

**Central States Fair, Inc.**  
**Balance Sheet**  
**February 29, 2024 and 2022**

	<u>2/29/24</u>		<u>2/28/23</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash - ATM	\$ 12,920	\$	11,380
Cash On Hand	38,777		15,568
Cash-1st Interstate Checking	27,641		(80,958)
Pioneer Bank Livestock Account	87,320		222,541
1st Interstate- Flex (3101288)	8,097		7,199
ATM Checking	6,464		169,574
Pioneer-CD For Bond	15,434		15,392
EOF - Pioneer Bank Savings	150,578		147,634
EOF - First Interstate MM	246,655		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
Accounts Receivable	177,656		161,926
Receivables - Other	171,300		0
EOF - Marketable Securities	19,729		29,232
	<b>1,189,297</b>		<b>1,057,746</b>
<b>Total Current Assets</b>			
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	(6,030,661)		(5,835,376)
Construction In Progress	9,623		549,291
	<b>6,062,318</b>		<b>5,232,345</b>
<b>Total Property and Equipment</b>			
Other Assets			
On Hand Liquor	32,533		29,588
Prepaid Insurance	48,580		35,461
Accrued Revenue	(41,001)		(10,000)
Misc Clearing Acct	(2,306)		1,743
	<b>37,806</b>		<b>56,792</b>
<b>Total Other Assets</b>			
<b>Total Assets</b>	<b>\$ 7,289,421</b>	<b>\$</b>	<b>6,346,883</b>

Unaudited - for management purposes only

**Central States Fair, Inc.**  
**Balance Sheet**  
**February 29, 2024 and 2022**

	<u>2/29/24</u>	<u>2/28/23</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 246,975	\$ 129,291
Due to Foundation	0	15,000
Aflac Employee Premiums	0	90
Payroll Taxes Payable	52	0
TIPS	537	0
Flexible Spending Deductions	4,396	3,643
Optilegra Vision Premiums	49	49
Delta Dental	(777)	(102)
FUTA Payable	1,336	998
SUTA Payable	1,234	1,845
Deferred Revenue	10,000	0
	<b>263,802</b>	<b>150,814</b>
<b>Total Current Liabilities</b>		
Net Assets		
Unrestricted	6,838,628	5,911,284
Change in Net Assets	186,991	284,788
	<b>7,025,619</b>	<b>6,196,072</b>
<b>Total Net Assets</b>		
	<b>\$ 7,289,421</b>	<b>\$ 6,346,886</b>
<b>Total Liabilities &amp; Net Assets</b>		