 pm

(See final meeting timing/location at [LancasterEventCenter.org](http://LancasterEventCenter.org), click on About Us, Public Notices)

PASSED, APPROVED, AND ADOPTED as set forth herein on this 15 day of December, 2022 Submitted by the LANCASTER COUNTY AGRICULTURAL SOCIETY IN THE STATE OF NEBRASKA

VP Ron Dowding  
President Kendra Ronnau \_\_\_\_\_  
Secretary John Cooper \_\_\_\_\_  
John Cooper