



COUNTY OF ONONDAGA

Office of the
County Comptroller

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June 14, 2016

Onondaga County Legislature
Planning & Economic Development Committee
401 Montgomery Street
Room 407 Court House
Syracuse, New York 13202

Re: *Lakeview Amphitheater*

Dear Committee,

In reviewing your agenda for the June 16, 2016 meeting, I noticed item 5 is an information presentation by Deputy County Executive William Fisher concerning the Lakeview Amphitheater (the "Amphitheater"). This Office has concerns with the operation of the Amphitheater. Some concerns were noted in our report on the Miranda Lambert Concert. These and other concerns were brought up by Chair Rapp at the May 12, 2016 meeting. It is this Office's opinion that specific questions need to be addressed to ensure the Amphitheater is a success going forward.

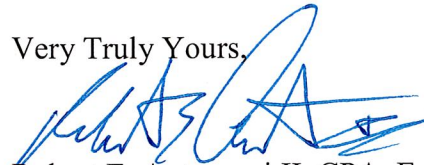
This Office has asked SMG for a copy of the contract with Live Nation. The last request was sent on June 1, 2016, two days before the Ringo Starr Concert. As of the writing of this letter, the Comptroller's Office is not in receipt of a copy of the Live Nation contract for the 2016 concert season.

As noted by Chair Rapp at the May 12 meeting, there are concerns about the fiscal solvency of each concert. Despite initial claims about a meager profit, the reality is the Miranda Lambert Concert cost Onondaga County money. In an undated letter e-mailed to Onondaga County on December 20, 2015, the New York State Department of Agriculture & Markets acknowledged receiving an itemized statement of reimbursable expenses in the amount of \$119,035.88, and further agreed to begin the processing of the claim for those items. As of the writing of this letter, the County has not received reimbursement from New York State.

Onondaga County Legislature Resolution 169-2015, titled "Requesting that Periodic Reports be Delivered to the Fiscal Ways & Means Committed Related to the Operation of the Lakeview Amphitheater", was passed unanimously on October 12, 2015. The resolution requested the CFO to deliver reports concerning the Amphitheater's operations to the Ways & Means Committee at least three times a year with the first report in April 2016. This Office is unaware of any such reports being delivered to the Ways & Means Committee or any other committee of the Legislature. It is this Office's understanding that the report to this Committee on June 16, 2016 is the first report concerning the operation of the Amphitheater.

I applaud this Committee's initiative to look into the Amphitheater. This \$50 million investment of taxpayer's money can only be successful with proper oversight. If this Office can be of any help in your efforts, please do not hesitate in contacting me directly.

Very Truly Yours,



Robert E. Antonacci II, CPA, Esq.
Onondaga County Comptroller