**Section 260.100 Premium Grand Summary Report**

a) In accordance with Section 12 of the Act, the premium grand summary report shall be filed with the Bureau in person or postmarked on or before October 15 of each year. A fee of $25 will be deducted from the total premiums claimed by the fair for each day the report is late. A premium book shall accompany the premium grand summary report. This information may be supplied by computer printout. Premium grand summary reports and paid receipts should be retained for three years by the fair association or agricultural society. County fairs whose grand summary reports are not filed or postmarked by December 31 of each year shall not qualify to receive premium reimbursements from the Department for that year.

b) The Bureau shall mail each fair association or agricultural society a copy of the premium grand summary report form to be used in submitting the information required by Sections 10 and 12 of the Act. A copy of the report should be retained by the fair association or agricultural society for its records.

c) Receipts for trophies, ribbons, rosettes, engraving and premiums paid as outlined in Section 260.30 shall accompany the premium grand summary report.

d) The receipts for each department must be accompanied by an adding machine tabulation, tabulated in chronological order, showing the premiums paid and the total for each department. This information may be supplied by computer printout or other electronic data transfer system if approved by the Bureau.

e) Copies of the premium grand summary report (pages 1 and 2) are due directly following the fair in order for the Bureau to prepare and publish a recapitulation report and county fair date list, as well as for the Department of Agriculture and the Illinois General Assembly to use to evaluate appropriation needs, the following information shall be submitted by the fair association or agricultural society on the premium grand summary report:

1) The year for which the report is being submitted;

2) The name of the fair association or agricultural society (exactly how the check should be made out);

3) The city or town where the fair was held;

4) County where the fair was held;

5) The names, titles (if applicable) and mailing address for all officers and directors of the fair association or agricultural society;

6) The date the fair was organized;

7) The date the fair association or agricultural society was incorporated, if applicable;

8) The number of acres in the fairgrounds and whether the fairgrounds are owned or leased. If the fairgrounds are leased, the number of years remaining under the terms of the lease and the expiration date of the lease;

9) The dates of the current year's fair;

10) The dates of next year's fair;

11) Verification statement that exhibitors have been paid in full;

12) Estimated attendance and gate admission fees charged;

13) Name of carnival;

14) A breakdown of the following information for each department listed in Section 260.55(a)(2):

A) Number of animals or articles entered/shown;

B) Amount of premiums offered;

C) Entry fees collected; and

D) Amount of premiums paid;

15) Totals for the information requested in subsection (e)(14) for each division and the grand total; and

16) A financial statement for the current year showing receipts, expenditures and the total operating profit or loss. The amount of money spent for real estate and capital or permanent improvements for the current year shall also be provided.

f) *No one department or class shall be paid premiums awarded in excess of 30% of the total premiums awarded by the* *county* *fair* *except those departments or classes limited to junior exhibitors* [30 ILCS 120/9]. The grand total of Column 4 (Amount of Premiums Paid Each Department) on the premium grand summary report is the amount on which the 30% is figured. The Bureau shall deduct the excess from the grand total premiums paid.

g) Income shown on the financial statement shall include gate admission, grandstand admission, auto parking, stall and pen fees, fees paid by concessionaires, commercial exhibits and the carnival, entry fees, estimated premium State aid for the current year, estimated rehabilitation aid for the current year, aid from the county, if any, rental fees for the buildings and grounds for periods other than the fair, and any other income that was received by the fair but not included in the other categories mentioned. Borrowed money shall not be reported as income. Expenses of the fair shall include premiums paid, costs of grounds improvements, charges for music and attractions, judges' and assistants' fees, administrative and office payrolls, personnel expenses for gates, grandstand help, policy and parking vehicles, general and common labor payrolls, advertising expenses including the costs of the premium book, federal admission tax paid, and other operating expenses, such as interest on indebtedness, that were not listed in the categories mentioned. The financial statement on file with the Department of Agriculture is subject to audit by auditors investigating Department of Agriculture accounts.

h) The premium grand summary report shall be signed and notarized by a notary. The President and the Secretary of the fair association or agricultural society shall sign the premium grand summary report.

(Source: Amended at 44 Ill. Reg. 2480, effective January 27, 2020)