



ADELFA LLC
CERTIFIED PUBLIC ACCOUNTANTS

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**State of Illinois
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2017**

**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, 2017

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

Director	Raymond Poe (11/16/15 to Present) Warren Goetsch (Acting) (through 11/15/15)
Chief Fiscal Officer	Tyler White (08/01/16 to Present) Richard Campbell (01/04/15 to 07/31/16) Vacant (12/31/15 to 01/03/15) Laura A. Cadagin (through 12/30/15)
General Counsel	Craig Sondgeroth
Chief Internal Auditor	Vacant (10/17/17 to Present) Gary Shadid (through to 10/16/17)
Fair Manager	Luke Sailer (01/01/18 to Present) Kevin Gordon (02/26/16 to 12/31/17) Vacant (through 02/25/16)
Assistant Fair Manager	Luke Sailer (04/01/17 to Present) Vacant (03/15/17 to 03/31/17) Shawn Mayernick (02/26/16 to 03/15/17) Vacant (02/16/16 to 02/25/16) Janet Dobrinsky (through 02/15/16)

State Fair offices are located at:

State Fairgrounds
801 East Sangamon Avenue
Springfield, Illinois 62702



MANAGEMENT ASSERTION LETTER

March 28, 2018

Adelfia LLC
400 East Randolph Street, Suite 705
Chicago, Illinois 60601

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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State Fair's compliance with the following assertions during the two-year period ended September 30, 2017. Based on this evaluation, we assert that during the years ended September 30, 2017 and September 30, 2016, the State of Illinois, Department of Agriculture, Illinois State Fair has materially complied with the assertions below.

- A. The State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State Fair on behalf of the State or held in trust by the State of Illinois, Department of Agriculture, Illinois State Fair have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois State Fair

SIGNED ORIGINAL ON FILE

Raymond Poe, Director

SIGNED ORIGINAL ON FILE

Tyler White, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Craig Sondgeroth, General Counsel

SIGNED ORIGINAL ON FILE

Luke Sailer, Fair Manager

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2017**

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	3	2
Repeated findings	1	2
Prior recommendations implemented or not repeated	1	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2017-001	10	Weakness in receipt and expenditure reconciliations	Noncompliance and Significant Deficiency
2017-002	12	Noncompliance with the Illinois Horse Racing Act	Noncompliance and Significant Deficiency
2017-003	14	Weaknesses in contract administration associated with the Illinois State Fair	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	16	Noncompliance with the State Comptroller Act

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Illinois State Fair personnel at an exit conference March 23, 2018.

Attending were:

ILLINOIS STATE FAIR

Raymond Poe	Director
Warren Goetsch	Deputy Director
Grant Hammer	Chief of Staff
Tess Little	Assistant General Counsel
Luke Sailer	Fair Manager
Tibretta Reiman	Assistant Fair Manager, DuQuoin State Fair
Kim Hart	Grandstand Manager
Dennis Morris	Special Events Manager
Rebecca Riley-O'Neal	Budget Analyst
Tammy Payne	Credentials Manager

OFFICE OF THE AUDITOR GENERAL

Sara Metzger	Audit Manager
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ADELFA LLC

Jennifer Roan	Partner
Maria Divina Valera	Partner (via conference call)
Andrew Guerrero	Supervisor

Responses to the recommendations were provided by Tammy Payne, Credentials Manager, in a letter dated March 28, 2018.



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

Honorable Frank J. Mautino
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 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, 2017. The management of the State of Illinois, Department of Agriculture, Illinois State Fair is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of Agriculture, Illinois State Fair’s compliance based on our examination.

- A. The State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State 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 State of Illinois, Department of Agriculture, Illinois State Fair on behalf of the State or held in trust by the Illinois State Fair 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Department of Agriculture, Illinois State Fair complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Department of Agriculture, Illinois State Fair complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Department of Agriculture, Illinois State Fair's compliance with specified requirements.

In our opinion, the State of Illinois, Department of Agriculture, Illinois State Fair complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended September 30, 2017. 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 2017-001 through 2017-003.

The State of Illinois, Department of Agriculture, Illinois State Fair's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of Agriculture, Illinois State Fair's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Department of Agriculture, Illinois State Fair 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 State of Illinois, Department of Agriculture, Illinois State Fair'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 State of Illinois, Department of Agriculture, Illinois State Fair's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Department of Agriculture, Illinois State Fair'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 2017-001 through 2017-003.

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

The State of Illinois, Department of Agriculture, Illinois State Fair's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of Agriculture, Illinois State Fair's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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, 2017 and September 30, 2016 in Schedules 1 through 7 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, 2017 and September 30, 2016 accompanying supplementary information in Schedules 1 through 7. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the September 30, 2015 accompanying supplementary information in Schedules 1 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
March 28, 2018

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

2017-001 **FINDING** (Weakness in receipt and expenditure reconciliations)

The Illinois State Fair (ISF) did not properly reconcile its financial records.

The ISF was unable to properly reconcile the 2017 and 2016 Fair receipts in the Fair Management System (FMS) to the Illinois Department of Agriculture (Department) Receipting System. The Department's monthly Deposit and Cash reconciliations have not been completed or balanced. Therefore, ISF was unable to provide supporting documentation for Fiscal Years 2017 and 2016 adjustments entered in the Department's Receipting System to ensure entries were correct and adequately supported.

In addition, when preparing its financial schedules for the 2017 and 2016 Monthly Revenue Status Report (SB04) reconciliations, unreconciled differences existed of \$1,181 and \$409, respectively, between the receipts reported by the ISF and those of the Illinois Office of the Comptroller (Comptroller). For the 2017 and 2016 Object Expense/Expenditures by Quarter Report (SA02) reconciliations, unreconciled differences existed of \$1,636 and \$129, respectively, between the expenditures reported by the ISF and those of the Comptroller.

The Statewide Accounting Management System (SAMS) Manual (Procedure 25.40.20) requires that the Monthly Revenue Status Report (SB04) be reconciled monthly and the agencies must notify the Comptroller's Office of any unreconcilable differences so the necessary corrective action can be taken to locate the difference and correct the accounting records.

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) requires agencies must reconcile their records to the SAMS system on a monthly basis. In addition, agencies should compare its internal records with those of the Comptroller's to ensure both parties that the SAMS system is functioning properly and dealing with accurate information. Agencies must notify the Comptroller's Office of any unreconcilable differences so the necessary corrective action can be taken to locate the difference and correct the accounting records.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal and administrative controls to provide assurance that revenues are properly recorded and accounted for and that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, and misappropriation.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

ISF management stated the Fair could not agree the adjustments entered in the Department Receipting System were accurate because Department reconciliations were not completed due to significant staff shortages and the inability to replace staff due to a hiring freeze.

Failure to properly reconcile monthly financial information and the inability to locate the differences could lead to inaccurate financial reporting, noncompliance with SAMS and FCIAA. (Finding Code No. 2017-001)

RECOMMENDATION

We recommend the ISF implement procedures to ensure reconciliations are performed in a manner which allows employees to identify the source and reason for the differences. We also recommend the ISF inform the Comptroller's Office of the differences in order to correct the accounting records.

ISF RESPONSE

ISF agrees to the nature of this finding.

The Department's Bureau of Budget and Fiscal Services (BBFS) is responsible for reconciling all revenues and expenditures monthly to the Comptroller records. BBFS supplies ISF with a monthly report from the Department's receipting system. This report is utilized by ISF to reconcile against the ISF's Fair Management System records. ISF will continue to reconcile each month and request information on any adjustments entered by BBFS that are not agreed and/or explained.

BBFS is responsible for the completion of the Fairs Financial Schedules, including reconciliations within the schedules. The ISF will continue to provide the BBFS with the information that is supplied by the Fairs and assist where possible in completion.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

2017-002 **FINDING** (Noncompliance with the Illinois Horse Racing Act)

The Illinois State Fair (ISF) was not in compliance with the Illinois Horse Racing Act of 1975.

During testing of statutory mandates, we noted the following:

- The ISF is required to provide at least a 5 day racing program to be conducted at the State Fair each year; however, the ISF provided only a 4 day racing program in Fiscal Year 2017 and a 4 day racing program in Fiscal Year 2016.

The Illinois Horse Racing Act (Act) (230 ILCS 5/31(j)(3)) requires at least a 5 day racing program be conducted at the State Fair each year.

- The nominating, sustaining, and starting fee of \$200 to be paid by entrant exceeded the 2% purse for 8 of 40 (20%) races in 2017 and 8 of 32 (25%) races in 2016. The nominating, sustaining, and starting fee exceeded 2% of the purse by 67% for the races held at the 2017 ISF and 67% for the races held at the 2016 ISF.

The Act (230 ILCS 5/31(j)(4)) 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 racing promoting the sport of harness races 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.

ISF management stated there were no state dollars appropriated for the Standardbred Breeders Fund to add to any of the purses as outlined in the Act (230 ILCS 5/31(g)(3)), resulting in the \$200 starting fee being higher than 2% of the purse. In addition, ISF management stated with no State funds added to the purses and with the diminishing number of Illinois conceived and foaled horses being born in, and racing in, Illinois, there were not enough horses to hold a 5 day program.

Failure to comply with the provisions of the Act represents noncompliance with State law. (Finding Code No. 2017-002, 2015-002, 2013-001, 11-2)

RECOMMENDATION

We recommend the ISF comply with the provisions of the Act or seek legislative remedy.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

ISF RESPONSE

ISF agrees with the finding.

Because holding racings four days instead of five days has been a finding since 2011, ISF management will look into the possibility of legislative remedy.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

2017-003 **FINDING** (Weaknesses in contract administration associated with the Illinois State Fair)

The Illinois State Fair (ISF) did not have adequate controls over contracts.

During our testing of 60 contracts for the 2017 Fair, we noted the following:

- One (2%) contracts, totaling \$80,000, did not have the certificate of insurance within the contract documents.

Good internal control procedures and management practices would require ISF to obtain proof of insurance from vendors prior to entering into the contract to prevent the exposure of liability to the State.

- Fourteen (23%) contracts, totaling \$1,737,640, did not have certification/provision regarding access to and right to audit records.

The Illinois Procurement Code (Code) (30 ILCS 500/20-65(b)) states every contract and subcontract shall provide that all books and records required to be maintained under subsection (a) shall be available for review and audit by the Auditor General, chief procurement officer, internal auditor, and the purchasing agency.

- Three (5%) contracts, totaling \$2,640, did not have certification/provision about appropriation contingency clause.

The Code (30 ILCS 500/20-60(b)) states all contracts made or entered into shall recite that they are subject to termination and cancellation in any year for which the General Assembly fails to make an appropriation to make payments under the terms of the contract.

- Three (5%) contracts, totaling \$2,640, did not have certification/provision about subcontractor disclosure and utilization.

The Code (30 ILCS 500/20-120(a) and 30 ILCS 500/35-40) states any contract granted under this Code shall state whether the services of a subcontractor will be used.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

CURRENT FINDINGS - STATE COMPLIANCE

- Two (3%) contracts, totaling \$1,320, were missing the Form W-9, Request for Taxpayer Identification Number and Certification or any documentation related to Contractor's/Lessor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification, on file.

The Internal Revenue Service requires the State to issue Form 1099-MISC, Miscellaneous Income, to vendors and contractors that received payment of \$600 or more during the calendar year for services, subject to exceptions. Form W-9 serves as the basis of the information reported on Form 1099-MISC.

- Two of 11 (18%) grandstand entertainer contract riders tested, totaling \$360,000, were not dated by the Department of Agriculture (Department).

Good business practice requires contracts to be fully completed, signed and dated prior to commencing services.

ISF management stated exceptions were due to lack of proper transition for staff turnover, competing priorities, and employee oversight.

Failure to obtain proper approval, and not including required clauses and information within the contractual obligations, results in noncompliance with the Illinois Procurement Code and increases the risk that a potential conflict may not be detected timely. (Finding Code No. 2017-003)

RECOMMENDATION

We recommend the ISF establish appropriate procedures to ensure all contracts and related disclosure forms are properly completed, approved and executed prior to the start of the services or lease terms.

ISF RESPONSE

ISF agrees with the finding.

ISF management will reinforce with staff the importance of collecting the certificate of insurance for all required vendor contracts, as well as being sure that all contracts being utilized have the most current required certifications included and that all contracts are dated.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
SCHEDULE OF FINDINGS
For the Two Years Ended September 30, 2017**

PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Noncompliance with the State Comptroller Act)

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

During the current examination, we noted that the ISF timely repaid the Treasurer within 5 days of the termination of the Fair. The reimbursement checks were issued on the fifth day following the termination of the 2017 and 2016 Fair. (Finding Code No. 2015-001)

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2017**

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
 - Reconciliation of State Fair and Non Fair Revenues to Deposits Remitted to the State 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)
 - Analytical Review of Revenues and Expenditures (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, 2017 and September 30, 2016 accompanying supplementary information in Schedules 1 through 7. 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, 2017, 2016, and 2015

	2017	2016	2015
Revenues:			
Tickets	\$ 4,442,820	\$ 4,372,765	\$ 4,210,976
Space Rental	1,063,956	1,053,550	1,115,496
Entry	329,704	352,932	426,599
Promotions	250,507	305,563	291,859
	<u>6,086,987</u>	<u>6,084,810</u>	<u>6,044,930</u>
Total Revenues			
Expenditures:			
Personal Services (1)	-	63,502	617,047
Employee Retirement - State Paid	94	-	-
Extra Help	239,601	226,302	223,793
Contractual Payroll Employees	21,779	8,238	33,063
Contributions - Employee Retirement System	126,495	130,020	178,762
Contributions - Social Security	19,995	21,460	64,776
Group Insurance	-	19,224	42,601
Contractual Services	4,184,443	4,303,217	4,172,643
Travel	5,422	3,731	13,912
Commodities	38,636	34,223	47,745
Printing	76,240	17,320	14,781
Equipment	7,973	6,649	8,498
Telecommunications	78,625	107,611	105,068
Operation of Automotive Equipment	653	352	957
Interest	164,714	-	139,573
Prizes, Premiums and Awards	250	-	-
Promotions	-	7,178	21,781
Awards and Premiums:			
Harness Racing Awards and Premiums	-	178,600	-
Livestock Breeding Awards and Premiums	221,500	221,500	221,500
Awards and Premiums - Other	421,416	450,855	458,143
Refunds	9,374	38,865	923
Allocated Costs	2,041,830	2,040,480	1,573,961
	<u>7,659,040</u>	<u>7,879,327</u>	<u>7,939,527</u>
Total Expenditures			
Deficiency of Revenues under Expenditures	<u>\$ (1,572,053)</u>	<u>\$ (1,794,517)</u>	<u>\$ (1,894,597)</u>

Footnotes:

- (1) The 2015 amount includes the total salary of the Illinois State Fair and DuQuoin State Fair Manager's \$49,342 salary. He was compensated by ISF appropriations.

See Schedule 2 for 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, 2017**

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

The accompanying schedule of revenues and expenditures (Schedule 1) presents activities directly related to the operations of the Illinois State Fair (ISF) and the fairgrounds. It includes activities in the General Revenue Fund – 0001, the Illinois State Fair Fund – 0438, and the State Fair Promotional Activities Fund – 0835.

Revenues and expenditures are reported on a fair year, October 1 to September 30, and contain activities from more than one State fiscal year. For example, revenues and expenditures for 2017 are for the Fair held in August 2017, but consist of activities from the State Fiscal Years 2017 and 2018.

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 at 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 at 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, 2017, 2016, and 2015:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Illinois State Fair Fund:			
Fair	\$ 5,617,208	\$ 5,831,670	\$ 5,873,202
Non-Fair	1,223,293	921,689	980,791
State Fair Promotional Activities Fund	<u>-</u>	<u>7,178</u>	<u>21,781</u>
Totals	<u>\$ 6,840,502</u>	<u>\$ 6,760,537</u>	<u>\$ 6,875,773</u>

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 appropriation by the General Assembly for the operation of the Illinois State Fair.

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>2017</u>	<u>2016</u>	<u>2015</u>
Revenues	\$ 854,654	\$ 966,163	\$ 986,434
Expenditures	<u>1,223,293</u>	<u>921,689</u>	<u>980,791</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (368,639)</u>	<u>\$ 44,474</u>	<u>\$ 5,643</u>

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
RECONCILIATION OF STATE FAIR AND NON-FAIR REVENUES
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended September 30, 2017 and 2016**

Total 2017 Illinois State Fair Revenues	<u>\$ 6,086,987</u>
Add:	
Deposits in Transit, Beginning of Period, Fair and Non-Fair	340,647
Adjustments	1,180
Current Non-Fair Revenues	854,654
Previous Fair Year Event Money	<u>1,791,906</u>
	<u>2,988,387</u>
Deduct:	
Fair Fund Deposits in Transit, End of Period	101,970
Fair Event Revenue Reconciled After End of Period	265,859
Non-Fair Event Revenue Reconciled After End of Period	(248)
Receivables	<u>147,347</u>
	<u>514,928</u>
Cash Receipts per State Comptroller	<u><u>\$ 8,560,446</u></u>
Total 2016 Illinois State Fair Revenues	<u>\$ 6,084,810</u>
Add:	
Deposits in Transit, Beginning of Period, Fair and Non-Fair	162,161
Adjustments	8,708
Current Non-Fair Revenues	966,163
Previous Fair Year Event Money	<u>97,150</u>
	<u>1,234,182</u>
Deduct:	
Deposits in Transit, End of Period, Fair and Non-Fair	340,647
Fair Event Revenue Reconciled After End of Period	1,781,382
Receivables	<u>29,895</u>
	<u>2,151,924</u>
Cash Receipts per State Comptroller	<u><u>\$ 5,167,068</u></u>

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
DETAIL SCHEDULE OF REVENUES
For the Years Ended September 30, 2017, 2016, and 2015**

	2017	2016	2015
Ticket Revenues:			
Gate Admissions	\$ 1,757,790	\$ 1,690,156	\$ 1,670,273
Grandstand Shows	2,184,995	2,123,609	1,946,247
Mega Pass	313,770	356,440	407,286
Camping	186,265	202,560	187,170
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 4,442,820</u>	<u>\$ 4,372,765</u>	<u>\$ 4,210,976</u>
Space Rental Revenues:			
Fees and Commissions from Exhibits, Concessions, and Other Contractors	\$ 898,859	\$ 895,065	\$ 920,241
Carnival	52,589	35,998	73,739
Beer Concessions	112,508	122,487	121,516
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 1,063,956</u>	<u>\$ 1,053,550</u>	<u>\$ 1,115,496</u>
Entry Revenues:			
Regular Entry	\$ 135,381	\$ 137,440	\$ 123,411
Western Horse Shows	35,129	44,939	51,593
Society Horse Shows	61,726	68,123	73,226
Miscellaneous	97,468	102,430	178,369
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 329,704</u>	<u>\$ 352,932</u>	<u>\$ 426,599</u>
Promotion Revenues:			
Sponsorships	\$ 244,639	\$ 299,546	\$ 282,467
Promotions	5,868	6,017	9,392
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 250,507</u>	<u>\$ 305,563</u>	<u>\$ 291,859</u>
GRAND TOTAL OF REVENUES	<u>\$ 6,086,987</u>	<u>\$ 6,084,810</u>	<u>\$ 6,044,930</u>

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
PARI-MUTUEL WAGERING RECEIPTS AND EXPENDITURES
For the Years Ended September 30, 2017, 2016, and 2015

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Receipts (Net Commissions)	\$ 27,175	\$ 23,125	\$ 82,840
Expenditures	<u>(119,436)</u>	<u>(127,275)</u>	<u>(168,814)</u>
Deficiency of Receipts under Expenditures	<u>\$ (92,261)</u>	<u>\$ (104,150)</u>	<u>\$ (85,974)</u>

Note: The Illinois State Fair contracted with vendors to conduct the pari-mutuel wagering operations at the Fair. The Illinois State Fair paid expenditures associated with pari-mutuel wagering. In addition, the Illinois State Fair paid the contracted vendors for the losses on the contracts.

Receipts (net commissions) are a function of the total on-track wagering less returns to bettors and privilege tax. Expenditures represent costs paid by the contracted vendors 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, 2017, 2016, and 2015

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues:			
Ticket Sales	<u>\$ 2,184,995</u>	<u>\$ 2,123,609</u>	<u>\$ 1,946,247</u>
Expenditures:			
Entertainment	2,077,665	1,870,447	1,875,460
Sound/Light/Video	77,220	84,000	89,975
Booking Agent	44,000	44,000	40,000
Stagehands	79,390	77,919	67,043
Ushers/Merchandise Sellers	5,500	5,500	5,500
Catering	30,032	32,386	24,500
Equipment Rental	26,402	-	8,805
Grandstand roof & backdrop	25,000	25,000	25,000
Transportation	1,007	473	633
Rain Insurance	57,001	55,480	-
Cancelled Event Refunds	-	30,000	-
Total Expenditures	<u>2,423,217</u>	<u>2,225,205</u>	<u>2,136,916</u>
Deficiency of Revenues under Expenditures	<u><u>\$ (238,222)</u></u>	<u><u>\$ (101,596)</u></u>	<u><u>\$ (190,669)</u></u>

The above represents direct revenues and expenditures related to the grandstand shows and the multi-purpose arena.

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, 2017, 2016, and 2015**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues:			
Entry Fees	\$ 135,381	\$ 137,440	\$ 123,411
Expenditures:			
Extra Help	46,663	47,831	47,074
Contractual Services	208,247	182,711	185,187
Commodities	51,726	57,612	55,931
Awards and Premiums	<u>530,419</u>	<u>557,054</u>	<u>557,041</u>
Total Expenditures	<u>837,055</u>	<u>845,208</u>	<u>845,232</u>
Deficiency of Revenues under Expenditures	<u><u>\$ (701,674)</u></u>	<u><u>\$ (707,768)</u></u>	<u><u>\$ (721,822)</u></u>

The above represents direct revenues and expenditures related to competitive events held during the 2017, 2016, and 2015 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 & premiums amount does include horse show premiums and special events premiums.

Contractual services does not include judges for horse shows or special events.

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

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
DIVISION FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended September 30, 2017
(Not Examined)**

GENERAL

The Illinois State Fair (ISF) is an operating division of the Illinois Department of Agriculture (Department) and is located at the State Fairgrounds, 801 East Sangamon Avenue, Springfield, Illinois 62794. The Director of the Department is Raymond Poe. The Department is responsible for fulfilling the statutory obligation to hold the annual Fair. The Fair 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 is responsible for developing long-range operational and building use programs.

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

The ISF is composed of seven 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
- Grandstand

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 provisions of the State Fair Act. The State Fair Manager develops a plan for the operation of the Fair. 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 Fair including, but not limited to, invitation for bid and request for proposal 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 Fair. The Assistant State Fair

Manager 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 Fair 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 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 Fair Parade; 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 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 Fair, 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 Fair, responsibilities include obtaining proper authorization for the awarding of premiums and prizes and determining that winners of events receive the proper premium or prize.

Grandstand – The Grandstand Manager initiates, plans, and directs activities associated with entertainment at the grandstand and other locations throughout the fairgrounds; and assists the Fair Manager in selecting, negotiating, and contracting grandstand artists. The Grandstand Manager is responsible for acquiring, selecting, and contracting free stage and roving grounds entertainment acts.

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

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
ANALYTICAL REVIEW OF REVENUES AND EXPENDITURES
For the Two Years Ended September 30, 2017
(Not Examined)

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

Revenues

Entry revenue decreased by \$73,667 or 17% in Fiscal Year 2016 due to golf cart rental fees that were paid directly to the vendor, which in Fiscal Year 2015 was paid directly to ISF. Credentials office still maintained the rental requests and invoiced the vendor for amount due ISF for permits and rental portion.

Promotions revenue decreased by \$55,056 or 18% in Fiscal Year 2017 due to less sponsorship monies being received.

Expenditures

Personnel services decreased by \$553,545 or 90% in Fiscal Year 2016 due to State Fair full-time positions being included in the allocated costs. Personal services decreased by \$63,502 or 100% in Fiscal Year 2017 due to the payroll expenditures being included in allocated costs.

Contractual payroll employees decreased by \$24,825 or 75% in Fiscal Year 2016 due to decrease in contractual employees' workforce. Contractual payroll employees increased by \$13,541 or 164% in Fiscal Year 2017 due to additional workforce to the Fair.

Contributions – Employee Retirement System decreased by \$48,742 or 27% in Fiscal Year 2016 due to less full-time positions during the year.

Contributions – Social Security decreased by \$43,316 or 67% in Fiscal Year 2016 due to full-time positions being included under allocated costs for Illinois State Fair Fund expenditures only.

Group insurance decreased by \$23,377 or 55% in Fiscal Year 2016 due to less full-time positions during the year. Group insurance decreased by \$19,224 or 100% in Fiscal Year 2017 due to expenditures being included in allocated costs.

Travel decreased by \$10,181 or 73% in Fiscal Year 2016. In Fiscal Year 2015, ISF paid for travel expenditures for the interview of the new ISF manager. During Fiscal Year 2016, there was no similar travel.

Commodities decreased by \$13,522 or 28% in Fiscal Year 2016 due to an overstatement in 2015 Fair expenditures. Fiscal Year 2015 commodities total inadvertently included Fiscal Year 2014 accruals. In addition, commodities orders for Fiscal Year 2016 were minimized.

STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
ANALYTICAL REVIEW OF REVENUES AND EXPENDITURES (Continued)
For the Two Years Ended September 30, 2017
(Not Examined)

Printing increased by \$58,920 or 340% in Fiscal Year 2017. During Fiscal Year 2016, ribbons were paid out of contractual services; however, during Fiscal Year 2017, ribbons were paid out of printing.

Telecommunications decreased by \$28,986 or 27% in Fiscal Year 2017 due to the Fair switching its telecommunication services to another carrier which offered lower costs.

Interest decreased by \$139,573 or 100% in Fiscal Year 2016 due to the budget impasse for all payments for the 2015 Fair. All of the payments for 2015 Fair were processed in Fiscal Year 2016 incurring interest. Interest increased by \$164,714 or 100% in Fiscal Year 2017 due to 2016 Fair interest being paid out of the Fiscal Year 2017 appropriation.

Promotions decreased by \$14,603 or 67% in Fiscal Year 2016 due to less cash being available in the State Fair Promotional Activities Fund. For Fiscal Year 2015, this fund was used to process advertising invoices; however, for the Fiscal Year 2016 Fair, there was less cash available in the fund, so it was used for fewer invoices during the budget impasse.

Harness racing awards and premiums increased by \$178,600 or 100% in Fiscal Year 2016 due to the ISF not being able to process payments during the budget impasse for 2015 Fair. In Fiscal Year 2016, the Fair was able to resume processing awards and premium payments for harness racing from the appropriation. Harness racing awards and premiums decreased by \$178,600 or 100% in Fiscal Year 2017 due to the words "Grand Circuit" not being removed from the statute. As a result, County Fairs and Horse Racing was instructed by the Chief Fiscal Officer that the ISF could not utilize the appropriation for harness racing in Fiscal Year 2017; therefore, the appropriation went unspent.

Refunds increased by \$37,942 or 4,111% in Fiscal Year 2016 due to rain and flooding that occurred during the 2016 Fair that resulted in cancelled shows. In addition, partial refunds were given to several campers involved in the flooding and to vendors that were affected by a power outage. No concert cancellations occurred during the 2015 Fair. Refunds decreased by \$29,491 or 76% in Fiscal Year 2017 due to no cancelled grandstand/multi-purpose arena shows; therefore, less refunds were issued to individuals.

Allocated costs increased by \$466,519 or 30% in Fiscal Year 2016 due to general revenue personal service expenditures, contributions, and group insurance being included in allocated costs during the Fiscal Year 2016, rather than a separate appropriation line as in Fiscal Year 2015.

**STATE OF ILLINOIS
DEPARTMENT OF AGRICULTURE
ILLINOIS STATE FAIR
NUMBER OF EMPLOYEES
For the Years Ended September 30, 2017, 2016, and 2015
(Not Examined)**

	2017	2016	2015
Average Full-Time Employees:			
Department:			
Administration	3	3	4
Competitive Events	1	1	1
Fair Activities	3	3	3
Totals	7	7	8
	October* - May	June**	July*** - September

Temporary Employees:

State Fair - Approximate Number of Employees (2017)	5	33	155
State Fair - Approximate Number of Employees (2016)	7	33	152
State Fair - Approximate Number of Employees (2015)	7	32	139
Bureau of Buildings and Grounds Approximate Number of Employees (2017)	14	54	116
Bureau of Buildings and Grounds Approximate Number of Employees (2016)	4	52	111
Bureau of Buildings and Grounds Approximate Number of Employees (2015)	9	40	238

* October - May - number used is an average of the total from the 8 months

** June - number used is the highest of the 2 pay periods

*** July - September - 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, 2017, 2016, and 2015
(Not Examined)

	2017	2016	2015	% Increase (Decrease) 2017/2016	% Increase (Decrease) 2016/2015
Number of Contracts:					
Concessions	282	342	347	(17.54) %	(1.44) %
Exhibits	98	77	82	27.27 %	(6.10) %
Contractual services	56	37	34	51.35 %	8.82 %
Entertainment	129	83	114	55.42 %	(27.19) %
Awards and premiums	5	5	5	0.00 %	0.00 %
Sponsorships	28	33	44	(15.15) %	(25.00) %
Tickets Sold:					
Gate admissions - tickets	207,825	191,505	263,205	8.52 %	(27.24) %
Grandstand and MPA shows - tickets	67,365	61,663	55,701	9.25 %	10.70 %
Miscellaneous Statistics:					
Estimated attendance	401,648	357,409	411,547	12.38 %	(13.15) %
Amount of beer sold - kegs	590	514	534	14.79 %	(3.75) %
Amount of beer sold - cases	4,833	5,786	6,961	(16.47) %	(16.88) %
Number of camping - permits	599	686	628	(12.68) %	9.24 %
Number of parking - permits	36,075	27,234	35,887	32.46 %	(24.11) %

For 2017, 2016, and 2015 attendance was based on actual numbers for grandstand attendance, concessionaires, exhibitors, and governmental employees. Further estimates were based on vehicles/campers parked on the fairgrounds and perimeter, tickets sold, and revenue generated.