

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

	Current YTD Actual	Current YTD Budget	Budget Variance	Prior YTD Actual	YTD Actual Variance
Revenues					
41111 Special Event	\$ 0	\$ 25,000	(25,000)	\$ 0	0
41200 Summer Horse Sale Net	0	0	0	(6,642)	6,642
41529 Stalling-Monthly Horse	2,962	8,333	(5,371)	9,217	(6,255)
41547 Rental-Barn 9	1,800	2,500	(700)	0	1,800
41548 Rental-Bray\ Rounds Arena	2,075	2,000	75	1,580	495
41549 Sales - Campground Rev.	49,054	52,000	(2,946)	63,821	(14,767)
41550 Rental-GenPro	12,712	12,500	212	9,910	2,802
41551 Rental-Creative Arts Bldg	5,670	2,500	3,170	3,180	2,490
41552 Rental-Fine Arts Bldg.	10,725	8,333	2,392	9,240	1,485
41553 Rental-Grandstand	0	750	(750)	0	0
41554 Rental-Parking Lot/Grounds	3,325	3,333	(8)	3,500	(175)
41555 Rental - Groundkeeper House	5,769	5,591	178	8,192	(2,423)
41556 Rental - Lions Building	12,085	3,333	8,752	4,330	7,755
41558 Rental - Nerdy Nuts	21,005	8,333	12,672	5,300	15,705
41569 Rental - Csf Portable Stage	467	1,250	(783)	2,005	(1,538)
41599 Rental-Miscellaneous Items	12,284	4,167	8,117	16,444	(4,160)
41910 Gain/Loss on Sale of Assets	(500)	0	(500)	0	(500)
41914 General Donation	10,500	95,833	(85,333)	15,000	(4,500)
41928 Stalling-General Event	202,600	240,500	(37,900)	259,316	(56,716)
41929 Shavings	1,350	1,000	350	1,324	26
41958 Sponsorships - General	44,285	63,750	(19,465)	55,000	(10,715)
41962 CC Handling Fees	66	30,000	(29,934)	29,017	(28,951)
41963 Interest and Dividends	9,747	2,917	6,830	4,542	5,205
41965 Memberships	3,160	3,000	160	1,270	1,890
41966 Penn Co-Bldg & Grnds Allotment	205,527	434,667	(229,140)	473,284	(267,757)
41998 Miscellaneous	220	1,667	(1,447)	128	92
	<u>616,888</u>	<u>1,013,257</u>	<u>(396,369)</u>	<u>968,958</u>	<u>(352,070)</u>
Total Revenues					
Expenses					
51111 Special Event	0	25,000	(25,000)	0	0
51599 Rent Expense	3,702	12,500	(8,798)	8,707	(5,005)
51904 Equipment Purchases	60,550	66,667	(6,117)	185,493	(124,943)
51905 Rental Equipment Purchases	0	4,167	(4,167)	0	0
51906 Office Equipment Purchases	535	4,167	(3,632)	3,927	(3,392)
51907 Meals & Entertainment	7,872	12,500	(4,628)	12,285	(4,413)
51908 Travel - Lodging	18,906	15,000	3,906	15,628	3,278
51910 Gas & Oil	42,111	50,000	(7,889)	49,155	(7,044)
51911 Office Supplies	13,419	12,500	919	14,613	(1,194)
51912 Supplies	11,461	8,333	3,128	6,882	4,579
51913 Advertising	19,962	8,333	11,629	13,018	6,944
51914 Repairs & Maint-Buildings	67,952	125,000	(57,048)	132,976	(65,024)
51915 Repairs & Maint-General Equip	32,680	41,667	(8,987)	46,518	(13,838)
51916 Repairs & Maint-Office Equip	14,960	16,667	(1,707)	15,392	(432)
51928 Shavings	6,496	19,000	(12,504)	19,275	(12,779)
51938 Printing, Postage & Copies	8,175	7,500	675	7,438	737
51965 Membership Expense	131	3,000	(2,869)	1,571	(1,440)
51970 Internet Expenses	5,799	2,500	3,299	2,355	3,444

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51971 Utilities - Electricity	70,466	72,000	(1,534)	68,746	1,720
51972 Garbage	30,567	25,000	5,567	27,150	3,417
51973 Utilities - Heat	19,760	24,500	(4,740)	21,847	(2,087)
51974 Telephone	8,182	10,000	(1,818)	8,773	(591)
51975 Utilities - Water	14,634	39,000	(24,366)	24,716	(10,082)
51978 Insurance	80,681	72,000	8,681	56,262	24,419
51987 Signage	12,169	16,667	(4,498)	973	11,196
51991 Contract Labor	31,500	35,000	(3,500)	35,000	(3,500)
51992 Inmate Labor Expense	0	0	0	7,633	(7,633)
51998 Miscellaneous	2,971	2,500	471	0	2,971
61801 Payroll - Office	377,353	433,333	(55,980)	359,309	18,044
61802 Payroll - Maintenance	344,576	318,333	26,243	346,248	(1,672)
61804 Payroll Taxes - General	68,904	91,667	(22,763)	72,111	(3,207)
61805 Employee Benefits Expense	46,696	62,500	(15,804)	58,512	(11,816)
61812 Payroll - Maintenance/Temp.	60,986	30,500	30,486	19,353	41,633
61814 Payroll - Special Event	55	1,500	(1,445)	(376)	431
61815 Payroll - Security	0	1,600	(1,600)	1,556	(1,556)
61818 Payroll - Stalling	8,689	11,300	(2,611)	9,931	(1,242)
61910 Depreciation Exp.	217,866	200,000	17,866	203,306	14,560
61911 Accounting/Legal Expense	24,425	16,667	7,758	19,880	4,545
61912 Consulting	17,433	8,333	9,100	31,623	(14,190)
61914 Public Relations/Donations	4,458	4,167	291	3,817	641
61916 Licenses and Fees	3,376	4,583	(1,207)	5,545	(2,169)
61917 Seminars & Training	7,234	6,000	1,234	4,316	2,918
61921 Dues and Subscriptions	2,413	2,500	(87)	2,393	20
61961 Bank Charges	1,796	1,667	129	1,898	(102)
61962 Credit Card Fees	40,931	29,167	11,764	17,819	23,112
61965 Misc Losses	0	4,167	(4,167)	13,265	(13,265)
61966 CSF Foundation Expense	0	12,000	(12,000)	12,058	(12,058)
61969 BOD EXPENSE	10,655	14,333	(3,678)	14,848	(4,193)
61970 Credit Losses	3,050	0	3,050	0	3,050
Total Expenses	1,826,537	1,985,485	(158,948)	1,983,745	(157,208)
Net Income	\$ (1,209,649)	\$ (972,228)	(237,421)	\$ (1,014,787)	(194,862)