

**Current Balance Sheet vs Prior Year
As of 10/31/2022**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(407,993)	(431,553)
Saving Account (5 Pts-2589)	8,090,993	4,104,260
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	216	1,172,693
Cash/Change	288	288
4-H Premiums Bank Acct (6712)	155	100
Accounts Receivable	256,042	147,258
Lottery Receivable	0	1,265,418
Total Current Assets:	7,940,701	6,259,464
Prepaid Expenses		
Prepaid Expenses	33,798	35,437
Prepaid Leases (Long-Term)	0	2,780
Total Prepaid Expenses:	33,798	38,217
Bldg/Imprvmts/Equip		
Equipment/Vehicles	6,477,824	6,399,413
Bldgs/Leasehold Improvements	15,085,646	15,085,646
Accum Depreciation - Equipment	(5,895,258)	(5,763,321)
Accum Depreciation - Bldg/Improvements	(4,293,534)	(3,868,064)
Land	40,233	40,233
Total Bldg/Imprvmts/Equip:	11,414,911	11,893,907
Non Current Assets		
Restitution Receivable	146,000	0
Total Non Current Assets:	146,000	0
Total Assets:	19,535,410	18,191,588
Liabilities		
Liabilities		
Fit Payable	3,310	2,821
Sit Payable	(40)	5,385
Fica Payable	6,125	4,882
Sales Tax Payable	(149)	5,976
A/P-Vendors	196,818	204,814
A/P - Etix/Facility Fees Collected	24,091	6,211
Noncurrent Compensated Absences	20,007	18,499
Retirem Contrib Payable	2,989	150
PR Deduction--United Way	695	637
PR Deduction - Child Support	138	0
Unearned Revenue	340,000	23,438
Accrued Wages	30,767	25,310
Accrued Expenses	50,191	10,000
PPP Loan	0	908,321
Grand Drive Auction	0	28,450
Current L-T Debt	384,494	349,377
Total Liabilities:	1,059,436	1,594,271
Long Term Liabilities		
Notes Payable 5 Points	3,551,021	4,484,222
SBA Loan	499,900	499,900

**Current Balance Sheet vs Prior Year
As of 10/31/2022**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Long Term Liabilities	(Continued)		
Less Current L-T Debt		(384,494)	(349,377)
Total Long Term Liabilities:		3,666,427	4,634,745
Total Liabilities:		4,725,863	6,229,016
Equity			
Equity		9,896,665	14,196,665
Operating Reserve		3,000,000	0
Capital Reserve		1,300,000	0
Retained Earnings		(744,376)	(4,188,450)
Retained Earnings-Current Year		1,357,258	1,954,357
Total Equity:		14,809,547	11,962,572
Total Liabilities & Equity:		19,535,410	18,191,588

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2022**

Nebraska State Fair (NSF)

		2022			2022		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	(50.00)	0.00	(50.00)	31,460.00	31,500.00	(40.00)
4210	Admissions	(20,510.77)	0.00	(20,510.77)	1,065,996.47	996,000.00	69,996.47
4311	Motor Sports	0.00	0.00	0.00	45,707.93	30,000.00	15,707.93
4313	Entry Fees: Livestock	0.50	0.00	0.50	396,743.86	320,000.00	76,743.86
4314	Entry Fees: Equine	5,265.00	0.00	5,265.00	38,830.00	50,000.00	(11,170.00)
4315	Dirt Entertainment	(52.09)	0.00	(52.09)	18,354.45	20,000.00	(1,645.55)
4320	Carnival	29,744.04	0.00	29,744.04	503,658.45	380,000.00	123,658.45
4325	Concert Sales	0.00	0.00	0.00	786,252.57	300,000.00	486,252.57
4345	Merchandise	1,067.19	2,000.00	(932.81)	13,377.19	6,700.00	6,677.19
4405	Commercial Space	(1,706.67)	6,000.00	(7,706.67)	333,060.09	376,000.00	(42,939.91)
4410	Campgrounds	23.46	0.00	23.46	55,812.81	42,000.00	13,812.81
4411	Vendor Insurance Income	0.00	0.00	0.00	3,470.00	0.00	3,470.00
4435	Alcohol Sales	(0.20)	0.00	(0.20)	510,862.37	340,000.00	170,862.37
4450	Commissions - Concessionaires	5,767.90	1,500.00	4,267.90	303,992.64	219,500.00	84,492.64
4500	Grand Drive Income	6,250.00	0.00	6,250.00	53,525.00	0.00	53,525.00
4550	Harvest Income	72,052.06	85,000.00	(12,947.94)	72,768.26	85,000.00	(12,231.74)
4555	DNA Fees	0.00	0.00	0.00	52,646.69	55,000.00	(2,353.31)
4560	Challenge Income-AK	300.00	0.00	300.00	23,450.00	20,000.00	3,450.00
4600	Sponsorship Sales	(50.00)	15,000.00	(15,050.00)	895,705.00	1,152,000.00	(256,295.00)
4605	Naming Rights Income	0.00	1,500.00	(1,500.00)	113,437.50	119,500.00	(6,062.50)
4610	Non-Dept-Ads/Sponsorships	0.00	0.00	0.00	100,000.00	100,000.00	0.00
4730	NLC Registration	(24.00)	0.00	(24.00)	3,156.00	4,000.00	(844.00)
4800	Chute Income	1,620.00	0.00	1,620.00	18,580.00	5,000.00	13,580.00
4900	Other Income	8,195.79	23,000.00	(14,804.21)	107,590.15	77,215.00	30,375.15
4905	Electric - Distribution	0.00	0.00	0.00	35,914.76	32,000.00	3,914.76
4910	Interest Income from investments	1,920.03	1,200.00	720.03	16,602.31	12,000.00	4,602.31
4951	Lottery Funding	1,581.54	0.00	1,581.54	3,754,899.68	3,300,000.00	454,899.68
4952	City Grand Island Match	0.00	0.00	0.00	374,678.00	330,000.00	44,678.00
4970	Grants	20,000.00	10,000.00	10,000.00	20,000.00	10,000.00	10,000.00
4980	Rental Income	15,415.00	0.00	15,415.00	22,442.50	0.00	22,442.50
5000	Food Vouchers	(15.00)	0.00	(15.00)	2,658.84	10,000.00	(7,341.16)

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2022**

Nebraska State Fair (NSF)

		2022			2022		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
5005	Fitting Challenge Fee Income	0.00	450.00	(450.00)	0.00	450.00	(450.00)
5010	Youth Judging Fee Income	440.00	0.00	440.00	6,600.00	4,000.00	2,600.00
5015	College Judging Fee Income	0.00	0.00	0.00	11,520.00	12,000.00	(480.00)
Total Revenue:		147,233.78	145,650.00	1,583.78	9,793,753.52	8,439,865.00	1,353,888.52
Gross Profit:		147,233.78	145,650.00	1,583.78	9,793,753.52	8,439,865.00	1,353,888.52
Expenses							
6100	Premiums/Awards	255,301.06	145,000.00	(110,301.06)	539,056.27	475,000.00	(64,056.27)
6101	Awards	3,934.25	10,000.00	6,065.75	68,060.85	76,900.00	8,839.15
6120	Scholarships	0.00	0.00	0.00	21,575.00	27,500.00	5,925.00
6165	Grand Drive Expenses	1,500.05	0.00	(1,500.05)	1,500.05	2,000.00	499.95
6170	Harvest Expense	5,965.85	90,000.00	84,034.15	7,310.81	94,000.00	86,689.19
6175	Challenge Expenses	0.00	0.00	0.00	20,093.73	20,000.00	(93.73)
6180	DNA	18,594.00	0.00	(18,594.00)	18,969.44	27,000.00	8,030.56
6210	FICA	9,288.12	8,000.00	(1,288.12)	117,978.97	105,500.00	(12,478.97)
6235	State Unemployment Tax	0.00	0.00	0.00	55.54	5,000.00	4,944.46
6240	Other Taxes	0.00	0.00	0.00	0.25	0.00	(0.25)
6300	Insurance	7,633.00	15,200.00	7,567.00	142,737.95	183,620.00	40,882.05
6305	Employee Benefits	21,123.37	17,500.00	(3,623.37)	175,405.10	175,000.00	(405.10)
6400	Wages: Permanent	93,179.31	100,167.00	6,987.69	894,566.89	1,043,170.00	148,603.11
6401	Wages: Seasonal	37,725.72	38,800.00	1,074.28	825,112.15	1,019,300.00	194,187.85
6505	Professional Services: Ambulance	0.00	0.00	0.00	30,550.00	35,000.00	4,450.00
6510	Professional Services: Armored Car	0.00	0.00	0.00	3,363.54	2,700.00	(663.54)
6511	Landscaping	0.00	0.00	0.00	1,511.96	5,000.00	3,488.04
6520	Land Lease	0.00	0.00	0.00	63,000.00	63,000.00	0.00
6525	Professional Services: Transportator	91,080.00	0.00	(91,080.00)	91,080.00	50,000.00	(41,080.00)
6535	Printing	13,818.56	16,000.00	2,181.44	68,618.99	114,100.00	45,481.01
6540	Professional Services; Waste Hauling	1,809.80	2,130.00	320.20	27,782.37	25,170.00	(2,612.37)
6543	Uniforms	0.00	10,000.00	10,000.00	40,300.20	43,000.00	2,699.80
6545	Cleaning Services	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00
6550	Professional Services: Security	47,124.79	350.00	(46,774.79)	248,447.29	214,975.00	(33,472.29)
6560	Professional Services: IT	6,968.73	28,150.00	21,181.27	145,380.84	121,500.00	(23,880.84)
6561	Computer Equipment	5,549.40	0.00	(5,549.40)	20,443.60	13,000.00	(7,443.60)

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2022**

Nebraska State Fair (NSF)

		2022			2022		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6565	Production	0.00	0.00	0.00	65,144.00	59,000.00	(6,144.00)
6570	Etix Charges	1,828.88	0.00	(1,828.88)	21,996.14	0.00	(21,996.14)
6575	Professional Services	19,191.33	20,200.00	1,008.67	253,018.10	211,800.00	(41,218.10)
6585	Fonner Park	28,379.50	0.00	(28,379.50)	37,529.50	0.00	(37,529.50)
6590	Professional Services: HVAC	248.95	5,000.00	4,751.05	11,684.77	15,000.00	3,315.23
6595	Professional Services: Electrical	2,619.13	0.00	(2,619.13)	86,621.60	55,000.00	(31,621.60)
6605	Equipment	1,711.32	1,250.00	(461.32)	16,237.73	19,052.00	2,814.27
6620	Equipment Rental	61,921.01	196,300.00	134,378.99	817,395.03	736,000.00	(81,395.03)
6640	Barn Cleaning	13,155.00	15,000.00	1,845.00	13,155.00	15,000.00	1,845.00
6700	Supplies	15,753.72	44,700.00	28,946.28	160,044.91	177,350.00	17,305.09
6705	Fuel	56,784.38	1,200.00	(55,584.38)	91,038.83	36,800.00	(54,238.83)
6730	NLC Expense	0.00	0.00	0.00	3,343.18	4,000.00	656.82
6815	Professional Services: Accounting	8,825.00	13,000.00	4,175.00	101,485.00	132,000.00	30,515.00
6820	Board Expenses	1,751.33	4,800.00	3,048.67	33,554.60	41,200.00	7,645.40
6825	Dues,Fees,Subsc,Lic	15,484.31	8,250.00	(7,234.31)	74,818.39	68,840.00	(5,978.39)
6828	Transaction Fees (TSYS)	10,246.44	5,000.00	(5,246.44)	69,328.52	33,000.00	(36,328.52)
6836	Shipping	421.94	1,100.00	678.06	10,173.00	13,700.00	3,527.00
6840	Donations	189.99	200.00	10.01	15,039.92	11,300.00	(3,739.92)
6845	Professional Services: Legal	12,529.50	7,500.00	(5,029.50)	78,972.95	81,000.00	2,027.05
6855	Travel Contract Partners	660.00	11,100.00	10,440.00	50,892.90	63,900.00	13,007.10
6856	Hotels	36,200.64	15,000.00	(21,200.64)	137,635.93	144,000.00	6,364.07
6857	Staff Development	5,284.07	3,600.00	(1,684.07)	17,275.72	30,000.00	12,724.28
6858	Partner Hospitality	1,075.57	2,750.00	1,674.43	13,669.79	10,000.00	(3,669.79)
6870	Retirement Plan	2,009.99	750.00	(1,259.99)	11,381.17	6,750.00	(4,631.17)
6885	Feed & Bedding	20,636.83	10,000.00	(10,636.83)	64,001.64	59,000.00	(5,001.64)
6900	Stock Charge	279.00	0.00	(279.00)	34,669.00	20,000.00	(14,669.00)
6911	Dirt Events	22,746.16	0.00	(22,746.16)	22,746.16	65,000.00	42,253.84
6918	Marathon	0.00	0.00	0.00	6,572.98	5,300.00	(1,272.98)
6919	Volleyball	0.00	0.00	0.00	6,855.98	5,000.00	(1,855.98)
6920	Concerts	0.00	0.00	0.00	594,116.51	525,000.00	(69,116.51)
6921	Promoted Concert Expense	0.00	0.00	0.00	69,756.18	0.00	(69,756.18)
6925	Other Events	0.00	0.00	0.00	15,991.15	21,500.00	5,508.85

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2022**

Nebraska State Fair (NSF)

		2022			2022		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6930	Motor Sports	0.00	0.00	0.00	63,875.00	75,000.00	11,125.00
6937	Birthing Pavilion	153.75	0.00	(153.75)	153.75	0.00	(153.75)
6938	Volunteer Expenses	408.25	3,500.00	3,091.75	19,023.77	50,000.00	30,976.23
6940	Grounds Entertainment	5,404.15	0.00	(5,404.15)	352,810.82	380,000.00	27,189.18
6951	Ag Acres Expense	0.00	0.00	0.00	0.00	1,000.00	1,000.00
7010	Electricity	4,880.66	5,000.00	119.34	61,901.15	58,900.00	(3,001.15)
7020	Propane/Gas	407.21	1,000.00	592.79	16,196.46	12,500.00	(3,696.46)
7030	Telephone	1,821.53	1,500.00	(321.53)	18,295.30	21,000.00	2,704.70
7040	Water/Sewer	769.38	300.00	(469.38)	3,072.93	3,030.00	(42.93)
7105	Media Buys	121,889.27	10,000.00	(111,889.27)	395,036.28	380,000.00	(15,036.28)
7110	Sponsorship Ads	0.00	20,000.00	20,000.00	3,500.00	27,000.00	23,500.00
7115	Photography	0.00	0.00	0.00	5,720.00	5,500.00	(220.00)
7200	Repairs & Maintenance	10,471.48	25,200.00	14,728.52	110,030.74	71,300.00	(38,730.74)
7230	Depreciation - Equipment	18,212.80	18,212.80	0.00	182,128.00	182,128.00	0.00
7240	Depreciation - Bldgs/Improvements	36,266.10	36,266.10	0.00	362,661.00	362,661.00	0.00
7350	GILCA Expenses	0.00	5,000.00	5,000.00	0.00	31,000.00	31,000.00
7400	Interest Expense	10,694.29	19,000.00	8,305.71	110,883.33	190,000.00	79,116.67
7505	Beer/Wine/Liquor	(254.41)	3,000.00	3,254.41	112,797.07	78,000.00	(34,797.07)
7520	Catering	2,935.37	12,500.00	9,564.63	23,370.26	51,800.00	28,429.74
7560	Laundry	0.00	0.00	0.00	0.00	500.00	500.00
7600	Other Expenses	0.00	1,000.00	1,000.00	15,989.77	18,500.00	2,510.23
Total Expenses:		1,174,589.83	1,019,475.90	(155,113.93)	8,436,493.70	8,616,746.00	180,252.30
Net Income From Operations:		(1,027,356.05)	(873,825.90)	(153,530.15)	1,357,259.82	(176,881.00)	1,534,140.82
Earnings Before Income Tax:		(1,027,356.05)	(873,825.90)	(153,530.15)	1,357,259.82	(176,881.00)	1,534,140.82
Net Income (Loss):		(1,027,356.05)	(873,825.90)	(153,530.15)	1,357,259.82	(176,881.00)	1,534,140.82

**Period and YTD by Department
For The 10 Periods Ended 10/31/2022
Aksarben**

Nebraska State Fair (NSF)

	2022			2022		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Entry Fees: Livestock:AK	101	0	101	153,883	110,000	43,883
Merchandise-AK	960	0	960	960	200	760
Commercial Space-AK	3,129	0	3,129	23,342	20,000	3,342
Alcohol Sales-AK	0	0	0	19,288	15,000	4,288
Commissions - Concessionaires:Aksarben:.	5,768	0	5,768	5,768	0	5,768
Grand Drive Income	6,250	0	6,250	53,525	0	53,525
Harvest Income-AK	72,052	85,000	-12,948	72,768	85,000	-12,232
DNA Fees-AK	0	0	0	52,647	55,000	-2,353
Challenge Income-AK	300	0	300	23,450	20,000	3,450
Sponsorship Sales-AK	450	10,000	-9,550	86,850	165,000	-78,150
Non-Dept Sponsorships:AK	0	0	0	100,000	100,000	0
Grants-AK	20,000	10,000	10,000	20,000	10,000	10,000
Fitting Challenge Fee Income-AK	0	450	-450	0	450	-450
Youth Judging Fee Income-AK	440	0	440	6,600	4,000	2,600
College Judging Fee Income-AK	0	0	0	11,520	12,000	-480
Total Revenue:	109,450	105,450	4,000	630,601	596,650	33,951
Gross Profit:	109,450	105,450	4,000	630,601	596,650	33,951
Expenses						
Premiums:AK	166,241	45,000	-121,241	166,241	45,000	-121,241
Awards:AK	0	0	0	20,768	20,000	-768
Scholarships:AK	0	0	0	2,000	0	-2,000
Grand Drive Expenses	1,500	0	-1,500	1,500	2,000	500
Harvest Expense:AK	3,244	90,000	86,756	3,829	90,000	86,171
Challenge Expenses:AK	0	0	0	20,094	20,000	-94
DNA:AK	18,594	0	-18,594	18,969	27,000	8,031
Employee Benefits-AK	1,302	1,000	-302	13,864	10,000	-3,864
Wages: Permanent AK	12,078	10,000	-2,078	96,411	89,000	-7,411
Wages: Seasonal: AK	2,377	4,000	1,623	28,602	29,500	898
Printing: AK	249	3,000	2,751	7,167	10,000	2,833
Professional Services: Waste Hauling-AK	1,810	2,000	190	1,810	2,000	190

**Period and YTD by Department
For The 10 Periods Ended 10/31/2022
Aksarben**

Nebraska State Fair (NSF)

	2022			2022		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Uniforms:AK	0	10,000	10,000	10,417	15,000	4,583
Cleaning Services: AK	0	10,000	10,000	0	10,000	10,000
Professional Services: Security: AK	14,885	0	-14,885	14,885	0	-14,885
Professional Services: IT: AK	2,195	9,000	6,805	23,779	9,000	-14,779
Professional Services Production:AK	0	0	0	0	1,000	1,000
Professional Services: AK	7,155	9,000	1,845	9,035	9,000	-35
Fonner Park:AK	28,380	0	-28,380	37,530	0	-37,530
Equipment Rental: AK	1,650	20,000	18,350	20,972	23,000	2,028
Barn Cleaning: AK	13,155	15,000	1,845	13,155	15,000	1,845
Supplies: AK	427	3,000	2,573	2,895	3,000	105
Dues/Fees/Subsc/Lic: AK	3,279	4,000	721	6,687	5,000	-1,687
Transaction Fees (PayPal)	93	0	-93	5,887	5,000	-887
Shipping: AK	34	0	-34	47	4,000	3,953
Donations: AK	0	0	0	0	2,000	2,000
Professional Services: Legal:AK	775	0	-775	16,146	6,000	-10,146
Travel Contract Partners:AK	0	6,000	6,000	722	6,000	5,278
Hotels: AK	17,955	10,000	-7,955	17,955	20,000	2,045
Staff Development:AK	0	0	0	1,196	5,000	3,804
Partner Hospitality-AK	802	600	-202	954	3,000	2,046
Feed & Bedding:AK	14,630	10,000	-4,630	21,312	10,000	-11,312
Media Buys: AK	0	0	0	463	5,000	4,537
Beer/Wine/Liquor: AK	1,217	5,000	3,783	5,190	5,000	-190
Catering:Aksarben	2,853	10,000	7,147	2,853	10,000	7,147
Other Expenses-AK	0	0	0	0	1,000	1,000
Total Expenses:	316,880	276,600	-40,280	593,335	516,500	-76,835
Net Income From Operations:	-207,430	-171,150	-36,280	37,266	80,150	-42,884
Earnings Before Income Tax:	-207,430	-171,150	-36,280	37,266	80,150	-42,884
Net Income (Loss):	-207,430	-171,150	-36,280	37,266	80,150	-42,884