

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR**

**COMPLIANCE EXAMINATION**  
For the Two Years Ended September 30, 2013

Performed as Special Assistant Auditors  
For the Auditor General, State of Illinois

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
COMPLIANCE EXAMINATION  
For the Two Years Ended September 30, 2013

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STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
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**AGENCY OFFICIALS**

Director	Mr. Robert F. Flider (11/28/12 – Current) Mr. Robert F. Flider, Acting (2/15/12 – 11/27/12) Mr. H.W. Devlin, Acting (12/17/11 – 2/14/12) Mr. James Larkin, Acting (10/19/11 – 12/16/11) Mr. Thomas Jennings (10/8/08 – 10/18/11)
Chief Fiscal Officer	Ms. Laura A. Cadagin
General Counsel	Mr. Raymond Watson (2/1/13 – Current) Vacant (11/16/12 to 1/31/13) Ms. Shari West (11/3/11 – 11/15/12) Ms. Shari West, Acting (4/1/11 – 11/2/11)
Chief Internal Auditor	Mr. Ted Tracy
Fair Manager	Ms. Amy Bliefnick

Illinois State Fair offices are located at:

State Fairgrounds  
801 E. Sangamon Ave.  
Springfield, IL 62702

**Office of the Director**

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/782-2172 • TDD 217/524-6858 • Fax 217/785-4505

MANAGEMENT ASSERTION LETTER

Sikich, LLP  
3201 West White Oaks Dr. Suite 102  
Springfield, IL 62704

June 13, 2014

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois State Fair (Fair). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Fair's compliance with the following assertions during the two-year period ended September 30, 2013. Based on this evaluation, we assert that during the years ended September 30, 2013 and September 30, 2012, the Fair has materially complied with the assertions below.

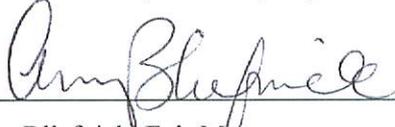
- A. The Fair has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Fair has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Fair has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Fair are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Fair on behalf of the State or held in trust by the Fair have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

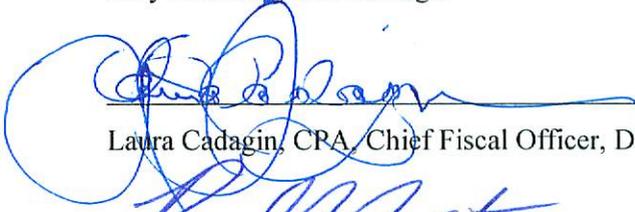
Illinois State Fair



Robert F. Flider, Director, Department of Agriculture



Amy Bliefnick, Fair Manager



Laura Cadagin, CPA, Chief Fiscal Officer, Department of Agriculture



Raymond Watson, General Counsel, Department of Agriculture

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
COMPLIANCE EXAMINATION  
For the Two Years Ended September 30, 2013

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	6
Repeated findings	3	1
Prior recommendations implemented or not repeated	3	0

**SCHEDULE OF FINDINGS**

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2013-001	9	Noncompliance with the Illinois Horse Racing Act of 1975	Noncompliance and Significant Deficiency
2013-002	10	Failure to comply with State Fair Act	Noncompliance and Significant Deficiency
2013-003	11	Noncompliance with the State Comptroller Act	Noncompliance and Significant Deficiency
2013-004	12	Inadequate controls over temporary employee timesheets	Noncompliance and Significant Deficiency

**PRIOR FINDINGS NOT REPEATED**

- |   |    |  |
|---|----|--|
| A | 13 | Lack of written policies and procedures for distribution of grandstand complimentary tickets |
| B | 13 | Contracts not signed timely  |
| C | 13 | Failure to publish professional and artistic contracts                                       |

**EXIT CONFERENCE**

The Department of Agriculture, Illinois State Fair did not request an exit conference.

Responses to the recommendations were provided by Laura Cadagin in correspondence dated March 27, 2014.

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of Agriculture, Illinois State Fair's (ISF) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended September 30, 2013. The management of the ISF is responsible for compliance with these requirements. Our responsibility is to express an opinion on the ISF's compliance based on our examination.

- A. The ISF has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The ISF has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The ISF has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the ISF are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the ISF on behalf of the State or held in trust by the ISF have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis,

evidence about the ISF's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the ISF's compliance with specified requirements.

In our opinion, the ISF complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended September 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001 through 2013-004.

### **Internal Control**

Management of the ISF is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the ISF's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the ISF's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the ISF's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 through 2013-004, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The ISF's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the ISF's responses and, accordingly, we express no opinion on the responses.

**Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended September 30, 2013 and September 30, 2012 in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the September 30, 2013 and September 30, 2012 and accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the September 30, 2011 accompanying supplementary information in Schedules 1 through 3 and 5 through 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and ISF management and is not intended to be and should not be used by anyone other than these specified parties.

*Sikich LLP*

Springfield, Illinois  
June 13, 2014

**2013-001 FINDING** (Noncompliance with the Illinois Horse Racing Act of 1975)

The Illinois State Fair (ISF) was not in compliance with the Illinois Horse Racing Act of 1975 (Act) concerning the nominating, sustaining and starting fees exceeding 2% of the purse for certain races.

During testing of all races held at the ISF in 2012 and 2013, it was noted that the nominating, sustaining and starting fee of \$300 to be paid by an entrant exceeded 2% of the purse for 32 of 50 (64%) races in 2012 and 30 of 48 (63%) races in 2013. The nominating, sustaining and starting fee exceeded 2% of the purse by 1.8% to 5.5% for the races held at the 2012 ISF and .1% to 5.5% for the races held at the 2013 ISF.

The Illinois Horse Racing Act of 1975 (230 ILCS 5/31(j)) requires the Department of Agriculture to provide by rule, with the assistance and advice of the Illinois Standard Breeders Fund Advisory Board, for the payment of nominating, sustaining and starting fees for races promoting the sport of harness racing and for the races to be conducted at the State Fair provided that the nominating, sustaining and starting payment required from an entrant shall not exceed 2% of the purse of such race. All nominating, sustaining and starting payments shall be held for the benefit of entrants and shall be paid out as part of the respective purses for such races.

In response to this finding from the previous examination, the ISF stated it would comply with the provisions of the Illinois Horse Racing Act. Regarding the ongoing exceptions, ISF officials indicated that although the nominating payment fees for the State Fairs have not changed, the appropriation used for purses has decreased. From fiscal year 2010 to fiscal year 2011, the appropriation decreased over \$200,000. This led to reduced purses. The races cited as not meeting the 2% requirement are what are known as consolation or prelims and will by definition have smaller purses.

Failure to comply with the provisions of the Act represents noncompliance with State law. (Finding Code No. 2013-001, 11-2)

**RECOMMENDATION**

We recommend the Illinois State Fair comply with provisions of the Illinois Horse Racing Act or seek legislative remedy to assist its compliance.

**DEPARTMENT RESPONSE**

The Illinois State Fair agrees with the finding and will comply with provisions of the Illinois Horse Racing Act or seek legislative remedy to assist its compliance.

**2013-002 FINDING** (Failure to comply with State Fair Act)

The Illinois State Fair (ISF) has not developed or adopted an official plan for the operation of the State Fair and the State Fairgrounds and its facilities.

In addition, the ISF has not developed and adopted or presented to the public an official long range plan regarding the operations and building use of the State Fair and State Fairgrounds. The ISF maintained a perpetual document of capital project requests and needs, but this was not included in an official long range plan.

The State Fair Act (Act) (20 ILCS 210/11) requires the Department of Agriculture to develop and adopt a plan for the operation of each State Fair and the State Fairgrounds and its facilities. This plan shall include operational factors as well as an evaluation of present structures, the maintenance of present structures and the razing of those structures no longer safe to the public or not functional. A long range operational and building use program shall be developed. The general operational and building plan shall be presented to the public at a public hearing and adopted as the official plan for the State Fairgrounds. This operational and building plan is not to be construed as a restriction on day-to-day operations or minor use changes.

In response to the previous examination, ISF management stated it would develop, adopt, and present to the public a plan for the operation of the State Fair and the State Fairgrounds and its facilities in accordance with the Act. Regarding the ongoing exceptions, ISF management stated that it will continue to develop the plan with the goal of presenting it to the public.

Sound management practices require appropriate short and long range planning. By not preparing such plans, the ISF is also not in compliance with the Act. (Finding Code No. 2013-002, 11-3)

**RECOMMENDATION**

We recommend the Illinois State Fair develop, adopt and present to the public a plan for the operation of the State Fair and the State Fairgrounds and its facilities in accordance with the Act.

**DEPARTMENT RESPONSE**

The Illinois State Fair agrees with the finding. The fair plans to adopt and present the completed plan to the public at its May meeting of the State Fair Advisory Board.

**2013-003 FINDING** (Noncompliance with the State Comptroller Act)

The Illinois State Fair (ISF) was not in compliance with the State Comptroller Act (Act) concerning timeliness of reimbursement to the Treasurer for funds provided to operate an imprest account for making change for ISF activities.

In fiscal year 2012, the ISF failed to reimburse the Treasurer for funds provided to operate an imprest account for making change at the ISF within 5 days of the termination of the fair, as outlined by the Act. The 2012 fair ended August 19, 2012; however, a reimbursement check was not issued to the Illinois State Treasurer until August 28, 2012. Additionally, the ISF had insufficient funds of \$25 in their account, resulting in the Treasurer not being reimbursed in full until September 4, 2012.

The State Comptroller Act (15 ILCS 405/21) states the Comptroller may provide in his or her rules and regulations for periodic transfers, with the approval of the State Treasurer, for use in accordance with the imprest system, subject to the rules and regulations of the Comptroller ... as follows: (c) To the Department of Agriculture for the purpose of making change for activities at each State Fair, not to exceed \$200,000, to be returned within 5 days of the termination of such activity.

ISF officials stated the failure to reimburse the Treasurer within five days was due to employee oversight, and there being insufficient funds for the reimbursement check. ISF officials stated the insufficient funds were due to the change deposit of \$165,000 being one box of pennies, or \$25.00 short. According to ISF officials, the bank did not notify the agency of the shortage, and agency staff was not aware of it until after the check to the Treasurer was paid. The bank then notified the agency that there were insufficient funds to pay the check.

Failure to return funds provided by the Treasurer within 5 days represents noncompliance with State law. (Finding Code No. 2013-003)

**RECOMMENDATION**

We recommend the ISF adopt policies to ensure the Treasurer is reimbursed within 5 days of the termination of the ISF.

**DEPARTMENT RESPONSE**

The Illinois State Fair agrees with the finding and will ensure the Treasurer is reimbursed within five days of the end of the fair.

**2013-004 FINDING** (Inadequate controls over temporary employee timesheets)

The Illinois State Fair (ISF) did not exercise adequate controls over temporary employee timesheets.

During our testing at the 2012 and 2013 Fairs we noted 1 of 30 (3%) and 7 of 30 (23%), respectively, were not completed in accordance with ISF procedures at the time of our on-site observations. We noted some timesheets were completed when the auditor attempted to review them. We also noted timesheets were completed at the end of the shift, instead of indicating when the employee arrived for the shift.

Current ISF procedures generally require that a temporary employee sign in and sign out when beginning and ending a shift. Employee supervisors did not ensure these procedures were always followed.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-5(c)) requires State employees to submit time sheets documenting the time spent each day on official State business; contractual State employees may satisfy the time sheets requirement by complying with the terms of their contract, which shall provide for a means of compliance with this requirement.

In response to this finding from the previous examination, the ISF stated it would implement additional controls to ensure employee attendance was documented properly on a daily basis. ISF management stated that the exceptions noted in the current examination occurred during the fair during extremely busy times and were due to employee oversight.

Failure to properly complete timesheets could lead to an increased risk of the State compensating employees for time not actually spent at work. (Finding Code No. 2013-004, 11-4)

**RECOMMENDATION**

We recommend the Illinois State Fair implement additional controls to ensure employee attendance is documented properly on a daily basis and provide temporary employees and their supervisors with continual reminders of the proper manner in which to complete their daily timesheets throughout their seasonal employment.

**DEPARTMENT RESPONSE**

The Illinois State Fair agrees with the finding and will take steps to ensure employee attendance is documented properly on a daily basis.

PRIOR FINDINGS NOT REPEATED

- A. **FINDING** (Lack of written policies and procedures for distribution of grandstand complimentary tickets)

During the previous examination, the Illinois State Fair (ISF) had not developed formalized written policies and procedures for the sale, barter or exchange of grandstand complimentary tickets in accordance with the State Fair Act.

During the current examination, the ISF addressed the lack of written policies and procedures for the distribution of complimentary grandstand tickets by amending the Illinois Administrative Code (8 Ill. Adm. Code 270.370) to allow for the bartering and exchange of tickets for services, advertising, marketing, promotions, donations, or any other contribution for the benefit of the fairs. A record of the distribution of tickets that are bartered or exchanged and the related benefit to the fairs for what was bartered or exchanged must be maintained. Our testing of the distribution of complimentary tickets to grandstand shows at the 2013 ISF noted the ISF kept a record of complimentary tickets as required by the amendment to the Illinois Administrative Code. (Finding Code No. 11-1)

- B. **FINDING** (Contracts not signed timely)

During the previous examination, the ISF did not have signed and dated contracts in place with ISF vendors prior to the vendors performing services at the 2011 ISF.

During the current examination, we noted all contracts selected for testing were signed prior to vendors performing services at the 2012 and 2013 ISFs. (Finding Code No. 11-5, 09-1)

- C. **FINDING** (Failure to publish professional and artistic contracts)

During the previous examination, the ISF did not publish professional and artistic contract exceptions in the Illinois Procurement Bulletin as required by the Illinois Procurement Code (30 ILCS 500/35-35).

During the current examination, we noted professional and artistic contracts exempt from the procurement process were published in the Illinois Procurement Bulletin. (Finding Code No. 11-6)

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
COMPLIANCE EXAMINATION  
For the Two Years Ended September 30, 2013

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Comparative Schedule of Revenues and Expenditures
- Notes to Comparative Schedule of Revenues and Expenditures
- Analytical Review of Revenues and Expenditures
- Reconciliation of State Fair Revenues to Deposits Remitted to the Comptroller
- Detail Schedule of Revenues
- Pari-Mutuel Wagering Receipts and Expenditures
- Grandstand Shows Revenues and Expenditures
- Competitive Events Revenues and Expenditures

- Analysis of Operations (Not Examined):

- Division Functions and Planning Program (Not Examined)
- Number of Employees (Not Examined)
- Miscellaneous Operating Statistics (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the September 30, 2013 and September 30, 2012 information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES  
For the Years Ended September 30, 2013, 2012, and 2011

Schedule 1

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>Revenues:</b>			
Tickets	\$ 4,524,056	\$ 3,911,583	\$ 3,182,570
Space rental	1,144,334	1,111,819	1,155,656
Entry	476,415	407,966	385,635
Promotions	325,648	310,377	296,379
	<u>6,470,453</u>	<u>5,741,745</u>	<u>5,020,240</u>
<b>Expenditures:</b>			
Personal services	554,046	584,833	523,011
Extra help	204,468	213,137	209,066
Contractual payroll employees	61,467	78,923	46,356
Contributions - employee retirement system	168,868	138,386	169,561
Contributions - social security	61,186	65,366	58,069
Group insurance	68,478	45,423	83,098
Contractual services	4,287,662	3,481,704	2,900,854
Travel	5,149	2,626	2,699
Commodities	32,363	29,100	54,193
Printing	20,400	21,293	61,107
Equipment	25,637	6,517	18,385
Telecommunications	111,319	87,309	91,343
Operation of automotive equipment	919	3,631	1,165
Interest	-	134	-
<b>Awards and premiums:</b>			
Harness racing	178,600	178,600	82,062
Livestock breeding	221,500	224,159	216,035
Other	456,818	455,215	416,831
Permanent improvements	-	19,338	35,665
Refunds	1,957	3,930	12,423
Allocated costs	3,522,118	3,409,787	2,811,887
	<u>9,982,955</u>	<u>9,049,411</u>	<u>7,793,810</u>
Deficiency of revenues under expenditures	<u>\$ (3,512,502)</u>	<u>\$ (3,307,666)</u>	<u>\$ (2,773,570)</u>

See notes to comparative schedule of revenues and expenditures.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
NOTES TO COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES  
For the Two Years Ended September 30, 2013

Schedule 2

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

The accompanying schedule of revenues and expenditures (Schedule 1) presents activity directly related to the operations of the Illinois State Fair (ISF) and the fairgrounds. It includes activity in the General Revenue Fund – 0001, and the Illinois State Fair Fund – 0438.

Revenues and expenditures are based on a fair year, October 1 to September 30, and contain activity from more than one State fiscal year. For example, revenues and expenditures for 2013 are for the fair held in August 2013, but consist of activity from the State fiscal years 2013 and 2014.

Revenues consist of fair related receipts deposited with the State Comptroller from October 1 to September 30 plus accrued receivables at September 30 of the current year related to the current year's fair less accrued receivables after September 30 of the prior year related to the prior year's fair.

Expenditures consist of fair related expenditures from appropriated accounts from October 1 through September 30, plus accrued expenditures after September 30 of the current year related to the current year's fair less accrued expenditures at September 30 of the prior year related to the prior year's fair. The following is a breakdown of expenditures paid from appropriated accounts during the years ended September 30, 2013, 2012, and 2011:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Illinois State Fair Fund:			
Fair	\$ 6,111,138	\$ 5,158,527	\$ 4,686,093
Non-Fair	1,076,224	672,224	897,620
General Revenue Fund	<u>349,699</u>	<u>481,097</u>	<u>295,830</u>
Totals	<u>\$ 7,537,061</u>	<u>\$ 6,311,848</u>	<u>\$ 5,879,543</u>

ILLINOIS STATE FAIR  
 NOTES TO COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES (continued):

Allocable costs consist of both direct expenses, primarily from the General Revenue Fund buildings and grounds appropriations, not included in the expenditures above and indirect costs from administrative services and electronic data processing related to the Illinois State Fair. The allocated costs included in Schedule 1 are based on a cost study performed by an independent contractor hired by the Fair to ascertain an estimate of such costs. A summary of these allocated costs is as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Buildings and grounds direct costs	\$ 3,229,339	\$ 3,093,958	\$ 2,465,793
Other bureau direct costs	33,310	43,754	66,310
Indirect costs	<u>259,469</u>	<u>272,075</u>	<u>279,784</u>
Totals	<u>\$ 3,522,118</u>	<u>\$ 3,409,787</u>	<u>\$ 2,811,887</u>

Revenues and expenditures for non-fair activities held at the State fairgrounds are excluded from Schedule 1 even though both fair and non-fair activities are appropriated and expended within the same fund, Fund 0438 – Illinois State Fair Fund.

Revenues and expenditures relating to pari-mutuel wagering are presented separately and are not included in Schedule 1. However, the cost of the pari-mutuel contract is included in contractual services expenditures.

2. FISCAL SCHEDULES AND ANALYSIS OF OTHER SPECIAL REVENUE FUNDS:

The fiscal schedules and analysis of other special revenue funds, including the Illinois Standardbred Breeders Fund – 0708 and the Illinois Thoroughbred Breeders Fund – 0709, relating to the Illinois State Fair are not included in this report. The fiscal schedules and analysis of these funds are included in the compliance examination of the State of Illinois, Department of Agriculture.

3. ILLINOIS STATE FAIR FUND:

The State Fair Act (20 ILCS 210/10) states that effective July 1, 1994, “All revenues from the operation and use of any facilities of the Illinois State Fair at Springfield and the Springfield State Fairgrounds shall be deposited in the Illinois State Fair Fund.” It further states, “All funds in the Illinois State Fair Fund shall be used by the Department of Agriculture in accordance with the appropriation by the General Assembly for the operation of the Illinois State Fair.”

ILLINOIS STATE FAIR  
 NOTES TO COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES

4. NON-FAIR REVENUES AND EXPENDITURES:

Non-fair expenditures from the Illinois State Fair Fund for each June 30 fiscal year are limited to non-fair revenues for the preceding fiscal year ended June 30 plus any unspent balances from preceding periods, not exceeding the amount appropriated. Non-fair revenues and expenditures from the Illinois State Fair Fund for fiscal years ended September 30 were as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues	\$ 1,102,635	\$ 1,192,827	\$ 1,004,998
Expenditures	<u>1,076,224</u>	<u>672,224</u>	<u>897,620</u>
Excess of revenues over expenditures	<u>\$ 26,411</u>	<u>\$ 520,603</u>	<u>\$ 107,378</u>

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
ANALYTICAL REVIEW OF REVENUES AND EXPENDITURES  
For the Two Years Ended September 30, 2013

Schedule 3

The Illinois State Fair's (ISF) explanations for significant fluctuations in revenue items which vary by 10% or more and \$10,000 from the prior year, and expenditure items which vary by 20% or more and \$15,000 from the prior year, as presented in the Comparative Schedule of Revenues and Expenditures, are detailed below.

Revenues

Ticket revenue increased from fiscal year 2011 to 2012 due to a \$2 rate increase for adult admissions and a \$1 rate increase for child admissions for the 2012 ISF. In addition, during the 2012 ISF, approximately 47,000 more mega passes were sold and \$215,000 additional Grandstand ticket sales occurred than in the previous fiscal year. Ticket revenue increased again in fiscal year 2013. ISF management attributed the increase to more successful acts performing in 2013 and no cancellations of Grandstand events at the 2013 ISF, compared to the cancellation of one act at the 2012 ISF.

Entry revenue increased from fiscal year 2012 to 2013 because the ISF received a reimbursement for approximately \$64,000 from the State of Illinois, Department of Commerce and Economic Opportunity for repairs to the Ethnic Village. As is its practice when miscellaneous funds are received, the ISF recorded the receipt as a miscellaneous type of revenue within the entry revenue category. Please see also Schedule 5.

Expenditures

In fiscal year 2013, only 59% or \$325,666 of the \$554,046 personal services expenditures were paid from the General Revenue Fund, as compared to 74% or \$431,255 of the \$584,833 personal services expenditures in fiscal year 2012. When less personal services expenditures are paid from the General Revenue Fund, less of the related contributions - employee retirement system expenditures are paid from the General Revenue Fund also. As a result, contributions - employee retirement system increased from fiscal year 2012 to 2013 because a higher amount of the employee retirement system portion was paid from the Illinois State Fair Fund.

Similar to contributions - employee retirement system expenditures, group insurance is only paid from the Illinois State Fair Fund when the related personal services expenditures are paid from that fund. More personal services expenditures were paid from the Illinois State Fair Fund in fiscal years 2011 and 2013 than in 2012. As a result, the group insurance expenditures were higher in those years than in 2012.

Contractual payroll employees' expenditures increased from fiscal year 2011 to 2012 because the Competitive Events manager retired. She was brought back contractually from May through October in 2012 until a replacement was hired after the 2012 ISF. As a result of hiring a new Competitive Events manager, a contractual employee was not required for this position during the 2013 ISF. Therefore, contractual payroll employees' expenditures decreased from fiscal year 2012 to 2013.

Contractual service expenditures increased from fiscal year 2011 to 2012 due to an increase in Grandstand entertainment expenditures. The ISF had 5 more grandstand contracts and spent, on average, approximately \$2,000 more per Grandstand entertainment contract in fiscal 2012 than in 2011 to attract more popular performers. Contractual services expenditures increased from fiscal year 2012 to 2013 due to an increase in Grandstand entertainment expenditures. In addition, in fiscal year 2013, the ISF received contractual services appropriations for which it expended funds for garbage hauling, portable sanitation, pest control, and manure and bedding removal from the Illinois State Fair Fund rather than through an appropriation from the General Revenue Fund through another division within the State of Illinois, Department of Agriculture, as had been done in past years.

Commodity expenditures decreased from fiscal year 2011 to 2012 due to trophies and plaques paid from the awards and premiums appropriation in fiscal year 2012, but paid from commodities in fiscal year 2011.

Printing expenditures decreased from fiscal year 2011 to 2012 because ribbons and banners were paid from the awards and premiums appropriation in fiscal year 2012 but paid from printing in fiscal year 2011.

Equipment expenditures increased from fiscal year 2012 to 2013 due to purchases that included more crowd control barriers, a turntable for the butter cow, and a streaming media camera.

Telecommunication expenditures increased from fiscal year 2012 to 2013 due to an increase in rates for labor and line moves charged to State agencies by the State of Illinois, Department of Central Management Services.

Awards and premium expenditures increased from fiscal year 2011 to 2012 because, for the 2011 ISF, an additional amount was paid through the Illinois Standardbred Breeders Fund for awards and premiums instead of the Illinois State Fair Fund. Activity for the Illinois Standardbred Breeders Fund is not reported within this report, but rather within the State of Illinois, Department of Agriculture compliance examination report.

Permanent improvement expenditures decreased from fiscal year 2011 to 2012 because in fiscal year 2011, the ISF had extra costs for asphalt demolition and refurbishment which did not occur in fiscal year 2012 when only some vinyl panels were replaced in the Ethnic Village. No improvements expenditures occurred in fiscal year 2013.

Allocated costs increased from fiscal year 2011 to 2012 due to the increased personal services costs attributable to the Buildings and Grounds portion of the fiscal year 2012 allocated costs. The personal services costs increased during fiscal year 2012 because buildings and grounds hired more summer help to perform necessary improvements to facilities for the ISF.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
RECONCILIATION OF STATE FAIR REVENUES  
TO DEPOSITS REMITTED TO THE COMPTROLLER  
For the Years Ended September 30, 2013 and 2012

Schedule 4

Total 2013 Illinois State Fair Revenues	<u>\$ 6,470,453</u>
Add:	
Deposits in transit, beginning of period 10/1/12	47,639
Adjustments	(264)
Previous fair year money	<u>192,696</u>
	<u>240,071</u>
Deduct:	
Deposits in transit, end of period 9/30/13	38,662
Revenue received after 9/30/13	104,098
Receivables	<u>101,051</u>
	<u>243,811</u>
Cash Receipts per Comptroller	<u><u>\$ 6,466,713</u></u>
Total 2012 Illinois State Fair Revenues	<u>\$ 5,741,745</u>
Add:	
Deposits in transit, beginning of period 10/1/11	38,052
Adjustments	49,936
Previous fair year money	<u>188,429</u>
	<u>276,417</u>
Deduct:	
Deposits in transit, end of period 9/30/12	47,639
Revenue received after 9/30/12	198,474
Receivables	<u>1,477</u>
	<u>247,590</u>
Cash Receipts per Comptroller	<u><u>\$ 5,770,572</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
DETAIL SCHEDULE OF REVENUES  
For the Years Ended September 30, 2013, 2012, and 2011

Schedule 5

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Ticket revenues:			
Gate admissions	\$ 1,846,241	\$ 1,806,674	\$ 1,355,328
Grandstand shows	2,086,050	1,579,834	1,364,257
Mega pass	429,575	394,185	347,025
Camping	<u>162,190</u>	<u>130,890</u>	<u>115,960</u>
 Totals	 <u><u>\$ 4,524,056</u></u>	 <u><u>\$ 3,911,583</u></u>	 <u><u>\$ 3,182,570</u></u>
 Space rental revenues:			
Fees and commissions from exhibits, concessions, and other contractors	\$ 590,707	\$ 589,681	\$ 652,402
Carnival	405,145	371,669	366,352
Beer concessions	<u>148,482</u>	<u>150,469</u>	<u>136,902</u>
 Totals	 <u><u>\$ 1,144,334</u></u>	 <u><u>\$ 1,111,819</u></u>	 <u><u>\$ 1,155,656</u></u>
 Entry revenues:			
Regular entry	\$ 122,279	\$ 129,047	\$ 139,827
Western horse shows	37,255	30,045	32,460
Society horse shows	68,370	53,785	57,986
Miscellaneous	<u>248,511</u>	<u>195,089</u>	<u>155,362</u>
 Totals	 <u><u>\$ 476,415</u></u>	 <u><u>\$ 407,966</u></u>	 <u><u>\$ 385,635</u></u>
 Promotion revenues			
Sponsorships	\$ 316,223	\$ 305,498	\$ 290,380
Promotions	<u>9,425</u>	<u>4,879</u>	<u>5,999</u>
 Totals	 <u><u>\$ 325,648</u></u>	 <u><u>\$ 310,377</u></u>	 <u><u>\$ 296,379</u></u>

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
PARI-MUTUEL WAGERING RECEIPTS AND EXPENDITURES  
For the Years Ended September 30, 2013, 2012, and 2011

Schedule 6

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Receipts (net of commissions)	\$ 122,460	\$ 117,836	\$ 117,328
Expenditures	<u>(213,134)</u>	<u>(203,662)</u>	<u>(200,106)</u>
Deficiency of receipts under expenditures	<u>\$ (90,674)</u>	<u>\$ (85,826)</u>	<u>\$ (82,778)</u>

Note: The Fair contracted with Maywood Park Trotting Association in 2013, 2012, and 2011 to conduct the pari-mutuel wagering operations at the Illinois State Fair. Maywood collected receipts and paid expenditures associated with pari-mutuel wagering in 2013, 2012, and 2011. The Fair paid Maywood \$90,674, \$85,826 and \$82,778 for losses on the 2013, 2012, and 2011 contracts, respectively.

Receipts (net of commissions) are a function of the total on-track wagering (handle) less returns to bettors and privilege tax. Expenditures represent costs paid by the contractor associated with pari-mutuel wagering.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
GRANDSTAND SHOWS REVENUES AND EXPENDITURES  
For the Years Ended September 30, 2013, 2012, and 2011

Schedule 7

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues:			
Ticket sales	<u>\$ 2,086,050</u>	<u>\$ 1,579,834</u>	<u>\$ 1,364,257</u>
Expenditures:			
Entertainment	1,788,980	1,562,408	1,217,008
Ticket contractor	-	-	518
Sound/light/video	89,975	57,900	83,250
Booking agent	40,000	36,000	38,250
Stagehands	176,500	164,059	150,000
Ushers/merchandise sellers	5,000	4,500	2,000
Catering	26,754	28,036	27,972
Equipment rental	-	4,510	10,430
Grandstand roof and backdrop	25,000	25,000	25,000
Transportation	960	943	1,039
Cancelled event refunds	<u>-</u>	<u>6,490</u>	<u>-</u>
Total expenditures	<u>2,153,169</u>	<u>1,889,846</u>	<u>1,555,467</u>
Deficiency of revenues under expenditures	<u>\$ (67,119)</u>	<u>\$ (310,012)</u>	<u>\$ (191,210)</u>

The above represents direct revenues and expenditures related to the grandstand shows.

This schedule does not include other indirect revenues and expenditures relating to grandstand shows, including but not limited to the following:

- Admission to the fairgrounds
- Concessions
- Parking
- Facility costs and overhead
- Fair personnel costs related to grandstand ticket sales, booking, maintenance, and overhead.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
COMPETITIVE EVENTS REVENUES AND EXPENDITURES  
For the Years Ended September 30, 2013, 2012, and 2011

Schedule 8

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues:			
Entry fees	<u>\$ 122,279</u>	<u>\$ 129,047</u>	<u>\$ 139,827</u>
Expenditures:			
Extra help	42,796	35,248	35,330
Contractual services	181,524	183,335	185,223
Commodities	52,079	41,897	35,847
Awards and premiums	<u>537,672</u>	<u>536,263</u>	<u>540,866</u>
Total expenditures	<u>814,071</u>	<u>796,743</u>	<u>797,266</u>
Deficiency of revenues under expenditures	<u><u>\$ (691,792)</u></u>	<u><u>\$ (667,696)</u></u>	<u><u>\$ (657,439)</u></u>

The above represents direct revenues and expenditures related to competitive events held during the 2013, 2012, and 2011 Illinois State Fairs. Entry fees include fees directly related to the Fair and do not include entry fees for special events such as the Western and Society Horse Shows.

This schedule does not include other indirect revenues and expenditures relating to competitive events including but not limited to the following:

- Admission to the fairgrounds
- Concessions
- Parking
- Facility costs and overhead
- Fair personnel costs related to competitive events, maintenance, and overhead
- Portable stall rentals for fairgrounds
- Veterinarian services.

Awards and premiums do not include \$25,000 of expenditures related strictly to the Western & Society horse shows but includes other horse show premiums and special events premiums.

Contractual services does not include judges for horse shows.

Commodities does not include trophies, ribbons, etc. for horse shows or special events.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
ANALYSIS OF OPERATIONS  
DIVISION FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended September 30, 2013  
(Not Examined)

GENERAL

The Illinois State Fair (ISF) is an operating entity of the Department of Agriculture and is located at the State Fairgrounds, 801 East Sangamon Avenue, Springfield, Illinois 62794. The Director of the Department of Agriculture is Robert F. Flider. The Department of Agriculture is responsible for fulfilling the statutory obligation to hold the annual ISF. The ISF is held to promote agriculture and the agriculture industry, and to provide for exhibits and activities in the fields of industry, education, arts and crafts, labor, entertainment, and other areas of interest to the people of the State. The Department of Agriculture is responsible for developing long-range operational and building use programs.

The State Fair Act establishes the legal responsibility of the Department of Agriculture. The Department of Agriculture further established Administrative Rules which constitutes its rules and policies governing the operations of the ISF.

The ISF is composed of six functional areas through which the above objectives can be achieved.

- Office of the State Fair Manager
- Office of the Assistant State Fair Manager
- Space Rental
- Credentials
- Special Events/Sponsorship
- Competitive Events

A description of each functional area follows:

Office of the State Fair Manager – The State Fair Manager provides centralized management for the ISF and is responsible for its adherence to the provision of the State Fair Act. The State Fair Manager develops a plan for the operation of the ISF. The State Fair Manager has offices in the Emerson Building on the State Fairgrounds, Springfield, Illinois.

Office of the Assistant State Fair Manager – The Assistant State Fair Manager is responsible for initiating, drafting, and editing contracts for the ISF including, but not limited to, invitation for bid (IFB) and request for proposal (RFP) bid contracts, personal services contracts, vendor contracts and rental agreements. The Assistant State Fair Manager is responsible for assisting in the planning and execution of a comprehensive advertisement program for the ISF. The Assistant State Fair Manager initiates, plans, and directs activities associated with entertainment at the grandstand and other locations throughout the fairgrounds; and assists the ISF Manager in selecting, negotiating and contracting grandstand artists. The Assistant State Fair Manager is

responsible for acquiring, selecting and contracting free stage and roving grounds entertainment acts; and works with ISF personnel and contracted vendors to resolve any issues that may arise, and is also responsible for the enforcement of Administrative Rules and Regulations along with the development of policies and procedures. The Assistant State Fair Manager oversees the operation and booking of Director's Lawn Events and Receptions.

Space Rental – The Space Rental Manager assists in evaluating, developing, revising, and implementing policies and procedures associated with the operation of the ISF concessions, commercial exhibits, etc. The Space Rental Department is directly charged with the responsibility of collecting and receiving all rental funds and maintaining adequate records of rental activity.

Credentials - The Credentials Manager position encompasses the following duties: receiving, processing and filling of both paid and non-paid gate and parking credentials; receiving, auditing, processing and placement of all camping units on the fairgrounds beginning August 1st and continuing through the run of the Fair; advertising and selling of carnival Mega Passes-commencing in November and continuing until the last weekend of the Fair; receiving, processing and assigning golf car rentals along with the required operating permits. This position is also responsible for the supervision of up to seven (7) part-time staff.

Special Events/Sponsorships – The Special Events/Corporate Sponsorship Manager is responsible for the following: creation, coordination and supervision of all special events and contests that occur during the Fair; oversight of special one-day events including the coordination and supervision of the ISF Parade; responsible for the acquisition of both cash and in-kind Sponsorship amounts, which encompasses maintaining current sponsor relationships, seeking out new sponsors, and creating new and innovative events that could promote new sponsorships. This position is also responsible for the supervision of up to three (3) part-time staff.

Competitive Events – The Competitive Events Manager directs, develops, and coordinates a program of events for the Fair, and maintains the necessary records for competitive events administration. Prior to the ISF, the Competitive Events Manager determines event premiums and prizes, procures the appropriate prizes, directs the preparation of event entry books, and collects entry fees from competitors. During the ISF, responsibilities include obtaining proper authorization for the awarding of premiums and prizes and determining that winners of events receive the proper premium or prize.

## STRATEGIC PLANNING

The mission of the ISF is to provide an attractive and entertaining annual fair that promotes family fun and agriculture awareness, supports local business, and optimizes fairground facilities. Additionally, it is the mission of the Department of Agriculture to promote and contract for non-Fair special events to maximize use of the fairgrounds.

The main goal of the ISF is to provide a safe, entertaining and educational experience at the Fair. In order to accomplish this goal, the following objectives have been set:

- Increase the attendance at the Fair.
- Increase the number of concessionaires.

- Monitor the appearance of the exhibits.
- Update, renovate and maintain buildings and structures on the fairgrounds to enhance their appearance, ensure their public safety level and provide additional comfort to the fairgoers.
- Provide additional entertainment, exhibits, educational events and clinics.
- Increase the number of non-Fair events, which will increase the revenue generated by non-Fair events.
- Establish a close working relationship with the County Fairs and horse racing industry of Illinois.

The Department of Agriculture has developed a strategic plan that reflects the vision and goals of the agency. The ISF is a part of the Department of Agriculture's strategic planning process.

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
NUMBER OF EMPLOYEES  
For the Years Ended September 30, 2013, 2012, and 2011  
(Not Examined)

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Average Full-Time Employees:			
Department:			
Administration	3	4	4
Competitive Events	1	1	1
Fair Activities	<u>2</u>	<u>2</u>	<u>2</u>
Totals	<u><u>6</u></u>	<u><u>7</u></u>	<u><u>7</u></u>
	<u>Oct - May *</u>	<u>June **</u>	<u>July - September ***</u>
Temporary Employees:			
State Fair - Approximate Number of Employees (2013)	8	27	141
State Fair - Approximate Number of Employees (2012)	8	30	133
State Fair - Approximate Number of Employees (2011)	7	31	128
Bureau of Buildings and Grounds Approximate Number of Employees (2013)	7	40	232
Bureau of Buildings and Grounds Approximate Number of Employees (2012)	2	33	235
Bureau of Buildings and Grounds Approximate Number of Employees (2011)	6	12	239

Note: In the 2011 compliance report, the ISF reported the number of temporary employees from September to May; June; and July to September. During the current examination period, the ISF changed the date ranges to reflect the ISF's fiscal year (October to September).

\* Oct-May – number used is an average of the total from the 8 months.

\*\* June – number used is the highest of the 2 pay periods

\*\*\* Jul-Sept – number used is the highest of these pay periods

STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
ILLINOIS STATE FAIR  
MISCELLANEOUS OPERATING STATISTICS  
For the Years Ended September 30, 2013, 2012, and 2011  
(Not Examined)

	2013	2012	2011	% Increase (Decrease) 2013/2012	% Increase (Decrease) 2012/2011
Number of contracts:					
Concessions	366	355	323	3.1 %	9.9 %
Exhibits	101	130	153	(22.3) %	(15.0) %
Contractual services	47	49	41	(4.1) %	19.5 %
Entertainment	120	119	130	0.8 %	(8.5) %
Awards and premiums	5	5	5	0.0 %	0.0 %
Sponsorships	20	20	9	0.0 %	122.2 %
Tickets sold:					
Gate admissions - tickets	293,081	279,285	279,214	4.9 %	0.0 %
Grandstand & MPA shows - tickets*	62,085	59,602	58,170	4.2 %	2.5 %
Miscellaneous statistics:					
Estimated attendance	961,000	918,437	817,000	4.6 %	12.4 %
Amount of beer sold - kegs	687	718	707	(4.3) %	1.6 %
Amount of beer sold - cases	7,106	6,252	7,227	13.7 %	(13.5) %
Number of camping permits	599	665	658	(9.9) %	1.1 %
Number of parking permits	35,500	36,386	35,370	(2.4) %	2.9 %

For 2013, 2012, and 2011 attendance was based on actual numbers for grandstand attendance, concessionaires, exhibitors and governmental employees. Further estimates were based on vehicles parked on the fairgrounds and perimeter; Illinois State Police and State Fire Marshal crowd estimations based on their respective observations and experience; past fairs' experiences for a particular day; and revenue generated.

\* MPA = Multi-Purpose Arena