

**Current Balance Sheet vs Prior Year
As of 9/30/2024**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(342,830)	(634,987)
Saving Account (5 Pts-2589)	5,925,080	7,009,033
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	516	216
Cash/Change	288	288
4-H Premiums Bank Acct (6712)	204,304	169,490
Accounts Receivable	322,820	464,697
Lottery Receivable	1,197,957	1,648,088
Accounts Receivable-ARPA	202,402	0
Total Current Assets:	7,511,537	8,657,825
Investments		
FNBO CD 02/10/2025	200,000	0
Pinnacle Bank CD (11/01/2024)	200,000	0
Equitable CD (04/23/2025)	300,000	0
Cornerstone CD (04/23/2025)	350,000	0
FNBO CD (05/28/2025)	25,000	0
FNBO CD (11/07/2025)	200,000	0
Jones Bank CD (11/03/2024)	516,782	500,000
FNBO CD (05/23/2025)	250,000	250,000
FNBO CD (05/30/2025)	250,000	250,000
Five Points CD (10/30/2024)	535,630	500,000
Equitable Bank CD (02/14/2025)	516,980	500,000
Pinnacle Bank CD (10/07/2024)	521,300	500,000
Cornerstone CD (09/16/2025)	530,677	500,000
Five Points CD (12/22/2024)	400,000	0
Jones Bank CD (01/22/2025)	350,000	0
Total Investments:	5,146,369	3,000,000
Prepaid Expenses		
Prepaid Expenses	37,066	40,245
Total Prepaid Expenses:	37,066	40,245
Bldg/Imprvmts/Equip		
Equipment/Vehicles	7,589,114	7,319,393
Bldgs/Leasehold Improvements	15,115,646	15,089,411
Accum Depreciation - Equipment	(6,157,956)	(6,058,472)
Accum Depreciation - Bldg/Improvements	(5,123,806)	(4,691,251)
Land	40,233	40,233
WIP	1,052,027	52,550
Total Bldg/Imprvmts/Equip:	12,515,258	11,751,864
Non Current Assets		
Restitution Receivable	123,000	135,000
Total Non Current Assets:	123,000	135,000
Total Assets:	25,333,230	23,584,934
Liabilities		
Liabilities		
Fit Payable	4,628	3,573
Sit Payable	19,702	22,826

**Current Balance Sheet vs Prior Year
As of 9/30/2024**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities	(Continued)		
Fica Payable		7,597	6,850
Sales Tax Payable		60,088	69,634
Lodging Tax Payable		471	865
A/P-Vendors		507,657	776,066
A/P - Etix/Facility Fees Collected		40,199	19,061
Noncurrent Compensated Absences		31,126	28,853
Retirem Contrib Payable		4,097	0
PR Deduction--United Way		608	399
PR Deduction--GarnishmentFor		200	227
Unearned Revenue		258,750	291,250
Accrued Wages		36,669	0
Accrued Expenses		178,288	193,974
Current L-T Debt		483,420	479,327
	Total Liabilities:	1,633,500	1,892,905
Long Term Liabilities			
Notes Payable 5 Points		2,648,125	3,127,342
SBA Loan		498,202	499,900
Less Current L-T Debt		(483,420)	(479,327)
	Total Long Term Liabilities:	2,662,907	3,147,915
	Total Liabilities:	4,296,407	5,040,820
Equity			
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	1,636,776
Retained Earnings--Current Year		1,819,736	2,710,673
	Total Equity:	21,036,823	18,544,114
	Total Liabilities & Equity:	25,333,230	23,584,934

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2024**

Nebraska State Fair (NSF)

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	25,658.80	0.00	25,658.80	37,223.59	30,000.00	7,223.59
4210	Admissions	532,907.17	560,500.00	(27,592.83)	1,305,834.84	1,404,500.00	(98,665.16)
4311	Motor Sports	34,766.54	38,500.00	(3,733.46)	40,102.04	50,000.00	(9,897.96)
4313	Entry Fees: Livestock	388,465.00	130,000.00	258,465.00	414,500.00	350,150.00	64,350.00
4314	Entry Fees: Equine	0.00	0.00	0.00	0.00	6,000.00	(6,000.00)
4315	Dirt Entertainment	0.00	0.00	0.00	29,949.00	45,000.00	(15,051.00)
4320	Carnival	270,959.09	25,000.00	245,959.09	511,808.99	550,000.00	(38,191.01)
4325	Concert Sales	90,911.10	150,000.00	(59,088.90)	677,957.53	1,300,000.00	(622,042.47)
4326	Promoted Concert Revenue	(448.00)	5,000.00	(5,448.00)	65,056.46	150,000.00	(84,943.54)
4345	Merchandise	10,256.30	11,500.00	(1,243.70)	20,886.40	36,500.00	(15,613.60)
4405	Commercial Space	7,175.00	25,200.00	(18,025.00)	397,055.38	350,200.00	46,855.38
4410	Campgrounds	8,939.28	13,000.00	(4,060.72)	68,193.08	61,000.00	7,193.08
4411	Vendor Insurance Income	(105.00)	100.00	(205.00)	4,440.00	2,000.00	2,440.00
4435	Alcohol Sales	207,808.34	603,000.00	(395,191.66)	557,447.79	603,000.00	(45,552.21)
4450	Commissions - Concessionaires	168,334.44	187,500.00	(19,165.56)	290,059.29	267,500.00	22,559.29
4470	Reimbursements Income	0.00	0.00	0.00	70,467.34	0.00	70,467.34
4500	Grand Drive Income	18,500.00	0.00	18,500.00	44,450.00	150,000.00	(105,550.00)
4550	Harvest Income	26,401.67	60,000.00	(33,598.33)	26,401.67	60,000.00	(33,598.33)
4555	DNA Fees	0.00	0.00	0.00	78,979.77	75,000.00	3,979.77
4560	Challenge Income-AK	0.00	0.00	0.00	10,000.00	16,500.00	(6,500.00)
4600	Sponsorship Sales	(3,950.00)	200.00	(4,150.00)	980,073.69	1,137,665.00	(157,591.31)
4605	Naming Rights Income	0.00	0.00	0.00	128,500.00	128,500.00	0.00
4610	Non-Dept-Ads/Sponsorships	0.00	0.00	0.00	25,000.00	100,000.00	(75,000.00)
4730	NLC Registration	(198.00)	0.00	(198.00)	6,591.26	6,000.00	591.26
4800	Chute Income	29,347.32	10,000.00	19,347.32	40,191.60	26,500.00	13,691.60
4900	Other Income	92,628.07	10,300.00	82,328.07	140,715.45	33,900.00	106,815.45
4905	Electric - Distribution	200.00	1,500.00	(1,300.00)	33,565.00	32,700.00	865.00
4910	Interest Income from investments	11,399.45	11,666.67	(267.22)	161,954.27	105,000.03	56,954.24
4951	Lottery Funding	1,089,052.00	1,250,000.00	(160,948.00)	3,741,866.98	3,750,000.00	(8,133.02)
4952	City Grand Island Match	108,905.20	125,000.00	(16,094.80)	373,130.20	375,000.00	(1,869.80)
4970	Foundation Grants	93,755.00	100,000.00	(6,245.00)	115,115.00	100,000.00	15,115.00

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2024**

Nebraska State Fair (NSF)

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
4980	Rental Income	1,130.00	0.00	1,130.00	23,805.00	0.00	23,805.00
4990	VEO Holding Account	6,427.19	0.00	6,427.19	27,572.70	0.00	27,572.70
5000	Food Vouchers	0.00	250.00	(250.00)	2,877.31	3,450.00	(572.69)
5005	Fitting Challenge Fee Income	0.00	500.00	(500.00)	0.00	500.00	(500.00)
5010	Youth Judging Fee Income	7,875.00	6,000.00	1,875.00	7,875.00	6,000.00	1,875.00
5015	College Judging Fee Income	10,840.00	10,000.00	840.00	10,840.00	10,000.00	840.00
Total Revenue:		3,237,940.96	3,334,716.67	(96,775.71)	10,470,486.63	11,322,565.03	(852,078.40)
Gross Profit:		3,237,940.96	3,334,716.67	(96,775.71)	10,470,486.63	11,322,565.03	(852,078.40)
Expenses							
6100	Premiums/Awards	273,131.50	335,000.00	61,868.50	381,358.10	345,000.00	(36,358.10)
6101	Awards	2,418.79	1,500.00	(918.79)	62,859.58	99,500.00	36,640.42
6120	Scholarships	3,425.00	5,000.00	1,575.00	11,030.00	33,500.00	22,470.00
6170	Harvest Expense	5,259.33	75,000.00	69,740.67	5,259.33	75,000.00	69,740.67
6175	Challenge Expenses	0.00	0.00	0.00	10,409.06	12,000.00	1,590.94
6180	DNA	0.00	8,000.00	8,000.00	0.00	10,000.00	10,000.00
6210	FICA	44,731.00	21,835.00	(22,896.00)	122,492.49	85,575.00	(36,917.49)
6235	State Unemployment Tax	0.00	500.00	500.00	330.07	8,000.00	7,669.93
6300	Insurance	13,493.38	25,000.00	11,506.62	164,312.79	182,000.00	17,687.21
6305	Employee Benefits	12,641.00	18,500.00	5,859.00	115,715.52	165,750.00	50,034.48
6400	Wages: Permanent	101,047.50	108,333.33	7,285.83	830,613.21	975,000.01	144,386.80
6401	Wages: Seasonal	476,794.30	574,500.00	97,705.70	942,483.98	996,800.00	54,316.02
6505	Professional Services: Ambulance	0.00	0.00	0.00	35,865.00	35,000.00	(865.00)
6510	Professional Services: Armored Car	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00
6511	Landscaping	861.57	0.00	(861.57)	3,945.63	3,000.00	(945.63)
6520	Land Lease	0.00	0.00	0.00	63,000.00	63,000.00	0.00
6525	Professional Services: Transportatior	0.00	70,000.00	70,000.00	73,300.00	70,000.00	(3,300.00)
6535	Printing	42,842.53	30,450.00	(12,392.53)	94,082.72	108,300.00	14,217.28
6540	Professional Services; Waste Hauling	0.00	27,000.00	27,000.00	2,929.47	31,750.00	28,820.53
6543	Uniforms	11,189.30	14,000.00	2,810.70	42,166.59	53,000.00	10,833.41
6545	Cleaning Services	600.00	650.00	50.00	5,400.00	5,850.00	450.00
6550	Professional Services: Security	285,106.69	150,000.00	(135,106.69)	293,742.69	202,100.00	(91,642.69)
6560	Professional Services: IT	21,902.50	62,000.00	40,097.50	57,556.47	193,500.00	135,943.53

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2024**

Nebraska State Fair (NSF)

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6561	Computer Equipment	907.00	2,000.00	1,093.00	6,328.54	18,000.00	11,671.46
6565	Production	43,306.50	80,000.00	36,693.50	43,306.50	80,000.00	36,693.50
6570	Etix Charges	8,447.65	0.00	(8,447.65)	11,164.05	0.00	(11,164.05)
6575	Professional Services	39,732.75	129,000.00	89,267.25	254,459.78	361,500.00	107,040.22
6585	Facility Rental	2,100.00	2,000.00	(100.00)	2,100.00	2,000.00	(100.00)
6590	Professional Services: HVAC	0.00	20,000.00	20,000.00	27,268.91	23,000.00	(4,268.91)
6594	Professional Services - Plumbing	19,591.43	0.00	(19,591.43)	20,725.62	0.00	(20,725.62)
6595	Professional Services: Electrical	65,430.00	60,000.00	(5,430.00)	73,319.52	65,000.00	(8,319.52)
6605	Equipment	200.00	200.00	0.00	7,120.87	6,800.00	(320.87)
6620	Equipment Rental	458,327.28	628,000.00	169,672.72	817,126.45	884,800.00	67,673.55
6640	Barn Cleaning	0.00	0.00	0.00	33,750.00	0.00	(33,750.00)
6700	Supplies	21,513.82	34,250.00	12,736.18	154,070.48	226,200.00	72,129.52
6705	Fuel	15,148.28	88,000.00	72,851.72	88,265.67	100,500.00	12,234.33
6730	NLC Expense	4,245.04	3,900.00	(345.04)	5,178.05	5,000.00	(178.05)
6815	Professional Services: Accounting	5,075.00	5,000.00	(75.00)	101,300.00	98,000.00	(3,300.00)
6820	Board Expenses	4,637.00	20,000.00	15,363.00	22,985.43	43,500.00	20,514.57
6825	Dues,Fees,Subsc,Lic	22,993.68	17,288.00	(5,705.68)	64,666.36	73,683.00	9,016.64
6828	Transaction Fees (TSYS)	34,862.95	40,000.00	5,137.05	45,843.03	92,800.00	46,956.97
6836	Shipping	1,595.65	200.00	(1,395.65)	13,979.33	9,500.00	(4,479.33)
6840	Donations	12,500.00	16,000.00	3,500.00	28,861.36	31,000.00	2,138.64
6845	Professional Services: Legal	850.00	3,500.00	2,650.00	30,109.00	55,500.00	25,391.00
6855	Travel Contract Partners	8,045.28	19,000.00	10,954.72	46,753.25	60,800.00	14,046.75
6856	Hotels	32,853.73	135,500.00	102,646.27	42,647.06	143,000.00	100,352.94
6857	Staff Development	687.86	3,400.00	2,712.14	33,386.63	63,540.00	30,153.37
6858	Partner Hospitality	2,338.66	16,250.00	13,911.34	15,123.49	22,100.00	6,976.51
6870	Retirement Plan	4,309.68	3,000.00	(1,309.68)	35,534.89	27,000.00	(8,534.89)
6885	Feed & Bedding	14,637.60	62,000.00	47,362.40	29,275.20	96,000.00	66,724.80
6900	Stock Charge	9,977.00	25,000.00	15,023.00	15,429.88	25,000.00	9,570.12
6911	Dirt Events	0.00	37,000.00	37,000.00	75,500.00	72,000.00	(3,500.00)
6918	Marathon	667.92	900.00	232.08	847.92	5,000.00	4,152.08
6920	Concerts	0.00	0.00	0.00	1,287,500.00	1,500,000.00	212,500.00
6921	Promoted Concert Expense	86.67	5,000.00	4,913.33	62,633.67	150,000.00	87,366.33

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2024**

Nebraska State Fair (NSF)

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6925	Other Events	200.00	4,000.00	3,800.00	24,445.89	35,000.00	10,554.11
6930	Motor Sports	0.00	0.00	0.00	59,950.00	75,000.00	15,050.00
6936	Milking Parlor	0.00	0.00	0.00	2,182.10	0.00	(2,182.10)
6937	Birthing Pavilion	2,937.20	0.00	(2,937.20)	3,363.20	0.00	(3,363.20)
6938	Volunteer Expenses	0.00	1,500.00	1,500.00	26,937.42	24,600.00	(2,337.42)
6940	Grounds Entertainment	0.00	0.00	0.00	413,400.00	450,000.00	36,600.00
6951	Ag Acres Expense	0.00	0.00	0.00	377.28	1,000.00	622.72
7010	Electricity	8,632.07	15,000.00	6,367.93	54,881.50	60,000.00	5,118.50
7020	Propane/Gas	682.15	3,000.00	2,317.85	10,720.05	16,000.00	5,279.95
7030	Telephone	1,865.11	2,000.00	134.89	16,986.20	16,000.00	(986.20)
7040	Water/Sewer	2,217.47	1,300.00	(917.47)	3,525.27	2,875.00	(650.27)
7105	Media Buys	8,400.00	265,000.00	256,600.00	363,823.97	378,000.00	14,176.03
7110	Sponsorship Ads	25,665.55	24,000.00	(1,665.55)	25,665.55	30,000.00	4,334.45
7115	Photography	2,650.00	8,500.00	5,850.00	7,650.00	8,500.00	850.00
7135	Permanent Signage	0.00	0.00	0.00	3,851.56	0.00	(3,851.56)
7200	Repairs & Maintenance	4,311.39	0.00	(4,311.39)	38,763.09	0.00	(38,763.09)
7230	Depreciation - Equipment	18,756.88	20,000.00	1,243.12	168,811.92	180,000.00	11,188.08
7240	Depreciation - Bldgs/Improvements	36,017.84	36,250.00	232.16	324,160.56	317,000.00	(7,160.56)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	40,000.00	15,000.00
7400	Interest Expense	9,253.22	12,000.00	2,746.78	98,230.75	108,000.00	9,769.25
7490	Overage/Shortage (for VEO)	225.01	0.00	(225.01)	819.58	0.00	(819.58)
7505	Beer/Wine/Liquor	(52,155.69)	(93,605.00)	(41,449.31)	109,160.33	111,395.00	2,234.67
7520	Catering	10,269.73	25,000.00	14,730.27	37,708.70	29,000.00	(8,708.70)
7560	Laundry	0.00	0.00	0.00	298.85	0.00	(298.85)
7600	Other Expenses	5,783.90	14,250.00	8,466.10	14,621.95	28,650.00	14,028.05
Total Expenses:		2,216,224.65	3,325,851.33	1,109,626.68	8,650,749.36	10,009,868.01	1,359,118.65
Net Income From Operations:		1,021,716.31	8,865.34	1,012,850.97	1,819,737.27	1,312,697.02	507,040.25
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	543,311.28	0.00	543,311.28	3,877,452.56	0.00	3,877,452.56
Total Non Operating Income:		543,311.28	0.00	543,311.28	3,877,452.56	0.00	3,877,452.56
Non Operating Expenses							

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2024**

Nebraska State Fair (NSF)

		2024			2024		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Non Operating Expenses		(Continued)					
8500	Non Operating Expenses	(29,588.05)	0.00	(29,588.05)	(3,877,452.55)	0.00	(3,877,452.55)
Total Non Operating Expenses:		(29,588.05)	0.00	(29,588.05)	(3,877,452.55)	0.00	(3,877,452.55)
Total Other Income and		513,723.23	0.00	513,723.23	0.01	0.00	0.01
Earnings Before Income Tax:		1,535,439.54	8,865.34	1,526,574.20	1,819,737.28	1,312,697.02	507,040.26
Net Income (Loss):		1,535,439.54	8,865.34	1,526,574.20	1,819,737.28	1,312,697.02	507,040.26

**Period and YTD by Department
For The 9 Periods Ended 9/30/2024
Aksarben**

Nebraska State Fair (NSF)

	2024			2024		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Entry Fees: Livestock:AK	135,526	125,000	10,526	136,274	125,000	11,274
Merchandise-AK	1,876	7,500	-5,624	1,876	7,500	-5,624
Commercial Space-AK	12,300	22,000	-9,700	24,100	22,000	2,100
Campgrounds:Aksarben:.	8,331	5,500	2,831	8,331	5,500	2,831
Alcohol Sales-AK	24,595	28,000	-3,405	24,595	28,000	-3,405
Commissions - Concessionaires:AK	0	6,000	-6,000	0	6,000	-6,000
Grand Drive Income	18,500	0	18,500	44,450	150,000	-105,550
Harvest Income-AK	26,402	60,000	-33,598	26,402	60,000	-33,598
DNA Fees-AK	0	0	0	78,980	75,000	3,980
Challenge Income-AK	0	0	0	10,000	16,500	-6,500
Sponsorship Sales-AK	0	0	0	144,000	115,000	29,000
Non-Dept Sponsorships:AK	0	0	0	25,000	100,000	-75,000
Chute Income:AK	20,680	10,000	10,680	20,680	10,000	10,680
Other Income:Aksarben	0	3,000	-3,000	500	3,000	-2,500
Foundation Grants-AK	20,000	0	20,000	20,000	0	20,000
Fitting Challenge Fee Income-AK	0	500	-500	0	500	-500
Youth Judging Fee Income-AK	7,875	6,000	1,875	7,875	6,000	1,875
College Judging Fee Income-AK	10,840	10,000	840	10,840	10,000	840
Total Revenue:	286,925	283,500	3,425	583,903	740,000	-156,097
Gross Profit:	286,925	283,500	3,425	583,903	740,000	-156,097
Expenses						
Premiums:AK	0	0	0	-15	0	15
Awards:AK	2,158	0	-2,158	24,474	40,000	15,526
Harvest Expense:AK	0	70,000	70,000	0	70,000	70,000
Challenge Expenses:AK	0	0	0	10,409	12,000	1,591
DNA:AK	0	8,000	8,000	0	10,000	10,000
Employee Benefits-AK	847	1,500	653	8,159	12,750	4,591
Wages: Permanent AK	7,614	10,000	2,386	68,714	85,000	16,286
Wages: Seasonal: AK	14,584	38,000	23,416	17,114	43,000	25,886
Printing: AK	9,264	5,500	-3,764	10,018	13,000	2,982

**Period and YTD by Department
For The 9 Periods Ended 9/30/2024
Aksarben**

Nebraska State Fair (NSF)

	2024			2024		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Uniforms:AK	11,090	12,500	1,410	11,188	12,500	1,312
Professional Services: IT: AK	12,695	0	-12,695	13,451	23,000	9,549
Computer Equipment: AK	907	0	-907	907	0	-907
Professional Services: AK	800	15,000	14,200	1,394	15,000	13,606
Facility Rental:AK	2,100	2,000	-100	2,100	2,000	-100
Professional Services: Electrical:AK	0	0	0	4,253	0	-4,253
Equipment Rental: AK	15,489	25,000	9,511	16,538	27,000	10,462
Supplies: AK	1,746	8,000	6,254	8,819	16,000	7,181
Dues/Fees/Subsc/Lic: AK	1,553	0	-1,553	4,847	8,000	3,153
Transaction Fees (PayPal)	5,659	4,000	-1,659	7,851	9,000	1,149
Shipping: AK	0	0	0	1,979	0	-1,979
Donations: AK	2,000	0	-2,000	2,000	0	-2,000
Travel Contract Partners:AK	5,113	10,000	4,887	6,613	10,000	3,387
Hotels: AK	2,028	25,000	22,972	2,536	25,000	22,464
Partner Hospitality-AK	0	2,000	2,000	0	3,000	3,000
Feed & Bedding:AK	12,808	30,000	17,192	12,808	30,000	17,192
Media Buys: AK	0	0	0	2,378	0	-2,378
Beer/Wine/Liquor: AK	7,270	0	-7,270	7,436	0	-7,436
Catering:Aksarben	8,481	0	-8,481	8,481	0	-8,481
Other Expenses-AK	1,500	2,000	500	1,512	2,000	488
Total Expenses:	125,706	268,500	142,794	255,964	468,250	212,286
Net Income From Operations:	161,219	15,000	146,219	327,939	271,750	56,189
Earnings Before Income Tax:	161,219	15,000	146,219	327,939	271,750	56,189
Net Income (Loss):	161,219	15,000	146,219	327,939	271,750	56,189