

**Central States Fair, Inc.**  
**Balance Sheet**  
**April 30, 2023 and 2022**

|                                     | <u>4/30/23</u>      |           | <u>4/30/22</u>   |
|-------------------------------------|---------------------|-----------|------------------|
| <b>Assets</b>                       |                     |           |                  |
| <b>Current Assets</b>               |                     |           |                  |
| Cash - ATM                          | \$ 11,700           | \$        | 15,580           |
| Cash On Hand                        | 10,075              |           | 16,959           |
| Cash-1st Interstate Checking        | 84,219              |           | 121,325          |
| Pioneer Bank Livestock Account      | 139,319             |           | 35,764           |
| 1st Interstate- Flex (3101288)      | 7,251               |           | 7,845            |
| ATM Checking                        | 18,115              |           | 24,347           |
| Pioneer-CD For Bond                 | 15,413              |           | 15,318           |
| EOF - Pioneer Bank Savings          | 147,980             |           | 133,150          |
| EOF - First Interstate MM           | 142,293             |           | 233,050          |
| EOF - Security First                | 139,821             |           | 139,472          |
| EOF - Dacotah Bank                  | 30,176              |           | 30,153           |
| EOF-1STINTERSTATE-GWB               | 26,303              |           | 26,166           |
| EOF-BH Community Bank               | 28,507              |           | 28,379           |
| Accounts Receivable                 | 315,401             |           | 80,972           |
| Employee Advances                   | 0                   |           | 1,399            |
| EOF - Marketable Securities         | 20,274              |           | 11,316           |
|                                     | <b>1,136,847</b>    |           | <b>921,195</b>   |
| <b>Total Current Assets</b>         |                     |           |                  |
| Property and Equipment              |                     |           |                  |
| Land & Land Improvements            | 1,890,320           |           | 1,890,320        |
| Bldgs. & Leasehold Impr.            | 8,225,773           |           | 8,087,671        |
| Machinery & Equipment               | 526,714             |           | 420,417          |
| Office Equipment                    | 69,158              |           | 69,158           |
| Concession Equipment                | 81,090              |           | 81,090           |
| Other Equipment                     | 109,696             |           | 109,696          |
| Accumulated Depreciation            | (5,933,220)         |           | (5,680,969)      |
| Construction In Progress            | 129,725             |           | 52,104           |
|                                     | <b>5,099,256</b>    |           | <b>5,029,487</b> |
| <b>Total Property and Equipment</b> |                     |           |                  |
| Other Assets                        |                     |           |                  |
| On Hand Liquor                      | 26,702              |           | 21,022           |
| Prepaid Insurance                   | 24,254              |           | 21,394           |
| Misc Clearing Acct                  | 2,047               |           | 26,441           |
|                                     | <b>53,003</b>       |           | <b>68,857</b>    |
| <b>Total Other Assets</b>           |                     |           |                  |
| <b>Total Assets</b>                 | <b>\$ 6,289,106</b> | <b>\$</b> | <b>6,019,539</b> |

**Central States Fair, Inc.**  
**Balance Sheet**  
**April 30, 2023 and 2022**

|   | <u>4/30/23</u>      |           | <u>4/30/22</u>   |
|---|---------------------|-----------|------------------|
| <b>Liabilities and Net Assets</b>         |                     |           |                  |
| <b>Current Liabilities</b>                |                     |           |                  |
| Accounts Payable                          | \$ 59,987           | \$        | 22,018           |
| Aflac Employee Premiums                   | 125                 |           | 115              |
| Child Support Payable                     | (247)               |           | (506)            |
| Garnishments Payable                      | 0                   |           | 200              |
| Flexible Spending Deductions              | 3,695               |           | 3,457            |
| Optilegra Vision Premiums                 | 41                  |           | 32               |
| Delta Dental                              | (250)               |           | 0                |
| FUTA Payable                              | 1,114               |           | 0                |
| SUTA Payable                              | 171                 |           | 151              |
|   | <hr/>               |           | <hr/>            |
| <b>Total Current Liabilities</b>          | <b>64,636</b>       |           | <b>25,467</b>    |
| <b>Net Assets</b>                         |                     |           |                  |
| Unrestricted                              | 6,015,723           |           | 5,914,665        |
| Change in Net Assets                      | 208,747             |           | 79,400           |
|   | <hr/>               |           | <hr/>            |
| <b>Total Net Assets</b>                   | <b>6,224,470</b>    |           | <b>5,994,065</b> |
|   | <hr/>               |           | <hr/>            |
| <b>Total Liabilities &amp; Net Assets</b> | <b>\$ 6,289,106</b> | <b>\$</b> | <b>6,019,532</b> |
|   | <hr/> <hr/>         |           | <hr/> <hr/>      |