

Central States Fair, Inc.
Balance Sheet
January 31, 2024 and 2022

| | <u>1/31/24</u> | | <u>1/31/23</u> |
|-------------------------------------|---------------------|-----------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash - ATM | \$ 31,880 | \$ | 40,660 |
| Cash On Hand | 232,967 | | 216,792 |
| Cash-1st Interstate Checking | 81,056 | | 536,788 |
| Pioneer Bank Livestock Account | 2,201,593 | | 221,671 |
| 1st Interstate- Flex (3101288) | 7,605 | | 6,869 |
| ATM Checking | 43,153 | | 61,401 |
| Pioneer-CD For Bond | 15,434 | | 15,392 |
| EOF - Pioneer Bank Savings | 150,351 | | 133,443 |
| EOF - First Interstate MM | 246,117 | | 133,293 |
| EOF - Security First | 140,835 | | 139,979 |
| EOF - Dacotah Bank | 0 | | 30,176 |
| EOF-1STINTERSTATE-GWB | 26,356 | | 26,303 |
| EOF-1ST INTERST CD | 31,028 | | 0 |
| EOF-BH Community Bank | 28,507 | | 28,507 |
| Clearing acct to print 1099's | 19,930 | | 33,035 |
| Accounts Receivable | 95,450 | | 141,421 |
| Receivables - Other | 171,300 | | 0 |
| EOF - Marketable Securities | 19,729 | | 29,232 |
| | <hr/> | | <hr/> |
| Total Current Assets | 3,543,291 | | 1,794,962 |
| Property and Equipment | | | |
| Land & Land Improvements | 1,841,312 | | 1,841,312 |
| Bldgs. & Leasehold Impr. | 9,388,260 | | 8,007,290 |
| Machinery & Equipment | 539,145 | | 416,238 |
| Office Equipment | 54,578 | | 62,804 |
| Concession Equipment | 81,090 | | 81,090 |
| Other Equipment | 178,971 | | 109,696 |
| Accumulated Depreciation | (6,008,874) | | (5,815,890) |
| Construction In Progress | 9,623 | | 465,299 |
| | <hr/> | | <hr/> |
| Total Property and Equipment | 6,084,105 | | 5,167,839 |
| Other Assets | | | |
| On Hand Liquor | 55,399 | | 32,923 |
| Prepaid Insurance | 56,784 | | 41,065 |
| Accrued Revenue | (21,001) | | (10,000) |
| Misc Clearing Acct | 160,763 | | 59 |
| | <hr/> | | <hr/> |
| Total Other Assets | 251,945 | | 64,047 |
| | <hr/> | | <hr/> |
| Total Assets | \$ 9,879,341 | \$ | 7,026,848 |
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Unaudited - for management purposes only

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January 31, 2024 and 2022

| | <u>1/31/24</u> | <u>1/31/23</u> |
|---|---------------------|---------------------|
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts Payable | \$ 2,562,373 | \$ 552,627 |
| Due to Foundation | 0 | 15,000 |
| Aflac Employee Premiums | 0 | 58 |
| Payroll Taxes Payable | 52 | 0 |
| TIPS | 4,743 | 0 |
| Flexible Spending Deductions | 3,903 | 3,313 |
| Optilegra Vision Premiums | 53 | 53 |
| Delta Dental | (732) | (712) |
| FUTA Payable | 644 | 419 |
| SUTA Payable | 494 | 627 |
| Deferred Revenue | 10,000 | 0 |
| | 2,581,530 | 571,385 |
| Total Current Liabilities | | |
| Net Assets | | |
| Unrestricted | 6,838,628 | 5,911,284 |
| Change in Net Assets | 459,183 | 544,187 |
| | 7,297,811 | 6,455,471 |
| Total Net Assets | | |
| Total Liabilities & Net Assets | \$ 9,879,341 | \$ 7,026,856 |