

Central States Fair, Inc.
Combined - Actual to Budget & Prior Yr Comparison
For the Three Months Ending December 31, 2023

		Current YTD Actual		Current YTD Budget		Budget Variance		Prior YTD Actual		Prior YTD Variance
Revenues										
41529	Stalling-Monthly Horse	\$ 1,773	\$	2,500		(727)	\$	2,699		(926)
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.	3,451		0		3,451		6,302		(2,851)
41550	Rental-GenPro	4,962		3,750		1,212		3,385		1,577
41551	Rental-Creative Arts Bldg	1,720		750		970		1,570		150
41552	Rental-Fine Arts Bldg.	2,900		2,500		400		3,995		(1,095)
41554	Rental-Parking Lot/Grounds	700		667		33		500		200
41555	Rental - Groundkeeper House	2,308		2,129		179		2,515		(207)
41556	Rental - Lions Building	860		1,000		(140)		900		(40)
41558	Rental - Nerdy Nuts	12,650		2,500		10,150		5,300		7,350
41599	Rental-Miscellaneous Items	1,269		1,250		19		444		825
41914	General Donation	0		28,750		(28,750)		0		0
41928	Stalling-General Event	25,339		32,250		(6,911)		32,568		(7,229)
41929	Shavings	786		0		786		66		720
41958	Sponsorships - General	29,285		0		29,285		0		29,285
41962	CC Handling Fees	0		12,000		(12,000)		5,085		(5,085)
41963	Interest and Dividends	3,062		875		2,187		462		2,600
41966	Penn Co-Bldg & Grnds Allotment	52,370		52,000		370		63,107		(10,737)
41998	Miscellaneous	30		500		(470)		(2)		32
43150	Rodeo Sponsorships	6,600		7,500		(900)		0		6,600
43159	Grandstand Tkts-Entertain Only	50		0		50		0		50
43243	Team Roping Revenue	0		0		0		1,000		(1,000)
43333	Livestock Sponsorships	5,750		0		5,750		0		5,750
43335	AG ED Sponsorships	25,000		25,000		0		0		25,000
43400	Ice Sales	305		0		305		275		30
43940	PRCA Extreme Broncs Sponsors	65,000		22,500		42,500		5,000		60,000
43958	Sponsorships - General	13,264		0		13,264		(2,300)		15,564
45111	Special Event BHSS	3,000		0		3,000		(611)		3,611
45113	Bronc Match Revenue	10,993		9,500		1,493		8,882		2,111
45114	Bronc Match Sponsorships	0		5,000		(5,000)		5,325		(5,325)
45116	Stray Gathering Sponsorships	0		5,000		(5,000)		0		0
45117	BHSS Concert Revenue	43,718		65,000		(21,282)		32,810		10,908
45118	Boots & Beer Revenue	304		2,000		(1,696)		579		(275)
45119	Boots & Beer Sponsorship	0		2,500		(2,500)		0		0
45120	BHSS Concert Sponsorship	0		3,500		(3,500)		0		0
45124	Working Dog Revenue	1,998		2,000		(2)		1,610		388
45125	Working Dog Sponsorship	500		5,000		(4,500)		3,500		(3,000)
45126	Wild Ride Sponsorship	0		7,500		(7,500)		7,500		(7,500)
45127	Wild Ride Income	2,943		4,000		(1,057)		3,541		(598)
45219	Horse Sale Sponsorships	15,000		20,000		(5,000)		21,700		(6,700)
45220	Horse Sale Net	47,454		15,000		32,454		32,315		15,139
45222	Horse Show Sponsorships	5,500		5,000		500		4,750		750
45223	Stallion Row Entries	25,200		15,000		10,200		16,300		8,900

Central States Fair, Inc.
Combined - Actual to Budget & Prior Yr Comparison
For the Three Months Ending December 31, 2023

	Current YTD Actual	Current YTD Budget	Budget Variance	Prior YTD Actual	Prior YTD Variance
45241 Ranch Rodeo Revenue	27,054	22,500	4,554	20,649	6,405
45242 Ranch Rodeo Sponsorships	2,500	12,000	(9,500)	13,985	(11,485)
45244 Team Roping Sponsorship	0	0	0	2,235	(2,235)
45332 Livestock Sale Net	47,587	60,000	(12,413)	47,135	452
45333 Livestock Sale Sponsorships	29,850	35,000	(5,150)	35,500	(5,650)
45400 Youth Livestock Show Sponsors	17,250	30,000	(12,750)	32,760	(15,510)
45913 Advertising - BHSS	0	0	0	50	(50)
45958 Sponsorships - General	42,800	65,000	(22,200)	42,670	130
45980 Vendor Equipment Rentals	22,780	1,000	21,780	2,619	20,161
45981 Commercial Booth Revenue	327,248	325,000	2,248	322,400	4,848
48459 Sales - Liquor/ Beer, EC	24,464	25,000	(536)	27,518	(3,054)
48547 Rental - Event Center	32,300	25,000	7,300	26,260	6,040
48553 Rental - Open Riding Arena	1,990	1,250	740	1,390	600
48914 Sign Sponsors	13,200	30,000	(16,800)	25,560	(12,360)
48947 EC - Equipment Rental Fees	280	250	30	290	(10)
48960 ATM Surcharge %	1,239	1,800	(561)	1,680	(441)
48980 Concessions Contract %	6,662	2,000	4,662	6,000	662
48999 EC - Maintenance Labor	0	0	0	1,210	(1,210)
Total Revenues	1,013,898	1,001,721	12,177	882,063	131,835
Expenses					
51599 Rent Expense	644	3,750	(3,106)	397	247
51904 Equipment Purchases	13,497	20,000	(6,503)	9,801	3,696
51905 Rental Equipment Purchases	0	1,250	(1,250)	0	0
51906 Office Equipment Purchases	535	1,250	(715)	827	(292)
51907 Meals & Entertainment	3,551	3,750	(199)	3,135	416
51908 Travel - Lodging	9,928	15,000	(5,072)	13,110	(3,182)
51910 Gas & Oil	10,338	15,000	(4,662)	11,242	(904)
51911 Office Supplies	5,532	3,750	1,782	1,860	3,672
51912 Supplies	0	2,500	(2,500)	3,006	(3,006)
51913 Advertising	500	2,500	(2,000)	1,847	(1,347)
51914 Repairs & Maint-Buildings	40,340	37,500	2,840	43,792	(3,452)
51915 Repairs & Maint-General Equip	6,042	12,500	(6,458)	10,315	(4,273)
51916 Repairs & Maint-Office Equip	4,446	5,000	(554)	4,529	(83)
51928 Shavings	2,856	3,500	(644)	2,900	(44)
51938 Printing, Postage & Copies	2,609	2,000	609	1,941	668
51965 Membership Expense	0	0	0	371	(371)
51970 Internet Expenses	885	750	135	1,038	(153)
51971 Utilities - Electricity	21,379	21,000	379	20,602	777
51972 Garbage	12,343	5,000	7,343	3,932	8,411
51973 Utilities - Heat	4,076	6,750	(2,674)	5,999	(1,923)
51974 Telephone	1,987	3,000	(1,013)	2,589	(602)
51975 Utilities - Water	8,121	8,000	121	15,338	(7,217)
51978 Insurance	22,242	21,600	642	15,266	6,976

Central States Fair, Inc.
Combined - Actual to Budget & Prior Yr Comparison
For the Three Months Ending December 31, 2023

	Current YTD Actual	Current YTD Budget	Budget Variance	Prior YTD Actual	Prior YTD Variance
51987 Signage	0	5,000	(5,000)	964	(964)
51991 Contract Labor	10,500	10,500	0	7,000	3,500
51992 Inmate Labor Expense	0	0	0	5,965	(5,965)
51998 Miscellaneous	0	750	(750)	0	0
53101 Gate Expenses	0	0	0	947	(947)
53103 Production/Grandstand	390	0	390	1,635	(1,245)
53104 Production-Passes, Tkts, Signs	0	0	0	947	(947)
53184 Free Entertainment	0	0	0	1,350	(1,350)
53193 Open Class Expense	0	0	0	90	(90)
53241 PRCA Extreme Bronc Exp	540	0	540	245	295
53242 PRCA Rodeo Expense	(45)	0	(45)	1,011	(1,056)
53332 Livestock Expense	138	0	138	0	138
53912 Supplies	0	0	0	5,015	(5,015)
53913 Advertising	1,800	0	1,800	2,275	(475)
53914 Repairs & Maintenance	8,202	0	8,202	4,112	4,090
53987 Signage	61	0	61	0	61
53998 Miscellaneous	1,500	0	1,500	0	1,500
53999 Other Expenses - VIP Tent	0	0	0	3,900	(3,900)
55111 Special Event BHSS	275	0	275	0	275
55113 Bronc Match Expenses	0	1,000	(1,000)	258	(258)
55117 BHSS Concert Expenses	6,173	26,000	(19,827)	27,964	(21,791)
55126 Wild Ride Expenses	0	0	0	(5)	5
55134 Miss BHSS Queen Pageant	0	1,600	(1,600)	1,615	(1,615)
55221 Horse Show Expense	2,930	2,000	930	1,657	1,273
55241 Ranch Rodeo Expense	157	0	157	290	(133)
55333 Livestock - Sup. Row Expense	976	0	976	0	976
55400 Youth Livestock Show Expenses	5,488	1,500	3,988	1,428	4,060
55907 Meals & Entertainment	0	0	0	51	(51)
55911 Office Supplies	432	0	432	0	432
55912 Supplies	0	5,000	(5,000)	5,015	(5,015)
55913 Advertising/Marketing	3,719	5,000	(1,281)	4,661	(942)
55914 Repairs & Maintenance	0	2,000	(2,000)	4,432	(4,432)
55928 Shavings	0	2,500	(2,500)	0	0
55938 Printing, Postage & Copies	622	500	122	312	310
55981 Commercial Booth Expense	0	0	0	24	(24)
55987 Signage	0	1,000	(1,000)	0	0
58111 Special Event Expenses	1,500	0	1,500	0	1,500
58459 Liquor/Beer Expense - EC	6,869	7,000	(131)	16,829	(9,960)
58599 Rent Expense	0	0	0	360	(360)
58912 Supplies	0	5,500	(5,500)	599	(599)
58914 Repairs & Maintenance - EC	3,370	7,500	(4,130)	6,245	(2,875)
58915 EC Equip & Repairs	9,216	2,500	6,716	0	9,216
58970 Internet Expense	1,981	1,875	106	1,981	0
58971 Utilities - Electricity	19,220	16,000	3,220	19,909	(689)
58972 Garbage	2,146	2,000	146	1,483	663

Central States Fair, Inc.
Combined - Actual to Budget & Prior Yr Comparison
For the Three Months Ending December 31, 2023

	Current YTD Actual	Current YTD Budget	Budget Variance	Prior YTD Actual	Prior YTD Variance
58973 Utilities - Heat	3,695	10,500	(6,805)	10,229	(6,534)
58975 Utilities - Water	3,622	3,500	122	2,716	906
58987 Signage	0	1,250	(1,250)	0	0
58999 EC Misc	0	500	(500)	1,800	(1,800)
61801 Payroll - Office	95,479	130,000	(34,521)	83,438	12,041
61802 Payroll - Maintenance	104,215	95,500	8,715	84,454	19,761
61804 Payroll Taxes - General	14,487	27,500	(13,013)	16,358	(1,871)
61805 Employee Benefits Expense	13,414	18,750	(5,336)	21,908	(8,494)
61812 Payroll - Maintenance/Temp.	2,631	6,000	(3,369)	97	2,534
61818 Payroll - Stalling	931	2,100	(1,169)	594	337
61910 Depreciation Exp.	65,360	60,000	5,360	66,903	(1,543)
61911 Accounting/Legal Expense	20,000	5,000	15,000	16,130	3,870
61912 Consulting	2,050	2,500	(450)	0	2,050
61914 Public Relations/Donations	3,743	1,250	2,493	2,968	775
61916 Licenses and Fees	1,780	1,375	405	1,770	10
61917 Seminars & Training	5,791	6,000	(209)	2,664	3,127
61921 Dues and Subscriptions	770	750	20	1,663	(893)
61961 Bank Charges	568	500	68	816	(248)
61962 Credit Card Fees	11,292	8,750	2,542	3,521	7,771
61965 Misc Losses	0	1,250	(1,250)	2,443	(2,443)
61966 CSF Foundation Expense	0	0	0	58	(58)
61969 BOD EXPENSE	1,600	3,667	(2,067)	2,275	(675)
63810 Payroll - Temporary	7,745	0	7,745	0	7,745
63814 Payroll - Grandstand/Tkt Sales	0	0	0	546	(546)
63816 Payroll - Stagehands	100	0	100	0	100
68812 Payroll - EC Temp	535	0	535	0	535
68813 Payroll - Beer Concessions	1,601	2,600	(999)	2,073	(472)
68815 Payroll - Security	0	0	0	960	(960)
Total Expenses	621,420	691,317	(69,897)	630,785	(9,365)
Net Income	\$ 392,478	\$ 310,404	82,074	\$ 251,278	141,200