

**Central States Fair, Inc.**  
**G&A - Actual to Budget & Prior Yr Comparison**  
**For the Eight Months Ending May 31, 2024**

	Current YTD Actual	Current YTD Budget	Budget Variance	Prior YTD Actual	YTD Actual Variance
<b>Revenues</b>					
41200 Summer Horse Sale Net	\$ 0	\$ 0	0	\$ 837	(837)
41529 Stalling-Monthly Horse	2,962	6,667	(3,705)	7,003	(4,041)
41547 Rental-Barn 9	600	1,000	(400)	0	600
41548 Rental-Bray\ Rounds Arena	975	1,500	(525)	1,330	(355)
41549 Sales - Campground Rev.	30,571	6,000	24,571	35,835	(5,264)
41550 Rental-GenPro	9,012	10,000	(988)	8,190	822
41551 Rental-Creative Arts Bldg	4,420	2,000	2,420	2,580	1,840
41552 Rental-Fine Arts Bldg.	9,725	6,667	3,058	6,975	2,750
41554 Rental-Parking Lot/Grounds	1,825	2,000	(175)	1,750	75
41555 Rental - Groundkeeper House	4,846	4,668	178	6,554	(1,708)
41556 Rental - Lions Building	10,135	2,667	7,468	4,430	5,705
41558 Rental - Nerdy Nuts	19,830	6,667	13,163	5,300	14,530
41599 Rental-Miscellaneous Items	11,666	3,333	8,333	8,700	2,966
41914 General Donation	10,500	76,667	(66,167)	15,000	(4,500)
41928 Stalling-General Event	165,293	181,000	(15,707)	209,839	(44,546)
41929 Shavings	1,034	500	534	812	222
41958 Sponsorships - General	44,285	21,250	23,035	30,000	14,285
41962 CC Handling Fees	6	30,000	(29,994)	28,989	(28,983)
41963 Interest and Dividends	7,516	2,333	5,183	2,775	4,741
41965 Memberships	3,160	3,000	160	1,270	1,890
41966 Penn Co-Bldg & Grnds Allotment	205,527	325,333	(119,806)	260,941	(55,414)
41998 Miscellaneous	150	1,333	(1,183)	(2)	152
	<u>544,038</u>	<u>694,585</u>	<u>(150,547)</u>	<u>639,108</u>	<u>(95,070)</u>
<b>Expenses</b>					
51111 Special Event	0	0	0	7,700	(7,700)
51599 Rent Expense	2,344	10,000	(7,656)	3,254	(910)
51904 Equipment Purchases	34,738	53,333	(18,595)	59,731	(24,993)
51905 Rental Equipment Purchases	0	3,333	(3,333)	0	0
51906 Office Equipment Purchases	535	3,333	(2,798)	927	(392)
51907 Meals & Entertainment	5,989	10,000	(4,011)	8,695	(2,706)
51908 Travel - Lodging	18,906	15,000	3,906	15,628	3,278
51910 Gas & Oil	33,001	40,000	(6,999)	35,972	(2,971)
51911 Office Supplies	12,162	10,000	2,162	6,313	5,849
51912 Supplies	6,690	6,667	23	5,132	1,558
51913 Advertising	11,460	6,667	4,793	10,543	917
51914 Repairs & Maint-Buildings	60,011	100,000	(39,989)	81,819	(21,808)
51915 Repairs & Maint-General Equip	12,598	33,333	(20,735)	38,232	(25,634)
51916 Repairs & Maint-Office Equip	11,856	13,333	(1,477)	12,428	(572)
51928 Shavings	4,096	12,500	(8,404)	10,805	(6,709)
51938 Printing, Postage & Copies	7,363	6,500	863	6,656	707
51965 Membership Expense	131	3,000	(2,869)	1,571	(1,440)
51970 Internet Expenses	3,885	2,000	1,885	2,367	1,518
51971 Utilities - Electricity	56,840	58,000	(1,160)	54,444	2,396
51972 Garbage	23,460	19,000	4,460	20,513	2,947
51973 Utilities - Heat	18,823	24,000	(5,177)	21,479	(2,656)
51974 Telephone	7,116	8,000	(884)	6,829	287

**Central States Fair, Inc.**  
**G&A - Actual to Budget & Prior Yr Comparison**  
**For the Eight Months Ending May 31, 2024**

	<b>Current YTD Actual</b>	<b>Current YTD Budget</b>	<b>Budget Variance</b>	<b>Prior YTD Actual</b>	<b>YTD Actual Variance</b>
51975 Utilities - Water	11,623	22,000	(10,377)	20,263	(8,640)
51978 Insurance	66,086	57,600	8,486	45,789	20,297
51987 Signage	11,994	13,333	(1,339)	973	11,021
51991 Contract Labor	21,000	28,000	(7,000)	28,000	(7,000)
51992 Inmate Labor Expense	0	0	0	7,633	(7,633)
51998 Miscellaneous	2,971	2,000	971	0	2,971
61801 Payroll - Office	305,063	346,667	(41,604)	285,078	19,985
61802 Payroll - Maintenance	272,918	254,667	18,251	267,117	5,801
61804 Payroll Taxes - General	57,274	73,333	(16,059)	59,740	(2,466)
61805 Employee Benefits Expense	37,971	50,000	(12,029)	47,798	(9,827)
61812 Payroll - Maintenance/Temp.	55,461	26,500	28,961	10,435	45,026
61818 Payroll - Stalling	8,461	9,900	(1,439)	8,398	63
61910 Depreciation Exp.	174,293	160,000	14,293	164,334	9,959
61911 Accounting/Legal Expense	24,425	13,333	11,092	19,880	4,545
61912 Consulting	15,383	6,667	8,716	10,240	5,143
61914 Public Relations/Donations	4,710	3,333	1,377	3,487	1,223
61916 Licenses and Fees	3,376	3,667	(291)	4,803	(1,427)
61917 Seminars & Training	7,207	6,000	1,207	4,262	2,945
61921 Dues and Subscriptions	1,962	2,000	(38)	2,202	(240)
61961 Bank Charges	1,462	1,333	129	1,560	(98)
61962 Credit Card Fees	32,392	23,333	9,059	12,430	19,962
61965 Misc Losses	0	3,333	(3,333)	13,265	(13,265)
61966 CSF Foundation Expense	0	12,000	(12,000)	12,058	(12,058)
61969 BOD EXPENSE	10,406	13,667	(3,261)	14,121	(3,715)
61970 Credit Losses	3,050	0	3,050	0	3,050
<b>Total Expenses</b>	<b>1,461,492</b>	<b>1,570,665</b>	<b>(109,173)</b>	<b>1,454,904</b>	<b>6,588</b>
<b>Net Income</b>	<b>\$ (917,454)</b>	<b>\$ (876,080)</b>	<b>(41,374)</b>	<b>\$ (815,796)</b>	<b>(101,658)</b>