

**Current Balance Sheet vs Prior Year
As of 10/31/2023**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(227,535)	(407,993)
Saving Account (5 Pts-2589)	5,467,842	8,090,993
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	216	216
Cash/Change	288	288
Jones Bank CD (02/03/2024)	500,000	0
FNBO CD (05/16/2024)	250,000	0
FNBO CD (05/21/2024)	250,000	0
4-H Premiums Bank Acct (6712)	0	155
Five Points CD (10/30/2024)	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	140,241	320,292
Lottery Receivable	1,648,088	0
Total Current Assets:	10,030,140	8,004,951
Prepaid Expenses		
Prepaid Expenses	37,969	33,798
Total Prepaid Expenses:	37,969	33,798
Bldg/Imprvmts/Equip		
Equipment/Vehicles	7,541,523	6,477,824
Bldgs/Leasehold Improvements	15,089,411	15,085,646
Accum Depreciation - Equipment	(6,071,802)	(5,895,258)
Accum Depreciation - Bldg/Improvements	(4,727,383)	(4,293,534)
Land	40,233	40,233
WIP	52,550	0
Total Bldg/Imprvmts/Equip:	11,924,532	11,414,911
Non Current Assets		
Restitution Receivable	134,000	146,000
Total Non Current Assets:	134,000	146,000
Total Assets:	22,126,641	19,599,660
Liabilities		
Liabilities		
Fit Payable	3,669	3,310
Sit Payable	5,795	(57)
Fica Payable	6,211	6,172
Sales Tax Payable	390	(149)
A/P-Vendors	97,141	196,818
A/P - Etix/Facility Fees Collected	19,025	24,091
Noncurrent Compensated Absences	28,853	20,007
Retirem Contrib Payable	3,058	2,989
PR Deduction--United Way	463	695
PR Deduction--GarnishmentFor	227	0
PR Deduction - Child Support	0	138
Unearned Revenue	291,250	340,000
Accrued Wages	30,008	30,767

**Current Balance Sheet vs Prior Year
As of 10/31/2023**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities	(Continued)		
Accrued Expenses		15,336	50,191
Current L-T Debt		479,327	384,494
	Total Liabilities:	980,753	1,059,466
Long Term Liabilities			
Notes Payable 5 Points		3,087,636	3,551,021
SBA Loan		499,900	499,900
Less Current L-T Debt		(479,327)	(384,494)
	Total Long Term Liabilities:	3,108,209	3,666,427
	Total Liabilities:	4,088,962	4,725,893
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		1,636,776	(744,375)
Retained Earnings-Current Year		2,204,238	1,421,477
	Total Equity:	18,037,679	14,873,767
	Total Liabilities & Equity:	22,126,641	19,599,660

Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2023

Nebraska State Fair (NSF)

2023

2023

Revenue	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
4205	1,560.00	0.00	1,560.00	36,117.07	30,000.00	6,117.07
4210	5,475.11	(10,000.00)	15,475.11	1,141,654.86	1,086,000.00	55,654.86
4311	480.00	0.00	480.00	52,813.99	50,000.00	2,813.99
4313	70.00	0.00	70.00	389,829.94	350,750.00	39,079.94
4314	(10,222.00)	0.00	(10,222.00)	37,613.50	40,000.00	(2,386.50)
4315	472.09	0.00	472.09	42,728.82	23,000.00	19,728.82
4320	0.00	0.00	0.00	538,013.52	501,500.00	36,513.52
4325	17,592.05	0.00	17,592.05	811,689.06	810,000.00	1,689.06
4326	3,698.35	0.00	3,698.35	3,698.35	0.00	3,698.35
4345	6,927.44	500.00	6,427.44	42,166.67	16,000.00	26,166.67
4405	2,265.00	0.00	2,265.00	346,754.61	360,000.00	(13,245.39)
4410	0.00	0.00	0.00	65,054.24	58,000.00	7,054.24
4411	0.00	0.00	0.00	2,095.00	3,300.00	(1,205.00)
4435	0.00	0.00	0.00	522,306.56	523,000.00	(693.44)
4450	27,755.90	0.00	27,755.90	339,586.37	249,500.00	90,086.37
4470	2,800.00	0.00	2,800.00	95,814.65	0.00	95,814.65
4500	(2,500.00)	5,000.00	(7,500.00)	108,750.00	109,000.00	(250.00)
4550	58,745.33	68,000.00	(9,254.67)	83,999.91	68,000.00	15,999.91
4555	0.00	0.00	0.00	84,284.86	75,000.00	9,284.86
4560	0.00	0.00	0.00	15,850.00	16,500.00	(650.00)
4600	2,500.00	2,000.00	500.00	1,065,990.00	1,142,000.00	(76,010.00)
4605	0.00	0.00	0.00	128,500.00	125,000.00	3,500.00
4610	0.00	0.00	0.00	100,000.00	100,000.00	0.00
4730	0.00	0.00	0.00	4,050.00	4,000.00	50.00
4800	7,130.00	0.00	7,130.00	41,958.00	16,500.00	25,458.00
4900	2,468.66	7,300.00	(4,831.34)	60,425.25	135,215.00	(74,789.75)
4905	0.00	0.00	0.00	34,102.50	35,000.00	(897.50)
4910	10,629.03	2,400.00	8,229.03	116,511.83	19,040.00	97,471.83
4951	0.00	0.00	0.00	4,240,726.74	3,792,441.00	448,285.74
4952	0.00	0.00	0.00	423,313.00	379,244.00	44,069.00
4970	23,503.00	0.00	23,503.00	258,919.00	20,000.00	238,919.00

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2023**

Nebraska State Fair (NSF)

	2023		2023		Year to Date	YTD Budget	Variance
	Period to Date	PTD Budget	Variance	YTD Budget			
4980 Rental Income	12,500.00	15,000.00	(2,500.00)	19,847.00	15,000.00	4,847.00	
5000 Food Vouchers	(195.00)	0.00	(195.00)	10,808.00	3,000.00	7,808.00	
5005 Fitting Challenge Fee Income	0.00	500.00	(500.00)	370.00	500.00	(130.00)	
5010 Youth Judging Fee Income	0.00	1,000.00	(1,000.00)	6,280.00	6,000.00	280.00	
5015 College Judging Fee Income	0.00	1,000.00	(1,000.00)	12,320.00	10,000.00	2,320.00	
Total Revenue:	173,654.96	92,700.00	80,954.96	11,284,943.30	10,172,490.00	1,112,453.30	
Gross Profit:	173,654.96	92,700.00	80,954.96	11,284,943.30	10,172,490.00	1,112,453.30	
Expenses							
6100 Premiums/Awards	161,579.38	152,250.00	(9,329.38)	480,460.88	506,000.00	25,539.12	
6101 Awards	5,170.39	3,100.00	(2,070.39)	80,368.27	87,000.00	6,631.73	
6120 Scholarships	500.00	0.00	(500.00)	11,162.00	33,500.00	22,338.00	
6165 Grand Drive Expenses	60,125.00	57,500.00	(2,625.00)	65,325.00	57,500.00	(7,825.00)	
6170 Harvest Expense	5,618.16	68,000.00	62,381.84	88,904.76	74,000.00	(14,904.76)	
6175 Challenge Expenses	0.00	0.00	0.00	21,053.09	24,000.00	2,946.91	
6180 DNA	0.00	0.00	0.00	29,773.17	30,000.00	226.83	
6210 FICA	9,553.19	10,000.00	446.81	127,376.81	118,100.00	(9,276.81)	
6235 State Unemployment Tax	0.00	0.00	0.00	12,581.04	2,000.00	(10,581.04)	
6240 Other Taxes	0.00	0.00	0.00	888.86	0.00	(888.86)	
6300 Insurance	16,429.54	8,396.00	(8,033.54)	183,330.42	152,949.00	(30,381.42)	
6305 Employee Benefits	11,593.94	23,004.00	11,410.06	145,225.69	189,696.00	44,470.31	
6400 Wages: Permanent	86,418.58	101,441.00	15,022.42	898,892.32	1,064,805.00	165,912.68	
6401 Wages: Seasonal	37,150.95	128,020.00	90,869.05	914,704.47	1,155,815.00	241,110.53	
6505 Professional Services: Ambulance	34,200.00	0.00	(34,200.00)	34,200.00	33,000.00	(1,200.00)	
6510 Professional Services: Armored Car	0.00	0.00	0.00	3,498.09	3,000.00	(498.09)	
6511 Landscaping	0.00	0.00	0.00	564.06	3,000.00	2,435.94	
6520 Land Lease	0.00	0.00	0.00	63,000.00	63,000.00	0.00	
6525 Professional Services: Transportator	0.00	0.00	0.00	69,571.80	95,000.00	25,428.20	
6535 Printing	7,973.87	6,250.00	(1,723.87)	85,810.30	85,400.00	(410.30)	
6540 Professional Services: Waste Hauling	84.50	3,500.00	3,415.50	32,118.35	28,550.00	(3,568.35)	
6543 Uniforms	(103.41)	12,500.00	12,603.41	38,851.57	46,300.00	7,448.43	
6550 Professional Services: Security	39,606.69	87,000.00	47,393.31	291,784.15	291,700.00	(84.15)	
6560 Professional Services: IT	1,318.73	27,500.00	26,181.27	122,052.30	151,500.00	29,447.70	

Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2023

Nebraska State Fair (NSF)

	2023			2023		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6561 Computer Equipment	201.56	5,000.00	4,798.44	22,340.10	20,000.00	(2,340.10)
6565 Production	0.00	5,000.00	5,000.00	66,618.25	75,000.00	8,381.75
6570 Etix Charges	0.00	0.00	0.00	1,018.18	0.00	(1,018.18)
6575 Professional Services	324.80	18,000.00	17,675.20	232,137.43	198,000.00	(34,137.43)
6585 Facility Rental	0.00	43,000.00	43,000.00	2,000.00	43,000.00	41,000.00
6590 Professional Services: HVAC	345.00	5,000.00	4,655.00	5,360.28	20,000.00	14,639.72
6595 Professional Services: Electrical	(364.80)	16,250.00	16,614.80	69,748.30	65,000.00	(4,748.30)
6605 Equipment	0.00	200.00	200.00	1,540.94	8,940.00	7,399.06
6620 Equipment Rental	28,405.66	98,221.00	69,815.34	897,187.78	795,107.00	(102,080.78)
6640 Barn Cleaning	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00
6700 Supplies	2,160.72	23,350.00	21,189.28	208,951.06	188,700.00	(20,251.06)
6705 Fuel	1,679.65	25,000.00	23,320.35	108,403.54	91,000.00	(17,403.54)
6730 NLC Expense	0.00	0.00	0.00	4,646.86	4,000.00	(646.86)
6815 Professional Services: Accounting	8,550.00	9,266.00	716.00	103,410.00	106,561.00	3,151.00
6820 Board Expenses	1,239.10	1,804.00	564.90	40,728.54	34,562.00	(6,166.54)
6825 Dues,Fees,Subsc,Lic	14,207.25	8,813.00	(5,394.25)	67,641.29	72,924.00	5,282.71
6828 Transaction Fees (TSYS)	16,300.04	12,229.00	(4,071.04)	103,859.32	73,206.00	(30,653.32)
6836 Shipping	1,635.49	1,300.00	(335.49)	10,872.95	8,340.00	(2,532.95)
6840 Donations	770.26	600.00	(170.26)	26,011.84	16,900.00	(9,111.84)
6845 Professional Services: Legal	3,000.00	12,400.00	9,400.00	60,241.25	66,400.00	6,158.75
6855 Travel Contract Partners	4,747.20	400.00	(4,347.20)	53,073.20	61,100.00	8,026.80
6856 Hotels	23,364.11	20,000.00	(3,364.11)	142,542.35	152,300.00	9,757.65
6857 Staff Development	3,363.55	4,350.00	986.45	37,514.52	29,950.00	(7,564.52)
6858 Partner Hospitality	2,079.90	0.00	(2,079.90)	16,256.40	28,950.00	12,693.60
6870 Retirement Plan	3,285.24	2,070.00	(1,215.24)	32,672.18	12,470.00	(20,202.18)
6885 Feed & Bedding	0.00	23,000.00	23,000.00	50,123.00	69,000.00	18,877.00
6900 Stock Charge	1,450.00	0.00	(1,450.00)	30,840.00	35,000.00	4,160.00
6911 Dirt Events	0.00	0.00	0.00	62,123.44	65,000.00	2,876.56
6918 Marathon	110.00	0.00	(110.00)	4,675.94	5,000.00	324.06
6919 Volleyball	0.00	0.00	0.00	6,650.72	7,000.00	349.28
6920 Concerts	0.00	0.00	0.00	702,500.00	750,000.00	47,500.00
6921 Promoted Concert Expense	0.00	0.00	0.00	102,546.00	0.00	(102,546.00)

**Monthly and YTD Profit and Loss Statement
For The 10 Periods Ended 10/31/2023**

Nebraska State Fair (NSF)

	2023		2023		YTD Budget	Variance
	Period to Date	PTD Budget	Year to Date	YTD Budget		
6925 Other Events	0.00	0.00	26,428.31	21,500.00	(4,928.31)	
6930 Motor Sports	0.00	0.00	90,190.00	90,000.00	(190.00)	
6936 Milking Parlor	0.00	0.00	1,798.40	0.00	(1,798.40)	
6937 Birthing Pavilion	0.00	0.00	2,641.41	2,000.00	(641.41)	
6938 Volunteer Expenses	76.48	3,500.00	24,583.48	25,000.00	416.52	
6940 Grounds Entertainment	0.00	5,000.00	365,830.00	400,000.00	34,170.00	
6951 Ag Acres Expense	0.00	0.00	855.19	1,000.00	144.81	
7010 Electricity	4,524.34	5,000.00	65,546.46	63,500.00	(2,046.46)	
7020 Propane/Gas	1,421.06	500.00	20,660.75	17,700.00	(2,960.75)	
7030 Telephone	1,810.24	2,000.00	17,947.11	18,000.00	52.89	
7040 Water/Sewer	112.55	800.00	2,848.18	3,295.00	446.82	
7105 Media Buys	153.17	15,000.00	395,625.49	396,750.00	1,124.51	
7110 Sponsorship Ads	0.00	0.00	35,755.54	22,000.00	(13,755.54)	
7115 Photography	0.00	0.00	5,900.00	4,500.00	(1,400.00)	
7200 Repairs & Maintenance	7,259.57	15,100.00	73,824.10	76,000.00	2,175.90	
7230 Depreciation - Equipment	13,329.46	20,034.00	133,294.60	200,340.00	67,045.40	
7240 Depreciation - Bldgs/Improvements	36,131.67	36,300.00	361,316.70	363,000.00	1,683.30	
7350 GILCA Expenses	0.00	2,400.00	25,145.25	68,000.00	42,854.75	
7400 Interest Expense	11,519.76	11,500.00	124,429.48	115,000.00	(9,429.48)	
7505 Beer/Wine/Liquor	(129.96)	(1,000.00)	111,131.61	115,000.00	3,868.39	
7520 Catering	(587.66)	7,500.00	24,315.87	37,500.00	13,184.13	
7560 Laundry	558.25	0.00	945.95	500.00	(445.95)	
7600 Other Expenses	17,031.04	1,700.00	36,722.81	23,200.00	(13,522.81)	
Total Expenses:	687,284.21	1,164,048.00	9,023,469.75	9,478,010.00	454,540.25	
Net Income From Operations:	(513,629.25)	(1,071,348.00)	2,261,473.55	694,480.00	1,566,993.55	
Other Income and Expense						
Non Operating Income						
8010 Non Operating Income	0.00	0.00	103,645.76	0.00	103,645.76	
Total Non Operating Income:	0.00	0.00	103,645.76	0.00	103,645.76	
Non Operating Expenses						
8500 Non Operating Expenses	(8,705.50)	0.00	(160,885.00)	0.00	(160,885.00)	
Total Non Operating Expenses:	(8,705.50)	0.00	(160,885.00)	0.00	(160,885.00)	

Monthly and YTD Profit and Loss Statement
 For The 10 Periods Ended 10/31/2023

Nebraska State Fair (NSF)

	2023		2023			
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Other Income and	(8,705.50)	0.00	(8,705.50)	(57,239.24)	0.00	(57,239.24)
Earnings Before Income Tax:	(522,334.75)	(1,071,348.00)	549,013.25	2,204,234.31	694,480.00	1,509,754.31
Net Income (Loss):	(522,334.75)	(1,071,348.00)	549,013.25	2,204,234.31	694,480.00	1,509,754.31



Period and YTD by Department
For The 10 Periods Ended 10/31/2023
Aksarben

Nebraska State Fair (NSF)

	2023		2023		2023		2023	
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance		
Revenue								
Entry Fees: Livestock-AK	-30	0	-30	134,690	125,000	9,690		
Merchandise-AK	5,690	500	5,190	7,962	4,000	3,962		
Commercial Space-AK	2,265	0	2,265	22,213	20,000	2,213		
Campgrounds:Aksarben:.	0	0	0	4,978	0	4,978		
Alcohol Sales-AK	0	0	0	22,943	23,000	-57		
Commissions - Concessionaires-AK	2,370	0	2,370	6,795	5,000	1,795		
Grand Drive Income	-2,500	5,000	-7,500	108,750	109,000	-250		
Harvest Income-AK	58,745	68,000	-9,255	84,000	68,000	16,000		
DNA Fees-AK	0	0	0	84,285	75,000	9,285		
Challenge Income-AK	0	0	0	15,850	16,500	-650		
Sponsorship Sales-AK	2,500	2,000	500	144,350	164,000	-19,650		
Non-Dept Sponsorships-AK	0	0	0	100,000	100,000	0		
Chute Income-AK	0	0	0	22,200	0	22,200		
Foundation Grants-AK	0	0	0	25,000	20,000	5,000		
Fitting Challenge Fee Income-AK	0	500	-500	370	500	-130		
Youth Judging Fee Income-AK	0	1,000	-1,000	6,280	6,000	280		
College Judging Fee Income-AK	0	1,000	-1,000	12,320	10,000	2,320		
Total Revenue:	69,040	78,000	-8,960	802,986	746,000	56,986		
Gross Profit:	69,040	78,000	-8,960	802,986	746,000	56,986		
Expenses								
Premiums-AK	33,380	48,000	14,620	28,145	48,000	19,855		
Awards-AK	1,135	0	-1,135	22,810	23,000	190		
Scholarships-AK	0	0	0	797	0	-797		
Grand Drive Expenses	60,125	57,500	-2,625	65,325	57,500	-7,825		
Harvest Expense-AK	2,775	68,000	65,225	81,153	69,000	-12,153		
Challenge Expenses-AK	0	0	0	21,053	24,000	2,947		
DNA-AK	0	0	0	29,773	30,000	227		
Employee Benefits-AK	390	1,200	810	7,017	12,000	4,983		
Wages: Permanent AK	7,923	7,600	-323	67,229	75,600	8,371		
Wages: Seasonal: AK	-1,750	1,800	3,550	51,027	41,400	-9,627		

**Period and YTD by Department
For The 10 Periods Ended 10/31/2023
Aksarben**

Nebraska State Fair (NSF)

	2023		2023		2023		2023	
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance		
Printing: AK	375	250	-125	9,396	8,500	-896		
Professional Services: Waste Hauling-AK	0	2,500	2,500	1,202	2,500	1,298		
Uniforms:AK	0	12,500	12,500	9,461	12,500	3,039		
Professional Services: Security: AK	0	17,000	17,000	17,747	17,000	-747		
Professional Services: IT: AK	450	23,000	22,550	13,332	23,000	9,668		
Professional Services Production:AK	0	5,000	5,000	7,900	5,000	-2,900		
Professional Services: AK	325	10,000	9,675	4,597	10,000	5,403		
Facility Rental:AK	0	43,000	43,000	2,000	43,000	41,000		
Equipment Rental: AK	5,836	22,000	16,164	23,047	22,000	-1,047		
Barn Cleaning: AK	0	15,000	15,000	0	15,000	15,000		
Supplies: AK	77	3,000	2,923	9,382	5,000	-4,382		
Dues/Fees/Subsc/Lic: AK	424	2,500	2,076	5,870	6,800	930		
Transaction Fees (PayPal)	3,359	1,500	-1,859	11,281	8,000	-3,281		
Shipping: AK	58	1,100	1,042	1,010	3,700	2,690		
Donations: AK	0	100	100	0	2,800	2,800		
Professional Services: Legal:AK	0	400	400	17,395	4,200	-13,195		
Travel Contract Partners:AK	4,153	300	-3,853	4,839	1,600	-3,239		
Hotels: AK	8,274	20,000	11,726	24,864	20,000	-4,864		
Staff Development:AK	0	1,000	1,000	211	4,000	3,789		
Partner Hospitality-AK	1,853	0	-1,853	2,360	3,800	1,440		
Feed & Bedding:AK	0	23,000	23,000	9,145	23,000	13,855		
Media Buys: AK	153	0	-153	11,589	4,000	-7,589		
Beer/Wine/Liquor: AK	0	0	0	6,936	6,000	-936		
Catering:Aksarben	3,323	7,000	3,677	8,491	10,000	1,509		
Other Expenses-AK	67	200	133	149	4,700	4,551		
Total Expenses:	132,705	394,450	261,745	576,533	646,600	70,067		
Net Income From Operations:	-63,665	-316,450	252,785	226,453	99,400	127,053		
Earnings Before Income Tax:	-63,665	-316,450	252,785	226,453	99,400	127,053		
Net Income (Loss):	-63,665	-316,450	252,785	226,453	99,400	127,053		