**Section 260.220 Rehabilitation Report** **and Receipts**

a) When filing a rehabilitation report with the Bureau, a fair association or agricultural society shall have the report postmarked or filed with the Bureau on or before June 30 of each year on forms furnished by the Bureau. A $25 fee will be deducted from the total rehabilitation claim each day the report is late. Fair associations or agricultural societies whose rehabilitation reports are not postmarked or filed by August 15 of each year shall not qualify to receive rehabilitation monies from the Department for that year. If there is any question as to whether certain expenditures are eligible for reimbursement of rehabilitation monies in accordance with Section 13 of the Act, the fair association or agricultural society may contact the Bureau for approval of the proposed expenditures. Copies of both rehabilitation reports and paid receipts should be retained for seven years by the fair association or agricultural society for its files.

b) The following information shall be submitted on the rehabilitation report:

1) The year for which the report is submitted;

2) The name and address of the fair association or agricultural society;

3) The county where the fair was held;

4) The current value of real estate and improvements made to the fairgrounds;

5) The name, title and address of the officers and directors of the fair;

6) The number of acres in the fairgrounds and whether the fairgrounds are owned or leased by the fair association or agricultural society;

7) If the fairgrounds are leased, the number of years remaining under the terms of the lease and the date of expiration of the lease; and

8) Each project, listed separately on the report, along with the cost of the project.

c) Itemized bills and receipts as evidence of expenditures shall accompany the rehabilitation report. A fee of $25 will be deducted from the total rehabilitation claim each day receipts are late. Receipts and/or copies of cancelled checks indicating that payments of bills have been made by the fair association or agricultural society issued by the persons who performed the services or from whom the equipment was purchased shall also accompany the rehabilitation report. The itemized bills and receipts of payments submitted with the rehabilitation report will not be returned as they are a permanent part of the rehabilitation report.

d) The rehabilitation report shall be signed by the president and secretary of the fair association or agricultural society.

(Source: Amended at 46 Ill. Reg. 17932, effective October 26, 2022)