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STATE AGRICULTURAL SOCIETY

TOWARDS



Minnesota State Fair

1976

ANNUAL REPORT MG

INTRODUCTION

Each annual renewal of the Minnesota State Fair is a unique occurrence. Each possesses its own character and personality, and seldom can it be said that one is much like another.

There is, however 2 thread of constancy in the changing nature of the exportion, an element of style which clearly identifies each as hrwing the same buthrught. While innovation and variety provide its heartbeat, a steadfast tradition of excellence distinguishes its essence.

During 1976, a number of innovative programs and special projects were used to augment traditional concepts as a part of the fair's active participation in the American Revolution Bicentennial. Several of these programs, particularly the Heritage

Square exhibit complex and the Century Farm Homestead recognition project, were received with such enthusiasm and support that they will become a part of the recurring fair schedule.

Nowhere in the state was the spirit of Bicentennial more in evidence that at the state fair. Exhibits, department displays, musical themes, all were used to spotlight the flavor and special feeling that only an old-fashioned, flag-waving. American summer afternoon can impart. Heritage Square provided more than flavor—its unique elements, among them a museum of state fair history, a pioneer log cabin and an antique railway complex, will afford a lasting reminder of the Bicentennial and of our Minnesota heritage.

The 12-month calendar of planning and work in preparation for the 1976 state fair was punctuated by several occurrences, some of which were not beneficial to the exposition or its public. The summer months were disasterous for Minnesota farmers and for the agricultural economy of the region. A severe drought layed its debilitating hand upon the state and the national economic index continued a steady decline through July and August, while an eroding spiral of inflation slowed, but persisted.

The increasing ravages of Dutch elm disease in the Twin Cites community impacted upon the fairgrounds, taking its toll of stately shade trees. Although a comprehensive program of control and reforestation is now underway, it will be many years before the problem can be completely corrected. Meanwhile, the costs of defeating Dutch elm are of major consequence.

On Oct. 1, the Society experienced an extreme loss, John E. Libby, secretarygeneral manager of the exposition since 1963, resigned for reasons of health and to pursue other interests, John's leadership and management skills, acknowledged throughout the industry, will be missed by his associates and by the people of Minnesota

Nineteen-seventy-six was, for the most part, a year of accomplishment for the Minnesota State Fair. In spite of poor economic conditions and other factors, the state agricultural society presented an outstanding exposition to the benefit of more than a million-and-one-quarter visitors. It increased considerably the off-season use of its facilities and by virtue of upgrading the Coliseum to year-around status, now hosts rearly 50,000 skating and hockey fans each winter. It is interesting to note that the society funded the \$1.2 million Coliseum project from its own resources and used not a single dollar of tax revenue to do so.

The 1976 Minnesota State Fair and Bicentennial celebration will go down in history as yet another unique occurrence. The society's board of managers and staff cannot help but feel proud that they have been able to formulate a comprehensive program, thus stimulating the interest and participation of so many people of the state. The state fair has again demonstrated that it is an integral part of the community life in Minnesota.

> MICHAEL D. HEFFRON Secretary-General Manager

1976 EXPOSITION REVIEW

The color of the Minnesota State Fair's own unique attractions was given a dash of feed, white and blue in honor of the nation's Bicentennial, and the result was an exciting 1976 festival in which I. 266.328 persons took part.

What was it about the state fair that so many people found attractive? Special entertainment was one aspect. Offered without charge over regular admission rates (adults, 16 and over, \$2; ages five through 15, 504, under five, free; parking, \$2), entertainment was continuous and varied at many locations on the fairgounds.

Commercial and educational exhibits and typical fair rides and concessions were also part of the appeal. Persons doing exhibit or concession business during the exposition paid over \$1.2 million for the privilege — an amount equal to more than one-fourth of the fair's total operating income.

Another of the basic appeals was the showcasing of the talents of persons skilled in livestock breeding, cultivation; fine art, craft and school work; and amateur stage presentations. More than 11,000 exhibitors took part and the best were awarded approximately \$350,000 in premiums.

Race programs, big-name entertainers, horse shows and rodeos are also traditional fair fare. A total of 240,300 persons enjoyed these events in the Grandstand and Coliseum.

In addition, themed exhibit areas (Mexican Village and Heritage Square), recognition programs and many other special events all brought people together to be a part of what was known as the 1976 Bicentennial "fair of a lifetime."

Day designations for the fair reflected the spirit of the American Revolution Bicentennial year. Each of the 12 days, Aug. 26 through Sept 6, was named in honor of a figure important to the country's history and heritage, and the 200th birthday was celebrated in many other ways at the 113th exposition.

The warm, dry weather that had become all too familiar to Minnesotans throughout the summer continued during fair-week. Although rain is not generally considered an asset to a successful outdoor exposition, fair officials joined with almost everyone else across the Upper Midwest in wishing for enough precipitation to remove the threat of drought and accompanying economic hardship.

There was significant rain on only one day during the fair. Total rainfall for the period was .58 inches.

Attendance pattern in 1976 was one of strong admission counts on weekends, but relatively light turnstile activity during the week. Compared to 1975, weekday traffic (generally considered to include a greater proportion of outstate and out-of-state fairgoers) was down 108,000, while the Saturday and Sunday count was within 11,000 of the previous year.

Day, Date, Designation	Attendance	4 p.m. Temp.	Weather Conditions
Wednesday, Aug. 25 Preparation Da	y 10,846	89°	Clear
Thursday, Aug. 26 Ben Franklin Da (Senior Citizens, Mayors, Legislato		92°	Rain, early a.m.; clear balance
Friday, Aug. 27-Sybil Luddington Day (Children, Mexico)	99,418	77 ⁰	Cloudy, windy
Saturday, Aug. 28 Mary Katherine Goddard Day (Media, Twin Crities)	149,318	72°	Clear
Sunday, Aug 29 – Lyman Hall Day (Medicine, Pioneers)	130 ,51	76°	Clear
Monday, Aug. 30 John Adams Day (Law, So. Dakota, Education)	69,556	87°	Cloudy a.m.; cleared later
Tuesday, Aug. 31—Abigail Adams Da (Women, Homemakers, No. Dakota		66 ⁰	Cloudy a.m., rain to 5 p.m.; clear, 7 p.m.
Wednesday, Sept. 1 – Joseph Hewes Day (Commerce, Wisconsin, Farm Equipment)	76,956	66°	Cloudy
Thursday, Sept. 2 - George Washingto Day, (Senior Citizens, Veterans, Bands)	92,550	81°	Clear
Friday, Sept. 3-Johnny Tremain Da (Children, Iowa)	y 86,740	82°	Clear, windy
Saturday, Sept. 4 - Thomas Jefferson Day (FFA, 4-H, Rural Minnesota)	159.634	79°	Clear
Sunday, Sept. 5-Phyllis Wheatley Da (Artists, Natural Resources)	152,278	86°	Clear
Monday, Sept. 6 – John Witherspoon Day (Labor, Clergy, Canada)	109,990	88°	Clear

SPECIAL STATE FAIR ENTERTAINMENT

A not very well kept secret about the 1976 Minnesota State Fair was that it was possible to pay a small admission fee, walk through the gate, and enjoy a full fair visit without additional money. A day-long journey of discovery through the fairgrounds turned up an extraordinary range of free entertainment.

After walking through the red, white and blue arches at Snelling and Commonwealth avenues, a right turn led visitors to the Creative Activities Building. Found there were award-winning stamp collections, needlecraft and other creative work. Also available were special demonstrations and entertainment including Jan Biley's eight-piece symphonic ensemble.

Waiting for inspection on Machinery Hill were 80 acres of the newest and best farm, home and garden equipment. Tractors, tillers, combines and plows stood alongside machinery used by city and country dwellers, including snowmobiles, motorcycles and chainsaws. In the midst of the equipment, at Machinery Park, free daily presentations of "Treasure Island" were performed by Earth Theatre. On display in Machinery Hall was a Smithsonian Institution exhibit entitled "American Agriculture: A Continuing Revolution."

A walk south from Machinery Hill to the Grandstand Building revealed an abundance of commercial exhibitors. Whirlpools, organs, reclining chairs, blenders and hundreds of other products were available for inspection in the building, and in many other buildings across the fairgrounds. Free brochures, samples and demonstrations were often available.

A short distance from the Grandstand was the Dog Exhibit Building, one of the most popular stops on the grounds. Outstanding examples of many different breeds were on display and there were daily demonstrations.

Next stop for many visitors was the complex of animal barns where some of Minnesota's finest horses, cattle, sheep, swine and poultry could be seen. Competition and judging for blue ribbons and trophies took place daily.

Farther east was the Future Farmers of America Barnyard. An estimated 300,000 visitors enjoyed seeing farm animals there, plus an array of special events like the annual rooster crowing context.

The Department of Natural Resources Building was across Nelson Street from the FFA Barnyard. Added to the familar wildlife displays was a look at the year 2000 in the new "Marketplace of Possibilities."

Across Judson Avenue from Natural Resources was Jonny Rivers' animal show, next to the Dairy Building. Featured were exciting daily shows and a small-animal petting zoo.

The Agriculture-Horticulture Building was the place to see the products of Minnesota's farms and gardens. Fruit, vegetables, honey, flowers, crop art and Christmas trees were all displayed. Family gardeners enjoyed seeing the harvest of some of the world's greenest thumbs.

The Bani sell in Administration Park offered daily musical entertainment as its attraction erforming Aug. 26-31 were The Tonyans, Harris Nelson, LeGarde Twins, Glenn and, Zaras, and Trinidad Tripoli Steel Band; featured Sept. 1-6 were The Roarinners, The Hart Family, Johnny Tillotson, Jack D' Johns, Auburn Affair, and Wolverines Classic Jazz Orchestra. Each night except Labor Day, Don Cavitt's orchestra performed its Sounds of the 30's and 40's. Also highlighted were the semi-finals of the fair's amateur talent contest.

Additional daily free entertainment included a full schedule of live broadcasts by local radio and television stations; the Mitchell Marionettes and Musical Theatre Wagon in Natural Resources Park; singers at the Territorial Pioneers log cabin, displays and live entertainment in the Education Building and adjacent Baldwin Hall; demonstrations and musicians in the Senior Citizens, 4-H and other buildings; and a full schedule of Bicentennial events.

Among other events were the festivities honoring the state's outstanding senior ctress, Esther K. Gareis, New Ulm, and Ernest S. Carlson, Williams, climaxing a selection process sponsored by the Federation of County Fairs, Governor's Citizens Council on Aging and state fair; weekday parades on the mall; Band Day competition, won by the Chatfield High School band, in front of the Grandstand; and presentation ceremonies for Minnesota's 1,120 registered Century Farms at Heritage Square.

Free Admission to the fair was available to children under five years of age every day; children under 16, Aug. 27 and Sept. 3, through 6 p.m.; and persons 65 and over, Aug. 26 and Sept. 2, through 6 p.m.

CONCESSIONS, COMMERCIAL, EDUCATIONAL EXHIBITS

Commercial space lessees paid \$1,208,451 for the right to do business on the fairgrounds during the exposition. This sum is equal to 26.8 per cent of the total income generated in fiscal 1976. Compared to total expenses, fair period space rental fees accounted for 29.3 per cent of the agricultural society's expenditures for the year.

The potential to gain revenue from the rental of space obviously was a significant asset for the fair. Had this income not been available (and had all other things been equal), adult and child admission prices would have had to have been raised \$1 (to \$3 and \$1.50) to make up the difference.

There was a total of 1,206 exhibit and concession locations on the grounds during the fair. Of this number, approximately 850 were concessions (individuals or concerns that sold products), 300 were commercial exhibits, and 60 were (gratis contract) service or educational exhibits.

COMPETITIVE DEPARTMENTS

Agriculture is Minnesota's largest industry, involving thousands of persons directly and nearly everyone in the state in some way or other.

Above all else, the 1976 Minnesota State Fair was an agricultural exposition—a proving ground, showcese and judging arena in which the people involved in the state's number one business displayed their products and compared them with those of their peers.

Spurred on by the chance to gain public recognition for their work, the opportunity to achieve personal satisfaction for a job well done, and the premiums, ribbons and trophies offered by the fair, a total of 11,329 exhibitors made 33,776 separate entries in state fair competitive departments.

In addition to livestock, crops and other farm-related exhibits, fair competitors vied for recognition with creative activities, fine art, garden flowers and their amateur stage talents. Competition was particularly keen in the youth divisions (4-H, FFA and education departments) and these areas are covered in greater detail on the Following pages.

Winning entries by open class exhibitors were displayed during the fair in an almost overwhelming variety of classifications. Listed below are some of the basic classes, most of which are divided into lots (based on such factors as age, type, medium, etc.) with premiums awarded in each lot according to an established set of judging criteria.

Bee Culture: quality honey and bees, honey products-baking and canning, and creative beesway art.

Cattle, Boof: Charolais, Shorthorn, Polled Shorthorn, Hereford, Polled Hereford, Angus and Red Poll.

Cattle, Dairy: Ayrshire, Brown Swiss, Guernsey, Holstein, Jersey and Milking Shorthorn.

Christmas Trees: Norway (Red) pine, Scotch pine, White pine, other pine, spruce, Balsam fir, other fir, and decorated trees.

Creative Activities: needlecraft—linens, bedspreads, quilts, rugs, crocheted articles and knitted articles; machine knitted articles; garment making—adults, juniors and infants; senior citizens work; baking; canning; handicrafts—wood, metal, models, leather, weaving, home craft decorations, toys and dolls; and special exhibits—stamps, coins, postal cards and taxidermy.

Dairy: Cheddar cheese, miscellaneous cheese and butter.

Farm Crops: crop art, sheaves of oats and wheat, amateur crops; professional crops; utility certified seed, seed ears—old corn and new corn; commercial ears—old corn, amateur class; commercial ears—old corn, professional class; commercial ears—new corn, professional class, and county booths.

Fine Arts: oil, acrylic and mixed media; watercolor, pastels, gouache, casein and tempera; drawings; prints, ceramics; textiles and jewelry; and photography.

Flowers: amateur, advanced amateur and open; Minnesota State Horticultural Society plant show; African Violet Society of Minnesota show; Minnesota State Gladiolus Society show; Federated Garden Clubs of Minnesota show; Orchid Society of Minnesota show; and Minnesota Dahlia Society show.

Fruits: professional apples and amateur fruits.

Horses: saddle, roadster, parade, walking, hunter, jumper, draft, Appaloosa, Arabian, Morgan, Palomino and Quarter horses, and ponies.

Meats: quality beef, quality pork and quality lamb shows.

Potatoes: Red River Valley, Northeastern, Twin Cities and Central, and Southern actions.

Poultry: chickens, ducks, geese, turkeys, pigeons and rabbits.

Races: sprint, midget and late-model modified stock cars, motorcycles; and demolition derbies

Sheep: Cheviot, Columbia, Corriedale, Dorset, Hampshire, Shropshire, Southdown, Suffolk and ladies lead class.

Swine: Yorkshire, Spotted, Chester White, Poland China, Hampshire, Duroc, Berkshire, Landrace and largest boar contest.

Vegetables: crops, artistic displays, largest vegetable and home garden collection.

Department	Exhibitors	Entries	Premiums
Agriculture	82	273	\$ 1.665
Bee Culture	74	370	\$ 1,216
Beef Cattle	112	597	513.894
Butter & Cheese	62	65	\$ 1,197
Christmas I rees	22	148	\$ 1,070
County Booths	10	10	\$ 5,135
Creative Activities	1,832	5,086	\$ 4,214
Dairy Cattle	169	1,234	\$30,932
Education	1.045	1.359	\$17,209
Farm Crops	884	1,588	\$ 4,881
FFA	907	2,686	\$17,959
Fine Arts	514	1,079	\$ 2,000
4-H	3,579	5,605	\$44,315
Horses	670	3,418	\$51,289
Horticulture	190	3,135	\$ 7,084
Poultry	135	4,006	\$ 7,380
Quality Beef	51	79	\$ 825
Races	236	396	\$67,800
Sheep	77	742	\$ 9,737
Swine	137	1,657	\$16,789
Talent Contest	546	248	\$ 3,300

FUTURE FARMERS

Members of the Future Farmers of America (FFA) were active, interested and interesting participants in the 1976 Minnesota State Fair

The 22nd annual FFA crop show was held in the state fair's Agriculture-Horticulture Building and over 100 individual and chapter entries were made in forage, crop, seed, small grains, flax, soy beans and corn.

Cattle, breeding and market hogs, breeding sheep, and market lambs were shown at the fair in 1976 as part of what is known as the "world's largest state fair FFA livestock show." The show was held from Fnday, Sept. 3 through Labor Day, Sept. 6. It was to 29th annual Minnesota State Fair FFA livestock show. Approximately 50,000 head of livestock have been exhibited by more than 7,000 Future Farmers since the first show in 1948.

Finals of the joint 4-H and FFA safe tractor driving contest took place on Machinery Hill, Thursday and Friday, Sept. 2-3.

Young and young at heart enjoyed the FFA Barnyard during the 1976 fair. Along with live calves, sheep, pgs, chicks, and ducklings, many new events were added to the Barnyard schedule. On Aug. 26, visitors to the Barnyard were able to have pre-Christims photos with Santa Claus taken at an artificially created snow scene. A farm animal drawing and coloring contest for children was Aug. 28, and fairgoers took part in the first annual horse harnessing contest on Aug. 31.

In addition, several traditional Barnyard events returned. Farmyard animal calling on Aug. 27 was given a new twist; an electronic decibel meter from the Minnesotta Pollution Control Agency measured the noise produced during the hog and cow calling contest. Other contests and events included a bull-in-a-China-shop, Aug. 28; goat milking, Aug. 29; turkey gobbling, Aug. 30; beef and hog weight guessing, Sept. 1: a turkey trot, Sept. 2; rooster crowing. Sept. 3: four-handed milking contest, Sept. 4; and farm skills, Sept. 5:

Daily at the Barnyard there were charts, posters, and animals marked to show meat cuts, market price and cost of production information; a chance to estimate quarts of milk pet cow or eggs per chicker, a Food for America Display; a turkey weight guessing contest; and Camp Courage volunteers operating a ham radio.

> Executive Secy. W. J. Kortesmaki State Future Farmers of America

EDUCATION DEPT.

An expression of participation in the spirit of the Bicentennial year as well as an avowed interest in the direction in which the present-day United States' educational system is moving provided the basis for selection of the 1976 state fair education department theme.

"Education—A 200-Year Celebration" was the slogan adopted to encourage both reflection and anticipation—reflection on the roots of the system and how they have influenced our society and anticipation of improvement as what has been best in the past is called from what has not been so good.

Education department activity encompassed nearly every aspect of the state's teachinglearning programs. Included was competition for all grade levels with team demonstrations and booth exhibits for groups, individual exhibits (painting, sculpture, yarn projects, research reports, etc.), industrial arts and agricultural mechanics.

The department also selected 12 bands and 12 vocal groups from Minnesota schools to perform in Baldwin Hall; sponsored a quiz contest for elementary; junior and high school students, and presented daily shows including an accordian band, judo and vocational education demonstrations. A special 1976 division was the Bicentennial poster contest for grades four through 12.

Two recognition programs were also part of the department's comprehensive program.

Education Day, Aug. 30, honored elementary teachers from each of the state's counties.

More than 80 educators and their spouses took part.

Recognition was also given a single educator, selected to represent and focus attention on the thousands of outstanding teachers in Minnesota's public and private schools. Andrea M. Peterson, Grand Portage, was named 1976 Teacher of the Year on the exposition's first Sunday, Aug. 29, in a program sponsored by the fair, Minnesota Education Association and the Minnesota Congress of Parents, Teachers and Students.

> Supt. W. Forrest Bear State Fair Education Department

4-H PROGRAM

Nearly 6,000 4-H youths from every county of the state added a notch to their personal growth by participating in a wide variety of educational activities at the 1976 Minnesota State Fair.

Highlights of the comprehensive program included:

A new attraction in the 4-H Building this year was a child care center conducted by 4-H'ers exhibiting child care items. 4-H'ers invited small children to play using the toys made by the 4-H'ers, and University of Minnesota specialists helped the 4-H'ers learn more about the care of small children.

Over 1,500 youths, participating in 4-H Arts-In and Share-the-Fun, presented 100 acts as part of 32 shows in the 4-H Building and Machinery Park.

More than 800 youths demonstrated their skill with 4-H demonstrations—always popular with fair visitors.

The 1,700 members displaying exhibits in the 4-H Building personally met with a judge to evaluate their 4-H efforts.

Four 4-H fashion revues involving 250 participants attracted large audiences.

An exciting experience for small children attending the fair was their involvement in the various art forms available to them through 4-H Art-in-the-Park.

Laber Day weekend activities included the showing of nearly 1,400 beef, dairy, swine, sheep, poultry, and rabbit exhibits by 4-H'ers. A new feature, called the lamb lead, was added to the sheep show; exhibitors were dressed in smartly fashioned wool outfits while leading their lamb.

The 4-H Bicentennial Swingers f.om western Wisconsin attracted large crowds in the 4-H Building during their three musical performances.

Asst. Supt. tanley Meinen State Fair 4-H Department

TALENT CONTEST

The fourth annual Minnesota State Fair amateur talent contest, conducted with a format changed slightly from previous years, continued to be as successful as ever.

New in 1976 was a junior division with separate competition and prizes for all entrants 12 years of age and under. Winning first prize of \$300 in this division was Jeanne Marie Sweazy, Cedar Falls, Iowa.

Winner of the open class, a state fair check for \$1,000, and the chance to negotiate a contract for a Bandshell appearance at the 1977 exposition were the Brewerettes, a Minneapolis gospel singing group.

Auditions for 250 hopeful acts were held on the fairgrounds in July and August; the 110 semi-finalists and finalists are listed below.

Open Class

Above Average Girls Band, Burnsville; Akord, Minneapolis; America Swings, Minneapolis; Debra Anderberg, St. Paul, Nancy and Jan Anderson, Minneapolis; JoAnn and Marie Asuncion, St. Paul, 'jerbara Austin, St. Paul, Ione Baalson, Willmar; Bloomin' Blenders, Waseca; JoAnn Bolles, Minneapolis; Dena Bowersox, Anoka'', The Brewerettes, Minneapolis'. Becky Buller, St. Paul; The Bunch, Minnetonka; Lola Watson-Cain, St. Paul; Cantinos Minneapolis, Cheryl Capp, Jackson, Carefree Highway, Minneapolis; Diana Carter, Wayzata, Tim Cashman, So. St. Paul; Mark Casoria, Minneapolis; Cripple Finger, Kingston: Dick Plus Two, Minneapolis; Rebard Dirlam, Minneapolis; Easy Way Out, Hopkins, Echpse, Rockford, Judy Engstrom and Helen Sathre, Minneapolis; Linda Erickson, St. Paul; Ebbib Evers, Rockford; Judy Engstrom and Helen Sathre, Minneapolis; Linda Erickson, St. Paul; Debbie Evers, Rochester, Fatht, Hope and Charity, Minneapolis;

Carrie Flanigan, Minneapolis; David Florine, Mankato; Four-Get-Me-Nots, W. St. Paul; Don Fuhrmar and Don Crane, Jordan; Gallery S. Minneapolis; Carol Gartner and Debbie Patnode, Cottage Growe; Genesis, St. Paul; Mark Hagen, Kiester; Joan Autrey-Hanson, Minneapolis; Rebecca Hanson, Minneapolis; Harmonettes, Clarissa; Louise Hayden, St. Paul; Shari Hinderks, So. St. Paul; Mary Holien, Austin: Debbie Holmquist, Minneapolis; Dan Kalmke, Janesville*, David Keller, Minneapolis; Shelby Kingman, Willmar; Kitchen Klatter Band, Farifax; James Lang, Minneapolis; Sandra Larson, Minneapolis; Pamela Leppla, Minneapolis; Letters of the Spirit, Minneapolis; Steven Lind, Oslo, Dick Lindell and Bill Peisert, St. Paul; Magic Man & Company, Green Bay, Wis.; Julie McMillen, LeCenier; Bette Miller, St. Paul; Moonglow, Minneapolis; Moose Wallow Ramblers, Eveleth*, Griff Morris, Lafayette, Donny Murray, Minneapolis.

Lynnda Nelson and Ted Sammis, Prior Lake*, Bonnie Newman, Stillwater; Nick-y-Mark Combo, Minneapolis, The Olsen Sisters, St. Paul; Jon Pankow and Dick Doran, Burnsville; Barb and Lorie Patrie, Burnsville; George Patrin, Minneapolis, Tom Person, St. Paul Park, Donna Prusinski, Litchfield; Linda Prusinski, Litchfield; The Quadrasonics, Minneapolis, Reflection-Aires, Spicer; Fric Ruotsi, Virginia; Jim St. Jaques and Judy Schiefelbein. St. Paul; The Sapp Sisters, LeCenter, Gerald Schleicher, Minneapolis, Paul Schultz and Archie Heikkla, Deer River*, She & I. So. St. Paul; Sherry Spah Dancers, Minneapolis, Debbie Soderlind, St. Paul; Soderville Dancers, Minneapolis, Something Special Singers, Minneapolis*, Spring Rain, Blaine, John Steiner, St. Paul; Tkach, Minneapolis, Joe Tucci, St. Paul, Betty Vaughan, Minneapolis, Sue Vossen, Arlington; Carolyn Williamson, St. Paul*

*Finalist - Open Class

Jr. Division

Mark Andert, St. Paul, Lisa Bardeaux, Blaine, Lori Ann Baumgartner, St. Paul, Boogie Woogie Babies, Annandale; Lisa Erickson, Rush City; Thomas French, St. Paul; Vincent and Vonda Hass, White Bear Lake; Bob Krier and Richard Knox, St. Paul; Vincent Manges, St. Paul; Tristin McGannon, Minneapolis, Lisa Naylor, Minneapolis; Jean Pekarna, Jordan, Madalyn Pidgeon and Amy Christianson, Bloomington, Patti Praml, Cottage Grove, Diane Schultz, St. Paul; Michael Sistad, Stewartville**, Lashelle Smith, Minneapolis**; Connie Stich, Brandon; Jeanne Marie Sweazey, Cedar Falls, Iowa**; Patricia Trobec, St. Joseph**, Jill Marie Vujovich, So. St. Paul**.

**Finalist - Jr. Division

RACE TRACK

Action on the race track during the 1976 state fair included demolition derbies; a thrill show, and motorcycle, sprint car, midget car and stock car races.

Demolition derbies were contested Friday, Aug. 27 and Wednesday, Sept. 1. Steve Person, Little Canada, won Friday's event before 3,902 persons, while Art Kain, Austin, took the top prize Wednesday with 3,093 in attendance. The 50-lap sprint car feature on Saturday, Aug. 29 was won by Marv Carmen, Union City, Mich., driving a Cogle Chevrolet, Don Mack, East Grand Forks, finished first in the 200-lap sprint car championship race Sunday, Aug. 30. Saturday's attendance was 6,363 and Sunday's was 5,248.

Joie Chitwood's thrill show on Aug. 30 was attended by 1,722 persons, motorcycle races on Aug. 31 drew 1,514 and the midget car program on Sept. 3 attracted 2,301 fans. Tuesday afternoon's motorcycle program was cut short by rain, but all events except the features were completed. Jim McClean, Crest Hill, Ill., driving the Lockard Badger Chevy II, was the winner of the National Alliance of Midget Auto Racing 3 jap feature on Sept. 3.

Saturday, Sunday and Monday, Sept. 4-6, it was National Association for Stock Car Auto Racing (NASCAR) late model sportsman competition at the fair. Harry Gant, Taylorsville, N.C., was the winner of the 75-lap frature race Saturday with Bob Senneker, Dorr, Mich., taking the 25-lap fast car dash. Ed Howe, Beaverton, Mich., and Tom Reffner, Rudolph, Wis., won the two 75-lap features on Sunday. Hard-driving Larry Detjens, Wausau, Wis., cashed in on his driving skill to the tune of 56,000 on Labor Day, guiding his Camaro to victory in the 200-mile finale to the 1976 fair racing program. More than 27,000 persons enjoyed the three days of NASCAR racing (8,274 fans on Saturday, 10,013 on Sunday, and 8, 916 on Mondey).

COLISEUM

Horse shows and rodeos were the principal entertainment offered 1976 fairgoers in the air-conditioned Coliseum.

Eight afternoon and evening English shows were presented Thursday. Aug. 26 through Tuesday. Aug. 31. Featured along with performance class events for saddlebred, walking, parade, hunter, jumper and draft horses and ponies was the 1st Cavalry Association Horse Platoon from Fort Hood, Texas.

Three complete Rodeo Cowboys Association (RCA) championship rodeos were produced by Bob Barnes, Peterson, Iowa, on Wednesday and Thursday, Sept. 1-2.

Five western-style horse shows, with a full schedule of saddle club competition, were offered Friday. Sept. 3 through Labor Day. Sept. 6. Cavairy association members also exhibited their horsemanship at each of these performances.

Attendance at the Coliseum was 48,750; breakdown was 18,521 at the English horse shows, 11,258 at the rodeos, and 18,971 at western shows.

NIGHT GRANDSTAND SHOWS

Night stage shows at the Grandstand once again were a popular and much-discussed element of the fair's overall entertainment program. Since 1962, nearly every one of the country's major stars has been a part of this program and in 1976 more people than ever before watched the performances.

Red Skelton capped a friendly, week-long visit to the Twin Cities with an appearance before 5,170 fairgoers on Thursday, Aug. 26. He was joined that night by singer Helen O'Connell. Friday it was the return of The Osmonds, featuring Donny and Marie, for two shows; total attendance for the talented family's second consccutive fair engagement was 24,986. The following evening. Neil Sedaka welcomed 19,365 of his fans to two shows

On Aug. 29, Charley Pride made his fourth appearance at the Minnesota State Fair: sharing the stage with Pride, as 11,809 persons watched and listened at two shows, were Dave and Sugar and the Pridesmen.

Helen Reddy and Jim Stafford, each of whom had previously performed at the state fair in 1974, sang for 8,704 persons at a single show on Monday, Aug. 30. Country and western stars Freddy Fender, Dottie West and Moe Bandy teamed up for one show on Aug. 31, and recorded 4,385 in attendance.

Long-time recording stars Frankie Valli and The 4 Seasons were the attraction Sept. 1 with a total of 10,027 persons enjoying their two performances. America's favorite jokester, Bob Hope, along with Dieter Tasso, the Kral Sisters and Patrician Price performed for 8,025 fairgoers at one show on Thursday, Sept. 2.

Contemporary, popular singers with streaks of country were featured Sept. 3 and 4. Friday's star was Linda Ronstadt with 11,190 at two shows, and Saturday it was Mac Davis working for 17,209 at 6:30 p.m. and 9 p.m. performances.

Rounding out the 1976 Grandstand lineup were Johnny Cash, June Carter, Tommy Cash, the Carter Family, Rosey Nix and the Tennessee Three. The troupe played and sang for 19,334 night show patrons at its two Sunday, Sept. 5 shows.

A spectacular Bicentennial fireworks display followed each performance and the Freedom Fliers did their awesome stunt parachuting at many shows.

MEXICAN VILLAGE AND HERITAGE SQUARE

Two themed complexes were operated during the 1976 fair, offering decor, exhibits, entertainment and food unique to old Mexico or early America.

Mexican Village, one of the exposition's most popular areas since its innovative beginning in 1970, was the center for a special kind of feeling more like that found in a southof-the-border marketplace than anything else within 2,000 miles of Minnesota.

Village entertainment included a mariachi band and Aztec dancers; craftsmen and vendors made and sold jewelly, blown glass, leather goods and pottery; and tasty tacos, authentic encluladas and re-fried beans were available for the hungry.

Introduced in 1975, Heritage Square was given a new look for '76 with the addition of 27,000 square feet. Four full acres of early American decor and entertainment in the area included two authentic log cabin buildings (moved to the fairgrounds from Marshall County) with a live-in family, a blacksmith shop featuring a working blacksmith, railroad switch tower, caboose and depot housing the Minnesota State Fair Museum.

New entertainment at Heritage Square, such as Doc McConnell's Traveling Medicine Show, Potpourri Players Vintage Vaudeville. Show and Professor Rainbow's Colorful Caravan of Theatricals, joined returnees like television chef Hank Meadows and International Institute Dancers from the area's successful debut the year before.

Concessions at the square included Victorian photography, stoneware, candles, turkey drumsticks, apple fritters, buffalo burgers and antiques.

1976 GROUNDS AND BUILDING USE

		ttendance
Jan 10-Mar. 7	Minnesota State Fair Coliseum Ice Rental	20,470
Jan. 31-Feb. 1	Winter Carnival Snowmobile Races (Grandstand)	3,800
Feb. 20-22	Championmaker Snowmobile Races (Grandstand)	18,000
March 28	National Guard Training Exercise (Machinery Hill)	100
April 10	National Guard Training Exercise (Machinery Hill).	100
April 11	Bicentennial Wagon Train Send-off (Carnival Lot)	500
April 24	Thorp Equipment Auction (North Lot)	1,500
April 24-25	State Quarter Horse Show (Coliseum and Horse Barn).	1,000
April 26	FFA Livestock Judging (Coliseum and Judging Arena)	650
April 20-May 2	Shady Acres Arabian Horse Show (Coliseum)	500
May 1-2	Lady Lions Flea Market (Home Improvement Center) .	1,300
May 2	American Lung Assn. Bicycle Races (Race Track)	100
May 5-July 28	Minneapolis Bicycle Club Races (Machinery Hill)	800
May 8	S.A.E. Economy Race (Mexican Village Parking Lot) .	35
May 8-16	Falcon Heights Community Leaf Dump (North Lot)	325
May 12-13	State Highway Patrol Training (Carnival Lot)	25
May 15	Porsche Club Autocross (Race Trace)	25.000
May 15-16	Indianhead Boy Scout Show (Coliseum)	100
May 19	Therma King Equip. Show (Home Improvement Bidg.).	550
May 22	U of M Fire Equipment Display (Coliseum)	250
May 22	Hamline Church Rummage Sale (Dining Hall).	15,000
May 22-23	Mpls. Girl Scouts Bicentennial Show (Grandstand)	600
May 26	Falcon Hgts. Bicentennial Celebration (Mach. Park)	000
May 28-31	State Half Arabian Horse Show (Coliseum and Horse Barn)	1.800
	Spring Specialty Dog Show (Coliseum).	1,100
June 4	Cold Country Sidebanders CB Jamboree (4-H Bldg.)	2,000
June 4-6	KTCA Action Auction (Dairy-Animal Products Bldg.)	3,000
June 5-12 June 6	Land O'Lakes Dog Show (Coliseum & Poultry Barn)	3,000
June 0 June 11	Edina Senior Class Breakfast (4-H Bldg.)	1,100
June 12-13	Midwest Med-Kab Ambulance Training (Race Track)	75
June 17-20	State Arabian Horse Show (Coliseum & Horse Barn)	1,800
June 18	Minnesota Street Rod Assn. Show (Machinery Hill)	400
June 19	Pipestone Wagon Train Housing (Swine Barn Annex) .	25
June 19	B.M.C. Autocross (Race Track)	50
June 21-24	4-H Junior Leader Conference (4-H Bldg.)	950
June 23	U.S. Cycling Federation Bicycle Races (Race Track)	100
June 25	K-Auto Parts Auction (Merchandise Mart)	25
July 3-5	Mpls. Boys' Clubs Fireworks Show (Grandstand)	53,000
July 15,18	Upper Mid America Gem & Mineral Show (4-H Bldg.)	3,000
July 15-18	North Central Morgan Horse Show (Coliseum &	25.0
	Horse Barn	750
July 27	U of M Automobile Tests (Machinery Hill)	25
July 30	Cub Scout Rocket Launch (Carnival Lot)	25
Aug. 26-Sept. 6	Minnesota State Fair	1,266,328
Sept. 11-12	Midwest Antique Auto Show & Swap (Coliseum)	4,500
Sept. 16-Nov. 14	In Town Apple Sale (Dog Exhibit Bldg.)	15,000
Sept. 18-19	State Thoroughbred Horse Sale (Judging & Horse Barn).	700
Sept. 20-22	4-H Horse and Market Livestock Show (Coliseum)	2,000
Sept. 21-Oct. 13	Snowbelles Baton Corps Practice (Machinery Hill)	125
Sept. 23-26	Nordic Cross Country Ski Sale (Food Bldg. Auditorium)	7,000
	(Continued on following page)	

1976 GROUNDS AND BUILDING USE (con't)

		Attendance
Sept 26	Kruse Anitque Automobile Auction (Coliseum &	
Sept. 20	Beef Barn)	5,000
Sept. 27	Young Life Barbeque (4-H Bldg.)	900
Sept. 29	St. Paul Police Training (Machinery Hill)	25
Oct. 1-2	National Ski Patrol Ski Swap (Merchandise Mart)	15,500
Oct. 2-3	Western Saddle Club Horse Clinic (Coliseum)	1,500
Oct. 5-10	Aid to Zoo English Horse Show (Coliseum & Horse Earn)	14,000
Oct. 7	U of M Intramural Bicycle Races (Race Track)	25
Oct. 8	Camp Fire Girls Overnight (4-H Bldg.)	325
Oct. 9-10	Mother Earth Boutique Sale (Mother Earth	
	Boutique Bldg.)	400
Oct. 15	Peterson Truck/Trailer Auction (Carnival Lot)	450
Oct. 16	St. Paul Area Builders Auction (Dairy-Animal	. 25
	Products Bldg.)	175
Oct. 16-24	Falcon Heights Community Leaf Dump (North Lot)	250
Oct. 22	Thorp Equipment Auction (North Lot)	300
Oct. 22-31	Youth for Christ Haunted House (Home	
	Improvement Bldg.)	20,000
Nov. 1-Dec. 31	Minnesota State Fair Coliseum Ice Rental	19,000
Nov. 5	UofM Fairness Fund Concert/Dance (Merchandise Mart)	4,000
Summer Season	Miniature Gold & Driving Range (West Como Lot)	60,000
Winter Season	Recreational Equipment Storage (Misc. Buildings)	1,000
Yearly	U of M Student Parking (West Lot)	114,275

OFF-SEASON

Highlights of the "other season" at the Minnesota State fairgrounds in 1976 were the completion and opening of the Coliseum ice skating facility, and record attendance at the 67 special events for which the grounds was used.

The Coliseum rink was opened last January and was used by more than 20,000 persons before the end of its inaugural season on March 7. The 1976-77 season started Nov. 1 and will continue through March 18.

Open, long blade and figure skating sessions, as well as ockey practice and games have been and will continue to be on the facility's scheduk. An estimated 50,000 persons will have either watched or taken part in this season's activities at the Coliseum by mid-March, 1977.

No portion of the grounds and very few of the fair's buildings stood empty and unused for too long during 1976. Long-term utilization included University of Minnesota student parking, recreational vehicle storage. a minature golf course and a golf driving range. Total count of people for these activities was 175,275.

Many other groups and businesses found the fairgrounds to be ideally suited for their shows, meets and sales, and the exposition's calendar was filled with them from April through the end of July, and from mid-September through November.

A total of 234,440 persons attended the various special events and the number for all non-fair activities was a record high 449,185.

OPERATING STATEMENT

INCOME

For fiscal year ending November 30	1975	1976
Ticket Sales:		
Outside Gates	\$2,270,013.55	\$2,119,934.70
Day Grandstand	135,645.50	122,670.50
Night Grandstand	465,717.00	527,309.00
Horse Show & Rodeo	109,436.00	83,577.00
Trackless Train	19,896.40	19,552.40
Gross Ticket Sales	3,000,708.45	2.873.043.60
Less: Minnesota Sales Tax	116,932.74	92,862.97
Net Ticket Sales.	2,883,775.71	2,780,180.63
Departmental:		
Agricultural-Horticulture.	1,050.00	1,092.15
Amusement-Talent Contest	3,120.00	2,450.00
Amusement-Thrill Show	7,000.05	
Cattle	4,807.00	4,814.00
Dairy	1,300.02	1.037.46
Fine Arts.	1,977.00	1,542.00
Forage	26,058,80	24,331.05
F.F.A	2,760.50	3,050.00
Gas & Electric*	10,598.15	13,947.03
Gopher Club*	3,705.45	3,377.97
Heritage Square	34,127.00	34,518.00
Horse & Rodeo	50,824.00	50,291.70
Poultry	1.820.00	1.995.75
Public Safety	784.00	786.00
Publicity	400.00	357.50
Race	800.00	2,780.00
Sanitation	133.50	224.50
Sheep	758.00	743.00
Space Rental	1.142,306.33	1.208.451.08
Swine.	1,266.00	1,657.00
Gross Departmental.	1,295,595.80	1.357.446.19
*Less: Minnesota Sales Tax	378.30	455.44
Net Departmental	1,295,217.50	1,356,990.75
Off-Season Rentals	190,496.22	262,373.31
Sale of Materials.	413.76	183.25
Sale of Market Lambs & Barrows	29,293.73	25,388,66
Sale of Bulk Milk	8,030.05	11.131.17
Campgrounds	11,877.00	12,204.00
U of Minnesota Budget	20,781.95	21,269.36
Interest Income	32,795.10	23,776.24
Miscellaneous Receipts	12,125.69	13,494.68
TOTAL OPERATING INCOME	\$4,484,806.71	\$4,506,992.05

EXPENSE

	1975	1976
Administration:		
Annual Meeting	\$ 2,935.86	\$ 3,246.85
Clerical Salaries	151,589.72	163,761.60
Expense Accounts	11,214.64	10,313.89
Officer's Salaries	40,976.76	46,523.22
Postage	18,133.91	22,462.56
Telephone/Telegrams	15,801.56	20,858.62
Total Administration	240,652.45	267,166.74
Departmental: Admissions.	64,664.71	68,153.54
Agriculture-Horticulture		
Bee Culture	3,610.08	3,335.38
Christmas Trees	2,082.37	1,785.09
Farm Crops	5,173.98	7,933.71
Flowers.	3,521.63	3,175.20
Fruit	2,294.73	3,741.45
Vegetables-Potatoes	5,172.47	5,801.70
Miscellaneous-Custodial	15,423.29	16,867.51
Amusements	610,247.35	676,493.64
Cattle	18,213.56	19,846.63
Creative Activities	18,156.54	19,678.30
Dairy	742.21	860.15
Education	21,598.11	23,289.76
Fair Youth Camp	16,955.06	19,044.37
Fine Arts.	8,201.63	9,821.01
Forage	25,999.90	24,239.69
4-H Club	34,075.84	39,230.74
F.F.A	11,075.71	11,990.73
Gas & Electric	105,882.77	125,204.80 12,758.07
Gopher Club	13,146.27	22.386.39
Heritage Square	12,932.09 128,439.58	55,362.15
Horse & Rodeo	5.046.46	1,559.11
Hospital	450.00	3,174.90
Legislative-Editorial.	2.144.01	2,066.41
Meats	1.137.85	731.55
Parking	30,642.00	34.374.06
Plants & Flowers	38,986.50	36.769.71
Poultry	5,092.72	6,233.12
Publicity	256,457.27	264,251.90
Public Safety	147,039.43	139,341.37
Race	41,537.18	24,593.91
Sanitation	170,833.43	204,359.56
Sheep	2,368.43	2,714.18
Space Rental.	112,999.80	126,802.95
Swine.	3,597.72	5,305.21
Ticket Audit	2,763.32	2,508.57
Treasurer	88,717.66	89,539.71
Total Departmental	2,037,423.66	2,115,326.23

EXPENSE (con't.)

EAFEMSE (COR C)		
Premiums:		
Agriculture-Horticulture		1,215.75
Bee Culture	1,133.00	1,070.00
Christmas Trees	970.00 12.533.00	12,131.00
Farm Crops	1.719.00	1.730.75
Flowers.	1,697.50	1.784.50
Vegetables-Potatoes	3,473.00	3,569.00
Amusement-Talent Contest	2,600.00	3,300.00
Cattle.	44,195.25	45,802.00
Creative Activities.	3,876.00	4.214.00
Dairy	1.441.06	1.197.46
Education	16,911.50	17,209.00
Fine Arts.	2,300.00	2,000.00
4-H Club	43,686.95	44,314.89
F.F.A.	12,933.00	17,959.00
Horse	48.296.00	51.289.20
Market Sales-F. F. A.	30,156.84	25,556.99
Milk Sales-Bulk	5,479.74	8,261.66
Music-Band Day	3,000.00	3,000.00
Poultry	6,594.00	7,379.75
Race	95,100.00	67,800.00
Sheep	7,867.00	9737.00
Swine	16,673.00	16,789.00
Total Premiums	362,635.84	347,310.95
Printing & Office Supplies	40,705.38	40,844.66
Medical Insurance Contribution.	10,296.32	14,033.24
Retirement Fund Contribution	24,707.76	25,176,41
Social Security Contribution	36,047.81	37,754.44
Unemployment Compensation	14,634.21	6,802.88
Water & Sewer.	25,589.81	24,172.11
Off-Season Rentals	40,134.31	126,159.78
Bad Debt Expense	6,948.67	901.12
Miscellaneous Expenses	4,596.41	5,037.14
Property Taxes		7,645.78
Sundry Fair:		2 401 14
Accident, Illness, etc.	5,453.88	3,491.16
Administrative Costs		874.00 4.847.13
Bicentennial Costs	13,739.00	
Bonds, Insurance	9,671.00	47,546.77 1.135.47
Child Care Center	1,130.40 3,501.19	3,333.19
Coliseum Custodial	1.435.00	1.847.00
Dues	7,613.24	5.007.04
Exhibit Expense.	21,229.81	24.519.68
Fire Protection	21,229.01	2,656.25
Institutional Tickets	1.503.89	623.02
Laundry Services	11,887.56	25,565.94
Legislative Audit	9,787.74	25,505.74
	2,701.74	6,505.00
Plant Utilization-Planning Study	30,000.00	0,505.00
Signs	122.30	572.00
Territorial Pioneers	1.666.70	1.122.75
U of Minnesota Budget.	20,781.95	21,269.36
Total Sundry Fair	139,593.66	150,915.76

EXPENSE (con't.)

Maintenance & Operation:		
Labor General:		
General Maintenance	177,082.44	149.915.13
Vacation, Welfare, Pension.	8,527.90	7,298.52
Watchmen Service.	23,176.56	23,033.39
Fair Labor - Set-up/Tear-down	205,649.11	217,237.63
Vehicle & Personal Prop. Maint.	61,495.69	59,356.11
Electric Paint Maintenance.	18,847.38	15,201.81
Fuel, Oil, Gas	29,195,82	22,650.03
Repairs to Structures.	121,497,47	62,098,95
Supplies	11,560,46	3,430,09
Land Maintenance:		.,
Fence & Guard Rail.	2,276.59	3,981.61
Gas Distribution System	-,-,-,-	230.56
Grading, Sod, Trees.	24,324.98	18,655,28
Sewer System	1,378.83	9,721.72
Street & Sidewalk	26,433.97	1.847.72
Water Distribution System.	14,302.81	2,713.24
Depreciation:*	14,502.01	-,,,,,,,,
Electric Plant	37,761.51	29,092.54
Fence & Guard Rail	The state of the s	3,635,08
Gas Distribution System		2.171.18
Personal Property	34,255,96	36,470.63
	34,233.90	
Sewer System		14,581.27
Street & Sidewalk		26,080.84
Structure	178,606.29	237,765.11
Water Distribution System	*******	7,538.29
Storm Damage	112.00	
Total Maintenance & Operation	976,485.77	954.706.73
TOTAL OPERATING EXPENSE	\$3,960,452.06	\$4,123,953.97
NET OPERATING GAIN	\$ 524,354.65	\$ 383,038.08

^{*}NOTE: Consistent with Internal Revenue Service depreciation formulation, 1976 depreciation taken on Electric Plant is 3.5%; Fence & Guard Rail, 5%; Gas Distribution System, 3%; Personal Property, 10%; Sewer System, 5%; Street & Sidwalk, 5%; Structures, 2%; and Water Distribution, 2%. In 1975, Electric Plant depreciation was 5%; Personal Property, 10%; Structures, 1.75%; no other depreciation was taken.

BALANCE SHEET

November 30, 1976

RESOURCES

6-1-10-10			
Cash and Securities:			
		\$ (20,605.13)	
Contingent Fund		1,000.00	
Imprest Fund		200.00	
Bank Securities and Notes		800,000.00	\$ 780,594.87
Postage			715.83
Accounts Receivable		\$ 68,716.86	
Less: Allowance for Uncoll. Acets.		(-)901.12	67.815.74
Property, Plant & Equipment:			0.,0.0
Electric Plant Inventory		\$ 809,717.13	
Fence & Guard Rails		77.028.26	
Gas Distribution System		70.354.53	
Land		797,074,11	
Personal Property Inventory		367,656.63	
Sewer System Inventory		299,700,52	
Sidewalk Inventory		103.385.78	
Streets, Curbs & Gutters		397.450.06	
Structures	\$12 250 072 76	371,430.00	
	(-)2,068,352.04	10,181,720.72	
The state of the s	172,000,332.04	10,161,720.72	
Water Distribution System		370,746.60	13,474,834.34
			\$14,323,960.78
1110	ILITIES AND CAP		-
LIAB	ILITIES AND CAP	HAL	
Accounts Payable			\$ 53,117.97
Surplus Available			796,008.47
			1,474,634,34
			1717,034.34
			\$14,323,960.78

APPLICATION OF FUNDS

Year Ended November 30

Funds Provided By: Operations—	1975	1976
Net Income Depreciation.		\$383,038.08 357,334.94
Total Operations	774,978.41 330,290.76	740,373.02
Total Funds Provided	\$1,105,269.17	\$740,373.02

Funds Applied To:	
Additions to Plant-	
Electric Plant	\$ 7,594.18
Fences & Guard Rails	7,961.82
Gas Distribution System 1,608.84	153.00
Land 10,987.00	535.40
Personal Property	39,420.92
Sewer System 6,373.66	22.656.35
Sidewalks	
Streets, Curbs & Gutters 1,302.00	5,300.00
Structures	361,817.29
Water Distribution System	1,370.23
Total Additions	446,809.19
Increase in Working Capital	293,563.83*
Total Funds Applied	5740,373.02
* Sources of Net Increase in Working Capital:	
General Fund	\$303,470.61
Accounts Receivable	29,129,78
Imprest Fund	100.00
Postage	(1.263.35)
Accounts Payable	(37,873.21)
	\$293,563.83

REPORT OF THE TREASURER

To the Governing Board, State Agricultural Society:

Gentlemen:

Herewith find my report as Treasurer of the State Agricultural Society for the fiscal year ending November 30, 1976.

Balance in the General Fund Dec. 1, 1975. Balance in the Contingent Fund Dec. 1, 1975. Balance in Certificate of Deposit Notes, Dec. 1, 1975.	(\$324,075.74) 1,000.00 800,000.00	
Total Cash Receipts. \$4,604,974.79 Total Cash Disbursements		\$476,924.26
Excess of Receipts over Disbursements		303,470.61
General Fund, 1st National Bank, St. Paul	(\$20,605.13)	
Contingent Fund, North Star State Bank, St. Paul . Bank Securities and Notes, 1st National Bank,	1,000.00	
St. Paul.	800,000.00	
		\$780,394.87

Respectfully submitted,

GERALD J. FRANKE, Treasurer

St. Paul, Minnesota November 30, 1976

ANNUAL MEETING - 1976

The Minnesota State Agricultural Society, governing body of the state fair, assembled for its 117th annual meeting at the St. Paul Hilton Hotel on Jan. 18, 19 and 20, 1976. Business sessions were held in conjunction with the Minnesota Federation of County Fairs, co-sponsors of the yearly convention.

Monday afternoon, Jan. 19, delegates from the society's seventh and ninth districts met in separate caucuses for the purpose of certifying nominees for election to the society's board of managers with elections to be held the following day as prescribed by state statute.

Tuesday afternoon, Jan. 20, society delegates met to hear reports on the 1975 state fair, including those of the secretary-general manager and treasurer. Presentations were made by Rod Hebrink, Renville, Minnesota, FFA president; John Fisher, Trimont, Minnesota, 4-H president; Dennis Holloway, Minnesota, Solar Pavilion architect; and Denneth Dvergsten, Falcon Heights, 1975 Minnesota Teacher of the Year. Credentials and Resolutions Committee reports were presented to the delegates and accepted upon vote of the membership. Elections were conducted with the following results: president—Tyrus Sincock, Owatonna (one-year term); vice-president—Leonard Ramberg, Minneapolis (two-year term); seventh district manager—J.G. Tiffany, Redwood Falls (three-year term); and ninth district manager—Harveydale Maruska, Warren (three-year term)

Its business being completed, the 117th annual meeting of the Minnesota State Agricultural Society was declared adjourned.

Tuesday evening, the combined banquet of the society, federation and Midwest Swomen's League was held in the main ballroom of the Hilton Hotel with 775 persons in attendance.

SUPERINTENDENTS AND STAFF

Organization of the management of the 1976 Minnesota State Fair was accomplished by dividing virtually all operations into 44 departments. Heads of these departments, whether part-time or full-time, with the assistance of the full-time service and administrative staffs, were responsible for the operation of the fair within the policy and budgetary guidelines established by the board of managers.

Superintendents served under the supervision of a member of the board or the secretary-general manager. In all cases they were men and women with the skills necessary to effectively manage one of a wide variety of specialized departments. More than 2,000 employees made up the staffs of the departments. Several superintendents headed organizations of 200 to 300, while other employee fewer than 10.

Part-time fair employees worked under sometimes annoying and often difficult conditions. Their dedication and good spirit in completing their tasks is to be commended.

Department superintendents are listed below. As of Nov. 30, the fair's permanent staff included: James Andert, service mechanic; Robert Armstrong, administrative assistant; Clifford Decker, storekeeper; Joseph Fischler, service superintendent; Harvey Fisher, service assistant; JoAnn Frank, administrative assistant; Gerald Franke, treasurer; James Frost; publicity superintendent; Gordon Grengs, assistant service superintendent; Reuben Head, service assistant; Michael Heffron, secretary-general manager; William Hermes, greenhouse superintendent; Gerald Hladky, bookkeeper; Suzanne House, administrative assistant; William Jents, construction/maintenance superintendent

Leonard Lutz, service assistant; Charles McGuire, security superintendent; Mary Sue McGuire, space rental assistant; Sally Nelson, administrative assistant; Ohn O'Gara, service assistant; Clifford Olson, service assistant; Hary Pittelko, bookkeeping assistant; Steven Pooch, entry assistant; Hazel Redlack, cashier/administrative assistant; James Sinclait, administrative assistant; David Steinhoff, service assistant; John Steinworth, janitor; Walter Swanson, scurity assistant; Kenneth Wenzel, space rental superintendent; Richard Wimmer, greenhouse assistant.

Fair Department	Superintendent	Occupation
ran Department	ouper interior in	
Competitive:		
Bee Culture	Percy Johnson	Retired
Cattle	Raymond Arthaud	Extension Animal Husbandman, University of Minnesota
Christmas Tree	Alvin Krueger	Department Foreman, Anderson Corp.
Creative Activities	Evelyn Hagen	Homemaker
Crops	Duane Smith	Department of Agronomy, University of Minnesota
Dairy	Clifford Markuson	Manager, American Dairy Association
Education	Forrest Bear	Professor of Agricultural Engineering, University of Minnesota
Fine Arts	Otto Theuer	Director of Permanent Collection Gallery, Minnesota Museum of Art
Flower	Harold Nelson	Retired
4-н	Leonard Harkness	Program Director of 4-H Development, University of Minnesota
Fruit	Louis Quast, Jr.	Student, University of Minnesota
FFA	Odell Barduson	Adult Vocational Program Supervision, State Department of Education
Horse	Harold Arneman	Professor of Soil Science, University of Minnesota
Meats	David Plath	Supervisor of Meats Processing Lab, University of Minnesota
Poultry	Harold Thomforde	Center, Crookston
Sheep	Robert Jordan	Professor and Extension Animal Husband- man, University of Minnesota
Swine	Robert Jacobs	Extension Animal Husbandman, University of Minnesota
Vegetables-Potatoes	Henry Hammer	Agri-Business and Natural Resources Anoka School District
Commercial:		
Farm Machinery	John True	Extension Agricultural Engineer, Univer-
Food Building	George Trussel	Manager, Auto Glass Depot
Natural Resources	Marlene Mielke	Office Manager, Minnesota Department of Natural Resources
Space Rental	Kenneth Wenzel	Year-Around Staff, Minnesota State Fair
Ticket Takers	Martin Rossini	Driver Education Teacher, Stillwater
Varied Industries	Elmer Fisher	Retired

1976 STATE FAIR DEPARTMENTS (con't.)

Fair Department Superintendent Occupation Plant Management/Public Service: Admissions Donald Pittelkow Customer Service Representative, Northern States Power Company Ag-Hort Bidg. Cust. **Howard Means** Retired Auto Race Leonard Dobbs Supervisor of Claims, Iowa National Mutual Insurance Company Child Care Wallace Wolff Retired Coliseum Custodial Kenneth Martin Retired Const./Maintenance William Jents Year-Around Staff, Minnesota State Fair Forage Daniel Elmer Salesman, Minnesota Trailer Sales Greenhouse William Hermes Year-Around Staff, Minnesota State Fair Infield Services Mark Markson Employee Safety Coo. finator, Minnesota **Highway Department** Music Director of St. Paul C of C Convention & John Gnister Visitors Bureau Parking Ronald Vannelli Energy Representative, Northern States Power Company Publicity James Frost Year-Around Staff, Minnesota State Fair Charles McGuire Public Safety Year-Around Staff, Minnesota State Fair Sanitation Russell Dornseit Retired Senior Citizens Burnadette Menard Retired Service Joseph Fischler Year-Around Staff, Minnesota State Fair Talent & Staging Robert Potter Restaurant Operator, Bessemer, Michigan **Ticket Audit** Richard Reinhardt Supervisor of Premium Audit Department, Federated Insurance Co. Treasurer Gerald Franke Year-Around Staff, Minnesota State Fair Youth Camp Larry Hillesland Assistant Manager, Target Stores, Omaha, Nebraska

AG SOCIETY BOARD OF MANAGERS

The board of managers of the Minnesota State Agricultural Society is responsible for its management and affairs, the conduct of the annual fair, and maintenance, control and improvement of the state fairgrounds.

The board includes seven managers and two vice presidents, each of whom represents one district in the state, and a president. Managers are elected according to the following provisions of state statuet: "at the annual meeting in 1963, and on each third year thereafter, one manager from each of the first, third and sixth regional districts, at the annual meeting in 1964, and on each third year thereafter, one manager from each of the seventh and minth regional districts, at the annual meeting in 1965, and on each third year thereafter, one manager from each of the second and eighth regional districts. In addition, at the annual meeting in 1964 and every other year thereafter, a vice president shall be elected from the fifth regional district, and in 1965, and in every other year thereafter, a vice president shall be elected from the fourth regional district."

Specific responsibilities of the board include policy and budget decisions, appointment of a secretary-general manager and supervision of the various fair departments.

In 1976, the board included William D. Korff, Faribault, first district manager who supervised the dairy, natural resources, parking and ticket audit departments; Arthur Sprengeler, Plato, second district manager who supervised the youth camp and swine department: Lawrence F. Ha. Robbinsdale, third district manager who supervised the six agriculture-horticulture departments; Norris K. Carnes, St. Paul, fourth district vice president who supervised the creative departments; Leonard F. Ramberg, Minneapolis, fifth district vice president who supervised the creative activities, senior citizens and treasurer departments; Logan O. Scow, Long Prairie, sixth district manager who supervised the admissions department; J. G. Tiffany, Eedwood Falls, seventh district manager who supervised the origination and Flad departments; Harveydale Maruska, Warren, ninth district manager who supervised the farm machinery, fine arts, 4-H, legislative-editorial and sanitation departments; and Tyrus W. Sincock, Owatonna, president.

LAND INVENTORY - STATE FAIR GROUNDS

November 30, 1976

FAIR GROUNDS Inside of fences:

ITEMS

- SE% Section 21, Twp. 29N R. 23W-160 Acres, less approximately 1.69 acres (more or less) abutting the west side of Highway 51 (Snelling Ave.) between Commonwealth Ave. and Como Ave. which was acquired by the State Highway Department in 1964 for the improvement of said Highway 51.
- S¹₂ · E³₂ · SW⁴ Section 21, Twp. 29N, R. 23W (40 Acres less approximately 33,558 sq. ft. abutting the west side of Highway 51 from Randall Ave. to Hoyt Ave. acquired by the State Highway Department in 1948 for widening of Highway 5
- 3. E1/2 E1/2 SW1/4 Section 21, Twp. 29N. R. 23W (40 Acres).
- 4. E1/2 W1/2 E1/2 S1/2 SW1/4 Section 21, Twp. 29N, R. 23W (10 Acres).
- 5. Also commencing at a point on the North line of Section 28, Twp. 29N, R. 23W, where said line is intersected by the center line of Como Avenue, being 195 feet west from the northwest corner of the NW¼ of said section 28, thence along the center line of Como Avenue in a westerly direction to a point where southerly extension of west line of the east one-half of the west one-half of the south one-half of the southwest quarter of Section 21, Twp. 29N, Range 29W, intersects the center line of Como Avenue, thence northerly on the aforesaid extended line to the north line of Section 28, thence due east along the North line of Section 28, to the point of beginning, containing two and one-half acres, more or s-2½ Acres. Total inside fences-252½ Acres.

Of the above property, Items 1 and 3 (200 Acres) were the original gift from the County of Ramsey in 1885.

Item 2 was acquired by purchase in 1907.

Items 4 and 5 were acquired by exchange of real estate with the University of Minnesota in 1936.

 Parcel "A." The easterly 415 feet of the SE¼ of the NE¼ of Section 21, Twp. 29N, R. 23W, of the fourth principal Meridian, Ramsey County, Minnesota, except that portion taken by the State of Minnesota for highway purposes and except that part lying southerly of a line parallel and distant 33.0 feet North of the South Line of the NE¼ of Section 21, Twp. 29N, R. 23W.

This plot was acquired by purchase from the University in 1959 and contains approxmately 4.82 Acres.

7. The East 300 feet of the West one-half (W½) of the Northeast quarter (NE¾) of the Northeast quarter (NE¾) of Section twenty-one (21), Township twenty-nine (29), Range twenty-three (23), excepting the North 500 feet of the East 250 feet thereof, subject to the right of way of Larpenteur Avenue and –all of the Southeast quarter (SE¾) of the Northeast quarter (NE¾) of Section twenty-one (21), Township twenty-nine (29), Range twenty-three (23), except the East 415 feet thereof (approximately 7.8 Acres).

FAIR GROUNDS Outside of fences:

ITEMS

 Property South of Como Ave. consisting of: E½ of Lots 2 and 9, and Lots 3 and 8. Block 1.

E% of Lots 2 and 9, and Lots 3 and 8, Block 2.

Lots 1, 2, 3, 4, and 9 to 23 both inclusive, Block 3 (St. Anthony Park, St. Paul) Lots 1 to 11, both inclusive, Mitchell's addition to St. Paul. Lots 1 to 28, both inclusive, Block 4, St. Anthony Park, St. Paul. These lots and parts of lots, were the original terminal property. The Great Northern and Northern Pacific Railway own jointly the West ½ of Lots 2 and 9, Block 1, St. Anthony Park, St. Paul. These lots were acquired at various dates from 1885 through 1918 by purchase and by condemnation from about ten different owners. The plot contains approximately 10.88 Acres.

- 2. Property South of Como Ave. consisting of: Lots 1 to 13, and 16 to 30 inclusive, Block 2, Long's addition to St. Paul. Lots 4 to 7. Block 1 and Lots 4 to 7, Block 2, St. Anthony Park. Lots 1 to 30, inclusive, Block 2, Wynne's Addition to St. Paul. to gether with any portion of any vacated street or alley lying adjacent thereto, Bounded on the north by Como Avenue, east by Winston, south by Wynne, west by State Fair Grounds property. This is the parcel of ground know as "The Street Railway Dump," It was acquired by purchase from Transit Supply Company in 1954, and contains approximately 10.8 Acres.
- 3. Property South of Como Ave. consisting of:

That part of the South ½ of the NW½ of the NW½ of Section 28, Twp. 29N, R. 23W, east of the extended center line of Packard St. and West of the joint right of way of the Great Northern and Northern Pacific Railways State Fair Spur, South of Wynne St. and North of the Main Line of the Great Northern Railway. This property was tax forfeited and was acquired from the City of St. Paul through the forfeited tax land department in 1955. Contains 10.96 Acres.

4. Property South of Como Ave. consisting of:

That part of the South Half of the North Half of the Northeast Quarter (\$\frac{8}{2}N^{4}\text{NE}\text{1}\) of Section Twenty-eight(28), Township Twenty-nine(29) North, Range Twenty-three (23) West, Fourth Principal Meridian, according to the United States government survey, more particularly described as follows:

Beginning at a point in the south line of said subdivision, distant two hundred eightyone (281) feet westerly, measured along said south line, from the southwest corner of
that certain sixty (60) foot wide strip of land conveyed to the St. Paul, Minneapolis
and Manitoba Railway Company, by deed dated October 7, 1885, filed for record in
the office of the Register of Deeds of Ramsey County, Minnesota, on October 21,
1885, in Book 132 of Deeds, page 474; thence easterly along said south line a distance of two hundred eighty-one (281) feet to said southwest corner of sixty (60)
foot wide strip of land, thence northerly along the west line of said sixty (60) foot
wide strip of land a distance of four hundred sixty-two (462) feet to a point; thence
to the point of beginning along a line curving southwesterly and having a radius of
five hundred forty-eight and seven-tenths (548.7) feet. Contains approximately .62
Acres.

By Sale, approved by the Board on January 27, 1971 and by the Minnesota Executive Council on June 23, 1961, the following parcel of land (approximately 14,000 sq.ft.) "Outside the Fair Grounds, Proper" was transferred to Burlington Northern, Inc. Sale price, \$100.00.

That part of the South Half of the North Half of the Northeast Quarter (\$\frac{5}{2}N^2\text{NES4}\$) of Section Twenty-eight (28), Township Twenty-nine (29) North, Range I wenty-three (23) West, Fourth Principal Meridian, according to the United States government survey, more particularly described as follows:

Beginning at a point in the south line of said subdivision, distant one hundred fiftyfive (155) feet westerly, measured along said south line, from the southwest corner of that certain sixty (60) foot wide strip of land conveyed to the St. Paul, Minneapolis, & Manitoba Railway Company, by deed dated October 7, 1885, filed for record in the office of the Register of Deeds of Ramsey County, Minnesota, on October 21, 1885, in Book 132 of Deeds, page 474, thence easterly along said south line a distance of one hundred fifty-five (155) feet to said southwest corner of said sixty (60) foot wide strip of land, thence northerly along the west line of said sixty (60) foot wide strip of land a distance of two hundred fifty-five (255) feet to a point, thence to the point of beginning along a line curving southwesterly and having a radius of four hundred fifty-three (453) feet. Contains approximately, 29 Acres

5. Property East of Snelling Ave.:

Lots 13 and 14 in Block 3, Lake Park Addition, St. Paul, This parcel of land, two city lots on the corner of Snelling Ave, and Canfield St., is a part of the so called "Saunders Property." Originally the whole block was owned by the Society, acquired in 1906 or 1907 because the tenant at that time was said to have run a "blind pig" during the period of the Fair. In 1917 all of the block except these two lots was sold to the Jewish Home Society and a Home for the Aged built. In 1923 by agreement with the Fire Department of the City of St. Paul, the Fair built a Fire Station on this property. Under the agreement the City maintains the station, with extra equipment assigned during Fair Week, and regular equipment the entire year. The Fair furnished the building and the site. Approximately J166 Acres.

Originally, the State Fair Grounds was in Rose Township of Ramsey County, Minnesday, within the corporate limits of neither St. Paul nor Minneapolis. In 1954, when Falcon Heights voted to become a village, that part of the grounds which lies north of Como Avenue was included in the Village of Falcon Heights. All that part of the grounds lying South of Como Ave., the 2½ acres within the fence (Item 5 inside fence); and the two lots numbered thirteen and fourteen in Block 3, Lake Park addition, (Item 5 outside fence) are within the corporate limits of the City of St. Paul.

1976 ANNUAL REPORT

Struct		Value 11/30/75	Deducted or Added for Improvement	11/30/76 Present Value Approved		Depre. Value
111	Fair Youth Camp S	54.216.13	\$ 4.114.06	\$ 58,330.19	5	47,824.57
121	Warehouse	24,169,34		24.169.34		18,644.02
122	Unloading Pit	3,536.24		3,536.24		3,465.52
151	Toilet.	12,408.14		12,408.14		12,159.98
171	SecG.M. Garage	536.32		536.32		529.59
172	Camp Grds-Shower	16,360.89		16.360.89		12.884.15
173	SecG.M. Residence	27,920.35		27,920.35		22.263.32
174	Camp Grds, Kitchen	223.00		223.00		218.54
175	Camp Grds, Toilet .	367.72		367.72		360.37
176	Camp Grds. Office .	1.493.05		1.493.05		1.463.19
181	Camp Grds. Turnstile	136.00		136.00		133.28
183						85.371.13
	State Exhibit Bldg.	87,113.40		87,113.40		
211	SecG.M. Garage	21,086.72		21,086.72		16,929.28
241	Toilet.	6,952.30		6,952.30		6,813.25
242	Machine Dept. Office	478.00		478.00		468.44
251	Chinese Arch	1,996.32		1,996.32		1,956.39
261	Machinery Hall	74,434.95		74,434.95		72,946.25
262	4-H Building	560,167.29		56,363.30		443,684.07
271	Ticket Audit	24,788.34		24,788.34		21,188.65
272	Blacksmith Shop	1,258.76		1,258.76		1.233.58
273	Heritage Square	133,491.14		151,292.57		132,252.23
273A	Railroad Depot	9,144.63	1,862.25	11,006.88		10,823.99
273B	Railroad Caboose	800.00		800.00		784.00
273C	Switch Tower	3,648.27		3,648.27		3,575.30
273D	Log Cabin	1,082.57	142.54	1,225.11		1,203.46
279	Race Office	1,907.08		1,907.08		1,868.94
281	Race Track	229,823.48		229,823.48		225,227.01
282	Grandstand Stage	117,563.07	670.50	118,233.57		95,811.16
283	Underpass to Race Track	11,960.00		11,960.00		11,720.80
284	East Bleachers	170,109.97	241.08	170,351.05		134,587.93
285	Ticket Booth	3,793.89		3,793.89		3,718.01
286	Grandstand	1,188,794.72	128.94	1,188,923.66		945,226.76
287	West Bleachers	73,489.12		73,489.12		57,077.52
288	Check Room	2,497.01		2,497.01		2,447.07
289	Sanitation Bldg	13,791.54		13,791.54		10,652.05
289A	Dog Exhibit Bldg	19,649,82	225.77	19,875.59		15,984.00
289B	Infield Scoreboard .	15,750,60		15,750.60		15,435.59
301	Toilet	15.648.64		15,648,64		12,116.66
311	Home Impr. Bldg	116,621.50	1,324.93	117,946,43		111,546.81
312	D.F.L. Bldg.	2,007.13		2,007.13		1.581.51
321	Education Bldg	237,745.91		237,745.91		203,987.43
322	Creative Act. Annex	126,848,98	2.188.66	129,037.64		107,340.33
323	Creative Act.	323,139,47		323,422.76		293,812.66
324	East Common-		-			
	wealth Gate	99,408.67		99,408.67		90,462.88
331	Service Bldg.	331,624.27		336,020.10		268,775.24
332	Admin. Bldg	161,688,21	22 '5	161,915.56		132,439.21
341	Gopher Statue	5,530.74		5,530.74		5,420.13
342	Merchandise Mart.	138,395.13	1.844 > 0	140,239.93		132,388.53
343	Post Office.	1,788.56	The same of the contract of th	1.788.56		1.752.79
344				168.495.89		152,531.05
	Band Shell	168,495.89		398,708.42		318,049.26
351	Food Show Bldg	393,839.45	4,868.97			
361	Modern Living Bldg.	100,227.16		100,227.16		77,175.40
362	Child Care Center	23,499.54		23,499.54		18,406.41
365	Toilet	15,577.08		15,557.08		11,994.35

			Deducted or	11/30/76	
Struc		Value 11/30/75	Added for Improvement	Approved	Depre. Value
366	Sign Shop	510.00		510.00	499.80
371	Toilet	12,800.01		12,800.01	12,544.01
372	Ramp to Grandstand	84 022.64		84,022.64	64,675.83
401		11.951.77		11.951.77	9.196.05
402	Police Station			19,940.89	
		19,707.05			17,059.00
411	Horse Barn.	701,502.54	439.40	701,941.94	548,175.84
412	Outside Horse Stalls	21,841.17		21,841.17	21,404.35
421	Arcade Bldg	114,878.69	******	114,878.69	89,293.04
422	Commissary Bldg	181,370.92	73,68	181,444.60	141,519.07
423	Sheep-Poultry Bldg	254,466.83		254,466.83	196,904.96
431	Natural Resources				
	Bldg	112,153.21	258.34	112,411.55	87,867.48
432	Natural Resources				
	Pool	76,847.74		76,847.74	75,310.78
433	Ticket Booth	11,990.71		11,990.71	11,750.90
441	Sr. Citizens Bldg.	37,695.09		37,695.09	30,044.43
444	Toilet	24,734.84		24.734.84	19.047.52
445	Information Bldg.	1.254.47		1.254.47	1,229.38
446	Territorial Cabin	11,307.51		11,307.51	8,706.80
447	W.C.C.O. Bldg	4,650.10	148.10	4,798.20	4,705.20
451	AgricHort. Bldg.	602,005.60		602,821.24	465,738.07
461	Greent ause Resid	42.047.17	013.04	42.047.17	41,206.23
462	Greent ouse	59,321.57	82.64	59,404.21	55,504.80
463					
	Como snelling Gate.	11.295.18		11,295.18	9,326.18
464	Toilet.	18,338.95		18,338.95	14,330.42
466	Officers Cottage	43,315.18		43,315.18	36,895.16
471	Mexican Village	127,825.45		127,825.45	120,804.13
474	Degree of Honor				
	Bldg	1,417.26		1,417.26	1,388.91
476	Parking Dept	2,503.57		2,503.57	2,453.50
481	Dairy-Animal				
	Products Bldg	199,585.29	177.48	199,762.77	169,251.00
491	Loop Pedestrian Gate	8,972.97		8,972.97	8,793.51
492	Ticket Booth	1,430.34	2,740.53	4,170.87	4,142.26
501	Coliseum	2,007,062.47	305,012.70	2,312,075.17	1.999,997.92
502	Coliseum Gate	1,955.00		1,976.72	1.937.62
511	Livestock Pavilion.	882,200.86	278.32	882.479.18	686,440,47
512	Livestock Arch	154,174.08		154,174.08	119,246.13
513	Cattle Barn.	157,550.51		157,550.51	154,399.50
521	Swine Barn	480,637.62	346.24	480,983.86	372,540.47
522	Swine Barn Annex .	58,111.74	434.37	58,546.11	48,555.13
531	W. Commonwealth				,
	Gate	785.00		785.00	769.30
532	Canfield Gate	1.910.00		1.910.00	1,871.80
533	Judging Arena	61,775.54		61,775.54	49,019.28
534	Toilet	17.398.03		17.398.03	17,050.07
535		31,514.23		31,514.23	
541	Forage Bldg.				27,574.94
542	Como Bridge No.1	12,975.95		12,975.95	10,502.23
	Golf Range Pro Shop	427.43		427.43	418.88
551	Como Bridge No. 2.	14,759.54		14,759.54	12,188.24
552	Como Entrance	1,026.15		1,026.15	1.005.63
601	Fire Station	12,059.00	*****	12,059.00	11.817.82
602	Transportation				
	Office	909.00		909.00	890.82
603	Freight Terminal	10,253.00		10,253.00	10,047.94
	Construction in				
	Process		6,967.88	6,967.88	6.967.88
	TOTALE	1 000 327 43	£261 £12.22	112.250.022.25	10 101 730 73
	TOTALS 51	1,888,255.47	3361.817.29	\$12,250,072.76 \$	10,181,720.72

SUMMARY OF DEPRECIATED INVENTORIES -

Land				į								4	5 797,074.11
Structures			ç		Ų.		×			*			10,181,720.72
Utilities													
Personal Pr													
Postage													

- TOTAL LAND VALUE APPROVED NOVEMBER 30,1976 -

	Value Dec. 1, 1975	Added for Imp.	Depre.	Nov. 30, 1976 P.V. Appvd.
Utilities:				
Electric Plant	\$ 831,215.49	\$ 7,594.18	\$ 29,092.54	\$ 809,717.13
Fence & Guard Rails	72,701.52	7,961.82	3,635.08	77,028.26
Flag Poles	961.89		961.89	
Gas Distribution System	72,372.71	153.00	2,171.18	70,354.53
Sewer System	291,625.44	22,656.35	14,581.27	299,700.52
Sidewalks	108,827.14		5,441.36	103,385.78
Stonework	39,767.39		39,767.39	
Streets, Curbs & Gutters	412,789.54	5,300.00	20,639.48	397,450.06
Water Distribution System.	376,914.66	1,370.23	7,538.29	370,746.60
Inventories:				
Personal Property	364,706.34	39,420.92	36,470.63	367,656.63
Postage	1,979.18		1,263.35	715.83
TOTALS	\$2,573,861.30	\$84,456.50	\$161,562.46	\$2,496,755.34

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PAID ADMISSIONS	Aug 25	Aug 26	Aug 27	Sat.	Sun.	Aug. 30	Aug 31	Sept. 1
Adults, 50¢ tickets	6,431							
Adults, \$2.00 tickets.		18,675	41,014	101,355	84,624	39.896	37,900	43,397
Adults, \$1.25 discount tickets.		22.196	16.199	7.350	9.647	12,504	8.446	11.939
Children, 50¢ tickets	**** *****	9.672	3.622	34,939	29,279	14.509	15,957	16.887
Total Paid	6.431	\$0.543	60,835	143,644	123,550	606.99	62,303	11.133
NON-PAID		.000						
Children	100.4	20802	10.00	****		77.7.7.1	777.7	
The state of the s	900	3,40	38,383	5,6/4	101./	2,647	3.497	4,733
lotal Non-paid	4.415	12,048	38,583	5.674	7,101	2,647	3,497	4.733
CRAND IOTALS				-	-	STATE OF STREET, STREE	-	-
Paid and Non-paid	10.846	62,591	99,418	149,318	130,651	69,556	65.800	76.956
AUTOS \$2.00 tickers			11.851	17.063	14.117	0110	97.01	02211
Autos, \$1.25 discount tickets		4 546	3,318	2005	10.1	23.5	10.246	11.339
Autos, Free	3,743			000	0161	100"	1,730	
Total Autos	3,743	8,657	15.169	18.558	18,093	11.781	12.078	14.004
			-	-			-	Total
PAID ADMISSIONS	Sept. 2	Sept 3	Sept. 4	Sept 5	Sept. 6	Paid	Non-Paid	Pard and
Adults, 50¢ tickets			-	1		1189		
Adults, \$2.00 tickets	45.048	44.576	100,722	96.763	61.622	715.592		
Adults, \$1.25 discount tickets	10,725	13,223	21.447	18.650	23,203	175.529		
Children, 50¢ tickets	17,440	4,322	31,512	31,920	20,254	230,313		
Total Paid	73.213	62,121	183,681	147,333	105,079	1.127.865	Section of the latest sections	-
Adults	14 342						101 101	A CONTRACTOR DESCRIPTION OF THE PARTY OF THE
Children	4.895	24.619	5.953	4 945	4 911		107.77	
Total Non-paid	19.337	24.619	5 953	4 945	4 911	and the second second	138 463	-
GRAND TOTALS							CO4.00.1	
Paid and Non-paid	92,550	86.740	159,634	152,278	109.990			1 266 338
AUTOS	-	-	-	-		-	-	-
Autos, \$2.00 tickets	13,582	11,415	15.777	14,331	7.870	143,233		
Autor Free Autor Day	3.703	2,708	4.393	6.352	4.749	39,987		
Autos, rice				111111			3,743	Name and Address of the Owner, where
I otal Autos	17.285	14,123	20,170	20.683	12.619			186 962

TABLE II - SUMMARY OF ADMISSIONS TO GRANDSTAND - 1976

	Thurs. Aug. 26 Nite	Day	Friday August 27 Early Nite	Late Nite	Day	Seturday August 28 Early Nite	Late Nite	Dav	Sunday August 29 Early Nite	Late Nite	Aug	nday est 30 Nite	Tue Augu Day	eday et 31 Nite	Wed. Sept. 1 Day
PAID ADMISSIONS															
Reserved	4.124	1.698	11,400	11.274	2,790	9,211	8.923	3.861	6,968	3.963	995	7,566	495	3.899	1.400
Unreserved	205	676	1,305	402	1,980		283		278	125	281	343	422	134	71
Children		1067			968			820			244		329		604
Total Paid	4,329	3,441	12,705	11,676	5,738	9,665	9,206	4,681	7,246	4,088	1,520	7,909	1,246	4,033	2,72
Total Day & Nite .	4,329		27,822			24,609			16,015		9,4	29	5,	279	
NON-PAID ADMIS	SIONS														
Tax Free	406	77			42			73		4	28	259	25	53	64
Plaza Box	132	38	149	91	61	89	97	110		82	28	163	7	70	40
Statistical	303	346	302	63	522	104	204	384	102	244	153	373	236	229	268
Total Non-Paid .	841	461	451	154	625	193	301	567	145	330	202	795	268	352	37
Total Day & Nite .	841		1,066			1,119			1,042		9	97		620	
Grand Total															
Paid & Non-Paid.	5,170	3,902	13,156	11,830	6,363	9,858	9,507	5,248	7,391	4,418	1.722	8,704	1,514	4,385	3,09
Grand Total	-														
Day & Nite	5,170		28,888		25,728			17,057			10,4	26	5,899		

TABLE II - SUMMARY OF ADMISSIONS TO GRANDSTAND - 1976 (Continued)

	S	dnesday ept. 1 te LateNi	Thurs. Sept. 2 te Nite	Dey	September Early Nit	er 3	lite Day	Saturda Septembe Early Nit	. 4	Nite Day	Sunday September Early Nite	5 LeteNite	Mon. Sept. 6	Day	Totals Nite
PAID ADMISSION	S														
Reserved	3.356	5,360	6,955	754	3.219	6.485	3.803	7,871	7,573	5,916	10,375	7.263	5,207	** **	124 20
Unreserved	192	87	242	670	216	340	2,526		245		524	303	2.094	26,919	
Children				470			1,265			941			865	7,573	6,17
Total Paid	3,548	5,447	7,197	1,894	3,435	6,825	7,594	8,368	7,818	9,443	10.899	7.566	8,166	46,444	131,960
Total Day & Nite .	11,716		7,197		12,154			23,780			27,908		8,166	1	78,404
NON-PAID ADMIS	SIONS														
Tax Free	309		207	45		4	107	3		180					
Plaza Box	88	95	196	15	135	147	67	165	134	67	13 180	106	193	834	1,258
Statistical	170	370	425	347	200	444	506	298	423	323	224	346	61 496	487 3,581	2,162 4,824
Total Non-Paid .	567	465	828	407	335	595	680	466	557	570	417	452	750	4,902	8,244
Total Day & Nite .	1404		828		1,337			1,703			1,4:9		750		3,146
Grand Total															
Paid & Non-Paid.	4,115	5,912	8,025	2,301	3,77"	7,420	8,274	8,834	8,375	10,013	11,316	8,018	8,916	51,346	140,204
Frand Total Day & Nite	13,120		8,025		13,491			25,483			29,347		8,916	19	1,550

TABLE III - SUMMARY OF ADMISSIONS TO COLISEUM - 1976

	Thurs. Aug. 26		st 27		rday ist 28		day st 29	Mon. Aug. 30	Tues. Aug. 31	Wed.
	Nite	Day	Nite	Day	Nite	Day	Nite	Nite	Nite	Nite
PAID ADMISSIONS										
Ringside Box Seats	181	146	226	226	227	211	226	219	229	223
Upper Box Seats	240	245	285	345	428	290	398	306	418	443
Reserved	329	239	371	510	1,107	416	722	441	679	2,482
Unreserved	400	800	600	1,000	1,200	800	900	600	600	1,100
Total Paid	1,150	1,430	1,482	2,081	2,962	1,717	2,246	1,566	1,926	4,248
Total Day & Nite	1,150	2,912		5,0	143	3,963		1,566	1,926	4,248
NON-PAID ADMISSIONS										
Tax Free	17	16	54	23	67	23	94	30	49	41
Exhibitor (Complimentary)	106	134	197	79	268	166	265	160	213	73
Total Non-Paid	123	150	251	102	335	189	359	190	262	114
Total Day & Nite	123		01		137	•	48	190	262	114
Grand Total Paid & Non-Paid	1,273	1,580	1,733	2,183	3,297	1,906	2,605	1,756	2,188	4,362
Grand Total Day & Nite	1,273	3,3	13	5,4	180	4.5	11	1.756	2.188	4,362

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	Ser	sday	Ser	dey	Sat. Sept. 4	Sun	day	Mon. Sept 6	To	tals	Totals Day &
	Day	Nite	Day	Nite	Nite	Day	Nite	Day	Day	Nite	Nite
PAID ADMISSIONS								-			and the property of the last section is
Ringside Box Seats	217	226	128	170	229	221	228	146	1.295	2,384	2 4 70
Upper Box Seats	443	438	171	249	435	394	425	188	2,076	4.065	3,679
Reserved	1.477	2.326	260	437	1.846	717	986	435			6,141
Unreserved	800	800	500	800	1,900	1.400	1,400	932	4,054	11.726	15,780
				000	1,500	1,400	1,400	904	6,232	10,300	16,532
Total Paid	2,937	3,790	1,059	1,656	4,410	2,732	3,039	1,701	13,657	28,475	42,132
Total Day & Nite	6,727		2,7	115	4,410	5,7	71	1701	42,	132	
NON-PAID ADMISSIONS											
Tax Free	23	62	18	51	91	24	117	58	185	673	858
Exhibitor (Complimentary)	39	45	521	623	782	755	753	581	2,275	3,485	5,760
						,,,,,	100	361	2,213	3,403	3,760
Total Non-Paid	62	107	539	674	873	779	870	639	2,460	4,158	6,618
Total Day & Nite		69	1,2	13	873	1.6	49	639	6,618		
Grand Total Paid & Non-Paid	2,999	3,897	1 '8	2,330	5,283	3,511	3,909	2,340	16,117	32,633	48,750
Grand Total Day & Nite	68	96	3,9	28	5,283	7,4	20	2,340	48	750	

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1976 PERCENTAGE ATTRACTIONS

Carousel																											8,243.59
Carnival			3															4	+								329,203.74
Giant Stide.	*	,	١,					*		i			a														17,998.40
Antique Cars.			ij,					Ų,									*										3.122.52
Sky Ride			ŀ,	. 4		4	1					,															45,280.49
Space Tower			3								į,								Ų								16,606.70
Old Mill	1																	,									14.289.65
																											843.12
Whale							-		-						ē	9											3.469.88
Big Foot									9																		2.012.61
Boss Truck																											4.538.08
Haunted House					*	×	*		,											1	*					,	53,454.76
TOTAL	4																										499,063.54

1976 EXHIBITORS

- A-1 CONCRETE UNIT STEP CO., Rosemount, Mn.-Precast Steps & Wrought Iron Railings
- ABORTION RIGHTS COUNCIL OF MN., Minneapolis, Mn.-Educational Material on Abortion
- ADVENTISTS FOR BETTER LIVING, Minnetonka, Mn.-Info on Health & Visual Presentation
- AGGREGATE READY MIX OF MN., Minneapolis, Mn. Ready Mix Concrete
- AIR FLECTRIC MACH. Co., Inc., Lohrville, IA. Aero Mill Lawn Ornaments, Windmills Miniature Pumps, etc.
- ALLIED FARM EQUIP. CORP., Belvidere, II. Allied Loaders, Augers Mixers, Saton Tractors
- ALLIS CHALMERS CORP., Bloomington, Mn.-Farm Machinery, Lawn & Garden Equip
- AMER. ASSOC. OF RETIRED PERSONS, St. Paul, Mn. Info. on Association
- AMERICAN BREEDERS SVC., INC., Forest Lake, Mn. Info. on Breeding
- AMERICAN PARTY OF MINN., St. Paul, Mn. Party Info.
- ANDERSON DAIRY SUPPLY OF LONG LAKE, INC., St. Paul, Mn. Zero Milk Bulk Tank, Pipeline Milker & Fidelity Alternators
- ARBIE MINERAL FEED CO., INC., Marshalltown, Ia. "Scooter" Feeds
- ARCADIA ENT. & SVC., INC., St. Paul, Mn. Swimming Pool Service Equip. & Supplies
- ARCTIC MIDWEST DISTR. White Bear Lk., Mn.—Arctic Cat Snowmobiles & related ARPS DIV OF CHROMALLOY, New Holstein, Wisc.—Post Hole Diggers, Arps Loaders, Trenchers Snow Blowers, Blades
- ARTS WAY MFG. CO., Armstrong, Ia. -Grinder Mixer, Silamix, Loader, Scale, Chisel Plow
- ASSOCIATED MILK PRODUCERS, INC., New Ulm, Mn. A.M.P.I. Information
- AUTOMATIC EQUIP. MFG. Co., Pender, Nebr.—Livestock Trlrs., Roller Mills. Mist Blowers, Calf Stalls, Free Stall Pens, Feeder Panels, Bale Movers
- AVCO NEW IDEA FARM EQUIP. CO., Fort Dodge, Ia. -ARCO Farm Equipment
- B & B SECURITY SYSTEMS, St. Paul, Mn. -Qonaar Security Sys.
- B & L MFG INC., Winnebago, Mn. Meterman Fencers, Acreage Counters, Heaters
 Auto-Truck Radios
- BABSON BROTHERS CO., Oak Brook, II. Water Conditioning Equip., Domestic & Comm.

BADGER NORTHLAND, INC., Kaukauna, Wisc. - Silo Unloader, Baler, Forage Equip., Manure Pumps & Tanks

BAHAII METRO INTER-COMMUNITY COMMITTEE, Falcon Hts., Mn. Pamphlets, Slide Program on Faith

BALZER MFG. COMPANY, Mtn. Lake, Mn.—Balzer Feeder, Forage Boxes, Manure Spreaders, Mixer Boxes, Solar Heating Disposal

THE BARBERS, HAIRSTYLING, Minneapolis, Mn. - Men's Hairstyling Info.

BARRETT GYRO-COPTERS, St. Paul, Mn. - Gyro Copters

BEAR CAT DISTR., INC., Minneapolis, Mn.—Bear Cat Equip., Feed Mills, Uebler Mfg. Mini Manure Spreader BEHLEN MFG. CO., Columbus, Nebr.—Grain Handling Equip., Storage Sys., Metal Blde.

Grain Dryers

BENDER MACHINE WORKS, INC., Hayward, Wisc.—Pipeline Milking Receiv. Auto. Milk Conveying & Washing. Sys., Tubing, etc.

BERG EQUIP. CORP., Marshfield, Wisc. - Barn Equip., Barn Cleaner Silo Unloader, Pen Paneling

BLENDA LIFF, INC., Green Isle, Mn. Dairy Feed & Cattle Display

BLUE CROSS & BLUE SHIELD, St. Paul, Mn.—Info. on Insurance Coverage & Benefits BODINES, INC., Minneapolis, Mn.—Hammond, Yamaha, Rogers, Organs, Yamaha, Cable & Chickering Pianos.

BODINES, INC., Minneapolis, Mn. - Thomas Organs & Pianos

MILTON BORGEN, Wayzata, Mn. - Shaklee Info., & Display of Prods.

BROOKLYN CENTER CHURCH OF CHRIST, Columbia Hts., Mn. Promote Bible, & Literature

BROWN INST. & MINN. BROADCASTERS ASSN., Minneapolis, Mn.—Career Training Course (radio & tv) Display of Commercial Station

BROWN SEED FARMS, Bay City, Wisc. - Browns Seed Corn

CABINETPAK OF MINN., INC., Bloomington, Mn. – Formica Cabinet Doors, Drawerfronts, counter tops, replacment parts

CAMPER CITY NORTH, Blaine, Mn. Pickup Campers, All Star & Country Squire Mini Motor Homes

T. M. CAMPION CO., Minneapolis, Mn.—Schierich Cabinets, GAF Roofing, Alcoa Siding Products

CAPP HOMES, Minneapolis, Mn. Homes & Home Packages

CARGILL, NUTRENA FEED DIV., Minneapolis, Mn.—Nutrena Feeds, Cargill Animal Health

IVER H. CARLSON & SON, INC., St. Paul, Mn.—Roofing, Siding, Porch Enclosures, Doors, & Windows

CARNATION GENETICS, Canby, Mn. -Breeding Service

CASWELL MFG. CO., Cherokee, Ia. -Scales, Chutes, Farro Crates, Feeders

CEDAR & LOG HOMES OF Mn., Minneapolis, Mn., Boyne Falls Log Home Scale Model CHIEF IND., INC., Fort Dodge, Ia.—Grain Bins, Steel Bldgs., Feed Tanks, Fans & Heaters

CHRISTIANSON EVACUATOR SVC., Blomkest, Mn.—Vac U Vator Grain Conveyor CHROMALLOY FARM SYS., DIV., Madison, Wisc.—Starline Barn & Farm Equip. Cement Stave Silo.

CLAY EQUIP. Co., Cedar Falls, Ia. Forage, Grain, Swine Handling & Dairy Equip.

COCA COLA BOTTLING MIDWEST, St. Paul, Mn.—Advertising on Scoreboard COLUMBIA BLDG. MAINTENANCE, INC., Minneapolis, Mn.—3M Reflective Window Film

COLUMBUS MFG. CO., Brooklyn Pk., Mn. – Farm Wagons, Cooper Tires, Michelin Tires Bale Rack, Feed Bunk

C.O.M.B. COMPANY, INC., Minneapolis, MN.-Lambert 10-Speed Bike

COMMUNITY PLANNING ORG., INC., St. Paul, Mn.—Info & Referral Svc. for Problems or Needs

CORCHRAN, INC., Waseca, Mn. - Vaughn Hydraulic Farm Loaders

R. L. COTTEN & ASSOCIATES, St. Paul, Mn. – Perma Fence CREATIVE HOME EXTERIORS, St. Louis Pk., Mn. – U.S. Steel Siding

CRISAFULLI PUMP CO., INC., Glendive, Mt. Pumps, Water Pumps

CRYSTEEL MFG., INC., Lake Crystal, Mn.-LoBoy Truck Hoists, Jonesis Trlr. Tow, Truck Bodies, Tandem Suspensions, Truck Equip.

CUCKLER BUILDING SYSTEMS, Monticello, 1a - Steel Buildings

CURTIS MATHES SHOWROOMS, Minneapolis, Mn. -Color TV & Stereos

CURTISS BREEDING SVC., INC., Brainerd, Mn. - Breeding Svc.

CUSTOM PRODUCTS OF LITCHFIELD, Litchfield, Mn.-Cozy Cabs, Saf T Guard Cabs, Loesch Monitors

D & E CABINETS & MILLWORK, Anoka, Mn. -Custom Kitchen Cabinets, Vanity Tops DFL STATE CENTRAL COMM., Minneapolis, Mn. -Headquarters

DAIRY EQUIPMENT CO., Madison, Wisc.-Dari-Kool Coolers, Boy Matic Pipeline Milkers, Stalls

DAKON-DAKOTA IRON, Sioux Falls, S.Dak.—Chisel Plow, Wagon, Trailer, Dryer & Other Equipment

DAKOTA MFG. CO., INC., Mitchell, S. Dak.-Trail-EEz Trailers

DA VAL SALES, Minnetonka, Mn. - Shaklee Products

JOHN DEERE CO., Minneapolis, Mn. - Implements & Tractors

JOHN DEERE CO., Minneapolis, Mn. - Implements

JOHN DEERE CO., Minneapolis, Mn. - Agric. & Consumer Prods. DELANO GRANITE, INC., Delano, MN. - Cemetery Memorials

DELAVAL SEPARATOR CO., Chicago, IL. - Dairy Equipment

DIVERSIFIED DISTR., INC., Minneapolis, Mn.—Rupp Snowmobiles, Yardman Lawn & Garden Equip., Ducane Outdoor Grills, & Log Splitter

THE DRAPERY PLACE, Bloomington, Mn. -Window Treatment Service Center

DRIALL, INC., Attica, Ind. -Grain Drying Equip.

DUALL MFG. CO., Sioux Falls, S. Dak.—Front End Loaders, Manure Spreaders, Loader Attachments

E & M SEWING & VACUUM CLEANER, St. Paul, Mn. – Pfaff Sewing Machines, Electro Hygiene Vacuum Cleaners

EFFECTIVE LEARNING SYSTEMS, Bloomington, Mn.-Self Improvement Courses Memory, Relaxation, etc.

ELECTROLUX, St. Paul, Mn. - Electrolux & Supplies

ENESTVEDT BROTHERS, Sacred Heart, Mn. - Minyybrid Seed Corn, Seed Grains

ERICKSON AWNING CO., Minneapolis, Mn.—Hastings, Awnings, Coronet Windows ERSKINE MFG. CO., INC., Erskine, Mn.—Sno Blowers, Bale Elevators, Life Harrows

EVANS PIG EQUIPMENT CO., Lake Crystal, Mn.-Pig Brooder, Butler Auto Sow Feeding Equip.

GERALD FABER, Alexandria, Mn.—Grain Dryers, York Bucket Elevators, Big Bird Tractor, & Hiniker Prods.

FARMHAND, INC., Hopkins, Mn. – Tractor Loaders, Rakes, Bale Handling Equip, Feed Mixer, Stackers

FARM SYSTEMS, INC., Mankato, Mn.-Chicago Storage Bins, Super B Dryers, Speed King Augers, Heinzman Irrigation Equip.

FARMWAY COMPANY, INC., Manawa, Wisc.-Farmway Bunk Feeder, Barn Equip., Barn Cleaners

FEDERAL CROP INS. CORP., Franklin, Mn.-Insurance

FETERL MFG. COMPANY, Salem, S. Dak. - Grain Auger, Rotary Screen Grain Cleaner Rufeeder, Trailers

FIBERDOME, INC., Lake Mills, Wisc.-Fiberdome Roof, Wollin Silos, Fiberglass Feed Bin

FIELD ENTERPRISES EDUC. CORP., Edina, Mn.-World Book & Childcraft

FIELD ENTERPRISES EDUC. CORP., Edina, Mn. -World Book & Childcraft FIELD ENTERPRISES EDUC. CORP., Edina, Mn. -World Book & Childcraft

FIELD ENTERPRISES EDUC. CORP., Shakopee, Mn. - World Book & Childcraft

FIELD ENTERPRISES EDUC, CORP., Shakopee, Mn. - World Book & Childcraft
FIELD OUEEN INC /DIV. HESSTON, Rochester, Mn. - Field Queen Forage, Harvesto

FIELD QUEEN INC./DIV. HESSTON, Rochester, Mn.-Field Queen Forage, Harvestor and Heads

FIRESIDE CORNER, St. Paul, Mn. Heatalator Fireplaces, Yukon Furnace, Eldorado Stone

FORAGE KING INDUSTRIES, Ridgeland, Wisc.-Manure Spreader, Forage Box on Tandem Wagon, Running Gear

FORD MOTOR CO.-NW DISTRICT, Bloomington, Mn.-Farm Machinery, Lawn & Garden Equip.

GST COMPANY, Lake Elmo, Mn. - Fireplace Stereo-Bar GST COMPANY, Lake Elmo, Mn. - Fireplace Stereo-Bar

GANDY CO.-MFGRERS., Owatonna, Mn.-Gandy Applicators, Spreaders

GEHL COMPANY, West Bend, Wisc. - Forage Harvesting Equip. Boxes, Blowers, Mixers GENERAL DRYER CORP., Clarkfield, Mn. - Dryers, Tox-O-Wik II Dryers

GIDEONS INTERNATIONAL, Excelsior, Mn.-Bibles, Testaments, Tracts, Witnessing

GOODWIN LIVESTOCK, Osakis, Mn. - Promote Livestock, Swine, Feeder Cattle GRAVELY TRACTORS, Minneapolis, Mr. - Gravely Tractors, Mower Shredders, Garden

GULL LAKE INDUSTRIES, INC., Tenstrike, Mn. - Urea Tripolymer Foam Insulation. Mastic Vinvl & Steel Siding

HANSON SILO CO., Lk. Lillian, Mn. - Silo Unloaders, Bunk Feeders, Stave Silo

HARTBERG MFG., Heron Lake, Mn. - Rock Box, Tailgate Guard, Grill Guard

HAUGHLAND BLDG, SVCS., INC., Minneapolis, Mn.-Rapco Foam, U.S. Fiber Cellulose, Owens-Corning Fiberglass Insulation

HEDLUND MFG. CO., Boyceville, Wisc. - Manure & Feed Handling Equip.

HEIDER MFG. CO., Carroll, Ia. - Wagon & Auger Boxes, Grain Handling Equip.

HESSTON, MPLS, BRANCH, Eden Prairie, Mn. - Manure Spreader, Windrowers, Round Balers HIGHCROFT FARM SUPPLY, LeSueur, Mn. Quonset Metal Blds., Miracle Fiberglass Prds. HIGH SPOT ACRES, Annandale, Mn. -Saf-T-First Horse Feeders

HINIKER COMPANY, INC., Mankato, Mn. - Tractor Cabs, Culter Bars, Field Cultivator,

Chisel Plow & Related

HOFFMAN PRODUCTS, INC., Willmar, Mn. - Solar Heating Equip.

HOFFMAN PRODUCTS, INC., Willmar, Mn. - Solar Heating Equip. HOWE, INC., Minneapolis, Mn. - Best Bet Fertilizers & Chemicals

HUDSON PROFI-MATIC DIV., Chicago, II.-Dairy, Hog & Poultry Equip. & Related HUTCH AND MANTLE, Minneapolis, Mn. - Ridgewood, Brookwood & Hummelwerk,

Czech Hand Cut Crystal, Oneida Gold Electroplate

HYDRA-MAC, INC., Thief River Fls., Mn. -Skid Steer Loaders, & Mitey Mac

HYDRO ENGINEERING, INC., Young America, Mn.-Hydro Sprinkle Winch, Pumps, Valves

IDS, St. Paul, Mn. - Model IDS Center, Financial Info.

IDSO SALES & WINPOWER CORP., Windom, Mn. - Standby Alternators

INTERNATIONAL HARVESTER CO., St. Paul, Mn. - Farm, Lawn & Garden and Industrial Equip.

JACQUES SEED CO., Prescott, Wisc. - Seeds, Liquid Fertilizer
JACUZZI WHIRLPOOL BATH, Minneapolis, Mn. - Portable whirlpool bath (Jacuzzi, Heti, massage a bath)

JAMESWAY DIV.-BUTLER MFG., Ft. Atkinson, Wisc.-Silo Unloader, Cattle Feeders, Ventilator, Barn Cleaners

JANSEN DISTR., INC., Minneapolis, Mn. - Cleaning Prods, (Basic H) Food Supplements, Cosmetics

JET COMPANY, INC., Humboldt, Ia. - Jet Truck Boxes, Post Driver, Wire Roller, Tractor Wagon

KDWB RADIO, St. Paul, Mn. - Broadcasting & Display

KMSP TV, Minneapolis, Mn. - Personalities & Programs

KALTENBERG SEED FARMS, Waunakee, Wisc. - Seeds (Corn, Grain, Grasses, Soybeans) KEWANEE MACHINERY DIV., Kewanee, IL-Discs, Augers, Roller Mills, Elevators, Rotary Hoes

A. F. KLINZING CO., INC., Fonddulac, Wisc.—Agromatic Silo Unloader, Bunk Feeder, Barn Equip, Cow Mats

KOEHN MFG., INC., Watertown, S. Dak.—Electric Drive Thru Gate, Tractor Cab, Kelly Backhoe

KOEHRING FARM DIV., Appleton, Wisc.—Fox Forage Harvesting Equip. Brady Tillage JOHN R. KOVAR MFG. CO., INC., Anoka, Mn.—Harrows, Drawbars & Attachments FRNIE KRETZSCHMAR, Jamesville, Mn.—Katolight Standby Alternator

KUEMPEL CHIME CLOCK WORKS, Excelsior, Mn.-Grandfather Clocks & Clock Kits

L & H MFG. COMPANY, Mandan, N. Dak.—Electric Branding Irons, Portable Livestock Scales, Chutes, Pick Up Racks

L-Z COMPANY, INC., Roseville, Mn.—Anthony Dump Equip., Massey Ferg. Tractors, Snowmobiles, Reading Body Tool Box, Hiab Crane, etc.

LAND MERCHANTS, INC., Cannon Falls, Mn. -Real Estate Land & Literature

LARSEN-OLSON COMPANY, Minneapolis, Mn. – Lawn Boy, Sylvania, Cushman, Pioneer, Polaris, GMC

LARSON BERNINA CORP., Minneapolis, Mn. - Sewing Machines

LARSON BERNINA CORP., Minneapolis, Mn. - Sewing Machines

LEGION OF MARY-MPLS.-ST. PAUL, St. Paul, Mn.-Catholic Literature

JOHN LENZ & SONS, INC., Alexandria, Mn. Super B & Moridge Grain Dryers, Speed King Augers

LESTER, INC., Lester Prairie, Mn.-Agricultural Bldgs.

LIFE TIME FARM PRODUCTS, Dyersville, Ia. – Farrowing Crates, Waterers, Slat Floors, Stalls

LINDSAY BROTHERS CO., Minneapolis, Mn. - Farm Machinery

THE LINDSAY DIVISION, St. Paul, Mn. – Water Softeners & Filters, Mec-O-Matic Pumps LONG MANUFACTURING CO., INC., Davenport, Ia. – Harrow, Tractors, Tiller, Rotary Cutter

LORENZ MFG. COMPANY, Benson, Mn. -Grinder Mixer, Manure Spreader, Forage Box, Snow Blowers

LUMBER & MILLWORK BARN, INC., St. Paul, Mn. - Kitchen Vanities

LUNDELL MFG. CO., INC., Cherokee, Ia. Shredders, Plows, Wagons, Baler

LUTHERAN BROTHERHOOD INS., Minneapolis, Mn. - Insurance

BILL McDANIEL, Excelsior, Mn. -P&H Farm Gear, Parker Gravity Beds

MADSEN SERVICE, INC., Minneapolis, Mn.—Oil Burners, Furnace Units, Water Heater MALLARD SEED CO., INC., Plainview, Mn.—Seed Corn

MARCH OF DIMES, Richfield, Mn. - Literature Dealing With Birth Defects & Prevention, etc.

J. C. MARLOW MILKING MACH., Mankato, Mn.—Conde Dairy Equip., Onan Generators, Humane Barn Equip.

MARY KAY COSMETICS, Eden Prairie, Mn. Cosmetics, Facials, etc.

MASSEY-FERGUSON, INC., Hopkins, Mn. - Farm & Industrial Equip.

MATHEWS COMPANY, Marshall, Mn. - M-C Dryers, Hay Equip., Lawn Mowers

MELROE DIV., CLARK EQUIP., Gwinner, N. Dak.—Harrows, Windrow, Pick Up. Bobcat Loaders

MENARD AGRI-BUSINESS, Eau Claire, Wisc. Agri-Buildings

METAL PRODUCTS CO., Cokato, Mn. Superior All Purpose Cart, Sleigh Buggy, Feed Carts

MIDWEST BREEDERS COOPERATIVE, Shawano, Wisc. - Animal Breeding Svc.

MIDWEST FENCE & MFG. CO., St. Paul, Mn.—Chain Link Fence & Dog Kennels, Gas Burning Grills

MIDWEST SAFETY, St. Paul, Mn.—Falcon Fire Alarms, Burglar Alarms, Pyro Fire Ext. MIN-DAK EQUIPMENT CO., Alexandria, Mn.—Electro Spray, Re-Verber Ray, Catalytic Heater for Barns, Heating Pads

MINNEAPOLIS POLICE DEPT., Minneapolis, Mn. Recruiting Display

MINNEAPOLIS STAR & TRIBUNE, Minneapolis, Mn. - Information Booth

MINNESOTA AFLCIO, St. Paul, Mn. - Union Label Displays

MN. AUTO & TRUCK SALVAGE DEALERS, Minneapolis, Mn.—Info. on Used Parts, Industry & Literature MN. BEEF RESEARCH & PROMO BD., Morris, Mn. Beef Exhibit, Demo of Meat Cookery

MINN. BUTLER AGRI-BUILDERS, Litchfield, Mn. -Bins, Dryers, Bldgs.

MINN. CHIROPRACTIC ASSN., Red Wing, Mn. - Public Relations

MN. COUNCIL ON ALCOHOL PROBLS., Minneapolis, Mn. - Educ. D-splay

MINNESOTA CULLIGAN DEALERS, S. St. Paul, Mn. Water Conditioning Info. & Equipment

MINN, EGG PROMOTION BOARD, Minneapolis, Mn. - Egg Exhibit & Promotion

MINN. FARM BUREAU FED., St. Paul, Mn.-Info on Farm Bureau Products & Svcs.

MINNESOTA FARMERS UNION, St. Paul, Mn. -Info. on Union

MINN HEART ASSOCIATION, Edina, Mn.-Heartmobile

MINN. LP GAS ASSOCIATION, Minneapolis, Mn. - LP Gas Equipment

MINN. LEAGUE OF CREDIT UNIONS, St. Paul, Mn. - Credit Union Svcs.

MINN. LIONS EYE BANK, White Bear, Mn.—Eye Bank Info. MINN. MEDICAL ASSOCIATION, St. Paul, Mn.—Info. on Assn. MN. OPTOMETRIC ASSN., St. Paul, Mn.—Educational Display

MN. POLLUTION CONTROL AGENCY, Roseville, Mn. - Consumer Exhibit

MN. POLLUTION ENGRG., St. Paul, Mn. – Electronic Air Cleaner, Mixall Mixers, Home Barbeque

MINN. PORK PRODUCERS ASSN., Albert Lea, Mn-Info. on Pork Industry

MINN. RUSCO, INC., Minneapolis, Mn. -Rusco Windows, Doors, Siding

MINN. SIMMENTAL ASSOC., Elk River, Mn. - Cattle Display MINN. STATE BAR ASSN., Minneapolis, Mn. - Bar Assn. Exhibit

MN. STATE COUNCIL FOR HANDICAPPED, St. Paul, Mn. -Info. Regarding the Handi-

capped
MINN. TURKEY GROWERS ASSN., St. Paul, Mn.—Turkey Display & Information
MINN. VALLEY BREEDERS ASSN., New Prague, Mn.—Animal Health Prods., Breeding

MN BUICC MAINE ANION ACCD. H. .. M. C. .. D. .

MN_WISC. MAINE-ANJOU ASSN., Henning, Mn.—Cattle Display
MN_ZOOLOGIC AL_GARDEN, W. St. Paul, Mn.—Literature of Mn. Zoological Garden,
Slide Film Show

MODERN GRAIN SYSTEMS, INC., Amboy, Mn. - Farm Fans Dryers

MON-RAY WINDOWS, INC., Minneapolis, Mn. – Aluminum Windows & Related Products MONTEVIDEO MFG. & METAL, Montevideo, Mn. – Fiesta City Tandem Axles, Truck Bayes.

MORTON BUILDINGS, Morton, II. Morton Bldgs.

MOULTON IRRIGATION CO., Somerset, Wisc. - Moulton Pipe Valves, Fittings, Pumps

NPS, INCORPORATED, Coon Rapids, Mn. – Safety Prods., Fire Burglar Alarms, Fire Ext. NATL. FEDERATION OF THE BLIND OF MPLS., St. Paul, Mn. – Public Relations & Information

NATL R. R. PASSENGER CORP., Minneapolis, Mn. - Amtrak Info.

NATVIK SUPPLY, INC., Willmar, Mn. - Ventilation by Pruden Hog Feeders, Feed Bins, Augers, Ftc

NATVIK SUPPLY, INC., Willmar, Mn. Acorn Barn Cleaning Equip. Silo Unloaders, Bunk Feeders

JERRY NELSON CONSTRUC. CO., St. Paul. Mn. - Home Remodeline

NIAGARA OF MINNEAPOLIS, Hopkins, Mn. Massage Chairs & Portable Massage Equip.

NORLING BROTHERS SILOS, INC., Svea, Mn.—Silos, Pole Barn, Feeding System NORTHRUP KING & CO., Minneapolis, Mn.—Northrup King & Golf Brand Field, Lawn & Garden Seeds

N. WESTERN NATL. BANK OF MPLS., Minneapolis, Mn.—Master Charge, & Other Facilities Available

O'S GOLD SEED CO., Parkersburg, la. - Seed Corn & Alfalfa

OFFERMAN & CO., INC., Minneapolis, Mn. - General Investments

OFFERMAN & CO., INC., Minneapolis, Mn.—General Investments OFFERMAN & CO., INC., Minneapolis, Mn.—General Investments

OLSON MFG. COMPANY, Albert Lea, Mn. Dairy Barn Equip., Farm Implements

O'REILLY MANUFACTURING, Goodhue, Mn.-Orbilt Manure Spreader OWATONNA MFG. CO., INC., Owatonna, Mn. - OMC Loaders, Windrowers, Mixer Mills.

Stackers P & D MANUFACTURING CO., INC., Plainfield, IL-P & D Silo Unloaders, Feed Handling Equip.

PALCO, INCORPORATED, Belle Plaine, Ia.-Head Gates, Holding Chutes, Hitches, Stalls, Feeders

PALO ALTO MFG. COMPANY, Emmetsburg, Ia.-Pamline Oilers, Pressuresprayers, Waterers, Mineral Feeders

PANFLCRAFT OF MINN., Minneapolis, Mn.-Hastings, Mastic, Alcan Building Materials PATZ COMPANY, Pound, Wisc. Barn Cleaners, Silo Unloaders, Bunk Feeders

PAULSON SUPPLY CO., St. Paul, Mn. - Torrent Floating Pump

PAYCO SEEDS, INC., Dassel, Mn. - Seed Corn, Alfalfa, Sorghum, Grass Seeds

PEARSON BROTHERS CO., Galva, IL-Better Bilt Liquid Spreaders, Farrow Crates, Pumps PEERLESS MINNESOTA, INC., Minneapolis, Mn. - Aluminum Windows & Doors

PERIODICAL PUBLSHRS. SVC. BUR., Duluth, Mn.-Magazines

PFIZER GENETICS, INC., Olivia, Mn.-Trojan Seed Corn, Clemens Seeds

PIONEER SEED CO., Des Moines, la -Alfalfa, Seed Corn, Sorghum

PIPER, JAFFRAY & HOPWOOD INC., Minneapolis, Mn.-Investment Info. Seeds, Chemicals, etc.

PLYWOOD MINNESOTA, INC., Minneapolis, Mn.-Cabinets, Appliances, Paneling, Floor Tile, Ceiling Tile

POLAR FOAM, Minneapolis, Mn. - Foam Insulation

POWER TOOLS, INC., St. Paul, Mn. - Sunbeam Prods., Simplicity Lawn Equip. McCulloch Chain Saws, Hahn Eclipse Garden Equip.

RAPID STONE, INC., Park Rapids, Mn.-Eldorado Stone, & Decorative Stone for Homes & Businesses

REPUBLICAN STATE CENTRAL COMM., St. Paul, Mn.-Headquarters

REPUBLICAN STATE CENTRAL COMM., St. Paul, Mn. - Advertising Sign

RITCHIE INDUSTRIES, INC., Conrad, Ia. - Ritchie & Trojan Livestock Equip.

RITE-WAY WATERPROOFING, INC., Lino Lakes, Mn.-Basement Waterproofing ROCHESTER SILO, INC., Rochester, Mn. -Silo, Slurry-Vat

ST. PAUL DISPATCH/PIONEER, St. Paul, Mn. - Newspaper & Civic Displays

SALVATION ARMY, Minneapolis, Mn. - Display of Services

SAUNA SUITES, INC., Osseo, Mn.-Steam Baths, Whirlpools, Sauna Heaters, Shower Heads

SCHMITT MUSIC CENTER, Minneapolis, Mn. - Kimball & Conn Organs

SCHMITT MUSIC CENTER, Minneapolis, Mn. - Conn & Kimball Organs

SCHMITT MUSIC CENTER, Minneapolis, Mn.-Kimball, Everett, Sohmer, Steinway Pianos

SCHWARTZ MFG. CO., Lester Prairie, Mn.-Hoists, Front End Loader, Wagon Box Hoists, Axles, Manure Spreaders, Baler

SENTI METAL COMPANY, Crystal, Mn.-Baby Shoe Bronzing & Silver Plating Info.

SHAKLEE PRODUCTS, Minneapolis, Mn. - Shaklee Products

A. O. SMITH HARVESTORE, New Prague, Mn. - Auto. Farm Feed Systems

SOKOTA HYBRID PRODUCERS, Brookings, S.D.-Hybrid Seed Corn SPERRY NEW HOLLAND, Twin City Airport, Mn.-Indus, Loaders, Bale Wagon,

Manure Spreader, Hay Mowers, Combines, Forage Box, Grinders STATE EMERGENCY SERVICES, St. Paul, Mn. - Services Display

STEIGER TRACTOR, INC., Wayzata, Mn. - Tractors
STERN INSULATION CO., Hamel, Mn. - UFC Foam Insulation, Owens Corning Fiberglass Insul, Shelter Shield Cellulose Insulation

STORMOR, INC., Fremont, Nebr. - Steel Grain Bins, Dryers, Steel Buildings

STYLE RITE BUILDERS, Minneapolis, Mn. - U.S. Steel Aluminum Siding

SUDENGA INDUSTRIES, George, Ia. - Grain Handling Equip.

SUN RAY GLASS HEAT OF MN., N. St. Paul, Mn. -Zell-Aire Heat Panels (glass heat

SUNSET EQUIPMENT CO., St. Paul, Mn. - Bulk Milk Coolers

SUPER GRO PRODUCTS CO., Winona, Mn. - Trace Mineral Fertilizer & Products

TASCO FARM CENTER, Gaylord, Mn. - Farrowing & Nursery Haven

TEBBEN MFG. COMPANY, Clara City, Mn.-Lundeen Tractor Cabs, Dakon Plows, Cultivators Cultivator Shields

TECHNICAL SVC. DIV./CONKLIN, Lake City, Mn.-Impegion, Leaver Wrench, Fuel Mate, Wetting Agents

TECHNI-FAB, INC., Mankato, Mn. - Roller Rooms, Modular Garage

TOX-O-WIK PRODUCTS, Herrington, Ks. -Cattle & Hog Oilers, Feed Bunks, Hi Pressure

TRANSAGRA CORP., Le Sueur, Mn. - Ferma Kel Feed Additive

TRIGGS MFG. COMPANY, Belmond, Ia - Tractor Cabs, Hy Gravity Box, Loaders, Tillage Tools

TUFFYS INCORPORATED, Perham, Mn. - Pet Food

T. C. BAPTIST MESSAINIC WITNESS, Carver, Mn:-Tracts & Bibles

T. C. STORM SASH, INC., Minneapolis, Mn.-Siding, Trim, Windows, Doors, Awnings

UNIVERSAL MILKING MACH. DIV., Albert Lea, Mn. - Milking Equip.

VALLEY SALES, Lexington, Nebr. - Big Valley Livestock Equipment

VAN DALE, INC., Long Lake, Mn. -Silo Unloader, Bunk Feeder, Conveyor

VAN DUSEN & COMPANY, INC., Wayzata, Mn.-Silo-matic Silo Unloaders & Feeding Equip.

VIGORTONE PRODUCTS, INC., Cedar Rapids, Ia. - Premixes & Info.

VINTON SEED COMPANY, Vinton, Ia. Seed Corn & Products

VOYAGER VILLAGE, Edina, Mn. - Land Development Booth

WCCO RADIO, Minneapolis, Mn. - Advertising

WCCO RADIO, Minneapolis, Mn. - Radio Personalities & Broadcasting

WCCO-TV, Minneapolis, Mn. Personalities & Info.

WALL MFG. COMPANY, Mtn. Lake, Mn.-Auto. Water Equip., Hog & Calf Equip. WALSH MFG. COMPANY, Charles City, Ia.-Washers, Field Sprayers

CHARLES WALSWORTH, St. Paul, Mn.-Mini Homes, (Titan, Cobra) Nuway Trlrs., Fifth Wheelers etc

WATER CONTROL SYSTEMS, St. Paul, Mn.-P.C.P. Mark II Water Naturalizer for Home

WAUSAU HOMES, INC., Wausau, Wisc. Model Home Display WESTGO DISTR. COMPANY, W. Fargo, N. Dak. - Auger Elevator, Row Crop Cultivator,

McKee Snow Blower, Donahue Trir. WESTON HOMES, Rothschild, Wisc. - Manufactured Housing

WHITE FARM EQUIP. CO., Oak Park, II.-Ag-Tractors, Tillage Equip. Combines, Lawn & Garden Equip

WILDERNESS PARK, INC., Minneapolis, Mn. - Recreational Property

WINPOWER MIDWEST, INC., Minneapolis, Mn. -Generator, Waldon Loader

WONDRA'S PIANO & ORGAN, St. Paul, Mn. - Farfisa & Gulbranson Pianos & Organs WOOD AND CONN, INC., Redwood Falls, Mn. - Farm Equipment

WORLD HOME BIBLE LEAGUE, Minneapolis, Mn.-Free Home Study Bible Course WURLITZER MUSIC STORES, INC., Minneapolis, Mn.-Pianos & Organs, Knabe Grand Pianos, Learning Courses

YALE LIBMAN PIANO & ORGAN CO., St. Paul, Mn. - Baldwin Organs & Pianos YEAR AROUND CAB CORP., Mankato, Mn.-Harvest Box, Drag Bar

ZIEBART AUTO-TRUCK RUSTPROOFING, Bloomington, Mn. - Show Car with rust-

ZIEGLER, INC., Bloomington, Mn. -Caterpillar Tractors, Loaders, Lift Trucks, Engines, etc.

HERITAGE SOUARE

U. S. NAVY RECRUITING DISTR., Minneapolis, Mn. - U. S. Navy Info.

GRATIS - 1976

AMERICAN DIABETES ASSN-T. C. DIABETES, Minneapolis, Mn.—Public Relations & Information

AUDUBON CHAPTER OF MPLS., Minneapolis, Mn. - Public Relations & Info.

CAMP FIRE GIRLS, St. Paul, Mn. Public Relations & Information CAMP NATCH, Minneapolis, Mn. Public Relations & Information

DEPARTMENT OF CORRECTIONS, St. Paul, Mn.—Info. Exhibit DEPARTMENT OF PUBLIC SAFETY, St. Paul, Mn.—Info. & Theatre DEPARTMENT OF WELFARE, St. Paul, Mn.—Info. & Public Relations DUNWOODY INDUSTRIAL INST., Minneapolis. Mn.—Dunwoody Activities

ENVIRONMENTAL HEALTH ASSN., Minneapolis, Mn. - Info. & Public Relations

FAIRVIEW HOSPITAL, Minneapolis, Mn. –Info. Exhibit
FAMILY DAY CARE CENTER, RAMSEY CO. WELFARE DEPT., St. Paul, Mn. –Info.
FEDERAL AVIATION ADMINISTRATION, Minneapolis, Mn. –Public Relations &
Information

FEDERAL EXECUTIVE BOARD, St. Paul, Mn. -P. R. & Information FOOD AND DRUG ADMINISTRATION, Minneapolis, MN. -P. R. & Information

GEOLOGICAL SOC. OF MINN., S. St. Paul, Mn.-Information

HOUSE OF REPRESENTATIVES, St. Paul, Mn. -Info. & P. R.

INTL. MEDITATION SOCIETY, Minneapolis, Mn.—Info. on Society ISAAC WALTON, Minneapolis, Mn.—Info. Exhibit IRON RANGE RES, REHABILITATION, Eveleth, Mn.—Info. Display

LA LEACHE LEAGUE, St. Paul, Mn. -P. R. & Info. LIONS HEARING PROJECT, St. Paul, Mn. -Information

METROPOLITAN COUNCIL, St. Paul, Mn.—Information & P. R.
MINNEAPOLIS, YWCA, Minneapolis, Mn.—Information
MINN. COMMUNITY COLLEGE, St. Paul, Mn.—Info. Exhibit
MINN. DEPARTMENT OF HWYS, St. Paul, Mn.—Maps, Signs, Plans, Slides Display

MINN EDUCATION ASSOCIATION, St. Paul, Mn.—MEA Information
MN. ENVIRONMENTAL CONTROL CITIZENS ASSN., St. Paul, Mn.—P. R. & Info.

MINN. EPILEPSY LEAGUE, St. Paul, Mn. Information

MINN. FOSTER PARENTS ASSN., Cottage Grove, Mn.-Information

MINN. NATIONAL GUARD, Minneapolis, St. Paul, Mn.—Air & Army Natl. Guard Equip. & Recruiting

MN. PROGRAM FOR VICTIMS OF SEXUAL ASSAULT, St. Paul, Mn.—Information MINN. SAFFTY COUNCIL, St. Paul, Mn.—Information

MINN. STATE PRISON INDUSTRIES, Stillwater, Mn.—Gravity Box, Fence Posts, Rope, Twine, Lawn Carts, etc.

MINN. VALLEY RESTORATION PROJECT, Shakopee, Mn.—Information
MINN. VOCATIONAL ASSN., New Brighton, Mn.—M.V.A. Information

NORTHWESTERN ELEC. INSTL., Minneapolis, Mn.-Information

OFFICE OF LOCAL & URBAN AFFAIRS, St. Paul, Mn. -Information

RUNESTONE MUSEUM, St. Paul, Mn.-Info. on Museum

ST. PAUL AUDUBON SOCIETY, St. Paul, Mn.—Society Info. SOCIAL SECURITY ADMIN., St. Paul, Mn.—Pamphlets on S. Sec., Medicare Income Benefits SPINA BIFIDA ASSN. OF MINN., Hopkins, Mn. - Information STATE DEPT. OF EDUCATION, St. Paul, Mn. Information STATE GRANGE OF MINN, Elk River, Mn. - Public Relations

TOYS AND THINGS, St. Paul, Mn. Info. Exhibit

UNITED NATIONS OF MINN. Minneapolis. Mn. -Information U. S. ARMY CORPS OF ENGNRS., St. Paul, Mn. Recreation sites, boating, flood control, environment displays UNIVERSITY OF MINNESOTA, Minneapolis, Mn. Public Relations

UNIVERSITY OF MINN. CROOKSTON, Crookston, Mn. - Public Relations UNIV. OF MINN -DENTAL SCHOOL, Minneapolis, Mn. -Information UNIV. OF MN.-VETERINARY MEDICINE, St. Paul, Mn.-Chapter Activities

VETERANS OUTREACH, St. Paul, Mn. Information on Veterans Programs

WEBB PUBLISHING CO., St. Paul, Mr. - The Farmer Magazine

1976 CONCESSIONAIRES

A & B SPECIALTY CO., Mpls. Mn. - Seal O Matic Cookware, China, Crystal, Oneida Ware ABOSCH IMPORT CO., Hollywood, Calif. - Swiffy Spot Remover

ADELINE'S SCANDINAVIAN KITCHEN, Vista, Calif. - Dining Hall

AD/LAB COMPANY, St. Paul, Mn. - Book to Subcontract Your House, Remodeling MUKHTAR AMD BARBARA AJ, ED, Westminister, Calif.-Pot Holders, Items from Pakistan, Wood Items, Candles

ALL BLUE CO., Henning, Mn.-Cord Loc Frames, Lawn Furn., Cedar Wood Shavings ALTEX INC., Mpls., Mn. - Fuel & Oil Cond., Cleaner, Sealers, Lubricants

AMARANTH GRAND COURT, St. Paul, Mn. -Breakfast & Meals, Refreshments

AMERICAN DAIRY ASSOC. OF MINN., St. Paul, Mn. - Milk Bar, All the Milk You Can Drink For 15¢, Ice Cream, Cheese Items

AMERICAN INDIAN JEWELRY CO., Mpls, Mn.-Indian Jewelry ANDERSONS SALT WATER TAFFY, Greendale, Wis. - Salt Water Taffy

ANDY'S SNAK SHOP, St. Paul, Mn - Stewart Sandwiches, Soft Drinks, Coffee, Candy,

etc. ARCHERY CHAMPIONS, INC., Grayling, Mich. - Archery Range, Sale of Bows & Arrows A.R.E., INC., St. Paul, Mn. - Fire & Burglar Alarms

ARNDTS FRAME SERVICE, St. Cloud, Mn. Picture Frames, Wall Plaques, Craft Supplies

S.P. ASIJA, St. Paul, Mn. Bicentennial Magic in Field of Origami

ASSOCIATED ARTS, St. Paul, Mn.-Pottery from India, Germany & Japan, Wood, Metal. Glassware

ASSOCIATION OF EVANGELICALS, St. Paul, Mn.-Religious Films & Literature, Recordines

A.N.S.R., Mpls, Mn. Info. & Related Materials

ASTREX CO., Bloomington, Mn. - Nickel Shoot 5¢ a Toss

AVIATION ART, St. Paul, Mn. - Aviation Art Prints, History of Airfare

BABY RENTS OF AMERICA, Kansas City, Mo. - Stroller Rental \$1 Per Hour NEIL BAKER, St. Paul, Mn. - Fingerprint Drawing, T-Shirt, Button, Mugs BARBERIO SALES, Minnetonka, Mn. - Fudge

BARBERIO SALES, Minnetonka, Mn.-Hickory Smoked Sausage and Cheese BARBERIO SALES, Minnetonka, Mn. - Simulated Diamond Rings

BARBERIO SALES, Minnetonka, Mn. - Hickory Smoked Sausage

BARBERIO SALES, Minnetonka, Mn.-Hickory Smoked Sausage and Cheese BENJAMIN BENSON, Lino Lakes, Mn. - Bratwurst, Soft Drinks

BENJAMIN BENSON, Lino Lakes, Mn. - Bratwurst

KENNETH BENTZ, Oklahoma City, Okla.—Floating Candles, Closet Balls, Float Rings BERMAN BUCKSKIN CO., Mpls., Mn.—Billfolds, Purses, Plastic Horses, Leather Hats, Jackets, Russ

BETHANY FELLOWSHIP INC., Mpls., Mn. - Camping Trailers, Elec. Grill, Trailer Access.

SOPHIE BEUGEN, Mpls., Mn. - Chicken Marianette

BEVER BROS, LANDSCAPE DESIGN, White Bear Lake, Mn.-Chocolate Bananas & Fruit Punch

THE BIG PEPPER, St. Paul, Mn. – Meatballs, Ravioli, Stuffed Peppers, Soft Drinks BIRCH FARM FOODS INC., Lamberton, Mn. – Seasonings for Cottage Cheese, Potato Salad Seasonings Salts

BART FLINSTRUP, Waconia, Mn. - Lunch and Refreshments, 3.2 Beer

BLOMQUIST DESIGNING, Stillwater, Mn. - Landscape Designing BLOW-UP PHOTO STUDIOS, Edina, Mn. - Poster Photos, Mounting, Framing

BONNIE WOOD CRAFT, St. Louis Park, Mn.-Handicrafted Plaques

WILLIAM S. BREDE, Mpls., Mn.—Pronto Pups (13 Locations) WILLIAM S. BREDE, Mpls., Mn.—Dining Hall, 3.2 Beer

WILLIAM S. BREDE, Mpls., Mn. - Giant Carousel

BRIGHTER CO., Hutchinson, Mn. - Lunch & Refreshments, "LUNCH BOX"

BRIGHTER CO., Hutchinson, Mn. - Lunch & Refreshments, Mexican Novelties

BROADWAY SEWING CENTER, Mpls., Mn. - Viking Sewing Machines

BRONSON SHOE CO., Mpls., Mn. - Shoes and Boots

BROWN PHOTO CO., St. Louis Park, Mn.-Films & Photo Finish, and Related

BOBBY BRYANT SHIRT SHOP, St. Paul, Mn. - Shirts

BURKE'S SALT WATER TAFFY, Springfield, Mo. - Salt Water Taffy

LOUIS H. BURON, JR., ARNIE SCHOLL, St. Paul, Mn.—Astro Chef Micro Wave Oven BUSINESS ENTERPRISES, St. Paul, Mn.—Foods and Beverages

C & M INDUSTRIES, Detroit Lakes, Mn.-Tri Tector Gas Detector, Power Outage Unit CADS SALES CO., St. Paul, Mn.-Orange Treet

CAMP NATCH, INC., Mpls., Mn.-Field Guides on Nature, Nature Books, Notes, Stationary, Crafts

CAMPUS JEWELERS, Mpls., Mn.-Polish Imports, Dolls, Crystal, Wall Hangings, X-mas

Ornaments

CAPTAIN KEN'S FIREHOUSE BEANS, St. Paul, Mn.-Lunch and Refreshments

CARICATURES BY MICHAEL, Colorado Springs, Co.-Caricatures, Polaroid Buttons A. C. CARLSON, Mpls., Mn. -Earl Nightingale Communications

CENAIKO ENTERPRISES, Mpls., Mn. - Floating Candles

CENAIKO ENTERPRISES, Mpls., Mn. -Corn on the Cob

CENTRAL ART SALES, Perris, Calif. - Sewing Machine Attachments

CERAMICS BY SHARON, St. Paul, Mn. - Ceramic Terrarium Animals, X-mas Ornaments

RUSSELL Z. CHARLES, St. Cloud, Mn. - Sea Shells, Corals, Etc. RUSSELL Z. CHARLES, St. Cloud, Mn. - Sea Shells, Corals, Etc.

PETER CHENG IMPORTS, Portland, Oregon-Imports from Taiwan, China, etc.

PETER CHENG IMPORTS, Portland, Oregon,—Jewelry, Wooden Carvings, Brassware, China Wares, etc.

CHINA PALACE ENTERPRISES CO., Mpls., Mn.-Oriental Products: Woodcarvings, Brass Wares, Porcelain, Bamboo Crafts

JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments, Spaghetti Village

JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn.-Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn.-Lunch and Refreshments, Hot Dagos

JUNE CHRISTENSEN, St. Paul, Mn.-Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments

JUNE CHRISTENSEN, St. Paul, Mn. - Warehouse
JUNE CHRISTENSEN, St. Paul, Mn. - Lunch and Refreshments

CHRISTIAN EDUCATIONAL SERVICE, Toonotosassa, Fla.-Cassettes and Records, Books (Bible Stories)

CHURCH OF THE EMPHANY, Coon Rapids, Mn. - Fish and Chips CHURCH OF THE EPIPHANY, Coon Rapids, Mn. - Dining Hall CITY OF HOPE, Mpls., Mn. - Small Gifts, Costume Jewelry, etc. CLARA'S DINER, St. Paul, Mn. - Dining Hall, Lunch and Refreshments CLERSITE COMPANY, St. Paul, Mn. - Clersite Eye Glass Cleaner

KENNETH E. CLEWORTH, Mpls., Mn. -Lunch and Refreshments, 3.2 Beer COIL ENTERPRISES, St. Paul, Mn. - Comic T-Shirts with Designs on Front

FRANK COMITA, Mpls., Mn.-Lunch and Refreshments, Grandstand Diner CAMPMARK I CO., Mpls., Mn. - Computerized Portraits

MAURICE M. CONVEY, St. Paul, Mn. - Lunch and Refreshments MAURICE M. CONVEY, St. Paul, Mn. - Popcorn and Refreshments

MAURICE M. CONVEY, St. Paul, Mn. - Popcorn and Root Beer

JOHN COOLIDGE CO., Marine on St. Croix, Mn.-Shells, Shell Jewelry, Art Reproductions, Swans, Flowers

JOHN COOLIDGE CO., Marine on St. Croix, Mn. -Glass I tems

JOHN COOLIDGE CO., Marine on St. Croix, Mn.-Glass Swans and Other Glass Articles CORD-A-WAY, Mpls., Mn. - Storage Reel for Electric Cords

CORDON BLEU. Minneapolis, Mn. - China, Stoneware, Crystal, Silverware, Cedar Chests CORONADO STONE PRODUCTS, Marshall, Mn. - Coronado Decorative Stone

COUNTRYSIDE MAGAZINE, Mpls., Mn.-Countryside Magazine, Country Records, Albums, Tapes

JAMES W. CROCKER, Mpls., Mn.-Root Beer JAMES W. CROCKER, Mpls., Mn. -Root Beer JAMES W. CROCKER, Mpls., Mn.-Root Beer

RICHARD CROWTHER, Universal City, Calif. -T-Fal Pans

RAY CRUMP'S ATHLETIC SUPPLIES, Bloomington, Mn.-Athletic Jerseys, T-Shirts. Sweatshirts, etc.

CRYSTAL CLEAR CO., Webb City, Mo.-Crystal Clear Eye Glass Cleaner CRYSTAL CLEAR CO., Webb City, Mo.-Crystal Clear Eye Glass Cleaner CURRAN & HALLIGAN, Mpls., Mn. - Bow Maker

DADSON'S, St. Paul, Mn.-Surplus Steel Pro. and Misc.

DAIRY BAR, St. Louis Park, Mn.-Milk Shakes, Cones, Sundaes, Milk, Pop, Sandwiches, etc. DAIRYLAND MFG. & DISTRIBUTING, Eau Claire, Wisc.-Liquid Glass, Sidewinder Saws, Coatings and Sealers.

WILLIAM F. DANIELSON, St. Paul, Mn. - French Fried Onions

WILLIAM F. DANIELSON, St. Paul, Mn. - Pizza

WILLIAM F. DANIELSON, St. Paul, Mn. - Spin-O-Paint

JAMES A. DAVIS, Mpls., Mn. - Sno Cones and/or Candy Apples JAMES A. DAVIS, Mpls., Mn. - Lunch and Refreshments

JAMES A. DAVIS, Mpls., Mn.—Ice Cream and Sno Cones JAMES A. DAVIS, Mpls., Mn.—Headquarters

JAMES A. DAVIS, Mpls., Mn. - Sno Cones JAMES A. DAVIS, Mpls., Mn. - Cheerios

JAMES A. DAVIS, Mpls., Mn. - Refreshments

JAMES A. DAVIS, Mpls., Mn. - 3.2 Beer

JAMES A. DAVIS, Mpls., Mn. - Ice Cream and Coke JAMES A. DAVIS, Mpls., Mn. -Ice Cream Novelties

JOHN DEERE CO., Mpls., Mn.-John Deere Toys and Hats

LOPRAINE A. DEGNAN, Mpls., Mn. -Soft Drinks, Popcorn, Ice Cream

DELRICK ENTERPRISES, Mpls., Mn.-Popcorn, Carmel Corn, Carmel Apples, Cold Drinks, Hot Chocolate & Cider

DESIGN DECORATORS, Moorhead, Mn. - Liquid Wallpaper DESPLENTER CONCESSIONS, Chicago, IL-Storeroom

DESPLENTER CONCESSIONS, Chicago, IL-Novelties-Per Agreement

DIVERSIFIED PRODUCTS, INC., Wyoming, Mn.-Bennelli Motorcycles, Frontier Chain Saws, Eric Loaders, etc.

NELLIE E. DOLL, Mpls., Mn. - Fur Toys and 3D Pictures

NELLIE E. DOLL, Mpls., Mn.-Fur Toys and 3D Pictures, Needle Threaders, Pine Incense

DONNA'S CRAFTS, St. Paul, Mn.-Hand Pulled Glass Swans, Vases, Crafts, Boxes, Houses, 3D Pictures

DOODLE ART OF ST. PAUL, Lake Elmo, Mn. Doodle Art Posters & Travel Kits, Pens For Art and Coloring

DRIFTWOOD DESIGNS, Osakis, Mn.—Driftwood Lamps, Clocks, Barometer, Redwood Clocks

BOB DUERR'S SNAKE ZOO, Stacy, Mn.—"I Love Snake Buttons", Display Snakes DUIS ENTERPRISES, Mpls., Mn.—Fake Fur & Colored Feather Novelties & Toys

DUIS ENTERPRISES, Mpls., Mn. - Fake Fur & Lamb Skin Novelties

WILLIAM A. DUNA, Mpls., Mn. Gypsy Crepes, Soft Drinks

WILLIAM A. DUNA, Mpls., Mn.—Gypsy Crepes, Soft Drinks DYN-A-VAC OF NEW HOPE, New Hope, Mn.—Magnetic & Display Signs, Comic Plaques,

Decorative Plaques

EKLUH DISTRIBUTING CO., Mpls., Mn.-Bathroom Display, Super Clear Mirror & Plastic Defogger

EKLUH DISTRIBUTING CO., Mpls., Mn.-Bathroom Display, Super Clear Mirror & Plastic Defogger

RICHARD FLM, St. Paul, Mn.—Popcorn, Carmel Apples, Corn, Root Beet & Orange Pop EL SOL MEXICAN FOOD, St. Paul, Mn.—Tacos, Burritos, Tostadas, Chile, Pastry, Drinks EMMAUS LUTHERAN CHURCH, St. Paul, Mn.—Hamburgers, Wieners, Pop, Ice Cream, Milk, Related

ENCYCLOPEDIA BRITANNICA, INC., Chicago, Ill. - Encyclopedia Britannica

ENCYCLOPEDIA BRITANNICA, INC., Chicago, III. - Encyclopedia Britannica

BILL ERB, St. Paul, Mn. Candy, Carmelcorn, Cold Drinks, Slush

R. C. ERICKSON CO., Minnetonka, Mn. – Puppets, Specialty Food and Candy, Hand Cut Crystal, Dolls

R. C. ERICKSON CO., Minnetonka, Mn.—Gifts & X-Mas Decorations, Specialty Soap, Hand Cut Crystal

ESKIMO SHOP, Anchorage, Alaska - Eskimo Carvings, Jewelry, Fur Parkas, Etc.

ESKIMO SHOP, Anchorage, Alaska-Eskimo Fur Parkas, Mukluka, Jewelry, Carvings

FAIR ENTERPRISES, INC., Mpls., Mn. Program, Buttons, Pennants, Binoculars, Etc.

FAIR ENTERPRISES, INC., Mpls., Mn. - Classic and Antique Car Show

FAIR ENTERPRISES, INC., Mpls., Mn.—Horse Show Programs FAIRGROUNDS GOLF RANGE CENTER, St. Paul, Mn.

FALCON HEIGHTS UNITED CHURCH OF CHRIST, St. Paul, Mn.-Lunch and Re-

freshments
FAMILY ALTAR BROADCAST, INC., Waterloo, Jowa-Promotional Literature on

Radio/Broadcast Program RICHARD AND LILLIAM FARAGHER, St. Paul, Mn. – Popcorn, Carmel Corn, Carmel Appeles, Coke, Candy, Gum

FARM FEED CO., Sioux City, Iowa—Farm Feed Brand Feeds, Small Hardware Tools FARMFEST "76", Lake Crystal, Mn.—Hats, Jacket, T-Shirts, Belt Buckles, Tankard, Sun Visor, Related

FEDERAL AIR SYSTEMS, Mpls., Mn. - Portable Air Compressors

FINS AND FEATHERS, INC., No. St. Paul, Mn. Subscriptions to Fins and Feathers Magazine

FISH & CHIPS, St. Paul, Mn. - Fish and Chips

FLAVORITE CO., Mpls., Mn.—Mida Stereo/Radio, Stoneware Dishes & China Cookware FOLEY MANUFACTURING CO., Mpls., Mn.—Foley Kitchen Utensils

FOREMAN & CLARK, St. Paul, Mn.—Hens Suits, Sport Coats, Trousers, Top Coats, Leisure Suits, Etc.

FOURTH DISTRICT DFL, St. Paul, Mn.-DFL Display and Frosty Freeze

FRESH FRUIT, St. Paul, Mn. - Fresh Fruit

FRESH FRUIT, St. Paul, Mn. - Fresh Fruit

FRIVOLITIES, St. Paul, Mn. - Antiques, Collectables, Lapidary Jewelry

FURCH-GOEDERT, St. Paul, Mn.-Hamburgers, Hot Dogs, Chili, Fries, Onion Rings, Related Items G & K BUILDERS, Mpls., Mn. - Mirrors and Planters

GAME UNLIMITED HUNTING CLUB INC., Hudson, Wisc.-Information on Sale of Hunting Dogs, Game Bird, C.C. Skiing

GARIBALDI'S BOUTIQUE, Mpls, Mn. - African Print Dashikis, African Jewelry, Halters GASTHAUS EDELWEISS, St. Paul, Mn. -Bratwurst, German Potato Salad, Beer Sticks. Pretzels, Refreshments

FRED PETROFF, Pasadena, Calif. - Giant Slide

GIANT SUBMARINE SANDWICH, St. Paul, Mn. - Submarine Sandwiches

GIFTS PACIFIC LAC., Shawnee, Okla. -Servers, Coconut Ashtrays, Banks, Wall Decor., Jewelry, Bowls, Trays, Etc.

GINMY'S, Van Nuys, Calif. - Pumi Brush Pad, Scissors, Spaghetti Server

THE GLADD CO., Mpls, Mn. - Ice Box Cookie Maker, Tart Tins

GLASS BLOWERS GALLERY, St. Paul, Mn. -Glass Novelties

GLORIA DEI LUTHERAN CHURCH, St. Paul, Mn.-Lunch and Refreshments

GOLD MEDAL BEVERAGE CO., St. Paul, Mn.-Diet Rite Cola & Royal Crown Cola GOLDEN SHARK CUES, Altamonte Springs, Fla.-Custom Made Pool Cues, Cues Cases

GOPHER SERVICES, St. Paul, Mn. - Auto Clean & Polish, VX-6 Battery Additive & Miracle Cloth

GRANDA EVIE'S CANDY STORE, Mpls, Mn.-Fancy Candy Cake Decorating Tubes GREEN HOME PRODUCTS, Versailles, Mo. - Drill Press, Decoupage Transfers

GROUP AMUSEMENT OWNERSHIP PLAN, Mpls, Mn.-Lunch and Refreshments GROUP AMUSEMENT OWNERSHIP PLAN, Mpls, Mn.-Lunch and Refreshments

GROUP AMUSEMENT OWNERSHIP PLAN, Mpls, Mn.-Skyride-Special Contract on File GROUP SPECIALTIES, C/O SUBURBAN AUCTION SERVICE, Elk Grove, III.-Chil-

dren's Books THE GUNNARD CO., Mpls, Mn.-Gunnard Canning Set, Jar Openers, X-Mas Tree Stand, Roasting Rack

HALUX, Osseo, Mn. - Heatilator Fireplace, Cultured Stone Veneer

RAY O. HAMER, Mpls, Mn.-Hi Striker

RAY O. HAMER, Mpls, Mn.-Hi Striker

HAMLINE UNITED METHODIST CHURCH, St. Paul, Mn. - Dining Hall

HAMMOND QUALITY SALES, GEORGE T. HAMMOND, St. Paul, Mn.-Novelties-Trophies, Awards

CONNIE HANIAN, Scottsdale, Arizona-Lemonade Shake Up

CONNIE HANIAN, Scottsdale, Arizona-Lemonade Shake Up, Tacos, rolish Sausage HANNASCH & LAVAQUE, Mpls, Mn. - Sno Cones

HANNASCH & LAVAOUE, Mpls. Mn. -12 Sno Cones

HARDING HOME COMFORT, INC., Chisago City, Mn.-Arctic Foam, Owens Corning

HAWAII IMPORTS, Golden Valley, Mn. - Puka Shells & Hawaiian Jewelry

HAWAII IMPORTS, Golden Valley, Mn. - Puka Jewelry, Plants from Hawaii & Hawaiian Jewelry

HEL MAC DISTRIBUTING CO., Riverview, Mich.-Portable Massage Units, Zyliss Vise HENRY'S BAR B QUE, St. Paul, Mn. - Bar B Que Ribs, Sandwiches, Soft Drinks

HESKIN & ASSOCIATES INC., Mpls., Mn. - Plastic Vac-U-Formed Sign, Magnetic OSHA Stock

HIXON GLASS BLOWERS, Phoenix, Arizona-Glass Blowing Demo and Sale of Articles HIXON GLASS BLOWERS. Phoenix, Arizona—Glass Blowing and Sale of Articles

HIXON GLASS BLOWERS, Phoenix, Arizona-Glass Blowing and Sale of Articles

AL HOHENWOLD ENTERPRISES, St. Paul, Mn. - Lunch and & freshments, "Beef Hut"

AL HOHENWOLD ENTERPRISES, St. Paul, Mn. - Lunch Refreshments

HOKY AMERICA-NOMAR, INC., Richfield, Mn. - Floor and Carpet Sweeper

HOKY AMERICA-NOMAR, INC., Richfield, Mn. - Carpet Sweeper HOLMES ENTERPRISES, Tampa, Fla. - Leather Goods

HOLMES ENTERPRISES, Tampa, Fla. - Texas Longhorns, Horse Plaques

HOLMES ENTERPRISES, Tampa, Fla. - Leather Goods

HOLYLAND HANDICRAFTS, St. Paul, Mn.-Olive Wood Carvings, Mother of Pearl Jewelry, etc.

HOME OF ELEGANCE, St. Paul, Mn.-Celebrity China, Stoneware, Milda Stereo, Rogers Stainless

HOOD'S COLORAMA, Bloomington, Mn. - Tri Chem (Liquid Embroidery)
HOOD'S COLORAMA, Bloomington, Mn. - Tri Chem (Liquid Embroidery)

HOOIE TOY CO., St. Paul Park, Mn. - Hooie Spinstick (Plastic Novelty Toy)

HOSANNAH LUTHERAN CHURCH, St. Paul, Mn. - Lunch and Refreshments

HOT DOG HOUSE, New Richland, Mn.-Hot Dogs and Refreshments

HOUSE OF CLOCKS, St. Paul, Mn.-Howard Miller, Colonial Grandfather Clocks

HOUSE OF LACHOY, DALE JOHNSON, Mpls, Mn.—Chun King Chow Mein, & Related HOUSE OF LEATHFR, Mpls., Mn.—Sheepskin Coats, Leather Coats, Slacks, Skirts, Velveteen Dresses

ORVILLE & ELAINE HOWE, Mpls., Mn.-Air Freshener, Health & Skin Care Prod., Tools, Food Seasoners

HOWE FIGURETTE SALES, Mpls., Mn.—Under Fashions, Swimwear, Panty Hose, Etc. HUMANE SOCIETY OF THE U. S., Mpls., Mn.—Books, Dog Tags, Balls for Dogs, Buttons

HYCRAFT ENTERPRISES, INC., Mpls., Mn. - Horseshoe Nail Necklace, Earrings, Rings & Pins, Jewelry, Etc.

F. A. HYSON, Mpls., Mn. English Foil Pictures

F. A. HYSON, Mpls., Mn. - English Foil Pictures

ICEE OF MN, INC., Mpls., Mn. - Frozen Carbonated Beverages

ICEE OF MN, INC., Mpls., Mn. Frozen Carbonated Beverages

ILLIANA PRODUCTS, Indianapolis, Ind.—Floating Candles, Star Flowers, Party Favors, Pendants

INDIA BAZAAR, Mpls., Mn. Handcrafted Merc. of India, Tapestries, Clothing, Etc.

INDIA IMPORTS, JAG SODHL, No. St. Paul, Mn. - Wearing Apparel, Jewelry, Etc.
INDUSTRIAL ENGRAVED NAMEPLATE CO., St. Paul, Mn. - Badges, Plaques, Signs,

INDUSTRIAL ENGRAVED NAMEPLATE CO., St. Paul, Mn.—Badges, Plaques, Signs, Nameplates, Panels, Trophies, Etc.
INSURANCE LIQUIDATORS, Rockford, Ill.—Shirts, Pants, Luggage, Bells, Stereo,

Equipment

INTERNATIONAL HARVESTER CO., St. Paul, Mn.—Toy Farm Equip., Lawn & Garden Equip., Etc. INTERNATIONAL HOUSE, Mpls., Mn.—Shee Goo Bulb, Canned & Dried Foods from

Far & Middle East ISABELS DOLL & CRAFT SHOP, Anoka, Mn. - Dolls, Doll Clothes, Houses, Furniture,

ISABELS DOLL & CRAFT SHOP, Anoka, Mn.-Dolls, Doll Clothes, Houses, Furniture, Etc.

TINA ISAAC, St. Paul, Mn. Pop, Popcorn, Hot Dogs, Hamburgers, Cake Treat

TINA S. ISAAC, St. Paul, Mn.—Pop, Popcorn, Carmel Corn, Hot Dogs, Hamburgers, Cake Treats TINA S. ISAAC, St. Paul, Mn.—Pop, Popcorn, Carmel Corn, Hot Dogs, Hamburgers,

Cake Treats

ISAKSEN'S NORD HUS, St. Paul, Mn. - Swedish Clogs, Gifts, Packaged Foods

JAGOE-MERRIMAN, St. Paul, Mn. - Twins Souvenirs, Vikings, No. Stars, Saints

JAGOE-MERRIMAN, St. Paul, Mn. - Twins, Vikings, No. Stars, Saints

JAMAR PRODUCTS, INC., Inglewood, Calif. - Rhinestone Setter, Abstrian Rhinestone,

JEHOVAH LUTHERN CHURCH, St. Paul, Mn.-Lunch and Refreshments

JENCO, Chicago, Ill. - Pantsboy Hangers, Auto, Needle Threaders, Purse Holder

JERRY'S EAST SIDE ANTIQUES, St. Paul, Mn.-Collectors Plates, Pictures, Frames, Prints, Etc.

JESNESS CONCESSIONS, Morris, Mn. - Gold Wire Jewelry

JEWS FOR JESUS, Edina, Mn. – Tracts, Records, Literature BURTON JOHNSON, Minnetonka, Mn. – 12 Buildings

JUNKIN CONCESSION CO., Minnetonka, Mn. - Food and Refreshments

JUNKIN CONCESSION CO., Minnetonka, Mn. - 3.2 Beer

K & W ENTERPRISES, Spring Park, Mn.—Bratwurst and Pop TIMOTHY D. KEHR, Edina, Mn.—Popcorn and Carmel Corn TIMOTHY D. KEHR, Edina, Mn. - Soft Drinks & Popcom TIMOTHY D. KEHR, Edina, Mn. - Soft Drinks & Popcorn

TIMOTHY D. KEHR, Edina, Mn. - Popcorn

KING GEORGE II SHIRT FACTORY, Lawrence, Kansas-Air Brush Painting on Shirts KING GOERGE II SHIRT FACTORY, Lawrence, Kansus-T-Shirts

JAMES B. KINGEN, Mpis., Mn. - Lunch & Refreshments

JAMES B. KINGEN, Mpls., Mn. - Lunch & Refreshments

KING'S ROW FIREPLACE SHOP, Maplewood, Mn. - Gas Log Kits, Fireplace Glass Enclosures, Etc.

KIRBY CO. OF SO. MPLS., Mpls., Mn. - Kirby Vacuum Systems

KIRBY CO. OF ST. CLOUD, INC., St. Cloud, Mn. - Kirby Vacuum, Carpet Shampooer, Tools, Etc.

KITCHEN KRAFT, St. Paul, Mn. Popcorn, Carmelcorn, Root Beer, Carmel Apples LYLE KLEVEN, Wyoming, Mn. -Weight Watchers Soft Drinks, Ice Cream KLOSS AND KLOSS, Tucson, AZ. - Metal Jewelry, Wood Jewelry & Boxes, Etc. KREDIT-MEM O RIZE, St. Paul, Mn. - Educational Game for Memorizing

L & M DIST. CO., New Richmond, Wisc. - Key Fobs, Rings, Knicks Knacks, Etc. LADY ISABELS CANDY KITCHEN, Kerrick, Mn. -Fudge, Almond Bark & Hard Candy LAND O'LAKES, INC., Mpls., Mn. - Ice Cream Cones LAND O'LAKES, INC., Mpls., Mn. -Ice Cream Cones

LARRY'S TRAILER SALES, St. Paul, Mn. - Horse & Stock Trirs.

LARRY'S TRAILER SALES, St. Paul, Mn. - Trailer Sales

GARY LARSON, St. Paul, Mn. Popcorn, Root Beer

GARY LARSON, St. Paul, Mn. - Carmelcorn & Carmel Apples

JODEEN M. LARSON, St. Paul, Mn. - Popcorn, Carmelcorn JODEEN M. LARSON, St. Paul, Mn. - Cheese Corn, Carmel Apples

THE LIBERTARIAN PARTY OF MN., Mpls., Mn. - Literature & Sales

LIBIN & ASSOCIATES, Los Angeles, Calif. - Orthopedic & Therapeutic Products LIQUIDATIONS UNLIMITED, St. Paul, Mn. -Clothing, Misc.

MRS. KATIE R. LITTLE, Dallas, Tex. - Hoople

MRS. KATIE R. LITTLE, Dallas, Tex. -Cork Gallery

MRS. KATIE R. LITTLE, Dallas, Tex. - Dining Hall

MRS. KATIE R. LITTLE, Dallas, Tex.-Games of Skill

MRS. KATIE R. LITTLE, Dallas, Tex. - Storage & Warehouse

MRS. KATIE R. LITTLE, Dallas, Tex. - Stereo Tapes MRS. KATIE R. LITTLE, Dallas, Tex.-Candy Floss, Lunch & Refresi. its, 3.2 Beer LITTLE GIANT INDUSTRIES, INC., Salt Lake City, Utah-Ladder & Accessories LITTLE GIANT INDUSTRIES, INC., Salt Lake City, Utah-Ladder & Accessories LIVESTOCK MARKET INSTITUTE, S. St. Paul, Mn. - Marketing Info. & Belt Buckle

LOG CABIN ROOT BEER STAND, Rogers, Mn. Popcorn, Hot Choc., Orange, Carmel-

LOGOS BOOKSTORE, Mpls., Mn. - Christian Books, Posters, Plaques, Etc. LUCKY H RIDING APPAREL, LaCrosse, Wisc. - Horse Care Prods., Leather Goods, Hats, Scarves, Etc.

LUND SALES, Wayzata, Mn.-Hobby Items, Lund Lures, Shee Goo

LUTHERAN COLPORTAGE SVC., Mpls., Mn. -Bibles, Books, Records, Tapes, Calendars Etc.

LYNNS MADE RITE, Mpls., Mn.-Lunch & Refreshments

MCLAWS MFG. CO., Pacoima, Calif. - Massage Equip., Vibrating Hand Units

M & D ENTERPRISES, Carpentersville, II. Candies

M & D ENTERPRISES, Carpentersville, H. - Fudge

M & D ENTERPRISES, Carpentersville, II. - Fudge M & D ENTERPRISES, Carpentersville, II. Candies

M & J BOOKFAIR SVC., INC., Bloomington, Mn. - Books & Educ. Materials

M & S SALES, St. Paul, Mn. - French Fried Cheese Curds, Pepi Pol Sandwich M & T SALES, Anoka, Mn. - Vac U Flo Cleaning System for Home

MAGNUSON AGENCY, INC., Minnetonka, Mn.-ITT Life Ins. for Cancer JERRY MALONE PRODS., INC., Visalia, Calif. - Boss Truck Show

JERRY MALONE PRODS., INC., Visalia, Calif.—Whale Show JERRY MALONE PRODS., INC., Visalia, Calif.—Planet of Apes Show MAMA'S PIZZA, St. Paul, Mn. - Pizza & Soft Drinks MANN'S WOOD WORLD, Wayzata, Mn. - Vermont Wooden Toys, Memorabilia THE MAP COMPANY, W. St. Paul, Mn. – Topographic Maps THE MAP COMPANY, W. St. Paul, Mn. – Real Estate Sales Maps MARBLE IMPORTS, Edina, Mn. Keychains, Hangers, Bookends, Bowls, Vases, Etc. MARRIC PUBLISHING CO., St. Paul, Mn. - Cartoon History of MN. MARTY'S CHAR-BROILED CHICKEN, St. Paul, Mn. - Fries, Chicken, Etc. MASTER DISPLAYS, Mpls., Mn. - Drag Race Game MAXSON ENTERPRISES, Roseville, Mn. - Sea Shell Jewelry, Plaques, Trivets, Etc. MEDITATION CENTER, Mpls., Mn. - Demo Yoga Postures, Sale of Books, Tapes MEXICAN VILLAGES, INC., Los Angeles, Calif.-Clothing, Crafts, Food & Refreshments, 3.2 Beer MIDDLE STATES DISTR. CO., Mpls., Mn. - Toys, Dolls, Stuffed Animals MIDDLE STATES DISTR. CO., Mpls., Mn. - Spin Painting & Boutique MIDDLE STATES DISTR. CO., Mpls., Mn. - Stuffed Toys MIDDLE STATES DISTR. CO., Mpls., Mn. - Toys, Dolls, Animals MIDDLE STATES DISTR. CO., Mpls., Mn. - Spin Painting & Boutique MIDDLE STATES DISTR. CO., Mpls., Mn. - Boutique & Plush MIDDLE STATES DISTR. CO., Mpls., Mn. - Boutique Shop MIDDLE STATES DISTR. CO., Mpls., Mn. - Dolls, Stuffed Animals MIDLAND PRODUCTS CO., Mpls., Mn. - Wholesale Popcorn, Supplies & Equip. MIDWAY MEN'S CLUB, St. Paul, Mn. - Lunch & Refreshments, 3.2 Beer MIDWAY SIGN CO., INC., St. Paul, Mn. - Sign & Card Painting MIDWEST WIRE & STEEL PRODS. CO., S. St. Paul, Mn.-Boots, Hats, Horse Care Prods., Bridles, Etc. MILNER & JOHNSON, Mpls., Mn. - Novelties MINNESOTA APPLES, INC., Stillwater, Mn. - Sale of MN. Apples MINNESOTA BAPTIST ASSN., Mpls., Mn. - Books & Literature MINNESOTA BEEKEEPERS ASSN., Mpls., Mn.-Honey & Honey Prods. MN. CITIZENS CONCERN FOR LIFE, Mpls., Mn. - Pro Life Buttons, Etc., Brochures, Books, Etc. MN. CONFERENCE OF 7TH DAY ADVENTISTS, Minnetonka, Mn. - Vegetarian Cookbooks, Meatless Foods, Etc. MINNESOTA NORTH STARS, Bloomington, Mn.-North Star Souvenirs, Gift Items, Schedules, Slide Show, Autographs MN. SOCIETY OF ARCHITECTS, St. Paul, Mn. -Sale of Magazine & Info. MN. TURKEY GROWERS ASSN., St. Paul, Mn. - Lunch & Refreshments MN. TURKEY GROWERS ASSN., St. Paul, Mn. - Turkey Sandwiches MN & WESTERN R. R. MUSEUM, Annandale, Mn.-Model R. R. Display MINNETONKA MOCCASIN CO., Mpls., Mn. - Moccasins, Belts MINNETONKA MOCCASIN CO., Mpls., Mn. – Leather Goods, Etc. MINNETONKA MOCCASIN CO., Mpls., Mn. – Moccasins, & Related MIRACLE MAID-DV. OF WEST BEND, Apple Valley, Mn.-Cookware - West Bend MIRACLE MAID-DV. OF WEST BEND, Apple Valley, Mn. - Miracle Maid, Etc.

MINNETONNA MOCCASIN CO., Mpls., Mn.—Moccasins, & Retains, & Minnetonna Miracle Maid-Dv. Of West Bend, Apple Valley, Mn.—Cookware - West Bend Miracle Maid-Dv. Of West Bend, Apple Valley, Mn.—Miracle Maid, Etc. Mr. GROOM PRODUCTS, Richfield, Mn.—Horse, Dog & Cat Products MISTER SOFTEE, Janesville, Wisc.—Mister Softee Cones MOHAVE CANDLES, Riviera, AZ.—Candles, Planters, Planter Vases, Etc. LEE MOSS CONCESSIONS, Hot Springs, Ark.—Diggers LEE MOSS CONCESSIONS, Hot Springs, Ark.—Diggers MULTIPLE SCLEROSIS SOG., Mpls., Mn.—Educ. Game for Lwr. Ages, Patient Svcs. MURATA PEARL CO., Gardena, Calif.—Pearl Bearing Oysters & Jewelry MY IMPORTS, Culver City, Calif.—Panam Dutroni Footwear CHESTER H. NAIRNE CO., Livonia, Mich.—Juicer Signature Blender-Osterizer

CHESTER H. NAIRNE CO., LIVORIA, Mich.—JIMET SIGNATURE DELICATION OF THE NAIRNE CO., LIVORIA, Mich.—Marvelle Cookware CHESTER H. NAIRNE CO., LiVORIA, Mich.—Marvelle Cookware NATIONAL SERVICE CO., Bloomington, Calif.—Jewel Joy-Cleaner NATIONAL SERVICE CO., Bloomington, Calif.—Jewel Joy-Cleaner

ROBERT NELLER, Appleton, Wisc. - Crazytune Whistles

NANCY NICHOLS, Ontario, Calif. - Wood Roses

NO. HEIGHTS LUTHERAN CHURCH, St. Paul, Mn. - Records & Books

NORTH STATE AMUSEMENTS, INC., Mpls., Mn. - Space Tower

NORTH SUBURBAN FLORIST & GIFTS, Forest Lake, Mn.-Flower Pictures, Raggedy Ann Gifts Etc.

NORTH SUBURBAN KIWANIS CLUB, St. Paul, Mn. - Malted Milks & Cones

NORTHERN STATES SALES CO., Mpls., Mn. - Hitachi TV Set, C. B., Radio, Stereo, Tape Recorders, Etc.

NORTHLAND EMBLEM, INC., Saukville, Wisc.-Emblem, License Plates, Reflective Auto Decals

NORTHWEST GALLERIES, White Bear, Mn. - Long Range Shooting Gallery

NORTHWEST ORGAN, INC., Bloomington, Mn.-Lowry Organs, Pianos, Story & Clark Pianos, Cable Pianos, Mason Hamlin

NORTHWEST SADDLE CLUB. Centerville. Ma. Buttons for Benefit of Crippled Children & Camp Courage

NORTHWESTERN PRODUCTS, INC., Mpls., Mn.-Religious Plaques, Greeting Cards,

NORTHWESTERN PRODUCTS, INC., Mpls., Mn.-Bibles, Cards, Etc.

O'FLANNAGANS, Minnetonka Mills, Mn. - Le Petite Franques, Beer Sticks & Coke

OLD MILL COMPANY, Apple Valley, Mn. - Canal Boat Ride

FRED C. O'NEIL. St. Paul, Mn. - Sale of Plush

FRED C. O'NEIL, St. P. at Mn. -T-Shirts

FRED C. O'NEIL, St. Pat Mn.-Lunch & Refreshments

FRED C. O'NEIL, St. Paul. Mn. - Warehouse

FRED C O'NEIL St. Paul. Mn. - Hot Dog on a Stick

ORANGE TREET SALES CO., Castro Valley, Calif. - Orange Treet ORANGE TREET SALES CO., Castro Valley, Calif. -Slice Pineapple

O.U.R.S., Mpls., Mn. - Pre & Post Adoption Info., Books, Imports

ORIENTAL CHICKEN WINGS, Edina, Mn. - Deep Fried Chicken, Packaged Seasoning

EDDIE OXFORD, Versailles, Mo.-Handwriting Analysis

PACKAGED FURN & CARPET CO., St. Paul, Mn. - Carpeting & Linoleum

PADCO, INC., Mpls., Mn. Shake Painter Tools, Speed Brush

PAKA DISTRIBUTING, Columbus, Ohio-Magna Klean Window Cleaner & Perma Balance

PATIO VILLAGES, INC., Mpls., Mn. Awnings, Canopies, Patios, Window, Doors, Roofing, Etc.

JAMES P. PATTEN, Davenport, Ia. - Tiny Tim Donuts

PATTERSON RESIN PRODUCTS, La Mirada, Calif.-Decorative Resin Products for Home

PATTERSON RESIN PRODUCTS. La Mirada, Calif. - Resin Products

PATZNER NOVELTY CO., Dubuque, Ia.—Fake Fur Novelties PATZNER NOVELTY CO., Dubuque, Ia.—Fake Fur Novelties

PAYO LABS/HOME BAKED BREAD, Pismo Beach, Calif.-Bread Mixes, Rolls, Baked Bread, Jo Bread

PEGGI'S POTS, Wyoming, Mn. - Stained Glass, Ceramics DAVID M. PEBLMAN, New Hope, Mn.-Spin O Painting

PERMA BRITE NORTH, Menomonie, Wisc. - Bathroom Fixture Refinishing

JAMES PETERS, Green Bay, Wisc. - Coke & Wieners JAMES PETERS, Green Bay, Wisc. - Coke & Wieners

THE PHOTO MILL, Bloomington, Mn. -Selling Film & Photo Finishing & Small Cameras

FRED PITTROFF, Pasadena, Calif.-Toasted Cheese on a Stick

PIZZA PALACE, Falcon Heights, Mn. - Pizza, Spaghetti, Coke & Coffee

BERT G. PLETAN, Mesa, AZ. - Paintings W/Frames

PLUM CREEK CORPORATION, Walnut Grove, Mn. - Plum Creek Cheese POJAR'S PANTRY, St. Paul, Mn. - Lunch & Refreshments

PORTRAITS BY ILLIAC, Guilderland, N.Y.-Computer Portraits

POULSON'S HOME STYLE FUDGE, Hammond, Ind. - Fudge

PRIMA CORPORATION, Mpls., Mn.-Hitches for Trlrs., Stainless for Kitchen, Safety Hunting Devices

PRIME STEAK HOUSE, Maplewood, Mn. - Steak House

PUT ON SHOPPE, INC., Mpls., Mn. -Sportswear, Jerseys, T-Shirts, Patches, Etc.

QUALITY BEDDING & LITTER INC., Pine River, Mn. - Soft & Fresh Cat Litter & Pet Bedding

QUALITY WOOD PRODUCTS, Crystal, Mn.—Dough Art Wall Plaques, Straw Flower, Etc.

R & R CONCESSIONS, St. Paul, Mn. - Novelty Posters

KAY RELANDER, Coon Rapids, Mn. - Leather Belts, Hats, Turquoise Jewelry

REPUBLICAN STATE CENTRAL COMM., St. Paul, Mn.—Misc. G.O.P. Jewelry, & Related to Party
JONNY RIVERS FOLDEN HORSE RANCH, Camdenton, Missouri—Animal Rides

ROBBINSDALE O.E.S. DINING HALL, Mpls., Mn. -Lunch & Refreshments

JACK ROBINSON, Roseville, Mn.—Lunch & Refreshments JACK ROBINSON, Roseville, Mn.—Dining Hall

JACK ROBINSON, Roseville, Mn. - Pancake House

JACK ROBINSON, Roseville, Mn. - Waffle Shop

ROBINSON WOOD PRODUCTS, Kimball, Mn.-Lawn Ornaments, Planters, Modge Podge

ROCK AND STONE SHOP, St. Paul, Mn. - Lapidary Jewelry & Stones

ROGERS & O'CONNOR, St. Paul, Mn.-Hot Dogs, Lunches, Suckers

JAMES C. ROGERS, St. Paul, Mn. - Salted Peanuts

JAMES C. ROGERS, St. Paul, Mn. - Salted Peanuts

JAMES C. ROGERS, St. Paul, Mn. - Warehouse

JAMES C. ROGERS, St. Paul, Mn. - Salted Peanuts

JAMES C. ROGERS, St. Paul, Mn. - Salted Peanuts

ROLLA CHAPTER NO. 254 O.E.S., Mpls., Mn.-Meal & Refreshments

ROOB STUDIOS, INC., Milwaukee, Wisc. - Photo Gallery/Buttons

ROOB STUDIOS, INC., Milwaukee, Wisc. - Photos

ROOB STUDIOS, INC., Milwaukee, Wisc.-Photos

ROUND BOBBIN SEWING CENTER, St. Paul, Mn.—Elna Sewing Machines, Related Items

ROYAL AMERICAN SHOWS, INC., Tampa, Fla.-Carnival

RUSTMAGEL, INC., Fridley, Mn. - Roof Deicer

SADIE'S EXOTIC FLOWERS, Mpls., Mn. - Ti Logs

SADIE'S EXOTIC FLOWERS, Mpls., Mn. - Ti Logs

ST. ANTHONY PK. UNITED METHODIST CHURCH, St. Paul, Mn. - Lunch & Refreshments

SAINT BERNARDS CHURCH, St. Paul, Mn. - Dining Hall & Fancy Work

ST. JOHN'S CHURCH OF LITTLE CANADA, St. Paul, Mn. - Lunch Counter

ST. JOHN'S CHURCH OF LITTLE CANADA, St. Paul, Mn. - Dining Hall

SAINT PAUL HUMANE SOCIETY, St. Paul, Mn. -P. R. & Pamphlets, Cookbooks

SAINT WILLIAMS DINETTE, Mpls., Mn. - Meals & Refreshments SALEM LUTHERAN CHURCH, Mpls., Mn. - Breakfasts & Lunches

SANDAK OF CALIFORNIA, Anaheim, Calif. - Sandak Shoes

SAVE OUR UNWANTED LIFE, INC., Mpls., Mn.—Circle of Life Bracelets, Buttons, Books, T-Shirts, Etc.

SCANDINAVIAN DESIGN INC. OF MAPLEWOOD MALL, Maplewood, Mn.—Scandinavian Furniture. Reclining Chairs. Desks

SCHAMBER'S OLD TIME PHOTOS, Moorhead, Mn. -Old Time Photos

JERRY SCHLINK ENTERPRISES, Hopkins, Mn. –Permanent Cookware, Oneida China, Stoneware, Cutlery, Flatware, Etc.

WESLEY E. SCHLOUGH, Blaine, Mn. - Lunch & Refreshments

SCHNEIDER POPCORN, Roseville, Mn. Popcorn, Carmelcorn, Pop

SCHOOL FOR SOCIAL DEV., Mpls., Mn. Handicraft Articles

SCHOOL FOR SOCIAL DEV., Mpls., Mn. - Handicraft Articles

SCHRODER CONCESSIONS, Faribault, Mn.-Carmelcorn, Carmel Apples, Popcorn, Peanuts SCHRODER CONCESSIONS, Faribault, Mn. - Popcorn SCHRODER CONCESSIONS, Faribault, Mn.-Bratwurst SCHRODER CONCESSIONS, Faribault, Mn.-Carmelcorn, Popcorn, Etc. SCHUMACHER'S NEW PRAGUE HOTEL, New Prague, Mn.-Kolacky (Czech Rolls) SCHUMACHER'S NEW PRAGUE HOTEL, New Prague, Mn. - Knedliciky (Dumplings) SCHWARZWALD HAUS, Elyria, Ohio-Wooden, Handmade Clocks, Music Boxes, Dolls, German Imports SEGAL, JAMES, St. Paul, Mn. - Tobacco Products, Candy & Gum SHOGREN, ERICKSON & SAMPSON, Mpls., Mn.-Game SHOGREN, ERICKSON & SAMPSON, Mpls., Mn. - Pig Race SHOGREN, ERICKSON & SAMPSON, Mpls., Mn. - Metro Derby Race SHOGREN, ERICKSON & SAMPSON, Mpls., Mn. - Rabbit Race A. V. SHOGREN & TODD ERICKSON, Mpls., Mn. Penny Arcade & Games SHOPPE OF FRAGRANCE, Marine on St. Croix, Mn. - Perfume, Cologne, Etc. SHOPPE OF FRAGRANCE, Marine on St. Croix, Mn. - Perfume, Cologne, Etc. SHOPPER'S PRODUCTS CO., Garland, Tex.-Jewelry, Leather Goods SHOPPER'S PRODUCTS CO., Garland, Tex. - Jewelry, Leather Goods, Patches, Posters, etc. SINGER COMPANY, Burnsville, Mn. - Singer Sewing Machines & Accessories SINGER COMPANY, Burnsville, Mn. - Singer Sewing Machs. SIR WINSTON HAIR PRODUCTS, Mpls., Mn. - Men's Hairpiece SISSY'S DOLL HOUSE, St. Cloud, Mn. - Recycled & New Dolls, Clothes, Shadow Boxes, Doll Collections Etc. SMALL ENGINE CITY INC., Mpls., Mn. -Castrol, Snapper, Briggs, Stratton, Lawnboy, Jari, Lawnmowers, McCullock, Garden Tractors, Etc. MARK ANDREW-S'MORES, St. Paul, Mn. -S'Mores SOCIALIST LABOR PARTY OF MN., Mpls., Mn. - Literature, Books, & Pamphlets AHMED A. SONBOL, Mpls., Mn. - Middle East Sandwiches, & Pastry, Ethnic Crafts S. P. COMPANY, Mpls., Mn. -Records, Tapes, Etc. SPECIALTY PRODUCTS, Wildwood, N.J.-Household Rubber Mop WM. F. SPIESS & SONS, St. Paul, Mn. - Carved Redwood Nameplates WM. F. SPIESS & SONS, St. Paul, Mn. - Carved Nameplates STANTONS STALL, W. St. Paul, Mn. - Lunch & Refreshments STA TITE CORPORATION, St. Bonifacious, Mn.-FE-2 Fence Energizer & Electric Fence, Etc. STEICHEN FOOD MARKET, St. Paul, Mn. - Food Market STERLING ENTERPRISES, Mpls., Mn. - Hurley Water Purifier, Whirlpool Bath STEWART INFRA-RED COMMS., Eden Prairie, Mn.-Lunch & Refreshments ALAN B. STONE, Mpls., Mn. - Kosher Lunches, Pickle, Pops, Corned Beef, Etc. STRAWBERRY PATCH, St. Paul, Mn. - Short Cake MRS. JANICE SULLIVAN, Lakeville, Mn. - Kitchen Supplies & Utensils LEE SULLIVAN, Anoka, Mn. - Wall Plaques, Badge A Minit, Uncle Sam Banks SURVIVE ALL, St. Paul, Mn. - Dehydrator for Food, Magic Mill, Mixer, Etc.

L & S SVENGALI, Minnetonka, Mn. - Magic Tricks & Playing Cards SWEDISH GIFT SHOP, Mpls., Mn. -Imports from Sweden, Norway & Denmark SYNDICATE SALES, Mpls., Mn. -T-Fal Cookware SYNDICATE SALES, Mpls., Mn. - Bowmaker SYNDICATE SALES, Mpls., Mn. - Glass Cutter SYNDICATE SALES, Mpls., Mn. - T-Fal Cookware SYNDICATE SALES, Mpls., Mn. - T-Fal Cookware SYNDICATE SALES, Mpls., Mn. - Salad Maker SYNDICATE SALES, Mpls., Mn. - Rainbo Art Colors SYNDICATE SALES, Mpls., Mn. - Bowmaker SYNDICATE SALES, Mpls., Mn. - Salad Maker-Knife

TEACHERS PET, Golden Valley, Mn. Pet Supplies, Halters, Grooming Supplies for Cats & Dogs TECHNIQUE II, INC., Crystal, Mn. - Scotchpak Food Pkg.

TECHNIQUE II, INC., Crystal, Mn. Scotchpak Food Pkg.

TECHNIQUE II, INC., Crystal, Mn.—Scotchpak Food Pkg.
TEENY WEENY DONUTS, Cloquet, Mn.—Miniature Donuts
TELEVAC COMPUTER CO., Versailles, Mo.—Personality Computer & Horoscope
TENTH WARD & RURAL RAMSEY DFL, St. Paul, Mn.—Tom Thumb Donuts
THERMO TEMP CORPORATION, Eden Prairie, Mn.—Mugs, W/Pictures
TOLCH PRODUCTS, Mpls., Mn.—LD. Tags, Watches, Radios, Beads
TOM THUMB DONUT CORP., Mpls., Mn.—Donuts, Fried Goods, Coffee
TOM THUMB DONUT CORP., Mpls., Mn.—Donuts, Fried Goods, Etc.
TOWNSEND & JOHNSON, Fergus Falls, Mn.—Foot Long Hot Dogs
TOWNSEND & SPRANGER, Fergus Falls, Mn.—Lunch & Refreshments
TRAIN HOUSE, Harrisburg, Ark.—Antique Trains & Toys
THE TRIKE SHOP, INC., Mpls., Mn.—3-Wheel Volks Wagon, Motorcycles
TRIPLE "T" PRODUCTS, Wilson, Wisc.—Fishing Rig for Bikes
TURNCRAFT CLOCKS, Golden Valley, Mn.—Grandfather & Mother Mantle Clock
Plans, Etc.

20TH CENTURY MICROWAVE, Mankato, Mn. - Litton Microwave Oven, Micro Browner, Racks, Etc.

T. C. HOME ECONOMISTS, St. Paul, Mn.—Cookbooks "Cooking in Minnesota"
TWIN CITY NOVELTY CO., Bloomington, Mn.—Games
TWIN CITY NOVELTY CO., Bloomington Mn.—Playland Arcade
TYSK CONCESSION, St. Paul, Mn.—Candy & Misc.
TYSK CONCESSION, St. Paul, Mn.—Advertising Novelties
TYSK CONCESSION, St. Paul, Mn.—Popcorn, Soft Drinks, Candy, Gum, Cigars
TYSK CONCESSIONS, St. Paul, Mn.—Popcorn, Soft Drinks, Candy, Gum, Cigars

U.S. BENCH CORPORATION, Mpls., Mn.—Courtesy Bench Adv. UNITED STORES, St. Paul, Mn.—Tents, Down Prods., Snowsuits, Etc. UNIVERSAL DISCOUNT INC., St. Paul, Mn.—Discount Merchandise UNIVERSAL DISCOUNT INC., St. Paul, Mn.—Discount Merchandise UNIVERSAL DISCOUNT INC., St. Paul, Mn.—T-Shirts UNIVERSAL DISCOUNT INC., St. Paul, Mn.—T-Shirts

VARELA COMPANY, INC., Columbus, Ohio—Elna & White Sewing Machines VESCIO'S, INC., Mpls., Mn.—Pasta, Pizza, & Related VI'S HANDICRAFTS, Mpls., Mn.—Magnetic Refrig. Ornaments, Doll Clothes ARDIS M. VIRNIG, Mpls., Mn.—Portraits in Pastel VITALE'S ITALIAN FOODS, INC., St. Paul, Mn.—Lasagna, Ravioli, Spaghetti, Etc. VITA MIX CORPORATION, Clevelland, OH—Blenders, Juicer, Grinder, Kitchen Center VOGT APPLIANCE CO., Champlin, Mn.—Polorator Massager MRS. CHARLES J. VOLIN, Newport, Mn.—Cigarettes, Cigars, Snuff, Etc. ADELLE VOLINER, St. Paul, Mn.—Marble Animals, Wood Plaques, Etc.

WALT'S HAMBURGER SHOPS, Alexandria, Mn.—Lunch & Refreshments
PAUL S. WARD, Costa Mesa, Calif.—Lunch & Refreshments
PAUL S. WARD, Costa Mesa, Calif.—Lunch & Refreshments
PAUL S. WARD, Costa Mesa, Calif.—Lunch & Refreshments
PAUL S. WARD, Costa Mesa, Calif.—General Food Stand
PAUL S. WARD, Costa Mesa, Calif.—Lunch & Refreshments
WARD, Costa Mesa, Calif.—Lunch & Refreshments
WATKINS PRODUCTS, Buffalo, Mn.—Watkins Products
WHEEL SERVICE CO., INC., St. Paul, Mn.—Bostrom Seats, Air Bag Overload Springs
Lights & Safety Equip.
MRS. LUCILLE D. WILDUNG, Mpls., Mn.—Doll Items, Doll Purses, Refrigerators, Items

WAGNER CAKE DEC. INSTITUTE, St. Paul, Mn. - Cake Dec. School & Supplies

WHEEL SERVICE CO., INC., St. Paul, Mn.—Bostrom Seats, Air Bag Overload Springs,
Lights & Safety Equip.
MRS. LUCILLE D. WILDUNG, Mpls., Mn.—Doll I tems, Doll Purses, Refrigerators, I tems,
Etc.
WILLIAM H. WILES, Golden Valley, Mn.—Shrimp & Crabmeat Cocktails, Soft Drinks
JOHN J. WINKELMAN, St. Paul, Mn.—Cards & Small Paintings, Wildlife Plaques, Etc.
JERRY WOLDORSKY, Mpls., Mn.—T-Shirts
WOLFE'S, St. Paul, Mn.—Nameplates, Door Plates, Name Tags, Pins, Bear Toy (Smokey)
WONDER GIFTS, Mpls., Mn.—Leather Hats, Shirts, Blouses, Jewelry
C. A. WOODIN, Joplin, Mo.—Roman Target Game
C. A. WOODIN, Joplin, Mo.—Roman Target Game

C. A. WOODIN, Joplin, Mo.—Roman Target Game GEORGE WOZNIAK, St. Paul, Mn.—French Fries GEORGE WOZNIAK, St. Paul, Mn.—Fresh French Fries

YA-TA-HAI & BIG AL'S, Phoenix, AZ-Indian Fry Bread, Turquoise Jewelry JOSEPH H. YAHR, Mpls., Mn. Jewelry & Engraving

Z & M COIN COMPANY, West Allis, Wisc.—Collectors Coins, Indian Cent. Pennys, Nickels, Etc.

HERITAGE SQUARE AREA

ACCENT SHOP, St. Croix Fls., Wisc. - Knife Racks, Wood Plant Tables, Cases, Sconces, Etc.

BOBBY'S CERAMICS, Big Fork, Mn.-Mugs, Steins, Plates, Fern Stands, Clocks, Etc.

CERAMICS BY SHARON, St. Paul, Mn.—China Tea Sets, Plaques, Ornaments, Etc. CHAPETTO'S SCULPTURED CANDLES, St. Paul, Mn.—Hand Carved Candles of Various Size.

CLAYBOURNE POTS, Albert Lea, Mn.—Lamps, Pots, Pottery, Sculptures, Etc. CRAFT VILLAGE, St. Paul, Mn.—Supplies for Macrame, Yarn, Stitchery, Etc.

CREATIONS BY NORM, Aberdeen, S. Dak. Wood in Wall Hangings CREATIVE INNOVATIONS, St. Paul, Mn. – Early Amer. Canopy Beds

CREATIVE INNOVATIONS, St. Paul, Mn. - Early Amer. Canopy Beds

CRAIG DALE, Huntsville, Ala.—Oak Tables, Barnwood Pictures Frames, Benches, Barrel Tables, Etc.

DEPT. OF INDIAN WORK, St. Paul, Mn.—Quilts, Jewelry, Birch Bark, Pipestone, Baskets DOC MCCONNELL'S OLD TIME MEDICINE SHOW, Jonesboro, Tenn.—Remedy Bags, & Booklets

DOLLS BY MARMI, Roseville, Mn. - Dolls, Pincushions, Doll Quilts, Etc.

EARTH CLOCKS, INC., Redwood Falls, Mn.—Earth Clocks, View Planters, Jewelry Boxes, Wood Coffee Tables, Etc.

ECKSTROM & SIMERTZ, Golden Valley, Mn. - Hand Painted China

ENGLISH PROMOTIONS, Faribault, Mn.—Memorabilia, R.R. Items, C. Cans, Engine Bells, R.R. China, Menus, Etc.

THE FLOWER PRESERVE, St. Paul, Mn.—Flower Dri & Botany Presses, Pictures, Etc. FUNK & ROSE CO., Mpls., Mn.—Purses, Belts, Hats, Etc.

THE GLASSCUTTER, Mpls., Mn.-Candy Dishes, Candle Holders, Vases, Etc.

GRANDMOTHER'S HOUSE ANTIQUES, White Bear Lk., Mn.-Furniture, Clothing, Glassware, Jewelry, China, Etc.

GULLICKSON'S FISHER STOVE WORKS, Milltown, Wisc.—Wood Burning Wood Stoves GYPSY, DANCER, Ely, Mn.—Feather Jewelry, Headbands, Jewelry, Etc.

HAN-CRAFT WOOD PRODUCTS, LaCrosse, Wisc. – Porridge Boxes, Corner Cupboards, Knitting Barrels, Cheese Boxes, Etc.

HANNASCH & LAVAQUE, St. Paul, Mn.-Candy, Hard Candy, Etc.

S. R. HARRIS, INDUSTRIES, Mpls., Mn. - Yard Good, Cordings, & Trims

HOLLY'S HOBBY, Blaine, Mn. Wood Rocking Horses, Cradles, Chairs, X-Mas Trees, Macrame Items, Etc.

THE HOMESTEAD, Excelsior, Mn.—Framed Prints, Egg Arrangements, Tin & Wooden Wares, Etc.

JEWELRY BY DEB, St. Paul, Mn. - Wood Bead Jewelry

H. A. JUSTER CO., Mpls., Mn.—Chambray Shirts, Western Shirts, Overalls, Mens Jeans, Etc. KLAY KLOTHES, New Brighton, Mn.—Clay Planters KOMAREK ENTERPRISES, St. Paul, Mn.—Fresh Fruits

JOE DE LARONDE & LAUREL DUNN, Alpena, S. Dak.-Ornamental Iron Work & Force Work

LEE WARDS CREATIVE CRAFT CTR., Mpls., Mn.-Crafting Supplies, Kits, Patterns,

LEMONADE LTD., St. Paul, Mn.-Lemonade & Chocolate

MADE ON EARTH, Wayzata, Mn.—Furniture, Wood Planters, Planters, Mirrored Planters WILLIAM MORGAN CARICATURES, Mpls., Mn.—Caricatures

EDWARD F. NEUBEL, St. Paul, Mn. - Antique Reprods., Toys, Banks, Etc. EDWARD F. NEUBEL, St. Paul, Mn. - Peanuts, Ginger Beer

OZARK CRAFTS, Branson, Mo.-Patterns for Dolls, Chickens, Bonnets, Pot Holders, Etc.

PALO IMPORTS, St. Paul, Mn.-Wooden Toys, Antique Dolls, Old Fashioned Games,

PATTI PATE SILHOUETTES, St. Paul, Mn.—Charcoal Portraits, Frames, Silhouettes JAMES PETERS, Green Bay, Wisc.—Polish Sausage, Bratwurst, Coke

POTTERY BY STILSON, Racine, Wisc.-Stoneware Pottery, Wall Hangings, Etc.

LLOYD POTVIN, N. Branch, Mn. - Miniature Furniture

PRECISION GLASS BLOWERS, Rockford, IL-Glassware Items

QUILTS BY JEANNIE MAY, St. Paul, Mn.-Patchwork Quilts, Mob Hats, Leather Thimbles, Fabric Flowers

RAINBOW ENTERPRISES, St. Paul, Mn.-Sterling Silver, Coral Shell, Heishe, Ivory Serpentine, Jewelry, Etc.

REGER ROCKS, Cascade, Colo.—Gems & Minerals Jewelry, Indian Arts & Crafts ROBERTA'S, Shelbyville, Ind.—Plants, Cuttings, Bulbs, Etc.

JOHN H. ROBINSON, Falcon Hts., Mn.-Turkey Drumsticks, Hush Puppies, Coke, Coffee, Etc.

RUSH COMPANY, Mpls., Mn.-Real Ice Cream, Bread, Blueberry Muffins, Etc.

SCATTERED SEEDS MAGAZINE, St. Paul, Mn.-Magazine, Minn. Homefires Calendar SCRIMSHAW ANTLER JEWELRY, Bloomington, Mn.-Antler Jewelry SEFRRA CLUB-NORTHSTAR CHPTR., St. Paul, Mn.-Calendars, Books, Stationary,

Etc.

SIMONSON'S JEWELRY, Mpls., Mn. Spoon Rings, Necklaces, Earrings, Etc. SINCO, Marshfield, Wisc. Sand Candles, Leather Wallets & Pouches

T.N.T. SPECIALTIES, Mpis., Mn. -Soft Pretzels, Milk, Apple Crisp, Ice Cream, Sasaparilla, Cream Puffs, Etc.

THE TOBAK SHOP, St. Paul, Mn. - Imported Cigarettes, Pipes, Tobacco, Etc. JOHN TYSSELING, St. Paul, Mn. - French Fried Mushrooms, Cauliflower, Etc.

THE VICTORIAN PHOTOGRAPHER, Mpls., Mn.-Victorian Costumes Set Up for Photos

WATKINS PRODUCT, INC., Winona, Mn.-Extracts, Household Items, Medicines, Etc.

WINDJAMMER, Mpls., Mn. - Leather Goods

JERRY WOLDORSKY, Mpls., Mn. - Buffalo Burgers, Corn On Cob, Pickles, Etc., Apple & Cherry Cider, Arcade Games

THE WOODCUT WAGON, New Holstein, Wisc.—Carved Wood Signs, Wood Carved Pieces

WOODLAND FURNITURE, Mapleton, Mn. - Furniture Hand Made

- THE WOOD SHOPPE, Ironwood, Mich.—Spice Cabinets, Corner Clothes, Plants, Shelves, Candle Box Holders, Etc.
- THE YARNERY, St. Paul, Mn.-Yarn, Needlework Kits, Weaving Equip., Macrame, Yarn & Equip., Etc.

REPORT OF LEGISLATIVE AUDITOR

on the

FINANCIAL AFFAIRS

of

STATE AGRICULTURAL SOCIETY Year Ended November 30, 1976

AUDITOR'S REPORT

DISPOSITION OF PRIOR FINDINGS AND RECOMMENDATIONS

Finding or Recommendation	Disposition
 Procedures to minimize handling of cash and provide better control over cash receipts should be established. 	Recommendations were not implemented. Cash receipt procedures are being reviewed.
 A contract compliance review of in- voices submitted by vendors under contract should be made. 	Recommendation implemented.
Contracts should be in writing and specify the services to be rendered and the amounts to be charged.	Recommendation implemented.
 Cost plus contracts should provide for the Legislative Auditor to have access to the vendor's financial records relat- ing to the amounts charged SAS. 	Recommendation implemented.
Competitive Bids should be obtained for materials and services.	New procedures require competitive bid- but exempt technical, professional, arti- tic, or specialized services and/or products
 Board approval should be obtained prior to SAS payment for member- ships in civic organizations. 	Recommendation implemented.
The Contingent Fund balance should be reduced.	Recommendation implemented.
8. The Gopher Club operation should be discontinued.	Recommendation not implemented.
All accounts receivable invoices should be accounted for.	Recommendation implemented.
 An explanation of depreciation changes and methods should be included in SAS financial statements. 	Recommendation implemented.
 We recommended certain procedures to provide control over use of the Coliseum ice rink and collection of receipts. 	Recommendation implemented,

- 12. A written policy for disposition of personal property inventory items should be adopted.
- 13.SAS should consider delaying payment of fairtime payroll to allow time for verification of computations before checks are issued.
- 14. Only authorized personnel should sign treasurer's account checks.
- 15.SAS provided nonpay tickets to a concessionaire in violation of contract provisions.
- 16.Certified ticket invoices should be obtained for all ticket purchases.
- Ticket refunds, nonpay meals, and nonpay admission tickets should be charged to appropriate accounts.
- 18.Control over food and beer sales by concessionaires who pay rent based on a percentage of sales was not satisfactory. We recommended that:
 - concessionaires use cash registers with cumulative totals to record sales.
 - SAS personnel read the cash registers at the start and completion of the fair period.
 - SAS employ spotters to assure cash received is recorded on the cash registers.
 - signs be placed by each cash register requesting persons observing sales not recorded on the cash register to report such violations to space rental personnel, and
 - the contracts include a provision for the Legislative Auditor to have access to the concessionaire's financial records relating to operations at the State Fair.
- We recommend certain criteria as a basis for establishing space rental fees.
- Space diagrams should be redrawn or enlarged to show spaces leased and their measurements.
- A review committee for selecting new concessionaires and exhibitors should be established.

Recommendation implemented.

SAS employees verified payroll computations for small departments before checks were issued and for large departments after checks were issued.

Recommendation implemented.

Contract provisions were rewritten.

Recommendation implemented.

Recommendation implemented.

Food concessionaires' space rent was changed to a flat rate. Recommendations were not implemented for beer sales.

Recommendation not implemented, but is being reviewed by SAS staff.

Recommendation is in process of being implemented.

Recommendation implemented.

Finding or Recommendation

be prepared.

22. The board should establish a procedure for the Space Rental Committee to receive any complaints or comments regarding space rental operations.

ments regarding space rental operations.

23. A written statement of all space rental policies and procedures not included

in SAS's rules and regulations should

24.A concessionaire stored vehicles in the Food Building without authorization

Disposition

Recommendation implemented.

Recommendation is in process of being implemented.

SAS billed the concessionaire for storage of the vehicles, and sent a memorandum to appropriate exhibitors and concessionaires. Physical inspection of buildings is being made.

INTRODUCTION

The State Agricultural Society (SAS) is a public corporation with the right of perpetual succession. Its membership is composed of the following:

- Three delegates from each agricultural society or association in the state which maintains an active existence, holds annual fairs, and is entitled to state aid under Minn. Stat. Section 38.02.
- One delegate to be appointed by the county board of each county in the state in which no county or district agricultural society exists.
- Individuals, who by reason of eminent service to agriculture, horticulture, or in the arts and sciences connected therewith, or by long and faithful service to the society, have been elected as honorary members.
- Delegates from qualified state societies and associations as listed in Minn. Stat. Section 37.03 (4).
- 5. Members of the Board of Managers of SAS.

The management of the affairs of SAS is vested in a Board of Managers. The president is elected for a one-year term, the two vice-presidents for two-year terms alternately. The other managers are elected from each of seven regional districts not represented by a vice-president for terms of three years.

The year-around business is conducted under the stewardship of a secretary-general manager, elected by the board.

All employees serve at the pleasure of the board and the secretary-general manager who is authorized by the board to make adjustments in the assignments and compensation of employees as he deems advisable.

Activities of the society are financed by receipts from the annual fair and from rental of buildings and grounds.

Admissions

Total outside gate admissions including vehicles, and grandstand admissions at the last four annual fairs were as follows:

	1973	1974	1975	1976
Outside gate admissions Grandstand admissions	1,440,330	1,596,214	1,590,176	1,453,291
	141,470	171,450	169,427	178,404

Operations

Income and expense for the year ended November 30, 1976 are shown in Exhibit B. A comparative summary of income and expense for the years ended November 30, 1976 and 1975 follows:

	Year Ended November 30
	1976 1975
Income	\$4,532,921 \$4,489.74
Expense	\$4,532,921 \$4,489,74 4,167,339 3,968,34
Net Income	\$ 365,582 \$ 521,40

Statement of Changes in Financial Position

A statement of sources and applications of funds is shown in Exhibit C. Funds provided from net income and depreciation for the year were applied to increases in working capital and plant.

SUMMARY OF CURRENT FINDINGS AND RECOMMENDATIONS EXPENSES CHARGED TO THE PERSONAL PROPERTY ACCOUNT

Finding

Purchases of some consumable items were charged to the personal property account rather than an expense account.

Recommendation

 SAS should expense supplies and other consumable items at the time of purchase rather than capitalize them in the personal property account.

EMPLOYEE TIME REPORTS

Finding

Fairtime employees of the SAS Public Safety Department did not sign their time reports.

Recommendation

The time reports should be made available to supervisors in the Public Safety Department so that the employees can sign their time reports even if the payroll clerk is not present.

SEVERANCE PAYMENTS TO FORMER EMPLOYEES

Finding

One employee's severance payment was incorrectly computed and another employee's payment was inadequately documented.

SALES TAX ON TICKET RECEIPTS

Finding

The state sales tax on ticket sales for the 1976 fair was underpaid \$20,095.

CURRENT FINDINGS AND RECOMMENDATIONS

EXPENSES CHARGED TO THE PERSONAL PROPERTY ACCOUNT

Finding

Purchases of some consumable items were charged to the personal property account rather than an expense account.

Analysis

Items such as plastic drinking cups, paint supplies, oil, and grease were charged to the personal property account and thus were expensed by depreciation over approximately 10 years, although such items would normally be used soon after purchase. Charging consumable items to this account results in assets and net income being overstated.

Recommendation

 SAS should expense supplies and other consumable items at the time of purchase rather than capitalize them in the personal property account.

EMPLOYEE TIME REPORTS

Finding

Fairtime employees of the SAS Public Safety Department did not sign their time reports.

Analysis

Time reports are prepared by payroll clerks in each department for each person employed during the fair period showing the hours worked on a daily basis. To provide assurance that the hours are properly recorded, each person should sign his time report at the end of the fair period. We were told by SAS staff that it was not possible to have all persons in the Public Safety Department sign their time reports because some persons are working only when the payroll clerk is not present.

Recommendation

The time reports should be made available to supervisors in the Public Safety Department so that the employees can sign their time reports even if the payroll clerk is not present.

SEVERANCE PAYMENTS TO FORMER EMPLOYEES

Finding

One employee's severance payment was incorrectly computed and another employee's payment was inadequately documented.

Analysis

An employee in the Service Department was overpaid \$125 due to an error in computing his severance pay. Michael Heffron, Secretary-General Manager, told auditors that a letter had been sent to the former employee requesting repayment of the amount overpaid.

SAS employee bulletin number 2E states that terminated employees are to receive payment for their accumulated vacation leave and 40 percent of their accumulated sick leave as severance pay. No leave records were maintained to substantiate the vacation and sick leave balances for John E. Libby, former Secretary-General Manager. The Board of Managers determined, for purposes c asking the severance payment, that a reasonable value to be assigned to Libby's accrued leave accounts would be 25 days of vacation and 105 days of sick leave. Libby was paid \$8.500 for 25 days annual leave and 42 days sick leave.

Unless records are kept of sick and annual leave balances, and severance pay is based on actual documented hours, the payment might be considered a gratuity which the board has no authority to make.

SALES TAX ON TICKET RECEIPTS

Finding

The state sales tax on ticket sales for the 1976 fair was underpaid \$20,095.

Analysis

SAS's percentage of receipts from special attractions, grandstand concessions, and the midway operation were incorrectly subtracted from taxable ticket receipts when computing the amount of sales tax to be paid to the state. We discussed the underpayment with Gerald Franke, SAS treasurer, and payment was subsequently made to the state.

ORGANIZATION - November 30, 1976 -

	District Number	The second secon	Elected	Term Expires
Managers:				
Tyrus Sincock		President	Jan. 20, 1976	1977
William Korff	1		Jan. 22, 1975	1978
Arthur Sprengeler	2		Jan. 23, 1974	1977
Lawrence F. Haeg	3		Jan. 22, 1975	1978
Norris K. Carnes	4	Vice President	Jan. 22, 1975	1977
Leonard F. Ramberg	5	Vice President	Jan. 20, 1976	1978
Logan O. Scow	6		Jan. 22, 1975	1978
J. G. Tiffany	7		Jan. 20, 1976	1979
Sulo Ojakangas	8		Jan. 23, 1974	1977
Harveydale Maruska	9		Jan. 20, 1976	1979
Secretary-General Manage	r			
Michael D. Heffron -	Note 1			1977
Treasurer:				
Gerald J. Franke			Jan. 20, 1976	1977

Note 1 – John E. Libby resigned as secretary-general manager effective October 1, 1976. Michael D. Heffron was appointed by the board to complete Libby's term of office.

We have examined the balance sheet of the state Agricultural Society as of November 30, 1976, and the related statements of income and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the State Agricultural Society at November 30, 1976 and the results of its operations and changes in its financial position for the year then ended, in conformity with gennerally accepted accounting principles which, except for the change, with which we concur, in the method of computing depreciation as described in Note 1 to the financial statements, have been applied on a basis consistent with that of the preceding year.

November 30

BALANCE SHEET

- November 30, 1976 and 1975 -

		Noven	er 30		
		1976		1975	
ASSETS					
Cash and Investments:					
General Fund		18,149*		324,253	
Contingent Fund		1.000	,	1,000	
Imprest Fund		200		1,000	
Bank notes and securities		800,000		800,000	
		800,000	_	800,000	
Total Cash and Investments	\$	783,051	\$	476,847	
Postage	\$	716	5	1,979	
Accounts Receivable - Note 1		20.000	-	45.000	
Less allowance for uncollectible accounts		75,666	5	45,585	
Less anowance for unconectible accounts		7,850		6,949	
Total Accounts Receivable	\$	67,816	5	38,636	
Property, Plant, and Equipment - Note 1:					
Structures		2 250 072	**	1,887,820	
Less allowance for depreciation		2,068,352		1.830,587	
Total Structures	5	0.181.720	\$10	0,057,233	
Electric plant		809.717		831.216	
Fences		77,029		72,702	
Flagpoles		11,029		962	
Gas distribution system		70,354		72.373	
Land					
Personal property		797,074		755,809	
Sewer system		367,654		364,810	
Cidewalks		299,76		291,625	
Sidewalks		103,386		108,827	
Stonework				39,767	
Streets, curbs, and gutters		397,450		412,790	
Water distribution system		370,747		377,291	
Total Property, Plant, and Equipment	\$1	3,474,833	\$13	,385,405	
Total Assets	\$1	4,326,416	\$13	.902,867	
	=		=	===	
LIABILITIES AND RETAINED EA	RNI	NGS			
Liabilities:					
Accounts payable	\$	73,212	5	15,245	
Retained Earnings:					
Balance December I	. 51	3 887 622	\$13	,366,215	
Net income - Exhibit B		365,582		521,407	
Balance November 30	. \$1	4,253,204	513	,887,622	
Total Liabilities and Retained Earnings	. 51	4.326.416	\$13	902.867	
	=		=		
Negative figure					

INCOME STATEMENT

- Years Ended November 30, 1976 and 1975 -

Swine. 1,657 1,266 Total departmental \$1,400,509 \$1,300,540 Sales, rentals, and other income		Year Ended	November 30
Departmental		1976	1975
Departmental	ncome:		
Grandstand			
Horse show 80,234 105,059 Trackless train 18,771 19,101	Outside gate	\$2,039,557	
Trackless train	Grandstand	623,980	577,308
Departmental -	Horse show	80,234	
Departmental - Agriculture. \$ 1,092 \$ 1,168	Trackless train	18,771	19,101
Agriculture. \$ 1.092 \$ 1.168 Amusement 2.450 10.120 Cattle 4.814 4.807 Dairy 1.037 1.300 Fine Arts. 1.542 1.977 Forage 24,331 26.059 FFA 3.050 2.761 Gas and electric 13.579 10.955 Gopher Club. 3.290 3.705 Heritage Square 34,518 34,127 Horse 50.292 50.889 Plants and flowers 6.490 4.669 Poultry 1.996 1.820 Public safety 786 786 Publicity 358 400 Race 2.780 2.512 Sanitation 225 134 Sheep 743 758 Space rental 1.245,479 1.140,324 Swine 1.657 1.266 Total departmental \$1,40,509 \$1,300,540 Sales, rentals, and other income— Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sal	Total ticket sales	\$2,762,542	\$2,883,776
Agriculture. \$ 1.092 \$ 1.168 Amusement 2.450 10.120 Cattle 4.814 4.807 Dairy 1.037 1.300 Fine Arts. 1.542 1.977 Forage 24,331 26.059 FFA 3.050 2.761 Gas and electric 13.579 10.955 Gopher Club. 3.290 3.705 Heritage Square 34,518 34,127 Horse 50.292 50.889 Plants and flowers 6.490 4.669 Poultry 1.996 1.820 Public safety 786 786 Publicity 358 400 Race 2.780 2.512 Sanitation 225 134 Sheep 743 758 Space rental 1.245,479 1.140,324 Swine 1.657 1.266 Total departmental \$1,40,509 \$1,300,540 Sales, rentals, and other income— Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sal			
Amusement 2,450 10,120 Cattle 4,814 4,807 Dairy 1,037 1,300 Fine Arts 1,542 1,977 Forage 24,331 26,059 FFA 3,050 2,761 Gas and electric 13,579 10,955 Gopher Club 3,290 3,705 Heritage Square 34,518 34,127 Horse 50,292 50,894 Plants and flowers 6,490 4,669 Poultry 1,996 1,820 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 1,245,479 1,140,324 Swine 1,245,479 1,140,324 Swine 51,245,479 1,140,324 Swine 1,245,479 1,140,324 Swine 1,246,479 1,		\$ 1.092	\$ 1.168
Cattle. 4,814 4,807 Dairy 1,037 1,300 Fine Arts. 1,542 1,977 Forage 24,331 26,059 FFA 3,050 2,761 Gas and electric 13,579 10,955 Gopher Club 3,290 3,705 Heritage Square 34,518 34,151 Horse. 50,292 50,894 Plants and flowers. 6,490 4,669 Poultry 1,996 1,820 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine. 1,657 1,266 Total departmental \$1,400,509 \$1,300,540 Sales, rentals, and other income \$23,776 \$32,795 Non-fair rental. 213,301 190,390 Sale of milk 111,131 8,030 Sale of lambs and barrows </td <td></td> <td></td> <td></td>			
Dairy			
Fine Arts. 1,542 1,977 Forage 24,331 26,059 FFA 3,050 2,761 Gas and electric 13,579 10,955 Gopher Club. 3,290 3,705 Heritage Square 34,518 34,127 Horse 50,292 50,894 Plants and flowers. 6,490 4,669 Poultry 1,996 1,820 Public safety. 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental 51,400,509 \$1,300,540 Sales, rentals, and other income - Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sale of m			
Forage 24,331 26,059 FFA 3,050 2,761 Gas and electric 13,579 10,955 Gopher Club. 3,290 3,705 Heritage Square 34,518 34,127 Horse 50,292 50,894 Plants and flowers 6,490 4,669 Poultry 1,966 1,820 Public safety, 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental \$1,40,509 \$1,300,540 Sales, rentals, and other income— Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income 5 369,870 \$305,432			
FFA Gas and electric Gas and electric Gas and electric Gas and electric Gopher Club. 3,290 3,705 Heritage Square Heritage Square Horse. 50,292 50,894 Plants and flowers. 6,490 Poultry 1,996 Public safety. 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 5134 Sheep. 743 Space rental 1,245,479 1,140,324 Swine Total departmental 51,400,509 S1,300,540 Sales, rentals, and other income Interest income Sales, rentals Sale of milk 11,131 8,030 Sale of milk 11,131 8,030 Sale of milk 11,131 Sale of milk 11,132 Sale of milk 11,132 Sale of milk 11,132 Sale of milk 11,133 Sale of milk 11,133 Sale of m	The state of the s		
Gas and electric 13,579 10,955 Gopher Club 3,290 3,705 Heritage Square 34,518 34,127 Horse 50,292 50,894 Plants and flowers 6,490 4,669 Poultry 1,996 1,820 Publicity 358 440 Publicity 358 440 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental \$1,400,509 \$1,300,540 Sales, rentals, and other income 11,330 190,390 Sale of milk 11,131 8,030 Sale of malk and barrows 25,389 29,294 Sale of material 183 414 University of Minnesota - 4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432			
Gopher Club. 3,290 3,705 Heritage Square 34,518 34,127 Horse 50,292 50,889 Plants and flowers 6,490 4,669 Poultry 1,996 1,820 Public safety 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental \$1,40,509 \$1,300,540 Sales, rentals, and other income— Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sale of milk 11,131 8,030 Sale of milk 25,389 29,294 Sale of material 183 414 University of Minnesota—4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income 5 369,870 \$ 305,432			
Heritage Square 34,518 34,127 Horse 50,292 50,894 Plants and flowers 6,490 4,669 Poultry 1,996 1,820 Public safety 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental \$1,400,509 \$1,300,540 Sales, rentals, and other income Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,036 Sale of milk 11,131 8,036 Sale of milk 11,131 8,036 Sale of material 183 414 University of Minnesota 4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$369,870 \$305,432 Total sales, rentals, and other income \$369,870			
Horse			
Plants and flowers			
Poultry			
Public safety. 786 784 Publicity 358 400 Race 2,780 2,512 Sanitation 225 134 Sheep 743 758 Space rental 1,245,479 1,140,324 Swine 1,657 1,266 Total departmental 51,400,509 \$1,300,540 Sales, rentals, and other income— Interest income \$23,776 \$32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Campgrounds 12,269 20,782 Campgrounds 12,269 20,782 Campgrounds 12,204 11,877 Coliscum rentals—Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income 5 369,870 \$305,432			
Publicity 358 400			
Race 2,780 2,512			
Sales, rentals, and other income Sales, rentals, and other income Sales of malerial Sales of malerial Sales of material Sales of mater	Publicity		
Sales, rentals, and other income -	Race		
Sales, rentals, and other income - 1,400,509 1,300,540	Sanitation	. 225	
Sales, rentals, and other income -	Sheep	. 743	758
Sales, rentals, and other income -		1,245,479	1,140,324
Sales, rentals, and other income \$ 23,776 \$ 32,795 Interest income \$ 23,376 \$ 32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sale of lambs and barrows 25,389 29,294 Sale of material 183 414 University of Minnesots—4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432		1,657	1,266
Sales, rentals, and other income \$ 23,776 \$ 32,795 Interest income \$ 213,301 190,390 Sale of milk 11,131 8,030 Sale of lambs and barrows 25,389 29,294 Sale of material 183 414 University of Minnesots—4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432	Total departmental	. \$1,400,509	\$1,300,540
Interest income \$ 23,776 \$ 32,795 Non-fair rental 213,301 190,390 Sale of milk 11,131 8,030 Sale of lambs and barrows 25,389 29,294 Sale of material 183 414 University of Minnesota - 4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals - Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Total sales, rentals, and other income \$ 369,870 \$ 305,432			
Non-fair rental 213,301 190,390	Sales, rentals, and other income -		
Sale of milk	Interest meonie		
Sale of lambs and barrows 25,389 29,294 Sale of material 183 414 University of Minnesota—4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432			
Sale of material 183 414 University of Minnesota—4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals 49,072 13,545 11,850 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432			
University of Minnesota - 4-H reimbursement 21,269 20,782 Campgrounds 12,204 11,877 Coliseum rentals - Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432 Coliseum rentals 5 369,870 C	Sale of lambs and barrows		
Campgrounds 12,204 11,877 Coliseum rentals – Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432			
Campgrounds 12,204 11,877 Coliscum rentals Note 2 49,072 Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432	University of Minnesota-4-H reimbursement		20,782
Other income 13,545 11,850 Total sales, rentals, and other income \$ 369,870 \$ 305,432	Campgrounds	. 12,204	11,877
Total sales, rentals, and other income \$ 369,870 \$ 305,432			
	Other income	. 13,545	11,850
Total Income	Total sales, rentals, and other income	. \$ 369,870	\$ 305,432
	Total Income	. \$4,532,921	\$4,489,748

STATE AGRICULTURAL SOCIETY

	Year Ended November 30			
	1976	1975		
xpense:				
Administrative -				
Annual meeting	\$ 3,247	\$ 2,936		
Clerical salaries	163,762	151.590		
Expense accounts	10,314	11,214		
Officers' salaries.	46,523	40,977		
Postage	22,462	18,134		
Telephone and telegrams	20,859	15,802		
Total administrative	\$ 267,167	\$ 240,653		
Maintenance and operation -				
Depreciation -				
Electric plant	\$ 29,093	\$ 37,762		
Personal property	36,471	34,256		
Structures	237,765	178,606		
Streets, curbs, and gutters	20,640			
Sewer system	14,581			
Water distribution system	7,538			
Sidewalks	5.441			
Fence and guard rails	3.635			
Gas distribution system	2,171			
Coliseum - Note 2	74,632			
Electric plant	15,202	18,847		
	3,982	2,277		
Fuel, oil, and gasoline	22,650	29,196		
		29,196		
Gas distribution system	231			
General labor	397,458	414,462		
Land	18,655	24,325		
Structures	62,066	121,530		
Sewer system	9,722	1,379		
Sidewalks	908	1,698		
Storm damage		112		
Streets, curbs, and gutters	940	24,736		
Supplies	3.430	11.560		
Vehicle and personal property	59,307	61,544		
Water distribution system	2,713	14,303		
Total maintenance and operation	\$1,029,231	\$ 976,593		
Departmental – Admissions	\$ 68,154	\$ 64,665		
Agriculture	39,305	33,787		
Amusement	676,494	610.247		
	3,335	3.610		
Bee	39,231	34.076		
		18.214		
Cattle.	19,847			
Creative activities	19,678	18,157		
Dairy	860	742		
Education	23,290	21,598		
Farm youth camp	19,044	16,955		

xpense:		
Departmental - (Continued)		
Fine Arts.	9.821	8,202
Forage	24,240	26,000
	11,991	11,076
Gas and electric	125,205	106,149
Gopher Club.	12,758	13,258
Heritage Square	22,386	12,932
Horse	55,362	128,510
Hospital	1,559	5,046
Legislative	3,175	450
Meats	2,066	2,144
Natural resources	731	1,138
Parking	34,374	30,642
Plants and flowers.	43,260	43,655
Poultry	6,233	5,093
Public safety	139,341	147.039
Publicity	264,252	256,457
Race	24,594	43,249
Sanitation	204,209	170,984
Sheep.	2,714	2,368
Space rental	163,831	111.717
Swine	5,305	3,598
Ticket Audit	2,508	2,763
Treasurer	89,540	88,718
Total departmental	\$2,158,693	\$2,043,239
Premiums	\$ 347,311	\$ 362,636
Other -		
Bad debt expense	\$ 901	\$ 6.949
FICA contribution	37,754	36,048
Insurance contribution	14,033	10,296
Miscellaneous	5.011	4.734
Printing and office supplies	40.997	40,553
		40,333
Property taxes. Retirement fund contribution.	7,646	24 700
	25,176	24,708
Sundry fair - Note 3	150,916	139,593
Unemployment compensation	6,803	14,634
Water and sewer.	24,172	25,590
Non-fair rental.	51,528	42,115
Total other	\$ 364,937	\$ 345,220
Total Expense	\$4,167,339	\$3,968,341
Net Income to Exhibit A	\$ 365,582	\$ 521,407
	===	===

Year Ended November 30

STATEMENT OF CHANGES IN FINANCIAL POSITION - Years Ended November 30, 1976 and 1975 -

	Year Ended November		
	1976	1975	
SOURCE OF FUNDS			
Operations:			
Net income — Exhibit B	\$ 365,582 357,334	\$ 521,407 250,624	
		333,283	
Total	\$ 722,916 	\$1.105,314	
APPLICATION OF FUNDS			
Additions to Plant:			
Electric plant	\$ 7,594	\$ 113,748	
Fences	7,692	3 113,746	
Gas distribution system	153	1.609	
Land	535	10,987	
Personal property	39,317	56,506	
Sewer system	22.656	6,373	
Sidewalks	,000	3,070	
Streets, curbs, and gutters	5.300	1.302	
Structures	362,253	836,170	
Water distribution system	994	75.549	
Increase in working capital	276,152	15,549	
Total	\$ 722,916	\$1,105,314	
Sources of Net Increase - Decrease* in Working Capital:			
General Fund	\$ 306,103	\$ 364,387*	
Imprest Fund	100		
Investments		40,000	
Postage	1,263*	1.862	
Accounts receivable - Net	29,180	15,726*	
Accounts payable	57,968*	4,968	
Total	\$ 276,152	\$ 333.283*	

NOTES TO FINANCIAL STATEMENTS

Note 1: Summary of significant accounting policies -

Uncollectibles – The allowance for uncollectible accounts includes accounts receivable that are six years old or older and eligible for cancellation by the Executive Council in accordance with Minn. Stat. Sections 10.12 to 10.15.

Depreciation – In the year ended November 30, 1975 depreciation was provided for the electric plant using a five percent direct write-off method, for personal property using a ten percent composit direct write-off method, and for structures using 1.75 percent on individual buildings accumulated in an allowance account. In the year ended November 30, 1976 depreciation was provided using the direct write-off method for the electric plant at 3.5 percent, fence and guard rail at five percent, gas distribution system at three percent, sewer system at five percent, sidewalks at five percent, and the water distribution system at two percent, for personal property using a ten percent composite direct write-off method, and for structures using two percent on individual buildings accumulated in an allowance account. Flagpoles and stonework account balances were transferred to the land account and are not subject to depreciation.

Note 2: Coliseum rental income and maintenance expense are due primarily to the operations of the ice rink opened on January 10, 1976.

Note 3: Sundry fair expense consists of the following:

	Year Ended	Year Ended November 30							
	1976	1975							
Workers' compensation.		\$ 5,454							
Administrative costs	. 874								
Bicentennial expense	. 4.847	13,739							
Bonds and insurance	. 47,547	9,671							
Child care center		1,130							
Coliseum custodial		3,501							
Dues	. 1.847	1.435							
Exhibit expense		7.613							
Fire protection		21,300							
Institutional tickets									
Laundry services		1.504							
Legal services		11,887							
Legislative audit		9,788							
Legislative study									
Plant utilization planning study		30,000							
Signs		122							
Territorial pioneers		1.667							
University of Minnesota budget		20,782							
Total	. \$ 150,915	\$ 139,593							

RESPONSE TO AUDIT REPORT

CONSUMABLES CHARGED TO PERSONAL PROPERTY ACCOUNT

Procedures now being followed by SAS Finance Division, through a formal purchase and inventory systems, are designed to effectively negate inappropriate personal property charges as outlined in your analysis.

TIME REPORT SIGNATURES

The requirement that fair-period time cards be signed by employees in not of long standing. Through its initial stages, the process was cumberson and slow in implementation; however, a recent check indicates the system is now fully operational. Only a minimal number of time cards went unsigned in 1977. For 1978, the process is mandated.

SEVERANCE PAYMENTS TO FORMER EMPLOYEES

SAS Finance Division is continuing to follow-up on collection of severance overpayment. If reimbursement is not forthcoming, the matter will be referred to Attorney General for legal process.

As was explained to Auditors earlier, action undertaken by the Society in provided severance for John E. Libby was carefully measured in terms of its appropriateness and with due consideration to the scope of Board authority. Upon advise of counsel (Special Assistant Attorney General), severance was determined to be a specific form of compensation. Minnesota Statutes Section 37.05 clearly authorizes the board to set compensation for its Secretary-General Manager.

To characterize the Libby severance award as a "gratuity" is entirely inappropriate. Mr. Libby served the Society as a career employee for 25 years. To deny him a reasonable severance payment would be unfair and inconsistent with the treatment afforded all other full-time employees of the Society. Administrative failure to document leave records on Mr. Libby represents an unfortunate error, but is hardly of such consequence as to deny reasonable benefits.

The Board has ordered that in the future complete leave records be maintained on all full-time employees of SAS including its Secretary-General Manager.

SALES TAX ON TICKET RECEIPTS

The underpayment of sales tax on certain state fair ticket receipts was a computation error experienced in the settlement of percentage attractions. The error has been reconciled and payment made to the State. The reoccurance of such an error is remote.

ANNUAL MEETING

MINNESOTA STATE AGRICULTURAL SOCIETY LEAMINGTON HOTEL - MINNEAPOLIS, MINNESOTA JANUARY 23, 24 and 25, 1977

The 118th Annual Meeting of the Minnesota State Agricultural Society opened with an all-day registration period Sunday, January 23. A general session, chaired by President Tyrus Sincock was held at 9:30 a.m., Monday, January 24 for the purpose of appointing credentials and resolutions committees; these committees met to conduct their business at 10:15 a.m., Monday.

At 3 p.m., Monday, delegates from the second, eighth and ninth districts met in caucus for the purpose of certifying nominees for election to the Society's Board of Managers on Tuesday, January 25.

At 1:30 p.m. on Tuesday, members of the Society met in general session. The meeting was called to order by President Sincock and reports of Secretary-General Manager Michael Heffron and Treasurer Gerald Franke were presented and accepted.

Remarks were given by Kim Beck, Willmar, Minnesota FFA president, and Rebecca Syltie, Porter, Minnesota 4-H president.

Credentials and resolutions committee reports were submitted by Henry Hammer, Anoka (credentials) and Sulo Ojakangas, Hibbing (resolutions). Said reports were accepted by the membership.

Election of Society president for a term of one year was conducted. Harveydale Maruska was elected and took over the chair from Mr. Sincock.

The Society proceeded to conduct additional required elections with results as follows:

Norris K. Carnes, St. Paul - Vice President, fourth district, two-year term. Arthur Sprengeler, Plato - Manager, second district, three-year term. Sulo Ojakangas, Hibbing - Manager, eighth district, three-year term.

Willis Lilliquist, Kennedy - Manager, ninth district, two-year term (to fill the unexpired portion of term to which Mr. Maruska was elected in 1976).

Tyrus Sincock, Owatonna - Honorary (life) member of the Society.

Norris Carnes; John Libby, Clearwater, Florida; and Alfred Stedman, St. Paul - State Fair Hall of Fame.

Its business being completed, the 118th annual meeting of the Minnesota State Agricultural Society was declared adjourned.

SPACE RENTAL COMMITTEE MEETING LEAMINGTON HOTEL - MINNEAPOLIS MONDAY, JANUARY 24, 1977 - 10:00 a.m.

Members present: Carnes, chairman; Ramberg; Scow; Maruska; Sincock; Heffron. Also present: McGuire; Korff; Wenzel; Keenan.

The Space Rental Committee took into consideration the issues that Andrew Brooks, a State Fair concessionaire, raised at the November 13, 1976 Board meeting, relative beverages being dispensed to the public in cans, product or name-brand advertising on the outside of concession stands and allegations of unfair treatment.

After lengthy discussion, it was moved by Mr. Scow, seconded by Mr. Maruska and carried that present rules prohibiting sale of beverages in cans, as well as those prohibiting the placement of name-brand advertising on the outside of concession stands be maintained and that exceptions thereto not be allowed. The committee reaffirmed its position that these rules be applied in an even-handed manner to all concessionaires.

In the course of reviewing the above rules, it was noted by several members of the committee that, in both instances, language of the rules could be improved for purposes of clarity. It was therefore, moved by Mr. Ramberg, seconded by Mr. Sincock and carried that the following revised language be implemented:

"RULE 6.06. No concession or exhibit operator may dispense, nor may any person carry from the specific area of any concession, exhibit or other place of sale on the grounds of the Fair, any liquid beverage in a glass or metal container, nor may any person who is in motion about the grounds, carry any such liquid beverage in a glass or metal container. This rule shall not apply to non-alcoholic liquids brought into the Fair-grounds by the public as a part of picnic meals or the like when used and consumed in a stationary locale. This regulation is promulgated for the general welfare and protection of visitors to the State Fair and violators hereof shall be subject to a penalties and punishment provided in Rule 6.01 above."

"RULE 11.14. It shall not be permissable for concessionaires to have signs advertising any food or beverage product by brand, trademark or trade name on the outside of any concession stand or building, unless said advertised product is the primary product to be sold at that stand pursuant to the terms of the applicable concession contract. Menus will be permitted providing they do not list any item by the manufacturer's name or trademark. Soft drink distributors, bakeries, meat dealers, dairies, and any other suppliers may furnish suitable signs for the inside of stands if requested by the concessionaire. No "A" boards or freestanding boards will be permitted."

The Space Rental Committee agreed to recommend to the Board that concessionaire Mrs. June Chricten en be sent a renewal for the 1977 Fair along with instructions that she continue an active search for buyers of her stands.

Space Superintendent Wenzel informed the committee of the death of concessionaire William Brede and suggested that the committee should consider policy decisions in the near future as to rights of survivorship and rights to pass on to an assignee, holdings at the Fair. The Space Rental Committee took into consideration several recommendations from the Legislative Advisory Bill No. 72 previously under study by the Board's Governmental Affairs Committee. One recommendation of the Governmental Affairs Committee was to initiate a review committee and an appeals committee. The review committee would be comprised of the Superintendent of Space Rental; the General Manager and the Director of Operations. This committee would review before the letting of contracts, all renewals and new applicants for space. The appeals committee, comprised of members of the Space Rental committee of the Board, would meet twice during the year to consider any appeals or complaints arising from space application denial or assignment and if the appeal were deemed valid, instruct the Space Rental Department to give further consideration to the applicant.

After discussion, the committee agreed to recommend the above procedure to the Board

The committee was also advised that all renewals and new application forms submitted to the Fair, must contain complete disclosure of any and all interests on the Fairgrounds.

Relative to the recommendations of the Legislative Auditor, the Space Rental Committee recommended to the Board that beer sales continue to be handled on a percentage basis, but that food sales revert to a flat-rate premise for the 1977 Fair.

Meeting adjourned.

PLANNING COMMITTEE MEETING LEAMINGTON HOTEL - MINNEAPOLIS MONDAY, JANUARY 24, 1977 - 2:00 p.m.

Members present: Carnes, chairman; Ramberg; Maruska; Haeg; Sincock; Heffron. Also present: Wenzel; Frost.

A proposed 1977 improvement and maintenance budget, totaling \$543,000, was presented by Secretary and reviewed by the committee. Also discussed was a deferred project list totaling \$389,300. Secretary explained that a shift in emphasis from improvement work to maintenance would likely cause an operating deficit, but that lower capital expenditures would offset these considerations in determining the Society's final cash balance which should be up over 1976. Following review and discussion by the committee and staff, it was moved by Mr. Haeg, seconded by Mr. Maruska and carried that the budget be accepted as presented (Aye-5; Nay-0).

MEETING OF THE GOVERNING BOARD MINNESOTA STATE AGRICULTURAL SOCIETY LEAMINGTON HOTEL - MINNEAPOLIS, MINNESOTA TUESDAY, JANUARY 25 - 3:30 P.M.

Members present: Harveydale Maruska, president; Norris Carnes and Leonard Ramberg, vice presidents; William Korff; Arthur Sprengeler; Lawrence Haeg; Logan Scow; J. G. Tiffany; Sulo Ojakangas; Willis Lilliquist; and Michael Heffron, secretary.

Also present: Gerald Franke; James Frost and Kenneth Wenzel.

Oaths of office were administered to the newly elected officers and board members.

Mr. Carnes was called upon to give a report of the special search committee appointed in August, 1976 to screen applicants for the position of secretary-general manager and

to make recommendations to the full board (the committee included Mr. Carnes, chairman, Messrs. Hagg and Sincock). Mr. Carnes discussed the committee's evaluative process after which he recommended on behalf of the committee that Michael Heffron be appointed to a one-year term as secretary-general manager.

After discussion, it was moved by Mr. Carnes, seconded by Mr. Haeg and carried that Michael D. Heffron, be appointed Secretary-General Manager of the Society for a period of one year, fixing his annual salary at \$29,000 plus \$1,500 designated as additional salary to cover unreimbursable expense. In addition thereto, it was specified that he be required to live upon the State Fairgrounds for the convenience and to the benefit of the Society with gratis rent, utilities and telephone (Aye-9; Nay-0). Oath of office administered to Mr. Heffron.

A discussion followed regarding the search committee's work and Mr. Haeg moved that the file assembled by the committee, including information submitted by persons making formal application for the position of secretary-general manager and interviews pertaining thereto, be retained in the files of the Society. Motion was seconded by Mr. Ramberg and carried (Aye-9: Nav-0).

Minutes of the November 13 Board meeting and December 19 Executive Committee meeting (previously mailed to the members) were approved upon a motion by Mr. Haeg, seconded by Mr. Sprengeler and carried (Aye-9; Nay-0).

A motion for approval of the minutes in vacation for the period November 18, 1976 through January 15, 1977, and the executive action noted therein, was moved by Mr. Scow, seconded by Mr. Tiffany and carried (Aye-9; Nay-0).

The Society's financial statement of December 31, 1976, was presented as follows:

	lovember 30, 1976									-	(20,605.13)
	ashed										70,000.00
											5,974.51
December Receip	ots	 			 *		*			_	31,348.94
										s	86,718.32
Disbursements du	iring December										
Accrued Salaries	Payable, Dec. 1-3	 				5	7.7	53	.00		
	, Dec. 4-17					20	0,4	70	.59		
	ls paid					5.	3,5	78	.74	5	81,802.33
										s	4,915.99
	December 31, 1976										
											4,915.99
Contingent Fund		 									1,000.00
Bank Securities	mature 1/10/77 .	 				. ,					400,000.00
	mature 6/21/2004	 									200,000.00
	mature 7/08/2004	 					*				130,000.00
										s	735,915.99
Cash Balance - E	December 31, 1975										
General Fund		 								5	21.521.99
Contingent Fund		 									1,000.00
Bank Securities	mature 1/02/76 .	 									100,000.00
	mature 1/08/76 .	 									50,000.00
	mature 2/03/76	 									300,000.00
										5	472.521.99

Upon a motion by Mr. Sprengeler, seconded by Mr. Ojakangas and carried, the financial statement as presented was approved (Aye-9; Nay-0).

Secretary presented an organizational flow chart under which State Fair functions would be channeled through three basic divisions - public affairs, including competitive exhibits, communications, and amusement groups; operations, including plant management, space rental and special events, administrative, and special service groups; and finance, including records management, and budget management and receipts groups. Upon a motion by Mr. Haeg, seconded by Mr. Korff and carried, the organizational structure was approved as presented with Mr. Frost as Director of Public Affairs, Mr. Wenzel as Director of Operations and Mr. Franke as Director of Funance.

As a part of this motion, approval was granted for the establishment of a salary range for the three divisional directoriships of between \$20,000 and \$28,000 with Secretary to set said salaries within the range provided.

It was moved by Mr. Ramberg, seconded by Mr. Carnes and carried that secretary be authorized to adjust staff salaries and/or compensation under personal service contracts (Aye-9; Nay-0).

Secretary updated the Board on present policy with respect to bonding certain officials of the Society, including (for 1976) secretary, assistant secretary, treasurer and (2) deputy treasurers at \$200,000 each. This procedure has been followed over the last several years despite the fact that bonding for other state officials has been terminated. Secretary opened the discussion as to whether there was merit in such a bonding schedule as it related to risk and to premium expense (\$2,948 in 1976). After lengthy discussion, it was moved by Mr. Haeg, seconded by Mr. Carnes and carried that Secretary be authorized to hold in abeyance the purchase of said bonds pending a check of legal circumstances and other relative factors. Secretary was further authorized, with concurrence from the Executive Committee, to terminate said bonding schedule or to proceed with implementation of same on secretary, director(s) of operations, public affairs, finance and (2) deputy treasurers, plus a position bond for certain Society employees (Aye-9, Nay-0).

It was moved by Mr. Korff, seconded by Mr. Ojakangas and carried that the First National Bank of St. Paul be designated as depository for the Society's General Fund Account, Payroll Fund Account, Premium Fund Account and Treasurer's Account; and that the North Star State Bank of Roseville be designated as depository for the Society's Contingent Fund Account (Aye-9; Nay-0).

It was moved by Mr. Haeg, seconded by Mr. Scow and passe? that the following signatures be authorized for Society accounts (Aye-9; Nay-9):

General Fund - Michael D. Heffron, Kenneth F. Wenzel or James G. Frost; and Harveydale Maruska, Norris K. Carnes or Leouard F. Ramberg: and Gerald J. Franke, Floyd W. Brown or Donald R. Lindeman.

Payroll Fund - Michael D. Heffron, Kenneth R. Wenzel or James G. Frost.

Premium Fund - Michael D. Heffron (o: Michael D. Heffron signature plate for IBMprocessed checks), Kenneth R. Wenzel e: James G. Frost.

Treasurer's Account - Gerald J. Franke, Floyd W. Brown or Donald R. Lindeman.

Contingent Fund - Michael D. Heffron, Kenneth R. Wenzel or James G. Frost.

General Fund requires three authorized signatures as follows: Secretary, Director of Operations or Director of Public Affairs; President or one of the two Vice Presidents; and Director of Finance or one of his two deputies. Payroll Fund, Premium Fund, Contingent Fund and Treasurers Account require one of the authorized signatures.

Secretary outlined standing committee assignment recommendations, explaining that several of the traditional committees might best be re-aligned to better function as they relate to the newly-approved organization of staff; secretary also recommended that several staff persons be added to standing committees as ex officio members. Upon a motion by Mr. Ramberg, seconded by Mr. Tiffany and carried, the following standing committees and their members were approved for 1977 (Aye-9; Nay-0):

- FINANCE Haeg, Stairman; Ramberg; Carnes, Sprengeler, Tiffany, Scow, Maruska, ex officio; Heffron, ex officio; Franke, ex officio.
- GOVERNMENTAL AFFAIRS Ramberg, chairman; Carnes; Haeg; Scow; Korff; Ojakangas; Maruska, ex officio; Heffron, ex officio.
- HALL OF FAME Stanley Muckle, chairman; Leo Keskinen, vice-chairman; Carnes; Scow; D. T. Grussendorf; Tyrus Sincock; Maruska, ex officio; Heffron, ex officio; Franke (committee secretary), ex officio.
- HONORARY (LIFE) MEMBER ADVISORY Sincock, Keskinen, Edwin Gruber, Grussendorf; Ted Arens; Fred Lammers; James Libby; Robert Lund; Muckle; Roy Sorenson, Birney Wilkins; Maruska, ex officio; Heffron, ex officio (At a separate meeting held concurrently with the meeting of the governing board, members of the Advisory Committee named Ty Sincock as their chairman).
- OPERATIONS Scow, chairman; Haeg; Ojakangas; Korff; Ramberg; Sprengeler; Lilliquist; Maruska, ex officio; Heffron, ex officio; Wenzel, ex officio.
- PLANNING AND UTILIZATION Carnes, chairman; Ramberg; Haeg; Tiffany; Sprengeler; Ojakangas; Maruska, ex officio; Heffron, ex officio.
- PUBLIC AFFAIRS Ramberg, chairman; Carnes; Haeg; Scow; Tiffany; Maruska, ex officio, Heffron, ex officio; Frost, ex officio.
- RULES AND PREMIUM LIST Ojakangas, chairman: Carnes: Haeg; Scow; Sprengeler; Tiffany; Lilliquist; Maruska, ex officio; Heffron, ex officio; Frost, ex officio; Steve Pooch, ex officio.
- SPACE RENTAL Korff, chairman; Carnes; Ramberg; Scow; Haeg; Lilliquist; Maruska, ex officio; Heffron, ex officio; Wenzel, ex officio.

It was moved by Mr. Scow, seconded by Mr. Sprengeler and carried that the following be appointed department supervisors and superintendents for 1977 (Ave-9: Nav-0).

ADMISSIONS - Scow, supervisor; Don Pittelkow, superintendent.

AGRICULTURE-HORTICULTURE - Haeg, supervisor; Duane Smith, superintendent, Crops; Percy Johnson, superintendent, Bee Culture; Alvin Krueger, superintendent, Christmas Trees; Harold Nelson, superintendent, Flowers; Henry Hammer, superintendent, Vegetable-Potatoes; Louis Quast Jr., superintendent, Fruits.

AMUSEMENT - Haeg, supervisor; Bob Potter, superintendent, Grandstand Production; Mark Markson, superintendent, Infield Services; Leonard Dobbs, superintendent, Auto Race; John Geisler, superintendent, Music.

CATTLE - Carnes, supervisor; Ray Arthaud, superintendent.

CREATIVE ACTIVITIES - Ramberg, supervisor; Evelyn Hagen, superintendent.

DAIRY - Carnes, supervisor; Cliff Markuson, superintendent.

EDUCATION - Ojakangas, supervisor; Forrest Bear, superintendent.

FINE ARTS - Lilliquist, supervisor; Otto Theuer, superintendent.

4-H - Lilliquist, supervisor; Leonard Harkness, superintendent.

FFA - Oiakangas, supervisor; Odell Barduson, superintendent,

FORAGE - Tiffany, supervisor; Dan Elmer, superintendent,

HORSE - Carnes, supervisor; Harold Arneman, superintendent.

LEGISLATIVE-EDITORIAL - Scow, supervisor.

MEATS - Carnes, supervisor; Edward Butler, superintendent.

NATURAL RESOURCES - Sprengeler, supervisor, Marlene Mielke, superintendent. (On February 9, Mrs. Mielke informed the Fair staff that she will be unable to act as superintendent as she will be moving outstate and will no longer be employed by the State Department of Natural Resources).

PARKING - Korff, supervisor; Ron Vannelli, superintendent.

PLANT MANAGEMENT - Scow, supervisor, Bill Jents, superintendent, construction and maintenance; Bill Hermes, superintendent, Greenhouse; Ed LaPointe, superintendent, Mechanical Services; Joe Fischler, superintendent, service.

POULTRY - Tiffany, supervisor; Harold Thomforde, superintendent.

PUBLICITY - Ramberg, supervisor; Julie Nathanson, superintendent.

PUBLIC SAFETY - Korff, supervisor; Chuck McGuire, superintendent.

SANITATION - Ojakangas, supervisor; James Libby, superintendent.

SENIOR CITIZENS - Ramberg, supervisor; Burnadette Menard, superintendent.

SHEEP - Tiffany, supervisor, Robert Jordan, superintendent.

SPACE RENTAL - Korff, supervisor: Mary Sue McGuire, superintendent; John True, Farm Machinery, superintendent.

STATE FAIR YOUTH CAMP - Sprengeler, supervisor; Larry Hillesland, superintendent.

SWINE - Sprengeler, supervisor; Robert Jacobs, superintendent.

TICKET - Haeg, supervisor; Franke, superintendent.

TICKET AUDIT - Lilliquist, supervisor; Richard Reinhardt, superintendent.

President Maruska recessed the meeting until 9:30 a.m., Wednesday, January 26, 1977.

RECONVENED MEETING OF THE GOVERNING BOARD MINNESOTA STATE AGRICULTURAL SOCIETY LEAMINGTON HOTEL – MINNEAPOLIS, MINNESOTA WEDNESDAY, JANUARY 26, 1977 – 9:30 A.M.

Members present: Harveydale, Maruska, president; Norris Carnes and Leonard Rambers, vice presidents; William Korff, Arthur Sprengeler, Lawrence Haeg, Logan Scow; J. G. Tiffany; Sulo Ojankangas; Willis Lilliquist; and Michael Heffron, secretary

Also present: Kenneth Wenzel; James Frost; Mary Sue McGuire; Richard Keenan and Kent Harbison

President Maruska called the meeting to order and informed the Board that the first order of business was standing committee meetings. In keeping with the Board's usual procedure, all members were invited to sit with and take part in deliberations of each committee; however, voting on committee matters and recommendations were to be limited to committee members.

OPERATIONS COMMITTEE MEETING

Members present: Chairman Scow; Haeg; Ojakangas; Korff; Ramberg; Sprengeler; Lilliquist; and ex officio members Maruska, Heffron and Wenzel.

Upon a motion by Mr. Haeg, seconded by Mr. Sprengeler and carried, the "Everyone Pays" outside gate policy of the Minnesota State Fair was re-affirmed through 1977 (Aye-9; Nay-0).

Secretary explained his recommendation that the South West Como parking lot be made a free parking area, included were a necessity to have an additional parking area for camper-type vehicles (which are not allowed on the fairgrounds proper, but have been given free parking space in the east portion of the South Como lot) and a desire to have an area that was free parking for all vehicles. Following discussion, it was moved by Mr. Ojakangas, seconded by Mr. Korff and carried that the South West Como parking lot be made a free parking area.

The provision results in the following change to Society Rule No. 4.05: "The following schedule of outside gate admission prices shall be in effect during the period of the Fair or as indicated."

Adult, 16 years of age and over	 							\$2.00
Child, 5 thru 15 years of age								.50
Child, under 5 years of age								
Vehicle, on grounds.								2.00
Vehicle, in South Como Parking Lots								Free

(Remainder of Rule No. 4.05 remains unchanged) (Aye-9; Nay-0).

Upon a motion by Mr. Sprengeler, seconded by Mr. Lilliquist and carried, Secretary was authorized to make adjustments in Grandstand and Coliseum ticket prices and seating configurations as necessary while generally maintaining ticket scales as set for 1976 (Ave-9; Nay-0).

There being no further business on the table, Operations Committee meeting was adjourned.

PUBLIC AFFAIRS COMMITTEE MEETING

Members present: Chariman Ramberg; Carnes; Haeg; Scow; Tiffany, ex officio members Maruska, Heffron, Frost,

Chairman Ramberg and Public Affairs Director Frost presented a proposed advertising and publicity budget for 1977. Following explanation and discussion, budgeted expenditures of \$300,000 were approved for 1977 on a motion by Mr. Scow, seconded by Mr. Iffany and carried (Aye-7; Nay-0).

It was moved by Mr. Carnes, seconded by Mr. Tiffany and carried that a one-year written agreement be negotiated by the staff with M.R. Bolin Advertising line, outlining the terms under which Bolin will handle advertising of the 1977 State Fair (Aye 7, Nay 0).

Upon a motion by Mr. Scow, seconded by Mr. Tiffany and carried, the following general advertising policy was approved for 1977: Make use of all daily and weekly newspapers, as well as selected radio and television stations in surrounding states as the fair's basic advertising area; also to continue issuance of the state fair newsletter and roto brochure (Aye-7; Nay-0).

There being no further business on the table, meeting of the Public Affairs Committee was adjourned

RULES & PREMIUM LIST COMMITTEE MEETING

Members present: Chairman Ojakangas; Carnes: Haeg; Scow; Sprengeler; Tiffany; Lilliquist; ex officio members Maruska, Heffron, Frost.

It was moved by Mr. Carnes, seconded by Mr. Scow and carried that the following rule as recommended by Competitive Exhibits Coordinator Pooch be approved:

"Rule No. 25.08 – An exhibitor (firm, partnership, breeding establishment) entering for competition must be in existence at the closing date of entries. Affidavits confirming the agreements must be available for inspection by the superintendent in charge of the department" (Aye-9; Nay-0). (Language of Rule No. 25.08 formerly was "firms or co-partnerships entering for competition must be in existence at the time of making entry and in all cases must be bona fide and affidavits of the age of the firm may be required by the management").

It was moved by Mr. Carnes, seconded by Mr. Sprengeler and carried that department supervisors and superintendents, in consultation with Competitive Exhibits Coordinator Pooch, be authorized to make necessary minor adjustments in exhibit release dates, rules and premiums for their departments in accordance with guidelines established by the Society's 1977 operating budget (Aye-9; Nay-0).

There being no additional business on the table, the Rules and Premium List Committee meeting was adjourned.

SPACE RENTAL COMMITTEE MEETING

Members present: Chairman Korff; Carnes; Ramberg; Scow; Haeg; Lilliquist; ex officio members Maruska, Heffron, Wenzel.

Director of Operations Wenzel reported on meeting of the Space Rental Committee of January 24, 1977 (as recorded in these minutes on page 2 and 3). Upon a motion by Mr. Lilliquist, seconded by Mr. Scow and carried, actions of that meeting were approved by the current Space Rental Committee (Aye-8; Nay-0).

There being no further business on the table, the Space Rental Committee meeting was adjoured.

FINANCE COMMITTEE MEETING

Members present: Chairman Haeg; Ramberg; Carnes; Sprengeler; Tiffany; Scow; ex officio members Maruska, Heffron, Franke.

Chairman Haeg presented proposed operating, maintenance and improvement budget for 1977 stating that maintenance and improvement portion of proposed expenses had been approved by the Planning Committee which met Monday, January 23, 1977. Secretary explained that budgeted figures were conservative estimates and that by necessity, emphasis was being given to maintenance expenditures. Chairman and secretary informed the board that all expenses involved in Collseum ice rink operation was currently filling a well-defined community need.

Upon a motion by Mr. Tiffany, seconded by Mr. Carnes, and carried the 1977 operating, improvement and maintenance budgets as presented were approved (Aye-8: Nay-0).

There being no further business on the table of the Finance Committee, meeting was adjourned.

RECONVENED MEETING OF THE BOARD

Reports and action undertaken by Operations, Public Affairs, Rules & Premium List, Space Rental and Finance Committees were approved on a motion by Mr. Haeg, seconded by Mr. Scow and carried (Aye-9; Nay-0).

Director of Operations Wenzel informed the Board that the Learnington Hotel was available for the Society's annual meeting on January 21, 22, 23, 1979; also that these dates would allow staff time to make necessary preparations and that the Federation of County Fairs was in agreement with these dates. After discussion, it was moved by Mr. Korff, seconded by Mr. Ojakangas and carried that the Learnington Hotel, Minneapolis, be approved as site for the 1979 annual meeting of the Society on January 21, 22 and 23 (Aye-9: Nay-0). (At the January 21, 1976 meeting of the Board of Managers, the Radisson – formerly Hilton Hotel in St. Paul was approved as the site for the 1978 annual meeting on January 15, 16 and 17).

Secretary and Special Counsel Keenan reviewed for the Board the count status of negotiations with the Children's Museum of Minnesota Industry and the status of the proposed "Agreement to Agree" which would be entered into with the Museum prior to execution of a long-term lease, the terms of which would allow the year-around operation of a museum in the Society's State Exhibits Building. Included in the Agreement are provisions insuring a showing of adequate financial responsibility for the project by the museum prior to June 1, 1977. Included in the lease are the following:

- 1) effective date on or about October 1, 1977.
- construction schedule insuring completion of work and readiness to operate prior to opening day of the 1978 Minnesota State Fiar.
- admission fees will be charged to the museum but the admission charged during the period of the annual fair is to be no more than 25 percent of the amount charged the remainder of the year.

Considerable discussion followed regarding the merits of the "Agreement to Agree", what constituted a showing of adequate financial responsibility and the advisability of charging admission to the building during the Fair. Following said discussion, it was moved by Mr. Ramberg, seconded by Mr. Ojakangas and carried that the Society enter into the proposed "Agreement to Agree" which would be effective through June 1, 1977. By said date the Children's Museum must have complied with all terms so that the Board might consider the actual lease at its June meeting (Aye-9; Nay-0).

Director of Public Affairs Frost reviewed for the Board the status of contract negotions with acts and attractions for night Grandstand, Bandshell, Coliseum and other entertainment areas.

Secretary initiated an extensive discussion and review of Minnesota House of Representatives Advisory Bill No. 72 by informing the Board that staff and counsel would present Legislative recommendations item by item, indicating those upon which action, as requested by the Board, has been completed, no action was required, response was to be given at present, or response was not yet completed.

Action on items numbered No. 1 (mandatory retirement); No. 4 (food/travel expenses); and No. 10 (competitive bids) had been completed.

No action was required on items numbered No. 2 (State Retirement System); No. 11 (State building code); and No. 19 (make up of the Board).

Items numbered No. 12 thru No. 18 (space rental matters) had been dealt with during the Space Rental Committee meetings of January 24 and this date.

Response to item number No. 3 has not been completely formulated although a necessary first step, staff reorganization, was being undertaken as approved by the Board on January 25.

Special Assistant Attorney General Harbison outlined for the Board some of the problems and steps involved with bringing State Fair rules in line with the Administrative Procedures Act (item number No. 5). Included were notice, hearing and publication requirements plus the need to separate State Fair procedural rules from formal regulations that affect the public so that the latter may be officially promulagated per requirements of the Administrative Procedures Act. Special Counsel Keenan reterated that total revision of the Society's rule structure would be necessary if this recommendation was to be accepted and met and that further the formal promulgation of rules was a lengthy and complicated process. It was also brought out during discussion that compliance with some aspects of the Administrative Procedures Act, notably the portions dealing with contested cases, would make it very difficult if not impossible for the Society to effectively provide for its primary function, the conduct of the annual State Fair.

Secretary Heffron presented a breakdown and documentation of costs involved in improvement, maintenance and operation of the residences occupied by Society employees on the Fairgrounds (item number No. 6).

Special Assistant Attorney General Harbison presented, in draft form, several alternative policy statements with respect to Society employment of immediate family members (item No. 7). Following lengthy discussion of the draft material, which discussion brought forward a number of suggested modifications, it was moved by Mr. Haeg, seconded by Mr. Scow and carried that the Executive Committee be authorized to approve a final draft of the Society's policy on employment of relatives after consultation with staff and counsel (Ave-9, Nav-0).

Secretary Heffron reported on current discussions with the Minnesota Employment Service (item No. 8) regarding expanded use of said agency in the process of hiring and placing employees with the Society. It was indicated that both Society and Employment staff were in agreement that such expansion was possible and could be helpful in the Society's recruitment procedure.

Special Assistant Attorney General Harbison presented a revised rule defining and/or regulating conflict of interest on the part of members of the board of managers, officers or employees of the Society (item No. 9). Upon a motion by Mr. Scow, seconded by Mr. Korff and carried, Society Rule No. 5.01 dealing with conflict of interest, was revised to read as follows:

Rule 5.01.—It is in the best interest of the public and the Minnesota State Agricultural Society that officers and employees of the State Fair and members of the Board of Managers avoid any activity or conduct which, in appearance or in fact, conflicts with the impartial performance of their duties for the State Fair. Accordingly, the following policy shall be in effect immediately:

No member of the Board of Managers, officer or employee of the State Agricultural Society shall:

- enter into any contract between himself and the Society other than his contract of employment with the Society;
- have or acquire any direct or indirect financial interest in any contract between the Society and any concessionaire, exhibitor, performer, vendor or contractor of the State Fair.
- engage or participate in personal business operations or financial transactions that conflict with his obligations and interests as a member of the Board of Managers, officer or employee of the Society, or the interests of the Society; or
- 4) be entitled to any special concessions involving the storage of vehicles and materials on the State Fairgrounds or the use of State Fair buildings, machinery, vehicles or equipment, except as may be specifically provided by his contract of employment as approved by the Board of Managers. (1-26-77)

Secretary Heffron reported on a meeting with Minnesota Revenue Department personel relative the subject of withholding State income tax on premium monies or contractural fees paid out-of-state exhibitors and performers pending filing of Minnesota tax
returns by said non-resident exhibitors or performers. It was noted that revenue personnel had cited a rule whereby the minimum amount on which tax must be withheld by
the Fair could be raised from \$50 to \$700; also, exhibitors and performers shall be
allowed to file expense declarations prior to time of payment, the percentage withheld
to be determined from information therein (if no declaration is filed, amount withheld is
to be seven percent of amount due).

Secretary read into the record, as follows, recommendations of the Minnesota Legislative Auditor, as contained in its examination of Society books and accounts for the year ending November 30, 1975, along with responses thereto dated November 26, 1976. (For the sake of clarity and continuity, a second set of Society responses, formulated subsequent to this meeting and directed to the Legislative Auditor on January 28, 1977, has been inserted into the record where appropriate.):

Cash Receipts

One person opens all mail addressed to SAS unless it is addressed to a specific department. The mail opener gives cash and checks received in the mail she opens to the cashier, or if the receipts are for space rental, to the Space Rental Department, but does not make a list or other record of the amounts received. Some payments are made in person to the Space Rental Department. Personnel of the Space Rental and other departments receiving payments give the payments to the cashier.

In order to minimize the handling of cash and provide better control over receipts, we recommended that:

 persons without access to receipt records open all mail addressed to SAS and its departments,

, the mail openers list all money enclosed and submit it with supporting documents to the cashier.

- the cashier transfer the supporting documents and a list of the payers and amounts paid to the appropriate department, and
- payments made in person be received directly by the cashier, who would issue a receipt to the person making the payment. The cashier should transfer supporting documents for, or descriptions of, the payments to the appropriate department.

Response (11-26-76) The State Agricultural Society's (SAS) present cashier and mail opening procedures were implemented in the late 1960's and were based, in substantial part, on the recommendations and advice of your Department. SAS staff agrees completely with the objectives of minimizing the handling of receipts and strengthening controls.

The recommendation of the Auditor involves changing and substantially complicating the present mail opening and processing system. This could cause serious problems during May through August, when the volume of mail is very heavy and of a diverse nature. Whether or not this recommendation can be realistically implemented depends upon the extent to which these inherent problems in the proposal can be resolved.

SAS staff is analyzing the present system, in the light of your recommendation. As the Auditors should know, all Space Rental payments made "in person" at the Fair are made directly to the cashier.

Response (1-28-77) Our Board has been appraised of your recommendations on cash receipts and of the difficulties our staff believes "might" accompany their application. We are prepared, however, (and the Board concurs) to begin a test application now, holding firm until and unless the pressure of mail volume precipitates an adjustment. I would propose to evaluate, and hopefully, clearly document our experience in actual circumstances, so that if changes become necessary during peak periods, we might all understand the rationale.

Contracted Services

Payments made to two SAS contractors were not in accordance with the provisions of their contracts, and payments made to certain other contractors were not sufficiently documented.

SAS entered into an open-end contract in December 1969 with an individual to perform maintenance and minor construction planning work for SAS. The contract states that the individual is to be compensated at the hourly rate of \$10 for this work. The individual was paid \$10 an hour for work performed in December 1969. However, beginning in January 1970, this person was paid \$15 per hour for this work. The contract was not amended to show this change in the hourly rate. After we discussed this with SAS personnel, a new contract was executed on December 30, 1975, stating that the individual would be compensated at \$15 an hour.

The other contractor has an open-end contract with SAS to perform certain plumbing construction work, maintenance, and other services. The contract provides for a charge of 13 percent of direct labor costs for payroll assessments. During fiscal year 1975, the contractor charged 16.1 percent of direct labor costs for payroll assessments, and four cents an hour for a contractors association charge which is not provided for in the contract. Michael Heffron, assistant secretary-general manager, told auditors that open-end agreements are a problem as the agreements are not periodically reviewed. At a meeting of the Board of Managers in April 1976, the board approved amendment of the contract to provide for a tige of 16.1 percent for payroll assessments and the hourly charge for the contract to a second contract to the contr

We recommend that invoices submitted by contractors be reviewed to ensure compliance with the visions of the contracts. Verbal arrangements or informal written agreements are made by SAS personnel with contractors to provide services such as advertising, asphalting, street sweeping and maintenance services. Billings submitted by these contractors do not always state the basis for the amount charged.

We recommend that written contracts be prepared with these contractors specifying the services to be rendered and the amounts to be charged. We also recommend that contracts written on a cost-plus basis provide for the Legislative Auditor to have access to the financial records of the contractor necessary to substantiate the amounts charged SAS.

Response (11-26-76) SAS staff has taken steps to see that all service contracts be for a stated period of time. At the end of the term of each contract, its provisions will be reviewed by staff and, when appropriate, by counsel. Steps are being taken to assure that invoices for payment on service contracts will be closely reviewed to make sure they reflect complete and accurate contract compliance. At the time existing "cost-plus" contracts are revised or relet, they will be amended to add language providing for access by the Auditor or SAS staff to those financial records of contractor necessary to verify and substantiate the accuracy of the amounts charged.

Competitive Bids For Materials & Services

The provisions of Minnesota Statute Section 37.19 allow SAS to enter into contracts, without soliciting bids, for electrical and plumbing work, street repair, grounds and building maintenance during the fair period, advertising, rental of equipment, and purchase of materials. Electrical and plumbing work is performed by independent contractors that have open-end contracts with SAS. Other work is performed by independent contractors selected by SAS personnel based on previous experience with them or as a result of informal bidding procedures. Materials are purchased by some of the independent contractors for SAS and other materials are purchased directly by SAS without following formal bidding procedures.

Competitive bidding is a good business practice that provides an objective basis for selecting contractors to furnish services and materials. Therefore, we recommend that SAS solicit competitive bids for services and materials used in the operation of SAS and the maintenance of the fairgrounds in the same circumstances and manner as prescribed for the Commissioner of Administration and other state agencies by Minnesota Statutes Sections 16.07 and 16.08.

Response (11-26-76) As the Auditors have been advised, over the past several months SAS staff, at the direction of the Board of Managers, has developed a comprehensive purchasing plan. The purchasing plan was approved by the Board at its November 13, 1976 meeting and is effective December 1, 1976. It is based on the policies and procedures stated in Minnesota Statutes Sections 16.07 and 16.08 and the Department of Administration's purchasing manual.

Civic Organization Memberships

SAS pays membership fees in civic organizations for some employees. The Board of Managers does not review or approve the memberships to ensure that they are beneficial to SAS. We recommend that SAS pay for such memberships in the future only after review and approval by the Board of Managers.

Response (11-26-76) The policy of the Board of Managers has always been that SAS will only pay for membership fees in civic organizations if it is of benefit to the Society. Staff will recommend to the Board that it periodically review and specifically approve any such membership fees.

Action (1-26-77) Secretary presented a list of organizations to which the Society, or designated employees of the Society, belonged and for which the Society paid dues or fees in 1976. It was pointed out that the Society maintained membership in several of said organizations because of show or auto race certification or sanction requirements. Upon a motion by Mr. Haeg, seconded by Mr. Lilliquist and carried, membership in the following organizations was approved for 1977:

International Association of Fairs and Expositions; Metro Area Managers Assoc.; Midway Civic Assoc.; St. Paul Chamber of Commerce; Western Fair Assoc.; American Horse Shows: Mid-West Fair Assoc; International Motor Contest Assoc.; Minnesota Federation of Co. Fairs; Tri-State Horseman; Midwest Showmens League; United States Auto Club; Minnesota Newspaper Assoc.; Minneapolis Chamber of Commerce; Minnesota Safety Countil; Better Business Bureau; North Suburban Chamber of Commerce; International Country Music Buyers Assoc.; Country Music Assoc.; Metro Ice Managers Assoc.; Outdoor Amusement Business Assoc.; North Suburban Lions; Minnesota Society of Asso Executives

Response (1-28-77) A list of those civic organizations in which MSAS maintained membership during 1976, as well as those recommended by staff for 1977, was submitted to and approved by our Board at their last meeting. The list and formal action thereon will be made a part of the Society's record.

Contingent Fund Balance

SAS has a \$1,000 imprest fund used for disbursements requiring immediate payment. Based on an analysis of the activity in this account for the last three fiscal years, we believe a balance of \$500 would be sufficient for the purposes of the fund.

SAS personnel concurred that the balance should be reduced.

Response (11-26-76) SAS Board of Managers took action at its November 13, 1976 meeting to reduce the Contingent Fund balance from \$1,000 to \$500. This will be done at the close of the fiscal year. November 30, 1976.

Restaurant Operated by SAS

SAS operates a restaurant, called the Gopher Club, during the State Fair for the Board of Managers, certain employees and their spouses, and special guests. At the 1975 State Fair, the special guests included the board of the Minnesota Federation of County Fairs, life members of SAS and their wives, farm implement dealers and their wives, and Royal American Shows personnel. Membership cards were issued to 132 persons authorizing them to eat at the Gopher Club during the 1975 State Fair.

Board members and special guests do not pay for their meals. Employees and their spouses pay \$1 for breakfast, \$2 for lunch, and \$3 for dinner. SAS records show the following number of meals served during the 1975 State Fair:

	Breakfast	Lunch	Dinner
Pay	356	581	425
Non-pay	26	186	141
Total	382	767	566

Cash receipts totaled \$2,884, including \$2,793 from meals and \$91 from the sale of cigars and food remaining at the end of the fair period. Total cash disbursements of \$13,258 included \$4,993 for food, \$7,305 for payroll, and \$960 for miscellaneous items. This resulted in a cash operating loss of \$10,374.

At its January 1976 meeting, the Board of Managers increased the prices to \$2,00 for treakfast, \$3,00 for hunch, and \$4,50 for dinner. They also directed that a "...concerted effort be made to cut back operational costs for 1976."

Because of the cost of operating the Gopher Club, and because its operation provides an advantage to only certain individuals, we recommend that the Gopher Club operation be discontinued.

Response (11-26-76) The Gopher Club is effectively an employee cafeteria, which is also used by the Fair for purposes of public relations. The Board has expressed concern over the rising costs of this facility and has also attempted to analyze its value and significance to the Fair. In the report adopted by the Board during the 1976 Fair, the following comments were made relative to the employee cafeteria.

"The Gopher Club dining facility should be continued in operation, but should be closely monitored from the standpoint of its relative cost and value to the Fair, as well as the accounting procedures that are being used to report its operations.

The committee feels that the Board should recommend that the Gopher Club's operations be continued. The State Fair is in the public relations business and the Gopher Club dining facility is used to entertain visiting dignitaries and guests of the Fair and is also available for use by the Board of Managers and their wives, State Fair office administrative personnel, and the superintendents of the various permanent and temporary departments of the Fair."

SAS staff will submit the Auditor's recommendations to the Board for further analysis and discussion at its next regular meeting.

Action (1-26-77) Director of Public Affairs Frost reviewed for the Baord the current method of operation of the Gopher Club and outlined a possible alternative involving commercially catered meal service. President Maruska referred the matter to staff for the purposes of obtaining additional information relative to catering services with instructions to report back to the Executive Committee.

Response (1-28-77) Your comments and specific recommendation on the Gopher Club dning facility were presented to the Board and discussed at consit table length. Among those areas considered were the cost factors and limited clientele, both aspects highly influenced and controlled by the small size of the dining area and limited kitchen capacity. Possible alternatives, designed to substantially reduce the operating deficit were explored, as were means of opening its availability to greater number of individuals. On the surface, the latter possibility seems remote without physically moving the complex. Staff was instructed to continue and, in fact, to accelerate its efforts to resolve these problems short of closing the facility, to account to its Executive committee any and all findings and to report back to the Board recommendations for action.

Accounts Receivable

Accounts receivable invoices are printed in triplicate and pre-numbered by the printer. When an invoice is voided only the file lopy is retained. To account for all receivables, all copies of voided invoices should be retained and marked void. SAS personnel agreed to retain all copies of voided invoices in the future.

No response necessary.

Depreciation Expense

Depreciation was not taken on certain depreciable fixed assets including some structures, the gas, sewer, and water systems, and other improvements such as fences, sidewalks, streets, curbs, and gutters. In response to the recommendation in our prior audit report, SAS personnel have stated that depreciation will be taken on the above assets for fiscal year 1976 with the exception of the stonework improvements and not be subject to depreciation.

SAS should include an explanation of depreciation changes and methods with their fiscal year 1976 financial statements.

No response necessary.

Cofiseum Renovation

Construction began during fiscal year 1975 on a project to renovate the Coliseum (formerly the Hippodrone). The project included the addition of a heating and air conditioning system and an ice rink.

SAS retained a firm of engineers and architects to review the existing facility, prepare plans, specifications, and estimates for the project, and oversee the construction. The firm assisted in taking bids for the construction. Five contracts totaling \$844,724 were awarded to the low bidders. Payments on these contracts as of November 30, 1975, totaled \$5579,434. Payments were made on the basis of construction completed, as certified to by the firm of engineers and architects. Total payments for coliseum construction during the year ended November 30, 1975 were \$680,013.

The renovation plans did not include a change in the Coliseum lighting. However, as work progressed, SAS personnel said it was apparent that the lighting would be insufficient for ice rink use and new lighting would be needed. Accordingly, ceiling lights registrated in December 1975 at a cost of \$15,467, plus \$1,757 for lamps. No bids were requested for this work, which was done by the firm that does other electrical work for SAS.

No response necessary.

Coliseum Operations

The Coliseum ice arena opened in January 1976. Contracts are written for scheduled ice time and prenumbered tickets are used for open skating.

One employee is responsible for maintaining all records of the use of the arena. He schedules ice time and enters into contracts with the users. He also receives most payments made on those contracts. Contracts for ice time are not prenumbered and checks received at the Coliseum are not endorsed "for deposit only" when received.

To provide adequate management control over the use of the ice rink and the collection of receipts we recommend that:

- scheduling of ice time and the preparation of contracts be separated from the collection of receipts,
- . . contracts be prenumbered, and
- ... checks be endorsed "for deposit only" when received.

Response (11-26-76) SAS staff agrees with the objective of separating the functions of scheduling time and preparation of contracts from collection of receipts. We are reviewing the staffing requirements and rental procedures to determine if this can be accomplished in a practical manner. All ice time contracts have been prenumbered and staff has been instructed to stamp all checks "for deposit only" immediately upon receipt.

Action (1-26-77) Secretary reported that with regard to Coliseum operations, functions of bookkeeping and contracting for time has been separated from the receipt of revenue.

Director of Operations Wenzel asked for approval of Coliseum game rate percentage as follows: flat rate of \$350 guaranteed against 50 percent of the gate receipts to a maximum rental fee of \$1,150. Wenzel explained that rates previously charged were in error and had not applied the \$350 "against" total gate receipts before computing amount due. Consequently six teams had been inadvertantly charged a total of \$1,034.55 more than usual rental fees for 5t. Paul area arenas. Open a motion by Mr. Kortft, which was seconded by Mr. Tuffany and carried, games rates as outlined were approved and refunds of \$1,034.55 was authorized to the six affected schools (Aye-9; Nay-0).

Response (1-28-77) With respect to Coliseum operations, we have instituted an arrangement whereby the functions of booking and contracting ice time are separated from the collection of receipts. Said arrangement was approved by the Board at its last meeting.

Coliseum Concessions

Two concessionaires operated in the Coliseum during the 1976 ice season (January 10 through March 7). One operated three food and beverage stands, a soft drink machine, and a candy vending machine. The other installed six coin-operated amusement devices. Contracts for these concessions had not been executed at the time of our audit, but were being prepared and were to include the entire year except the fair period.

SAS personnel told auditors that they contacted concessionaires active in the food and beverage area and requested them to submit proposals if interested in the Coliseum concessions. Two proposals were received: one offering to pay 20 percent of total sales; the other offering 25 percent of gross income. The Board of Managers awarded the contract to the concessionaire offering 20 percent of total sales, based on his experience as a concessionaire. SAS received \$1,203 from him for the 1976 ice season.

A concessionaire, who operates a penny arcade concession during the State Fair, contacted SAS personnel and offered to install coin-operated amusement devices in the Collseum, and pay SAS 25 percent of gross receipts. SAS accepted the offer and received \$270 for the 1976 ice season.

Response (11-26-76) The contracts with the two coliseum concessionaires were executed in May, 1976. The Board accepted the 20% proposal over the 25% proposal because of quality factors and adherence to the policy against expansion of the operations of existing multiple concessionaires.

Personal Property Inventory

Some personal property items were not properly marked as being SAS property. Some items were not removed from inventory lists when disposed of. All personal property costing \$50 or more, plus sensitive items under \$50, should be marked. When property is disposed of, written notification should be given to the employee in charge of inventory records so that the property may be removed from the inventory listing.

SAS does not have a written policy on the disposition of personal property inventory items. To provide adequate management control over these items, we recommend that SAS personnel prepare a written policy.

Response (11-26-76) SAS adopted a plan for disposal of personal property inventory items as a part of the purchasing program referred to above.

Fairtime Payroll

SAS's Public Safety Department underpaid nonsupervisory employees by \$2,956 for overtime worked and overpaid supervisory employees by \$374. This was due to the department superintendent not being aware of the applicability of the Minnesota Fair Labor Standards Act's overtime provisions. Michael Heffron told auditors that the under and over payments would be discussed at a meeting of the Board of Managers.

Some department fairtime payrolls had computational errors, and not all timecards were signed by employees and approved by the department superintendents.

Hourly pay schedules have been prepared in writing for fairtime positions and have been approved by the board member responsible for each department. A new timecard format noting both regular and overtime hourly rates has been prepared. The SAS accountant also plans to hold a training session for payroll clerks and department super-intendents on the preparation of payroll sheets and timecards. Copies of the pay schedules and Minnesotta Fair Labor Standards Act will be provided to these individual.

We believe these changes will aid in providing more accurate records. However, for greater reliability, fairtime payroll records should be verified before checks are issued. Therefore, we recommend that SAS consider delaying payment of the fairtime payroll beyond the fair period to allow sufficient time to verify payroll computations.

Response (11-26-76) The Board of Managers, on July 8, 1976, authorized the staff to issue checks to correct the payroll errors resulting from the application of the Minnesota Fair Labor Standards Act's overtime provisions. SAS staff is continuing to analyze the Fairtime payroll procedures to determine what steps can be taken to reduce the error factor without delaying payroll distribution.

Unauthorized Signature on Treasurer's Account Checks

The Board of Managers authorizes the treasurer and the two deputy treasurers to sign checks drawn on the treasurer's bank account. During the fair period, at least 14 checks were signed by a person not authorized to sign checks. To maintain adequate management control over cash disbursements, we recommend that only authorized personnel sign checks.

Response (11-26-76) SAS staff has corrected the procedural error which resulted in several checks being signed by the wrong person.

Nonpay Tickets

SAS provides nonpay gate admission tickets to nonprofit organizations and to volunteer workers, band members, and others who donate time or services. The Board of Managers approves the nonpay list. Fiscal year 1975 nonpay tickets totaled \$11,026, and were included as paid gate admissions due to a reimbursement made from the General Fund to the treasurer's account for that amount.

Included in this amount was the cost of 125 tickets for employees of a concessionaire. The concessionaire's contract states "... that no passes or complimentary tickets of any nature shall be provided by the State Fair to the outside gates."

SAS personnel told auditors that this practice began several years ago when the concessionaire had difficulty obtaining employees to work in the grandstand. To solve this problem, SAS personnel and the concessionaire agreed that the SAS and the concessionaire would each pay one-half the cost of admission. We believe this arrangement should be specifically stated in the concessionaire's contract or discontinued.

Response (11-26-76) Prior to the 1976 Fair, the contract in question was updated to accurately state the present policy.

Certified Ticket Invoices

Some purchase invoices for tickets used at the State Fair were not certified by the company that prints the tickets. Ticket quantities and serial numbers provide the basis for control over receipts for admissions and percentage attractions. The invoices listing quantities and serial numbers of tickets received by SAS should be certified by the printer to provide documentation of tickets received.

We recommend, and the treasurer concurred, that he obtain certified invoices for all future ticket purchases.

No response necessary.

Proper Recording of Expenses

Transactions were not recorded in the appropriate income or expense accounts in some cases. Ticket refunds of \$299 made from the Contingent Fund were charged to miscelianeous expense; Gopher Club nonpay meals in the amount of \$735 were charged to printing and office supplies; nonpay tickets for state hospitals and other nonprofit organizations in the amount of \$1,982 were charged to exhibit expense, a subsidiary account of sundry fair expense; and nonpay tickets for Girl Scouts in the amount of \$1,735 were charged to printing and office supplies.

These transactions should be recorded in the proper accounts to show their nature and origin. For example, ticket refunds should be charged to the ticket sales account so that actual net sales are reported.

We recommend that appropriate accounts be charged for these expenses in the future.

Response (11-26-76) SAS accounting staff has been directed to take steps to make sure that operating expenses are charged against appropriate accounts. If necessary, new accounts will be established to more accurately reflect the transactions.

Verification of Food and Beer Sales

Certain concessionaires pay a percentage of their food and beer sales to SAS as rent for the right to operate their concessions on the fairgrounds. These sales are not adequately verified by Space Rental Department (SRD) personnel. Food sales as reported by the concessionaires are accepted by SRD personnel without documentation or independent verification. Beer sales are determined by SRD personnel from invoices submitted by the beer distributors that deliver beer to the concessionaires. Kenneth Wenzel, space rental superintendent, told auditors that he calls the distributors after the fair to verify that all invoices have been submitted to him. These procedures are not adequate to assure that SAS received its proper proportion of the sales.

To improve SAS control over these sales, we recommend that:

- concessionaires use cash registers with cumulative totals to record food and beer sales,
- SAS personnel read the cash registers at the start and at the completion of the fair period,
- . . SAS employ spotters to assure cash received is recorded on the cash registers,
- signs be placed by each cash register requesting persons observing sales not recorded on the cash registers to report such violations to SRD personnel, and
- .. the contracts include a provision for the Legislative Auditor to have access to the concessionaire's financial records relating to operations at the State Fair.

Response (11-26-76) SAS completely agrees with the objectives of the Auditor's recommendations, i.e., to improve controls over percentage food and beer contracts. Any practical steps that can realistically improve the verification of these sales will be implemented.

SAS has substantially increased its revenues from food and beer concessionaires in recent years by changing from flat rate to percentage contracts. SAS staff fully realizes that percentage contracts inherently involve a potential for abuse and, in addition, there is no foolproof system of verification or audit. SAS is confident that its current method of verifying beer sales is effective, but also recognizes that in the area of food sales the fair is dependent upon the integrity of the people with whom it is doing business.

It is important to keep in mind that the Fair is a 12 day operation and, as a result, some methods of sales verification might be ineffective or too expensive to implement. SAS staff is conducting a study to d termine the cost factors involved in compelling concessionaires to install cumulative cash registers and the cost of biring and training "spotters". Staff is also checking with other major Fairs to determine if the system recommended by the Auditors has been successfully utilized under comparable conditions.

Amendments will be made to percentage contracts adding a provision authorizing the Legislative Auditor of other representatives of the Fair to have access to those records of the concessionaires necessary to verify contract compliance.

Response (1-28-77) In order to avoid the obvious gaps in verification of food sale, these products have been removed from percentage consideration and returned to a "flat-rate" status. Additional, supportive measures to aid in verification of beer sales are being looked into. I might note in this regard that while checking on cumulative cash registers, we found (1) National Cash Register Company will not rent such equipment and (2) each such register sells for \$995... a rather prohibitive investment for a 12-day operation.

Space Rental Fees

Exhibitors and certain concessionaires are charged a fee for space rental based on the front footage, as defined by Wenzel, of the space leased. Wenzel told auditors that the rates for the 1975 Fair were \$20 per front foot for exhibitors and \$25 per front foot for concessionaires. Wenzel said he included in front foot measurements the space that is accessible to pedestrian traffic.

At the 1975 Minnesota State Fair, a firm in the business of selling building lots was initially classified as a concessionaire and a space contract was written for \$750. Wenzel told auditors that he reclassified it as an exhibitor after personnel from the firm told hin that they would not be making any sales on the fairgrounds. Because of the reclassification, the firm paid \$600 instead of \$750 for the space rented. However, the contract was not amended to show the reduction in price.

The rates charged for certain exhibit and concession spaces were different from the rates stated by Wenzel. In some cases, the rate was not determinable because the measurements of the structure or the space on which it was located were not available. SAS personnel later told auditors that they also consider the desirability of location, volume of sales, and type of product in determ...ag space rental charge.

Space rental personnel at other fairs told auditors that they also charge for space on a rate per front foot. Some of the fairs determine the rates by dividing the fairgrounds into sections based on pedestrian traffic counts. The highest rate is charged in what they consider the high volume pedestrian traffic areas.

We believe that dividing the fairgrounds into sections, based on pedestrian traffic counts, provides an equitable basis for establishing rates to be charged, and assures equitable treatment of concessionaires and exhibitors in the same area of the fairgrounds. Therefore, we recommend that the space rental superintendent divide the fairgrounds into sections based on pedestrian traffic and establish rates for each section. This schedule of rate: should be submitted to the space rental committee for review and to the Board of Mr. agers for formal approval.

Response (11-26-76) There are significant advantages and disadvantages in this recommendation by the Auditors. It would result in the same rate being charged to all concessionaire's and exhibitor's in the various "sections" of the fairgrounds. These swould be set strictly according to the number of square feet involved and would not take into consideration the orobable volume of sales, probable profit, nature of product or other factors, perhaps the most important of which, is the benefit to the public.

This would result in more standardized prices being charged to concessionaires and exhibitors. The contracts and rate structures would then be much more convenient for the Auditors to verify.

SAS staff is concerned that this recommendation would eliminate the present ability of the Space Rental Department to accompash the most desirable mix of p oducts throughout the fairgrounds as a whole. It could also very substantially reduce the Fair's income from Space Rentals. It also has an element of inequity in that it wood require the Fair to charge the same amount of rent to concessionaires with comparable space, even though one of them had a known high volume and profit operation and the other had a known low volume and profit operation.

This proposal of the Auditors would make the records of the Space Rental Department easier to audit and could benefit some concessionaires. However, it could be of significant adverse impact on the operations of the Fair and most importantly the fairgoing public.

SAS staff will submit this recommendation of the Auditors to the Board of Managers at its next regular meeting.

These are but a few of the questions that have been placed on the table and are yet to be answered. The real question which must be resolved is whether or not the Fair, through its space rental department, continues to provide balance and product variety on the north end as well as on the south end of the grounds, in low traffic as well as high traffic areas. These matters require a great deal more staff investigation and committee consideration before any action is recommended or taken.

Space Diagrams

Diagrams showing space available in buildings and outdoors by block are used by SRD personnel in assigning space to exhibitors and concessionaires. The diagrams used for the 1975 fair were not complete. Spaces assigned to multiple concessionaires and permanent structures owned by some exhibitors and concessionaires were not all shown. The measurements of the permanent structures or the measurements of the lots on which the structures are located were not shown on the space rental contracts. No diagram was prepared for Heritage Square. As a result, it is not possible to accurately determine that all spaces occupied have been accounted for and that space rental charges

are uniformly applied. We recommend that the space diagrams of blocks and boulevard areas be redrawn or enlarged so that all space leased and measurements of each space can be recorded on the diagram, and a diagram be prepared for Heritage Square showing the measurements of each space available for leasing.

Response (11-26-76) The sole purpose of this recommendation appears to be that of making the records of the Space Rental Department easier to audit. It would require that scale diagrams be prepared of the complete fairgrounds on an annual basis showing the size and location of each rental unit. It is possible that the expense and inconvenience of doing this could substantially outweigh whatever value is obtained from the greater ease of audit.

This recommendation of the Auditors will be further analyzed by staff and submitted to the Board of Managers at their next meeting.

Response (1-28-77) No one is particularly uncomfortable with the idea of providing large, scale diagrams of space allocation, except to consider carefully the correlation between their utility and their expense in terms of staff time and cost. The Board has for now left this to staff determination.

Selection of New Concessionaires and Exhibitors

Beginning in January, individuals and business enterprises that contact the SRD and express an interest in having a concession or exhibit at the Fair are sent an application for requesting space at the next fair. Wenzel told auditors that he reviews these applications after he has assigned space to all returning concessionaires and exhibitors that had been at the previous fair. In determining which applications will be accepted, Wenzel considers the space available and the type of products offerc 1 by the applicants in relation to other products to be sold at the fair. According to Wenzel, all applicants are notified that their application has been accepted or rejected.

Under the present system, Wenzel decides which applicants will be accepted. We believe the decision as to which applicants will be accepted should not be made solely by one person. Therefore, we recommend that the Board of Managers consider establishing a selection process whereby the space rental superintendent would submit a list of new applicants for concession and exhibit space, grouped by type, to a review committee together with his recommendations and reasons for them. The review committee could be made up of the Space Rental Committee of the Board, or its designees. The review committee would have authority to make the final selection of applicants to be accepted. We also recommend the Board establish a procedure whereby the Space Rental committee would receive copies of any complaints or comments concerning space rental operations.

Response (11-26-76) By action taken during the 1976 Fair, the Board took the following steps:

"The (Board) endorses the proposal that all exhibitors, concessionaires and other persons doing business with the Fair be treated in a fair and equitable manner and that none of such persons should be accorded special treatment. To assist in accomplishing these objectives, the Board should do the following:

- Direct the space rental committee of the Board and the staff to formulate a grievance or appeal procedure for space rental questions and problems.
- Direct the space rental committee of the Board and the staff to prepare and implement steps and procedures to accomplish greater standardization in the Space Rental department."

SAS staff is in the process of preparing proposed revisions to the Space Rental procedures and rules. It is probable that these changes will incorporate the objectives of Auditors. Response (1-28-77) The Space Rental committee, based r n recommendations received earlier from the special committee on Advisory Bill > 72, put into motion a specific procedure whereby all renewals and new applications for space will be reviewed and approved by an administrative group or committee in advance of contracts being let. In addition, three members or more of the Space Rental committee will accept and act upon formal complaints or grievance at specific times during each year. This process has been approved by the Board, as has been a process of assembling a complete, documented record of all space rental policies and procedures.

Written Space Rental Policies and Procedures

Certain policies and procedures relating to the operation of the SRD are in writing an included as Division B, Sections 11 and 12, in SAS's rules and regulations. Space rental policies and procedures not in writing include the rates charged concessionaires and exhibitors, the method used in computing the space rental fee for those paying on a flat rate basis, and the criteria and methods used for selecting new concessionaires and exhibitors.

Written policies and procedures are a basic element of good management control and would help to assure uniform treatment for all concessionaires and exhibitors. Therefore, we recommend that the space rental superintendent prepare a complete written statement of SAS's space rental policies and procedures not already covered in the rules and regulations. This statement should be reviewed and approved by the space rental committee and formally approved by the Board of Managers. The policies and procedures should be reviewed annually and changes, if any, should be formally approved.

Response (11-26-76) See previous item.

Unauthorized Storage of Vehicles

SAS leases space in certain buildings for storage of vehicles by individuals and business enterprises during the off-season. We found two vehicles that did not have storage tags attached, stored in the section of the Food Building known as the Beer Garden. Wenzel told auditors that he was not aware of these vehicles. Subsequently, Wenzel had other SAS personnel inspect the Beer Garden and they reported that an additional sixteen vehicles were stored there. This is a violation of SAS Rule 11.04 which states in part that "State Fair owned buildings and/or facilities, used on a fair-to-fair or semipermanent basis by a single exhibitor, may not be used for any public or private purpose during any period of the year without the written approval of the Space Rental Superintendent." Wenzel billed the concessionaire \$930 for storage of these vehicles based on the rates charged individuals for storage. He told auditors that a memorandum would be sent to concessionaires stating that storage of property not directly related to concession operations must have the written approval of the Space Rental Office.

Response (11-26-76) SAS staff has taken steps to eliminate any unauthorized storage. A bulletin was sent to all appropriate exhibitors and concessionaires and periodic inspections of the buildings are conducted. We have considered lock changes, but would like to avoid this step because of the very substantial expense involved.

Purchases Made by John E. Libby from Persons Having Contracts With The State Agricultural Society

Automobile Purchase - John E. Libby, Secretary-General Manager, purchased a 1973 Toyota in June 1975. Title transfer records show that the automobile was previously owned by an individual in Blue Earth, Minnesota Libby told auditors that he purchased the automobile from L and M Motors, Inc., of Blue Earth, Minnesota. This company is partially owned by Neil J. Larson, who, as president of Pace, Inc., contracts with SAS to manage, supervise, and conduct three programs of professional automobile racing at the fairgrounds. The purchase price of the automobile was \$3,500 less \$2,000 for trade-in of a 1970 Mercury, resulting in a net cash price of \$1,576.25 including sales tax, fees, and license.

In December 1975, Libby purchased a 1968 Cadillac from Lorraine Anderson, the wife of Norbert Anderson, who has a contract with SAS to lease block 54 for the purpose of operating a golf driving range, miniature golf course, and sales facility. The contract is an open-end agreement and was signed by Libby on December 27, 1972 on behalf of SAS.

Libby told auditors that Norbert Anderson had told him that he would be willing to sell the automobile for \$1,000. Libby told Anderson he did not think that was a fair price due to the good condition of the car, and he would just as soon pay the full market value. The purchase was made through an automobile dealership in the Twin Cities area. Libby wrote a personal check to the automobile dealership for \$1,500 including sales tax. The automobile dealership records show that a check was issued to Anderson for \$978.97. A second check was issued for \$521.03 payable to the automobile dealership to be applied to Anderson's account as payment for automobile repairs. Libby stated that the purchase was made through the automobile dealership because it was more convenient for Anderson.

Libby told auditors that he had been advised by Richard Keenan, special assistant attorney general for SAS, that if Libby paid the fair market value for the automobiles, there was no conflict of interest.

Boat Purchase - Libby purchased a 1973 14 foot aluminum Richline boat in May 1974 for \$300. The boat was purchased from Oxford's Peaceful Valley Resort located near Versailles, Missouri. This resort is co-owned by Edward Oxford, who is a concessionaire at the Minnesota State Fair. Libby told auditors that he has known Oxford for 25 years. According to Libby, Oxford called him in the spring of 1974 and told him that he had an opportunity to buy six boats that were seconds, and were being offered at a reduced rate. Oxford asked Libby if he was interested in buying one, and Libby replied that he was interested.

Libby stated that in May 1974, while vacationing in Missouri, he went to Oxford's resort to look at the boat, and decided the boat was a fair buy at \$300.

Libby also stated that he has nothing to do with Oxford's contract as that is the responsibility of the space rental superintendent. Libby added that Oxford received no special favor as a result of the boat transaction.

SAS is authorized by Minnesota Statutes Section 37.16 to make rules that it determines to be necessary or proper to govern the operations of SAS. SAS Rule 5.01, promulgated under this section, states in part that "no manager, officer or employee of the State Agricultural Society shall engage or participate in business operations or dealings that might involve a conflict between his obligations and interests as a manager, officer or employee of the Society, or the interests of the Society, and his own personal interests or the interests of his immediate family."

Response (11-26-76) The comment by the Auditors points out certain purchases made by Mr. Libby. We feel it is significant that there is no allegation that these transactions were not done at arms length and at fair market value.

The Auditors comment cites the SAS Regulation involving conflict of interest by employees. This Regulation is much broader than the conflict provisions applicable to other State employees.

The Regulation places SAS employees in a very difficult position in that they have no firm interpretation of what constitutes "business operations or dealings" and, more importantly, what "might involve" a conflict of interest. For example, should the Regulation be interpreted to mean that no SAS employee can purchase any item, even though at arm's length and fair market value, from any exhibitor or concessionaire?

SAS has asked to Attorney General's office for assistance in drafting meaningful and understandable guidelines for the employees. In order to make this Regulation enforceable and fair, it may be necessary to revise it.

Secretary and Director of Operations presented terms of a lease prepared by the City of St. Paul for a portion of Society property south of Como Avenue on which the city proposes to construct a fire station. Ramifications of the lease, including its effect on amounts charged the Society by the city for fire protection were discussed; after which it was moved by M. Scow, seconded by Mr. Tiffany and carried that the Executive Committee be empowered to review and approve terms of the lease negotiated by staff and counsel (Aye-9; Nay-0).

Special Assistant Attorney General Harbison discussed with the Board those certain portions of State Statutes dealing with the duties and powers of the Legislative Auditor to examine the records and accounts of the Society. Following a lengthy discussion, it was moved by Mr. Ramberg, seconded by Mr. Ojakangas and carried the further legal analysis be given the law governing legislative audit, [p. ricularly, the Soc. wo's responsibility for payment of audit costs. This analysis is to be given to the Executive Committee for referral back to the full Board and subsequent action on payment of the Auditor's bill for 1975 (Aye-9; Nay-0).

There being no further business before the Board, the meeting was declared adjourned.

NOTE

A record book containing the complete minutes for the year is on file at the Administration Office, State Fairgounds, St. Paul, MN 55108.