

Central States Fair, Inc.
Combined - 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	Prior YTD 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
43119 Grandstand Buttons - G.A.	111,771	150,000	(38,229)	138,851	(27,080)
43129 Grandstand Buttons - Premier	156,983	200,000	(43,017)	176,818	(19,835)
43139 VIP Passes	62,635	75,000	(12,365)	74,978	(12,343)
43140 PRCA Extreme Broncs Tkts	4,795	15,000	(10,205)	3,897	898
43149 Grandstand Tkts - PRCA Only	2,554	13,000	(10,446)	2,609	(55)
43150 Rodeo Sponsorships	38,500	37,500	1,000	42,112	(3,612)
43158 Concert Sponsorship	27,000	25,000	2,000	15,000	12,000
43159 Grandstand Tkts-Entertain Only	26,000	35,000	(9,000)	32,700	(6,700)
43180 Bingo %	0	0	0	650	(650)
43182 Demo Derby Sponsorship	0	5,000	(5,000)	4,000	(4,000)
43183 Demolition Derby Revenue	5,485	6,000	(515)	4,880	605
43184 Supercross Sponsorship	0	2,500	(2,500)	0	0
43185 Grandstand Tickets-Motorsports	735	6,000	(5,265)	960	(225)
43243 Team Roping Revenue	5,500	0	5,500	7,800	(2,300)
43332 Livestock Revenue	80	0	80	0	80
43333 Livestock Sponsorships	4,500	10,000	(5,500)	5,500	(1,000)
43335 AG ED Sponsorships	27,500	25,000	2,500	1,160	26,340
43400 Ice Sales	305	0	305	275	30

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43549 Sales - Campground Rev.	1,979	0	1,979	967	1,012
43940 PRCA Extreme Broncs Sponsors	248,750	205,000	43,750	189,875	58,875
43958 Sponsorships - General	51,764	50,000	1,764	51,200	564
43981 Commercial Booth Revenue	37,590	40,000	(2,410)	46,670	(9,080)
45111 Special Event BHSS	3,255	2,500	755	(466)	3,721
45113 Broncs 4 Breakfast Revenue	57,539	50,000	7,539	48,628	8,911
45114 Broncs 4 Brkfst Sponsorships	16,958	25,000	(8,042)	26,829	(9,871)
45115 Stray Gathering Revenue	7,600	8,000	(400)	8,200	(600)
45116 Stray Gathering Sponsorships	5,000	5,000	0	5,000	0
45117 BHSS Concert Revenue	174,377	225,000	(50,623)	142,280	32,097
45118 Boots & Beer Revenue	13,279	15,000	(1,721)	17,933	(4,654)
45119 Boots & Beer Sponsorship	0	2,500	(2,500)	0	0
45120 BHSS Concert Sponsorship	0	3,500	(3,500)	3,500	(3,500)
45124 Working Dog Revenue	29,527	20,000	9,527	25,674	3,853
45125 Working Dog Sponsorship	4,500	7,000	(2,500)	7,600	(3,100)
45126 Wild Ride Sponsorship	7,300	10,000	(2,700)	13,240	(5,940)
45127 Wild Ride Income	22,408	12,500	9,908	16,556	5,852
45219 Horse Sale Sponsorships	6,750	20,000	(13,250)	22,513	(15,763)
45220 Horse Sale Net	131,617	140,000	(8,383)	144,243	(12,626)
45221 Horse Show Revenue	208,255	175,000	33,255	209,988	(1,733)
45222 Horse Show Sponsorships	6,650	5,000	1,650	4,750	1,900
45223 Stallion Row Entries	15,550	15,000	550	16,800	(1,250)
45241 Ranch Rodeo Revenue	111,481	110,000	1,481	109,364	2,117
45242 Ranch Rodeo Sponsorships	28,208	38,000	(9,792)	38,759	(10,551)
45243 Team Roping Revenue	47,100	45,000	2,100	49,250	(2,150)
45244 Team Roping Sponsorship	4,500	3,000	1,500	4,735	(235)
45332 Livestock Sale Net	74,934	60,000	14,934	66,400	8,534
45333 Livestock Sale Sponsorships	33,850	35,000	(1,150)	37,500	(3,650)
45400 Youth Livestock Show Sponsors	33,850	35,000	(1,150)	35,728	(1,878)
45401 Youth Livestock Revenue	17,078	15,000	2,078	17,021	57
45913 Advertising - BHSS	0	0	0	50	(50)
45958 Sponsorships - General	77,300	95,000	(17,700)	96,655	(19,355)
45980 Vendor Equipment Rentals	2,955	3,000	(45)	3,189	(234)
45981 Commercial Booth Revenue	441,348	450,000	(8,652)	441,712	(364)
45998 Miscellaneous	0	500	(500)	0	0
48111 Special Event Revenue	0	5,000	(5,000)	0	0
48459 Sales - Liquor/ Beer, EC	356,365	312,500	43,865	340,364	16,001
48475 Concessions Income	5,273	0	5,273	0	5,273
48547 Rental - Event Center	108,675	77,500	31,175	109,491	(816)
48553 Rental - Open Riding Arena	5,003	3,500	1,503	3,280	1,723
48914 Sign Sponsors	68,883	60,000	8,883	50,560	18,323
48947 EC - Equipment Rental Fees	2,549	2,000	549	2,807	(258)
48960 ATM Surcharge %	5,691	8,800	(3,109)	9,161	(3,470)
48980 Concessions Contract %	26,330	21,000	5,330	29,995	(3,665)
48999 EC - Maintenance Labor	0	1,500	(1,500)	1,396	(1,396)

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	<u>Current YTD Actual</u>	<u>Current YTD Budget</u>	<u>Budget Variance</u>	<u>Prior YTD Actual</u>	<u>Prior YTD Variance</u>
Total Revenues	3,593,252	4,035,557	(442,305)	3,930,545	(337,293)
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
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
53101 Gate Expenses	2,566	6,000	(3,434)	2,168	398
53103 Production/Grandstand	643	0	643	1,722	(1,079)
53104 Production-Passes, Tkts, Signs	8,146	2,000	6,146	1,195	6,951
53183 Demolition Derby Expense	0	0	0	306	(306)
53184 Free Entertainment	1,500	0	1,500	6,764	(5,264)
53185 Motorsports Expenses	0	0	0	1,773	(1,773)
53193 Open Class Expense	3,375	1,500	1,875	1,056	2,319
53241 PRCA Extreme Bronc Exp	8,983	2,000	6,983	1,463	7,520
53242 PRCA Rodeo Expense	3,905	3,000	905	1,457	2,448
53332 Livestock Expense	1,142	1,500	(358)	1,440	(298)
53335 AG ED EXPENSE	4,536	25,000	(20,464)	28,660	(24,124)
53599 Rent Expense	(4,250)	0	(4,250)	0	(4,250)
53911 Office Supplies	8,114	0	8,114	90	8,024

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53912 Supplies	9,685	3,000	6,685	7,589	2,096
53913 Advertising	12,182	11,500	682	12,728	(546)
53914 Repairs & Maintenance	13,821	25,000	(11,179)	48,211	(34,390)
53938 Printing, Postage & Copies	1,360	4,500	(3,140)	3,330	(1,970)
53970 Internet Expense	0	4,000	(4,000)	0	0
53981 Commercial Booth Expense	0	0	0	50	(50)
53987 Signage	5,947	2,500	3,447	0	5,947
53988 Dust Control	0	0	0	(1,750)	1,750
53989 Electrical-CSF	(1,715)	10,000	(11,715)	20,441	(22,156)
53998 Miscellaneous	1,500	0	1,500	0	1,500
53999 Other Expenses - VIP Tent	0	4,000	(4,000)	3,900	(3,900)
55111 Special Event BHSS	294	2,500	(2,206)	0	294
55113 Broncs 4 Breakfast Expenses	40,410	40,000	410	38,196	2,214
55115 Stray Gathering Expense	16,267	15,000	1,267	15,054	1,213
55117 BHSS Concert Expenses	169,426	225,000	(55,574)	145,139	24,287
55118 Boots & Beer Expenses	9,688	15,000	(5,312)	15,973	(6,285)
55124 Working Dog Expense	20,341	20,000	341	20,153	188
55126 Wild Ride Expenses	20,851	25,000	(4,149)	24,601	(3,750)
55134 Miss BHSS Queen Pageant	2,050	1,600	450	1,615	435
55221 Horse Show Expense	184,226	165,000	19,226	197,180	(12,954)
55241 Ranch Rodeo Expense	59,488	65,000	(5,512)	54,093	5,395
55243 Team Roping Expense	46,044	45,000	1,044	47,755	(1,711)
55333 Livestock - Sup. Row Expense	3,948	2,000	1,948	1,711	2,237
55400 Youth Livestock Show Expenses	54,113	55,000	(887)	57,258	(3,145)
55599 Rent Expense	2,971	9,000	(6,029)	8,513	(5,542)
55907 Meals & Entertainment	12,662	10,000	2,662	10,490	2,172
55911 Office Supplies	17,259	3,000	14,259	3,687	13,572
55912 Supplies	12,004	20,000	(7,996)	14,135	(2,131)
55913 Advertising/Marketing	33,544	20,000	13,544	17,969	15,575
55914 Repairs & Maintenance	0	3,500	(3,500)	7,444	(7,444)
55928 Shavings	10,286	10,000	286	7,450	2,836
55938 Printing, Postage & Copies	872	2,000	(1,128)	2,954	(2,082)
55970 Internet Expense	1,184	1,500	(316)	1,010	174
55981 Commercial Booth Expense	1,135	2,000	(865)	2,054	(919)
55987 Signage	5,356	2,500	2,856	2,885	2,471
55989 Electricians	26,258	17,500	8,758	22,656	3,602
55990 RPCC Expense	234,391	230,000	4,391	219,492	14,899
55998 Miscellaneous	11,523	15,000	(3,477)	17,160	(5,637)
58111 Special Event Expenses	1,500	5,000	(3,500)	0	1,500
58459 Liquor/Beer Expense - EC	123,572	80,000	43,572	120,622	2,950
58475 Concessions Food	5,940	0	5,940	0	5,940
58476 Concessions Equip & Splys	3,388	0	3,388	0	3,388
58599 Rent Expense	930	500	430	360	570
58912 Supplies	3,775	11,500	(7,725)	2,682	1,093
58914 Repairs & Maintenance - EC	59,721	25,000	34,721	29,367	30,354

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58915 EC Equip & Repairs	10,003	8,333	1,670	2,333	7,670
58970 Internet Expense	3,312	6,250	(2,938)	6,817	(3,505)
58971 Utilities - Electricity	68,079	65,000	3,079	69,678	(1,599)
58972 Garbage	8,007	9,500	(1,493)	7,007	1,000
58973 Utilities - Heat	18,639	38,000	(19,361)	40,706	(22,067)
58975 Utilities - Water	13,120	13,000	120	10,936	2,184
58987 Signage	4,378	4,167	211	4,801	(423)
58999 EC Misc	0	1,667	(1,667)	1,800	(1,800)
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
63810 Payroll - Temporary	7,745	0	7,745	0	7,745
63812 Payroll - Maintenance/Temp.	2,950	0	2,950	0	2,950
63813 Payroll - Beer Concessions	800	0	800	90	710
63814 Payroll - Grandstand/Tkt Sales	0	0	0	546	(546)
63816 Payroll - Stagehands	345	0	345	0	345
63817 Payroll - Event Staff	319	0	319	0	319
65810 Payroll - Temporary	18,290	25,000	(6,710)	27,509	(9,219)
65812 Payroll - Maintenance/Temp.	53,284	14,000	39,284	12,489	40,795
65813 Payroll/Production	14,154	12,500	1,654	14,805	(651)
65815 Payroll - Security	4,520	6,500	(1,980)	6,254	(1,734)
68812 Payroll - EC Temp	1,330	0	1,330	0	1,330
68813 Payroll - Beer Concessions	11,252	14,500	(3,248)	13,904	(2,652)
68815 Payroll - Security	0	2,000	(2,000)	1,513	(1,513)
68816 Concessions	2,456	0	2,456	0	2,456
Total Expenses	3,346,377	3,455,502	(109,125)	3,457,184	(110,807)

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Net Income	\$ <u>246,875</u>	\$ <u>580,055</u>	<u>(333,180)</u>	\$ <u>473,361</u>	<u>(226,486)</u>