

**Current Balance Sheet vs Prior Year
As of 4/30/2025**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	56,985	22,947
Saving Account (5 Pts-2589)	5,119,845	6,162,032
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	516	216
Cash/Change	201	288
VEO Cash	7,000	7,035
Accounts Receivable	540,625	569,544
Lottery Receivable	1,255,670	0
Accounts Receivable-ARPA	411,611	439,725
Total Current Assets:	7,393,453	7,202,787
Investments		
Pinnacle Bank CD (11/22/2024)	0	200,000
Equitable CD (04/23/2025)	307,583	300,000
Cornerstone CD (04/23/2025)	0	350,000
FNBO CD (05/28/2025)	25,000	0
FNBO CD (11/07/2025)	0	400,000
Jones Bank CD (11/03/2024)	0	527,909
FNBO CD (05/23/2025)	250,000	250,000
FNBO CD (05/30/2025)	250,000	250,000
Five Points CD (10/30/2024)	0	528,840
Equitable Bank CD (02/14/2025)	0	516,980
Pinnacle Bank CD (03/07/2025)	0	517,272
Cornerstone CD (09/16/2025)	542,502	516,979
Five Points CD (12/22/2024)	0	400,000
Jones Bank CD (01/22/2025)	0	350,000
Total Investments:	1,375,085	5,107,980
Prepaid Expenses		
Prepaid Expenses	16,947	15,556
Total Prepaid Expenses:	16,947	15,556
Bldg/Imprvmnts/Equip		
Equipment/Vehicles	8,029,634	7,416,080
Bldgs/Leasehold Improvements	15,018,649	15,085,646
Accum Depreciation - Equipment	(6,252,484)	(6,064,171)
Accum Depreciation - Bldg/Improvements	(5,310,492)	(4,943,717)
Land	4,293,855	40,233
WIP	5,543,727	844,415
Total Bldg/Imprvmnts/Equip:	21,322,889	12,378,486
Non Current Assets		
Restitution Receivable	116,000	128,000
Total Non Current Assets:	116,000	128,000
Total Assets:	30,224,374	24,832,809
Liabilities		
Liabilities		
Fit Payable	4,159	3,995
Sit Payable	5,718	5,632
Fica Payable	6,262	6,281

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Current Balance Sheet vs Prior Year
As of 4/30/2025

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
Sales Tax Payable		6,750	5,164
Lodging Tax Payable		1,650	1,595
A/P-Vendors		257,751	61,227
A/P - Etix/Facility Fees Collected		15,165	26,000
Noncurrent Compensated Absences		36,074	31,126
Retirem Contrib Payable		3,887	3,747
PR Deduction--United Way		1,092	288
PR Deduction--GarnishmentFor		200	200
Unearned Revenue		281,568	313,680
Unearned Etix Revenue		185,500	233,652
Unearned Aksarben Revenue		10,850	0
Accrued Wages		29,902	30,121
Accrued Expenses		374,230	77,414
Current L-T Debt		515,147	483,420
Total Liabilities:		1,735,905	1,283,542
Long Term Liabilities			
Notes Payable 5 Points		2,359,976	2,849,714
SBA Loan		490,620	499,900
Less Current L-T Debt		(515,147)	(483,420)
Total Long Term Liabilities:		2,335,449	2,866,194
Total Liabilities:		4,071,354	4,149,736
Equity			
Equity		9,996,665	9,596,665
Operating Reserve		3,450,000	3,700,000
Capital Reserve		750,000	900,000
Retained Earnings		10,726,022	5,020,421
Retained Earnings-Current Year		1,230,333	1,465,987
Total Equity:		26,153,020	20,683,073
Total Liabilities & Equity:		30,224,374	24,832,809

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	150.00	200.00	(50.00)	3,460.00	350.00	3,110.00
4210	Admissions	18,597.89	12,150.00	6,447.89	49,136.64	106,650.00	(57,513.36)
4311	Motor Sports	40.94	350.00	(309.06)	333.04	350.00	(16.96)
4312	Marathon	1,621.22	0.00	1,621.22	1,621.22	0.00	1,621.22
4315	Dirt Entertainment	1,053.01	1,500.00	(446.99)	3,176.73	1,500.00	1,676.73
4325	Concert Sales	62,253.97	50,000.00	12,253.97	164,851.17	300,000.00	(135,148.83)
4326	Promoted Concert Revenue	3,923.73	10,000.00	(6,076.27)	10,015.82	55,000.00	(44,984.18)
4405	Commercial Space	18,078.50	27,000.00	(8,921.50)	168,564.49	177,000.00	(8,435.51)
4410	Campgrounds	4,186.08	2,000.00	2,186.08	33,132.50	31,500.00	1,632.50
4411	Vendor Insurance Income	100.00	500.00	(400.00)	100.00	900.00	(800.00)
4460	Facility/Convenience Fee Receipts	1,266.00	1,155.00	111.00	2,802.00	10,605.00	(7,803.00)
4500	Grand Drive Income	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00
4560	Challenge Income-AK	0.00	0.00	0.00	10,276.75	6,500.00	3,776.75
4600	Sponsorship Sales	342,499.99	0.00	342,499.99	708,324.99	400,000.00	308,324.99
4605	Naming Rights Income	0.00	30,000.00	(30,000.00)	60,000.00	60,000.00	0.00
4610	Non-Dept-Ads/Sponsorships	0.00	0.00	0.00	25,000.00	0.00	25,000.00
4730	NLC Registration	1,391.26	200.00	1,191.26	2,564.26	2,400.00	164.26
4900	Other Income	1,577.28	700.00	877.28	2,055.71	1,045.00	1,010.71
4905	Electric - Distribution	1,425.00	2,000.00	(575.00)	21,823.32	29,000.00	(7,176.68)
4910	Interest Income from investments	16,229.30	10,000.00	6,229.30	61,664.42	40,000.00	21,664.42
4951	Lottery Funding	0.00	0.00	0.00	1,144,780.18	1,200,000.00	(55,219.82)
4952	City Grand Island Match	0.00	0.00	0.00	114,151.80	120,000.00	(5,848.20)
4970	Foundation Grants	30,130.00	20,000.00	10,130.00	30,130.00	20,000.00	10,130.00
4980	Rental Income	520.00	0.00	520.00	2,945.00	55,000.00	(52,055.00)
Total Revenue:		517,044.17	167,755.00	349,289.17	2,632,910.04	2,617,800.00	15,110.04
Gross Profit:		517,044.17	167,755.00	349,289.17	2,632,910.04	2,617,800.00	15,110.04
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	(192.00)	0.00	192.00
6101	Awards	279.74	5,500.00	5,220.26	25,408.16	14,450.00	(10,958.16)
6120	Scholarships	800.00	500.00	(300.00)	800.00	3,000.00	2,200.00
6175	Challenge Expenses	3,745.97	10,500.00	6,754.03	3,745.97	10,500.00	6,754.03

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**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6210	FICA	7,871.86	8,528.99	657.13	29,530.88	33,753.34	4,222.46
6235	State Unemployment Tax	0.00	150.00	150.00	0.00	600.00	600.00
6300	Insurance	16,946.76	0.00	(16,946.76)	69,717.78	50,100.00	(19,617.78)
6305	Employee Benefits	15,835.07	18,000.00	2,164.93	60,366.72	71,600.00	11,233.28
6400	Wages: Permanent	95,823.68	108,000.00	12,176.32	380,014.31	432,000.00	51,985.69
6401	Wages: Seasonal	8,596.95	3,490.00	(5,106.95)	12,188.30	9,220.00	(2,968.30)
6510	Professional Services: Armored Car	(309.82)	0.00	309.82	(309.82)	0.00	309.82
6511	Landscaping	61.45	0.00	(61.45)	61.45	0.00	(61.45)
6535	Printing	6,701.63	2,500.00	(4,201.63)	14,948.30	10,000.00	(4,948.30)
6540	Professional Services; Waste Hauling	365.68	150.00	(215.68)	801.58	600.00	(201.58)
6543	Uniforms	98.65	0.00	(98.65)	3,601.19	5,000.00	1,398.81
6545	Cleaning Services	641.97	650.00	8.03	2,441.97	2,600.00	158.03
6550	Professional Services: Security	525.00	525.00	0.00	1,575.00	1,575.00	0.00
6560	Professional Services: IT	660.73	895.00	234.27	4,742.92	3,580.00	(1,162.92)
6561	Computer Equipment	0.00	200.00	200.00	1,524.74	1,800.00	275.26
6570	Etix Charges	2,797.66	200.00	(2,597.66)	2,797.66	800.00	(1,997.66)
6575	Professional Services	11,510.00	11,250.00	(260.00)	47,660.70	46,000.00	(1,660.70)
6590	Professional Services: HVAC	0.00	200.00	200.00	304.00	800.00	496.00
6605	Equipment	0.00	1,200.00	1,200.00	0.00	4,800.00	4,800.00
6620	Equipment Rental	869.71	1,120.00	250.29	83,671.29	85,480.00	1,808.71
6700	Supplies	7,769.10	38,900.00	31,130.90	18,333.80	55,750.00	37,416.20
6705	Fuel	1,933.39	1,500.00	(433.39)	6,263.95	6,500.00	236.05
6730	NLC Expense	0.00	0.00	0.00	152.54	200.00	47.46
6815	Professional Services: Accounting	30,170.00	5,500.00	(24,670.00)	73,892.00	61,500.00	(12,392.00)
6820	Board Expenses	2,591.09	4,000.00	1,408.91	13,020.25	12,700.00	(320.25)
6825	Dues,Fees,Subsc,Lic	8,745.84	1,800.00	(6,945.84)	18,578.36	36,106.00	17,527.64
6828	Transaction Fees (TSYS)	201.11	6,500.00	6,298.89	(627.98)	19,500.00	20,127.98
6836	Shipping	5,000.00	1,000.00	(4,000.00)	6,685.71	4,100.00	(2,585.71)
6838	Sustainability Program	55.20	0.00	(55.20)	55.20	0.00	(55.20)
6840	Donations	1,950.00	500.00	(1,450.00)	4,470.49	11,000.00	6,529.51
6845	Professional Services: Legal	3,857.00	3,500.00	(357.00)	17,079.00	19,500.00	2,421.00
6855	Travel Contract Partners	95.00	200.00	105.00	1,576.44	750.00	(826.44)

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6856	Hotels	0.00	0.00	0.00	974.61	1,000.00	25.39
6857	Staff Development	1,693.80	9,200.00	7,506.20	26,694.83	34,300.00	7,605.17
6858	Partner Hospitality	4,409.99	900.00	(3,509.99)	6,012.56	7,650.00	1,637.44
6870	Retirement Plan	4,087.24	4,750.00	662.76	16,418.96	19,000.00	2,581.04
6918	Marathon	370.80	0.00	(370.80)	493.45	0.00	(493.45)
6925	Other Events	0.00	0.00	0.00	137.30	0.00	(137.30)
6930	Motor Sports	1,550.00	0.00	(1,550.00)	1,550.00	0.00	(1,550.00)
6938	Volunteer Expenses	8,273.24	5,300.00	(2,973.24)	13,422.66	11,200.00	(2,222.66)
6940	Grounds Entertainment	0.00	0.00	0.00	49,262.50	40,000.00	(9,262.50)
6951	Ag Acres Expense	0.00	0.00	0.00	0.00	100.00	100.00
7010	Electricity	2,821.01	10,000.00	7,178.99	26,120.63	42,000.00	15,879.37
7020	Propane/Gas	538.61	1,200.00	661.39	6,526.02	10,200.00	3,673.98
7030	Telephone	1,805.67	2,000.00	194.33	8,465.18	7,000.00	(1,465.18)
7040	Water/Sewer	1,969.73	150.00	(1,819.73)	2,338.80	650.00	(1,688.80)
7105	Media Buys	2,092.00	15,500.00	13,408.00	70,707.36	38,000.00	(32,707.36)
7110	Sponsorship Ads	0.00	0.00	0.00	3,913.00	0.00	(3,913.00)
7200	Repairs & Maintenance	410.00	3,600.00	3,190.00	8,084.31	22,400.00	14,315.69
7230	Depreciation - Equipment	20,652.33	19,000.00	(1,652.33)	82,609.32	76,000.00	(6,609.32)
7240	Depreciation - Bldgs/Improvements	35,906.73	36,000.00	93.27	143,626.92	144,000.00	373.08
7400	Interest Expense	8,722.57	10,000.00	1,277.43	28,564.24	40,000.00	11,435.76
7520	Catering	59.93	500.00	440.07	103.58	2,000.00	1,896.42
7560	Laundry	0.00	0.00	0.00	239.70	0.00	(239.70)
7600	Other Expenses	274.78	950.00	675.22	1,423.31	2,600.00	1,176.69
Total Expenses:		331,828.85	356,008.99	24,180.14	1,402,570.10	1,513,964.34	111,394.24
Net Income From Operations:		185,215.32	(188,253.99)	373,469.31	1,230,339.94	1,103,835.66	126,504.28
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	98,097.48	0.00	98,097.48	1,558,762.51	0.00	1,558,762.51
Total Non Operating Income:		98,097.48	0.00	98,097.48	1,558,762.51	0.00	1,558,762.51
Non Operating Expenses							
8500	Non Operating Expenses	(98,097.48)	0.00	(98,097.48)	(1,558,762.51)	0.00	(1,558,762.51)
Total Non Operating Expenses:		(98,097.48)	0.00	(98,097.48)	(1,558,762.51)	0.00	(1,558,762.51)

Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2025

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Other Income and	0.00	0.00	0.00	0.00	0.00	0.00
Earnings Before Income Tax:	185,215.32	(188,253.99)	373,469.31	1,230,339.94	1,103,835.66	126,504.28
Net Income (Loss):	185,215.32	(188,253.99)	373,469.31	1,230,339.94	1,103,835.66	126,504.28

**Period and YTD by Department
For The 4 Periods Ended 4/30/2025
Aksarben**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Commercial Space-AK	900	4,000	-3,100	900	4,000	-3,100
Grand Drive Income	12,000	0	12,000	12,000	0	12,000
Challenge Income-AK	0	0	0	10,277	6,500	3,777
Sponsorship Sales-AK	30,000	0	30,000	31,000	0	31,000
Non-Dept Sponsorships:AK	0	0	0	25,000	0	25,000
Foundation Grants-AK	20,000	20,000	0	20,000	20,000	0
Total Revenue:	62,900	24,000	38,900	99,177	30,500	68,677
Gross Profit:	62,900	24,000	38,900	99,177	30,500	68,677
Expenses						
Awards:AK	0	0	0	12,470	0	-12,470
Challenge Expenses:AK	3,746	10,500	6,754	3,746	10,500	6,754
Employee Benefits-AK	916	1,000	84	3,571	3,600	29
Wages: Permanent AK	5,873	6,400	527	22,775	25,600	2,825
Wages: Seasonal: AK	1,375	1,000	-375	1,375	1,000	-375
Printing: AK	207	0	-207	484	0	-484
Professional Services: IT: AK	63	95	32	252	380	128
Supplies: AK	534	6,000	5,466	1,290	6,000	4,710
Dues/Fees/Subsc/Lic: AK	30	0	-30	369	2,000	1,631
Donations: AK	0	0	0	501	0	-501
Professional Services: Legal:AK	208	0	-208	416	0	-416
Travel Contract Partners:AK	0	0	0	1,363	0	-1,363
Total Expenses:	12,952	24,995	12,043	48,612	49,080	468
Net Income From Operations:	49,948	-995	50,943	50,565	-18,580	69,145
Earnings Before Income Tax:	49,948	-995	50,943	50,565	-18,580	69,145
Net Income (Loss):	49,948	-995	50,943	50,565	-18,580	69,145