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

**TABLE OF CONTENTS**

		<b><u>Page(s)</u></b>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		7
Schedule of Findings		
Current Findings – State Compliance		11
Prior Findings Not Repeated		32
Supplementary Information for State Compliance Purposes:		
Summary		33
Fiscal Schedules and Analysis		
Comparative Schedule of Revenues and Expenditures	1	34
Notes to Comparative Schedule of Revenues and Expenditures	2	35
Reconciliation of State Fair and Non Fair Revenues to Deposits Remitted to the State Comptroller	3	37
Detail Schedule of Revenues	4	38
Pari-Mutuel Wagering Receipts and Expenditures	5	39
Grandstand Shows Revenues and Expenditures	6	40
Competitive Events Revenues and Expenditures	7	41
Analysis of Operations (Not Examined)		
Division Functions and Planning Program (Not Examined)		42
Analytical Review of Revenues and Expenditures (Not Examined)		44
Number of Employees (Not Examined)		46
Miscellaneous Operating Statistics (Not Examined)		47

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

**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	Tibretta Reiman (03/10/16 to Present) Vacant (through 03/09/16)

State Fair offices are located at:

DuQuoin State Fair Offices  
655 Executive Drive  
DuQuoin, Illinois 62832



Bruce Rauner, Governor  
Raymond Poe, Director

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**Office of the Director**

State Fairgrounds \* P.O. Box 19281 \* Springfield, IL 62794-9281 \* 217/782-2171 \* Voice/TDD 217/524-6858 \* Fax 217/785-4505

MANAGEMENT ASSERTION LETTER

April 6, 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, DuQuoin 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, DuQuoin 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 DuQuoin State Fair has materially complied with the assertions below.

- A. The State of Illinois, Department of Agriculture, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin State Fair on behalf of the State or held in trust by the State of Illinois, Department of Agriculture, DuQuoin 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,

DuQuoin State Fair

**SIGNED COPY ON FILE**

Raymond Poe, Director

**SIGNED COPY ON FILE**

Tyler White, Chief Fiscal Officer

**SIGNED COPY ON FILE**

Craig Sondgeroth, General Counsel

**SIGNED COPY ON FILE**

Luke Sailer, Fair Manager

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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	10	10
Repeated findings	7	6
Prior recommendations implemented or not repeated	3	3

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2017-001	11	Noncompliance with the Illinois Horse Racing Act	Noncompliance and Significant Deficiency
2017-002	12	Inadequate monitoring of beer vendor	Noncompliance and Significant Deficiency
2017-003	13	Lack of controls over complimentary grandstand tickets	Noncompliance and Significant Deficiency

FINDINGS (STATE COMPLIANCE)(Continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2017-004	15	Inadequate controls over credentials	Noncompliance and Significant Deficiency
2017-005	17	Inadequate controls over space rentals	Noncompliance and Significant Deficiency
2017-006	20	Inadequate controls over recording camping revenues	Noncompliance and Significant Deficiency
2017-007	22	Weaknesses in contract administration associated with the DuQuoin State Fair	Noncompliance and Significant Deficiency
2017-008	25	Weaknesses in receipt and expenditure reconciliations	Noncompliance and Significant Deficiency
2017-009	27	Inadequate controls over gates and parking admission	Noncompliance and Significant Deficiency
2017-010	30	Inadequate controls over grandstand ticket office receipts	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

A	32	Noncompliance with the State Comptroller Act
B	32	Inadequate monitoring of sponsorship agreements and failure to ensure sponsorship agreements provided an overall benefit to the DuQuoin State Fair
C	32	Expenditures charged to incorrect line item

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with DuQuoin State Fair personnel at an exit conference April 4, 2018.

Attending were:

DUQUOIN STATE FAIR

Raymond Poe	Director
Warren Goetsch	Deputy Director
Craig Sondgeroth	Legal Counsel
Luke Sailer	Fair Manager
Tibretta Reiman	Assistant Fair Manager (via conference call)

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 Tibretta Reiman, Assistant Fair Manager, in a letter dated April 6, 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, DuQuoin 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, DuQuoin State Fair is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of Agriculture, DuQuoin State Fair’s compliance based on our examination.

- A. The State of Illinois, Department of Agriculture, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin State Fair on behalf of the State or held in trust by the DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin State Fair's compliance with specified requirements.

In our opinion, the State of Illinois, Department of Agriculture, DuQuoin 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 2017-010.

The State of Illinois, Department of Agriculture, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin 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, DuQuoin 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 2017-010.

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, DuQuoin 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, DuQuoin 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 COPY ON FILE**

Chicago, Illinois  
April 6, 2018

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-001 **FINDING** (Noncompliance with the Illinois Horse Racing Act)

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

During testing of statutory mandates, we noted DSF provided only a 2 day racing program in Fiscal Year 2017 and a 2 day racing program in Fiscal Year 2016. DSF is required to provide at least a 5 day racing program to be conducted at the State Fair each year.

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.

DSF management stated there were not enough horses to hold a 5 day program due to the diminishing number of Illinois conceived and foaled horses being born and raced in Illinois. In addition, DSF management stated a lack of State funds being added to the purses limited the number of days the program could support.

Failure to comply with the provisions of the Act represents noncompliance with State law. (Finding Code No. 2017-001, 2015-001, 2013-006, 11-3)

**RECOMMENDATION**

We recommend the DSF comply with provisions of the Act or seek legislative remedy to assist its compliance.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

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

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-002 **FINDING** (Inadequate monitoring of beer vendor)

The DuQuoin State Fair (DSF) did not adequately monitor the beer vendor.

During our beer contract testing, we noted the DSF did not reconcile the beer inventory payment (based on a percentage of sales) to the beginning and ending beer inventory. When we requested the payment and compared it to the calculation of beer sales from the beer inventory, we noted the beer vendor underpaid by approximately \$1,913 and \$2,355 during the 2017 Fair and 2016 Fair, respectively. The DSF personnel were not aware of the underpayment until notified by the auditors.

The Fiscal Control and Internal Auditing Act (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.

DSF management stated they found out after the fair that the ending beer inventory was not completed and noted that the beer vendor stated unaccountable loss was the main cause of the difference between gross sales and ending inventory.

Failure to properly monitor vendors with percentage of sales contracts may result in these vendors understating sales, causing a loss of revenue to the State. (Finding Code No. 2017-002)

**RECOMMENDATION**

We recommend the DSF implement controls to monitor the beer vendor and seek underpayments from the beer vendor.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF did reconcile both 2016 and 2017 beer inventory. Due to the change in DSF management, DSF is still working to resolve this issue.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-003 **FINDING** (Lack of controls over complimentary grandstand tickets)

The DuQuoin State Fair (DSF) did not demonstrate adequate controls over complimentary grandstand tickets during the 2017 and 2016 Fair.

During our testing of complimentary tickets provided for grandstand events, we noted the following:

*2017 Fair:*

Complimentary ticket issuance records for 4 of 6 (67%) entertainers were inaccurate. DSF records had a net understatement of 16 complimentary tickets.

*2016 Fair:*

The DSF failed to provide documentation of complimentary tickets requested for 9 tickets. The individuals who received these tickets and the justification for issuing them are unknown.

The Illinois Administrative Code (8 Ill. Adm. Code 270.370) (Code) states, the DSF may barter or exchange 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 benefit to the fairs of that barter or exchange shall be maintained by the DSF.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The State Records Act (5 ILCS 160/8) states the head of each agency shall preserve records containing adequate and proper documentation of the agency designed to protect the legal and financial rights of the State and of persons directly affected by the agency's actions.

DSF management stated the exceptions were due to lack of staff and management oversight.

Complimentary tickets, in general, have a higher inherent risk for misappropriation. Failure to adequately monitor the issuance of complimentary tickets could result in misuse of grandstand complimentary tickets. The distribution of complimentary tickets

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

**CURRENT FINDINGS – STATE COMPLIANCE**

without a record of the recipients represents noncompliance with State statute and the Code. (Finding Code No. 2017-003, 2015-003)

**RECOMMENDATION**

We recommend the DSF maintain a record of the distribution of complimentary grandstand tickets as required by the Code.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will continue to train employees on how to reconcile complimentary tickets and ensure supporting documents are on file.



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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-004 **FINDING** (Inadequate controls over credentials)

The DuQuoin State Fair (DSF) did not have adequate controls over nonpaid parking and gate admissions.

During our credentials testing, we noted the following:

*2017 Fair:*

- Twelve of 40 (30%) requisition forms did not contain the credential receiver's signature and receipt date.
- One of 40 (3%) requisition forms contained the credential receiver's signature but not the signature date.
- Two of 40 (5%) requisition forms lacked the date of approval by DSF.
- One of 40 (3%) requisition forms did not contain the requestor's signature and corresponding date.

*2016 Fair:*

- Two of 30 (7%) requisition forms did not have an approval signature.
- Four of 30 (13%) requisition forms did not have a reason for the credential request. A total of 271 parking passes, 21 admission booklets and 87 daily admissions were included on these requisition forms.

At the conclusion of the 2016 Fair, out of a sample of 10 types of non-paid passes, the DSF could not provide records indicating the sale or distribution of 192 parking passes. Additionally, the auditors noted 1 admission pass in the ending inventory that was included on their admission passes distributed.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

DSF management stated the exceptions were due to employee oversight.

Failure to maintain adequate controls over nonpaid credentials could result in unauthorized use of those credentials and a loss of revenue to the State. (Finding Code No. 2017-004, 2015-004, 2013-003)

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

**CURRENT FINDINGS – STATE COMPLIANCE**

**RECOMMENDATION**

We recommend the DSF improve training procedures to address the importance of the proper distribution and recordkeeping of parking passes and gate admissions.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will provide more training and better time management by supervisors to ensure proper recordkeeping and distribution of credentials and admissions.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-005 **FINDING** (Inadequate controls over space rentals)

The DuQuoin State Fair (DSF) did not have adequate controls in place to ensure that all leases for space were properly enforced and that all space rental permits were properly displayed at the Fair.

The DSF collected a total of \$507,183 and \$486,258 for space rentals during the 2017 and 2016 Fairs, respectively. During the testing of space rentals, we noted the following:

- During the 2016 Fair, 2 of 30 (7%) vendors/exhibitors were using more space than stated in the contract. During a tour of the fairgrounds in the 2017 Fair, 5 vendors utilized footage space different from footage per contract. These vendors were not in our sample.

The “Measuring Space” rules in the Illinois Administrative Code (8 Ill. Admin. Code 270.105) (Code) specifically dictate how space is to be measured for space rental contracts on the fairgrounds.

- During the 2017 Fair, 5 of 21 (24%), vendors/exhibitors’ cards were not displayed. During the 2016 Fair, 11 of 30 (37%) vendors/exhibitors’ cards were not displayed.

During a tour of the fairgrounds in the 2017 Fair, we noted 8 vendors did not properly display the contract number identification cards and 2 vendors had different contract numbers displayed compared to their contract. During a tour of the fairgrounds of the 2016 Fair, we noted a vendor, not in our sample, did not display his/her vendor card. These vendors were not in our sample.

The Code (8 Ill. Adm. Code 270.120) requires each lessee display the concession or exhibit number in a conspicuous place near the front of the stand or place of business.

- During the 2017 Fair, 5 of 21 (24%) vendors did not have prices displayed at time of observation. During the 2016 Fair, 1 of 30 (3%) vendors did not have prices displayed at time of observation.

During a tour of the fairgrounds of the 2017 Fair, 2 vendors did not display the prices. During a tour of the fairgrounds of the 2016 Fair, we noted a vendor, not in our sample, did not display the prices.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

The Code (8 Ill. Adm. Code 270.175) requires each lessee to post in a conspicuous manner inside the stand and at the outside entrance to the place of business, a sign showing the price to be charged for meals, lunches, drinks or other food or articles to be sold under the contract. All prices shall be posted before a stand opens and during its operating hours.

- During the 2017 Fair, 1 of 21 (5%) vendors were charged more than amounts noted in the established rate schedule, resulting in an overpayment totaling \$1,125. The DSF did not issue a refund to the vendor. During the 2016 Fair, 4 of 22 (18%) vendors were charged less than amounts noted in the established rate schedule, resulting in underpayments totaling \$893. The DSF did not request payment for the amounts undercharged from the vendors.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

- During the 2017 Fair, 4 of 21 (19%) space rental contracts tested were not signed by the legal counsel of DOA and 2 of 21 (10%) space rental contracts tested did not have the signature from the concessionaire.

During a tour of the fairgrounds of the 2017 Fair, 2 space rentals contracts were not signed.

DSF policy states that only the Director or Legal Counsel can execute the agreements. This applies to all contracts, grants and other legal agreements, including concessions and sponsorships. Contractual agreements should be signed/executed by all required parties prior to the beginning of the contractual agreement term.

DSF management stated the issues were caused by the vendors not complying timely and employee oversight.

Inadequate controls over space rental contracts results in noncompliance with the Illinois Administrative Code and the Fiscal Control and Internal Auditing Act and could result in the loss of revenue to the DSF. (Finding Code No. 2017-005, 2015-005, 2013-004)

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

**CURRENT FINDINGS – STATE COMPLIANCE**

**RECOMMENDATION**

We recommend the DSF enhance its procedures to monitor and enforce all requirements of leases and space rental contracts. We also recommend the DSF issue a refund for the overpayment by the vendor and seek reimbursement from the vendors for the amounts underpaid.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will issue a refund for the overpayment by the vendor and seek reimbursement from the vendors for the amounts underpaid. In addition, Space Rental Manager will enhance procedures to secure better control of leases and space rental contracts.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-006 **FINDING** (Inadequate controls over recording camping revenues)

The DuQuoin State Fair (DSF) did not have adequate controls over camping revenue to ensure all revenues for camping were received.

The DSF rents campsites at the fairgrounds during the time of the State Fair. During the testing of camping revenues, we noted the following:

*2017 Fair:*

- Two of 40 (5%) camping permits tested, totaling \$595, were not properly displayed by campers during the time of observation.
- Five of 40 (13%) camping permits tested, were not accurately charged to the campers, resulting in a total overpayment by campers in the amount of \$85 and a total underpayment by campers in the amount of \$40.
- Thirteen of 40 (33%) camping permits tested, totaling \$2,730, were not deposited timely, ranging from 2 to 4 days late.
- Seventeen of 40 (43%) camping permits tested, totaling \$4,195, were not entered into the Fair Management System timely, ranging from 3 to 15 days after receiving payment.
- Two of 40 (5%) camping permits tested, totaling \$2,375, did not have the supporting documentation on file.

*2016 Fair:*

- All 30 (100%) camping permits tested, totaling \$6,800, were not entered into the Fair Management System timely or deposited timely, ranging from 18 to 25 days after camper arrival on the fairgrounds. The receipts were deposited 20 to 26 days after receiving payment.

Current DSF policy requires all permits indicate the dates the camper is staying, and campers are to be charged the full payment beginning on July 1<sup>st</sup>. In addition, campers are required to properly display the DSF camping permit while on the fairgrounds.

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

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

**CURRENT FINDINGS – STATE COMPLIANCE**

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) states every officer, unless a different time of payment is expressly provided by law or by rules or regulations promulgated under subsection (b) of this Section, shall pay into the State Treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500 but less than \$10,000.

DSF management stated the exceptions noted were due to human error.

Inadequate controls of camping records and revenue collection could result in loss of revenue to the State. (Finding Code No. 2017-006, 2015-006, 2013-005)

**RECOMMENDATION**

We recommend the DSF strengthen its internal controls over camping revenues.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will implement in-depth training for temporary campground superintendents and central cash clerical staff in order to strengthen controls over camping revenues.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-007    **FINDING**    (Weaknesses in contract administration associated with the DuQuoin State Fair)

The DuQuoin State Fair (DSF) did not have adequate controls over contracts.

During our testing of contracts, we noted the following:

*2017 Fair:*

- One of 30 (3%) contracts selected for testing were not provided by the DSF.
- Five of 30 (17%) contracts, totaling \$72,714, were not properly approved by Fair management.
- One of 30 (3%) contracts tested, totaling \$10,000, was approved 4 days after the start of the contract.
- Two of 30 (7%) contracts tested, totaling \$91,374, were missing supporting documentation of the vendor's registration with the State Board of Election.
- Fifteen of 30 (50%) contracts tested, totaling \$622,000, did not contain the required contractual clauses.
- One of 30 (3%) contracts tested, totaling \$10,000, was missing insurance supporting documentation.

*2016 Fair:*

- Two of 30 (7%) contracts tested, totaling \$14,400, were signed after services had been provided.
- Six of 30 (20%) contracts tested, totaling \$17,375, were missing a response as to whether or not the contractor was required to file with the State Board of Elections.
- Seven of 30 (23%) contracts tested, totaling \$9,070, did not name the Illinois Department of Agriculture as additional insured party.
- Three of 12 (25%) entertainment contracts tested, totaling \$96,500, did not provide Certificate of Liability Insurance, nor were there waivers on file.
- Two of 17 (12%) space rental contracts tested, totaling \$1,100, were missing the State Board of Elections disclosure.
- Seven of 17 (41%) space rental contracts tested, totaling \$5,175, did not list the Department of Agriculture as an additional insured on the certificate of insurance.
- Four of 17 (24%) space rental contracts tested, totaling \$4,400, were missing the tax identification number.
- Two of 17 (12%) space rental contracts tested, totaling \$675, were not signed timely.



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

**CURRENT FINDINGS – STATE COMPLIANCE**

Furthermore, during the 2016 Fair, the DSF failed to perform adequate monitoring of compliance with the carnival contract. The following exceptions were noted:

- The DSF failed to perform a walkthrough of the carnival to verify compliance with contract terms (number and type of rides, allowed concession footage, etc.). Under that contract, the carnival vendor is allowed up to 700 feet of concessions and is required to pay to the DSF \$40 per foot in excess of that amount. Auditors performed a walkthrough with the carnival vendor, and it was determined the carnival had 728.5 feet of concessions resulting in an amount due to the DSF of \$1,140. The carnival vendor self-reported this and paid this amount. However, absent the external auditor procedures, the DSF would not have known this amount was due from the carnival vendor.
- DSF failed to perform audits of the vendor's beginning and ending carnival ticket inventory, as well as spot checks, throughout the Fair. This is done to validate gross receipts reported by the vendor.
- Per contract terms, the vendor is required to pay the DSF 40% of receipts up to \$200,000 and 42% of receipts above \$200,000. However, the vendor only paid 35% of receipts up to \$200,000 and 37.5% of receipts above \$200,000. This resulted in an underpayment of \$22,565 to the DSF. DSF was not aware of the underpayment until auditors brought this to management's attention.

Good business practice requires contracts to be fully completed, signed and dated, the amounts properly calculated, and proof of insurance provided to the DSF prior to commencing services.

The Illinois Procurement Code (30 ILCS 500/20-160(b)) required every bid submitted and every contract executed to contain a certification by the bidder or contractor that either the bidder or contractor is not required to register as a business entity with the State Board of Elections or the bidder or contractor has registered as a business entity with the State Board of Elections and acknowledges a continuing duty to update the registration.

The Statewide Accounting Management System (Procedure 15.20.50) requires contracts to be supported by documentation, which must include the Federal Taxpayer Identification Number.

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

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

**CURRENT FINDINGS – STATE COMPLIANCE**

DSF management stated the exceptions were due to lack of proper transition for staff turnover and employee oversight.

Inadequate controls over contracts may expose the State to unnecessary legal risks and could result in unnecessary expenses. 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. In addition, not meeting or enforcing all requirements of a contract and not adequately monitoring all contracts can result in a loss of revenue to the State. (Finding Code No. 2017-007, 2015-007, 2013-009, 2013-007)

**RECOMMENDATION**

We recommend the DSF ensure contracts and agreements are retained and include all required elements. We also recommend the DSF implement procedures to ensure all contract requirements are adhered to and ensure the DSF receives all contractual revenues owed by the vendors.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will ensure that all contracts being utilized have the most current required certifications included.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-008 **FINDING** (Weakness in receipt and expenditure reconciliations)

The DuQuoin State Fair (DSF) did not properly reconcile its financial records.

The DSF was unable to properly reconcile the 2017 and 2016 Fairs 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, DSF 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 receipts reconciliations, unreconciled differences existed of \$2,555 and \$19, respectively, between the receipts per the DSF records and those of the Illinois Office of the Comptroller (Comptroller). For the 2017 and 2016 expenditures reconciliations, unreconciled differences existed of \$396,345 and \$1,082,263, respectively, between the expenditures per DSF records and those of the Comptroller.

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) requires agencies to 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.

DSF management stated the DSF 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 from turnover during an 18-month time period.

Failure to properly reconcile monthly financial information and the inability to locate the differences could lead to inaccurate financial reporting and is noncompliance with SAMS and FCIAA. (Finding Code No. 2017-008, 2015-009)

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

**CURRENT FINDINGS – STATE COMPLIANCE**

**RECOMMENDATION**

We recommend the DSF 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 DSF inform the Comptroller's Office of the differences in order to correct the accounting records.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

The Department's Bureau of Budget & Fiscal Services (BBFS) is responsible for reconciling all revenues and expenditures monthly to the Comptroller records. BBFS supplies DSF with a monthly report from the Department's receipting system. This report is utilized by DSF to reconcile against the DSF's Fair Management System records. DSF 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 DSF 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  
DUQUOIN STATE FAIR  
SCHEDULE OF FINDINGS  
For the Two Years Ended September 30, 2017**

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-009 **FINDING** (Inadequate controls over gates and parking admission)

The Duquoin State Fair (DSF) did not have adequate controls over gates and parking admissions.

The DSF had 5 gates where cash was received for admissions and 6 gates where cash was received for parking. During the review of reconciliation of daily gates and parking admission ticket sales, we noted the following:

*2017 Fair:*

Differences were noted in 5 of 11 (45%) days tested:

- The DSF records of South Lot parking admissions were understated by 1 ticket on August 25, 2017.
- The DSF records of daily admissions were overstated by 500 tickets and records of South Lot parking admissions were overstated by 900 tickets on August 29, 2017.
- The DSF records of daily admissions were overstated by 50 tickets on August 31, 2017.
- The DSF records of Gate 1 parking admissions were understated by 10 tickets on August 25, 2017.
- The DSF records of daily admissions were understated by 688 tickets, South Lot parking admissions were overstated by 30 tickets, additional Gate 1 parking admissions were overstated by 3 tickets and Gate 4 parking admissions were understated by 15 tickets on September 3, 2017.

*2016 Fair:*

Differences were noted in all (100%) 4 days tested:

- Errors included several instances of inaccurate accounting for unsold ticket inventory resulting in the failure to accurately identify discrepancies between expected revenues and actual cash collections. For the 4 days collectively, the DSF's reconciliations calculated cash shortages of \$722. Testing by auditors determined actual shortages to total \$478, or 1.5% of total gate admission ticket sales for those days.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

During the gate observation, we noted the following:

*2017 Fair:*

- One of 5 (20%) daily gate observations contained a period where walk-in individuals were allowed entry into the fairgrounds without presenting any credentials.
- Three of 5 (60%) daily gate observations contained a period where vehicles displayed their parking passes to the parking attendants and were let into the Fair without providing or buying tickets.
- Two of 5 (40%) daily gate observations contained a period where the gate attendants did not have a stamp to identify any patron who left the fairgrounds and returned.
- One of 5 (20%) daily gate observations contained a period where there was no gate attendant to check incoming and outgoing patrons for necessary credentials.

*2016 Fair:*

- There were 3 instances in which the employees did not segregate the selling and ticket taking functions.
- There were multiple instances in which the staff did not assertively request the passes and/or tickets from the auditors or individuals entering Gate 5 of the Fair.

The Illinois Administrative Code (8 Ill. Adm. Code 270.285 and .305) requires the DSF to establish and collect fees for admission to the DSF. The DSF established a \$2 general admission fee for the 2017 and 2016 Fair. Good internal controls would include establishing procedures to facilitate timely and accurate reconciliation of gate admission ticket sales to cash collections.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the DSF to establish and maintain a system or systems of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

DSF management stated the exceptions were due to management oversight and improper training.

Failure to perform accurate reconciliations of gate ticket sales prevents the DSF from being able to investigate shortages and take corrective action as needed. Additionally, failure to have adequate controls in place over admissions could result in the loss of revenue to the State. (Finding Code No. 2017-009)

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

**CURRENT FINDINGS – STATE COMPLIANCE**

**RECOMMENDATION**

We recommend the DSF adopt a process to accurately reconcile tickets. Additionally, we recommend the DSF officials continue to stress the importance of proper segregation of duties and requiring tickets be obtained for all individuals entering the gates.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will provide detailed expectations on what DSF demands from the contractual ticket/parking vendor to stay in compliance with State codes.

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

**CURRENT FINDINGS – STATE COMPLIANCE**

2017-010 **FINDING** (Inadequate controls over grandstand ticket office receipts)

The DuQuoin State Fair (DSF) did not have adequate controls in place to safeguard grandstand ticket office receipts.

During the review of grandstand ticket office receipts reconciliations and observation of grandstand ticket office procedures, we noted the following during the 2017 Fair:

- Three of 14 (21%) terminal ticket reconciliations contained a net drawer overage of \$1,750.
- Twelve of 14 (86%) terminal ticket reconciliations contained discrepancies of cash total balances between the Ticketmaster System and the DSF records. However, we did note the total balance of all cash, check, and credit cards stated in the DSF records agreed to the Ticketmaster System.
- One of 14 (7%) terminal ticket reconciliations contained discrepancies of check total balances between the Ticketmaster System and the DSF records. However, we did note the total balance of all cash, check, and credit cards stated in the DSF records agreed to the Ticketmaster System.
- Ten of 14 (71%) terminal ticket reconciliations contained discrepancies of credit card total balances between the Ticketmaster System and DSF records. However, we did note the total balance of all cash, check, and credit cards stated in the DSF records agreed to the Ticketmaster System.
- For 1 of 14 (7%) terminal ticket reconciliations, the staff did not adequately write void on the voided tickets.
- For 1 of 14 (7%) terminal ticket reconciliations, the daily balance sheet did not match the cash card.

The Fiscal Control and Internal Auditing Act (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.

DSF management stated the differences were due to lack of staff and management oversight.

Failure to have adequate controls over grandstand ticket office receipts could lead to a loss of revenue and inaccurate financial reporting. Inadequate controls in this area also increase the risk that errors and irregularities could occur and not be detected. (Finding Code No. 2017-010)



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

**CURRENT FINDINGS – STATE COMPLIANCE**

**RECOMMENDATION**

We recommend the DSF implement procedures to investigate unexplained drawer shortages and review all reconciliation discrepancies.

**DSF RESPONSE**

DSF agrees to the nature of this finding.

DSF will continue to review all drawer reconciliations with the individuals responsible as well as reiterating the ticket office procedures regarding drawer discrepancies with every ticket office employee.

DSF will update the narrative to include multiple payment type transactions and/or customer change of payment type transactions to better document the reasoning for cash/check/charge individual total discrepancies but overall totals agree to Ticketmaster System.

DSF will update the narrative to include that Cash Card printout is convenient; however, is not a requirement, as the reconciliations are balanced to the Journal Report that is printed for each drawer.

DSF will update the narrative to include the procedures for “Voiding” larger quantity of sequentially numbered tickets.

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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 auditors noted that the DuQuoin State Fair was not in compliance with the State Comptroller Act. The DuQuoin State Fair 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. The 2015 Fair ended September 7, 2015; however, a reimbursement check was not returned to the Treasurer until September 17, 2015, 3 business days late. The 2014 Fair ended September 1, 2014; however, a reimbursement check was not returned to the Treasurer until September 12, 2014, 4 business days late.

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 within five days following the termination of the 2017 and 2016 Fair. (Finding Code No. 2015-002)

B. **FINDING** (Inadequate monitoring of sponsorship agreements and failure to ensure sponsorship agreements provided an overall benefit to the DuQuoin State Fair)

During the previous examination, the DuQuoin State Fair (DSF) did not monitor the sponsorship agreements created to ensure the DSF and the sponsors delivered on the agreed upon terms. In addition, the DSF failed to ensure the sponsorship agreements created provided an overall benefit to the Fair.

During the current examination, our testing indicated the DSF adequately monitored sponsorship agreements and ensured the sponsorship created provided an overall benefit to the Fair. (Finding Code No. 2015-008)

C. **FINDING** (Expenditures charged to incorrect line item)

During the previous examination, the DSF did not follow an appropriate methodology for charging fair costs among line items.

During the current examination, we determined the DSF changed their methodology allowing for costs to be charged among the appropriate line items. (Finding Code No. 2015-010)

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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**  
**DUQUOIN STATE FAIR**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**For the Years Ended September 30, 2017, 2016, and 2015**

	2017	2016	2015
Revenues:			
Tickets	\$ 752,589	\$ 701,080	\$ 576,732
Space Rental	507,183	486,258	536,428
Entry	30,364	21,831	20,166
Sponsorship	55,000	39,350	38,800
Miscellaneous	13,000	-	-
	<u>1,358,136</u>	<u>1,248,519</u>	<u>1,172,126</u>
Total Revenues			
Expenditures:			
Personal Services (1)	354,109	462,637	579,195
Extra Help	-	-	1,469
Contractual Payroll Employees	6,465	-	11,630
Contributions - Social Security	26,901	35,110	44,924
Contractual Services	214,519	696,693	420,463
Travel	-	-	1,759
Commodities	-	36,022	2,960
Printing	-	1,992	3,767
Telecommunications	-	78,906	20,649
Operation of Automotive Equipment	-	10,755	-
Fair Entertainment	790,609	522,251	584,450
Awards and Premiums	-	-	55,318
	<u>1,392,603</u>	<u>1,844,366</u>	<u>1,726,584</u>
Total Expenditures			
Deficiency of Revenues under Expenditures	<u>\$ (34,467)</u>	<u>\$ (595,847)</u>	<u>\$ (554,458)</u>

## Footnotes:

- (1) The 2015 amount does not include the total salary of the Illinois State Fair (ISF) 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**  
**DUQUOIN 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 DuQuoin State Fair (DSF). It includes activities in the Agricultural Premium Fund – 0045 and the General Revenue Fund – 0001.

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 Schedule does not include all Department of Agriculture (Department) expenses related to fair activity (i.e., Department officials' payroll expenses for work pertaining to the fairs, administrative overhead expenses relating to the fairs incurred by divisions other than the Division of Fairs and Horseracing, and capital improvements made to the fairgrounds from appropriations to the Department of Agriculture and the Capital Development Board) due to management's difficulty of ascertaining, estimating, and allocating these expenses.

Revenue and expenditures for non-Fair activities held at the DuQuoin State fairgrounds are excluded from Schedule 1 See Note 3.

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 DuQuoin State Fair are not included in this report. The fiscal schedules and analysis of these funds are included in the compliance examination of the Department of Agriculture.

**3. NON-FAIR REVENUES AND EXPENDITURES**

Non-Fair expenditures from the Agricultural Premium 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 Agricultural Premium Fund for Fiscal Years ended September 30 were as follows:

	2017	2016	2015
Revenues	\$ 497,773	\$ 603,677	\$ 580,876
Expenditures	410,909	525,517	474,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 86,864	\$ 78,160	\$ 105,991

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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 DuQuoin State Fair Revenues	<u>\$ 1,358,136</u>
Add:	
Deposits in Transit, Beginning of Period, Fair and Non-Fair	707,777
Current Non-Fair Revenues	497,773
Previous Fair Year Event Money	169,413
Adjustments	2,555
	<u>1,377,518</u>
Deduct:	
Fair Fund Deposits in Transit, End of Period	29,560
Fair Event Revenue Reconciled after End of Period	8,887
Receivables	40,706
	<u>79,153</u>
Cash Receipts per Comptroller	<u><u>\$ 2,656,501</u></u>
Total 2016 DuQuoin State Fair Revenues	<u>\$ 1,248,519</u>
Add:	
Deposits in Transit, Beginning of Period, Fair and Non-Fair	179,993
Current Non-Fair Revenues	602,003
Previous Fair Year Event Money	(88,486)
Adjustments	115,182
	<u>808,692</u>
Deduct:	
Deposits in Transit, End of Period, Fair and Non-Fair	707,777
Fair Event Revenue Reconciled After End of Period	169,413
Non-Fair Event Revenue Reconciled After End of Period	2,914
Receivables	4,173
	<u>884,277</u>
Cash Receipts per Comptroller	<u><u>\$ 1,172,934</u></u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Ticket Revenues:			
Parking and Admissions	\$ 319,420	\$ 347,730	\$ 254,741
Grandstand Shows	318,864	266,655	244,411
Camping	<u>114,305</u>	<u>86,695</u>	<u>77,580</u>
Totals	<u>\$ 752,589</u>	<u>\$ 701,080</u>	<u>\$ 576,732</u>
Space Rental Revenues:			
Fees and Commissions from Exhibits, Concessions, and Other Contractors	\$ 244,404	\$ 271,181	\$ 284,225
Carnival	224,355	175,852	207,352
Beer Concessions	<u>38,424</u>	<u>39,225</u>	<u>44,851</u>
Totals	<u>\$ 507,183</u>	<u>\$ 486,258</u>	<u>\$ 536,428</u>
Entry Revenue:			
Regular Entry	<u>\$ 30,364</u>	<u>\$ 21,831</u>	<u>\$ 20,166</u>
Sponsorship Revenue:			
Sponsorships	<u>55,000</u>	<u>39,350</u>	<u>38,800</u>
Miscellaneous Revenue:			
	<u>13,000</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL OF REVENUES</b>	<u><u>\$ 1,358,136</u></u>	<u><u>\$ 1,248,519</u></u>	<u><u>\$ 1,172,126</u></u>



**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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)	\$ 8,269	\$ 2,313	\$ 24,671
Expenditures	<u>(71,957)</u>	<u>(72,412)</u>	<u>(106,430)</u>
Deficiency of Receipts under Expenditures	<u>\$ (63,688)</u>	<u>\$ (70,099)</u>	<u>\$ (81,759)</u>

Note: The DuQuoin State Fair contracted with vendors to conduct the pari-mutuel wagering operations at the Fair. The DuQuoin State Fair paid expenditures associated with pari-mutuel wagering. In addition, the DuQuoin 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  
DUQUOIN 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>\$ 318,864</u>	<u>\$ 266,655</u>	<u>\$ 244,411</u>
Expenditures:			
Entertainment	395,433	358,000	399,000
Sound and Light	58,950	55,350	36,950
Stagehands	53,806	51,000	51,000
Catering	21,462	18,500	17,000
Equipment Rental	2,475	5,185	5,805
Ushers	2,000	7,712	6,070
Merchandise Sellers	-	-	3,000
Turnstiles	1,953	2,500	2,500
Backstage Coordinator	-	-	6,277
Booking Agent	<u>17,550</u>	<u>16,000</u>	<u>19,588</u>
Total Expenditures	<u>553,629</u>	<u>514,247</u>	<u>547,190</u>
Deficiency of Revenues under Expenditures	<u><u>\$ (234,765)</u></u>	<u><u>\$ (247,592)</u></u>	<u><u>\$ (302,779)</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:

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

**STATE OF ILLINOIS  
DEPARTMENT OF AGRICULTURE  
DUQUOIN 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	\$ 30,364	\$ 21,831	\$ 20,166
Expenditures:			
Contractual Services	19,950	17,136	18,033
Extra Help	10,067	12,391	23,037
Commodities	2,015	3,996	1,901
Awards and Premiums	<u>80,007</u>	<u>53,508</u>	<u>55,318</u>
Total Expenditures	<u>112,039</u>	<u>87,031</u>	<u>98,289</u>
Deficiency of Revenues under Expenditures	<u>\$ (81,675)</u>	<u>\$ (65,200)</u>	<u>\$ (78,123)</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.

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

- Concessions
- Parking
- Facility costs and overhead
- Fair personnel costs related to competitive events, maintenance, and overhead.

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

GENERAL

The DuQuoin State Fair (DSF) is an operating division of the Illinois Department of Agriculture (Department) and is located at the DuQuoin State Fairgrounds, 655 Executive Drive, DuQuoin, Illinois 62832. 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 Southern Illinois. 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 DSF.

The DSF is composed of three functional areas through which the above objectives can be achieved:

- Office of the DuQuoin State Fair Manager
- Space Rental
- Competitive Events

Operation of the DSF is financed through appropriations approved by the General Assembly and funded from the General Revenue Fund and the Agricultural Premium Fund. A description of each functional area follows:

Office of the DuQuoin State Fair Manager – The State Fair Manager provides centralized management for the Fair and is primarily responsible for its adherence to the provisions of the State Fair Act. The manager promotes the utilization of fairground facilities throughout the year and develops a plan for the operation of the Fair. The manager also plans and provides general management responsibilities to all horse related events and is responsible for promoting, soliciting, scheduling, and coordinating all programs for the usage of buildings and grounds. Other duties include general responsibility for the initiating, drafting, and executing of all Fair contracts, enforcing Administrative Rules, and developing policies and procedures for the issuance of non-paid credentials.

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.

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.

## STRATEGIC PLANNING

The mission of the DSF 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 DSF 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.
- Increase the number of private sponsorships.
- 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 the vision and goals. The Fair is a part of the Department's strategic planning process.

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

The DuQuoin State Fair's (DSF) 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

Ticket revenue increased by \$124,348 or 22% in Fiscal Year 2016 due to the Fair charging for admission. In previous years, admission was free and only parking was charged.

Sponsorship revenue increased by \$15,650 or 40% in Fiscal Year 2017 due to an additional sponsorships acquired in Fiscal Year 2017.

Miscellaneous revenue increased by \$13,000 or 100% in Fiscal Year 2017 due to golf cart revenue allocated under miscellaneous revenue instead of gates and parking in Fiscal Year 2016.

Expenditures

Personal services decreased by \$116,558 or 20% in Fiscal Year 2016 due to the decrease in personal services and related costs due to movement of people between divisions, including contractual payroll employees. Personal services decreased by \$108,528 or 23% in Fiscal Year 2017 due to the reduction of State Fair and Buildings and Grounds temporary employees during the Fair. In addition, DSF hired less people in Fiscal Year 2017 due to a contractual agreement with an outside vendor to monitor the gates and parking.

Contractual payroll employees decreased by \$11,630 or 100% in Fiscal Year 2016 due to the decrease in personal services and related costs due to movement of people between divisions, including contractual payroll employees.

Contractual services increased by \$276,230 or 66% in Fiscal Year 2016 due to delayed payments to the Statistical Services Revolving Fund that were paid during the 2016 Fair. Contractual services decreased by \$482,174 or 69% in Fiscal Year 2017 due to budgetary constraints during Fiscal Year 2016. During Fiscal Year 2017, DSF issued payments out of the Budget Stabilization Fund or other appropriations than in Fiscal Year 2016.

Commodities increased by \$33,062 or 1,117% in Fiscal Year 2016 due to payments for consumable goods provided to vendors and fairgoers. Commodities decreased by \$36,022 or 100% in Fiscal Year 2017 due to no appropriations for commodities related to the 2017 Fair.

Telecommunications increased by \$58,257 or 282% in Fiscal Year 2016 due to an increase in telephone rental services during the 2016 Fair. Telecommunications decreased by \$78,906 or 100% in Fiscal Year 2017 due to budgetary constraints during Fiscal Year 2016. During Fiscal

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

Year 2017, DSF issued payments out of the Budget Stabilization Fund or other appropriations than in Fiscal Year 2016. In addition, the Fair switched its telecommunication services to another carrier which offered lower costs.

Operation of automotive equipment increased by \$10,755 or 100% in Fiscal Year 2016 due to payments to State Garage Revolving Fund; contracted vendors for repairs, maintenance, and gas. Operation of Automotive Equipment decreased by \$10,755 or 100% in Fiscal Year 2017 due to no appropriations for operation of automotive equipment related to the 2017 Fair.

Fair entertainment decreased by \$62,199 or 11% in Fiscal Year 2016 due to budgetary constraints during Fiscal Year 2016. During Fiscal Year 2016, DSF issued payments out of the Budget Stabilization Fund or other appropriations than in Fiscal Year 2015. Fair Entertainment increased by \$268,358 or 51% in Fiscal Year 2017 due to larger payments to entertainers during the Fair. In addition, budgetary constraints during the Fiscal Year 2016 resulted in DSF issuing payments out of the Budget Stabilization Fund or other appropriations than in Fiscal Year 2017.

Awards and premiums decreased by \$55,318 or 100% in Fiscal Year 2016 due to budgetary constraints during Fiscal Year 2016. During Fiscal Year 2016, DSF issued payments out of the Budget Stabilization Fund or other appropriations than in Fiscal Year 2015.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Average Full-Time Employees:			
Department:			
Administration	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>
	<u>October - June</u>	<u>July</u>	<u>August - September</u>
Temporary Employees:			
State Fair - Approximate Number of Employees (2017)	3	13	51
State Fair - Approximate Number of Employees (2016)	5	15	89
State Fair - Approximate Number of Employees (2015)	5	20	161
Bureau of Buildings and Grounds Approximate Number of Employees (2017)	8	41	55
Bureau of Buildings and Grounds Approximate Number of Employees (2016)	6	50	69
Bureau of Buildings and Grounds Approximate Number of Employees (2015)	4	42	101



**STATE OF ILLINOIS**  
**DEPARTMENT OF AGRICULTURE**  
**DUQUOIN 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
<b>Number of Contracts:</b>					
Concessions	100	116	84	(13.79) %	38.10 %
Exhibits	45	26	90	73.08 %	(71.11) %
Contractual services	42	22	19	90.91 %	15.79 %
Entertainment	51	62	93	(17.74) %	(33.33) %
Sponsorships (1)	53	48	7	10.42 %	585.71 %
<b>Tickets Sold:</b>					
Gate admissions - tickets (2)	74,792	59,437	26,290	25.83 %	126.08 %
Grandstand and MPA shows - tickets	18,977	17,974	22,736	5.58 %	(20.94) %
<b>Miscellaneous Statistics:</b>					
Estimated attendance (3)	109,305	105,622	315,808	3.49 %	(66.55) %
Amount of beer sold - cases	1,419	1,645	1,769	(13.74) %	(7.01) %
Number of camping - permits (4)	4,051	577	1,528	602.08 %	(62.24) %
Number of parking - permits (5)	23,248	24,016	1,044	(3.20) %	2,200.38 %

Notes:

- (1) Beginning Fiscal Year 2016, Fair organizers brought in new sponsors to the Fair.
- (2) Overall attendance during the 2017 Fair was up for gate admissions. In addition, an outside vendor was in charge of gates and parking. The vendor was accountable for any shortages.
- (3) Through Fiscal Year 2015, the estimated attendance was calculated by Fair officials and is based on the number of paid and unpaid parking passes and an established fair industry standard of 3.7 people per car. This formula has been consistently used in prior years to calculate estimated attendance. Beginning Fiscal Year 2016, DSF adopted a new method to estimate attendance during the span of the Fair. The new method involved a formula that utilized multipliers, based on national averages, to count visitors who cannot be tracked by a ticket, because of the Fair's various free admission days.
- (4) During Fiscal Year 2017, campground superintendents were able to monitor the campground; therefore making the campground more accountable for receipts. In addition, due to the solar eclipse occurring during the Fair, campers were in town contributing to the increase in camping permits.
- (5) Beginning Fiscal Year 2016, DSF adopted a new method to better track parking permits sold during the Fair.