



Nicole R. Galloway, CPA  
Missouri State Auditor

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## AGRICULTURE

# Missouri State Fair



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December 2015  
Report No. 2015-121

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<http://auditor.mo.gov>



**Nicole R. Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Missouri State Fair

Background	The Missouri State Fair is responsible for promoting Missouri agriculture and creating understanding and education of the industry and its related fields. The fair is held annually in August on the state fairgrounds in Sedalia, and provides a showcase for livestock, agricultural products, commercial exhibits, and other displays. The Missouri State Fair Commission oversees Missouri State Fair operations, with organizational assistance provided by the Missouri Department of Agriculture. In addition, the Missouri State Fair has a long-standing arrangement with the Missouri State Fair Foundation to promote and operate various activities at the annual state fair and throughout the year.
Reemployed State Retiree	The Missouri State Fair reemployed a state retiree and did not track the actual hours the employee worked to ensure compliance with state laws. Instead, the employee received a daily per diem regardless of the number of hours worked. From November 2013 through June 2015 the employee was paid approximately \$66,000. During this time, the employee continued to receive retirement benefits.
Missouri State Fair Foundation	In 2006, and at the recommendation of a previous audit, the Missouri State Fair Commission entered into an agreement with the Missouri State Fair Foundation to define the relationship of the two parties and further clarify the role of the Missouri State Fair Foundation; however, the Missouri State Fair does not ensure compliance with this agreement. For example, the Missouri State Fair does not seek compensation for some administrative and facility support provided to the foundation, as required by the agreement. The fair uses state resources (personnel, office space, equipment, and supplies) to maintain the records of the foundation's Agriculture Youth account for youth agriculture scholarships, but these expenses are not reimbursed by the foundation. The foundation has not received an audit as required by the agreement. Additionally, the agreement does not outline all duties and responsibilities of each party, or specify the activities the foundation participates in during the fair.
Closed Meeting Minutes	Minutes are not prepared for closed session meetings of the Missouri State Fair Commission.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Missouri State Fair

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**NICOLE R. GALLOWAY, CPA**  
**Missouri State Auditor**

Honorable Jeremiah W. (Jay) Nixon, Governor  
and  
Richard Fordyce, Director  
Department of Agriculture  
and  
Missouri State Fair Commission  
and  
Mark Wolfe, Director  
Missouri State Fair  
Sedalia, Missouri

We have audited certain operations of the Missouri State Fair, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2015, and 2014, and the 2014 Fair. The objectives of our audit were to:

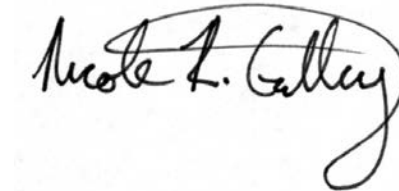
1. Evaluate the state fair's internal controls over significant management and financial functions.
2. Evaluate the state fair's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the state fair, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the state fair's management and was not subjected to the procedures applied in our audit of the state fair.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Missouri State Fair.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	John Luetkemeyer, CPA
Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Jeannette Eaves, CPA
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# Missouri State Fair Management Advisory Report State Auditor's Findings

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## **1. Reemployed State Retiree**

The Missouri State Fair (MSF) reemployed a state retiree and did not track the actual hours the employee worked to ensure compliance with state laws. In addition, the MSF paid the employee a daily per diem regardless of the number of hours worked and did not define a minimum number of work hours. The employee continued to receive retirement benefits.

The reemployed state retiree was paid \$24,434 for working 150 days during the 8-month period from November 2013 through June 2014, and \$41,998 for working 250 days during the year ended June 30, 2015. This number of days equates to working substantially every work day during these periods. The daily per diem rate paid from November 2013 to January 15, 2015, was approximately \$163 and on January 16, 2015, the rate increased to \$175. To claim the per diem, each pay period the employee reports the number of days worked and the Fair Director approves this report; however, the number of hours actually worked by the employee is not tracked.

MSF personnel have indicated that if the retiree was not in this position, the MSF would need to hire a full-time manager and reemploying the state retiree was the most cost-effective way to fill the position. However, documentation of this analysis could not be provided. Based on the number of days worked and the MSF personnel contention of needing a full-time employee if not for this arrangement, it would seem this position is one normally requiring 1,040 or more hours per year. If so, the employee's retirement benefits should have been discontinued while reemployed.

Section 104.380, RSMo, requires that state retirees reemployed in state positions normally requiring 1,040 or more hours per year shall have their retirement payments discontinued while reemployed. Without tracking and monitoring actual hours worked, the MSF is unable to ensure compliance with state laws or to substantiate the cost effectiveness of the arrangement. As a result, this employee may have been incorrectly classified as part-time, and therefore improperly received retirement payments while reemployed.

## **Recommendations**

The MSF better define the expectations of the reemployed state retiree, including the expected number of days and hours to be worked. In addition, the MSF should establish procedures to track and monitor the actual hours worked to ensure compliance with state laws.

## **Auditee's Response**

*We agree with your finding on this matter. The Missouri State Fair has begun corrective action. A request has been made to human resources for a personnel action request changing the employee from per diem to hourly status effective November 1, 2015. The employee's hours will be monitored to assure they do not surpass the 1,040 limit for part-time employees.*



Missouri State Fair  
Management Advisory Report - State Auditor's Findings

## 2. Missouri State Fair Foundation

The MSF does not ensure compliance with the agreement with the Missouri State Fair Foundation (Foundation). In addition, the agreement does not outline all duties and responsibilities of both the MSF and the Foundation.

The Foundation, established in 1998, is a not-for-profit 501(c)(3) tax exempt public benefit corporation. Its mission is to cultivate the future of agriculture through preservation, improvement, and educational initiatives. The business and affairs of the foundation are managed by a board of directors that includes the Director of the Department of Agriculture and several MSF Commissioners. In addition, the State Fair Director is a non-voting ex officio member of the board.

The MSF has a long-standing arrangement with the Foundation where the MSF and the Foundation work together to promote and operate various activities at the annual state fair and throughout the year. During 2006, the MSF Commission entered into an agreement with the Foundation to cooperate to further the MSF's objectives through mutually agreed upon programs, projects, missions, and objectives. If the MSF intends to continue with this arrangement, the MSF should ensure the contract is up to date and addresses all activities to be performed by the Foundation and outlines all duties and responsibilities of each party.

### 2.1 Foundation agreement compliance

While the MSF Commission entered into a written agreement with the Foundation, the MSF does not ensure compliance with this agreement.

In November of 2006, as recommended in our prior audit, the MSF entered into a written agreement with the Foundation to define the relationship between the MSF and the Foundation. This agreement broadly discusses the Foundation's undertakings, MSF administrative and facility support, and financial records and auditing. Our review of the agreement and the MSF's procedures related to the Foundation identified the following concerns:

- The MSF does not seek compensation for some administrative and facility support provided to the Foundation, as required by the agreement. The agreement allows the Foundation to seek administrative and facility support from the MSF, and states that if the MSF provides such support, the Foundation shall compensate the MSF for direct costs in an amount to be mutually agreed upon.

For example, the MSF uses state resources (personnel, office space, equipment, and supplies) to maintain the records of the Foundation's Agriculture Youth account for youth agriculture scholarships. However, as similarly noted in our prior report, these expenses are not reimbursed by the Foundation.



## Missouri State Fair Management Advisory Report - State Auditor's Findings

- The MSF has not ensured the Foundation has received an audit as required by the agreement. The agreement requires the Foundation to maintain financial and accounting records and have the records audited at least bi-annually by an independent certified public accountant. However, the Foundation has not been audited since entering into the written agreement with the MSF. In addition, the Foundation does not report financial activity to the MSF as required by the agreement. Given the purpose of the Foundation and its association with the MSF, it is imperative that the Foundation report financial activity to the MSF in order to provide complete transparency and full disclosure to the public.

Without ensuring compliance with the agreement with the Foundation, the MSF has less assurance that state resources are used effectively for state authorized purposes, or that contributions from state resources and compensation from the Foundation are proportionate.

### 2.2 Duties and responsibilities

The agreement between the MSF Commission and the Foundation does not specify any of the activities the Foundation participates in during the annual fair and does not outline all duties and responsibilities of each party.

The Foundation utilizes the state fairgrounds for various activities during the annual fair and does not compensate the MSF for the state property used. For example, the Foundation operates VIP parking during the annual fair and retains all profits, but does not compensate the MSF for the use of the state parking lot. In addition, the Foundation purchases bottled water to resell at a profit during the annual fair; however, the Foundation does not pay a fee to the MSF to rent concession space as all other fair vendors do.

The MSF also provides various goods and services to the Foundation during the annual fair and does not seek reimbursement from the Foundation. For example, during the 2014 annual fair, the MSF provided more than 2,250 fair admission tickets, valued at approximately \$18,000, to be included in Foundation membership packages. In addition, the MSF paid \$7,500 in expenditures related to the Sale of Champions during the 2014 annual fair although all revenues associated with the Sale of Champions go to the Foundation.

Without properly documenting all duties and responsibilities of both parties in the Foundation agreement, the MSF has less assurance that state resources are used effectively for state authorized purposes, or that contributions from state resources and compensation from the Foundation are proportionate.

### Recommendations

- 2.1 The MSF should ensure compliance with the agreement with the Foundation.





## Missouri State Fair Management Advisory Report - State Auditor's Findings

- 2.2 The MSF should ensure the agreement with the Foundation is up to date and outlines all duties and responsibilities of both the MSF and the Foundation.

### Auditee's Response

*The Missouri State Fair Director provided the following response:*

*At its November 16, 2015 meeting, the Missouri State Fair Commission reviewed the Memorandum of Understanding (MOU) between the Commission and the MSF Foundation. The Fair Commission agrees with your recommendation that it is in the best interest of both the State Fair and the Fair Foundation to enter into an updated, more detailed MOU with the Foundation and moving forward ensure compliance with the MOU. The chairman and executive director of the Foundation have been made aware that the MOU is under Commission review and will need to be updated.*

*I will be working with the Commission's executive committee to draft the new document. The Commission chair has asked that a proposed (updated) MOU be presented to the Fair Commission at its December 16, 2015 meeting. Once the proposed agreement receives approval by the Commission in December, a meeting will be set with the Foundation's Executive Board to discuss the contents of the document. It is expected that the Foundation's Executive Board will request the opportunity to review the specifics of the MOU and perhaps discuss it with their board, so setting a definite date when the new MOU will be signed and implemented is difficult. My goal is that all parties will have signed off on the agreement and we can have it in place prior to February 1, 2016.*

### 3. Closed Meeting Minutes

Minutes are not prepared for closed session meetings of the Missouri State Fair Commission. The Commission held 14 closed session meetings during the 2 years ended June 30, 2015. Open session meeting minutes indicate the topics to be discussed during the closed sessions and indicate no decisions were made during the closed sessions; however, there were no additional minutes taken for the matters discussed during closed session that provided further detail on the specific issues discussed.

Section 610.020, RSMo, requires governmental bodies to prepare and maintain minutes of open and closed meetings, and specifies details that must be recorded.

### Recommendations

The Missouri State Fair Commission ensure minutes are prepared and retained for all closed meetings. These minutes should include the information necessary to provide a complete record of all significant matters discussed and actions taken.

### Auditee's Response

*We are in agreement that creating separate closed session minutes will provide the opportunity to better memorialize topics discussed during closed*



Missouri State Fair  
Management Advisory Report - State Auditor's Findings

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*executive session. We will also continue the practice of reporting during open session and in open session minutes any motions made and votes taken during closed executive session. This addition will be made beginning with the minutes of the November 16, 2015 Commission meeting.*

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# Missouri State Fair

## Organization and Statistical Information

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The Missouri State Fair is responsible for promoting Missouri agriculture and creating understanding and education of the industry and its related fields. The fair is held annually in August on the state fairgrounds in Sedalia. The fair provides a showcase for livestock, agricultural products, commercial exhibits, and other displays. In addition, a number of entertainment events are held at the fair. The fairgrounds are also utilized throughout the year for various exhibits, sales, private functions, and entertainment.

The operation of the Missouri State Fair is financed from fees collected for admissions, parking, concessions, exhibitions, and other sources that are deposited to the State Fair Fees Fund and the State Fair Escrow Fund; annual appropriations from the Agriculture Protection Fund; and funding provided by the Missouri State Fair Foundation. The Missouri State Fair Foundation receives funding from private donations, as well as earning money from bottled water sales, VIP parking, and other activities at the annual state fair.

The Missouri State Fair was established in 1899 and became a program of the Department of Agriculture in 1933. Senate Bill 692, passed during the Second Regular Session of the 87th General Assembly, transferred control and supervision of the Missouri State Fair from the Department of Agriculture to a nine-member commission, effective September 1, 1995. The commission consists of the director of the Department of Agriculture and eight members appointed by the Governor for four year terms. Of the eight appointed members, two are farmers, two are current or past presidents of county or regional fair boards, one is employed in agribusiness, and three are at-large members.

Members of the Missouri State Fair Commission as of June 2015 were:

Name	Term Expires
Jack Magruder	December 29, 2012*
Don McQuitty	December 29, 2015
Lowell Mohler	December 29, 2013*
Barbara Hayden	December 29, 2009*
Sherry Jones	December 29, 2014*
Janet Crafton	December 29, 2015
Teddy Sheppard	December 29, 2012*
Kevin Roberts	December 29, 2014*
Richard Fordyce	Not Applicable

\* These commission members continue to serve on the Missouri State Fair Commission after their term has expired until a replacement is appointed.



## Missouri State Fair Organization and Statistical Information

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The Director of the Missouri State Fair is appointed by the Commission to administer the Missouri State Fair. Mark Wolfe has served as Director of the Missouri State Fair since January 2009.

The Missouri State Fair employed approximately 22 full-time and 45 seasonal part-time employees as of June 30, 2015.

The following chart shows the estimated state fair attendance since 2008:

Year	Attendance
2008	313,415
2009	337,851
2010	320,322
2011	343,397
2012	353,704
2013	366,218
2014	361,496
2015	352,888

Appendix A-1

Missouri State Fair

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

Year Ended June 30, 2015

	State Fair Fees Fund	State Fair Trust Fund	State Fair Escrow Fund*	Total (Memorandum Only)
<b>RECEIPTS</b>				
Agency collected sales tax	\$ 90,399	0	0	90,399
Other taxes	42,972	0	0	42,972
Admission fees	1,366,316	0	0	1,366,316
Other fees	1,402,887	0	0	1,402,887
State facilities rentals/leases	222,119	0	0	222,119
Concessions and recreation rentals/leases	861,348	0	0	861,348
Other leases and rentals	211,778	0	0	211,778
Interest	5,941	0	0	5,941
Private donations	0	1,561	0	1,561
Grandstand revenues	0	0	1,172,470	1,172,470
Carnival revenues	0	0	560,148	560,148
Miscellaneous revenues	1,170	0	300,538	301,708
Total Receipts	4,204,930	1,561	2,033,156	6,239,647
<b>DISBURSEMENTS**</b>				
Salaries and wages	1,072,129	0	0	1,072,129
Fringe benefits	236,020	0	0	236,020
Travel	130,035	0	0	130,035
Supplies	381,756	2,855	0	384,611
Professional development	11,170	0	0	11,170
Communication service and support	31,454	0	0	31,454
Professional services	854,768	0	0	854,768
Housekeeping and janitor services	49,826	0	0	49,826
Maintenance and repair services	85,687	0	0	85,687
Equipment	41,376	0	0	41,376
Building and equipment rental and leases	794,698	0	0	794,698
Miscellaneous expenses	240,688	0	272,126	512,814
Refunds	26,030	0	0	26,030
Program distributions	8,842	0	0	8,842
Cost allocation plan	43,889	0	0	43,889
Prizes and awards	462,604	663	0	463,267
Grandstand expenses	0	0	867,023	867,023
Carnival expenses	0	0	270,253	270,253
Total Disbursements	4,470,972	3,518	1,409,402	5,883,892
RECEIPTS OVER (UNDER) DISBURSEMENTS	(266,042)	(1,957)	623,754	355,755
TRANSFER FROM STATE FAIR ESCROW FUND TO STATE FAIR FEES FUND	586,500	0	(586,500)	0
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	320,458	(1,957)	37,254	355,755
CASH AND INVESTMENTS, JULY 1	1,351,684	7,671	1,649,011	3,008,366
CASH AND INVESTMENTS, JUNE 30	\$ 1,672,142	5,714	1,686,265	3,364,121

\* Fund is maintained outside the state treasury in accordance with Section 262.261, RSMo.

\*\* Disbursements on this statement will not agree to fund expenditures on Appendix B due to disbursements made by the Department of Agriculture's Office of Director and the Office of Administration.

Appendix A-2

Missouri State Fair  
Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments  
Year Ended June 30, 2014

	State Fair Fees Fund	State Fair Trust Fund	State Fair Escrow Fund*	Total (Memorandum Only)
<b>RECEIPTS</b>				
Agency collected sales tax	\$ 82,883	0	0	82,883
Other taxes	72,017	0	0	72,017
Admission fees	1,351,852	0	0	1,351,852
Other fees	1,341,114	0	0	1,341,114
State facilities rentals/leases	220,823	0	0	220,823
Concessions and recreation rentals/leases	861,014	0	0	861,014
Other leases and rentals	215,590	0	0	215,590
Interest	5,076	0	0	5,076
Private donations	0	1,636	0	1,636
Grandstand revenues	0	0	1,182,208	1,182,208
Carnival revenues	0	0	460,356	460,356
Miscellaneous revenues	95	0	123,665	123,760
Total Receipts	4,150,464	1,636	1,766,229	5,918,329
<b>DISBURSEMENTS**</b>				
Salaries and wages	957,190	0	0	957,190
Fringe benefits	188,225	0	0	188,225
Travel	134,076	0	0	134,076
Supplies	309,218	800	0	310,018
Professional development	11,391	0	0	11,391
Communication service and support	31,031	0	0	31,031
Professional services	806,299	0	0	806,299
Housekeeping and janitor services	61,045	0	0	61,045
Maintenance and repair services	28,739	0	0	28,739
Equipment	29,996	0	0	29,996
Building and equipment rental and leases	783,859	0	0	783,859
Miscellaneous expenses	214,145	0	105,285	319,430
Refunds	29,214	0	0	29,214
Program distributions	41,189	0	0	41,189
Workers' compensation	8,536	0	0	8,536
Cost allocation plan	40,766	0	0	40,766
Prizes and awards	411,302	1,030	0	412,332
Grandstand expenses	0	0	867,766	867,766
Carnival expenses	0	0	235,180	235,180
Total Disbursements	4,086,221	1,830	1,208,231	5,296,282
RECEIPTS OVER (UNDER) DISBURSEMENTS	64,243	(194)	557,998	622,047
TRANSFER FROM STATE FAIR ESCROW FUND TO STATE FAIR FEES FUND	271,250	0	(271,250)	0
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	335,493	(194)	286,748	622,047
CASH AND INVESTMENTS, JULY 1	1,016,191	7,865	1,362,263	2,386,319
CASH AND INVESTMENTS, JUNE 30	\$ 1,351,684	7,671	1,649,011	3,008,366

\* Fund is maintained outside the state treasury in accordance with Section 262.261, RSMo.

\*\* Disbursements on this statement will not agree to fund expenditures on Appendix B due to disbursements made by the Department of Agriculture's Office of Director and the Office of Administration.

Appendix B

Missouri State Fair  
Comparative Statement of Appropriations and Expenditures

		Year Ended June 30,					
		2015			2014		
		Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>FACILITIES MAINTENANCE RESERVE FUND</b>							
Statewide Facilities Maintenance Reserve Fund Expenditure	\$	217,664	179,363	38,301	217,285	157,721	59,564
Unprogrammed Maintenance and Repair		0	0	0	13,830	13,830	0
Abatement Removal and Remediation		51,903	50,902	1,001	0	0	0
Plumbing Improvements		150,123	150,123	0	1,688,292	1,490,211	198,081
Total Facilities Maintenance Reserve Fund		419,690	380,388	39,302	1,919,407	1,661,762	257,645
<b>AGRICULTURE-FEDERAL AND OTHER FUND</b>							
MSF-Tornado Shelters/Restrooms		1,734,315	310,219	1,424,096	1,875,000	140,685	1,734,315
Total Agriculture-Federal And Other Fund		1,734,315	310,219	1,424,096	1,875,000	140,685	1,734,315
<b>STATE FAIR FEES FUND</b>							
Funding To Start Fair		74,250	69,540	4,710	74,250	69,540	4,710
State Fair Administration Personal Service		1,326,261	1,036,376	289,885	1,309,240	957,190	352,050
State Fair Administration Expense and Equipment		2,599,740	2,512,116	87,624	2,553,468	2,306,576	246,892
State Fair Equipment Replacement		165,962	24,213	141,749	165,962	1,200	164,762
Total State Fair Fees Fund		4,166,213	3,642,245	523,968	4,102,920	3,334,506	768,414
<b>STATE FAIR TRUST FUND</b>							
Funding To Start Fair		9,900	3,518	6,382	9,900	1,830	8,070
Total State Fair Trust Fund		9,900	3,518	6,382	9,900	1,830	8,070
<b>AGRICULTURE PROTECTION FUND</b>							
State Fair Administration Personal Service		518,207	493,110	25,097	512,030	511,652	378
MSF-Tornado Shelters/Restrooms		591,213	97,479	493,734	625,000	33,787	591,213
State Fair Infrastructure Improvement Expense and Equipment		0	0	0	500,000	500,000	0
State Fair Administration Expense and Equipment		0	0	0	46,272	46,272	0
Total Agriculture Protection Fund		1,109,420	590,589	518,831	1,683,302	1,091,711	591,591
Total All Funds	\$	7,439,538	4,926,959	2,512,579	9,590,529	6,230,494	3,360,035

## Appendix C

### Missouri State Fair

#### Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2015	2014	2013	2012	2011
Salaries and wages	\$ 1,529,486	1,468,842	1,389,324	1,395,672	1,391,987
Travel, in-state	120,552	125,176	104,001	117,221	120,282
Travel, out-of-state	9,483	8,899	4,740	8,169	3,444
Fuel and utilities	1,357	1,423	598	1,040	1,569
Supplies	383,028	490,005	364,319	376,734	302,307
Professional development	11,170	11,391	11,269	11,033	5,531
Communication service and supplies	31,454	31,031	30,264	22,808	24,247
Services:					
Professional	913,737	934,789	853,032	713,597	724,913
Housekeeping and janitorial	49,826	62,733	75,893	62,648	55,080
Maintenance and repair	83,702	164,296	59,008	83,624	69,523
Equipment:					
Computer	0	8,995	0	0	0
Motorized	14,420	343	20,298	16,000	540
Office	17,715	16,505	760	3,368	1,474
Other	7,803	66,342	28,186	13,364	1,180
Property and improvements	724,893	1,856,294	82,346	90,277	60,805
Building lease payments	1,215	1,875	1,055	1,830	1,070
Equipment rental and leases	315,037	292,071	287,607	274,701	254,646
Miscellaneous expenses	685,051	626,477	608,840	608,321	604,091
Refunds	26,030	29,214	23,673	35,526	22,458
Program distributions	1,000	33,793	23,901	15,707	22,292
Total Expenditures	\$ <u>4,926,959</u>	<u>6,230,494</u>	<u>3,969,114</u>	<u>3,851,640</u>	<u>3,667,439</u>