

**Current Balance Sheet vs Prior Year
As of 7/31/2025**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(88,435)	100,246
Saving Account (5 Pts-2589)	6,403,431	6,056,336
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	516	516
Cash/Change	201	288
VEO Cash	7,000	6,600
4-H Premiums Bank Acct (6712)	0	35,822
Accounts Receivable	513,053	295,171
Lottery Receivable	1,152,470	0
Accounts Receivable-ARPA	610,720	1,592,437
Total Current Assets:	8,599,956	8,088,416
Investments		
FNBO CD 02/10/2025	0	200,000
Pinnacle Bank CD (11/22/2024)	0	200,000
Equitable CD (04/23/2025)	0	300,000
Cornerstone CD (04/23/2025)	0	350,000
FNBO CD (05/28/2025)	0	25,000
FNBO CD (11/07/2025)	0	200,000
Jones Bank CD (11/03/2024)	0	516,782
FNBO CD (05/23/2025)	0	250,000
FNBO CD (05/30/2025)	0	250,000
Five Points CD (10/30/2024)	0	535,630
Equitable Bank CD (02/14/2025)	0	516,980
Pinnacle Bank CD (03/07/2025)	0	521,300
Cornerstone CD (09/16/2025)	542,502	530,677
Five Points CD (12/22/2024)	0	400,000
Jones Bank CD (01/22/2025)	0	350,000
Total Investments:	542,502	5,146,369
Prepaid Expenses		
Prepaid Expenses	41,932	38,391
Total Prepaid Expenses:	41,932	38,391
Bldg/Imprvmnts/Equip		
Equipment/Vehicles	7,875,806	7,529,204
Bldgs/Leasehold Improvements	15,023,649	15,085,646
Accum Depreciation - Equipment	(6,314,441)	(6,120,442)
Accum Depreciation - Bldg/Improvements	(5,418,212)	(5,051,771)
Land	4,293,855	40,233
WIP	5,978,680	994,174
Total Bldg/Imprvmnts/Equip:	21,439,337	12,477,044
Non Current Assets		
Restitution Receivable	113,925	125,000
Total Non Current Assets:	113,925	125,000
Total Assets:	30,737,652	25,875,220
Liabilities		
Liabilities		
Fit Payable	5,156	4,228

Current Balance Sheet vs Prior Year
As of 7/31/2025

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities	(Continued)		
Sit Payable		7,304	6,848
Fica Payable		7,422	6,815
Sales Tax Payable		9,728	9,893
Lodging Tax Payable		1,818	1,902
A/P-Vendors		111,846	232,000
A/P - Etix/Facility Fees Collected		23,185	35,505
Noncurrent Compensated Absences		36,074	31,126
Retirem Contrib Payable		0	3,626
PR Deduction--United Way		361	480
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		35,602	33,145
Accrued Expenses		743,235	29,890
Current L-T Debt		515,147	483,420
Total Liabilities:		1,974,996	1,426,410
Long Term Liabilities			
Notes Payable 5 Points		2,234,588	2,728,909
SBA Loan		487,370	499,900
Less Current L-T Debt		(515,147)	(483,420)
Total Long Term Liabilities:		2,206,811	2,745,389
Total Liabilities:		4,181,807	4,171,799
Equity			
Equity		9,996,665	9,596,665
Operating Reserve		3,450,000	3,700,000
Capital Reserve		750,000	900,000
Retained Earnings		10,726,021	5,020,418
Retained Earnings-Current Year		1,633,159	2,486,338
Total Equity:		26,555,845	21,703,421
Total Liabilities & Equity:		30,737,652	25,875,220

**Monthly and YTD Profit and Loss Statement
For The 7 Periods Ended 7/31/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	4,080.00	4,000.00	80.00	7,820.00	5,800.00	2,020.00
4210	Admissions	44,968.40	52,250.00	(7,281.60)	117,269.44	191,250.00	(73,980.56)
4311	Motor Sports	614.89	500.00	114.89	1,121.89	1,250.00	(128.11)
4312	Marathon	9,636.42	0.00	9,636.42	30,129.75	0.00	30,129.75
4313	Entry Fees: Livestock	32,760.30	23,060.00	9,700.30	32,760.30	23,060.00	9,700.30
4314	Entry Fees: Equine	35.00	0.00	35.00	35.00	0.00	35.00
4315	Dirt Entertainment	1,804.65	2,500.00	(695.35)	7,057.67	5,400.00	1,657.67
4320	Carnival	40,809.29	0.00	40,809.29	93,141.34	0.00	93,141.34
4325	Concert Sales	52,303.26	30,000.00	22,303.26	256,598.17	380,000.00	(123,401.83)
4326	Promoted Concert Revenue	3,717.23	7,000.00	(3,282.77)	16,176.79	74,000.00	(57,823.21)
4405	Commercial Space	71,567.34	67,000.00	4,567.34	308,817.80	291,000.00	17,817.80
4410	Campgrounds	0.00	2,500.00	(2,500.00)	36,474.02	38,000.00	(1,525.98)
4411	Vendor Insurance Income	458.90	1,800.00	(1,341.10)	1,713.90	3,700.00	(1,986.10)
4460	Facility/Convenience Fee Receipts	1,512.00	2,800.00	(1,288.00)	5,284.00	15,050.00	(9,766.00)
4500	Purple Banner Knight Income	10,250.00	0.00	10,250.00	27,750.00	0.00	27,750.00
4555	DNA Fees	(40.00)	5,000.00	(5,040.00)	48,088.00	75,000.00	(26,912.00)
4556	Broiler Fees	3,200.00	0.00	3,200.00	3,840.00	0.00	3,840.00
4557	EID Fees	0.00	0.00	0.00	2,466.00	0.00	2,466.00
4560	Challenge Income-AK	0.00	0.00	0.00	10,276.75	6,500.00	3,776.75
4600	Sponsorship Sales	2,500.00	301,015.00	(298,515.00)	1,000,124.98	827,315.00	172,809.98
4605	Naming Rights Income	0.00	0.00	0.00	96,000.00	96,000.00	0.00
4610	Non-Dept-Ads/Sponsorships	0.00	25,000.00	(25,000.00)	0.00	25,000.00	(25,000.00)
4730	NLC Registration	997.67	1,400.00	(402.33)	5,259.57	5,900.00	(640.43)
4800	Chute Income	10,270.00	900.00	9,370.00	10,270.00	900.00	9,370.00
4900	Other Income	2,016.17	1,625.00	391.17	10,908.53	2,900.00	8,008.53
4902	Shipping	(1.00)	0.00	(1.00)	10,800.00	0.00	10,800.00
4905	Electric - Distribution	3,070.00	1,000.00	2,070.00	27,725.82	31,000.00	(3,274.18)
4910	Interest Income from investments	9,562.25	10,000.00	(437.75)	117,089.41	70,000.00	47,089.41
4951	Lottery Funding	0.00	0.00	0.00	2,195,588.75	2,400,000.00	(204,411.25)
4952	City Grand Island Match	0.00	0.00	0.00	218,921.80	240,000.00	(21,078.20)
4970	Foundation Grants	44,315.40	40,000.00	4,315.40	74,445.40	60,000.00	14,445.40

**Monthly and YTD Profit and Loss Statement
For The 7 Periods Ended 7/31/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
4980	Rental Income	86,713.82	0.00	86,713.82	90,158.82	55,000.00	35,158.82
5000	Food Vouchers	0.00	0.00	0.00	120.00	0.00	120.00
Total Revenue:		437,121.99	579,350.00	(142,228.01)	4,864,233.90	4,924,025.00	(59,791.10)
Gross Profit:		437,121.99	579,350.00	(142,228.01)	4,864,233.90	4,924,025.00	(59,791.10)
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	(292.00)	0.00	292.00
6101	Awards	14,414.99	14,200.00	(214.99)	67,673.94	67,250.00	(423.94)
6120	Scholarships	225.00	7,500.00	7,275.00	1,175.00	19,000.00	17,825.00
6175	Challenge Expenses	0.00	0.00	0.00	11,452.07	10,500.00	(952.07)
6210	FICA	11,765.38	11,337.91	(427.47)	58,420.96	64,556.52	6,135.56
6235	State Unemployment Tax	0.00	150.00	150.00	328.58	1,050.00	721.42
6300	Insurance	36,655.37	34,018.00	(2,637.37)	141,394.08	138,226.00	(3,168.08)
6305	Employee Benefits	11,216.10	18,000.00	6,783.90	97,764.00	125,600.00	27,836.00
6400	Wages: Permanent	94,507.17	108,000.00	13,492.83	667,481.52	756,000.00	88,518.48
6401	Wages: Seasonal	59,594.35	40,208.00	(19,386.35)	105,001.23	87,875.93	(17,125.30)
6510	Professional Services: Armored Car	0.00	0.00	0.00	(309.82)	0.00	309.82
6511	Landscaping	0.00	500.00	500.00	444.39	3,500.00	3,055.61
6520	Land Lease	0.00	0.00	0.00	40,000.00	40,000.00	0.00
6525	Professional Services: Transportatior	75,795.00	75,000.00	(795.00)	75,795.00	75,000.00	(795.00)
6535	Printing	11,210.12	11,400.00	189.88	45,147.57	51,150.00	6,002.43
6540	Professional Services; Waste Hauling	70.00	600.00	530.00	1,875.26	2,100.00	224.74
6543	Uniforms	2,910.79	0.00	(2,910.79)	7,180.86	20,000.00	12,819.14
6545	Cleaning Services	1,200.00	650.00	(550.00)	5,441.97	4,550.00	(891.97)
6550	Professional Services: Security	1,345.50	1,000.00	(345.50)	3,620.50	3,275.00	(345.50)
6560	Professional Services: IT	60,515.73	1,095.00	(59,420.73)	73,585.61	13,165.00	(60,420.61)
6561	Computer Equipment	1,790.10	2,000.00	209.90	7,001.14	4,600.00	(2,401.14)
6570	Etix Charges	0.00	200.00	200.00	3,479.56	1,400.00	(2,079.56)
6575	Professional Services	11,700.00	12,000.00	300.00	83,993.20	83,250.00	(743.20)
6590	Professional Services: HVAC	0.00	200.00	200.00	4,398.66	1,400.00	(2,998.66)
6594	Professional Services - Plumbing	0.00	0.00	0.00	2,565.00	0.00	(2,565.00)
6605	Equipment	1,029.60	200.00	(829.60)	2,050.00	6,400.00	4,350.00
6620	Equipment Rental	1,908.85	7,120.00	5,211.15	127,845.97	94,840.00	(33,005.97)

Run Date: 8/13/2025 11:03:50AM

Page: 2

G/L Date: 8/13/2025

**Monthly and YTD Profit and Loss Statement
For The 7 Periods Ended 7/31/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6700	Supplies	2,988.19	9,700.00	6,711.81	85,743.69	103,550.00	17,806.31
6705	Fuel	2,204.96	2,000.00	(204.96)	12,343.58	12,500.00	156.42
6730	NLC Expense	0.00	1,000.00	1,000.00	1,012.17	1,200.00	187.83
6815	Professional Services: Accounting	6,000.00	6,000.00	0.00	92,967.00	77,500.00	(15,467.00)
6820	Board Expenses	1,907.69	1,700.00	(207.69)	18,868.07	17,400.00	(1,468.07)
6825	Dues,Fees,Subsc,Lic	5,579.38	4,343.00	(1,236.38)	33,716.91	46,235.00	12,518.09
6828	Transaction Fees (TSYS)	3,699.30	4,750.00	1,050.70	7,102.67	34,750.00	27,647.33
6836	Shipping	5,034.12	2,230.00	(2,804.12)	11,872.63	8,730.00	(3,142.63)
6838	Sustainability Program	0.00	0.00	0.00	55.20	0.00	(55.20)
6840	Donations	1,856.95	500.00	(1,356.95)	8,889.53	13,500.00	4,610.47
6845	Professional Services: Legal	7,138.50	3,500.00	(3,638.50)	34,826.00	30,000.00	(4,826.00)
6855	Travel Contract Partners	194.00	100.00	(94.00)	2,458.00	950.00	(1,508.00)
6856	Hotels	1,425.00	5,000.00	3,575.00	2,399.61	10,000.00	7,600.39
6857	Staff Development	2,168.05	2,000.00	(168.05)	33,737.62	44,400.00	10,662.38
6858	Partner Hospitality	(1,153.46)	3,800.00	4,953.46	9,512.05	14,600.00	5,087.95
6870	Retirement Plan	3,936.92	4,750.00	813.08	28,586.05	33,250.00	4,663.95
6885	Feed & Bedding	675.00	0.00	(675.00)	675.00	0.00	(675.00)
6918	Marathon	1,168.50	0.00	(1,168.50)	5,251.78	0.00	(5,251.78)
6925	Other Events	122.02	1,200.00	1,077.98	1,007.74	1,500.00	492.26
6930	Motor Sports	0.00	0.00	0.00	1,550.00	0.00	(1,550.00)
6938	Volunteer Expenses	5,270.10	300.00	(4,970.10)	24,052.66	23,100.00	(952.66)
6940	Grounds Entertainment	12,390.00	0.00	(12,390.00)	63,652.50	40,000.00	(23,652.50)
6951	Ag Acres Expense	0.00	100.00	100.00	0.00	500.00	500.00
7010	Electricity	8,036.12	14,000.00	5,963.88	43,236.77	76,000.00	32,763.23
7020	Propane/Gas	886.85	1,500.00	613.15	8,609.38	13,700.00	5,090.62
7030	Telephone	2,129.54	2,000.00	(129.54)	16,428.65	13,000.00	(3,428.65)
7040	Water/Sewer	155.27	200.00	44.73	2,911.66	1,350.00	(1,561.66)
7105	Media Buys	55,947.06	95,500.00	39,552.94	297,094.72	232,000.00	(65,094.72)
7110	Sponsorship Ads	0.00	0.00	0.00	3,913.00	0.00	(3,913.00)
7115	Photography	2,500.00	0.00	(2,500.00)	2,500.00	0.00	(2,500.00)
7200	Repairs & Maintenance	1,841.08	3,100.00	1,258.92	15,814.50	37,700.00	21,885.50
7230	Depreciation - Equipment	20,652.33	19,000.00	(1,652.33)	144,566.31	133,000.00	(11,566.31)

Run Date: 8/13/2025 11:03:50AM

Page: 3

G/L Date: 8/13/2025

**Monthly and YTD Profit and Loss Statement
For The 7 Periods Ended 7/31/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
7240	Depreciation - Bldgs/Improvements	35,906.73	36,000.00	93.27	251,347.11	252,000.00	652.89
7400	Interest Expense	8,084.26	10,000.00	1,915.74	53,604.95	70,000.00	16,395.05
7520	Catering	0.00	500.00	500.00	103.58	3,500.00	3,396.42
7560	Laundry	0.00	200.00	200.00	239.70	200.00	(39.70)
7600	Other Expenses	220,416.00	1,750.00	(218,666.00)	221,875.31	7,850.00	(214,025.31)
Total Expenses:		817,014.51	582,101.91	(234,912.60)	3,177,040.35	3,028,653.45	(148,386.90)
Net Income From Operations:		(379,892.52)	(2,751.91)	(377,140.61)	1,687,193.55	1,895,371.55	(208,178.00)
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	1,101,777.55	0.00	1,101,777.55	4,776,983.54	0.00	4,776,983.54
Total Non Operating Income:		1,101,777.55	0.00	1,101,777.55	4,776,983.54	0.00	4,776,983.54
Non Operating Expenses							
8500	Non Operating Expenses	(1,155,804.75)	0.00	(1,155,804.75)	(4,831,010.75)	0.00	(4,831,010.75)
Total Non Operating Expenses:		(1,155,804.75)	0.00	(1,155,804.75)	(4,831,010.75)	0.00	(4,831,010.75)
Total Other Income and		(54,027.20)	0.00	(54,027.20)	(54,027.21)	0.00	(54,027.21)
Earnings Before Income Tax:		(433,919.72)	(2,751.91)	(431,167.81)	1,633,166.34	1,895,371.55	(262,205.21)
Net Income (Loss):		(433,919.72)	(2,751.91)	(431,167.81)	1,633,166.34	1,895,371.55	(262,205.21)

**Period and YTD by Department
For The 7 Periods Ended 7/31/2025
Aksarben**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Entry Fees: Livestock:AK	860	0	860	860	0	860
Commercial Space-AK	600	2,000	-1,400	2,100	11,000	-8,900
Purple Banner Knight Income	10,250	0	10,250	27,750	0	27,750
DNA Fees-AK	-40	5,000	-5,040	48,088	75,000	-26,912
Broiler Fees:AK	3,200	0	3,200	3,840	0	3,840
EID Fees:AK	0	0	0	2,466	0	2,466
Challenge Income-AK	0	0	0	10,277	6,500	3,777
Sponsorship Sales-AK	1,500	0	1,500	121,500	0	121,500
Non-Dept Sponsorships:AK	0	25,000	-25,000	0	25,000	-25,000
Shipping:AK	-1	0	-1	10,800	0	10,800
Foundation Grants-AK	0	40,000	-40,000	20,000	60,000	-40,000
Total Revenue:	16,369	72,000	-55,631	247,681	177,500	70,181
Gross Profit:	16,369	72,000	-55,631	247,681	177,500	70,181
Expenses						
Awards:AK	10,356	5,000	-5,356	31,869	30,000	-1,869
Challenge Expenses:AK	0	0	0	11,452	10,500	-952
Employee Benefits-AK	673	1,000	327	5,815	6,600	785
Wages: Permanent AK	6,696	6,400	-296	40,999	44,800	3,801
Wages: Seasonal: AK	6,225	1,000	-5,225	14,000	4,000	-10,000
Printing: AK	0	0	0	1,130	500	-630
Uniforms:AK	144	0	-144	144	0	-144
Professional Services: IT: AK	63	95	32	441	665	224
Supplies: AK	349	0	-349	8,385	6,000	-2,385
Dues/Fees/Subsc/Lic: AK	30	0	-30	6,936	5,000	-1,936
Transaction Fees (PayPal)	130	0	-130	2,394	4,000	1,606
Shipping: AK	992	1,000	8	1,145	1,000	-145
Donations: AK	0	0	0	901	0	-901
Professional Services: Legal:AK	156	0	-156	1,560	0	-1,560
Travel Contract Partners:AK	0	0	0	1,363	0	-1,363
Media Buys: AK	0	1,500	1,500	1,215	2,000	785

**Period and YTD by Department
For The 7 Periods Ended 7/31/2025
Aksarben**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Expenses:	25,814	15,995	-9,819	129,749	115,065	-14,684
Net Income From Operations:	-9,445	56,005	-65,450	117,932	62,435	55,497
Earnings Before Income Tax:	-9,445	56,005	-65,450	117,932	62,435	55,497
Net Income (Loss):	-9,445	56,005	-65,450	117,932	62,435	55,497