

**Current Balance Sheet vs Prior Year
As of 4/30/2023**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	113,031	173,362
Saving Account (5 Pts-2589)	8,043,806	5,622,166
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	216	216
Cash/Change	288	288
VEO Cash	7,000	10,000
4-H Premiums Bank Acct (6712)	146	1,430
Five Points CD (10/30/2023)	500,000	0
Equitable Bank CD (02/14/2025)	500,000	0
Pinnacle Bank CD (03/07/2024)	500,000	0
Cornerstone CD (06/16/2024)	500,000	0
Accounts Receivable	589,030	385,443
Lottery Receivable	0	1,442,514
Sales Tax Receivable	57,706	0
Total Current Assets:	10,812,223	7,636,419
Prepaid Expenses		
Prepaid Expenses	14,100	25,652
Total Prepaid Expenses:	14,100	25,652
Bldg/Imprvmts/Equip		
Equipment/Vehicles	6,742,674	6,370,987
Bldgs/Leasehold Improvements	15,085,646	15,085,646
Accum Depreciation - Equipment	(5,991,825)	(5,785,981)
Accum Depreciation - Bldg/Improvements	(4,510,593)	(4,075,937)
Land	40,233	40,233
WIP	52,550	0
Total Bldg/Imprvmts/Equip:	11,418,685	11,634,948
Non Current Assets		
Restitution Receivable	140,000	152,000
Total Non Current Assets:	140,000	152,000
Total Assets:	22,385,008	19,449,019
Liabilities		
Liabilities		
Fit Payable	3,590	2,477
Sit Payable	3,754	(948)
Fica Payable	6,364	5,550
Sales Tax Payable	24,748	27,819
Lodging Tax Payable	903	1,745
A/P-Vendors	227,265	82,231
A/P - Etix/Facility Fees Collected	36,321	33,795
Noncurrent Compensated Absences	28,853	24,346
Retirem Contrib Payable	2,938	0
PR Deduction--Health Ins	0	708
PR Deduction--United Way	189	298
PR Deduction--GarnishmentFor	227	0
Unearned Revenue	337,314	38,438
Unearned Etix Revenue	141,130	32,484

**Current Balance Sheet vs Prior Year
As of 4/30/2023**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
	(Continued)		
Unearned Aksarben Revenue		0	500
Accrued Wages		30,810	0
Accrued Expenses		14,687	4,500
Current L-T Debt		479,327	384,494
	Total Liabilities:	1,338,420	638,437
Long Term Liabilities			
Notes Payable 5 Points		3,321,149	3,775,941
SBA Loan		499,900	499,900
Less Current L-T Debt		(479,327)	(384,494)
	Total Long Term Liabilities:	3,341,722	3,891,347
	Total Liabilities:	4,680,142	4,529,784
Equity			
Equity		9,596,665	9,896,665
Operating Reserve		3,150,000	3,000,000
Capital Reserve		1,450,000	1,300,000
Retained Earnings		1,636,781	(744,374)
Retained Earnings-Current Year		1,871,420	1,466,944
	Total Equity:	17,704,866	14,919,235
	Total Liabilities & Equity:	22,385,008	19,449,019

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2023**

Nebraska State Fair (NSF)

		2023			2023		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	790.00	200.00	590.00	940.00	200.00	740.00
4210	Admissions	46,300.80	17,000.00	29,300.80	51,044.98	65,000.00	(13,955.02)
4311	Motor Sports	1,004.66	100.00	904.66	1,004.66	400.00	604.66
4314	Entry Fees: Equine	0.00	0.00	0.00	(205.00)	0.00	(205.00)
4315	Dirt Entertainment	2,826.98	100.00	2,726.98	2,826.98	400.00	2,426.98
4320	Carnival	625.11	6,500.00	(5,874.89)	7,866.97	46,500.00	(38,633.03)
4325	Concert Sales	269,944.18	180,000.00	89,944.18	269,944.18	330,000.00	(60,055.82)
4345	Merchandise	213.40	0.00	213.40	213.40	200.00	13.40
4405	Commercial Space	22,612.00	18,000.00	4,612.00	179,624.02	164,000.00	15,624.02
4410	Campgrounds	9,955.20	8,000.00	1,955.20	18,066.24	36,000.00	(17,933.76)
4470	Reimbursements Income	0.00	0.00	0.00	16,318.79	0.00	16,318.79
4500	Grand Drive Income	24,500.00	3,000.00	21,500.00	24,500.00	5,000.00	19,500.00
4555	DNA Fees	10,936.06	3,000.00	7,936.06	10,972.04	3,000.00	7,972.04
4560	Challenge Income-AK	6,400.00	2,000.00	4,400.00	11,650.00	10,000.00	1,650.00
4600	Sponsorship Sales	13,000.00	116,000.00	(103,000.00)	697,140.00	569,000.00	128,140.00
4605	Naming Rights Income	30,000.00	60,000.00	(30,000.00)	60,000.00	90,000.00	(30,000.00)
4610	Non-Dept-Ads/Sponsorships	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00
4730	NLC Registration	996.00	250.00	746.00	2,380.00	850.00	1,530.00
4900	Other Income	71.77	35,400.00	(35,328.23)	23,548.98	44,000.00	(20,451.02)
4905	Electric - Distribution	5,025.00	2,000.00	3,025.00	26,647.50	30,000.00	(3,352.50)
4910	Interest Income from investments	10,317.28	1,700.00	8,617.28	45,123.72	6,040.00	39,083.72
4951	Lottery Funding	3,698.93	0.00	3,698.93	1,473,561.27	1,334,982.00	138,579.27
4952	City Grand Island Match	0.00	0.00	0.00	146,795.00	133,498.00	13,297.00
5000	Food Vouchers	0.00	0.00	0.00	0.00	1,800.00	(1,800.00)
Total Revenue:		559,217.37	453,250.00	105,967.37	3,169,963.73	2,870,870.00	299,093.73
Gross Profit:		559,217.37	453,250.00	105,967.37	3,169,963.73	2,870,870.00	299,093.73
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	(2,972.00)	0.00	2,972.00
6101	Awards	500.88	11,600.00	11,099.12	10,535.66	14,900.00	4,364.34
6120	Scholarships	0.00	500.00	500.00	1,772.00	9,250.00	7,478.00
6165	Grand Drive Expenses	0.00	0.00	0.00	5,200.00	0.00	(5,200.00)

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2023**

Nebraska State Fair (NSF)

		2023			2023		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6170	Harvest Expense	0.00	0.00	0.00	421.25	0.00	(421.25)
6175	Challenge Expenses	9,259.45	5,250.00	(4,009.45)	20,993.75	19,500.00	(1,493.75)
6180	DNA	0.00	0.00	0.00	35.98	0.00	(35.98)
6210	FICA	7,013.19	6,400.00	(613.19)	31,196.80	22,600.00	(8,596.80)
6235	State Unemployment Tax	6,626.37	0.00	(6,626.37)	11,427.08	1,000.00	(10,427.08)
6300	Insurance	14,100.00	793.00	(13,307.00)	56,400.00	44,456.00	(11,944.00)
6305	Employee Benefits	13,410.84	30,477.00	17,066.16	65,918.91	74,417.00	8,498.09
6400	Wages: Permanent	97,279.40	117,500.00	20,220.60	393,998.34	440,000.00	46,001.66
6401	Wages: Seasonal	5,550.72	3,416.00	(2,134.72)	31,026.33	14,633.00	(16,393.33)
6535	Printing	1,205.77	500.00	(705.77)	5,379.37	1,400.00	(3,979.37)
6540	Professional Services; Waste Hauling	456.46	150.00	(306.46)	1,277.81	600.00	(677.81)
6543	Uniforms	0.00	0.00	0.00	387.24	0.00	(387.24)
6550	Professional Services: Security	525.00	500.00	(25.00)	1,575.00	2,000.00	425.00
6560	Professional Services: IT	4,117.46	800.00	(3,317.46)	12,734.92	3,200.00	(9,534.92)
6561	Computer Equipment	1,449.85	1,500.00	50.15	4,701.55	4,500.00	(201.55)
6570	Etix Charges	0.00	0.00	0.00	(2,654.63)	0.00	2,654.63
6575	Professional Services	12,339.41	7,200.00	(5,139.41)	59,128.72	28,400.00	(30,728.72)
6590	Professional Services: HVAC	3,330.00	0.00	(3,330.00)	3,330.00	0.00	(3,330.00)
6595	Professional Services: Electrical	0.00	0.00	0.00	5,124.00	0.00	(5,124.00)
6605	Equipment	389.92	1,588.00	1,198.08	1,365.97	6,352.00	4,986.03
6620	Equipment Rental	755.13	1,777.00	1,021.87	14,089.09	6,739.00	(7,350.09)
6700	Supplies	2,011.67	23,500.00	21,488.33	55,397.84	41,850.00	(13,547.84)
6705	Fuel	1,867.71	5,000.00	3,132.29	6,632.82	11,000.00	4,367.18
6730	NLC Expense	135.60	0.00	(135.60)	135.60	0.00	(135.60)
6815	Professional Services: Accounting	4,335.00	5,171.00	836.00	56,070.00	55,572.00	(498.00)
6820	Board Expenses	2,427.14	3,016.00	588.86	15,366.26	17,903.00	2,536.74
6825	Dues,Fees,Subsc,Lic	4,666.20	4,486.00	(180.20)	19,885.26	30,598.00	10,712.74
6828	Transaction Fees (TSYS)	1,285.25	1,477.00	191.75	12,345.53	5,664.00	(6,681.53)
6836	Shipping	1,508.49	500.00	(1,008.49)	2,029.99	1,700.00	(329.99)
6840	Donations	780.00	200.00	(580.00)	5,607.23	5,200.00	(407.23)
6845	Professional Services: Legal	5,067.50	5,400.00	332.50	25,932.00	31,800.00	5,868.00
6855	Travel Contract Partners	610.50	1,100.00	489.50	610.50	2,000.00	1,389.50

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2023**

Nebraska State Fair (NSF)

		2023			2023		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6856	Hotels	210.00	0.00	(210.00)	606.71	0.00	(606.71)
6857	Staff Development	976.56	1,050.00	73.44	25,084.20	15,150.00	(9,934.20)
6858	Partner Hospitality	68.28	1,050.00	981.72	1,019.46	1,350.00	330.54
6870	Retirement Plan	3,062.42	500.00	(2,562.42)	12,118.41	2,000.00	(10,118.41)
6885	Feed & Bedding	2,085.40	0.00	(2,085.40)	2,085.40	0.00	(2,085.40)
6938	Volunteer Expenses	9,653.03	1,000.00	(8,653.03)	13,441.38	4,500.00	(8,941.38)
6940	Grounds Entertainment	0.00	0.00	0.00	3,200.00	0.00	(3,200.00)
6951	Ag Acres Expense	0.00	0.00	0.00	480.00	700.00	220.00
7010	Electricity	4,977.97	5,000.00	22.03	20,018.27	22,500.00	2,481.73
7020	Propane/Gas	1,077.72	1,300.00	222.28	10,547.30	7,200.00	(3,347.30)
7030	Telephone	1,797.69	2,000.00	202.31	7,228.77	7,000.00	(228.77)
7040	Water/Sewer	122.72	125.00	2.28	483.38	525.00	41.62
7105	Media Buys	4,667.61	22,750.00	18,082.39	7,322.86	48,750.00	41,427.14
7110	Sponsorship Ads	0.00	0.00	0.00	3,000.00	0.00	(3,000.00)
7200	Repairs & Maintenance	470.05	3,100.00	2,629.95	10,583.51	10,600.00	16.49
7230	Depreciation - Equipment	13,329.46	20,034.00	6,704.54	53,317.84	80,136.00	26,818.16
7240	Depreciation - Bldgs/Improvements	36,131.67	36,300.00	168.33	144,526.68	145,200.00	673.32
7350	GILCA Expenses	0.00	30,000.00	30,000.00	76.33	33,600.00	33,523.67
7400	Interest Expense	12,901.69	11,500.00	(1,401.69)	50,585.77	46,000.00	(4,585.77)
7520	Catering	0.00	500.00	500.00	0.00	2,000.00	2,000.00
7600	Other Expenses	0.00	1,000.00	1,000.00	411.35	6,250.00	5,838.65
Total Expenses:		294,537.18	377,010.00	82,472.82	1,298,543.79	1,330,695.00	32,151.21
Net Income From Operations:		264,680.19	76,240.00	188,440.19	1,871,419.94	1,540,175.00	331,244.94
Earnings Before Income Tax:		264,680.19	76,240.00	188,440.19	1,871,419.94	1,540,175.00	331,244.94
Net Income (Loss):		264,680.19	76,240.00	188,440.19	1,871,419.94	1,540,175.00	331,244.94

**Period and YTD by Department
For The 4 Periods Ended 4/30/2023
Aksarben**

Nebraska State Fair (NSF)

	2023			2023		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Merchandise-AK	213	0	213	213	200	13
Grand Drive Income	24,500	3,000	21,500	24,500	5,000	19,500
DNA Fees-AK	10,936	3,000	7,936	10,972	3,000	7,972
Challenge Income-AK	6,400	2,000	4,400	11,650	10,000	1,650
Sponsorship Sales-AK	4,000	15,000	-11,000	11,500	37,000	-25,500
Non-Dept Sponsorships:AK	100,000	0	100,000	100,000	0	100,000
Total Revenue:	146,049	23,000	123,049	158,835	55,200	103,635
Gross Profit:	146,049	23,000	123,049	158,835	55,200	103,635
Expenses						
Premiums:AK	0	0	0	-2,985	0	2,985
Awards:AK	0	0	0	10	0	-10
Scholarships:AK	0	0	0	797	0	-797
Grand Drive Expenses	0	0	0	5,200	0	-5,200
Harvest Expense:AK	0	0	0	421	0	-421
Challenge Expenses:AK	9,259	5,250	-4,009	20,994	19,500	-1,494
DNA:AK	0	0	0	36	0	-36
Employee Benefits-AK	553	1,200	647	2,435	4,800	2,365
Wages: Permanent AK	7,560	7,500	-60	30,446	30,000	-446
Wages: Seasonal: AK	2,650	1,800	-850	4,450	7,200	2,750
Printing: AK	0	0	0	227	0	-227
Professional Services: IT: AK	189	0	-189	378	0	-378
Equipment Rental: AK	0	0	0	955	0	-955
Supplies: AK	46	0	-46	7,127	0	-7,127
Dues/Fees/Subsc/Lic: AK	1,953	100	-1,853	2,481	2,400	-81
Transaction Fees (PayPal)	30	100	70	39	100	61
Shipping: AK	8	300	292	508	800	292
Donations: AK	0	100	100	0	600	600
Professional Services: Legal:AK	2,610	400	-2,210	4,049	1,800	-2,249
Travel Contract Partners:AK	311	300	-11	311	600	289
Staff Development:AK	0	0	0	23	1,000	977

**Period and YTD by Department
For The 4 Periods Ended 4/30/2023
Aksarben**

Nebraska State Fair (NSF)

	2023			2023		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Partner Hospitality-AK	0	100	100	85	200	115
Feed & Bedding:AK	2,085	0	-2,085	2,085	0	-2,085
Media Buys: AK	504	0	-504	624	1,000	376
Other Expenses-AK	0	0	0	0	3,000	3,000
Total Expenses:	27,758	17,150	-10,608	80,696	73,000	-7,696
Net Income From Operations:	118,291	5,850	112,441	78,139	-17,800	95,939
Earnings Before Income Tax:	118,291	5,850	112,441	78,139	-17,800	95,939
Net Income (Loss):	118,291	5,850	112,441	78,139	-17,800	95,939