

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

| | | Current YTD Actual | Current YTD Budget | Budget Variance | Prior YTD Actual | YTD Actual Variance |
|-----------------|--------------------------------|--------------------|--------------------|-----------------|------------------|---------------------|
| Revenues | | | | | | |
| 41529 | Stalling-Monthly Horse | \$ 2,356 | \$ 3,333 | (977) | \$ 3,304 | (948) |
| 41547 | Rental-Barn 9 | 0 | 1,000 | (1,000) | 0 | 0 |
| 41548 | Rental-Bray\ Rounds Arena | 650 | 500 | 150 | 1,080 | (430) |
| 41549 | Sales - Campground Rev. | 5,562 | 0 | 5,562 | 5,360 | 202 |
| 41550 | Rental-GenPro | 4,962 | 5,000 | (38) | 4,505 | 457 |
| 41551 | Rental-Creative Arts Bldg | 2,020 | 1,000 | 1,020 | 1,720 | 300 |
| 41552 | Rental-Fine Arts Bldg. | 4,000 | 3,333 | 667 | 4,125 | (125) |
| 41554 | Rental-Parking Lot/Grounds | 700 | 667 | 33 | 500 | 200 |
| 41555 | Rental - Groundkeeper House | 2,769 | 2,591 | 178 | 3,277 | (508) |
| 41556 | Rental - Lions Building | 1,010 | 1,333 | (323) | 2,000 | (990) |
| 41558 | Rental - Nerdy Nuts | 13,175 | 3,333 | 9,842 | 5,300 | 7,875 |
| 41599 | Rental-Miscellaneous Items | 1,269 | 1,667 | (398) | 939 | 330 |
| 41914 | General Donation | 10,000 | 38,333 | (28,333) | 15,000 | (5,000) |
| 41928 | Stalling-General Event | 94,664 | 62,000 | 32,664 | 123,092 | (28,428) |
| 41929 | Shavings | 1,026 | 250 | 776 | 372 | 654 |
| 41958 | Sponsorships - General | 29,285 | 0 | 29,285 | 0 | 29,285 |
| 41962 | CC Handling Fees | 0 | 21,000 | (21,000) | 22,896 | (22,896) |
| 41963 | Interest and Dividends | 3,907 | 1,167 | 2,740 | 641 | 3,266 |
| 41965 | Memberships | 0 | 0 | 0 | 170 | (170) |
| 41966 | Penn Co-Bldg & Grnds Allotment | 52,370 | 106,667 | (54,297) | 63,107 | (10,737) |
| 41998 | Miscellaneous | 130 | 667 | (537) | (2) | 132 |
| | Total Revenues | 229,855 | 253,841 | (23,986) | 257,386 | (27,531) |
| Expenses | | | | | | |
| 51599 | Rent Expense | 657 | 5,000 | (4,343) | 435 | 222 |
| 51904 | Equipment Purchases | 34,354 | 26,667 | 7,687 | 11,711 | 22,643 |
| 51905 | Rental Equipment Purchases | 0 | 1,667 | (1,667) | 0 | 0 |
| 51906 | Office Equipment Purchases | 535 | 1,667 | (1,132) | 1,677 | (1,142) |
| 51907 | Meals & Entertainment | 3,551 | 5,000 | (1,449) | 5,162 | (1,611) |
| 51908 | Travel - Lodging | 9,928 | 15,000 | (5,072) | 13,412 | (3,484) |
| 51910 | Gas & Oil | 16,441 | 20,000 | (3,559) | 16,843 | (402) |
| 51911 | Office Supplies | 9,977 | 5,000 | 4,977 | 3,269 | 6,708 |
| 51912 | Supplies | 5,274 | 3,333 | 1,941 | 5,034 | 240 |
| 51913 | Advertising | 500 | 3,333 | (2,833) | 4,866 | (4,366) |
| 51914 | Repairs & Maint-Buildings | 44,251 | 50,000 | (5,749) | 54,267 | (10,016) |
| 51915 | Repairs & Maint-General Equip | 8,612 | 16,667 | (8,055) | 14,518 | (5,906) |
| 51916 | Repairs & Maint-Office Equip | 5,928 | 6,667 | (739) | 5,996 | (68) |
| 51928 | Shavings | 2,856 | 8,500 | (5,644) | 7,300 | (4,444) |
| 51938 | Printing, Postage & Copies | 5,102 | 2,500 | 2,602 | 2,505 | 2,597 |
| 51965 | Membership Expense | 0 | 0 | 0 | 488 | (488) |
| 51970 | Internet Expenses | 1,392 | 1,000 | 392 | 1,304 | 88 |
| 51971 | Utilities - Electricity | 28,053 | 28,500 | (447) | 27,996 | 57 |
| 51972 | Garbage | 13,830 | 5,500 | 8,330 | 6,545 | 7,285 |
| 51973 | Utilities - Heat | 7,949 | 12,500 | (4,551) | 12,251 | (4,302) |
| 51974 | Telephone | 3,002 | 4,000 | (998) | 3,943 | (941) |
| 51975 | Utilities - Water | 8,240 | 9,500 | (1,260) | 16,581 | (8,341) |
| 51978 | Insurance | 30,446 | 28,800 | 1,646 | 20,049 | 10,397 |

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

| | Current YTD Actual | Current YTD Budget | Budget Variance | Prior YTD Actual | YTD Actual Variance |
|-----------------------------------|---------------------------|---------------------------|------------------------|-------------------------|----------------------------|
| 51987 Signage | 11,280 | 6,667 | 4,613 | 964 | 10,316 |
| 51991 Contract Labor | 14,000 | 14,000 | 0 | 14,000 | 0 |
| 51992 Inmate Labor Expense | 0 | 0 | 0 | 5,965 | (5,965) |
| 51998 Miscellaneous | 0 | 1,000 | (1,000) | 0 | 0 |
| 61801 Payroll - Office | 133,932 | 173,333 | (39,401) | 120,277 | 13,655 |
| 61802 Payroll - Maintenance | 148,543 | 127,333 | 21,210 | 116,042 | 32,501 |
| 61804 Payroll Taxes - General | 23,906 | 36,667 | (12,761) | 24,761 | (855) |
| 61805 Employee Benefits Expense | 18,261 | 25,000 | (6,739) | 27,354 | (9,093) |
| 61812 Payroll - Maintenance/Temp. | 11,934 | 13,250 | (1,316) | 582 | 11,352 |
| 61818 Payroll - Stalling | 931 | 2,800 | (1,869) | 1,014 | (83) |
| 61910 Depreciation Exp. | 87,147 | 80,000 | 7,147 | 86,390 | 757 |
| 61911 Accounting/Legal Expense | 21,500 | 6,667 | 14,833 | 17,630 | 3,870 |
| 61912 Consulting | 2,050 | 3,333 | (1,283) | 0 | 2,050 |
| 61914 Public Relations/Donations | 5,177 | 1,667 | 3,510 | 3,279 | 1,898 |
| 61916 Licenses and Fees | 1,780 | 1,833 | (53) | 1,770 | 10 |
| 61917 Seminars & Training | 5,791 | 6,000 | (209) | 2,787 | 3,004 |
| 61921 Dues and Subscriptions | 1,318 | 1,000 | 318 | 2,103 | (785) |
| 61961 Bank Charges | 735 | 667 | 68 | 946 | (211) |
| 61962 Credit Card Fees | 19,947 | 11,667 | 8,280 | 4,805 | 15,142 |
| 61965 Misc Losses | 0 | 1,667 | (1,667) | 2,443 | (2,443) |
| 61966 CSF Foundation Expense | 0 | 0 | 0 | 58 | (58) |
| 61969 BOD EXPENSE | 1,821 | 6,667 | (4,846) | 6,448 | (4,627) |
| 61970 Credit Losses | 3,050 | 0 | 3,050 | 0 | 3,050 |
| Total Expenses | 753,981 | 782,019 | (28,038) | 675,770 | 78,211 |
| Net Income | \$ (524,126) | \$ (528,178) | 4,052 | \$ (418,384) | (105,742) |