

**Current Balance Sheet vs Prior Year  
As of 4/30/2024**

**Nebraska State Fair (NSF)**

	Year to Date	Prior Year to Date
<b>Assets</b>		
<b>Current Assets</b>		
Cash/Checking (5 Pts-3616)	23,044	113,031
Saving Account (5 Pts-2589)	6,162,032	8,043,806
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	216	216
Cash/Change	288	288
VEO Cash	7,035	7,000
4-H Premiums Bank Acct (6712)	0	146
Accounts Receivable	569,544	589,030
Accounts Receivable-ARPA	439,725	0
Sales Tax Receivable	0	57,706
<b>Total Current Assets:</b>	<b>7,202,884</b>	<b>8,812,223</b>
<b>Investments</b>		
Pinnacle Bank CD (11/00/2024)	200,000	0
Equitable CD (04/23/2025)	300,000	0
Cornerstone CD (04/23/2025)	350,000	0
FNBO CD (10/00/2024)	400,000	0
Jones Bank CD (11/03/2024)	527,909	0
FNBO CD (05/16/2024)	250,000	0
FNBO CD (05/21/2024)	250,000	0
Five Points CD (10/30/2024)	528,840	500,000
Equitable Bank CD (02/14/2025)	516,980	500,000
Pinnacle Bank CD (10/07/2024)	517,272	500,000
Cornerstone CD (06/16/2024)	516,979	500,000
Five Points CD (12/22/2024)	400,000	0
Jones Bank CD (01/22/2025)	350,000	0
<b>Total Investments:</b>	<b>5,107,980</b>	<b>2,000,000</b>
<b>Prepaid Expenses</b>		
Prepaid Expenses	15,556	14,100
<b>Total Prepaid Expenses:</b>	<b>15,556</b>	<b>14,100</b>
<b>Bldg/Imprvmts/Equip</b>		
Equipment/Vehicles	7,416,080	6,742,674
Bldgs/Leasehold Improvements	15,085,646	15,085,646
Accum Depreciation - Equipment	(6,064,171)	(5,991,825)
Accum Depreciation - Bldg/Improvements	(4,943,717)	(4,510,593)
Land	40,233	40,233
WIP	844,415	52,550
<b>Total Bldg/Imprvmts/Equip:</b>	<b>12,378,486</b>	<b>11,418,685</b>
<b>Non Current Assets</b>		
Restitution Receivable	128,000	140,000
<b>Total Non Current Assets:</b>	<b>128,000</b>	<b>140,000</b>
<b>Total Assets:</b>	<b>24,832,906</b>	<b>22,385,008</b>
<b>Liabilities</b>		
<b>Liabilities</b>		
Fit Payable	3,995	3,590
Sit Payable	5,632	3,754
Fica Payable	6,281	6,364

**Current Balance Sheet vs Prior Year  
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**Nebraska State Fair (NSF)**

		Year to Date	Prior Year to Date
<b>Liabilities</b>			
(Continued)			
Sales Tax Payable		5,164	24,748
Lodging Tax Payable		1,595	903
A/P-Vendors		61,324	227,265
A/P - Etix/Facility Fees Collected		26,000	36,321
Noncurrent Compensated Absences		31,126	28,853
Retirem Contrib Payable		3,747	2,938
PR Deduction--United Way		288	189
PR Deduction--GarnishmentFor		200	227
Unearned Revenue		313,680	337,314
Unearned Etix Revenue		233,652	141,130
Accrued Wages		30,121	30,810
Accrued Expenses		77,414	14,687
Current L-T Debt		483,420	479,327
	<b>Total Liabilities:</b>	1,283,639	1,338,420
<b>Long Term Liabilities</b>			
Notes Payable 5 Points		2,849,714	3,321,149
SBA Loan		499,900	499,900
Less Current L-T Debt		(483,420)	(479,327)
	<b>Total Long Term Liabilities:</b>	2,866,194	3,341,722
	<b>Total Liabilities:</b>	4,149,833	4,680,142
<b>Equity</b>			
Equity		9,596,665	9,596,665
Operating Reserve		3,700,000	3,150,000
Capital Reserve		900,000	1,450,000
Retained Earnings		5,020,422	1,636,781
Retained Earnings--Current Year		1,465,986	1,871,420
	<b>Total Equity:</b>	20,683,073	17,704,866
	<b>Total Liabilities &amp; Equity:</b>	24,832,906	22,385,008

**Monthly and YTD Profit and Loss Statement  
For The 4 Periods Ended 4/30/2024**

**Nebraska State Fair (NSF)**

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
<b>Revenue</b>							
4205	Paid Parking	0.00	200.00	(200.00)	2,100.00	350.00	1,750.00
4210	Admissions	12,829.00	20,600.00	(7,771.00)	102,539.23	150,600.00	(48,060.77)
4311	Motor Sports	356.50	1,000.00	(643.50)	356.50	1,000.00	(643.50)
4315	Dirt Entertainment	1,278.00	3,000.00	(1,722.00)	1,278.00	3,000.00	(1,722.00)
4320	Carnival	100.00	0.00	100.00	(407.85)	0.00	(407.85)
4325	Concert Sales	28,012.00	70,000.00	(41,988.00)	264,970.00	630,000.00	(365,030.00)
4326	Promoted Concert Revenue	10,855.00	0.00	10,855.00	46,523.97	0.00	46,523.97
4405	Commercial Space	23,512.45	23,000.00	512.45	207,013.19	173,000.00	34,013.19
4410	Campgrounds	1,917.60	10,000.00	(8,082.40)	31,413.36	18,000.00	13,413.36
4411	Vendor Insurance Income	490.00	0.00	490.00	870.00	0.00	870.00
4500	Grand Drive Income	3,750.00	30,000.00	(26,250.00)	3,750.00	30,000.00	(26,250.00)
4555	DNA Fees	0.00	5,000.00	(5,000.00)	0.00	5,000.00	(5,000.00)
4560	Challenge Income-AK	300.00	6,000.00	(5,700.00)	10,000.00	11,000.00	(1,000.00)
4600	Sponsorship Sales	511,500.00	511,000.00	500.00	555,460.00	511,100.00	44,360.00
4605	Naming Rights Income	66,000.00	0.00	66,000.00	96,000.00	60,000.00	36,000.00
4610	Non-Dept-Ads/Sponsorships	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.00
4730	NLC Registration	222.00	1,350.00	(1,128.00)	2,556.00	3,400.00	(844.00)
4900	Other Income	2,116.75	0.00	2,116.75	10,591.99	150.00	10,441.99
4905	Electric - Distribution	1,887.00	5,000.00	(3,113.00)	27,822.00	26,000.00	1,822.00
4910	Interest Income from investments	19,346.95	11,666.67	7,680.28	71,134.38	46,666.68	24,467.70
4951	Lottery Funding	4,180.25	0.00	4,180.25	1,361,071.36	1,250,000.00	111,071.36
4952	City Grand Island Match	0.00	0.00	0.00	135,256.00	125,000.00	10,256.00
4980	Rental Income	2,025.00	0.00	2,025.00	14,525.00	0.00	14,525.00
5000	Food Vouchers	0.00	0.00	0.00	(127.50)	0.00	(127.50)
<b>Total Revenue:</b>		<b>715,678.50</b>	<b>722,816.67</b>	<b>(7,138.17)</b>	<b>2,969,695.63</b>	<b>3,069,266.68</b>	<b>(99,571.05)</b>
<b>Gross Profit:</b>		<b>715,678.50</b>	<b>722,816.67</b>	<b>(7,138.17)</b>	<b>2,969,695.63</b>	<b>3,069,266.68</b>	<b>(99,571.05)</b>
<b>Expenses</b>							
6100	Premiums/Awards	0.00	0.00	0.00	(15.00)	0.00	15.00
6101	Awards	1,467.15	7,500.00	6,032.85	9,849.52	40,600.00	30,750.48
6120	Scholarships	200.00	500.00	300.00	1,200.00	4,500.00	3,300.00
6175	Challenge Expenses	7,062.48	10,000.00	2,937.52	7,062.48	10,000.00	2,937.52

**Monthly and YTD Profit and Loss Statement  
For The 4 Periods Ended 4/30/2024**

**Nebraska State Fair (NSF)**

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6180	DNA	0.00	0.00	0.00	0.00	2,000.00	2,000.00
6210	FICA	7,037.80	7,525.00	487.20	28,074.87	30,415.00	2,340.13
6235	State Unemployment Tax	0.00	500.00	500.00	161.17	5,500.00	5,338.83
6300	Insurance	15,556.45	16,000.00	443.55	62,225.81	64,000.00	1,774.19
6305	Employee Benefits	12,068.50	18,500.00	6,431.50	49,141.35	73,250.00	24,108.65
6400	Wages: Permanent	84,956.72	108,333.33	23,376.61	346,986.28	433,333.36	86,347.08
6401	Wages: Seasonal	12,926.28	11,000.00	(1,926.28)	43,347.96	22,800.00	(20,547.96)
6535	Printing	1,644.27	3,300.00	1,655.73	5,132.19	5,850.00	717.81
6540	Professional Services; Waste Hauling	0.00	300.00	300.00	419.10	850.00	430.90
6543	Uniforms	(65.42)	0.00	65.42	(36.42)	0.00	36.42
6545	Cleaning Services	600.00	650.00	50.00	2,400.00	2,600.00	200.00
6550	Professional Services: Security	525.00	350.00	(175.00)	1,575.00	1,400.00	(175.00)
6560	Professional Services: IT	538.73	1,500.00	961.27	3,144.92	10,500.00	7,355.08
6561	Computer Equipment	14.21	2,000.00	1,985.79	1,364.11	8,000.00	6,635.89
6575	Professional Services	14,530.00	4,500.00	(10,030.00)	53,861.35	22,000.00	(31,861.35)
6590	Professional Services: HVAC	3,788.95	0.00	(3,788.95)	18,214.51	0.00	(18,214.51)
6594	Professional Services - Plumbing	0.00	0.00	0.00	100.00	0.00	(100.00)
6595	Professional Services: Electrical	0.00	0.00	0.00	4,253.36	0.00	(4,253.36)
6605	Equipment	5,332.18	1,200.00	(4,132.18)	5,760.30	4,800.00	(960.30)
6620	Equipment Rental	667.25	1,000.00	332.75	92,429.71	7,800.00	(84,629.71)
6700	Supplies	39,538.46	4,600.00	(34,938.46)	62,092.89	52,300.00	(9,792.89)
6705	Fuel	2,268.44	1,500.00	(768.44)	6,765.00	5,500.00	(1,265.00)
6730	NLC Expense	84.75	0.00	(84.75)	84.75	0.00	(84.75)
6815	Professional Services: Accounting	5,425.00	5,000.00	(425.00)	59,415.00	58,000.00	(1,415.00)
6820	Board Expenses	4,384.64	3,000.00	(1,384.64)	12,650.75	16,500.00	3,849.25
6825	Dues, Fees, Subsc, Lic	3,248.91	4,693.00	1,444.09	27,195.01	36,221.00	9,025.99
6828	Transaction Fees (TSYS)	8,749.43	1,700.00	(7,049.43)	23,366.62	12,700.00	(10,666.62)
6836	Shipping	1,542.55	1,600.00	57.45	3,052.40	1,900.00	(1,152.40)
6840	Donations	130.00	1,000.00	870.00	10,536.36	7,000.00	(3,536.36)
6845	Professional Services: Legal	3,000.00	7,500.00	4,500.00	12,957.00	30,000.00	17,043.00
6855	Travel Contract Partners	190.00	300.00	110.00	689.00	900.00	211.00
6856	Hotels	0.00	500.00	500.00	1,153.68	2,500.00	1,346.32

**Monthly and YTD Profit and Loss Statement  
For The 4 Periods Ended 4/30/2024**

**Nebraska State Fair (NSF)**

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6857	Staff Development	7,218.04	6,310.00	(908.04)	24,181.74	46,300.00	22,118.26
6858	Partner Hospitality	482.96	250.00	(232.96)	1,458.59	2,500.00	1,041.41
6870	Retirement Plan	3,959.70	3,000.00	(959.70)	15,605.35	12,000.00	(3,605.35)
6925	Other Events	0.00	0.00	0.00	250.00	0.00	(250.00)
6930	Motor Sports	0.00	0.00	0.00	950.00	0.00	(950.00)
6938	Volunteer Expenses	12,331.07	9,500.00	(2,831.07)	18,431.13	13,600.00	(4,831.13)
6940	Grounds Entertainment	0.00	0.00	0.00	39,000.00	0.00	(39,000.00)
6951	Ag Acres Expense	0.00	0.00	0.00	79.98	600.00	520.02
7010	Electricity	4,352.76	5,000.00	647.24	19,586.12	20,500.00	913.88
7020	Propane/Gas	650.21	1,000.00	349.79	5,265.79	7,000.00	1,734.21
7030	Telephone	2,170.51	2,000.00	(170.51)	7,711.54	7,000.00	(711.54)
7040	Water/Sewer	112.55	125.00	12.45	558.41	605.00	46.59
7105	Media Buys	13,188.78	3,000.00	(10,188.78)	38,095.81	6,500.00	(31,595.81)
7110	Sponsorship Ads	0.00	0.00	0.00	0.00	1,500.00	1,500.00
7200	Repairs & Maintenance	1,257.54	0.00	(1,257.54)	16,599.99	0.00	(16,599.99)
7230	Depreciation - Equipment	18,756.88	20,000.00	1,243.12	75,027.52	80,000.00	4,972.48
7240	Depreciation - Bldgs/Improvements	36,017.84	36,250.00	232.16	144,071.36	135,750.00	(8,321.36)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	25,000.00	0.00
7400	Interest Expense	11,109.01	12,000.00	890.99	45,487.12	48,000.00	2,512.88
7505	Beer/Wine/Liquor	0.00	0.00	0.00	166.25	0.00	(166.25)
7520	Catering	0.00	500.00	500.00	0.00	2,000.00	2,000.00
7600	Other Expenses	12.40	650.00	637.60	4,024.39	3,100.00	(924.39)
<b>Total Expenses:</b>		<b>349,032.98</b>	<b>325,636.33</b>	<b>(23,396.65)</b>	<b>1,438,162.12</b>	<b>1,385,674.36</b>	<b>(52,487.76)</b>
<b>Net Income From Operations:</b>		<b>366,645.52</b>	<b>397,180.34</b>	<b>(30,534.82)</b>	<b>1,531,533.51</b>	<b>1,683,592.32</b>	<b>(152,058.81)</b>
<b>Other Income and Expense</b>							
<b>Non Operating Income</b>							
8010	Non Operating Income	384,465.95	0.00	384,465.95	495,350.51	0.00	495,350.51
<b>Total Non Operating Income:</b>		<b>384,465.95</b>	<b>0.00</b>	<b>384,465.95</b>	<b>495,350.51</b>	<b>0.00</b>	<b>495,350.51</b>
<b>Non Operating Expenses</b>							
8500	Non Operating Expenses	(327,320.50)	0.00	(327,320.50)	(560,897.10)	0.00	(560,897.10)
<b>Total Non Operating Expenses:</b>		<b>(327,320.50)</b>	<b>0.00</b>	<b>(327,320.50)</b>	<b>(560,897.10)</b>	<b>0.00</b>	<b>(560,897.10)</b>

**Monthly and YTD Profit and Loss Statement  
For The 4 Periods Ended 4/30/2024**

**Nebraska State Fair (NSF)**

	2024			2024		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
<b>Total Other Income and</b>	57,145.45	0.00	57,145.45	(65,546.59)	0.00	(65,546.59)
<b>Earnings Before Income Tax:</b>	423,790.97	397,180.34	26,610.63	1,465,986.92	1,683,592.32	(217,605.40)
<b>Net Income (Loss):</b>	423,790.97	397,180.34	26,610.63	1,465,986.92	1,683,592.32	(217,605.40)

**Period and YTD by Department  
For The 4 Periods Ended 4/30/2024  
Aksarben**

**Nebraska State Fair (NSF)**

	2024			2024		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
<b>Revenue</b>						
Commercial Space-AK	3,600	0	3,600	4,500	0	4,500
Grand Drive Income	3,750	30,000	-26,250	3,750	30,000	-26,250
DNA Fees-AK	0	5,000	-5,000	0	5,000	-5,000
Challenge Income-AK	300	6,000	-5,700	10,000	11,000	-1,000
Sponsorship Sales-AK	78,500	23,000	55,500	78,500	23,000	55,500
Non-Dept Sponsorships:AK	25,000	25,000	0	25,000	25,000	0
<b>Total Revenue:</b>	<b>111,150</b>	<b>89,000</b>	<b>22,150</b>	<b>121,750</b>	<b>94,000</b>	<b>27,750</b>
<b>Gross Profit:</b>	<b>111,150</b>	<b>89,000</b>	<b>22,150</b>	<b>121,750</b>	<b>94,000</b>	<b>27,750</b>
<b>Expenses</b>						
Premiums:AK	0	0	0	-15	0	15
Challenge Expenses:AK	7,062	10,000	2,938	7,062	10,000	2,938
DNA:AK	0	0	0	0	2,000	2,000
Employee Benefits-AK	908	1,500	592	3,543	5,250	1,707
Wages: Permanent AK	6,844	10,000	3,156	31,089	35,000	3,911
Wages: Seasonal: AK	0	1,000	1,000	0	1,000	1,000
Printing: AK	214	0	-214	214	0	-214
Professional Services: IT: AK	95	0	-95	378	0	-378
Professional Services: AK	250	0	-250	594	0	-594
Professional Services: Electrical:AK	0	0	0	4,253	0	-4,253
Supplies: AK	3,887	0	-3,887	3,887	6,000	2,113
Dues/Fees/Subsc/Lic: AK	0	2,000	2,000	1,074	5,500	4,426
Transaction Fees (PayPal)	0	0	0	60	0	-60
Partner Hospitality-AK	0	0	0	0	500	500
Media Buys: AK	0	0	0	500	0	-500
Beer/Wine/Liquor: AK	0	0	0	166	0	-166
Other Expenses-AK	12	0	-12	12	0	-12
<b>Total Expenses:</b>	<b>19,272</b>	<b>24,500</b>	<b>5,228</b>	<b>52,817</b>	<b>65,250</b>	<b>12,433</b>
<b>Net Income From Operations:</b>	<b>91,878</b>	<b>64,500</b>	<b>27,378</b>	<b>68,933</b>	<b>28,750</b>	<b>40,183</b>
<b>Earnings Before Income Tax:</b>	<b>91,878</b>	<b>64,500</b>	<b>27,378</b>	<b>68,933</b>	<b>28,750</b>	<b>40,183</b>

**Period and YTD by Department  
For The 4 Periods Ended 4/30/2024  
Aksarben**

**Nebraska State Fair (NSF)**

	2024			2024		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
<b>Net Income (Loss):</b>	91,878	64,500	27,378	68,933	28,750	40,183