

**Current Balance Sheet vs Prior Year  
As of 12/31/2022**

**Nebraska State Fair (NSF)**

	Year to Date	Prior Year to Date
<b>Assets</b>		
<b>Current Assets</b>		
Cash/Checking (5 Pts-3616)	(286,749)	14,500
Saving Account (5 Pts-2589)	7,341,866	3,973,584
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	216	1,173,200
Cash/Change	288	288
4-H Premiums Bank Acct (6712)	155	100
Accounts Receivable	117,657	117,538
Lottery Receivable	1,739,899	1,326,418
Sales Tax Receivable	57,706	0
<b>Total Current Assets:</b>	<b>8,972,038</b>	<b>6,606,628</b>
<b>Prepaid Expenses</b>		
Prepaid Expenses	29,892	75,547
<b>Total Prepaid Expenses:</b>	<b>29,892</b>	<b>75,547</b>
<b>Bldg/Imprvmts/Equip</b>		
Equipment/Vehicles	6,481,823	6,358,951
Bldgs/Leasehold Improvements	15,085,646	15,085,646
Accum Depreciation - Equipment	(5,938,507)	(5,713,130)
Accum Depreciation - Bldg/Improvements	(4,366,066)	(3,930,873)
Land	40,233	40,233
WIP	52,550	0
<b>Total Bldg/Imprvmts/Equip:</b>	<b>11,355,679</b>	<b>11,840,827</b>
<b>Non Current Assets</b>		
Restitution Receivable	145,000	157,000
<b>Total Non Current Assets:</b>	<b>145,000</b>	<b>157,000</b>
<b>Total Assets:</b>	<b>20,502,609</b>	<b>18,680,002</b>
<b>Liabilities</b>		
<b>Liabilities</b>		
Fit Payable	7,029	6,935
Sit Payable	976	4,518
Fica Payable	8,843	7,654
Sales Tax Payable	10,000	1,025
A/P-Vendors	40,909	157,495
A/P - Etix/Facility Fees Collected	13,419	4,430
A/P - Other	0	9,538
Noncurrent Compensated Absences	40,741	28,724
Retirem Contrib Payable	4,338	0
PR Deduction--United Way	21	33
Unearned Revenue	397,314	38,438
Unearned Etix Revenue	141,130	32,484
Unearned Aksarben Revenue	0	500
Accrued Expenses	29,078	15,201
Current L-T Debt	384,494	384,494
<b>Total Liabilities:</b>	<b>1,078,292</b>	<b>691,469</b>
<b>Long Term Liabilities</b>		
Notes Payable 5 Points	3,475,467	4,420,841
SBA Loan	499,900	499,900

**Current Balance Sheet vs Prior Year  
As of 12/31/2022**

**Nebraska State Fair (NSF)**

		Year to Date	Prior Year to Date
<b>Long Term Liabilities</b>	(Continued)		
Less Current L-T Debt		(384,494)	(384,494)
<b>Total Long Term Liabilities:</b>		<b>3,590,873</b>	<b>4,536,247</b>
<b>Total Liabilities:</b>		<b>4,669,165</b>	<b>5,227,716</b>
<b>Equity</b>			
Equity		9,896,665	14,196,665
Operating Reserve		3,000,000	0
Capital Reserve		1,300,000	0
Retained Earnings		(744,374)	(4,188,444)
Retained Earnings-Current Year		2,381,153	3,444,065
<b>Total Equity:</b>		<b>15,833,444</b>	<b>13,452,286</b>
<b>Total Liabilities &amp; Equity:</b>		<b>20,502,609</b>	<b>18,680,002</b>

Monthly and YTD Profit and Loss Statement  
For The 12 Periods Ended 12/31/2022

Nebraska State Fair (NSF)

2022

2022

Revenue	Period to Date		YTD Budget		Year to Date		Variance	
	Period to Date	PTD Budget	YTD Budget	Year to Date	YTD Budget	Variance	Variance	
4205	0.00	0.00	0.00	31,460.00	31,500.00	(40.00)		
4210	98,960.00	0.00	0.00	1,164,911.82	996,000.00	168,911.82		
4311	6,800.00	0.00	0.00	52,507.93	30,000.00	22,507.93		
4313	0.00	0.00	0.00	396,743.86	320,000.00	76,743.86		
4314	0.00	0.00	0.00	39,105.00	50,000.00	(10,895.00)		
4315	0.00	0.00	0.00	18,354.45	20,000.00	(1,645.55)		
4320	0.00	0.00	0.00	503,658.45	380,000.00	123,658.45		
4325	49,018.00	0.00	0.00	835,270.57	300,000.00	535,270.57		
4345	0.00	0.00	0.00	13,377.19	6,700.00	6,677.19		
4405	195,060.33	0.00	0.00	528,678.56	376,000.00	152,678.56		
4410	0.00	0.00	0.00	55,812.81	42,000.00	13,812.81		
4411	0.00	0.00	0.00	3,470.00	0.00	3,470.00		
4435	0.00	0.00	0.00	507,964.25	340,000.00	167,964.25		
4450	(5,880.00)	0.00	0.00	303,992.64	219,500.00	84,492.64		
4500	0.00	0.00	0.00	105,775.00	0.00	105,775.00		
4550	5,381.69	0.00	0.00	78,149.95	85,000.00	(6,850.05)		
4555	0.00	0.00	0.00	52,646.69	55,000.00	(2,353.31)		
4560	0.00	0.00	0.00	15,450.00	20,000.00	(4,550.00)		
4600	(305,205.38)	2,000.00	2,000.00	645,159.62	1,157,000.00	(511,840.38)		
4605	16,250.00	0.00	0.00	129,687.50	119,500.00	10,187.50		
4610	0.00	0.00	0.00	100,000.00	100,000.00	0.00		
4730	0.00	0.00	0.00	3,156.00	4,000.00	(844.00)		
4800	0.00	0.00	0.00	18,580.00	5,000.00	13,580.00		
4900	53,305.00	50,000.00	50,000.00	244,048.99	242,215.00	1,833.99		
4905	(90.00)	0.00	0.00	35,824.76	32,000.00	3,824.76		
4910	1,802.08	1,200.00	1,200.00	20,273.68	14,400.00	5,873.68		
4951	1,581,726.00	1,100,000.00	1,100,000.00	5,336,625.68	4,400,000.00	936,625.68		
4952	158,172.60	110,000.00	110,000.00	532,850.60	440,000.00	92,850.60		
4970	2,000.00	10,000.00	10,000.00	22,000.00	20,000.00	2,000.00		
4980	0.00	12,500.00	12,500.00	22,442.50	12,500.00	9,942.50		
5000	5,880.00	0.00	0.00	8,538.84	10,000.00	(1,461.16)		

Monthly and YTD Profit and Loss Statement  
For The 12 Periods Ended 12/31/2022

Nebraska State Fair (NSF)

	2022		2022		2022	
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
5005 Fitting Challenge Fee Income	0.00	0.00	0.00	0.00	450.00	(450.00)
5010 Youth Judging Fee Income	0.00	0.00	0.00	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)
<b>Total Revenue:</b>	<b>1,863,180.32</b>	<b>1,285,700.00</b>	<b>577,480.32</b>	<b>11,844,637.34</b>	<b>9,844,765.00</b>	<b>1,999,872.34</b>
<b>Gross Profit:</b>	<b>1,863,180.32</b>	<b>1,285,700.00</b>	<b>577,480.32</b>	<b>11,844,637.34</b>	<b>9,844,765.00</b>	<b>1,999,872.34</b>
<b>Expenses</b>						
6100 Premiums/Awards	18,790.40	0.00	(18,790.40)	441,310.14	475,000.00	33,689.86
6101 Awards	7.50	100.00	92.50	68,262.27	77,000.00	8,737.73
6120 Scholarships	50.00	6,000.00	5,950.00	21,625.00	36,500.00	14,875.00
6165 Grand Drive Expenses	55,500.00	0.00	(55,500.00)	116,000.10	2,000.00	(114,000.10)
6170 Harvest Expense	4,390.92	0.00	(4,390.92)	77,796.86	94,000.00	16,203.14
6175 Challenge Expenses	133.54	0.00	(133.54)	20,227.27	20,000.00	(227.27)
6180 DNA	0.00	0.00	0.00	18,969.44	27,000.00	8,030.56
6210 FICA	7,897.69	5,500.00	(2,397.69)	133,388.67	116,500.00	(16,888.67)
6235 State Unemployment Tax	0.00	0.00	0.00	55.54	6,000.00	5,944.46
6240 Other Taxes	0.00	0.00	0.00	0.25	0.00	(0.25)
6300 Insurance	14,360.00	16,050.00	1,690.00	171,197.95	214,870.00	43,672.05
6305 Employee Benefits	6,098.28	17,500.00	11,401.72	201,754.47	210,000.00	8,245.53
6400 Wages: Permanent	128,823.12	154,100.00	25,276.88	1,112,538.04	1,297,437.00	184,898.96
6401 Wages: Seasonal	(582.62)	0.00	582.62	836,590.16	1,019,300.00	182,709.84
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	10,000.00	10,000.00	0.00	73,000.00	73,000.00	0.00
6525 Professional Services: Transportator	0.00	0.00	0.00	91,080.00	50,000.00	(41,080.00)
6535 Printing	624.40	700.00	75.60	70,429.41	115,500.00	45,070.59
6540 Professional Services; Waste Hauling	134.30	130.00	(4.30)	28,941.02	25,430.00	(3,511.02)
6543 Uniforms	0.00	0.00	0.00	40,300.20	43,000.00	2,699.80
6545 Cleaning Services	0.00	0.00	0.00	0.00	10,000.00	10,000.00
6550 Professional Services: Security	350.00	11,850.00	11,500.00	249,184.79	227,175.00	(22,009.79)
6560 Professional Services: IT	2,106.96	2,150.00	43.04	147,378.30	125,800.00	(21,578.30)
6561 Computer Equipment	(155.05)	0.00	155.05	20,688.50	13,000.00	(7,688.50)

Monthly and YTD Profit and Loss Statement  
For The 12 Periods Ended 12/31/2022

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	70,124.00	59,000.00	(11,124.00)
6570 Etix Charges	0.00	0.00	0.00	21,992.14	0.00	(21,992.14)
6575 Professional Services	4,646.25	4,700.00	53.75	265,656.85	222,200.00	(43,456.85)
6585 Facility Rental	300,472.31	349,000.00	48,527.69	339,501.81	349,000.00	9,498.19
6590 Professional Services: HVAC	8,324.97	0.00	(8,324.97)	20,009.74	20,000.00	(9.74)
6595 Professional Services: Electrical	0.00	0.00	0.00	86,621.60	55,000.00	(31,621.60)
6605 Equipment	1,388.87	1,638.00	249.13	19,015.43	22,328.00	3,312.57
6620 Equipment Rental	1,496.78	2,000.00	503.22	810,426.43	740,000.00	(70,426.43)
6640 Barn Cleaning	0.00	0.00	0.00	13,155.00	15,000.00	1,845.00
6700 Supplies	5,031.16	3,800.00	(1,231.16)	175,862.83	184,950.00	9,087.17
6705 Fuel	1,893.13	1,200.00	(693.13)	95,757.64	39,200.00	(56,557.64)
6730 NLC Expense	0.00	0.00	0.00	3,343.18	4,000.00	656.82
6815 Professional Services: Accounting	7,125.00	8,000.00	875.00	115,535.00	148,000.00	32,465.00
6820 Board Expenses	3,003.63	4,200.00	1,196.37	39,897.65	48,200.00	8,302.35
6825 Dues, Fees, Subsc, Lic	9,129.56	3,900.00	(5,229.56)	97,448.85	75,340.00	(22,108.85)
6828 Transaction Fees (TSYS)	(14,098.49)	0.00	14,098.49	56,344.02	34,000.00	(22,344.02)
6836 Shipping	1,780.46	350.00	(1,430.46)	12,413.51	14,790.00	2,376.49
6840 Donations	300.00	200.00	(100.00)	15,339.92	11,700.00	(3,639.92)
6845 Professional Services: Legal	6,771.50	7,500.00	728.50	88,744.45	97,000.00	8,255.55
6855 Travel Contract Partners	972.15	1,000.00	27.85	52,550.49	67,000.00	14,449.51
6856 Hotels	5.80	0.00	(5.80)	141,883.73	144,000.00	2,116.27
6857 Staff Development	7,116.77	6,000.00	(1,116.77)	27,859.37	46,000.00	18,140.63
6858 Partner Hospitality	387.95	150.00	(237.95)	15,205.55	10,800.00	(4,405.55)
6870 Retirement Plan	2,752.34	750.00	(2,002.34)	16,032.74	8,250.00	(7,782.74)
6885 Feed & Bedding	0.00	0.00	0.00	64,001.64	59,000.00	(5,001.64)
6900 Stock Charge	0.00	0.00	0.00	34,669.00	20,000.00	(14,669.00)
6911 Dirt Events	0.00	0.00	0.00	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 12 Periods Ended 12/31/2022

Nebraska State Fair (NSF)

	2022		2022		2022	
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6930	0.00	0.00	0.00	63,875.00	75,000.00	11,125.00
6936	0.00	0.00	0.00	658.00	0.00	(658.00)
6937	1,750.00	0.00	(1,750.00)	2,903.75	0.00	(2,903.75)
6938	0.00	0.00	0.00	19,023.77	50,000.00	30,976.23
6940	0.00	0.00	0.00	352,810.82	380,000.00	27,189.18
6951	0.00	0.00	0.00	0.00	1,000.00	1,000.00
7010	5,412.68	5,000.00	(412.68)	70,905.63	68,900.00	(2,005.63)
7020	2,759.96	500.00	(2,259.96)	21,307.13	13,500.00	(7,807.13)
7030	1,760.60	2,000.00	239.40	21,740.28	25,000.00	3,259.72
7040	92.87	150.00	57.13	3,283.10	3,330.00	46.90
7105	12,377.08	5,000.00	(7,377.08)	407,573.16	390,000.00	(17,573.16)
7110	22,844.00	0.00	(22,844.00)	26,344.00	27,000.00	656.00
7115	0.00	0.00	0.00	5,720.00	5,500.00	(220.00)
7200	3,355.94	1,200.00	(2,155.94)	118,959.90	75,700.00	(43,259.90)
7230	25,036.93	30,000.20	4,963.27	225,377.73	230,341.00	4,963.27
7240	36,266.10	44,999.90	8,733.80	435,193.20	443,927.00	8,733.80
7350	0.00	5,000.00	5,000.00	0.00	36,000.00	36,000.00
7400	13,751.39	19,000.00	5,248.61	135,579.64	228,000.00	92,420.36
7505	0.00	0.00	0.00	112,797.07	78,000.00	(34,797.07)
7520	542.22	1,000.00	457.78	29,313.03	53,800.00	24,486.97
7560	0.00	0.00	0.00	0.00	500.00	500.00
7600	75.92	10,500.00	10,424.08	16,088.69	29,500.00	13,411.31
7700	2,450.00	0.00	(2,450.00)	2,450.00	0.00	(2,450.00)
<b>Total Expenses:</b>	<b>725,505.27</b>	<b>742,818.10</b>	<b>17,312.83</b>	<b>9,463,479.31</b>	<b>9,652,768.00</b>	<b>189,288.69</b>
<b>Net Income From Operations:</b>	<b>1,137,675.05</b>	<b>542,881.90</b>	<b>594,793.15</b>	<b>2,381,158.03</b>	<b>191,997.00</b>	<b>2,189,161.03</b>
<b>Earnings Before Income Tax:</b>	<b>1,137,675.05</b>	<b>542,881.90</b>	<b>594,793.15</b>	<b>2,381,158.03</b>	<b>191,997.00</b>	<b>2,189,161.03</b>
<b>Net Income (Loss):</b>	<b>1,137,675.05</b>	<b>542,881.90</b>	<b>594,793.15</b>	<b>2,381,158.03</b>	<b>191,997.00</b>	<b>2,189,161.03</b>

Period and YTD by Department  
For The 12 Periods Ended 12/31/2022  
Aksarben

Nebraska State Fair (NSF)

	2022			2022		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
<b>Revenue</b>						
Entry Fees: Livestock-AK	0	0	0	153,883	110,000	43,883
Merchandise-AK	0	0	0	960	200	760
Commercial Space-AK	900	0	900	19,435	20,000	-565
Alcohol Sales-AK	0	0	0	19,288	15,000	4,288
Commissions - Concessionaires-AK	0	0	0	5,768	0	5,768
Grand Drive Income	0	0	0	105,775	0	105,775
Harvest Income-AK	5,382	0	5,382	78,150	85,000	-6,850
DNA Fees-AK	0	0	0	52,647	55,000	-2,353
Challenge Income-AK	0	0	0	15,450	20,000	-4,550
Sponsorship Sales-AK	-1,500	0	-1,500	139,250	165,000	-25,750
Non-Dept Sponsorships-AK	0	0	0	100,000	100,000	0
Grants-AK	2,000	10,000	-8,000	22,000	20,000	2,000
Fitting Challenge Fee Income-AK	0	0	0	0	450	-450
Youth Judging Fee Income-AK	0	0	0	6,600	4,000	2,600
College Judging Fee Income-AK	0	0	0	11,520	12,000	-480
<b>Total Revenue:</b>	<b>6,782</b>	<b>10,000</b>	<b>-3,218</b>	<b>730,726</b>	<b>606,650</b>	<b>124,076</b>
<b>Gross Profit:</b>	<b>6,782</b>	<b>10,000</b>	<b>-3,218</b>	<b>730,726</b>	<b>606,650</b>	<b>124,076</b>
<b>Expenses</b>						
Premiums-AK	0	0	0	43,118	45,000	1,882
Awards-AK	0	0	0	20,768	20,000	-768
Scholarships-AK	0	0	0	2,000	0	2,000
Grand Drive Expenses	55,500	0	-55,500	116,000	2,000	-114,000
Harvest Expense-AK	5,891	0	-5,891	75,527	90,000	14,473
Challenge Expenses-AK	134	0	-134	20,227	20,000	-227
DNA-AK	0	0	0	18,969	27,000	8,031
Employee Benefits-AK	-1,270	1,000	2,270	14,393	12,000	-2,393
Wages: Permanent AK	12,467	10,000	-2,467	119,213	109,000	-10,213
Wages: Seasonal: AK	0	0	0	30,402	29,500	-902
Printing: AK	0	0	0	7,333	10,000	2,667
Professional Services: Waste Hauling-AK	0	0	0	1,810	2,000	190

Period and YTD by Department  
For The 12 Periods Ended 12/31/2022  
Aksarben

Nebraska State Fair (NSF)

	2022		2022		2022	
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Uniforms:AK	0	0	0	10,417	15,000	4,583
Cleaning Services: AK	0	0	0	0	10,000	10,000
Professional Services: Security: AK	0	11,500	11,500	14,885	11,500	-3,385
Professional Services: IT: AK	95	0	-95	23,968	9,000	-14,968
Professional Services Production:AK	0	0	0	4,980	1,000	-3,980
Professional Services: AK	0	0	0	9,035	9,000	-35
Facility Rental:AK	0	49,000	49,000	39,030	49,000	9,970
Equipment Rental: AK	320	0	-320	21,292	23,000	1,708
Barrn Cleaning: AK	0	0	0	13,155	15,000	1,845
Supplies: AK	15	0	-15	1,409	3,000	1,591
Dues/Fees/Subsc/Lic: AK	160	0	-160	6,847	5,000	-1,847
Transaction Fees (PayPal)	0	0	0	5,887	5,000	-887
Shipping: AK	3,572	0	-3,572	4,285	4,000	-285
Donations: AK	300	0	-300	300	2,000	1,700
Professional Services: Legal:AK	5,183	0	-5,183	21,328	7,000	-14,328
Travel Contract Partners:AK	0	0	0	722	6,000	5,278
Hotels: AK	6	0	-6	22,203	20,000	-2,203
Staff Development:AK	0	0	0	1,196	6,000	4,804
Partner Hospitality-AK	118	0	-118	1,121	3,000	1,879
Feed & Bedding:AK	0	0	0	21,312	10,000	-11,312
Media Buys: AK	0	0	0	463	5,000	4,537
Beer/Wine/Liquor: AK	0	0	0	5,190	5,000	-190
Catering:Aksarben	0	0	0	7,623	10,000	2,377
Other Expenses-AK	0	0	0	0	1,000	1,000
<b>Total Expenses:</b>	<b>82,491</b>	<b>71,500</b>	<b>-10,991</b>	<b>706,408</b>	<b>601,000</b>	<b>-105,408</b>
<b>Net Income From Operations:</b>	<b>-75,709</b>	<b>-61,500</b>	<b>-14,209</b>	<b>24,318</b>	<b>5,650</b>	<b>18,668</b>
<b>Earnings Before Income Tax:</b>	<b>-75,709</b>	<b>-61,500</b>	<b>-14,209</b>	<b>24,318</b>	<b>5,650</b>	<b>18,668</b>
<b>Net Income (Loss):</b>	<b>-75,709</b>	<b>-61,500</b>	<b>-14,209</b>	<b>24,318</b>	<b>5,650</b>	<b>18,668</b>