

**Current Balance Sheet vs Prior Year
As of 9/30/2025**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(428,858)	(342,830)
Saving Account (5 Pts-2589)	6,965,925	5,925,080
Lottery Money Market (5 Pts-3594)	1,000	1,000
Money Market (5 Pts-3608)	516	516
Cash/Change	201	288
VEO Cash	5,600	0
4-H Premiums Bank Acct (6712)	174,938	204,304
Accounts Receivable	320,119	322,820
Lottery Receivable	1,486,608	1,197,957
Accounts Receivable-ARPA	798,137	202,402
Total Current Assets:	9,324,186	7,511,537
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)	0	530,677
Five Points CD (12/22/2024)	0	400,000
Jones Bank CD (01/22/2025)	0	350,000
Total Investments:	0	5,146,369
Prepaid Expenses		
Prepaid Expenses	40,486	37,066
Total Prepaid Expenses:	40,486	37,066
Bldg/Imprvmts/Equip		
Equipment/Vehicles	7,858,676	7,614,114
Bldgs/Leasehold Improvements	15,044,445	15,085,646
Accum Depreciation - Equipment	(6,355,746)	(6,157,956)
Accum Depreciation - Bldg/Improvements	(5,490,026)	(5,123,806)
Land	4,293,855	40,233
WIP	6,552,214	1,057,027
Total Bldg/Imprvmts/Equip:	21,903,418	12,515,258
Non Current Assets		
Restitution Receivable	111,525	123,000
Total Non Current Assets:	111,525	123,000
Total Assets:	31,379,615	25,333,230
Liabilities		
Liabilities		
Fit Payable	5,536	4,628

**Current Balance Sheet vs Prior Year
As of 9/30/2025**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
Sit Payable		21,832	19,702
Fica Payable		9,901	7,597
Sales Tax Payable		46,966	60,088
Lodging Tax Payable		720	471
A/P-Vendors		952,095	507,657
A/P - Etix/Facility Fees Collected		19,689	40,199
Noncurrent Compensated Absences		36,074	31,126
Retirem Contrib Payable		3,410	4,097
PR Deduction--United Way		870	608
PR Deduction--GarnishmentFor		200	200
Unearned Revenue		226,250	258,750
Accrued Wages		43,255	36,669
Accrued Expenses		1,140,277	178,288
Current L-T Debt		515,147	483,420
	Total Liabilities:	3,022,222	1,633,500
Long Term Liabilities			
Notes Payable 5 Points		2,150,645	2,648,125
SBA Loan		485,277	498,202
Less Current L-T Debt		(515,147)	(483,420)
	Total Long Term Liabilities:	2,120,775	2,662,907
	Total Liabilities:	5,142,997	4,296,407
Equity			
Equity		11,496,665	9,596,665
Operating Reserve		1,950,000	3,700,000
Capital Reserve		750,000	900,000
Retained Earnings		10,726,015	5,020,421
Retained Earnings-Current Year		1,313,938	1,819,737
	Total Equity:	26,236,618	21,036,823
	Total Liabilities & Equity:	31,379,615	25,333,230

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	26,700.00	18,500.00	8,200.00	38,185.00	30,000.00	8,185.00
4210	Admissions	382,802.43	397,000.00	(14,197.57)	1,217,535.67	1,330,000.00	(112,464.33)
4311	Motor Sports	26,054.89	37,000.00	(10,945.11)	43,656.79	45,000.00	(1,343.21)
4312	Marathon	0.00	0.00	0.00	42,028.03	0.00	42,028.03
4313	Entry Fees: Livestock	328,628.06	322,120.00	6,508.06	361,388.36	355,300.00	6,088.36
4314	Entry Fees: Equine	7,049.25	0.00	7,049.25	7,084.25	6,000.00	1,084.25
4315	Dirt Entertainment	(1,112.56)	0.00	(1,112.56)	34,147.90	35,000.00	(852.10)
4320	Carnival	54,843.80	300,000.00	(245,156.20)	468,399.57	550,000.00	(81,600.43)
4325	Concert Sales	73,390.00	50,000.00	23,390.00	530,545.84	730,000.00	(199,454.16)
4326	Promoted Concert Revenue	1,376.74	1,000.00	376.74	27,539.55	100,000.00	(72,460.45)
4345	Merchandise	18,794.14	4,000.00	14,794.14	28,407.99	25,000.00	3,407.99
4405	Commercial Space	14,257.88	45,000.00	(30,742.12)	389,557.22	382,500.00	7,057.22
4410	Campgrounds	14,287.65	10,000.00	4,287.65	63,477.05	70,000.00	(6,522.95)
4411	Vendor Insurance Income	100.00	0.00	100.00	3,578.90	4,800.00	(1,221.10)
4435	Alcohol Sales	171,171.22	253,500.00	(82,328.78)	539,067.65	603,500.00	(64,432.35)
4450	Commissions - Concessionaires	144,490.05	165,800.00	(21,309.95)	307,696.18	315,800.00	(8,103.82)
4460	Facility/Convenience Fee Receipts	6,224.00	1,750.00	4,474.00	23,172.00	28,000.00	(4,828.00)
4500	Purple Banner Knight Income	0.00	0.00	0.00	27,750.00	0.00	27,750.00
4550	Harvest Income	35,804.86	30,000.00	5,804.86	35,804.86	30,000.00	5,804.86
4555	DNA Fees	29,817.72	0.00	29,817.72	77,825.72	75,000.00	2,825.72
4556	Broiler Fees	0.00	0.00	0.00	3,600.00	0.00	3,600.00
4557	EID Fees	0.00	0.00	0.00	2,466.00	0.00	2,466.00
4560	Challenge Income-AK	10,850.00	0.00	10,850.00	21,126.75	6,500.00	14,626.75
4600	Sponsorship Sales	850.00	100.00	750.00	1,011,074.98	827,415.00	183,659.98
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	0.00	25,000.00	(25,000.00)
4730	NLC Registration	0.00	0.00	0.00	5,750.93	6,800.00	(1,049.07)
4800	Chute Income	89,718.00	15,600.00	74,118.00	108,153.00	26,500.00	81,653.00
4900	Other Income	7,126.00	79,600.00	(72,474.00)	33,117.82	97,500.00	(64,382.18)
4902	Shipping	10.00	0.00	10.00	10,795.00	0.00	10,795.00
4905	Electric - Distribution	715.00	0.00	715.00	35,420.82	34,000.00	1,420.82

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
4910	Interest Income from investments	30,503.78	10,000.00	20,503.78	157,501.04	90,000.00	67,501.04
4951	Lottery Funding	1,354,101.81	1,200,000.00	154,101.81	3,549,690.56	3,600,000.00	(50,309.44)
4952	City Grand Island Match	135,146.20	120,000.00	15,146.20	354,068.00	360,000.00	(5,932.00)
4970	Foundation Grants	25,000.00	45,000.00	(20,000.00)	100,445.40	105,000.00	(4,554.60)
4980	Rental Income	0.00	0.00	0.00	90,158.82	55,000.00	35,158.82
4990	VEO Holding Account	(29,351.50)	0.00	(29,351.50)	0.00	25,000.00	(25,000.00)
5000	Food Vouchers	(406.00)	0.00	(406.00)	5,999.00	3,000.00	2,999.00
5010	Youth Judging Fee Income	20,090.00	16,000.00	4,090.00	20,090.00	16,000.00	4,090.00
Total Revenue:		2,979,033.42	3,121,970.00	(142,936.58)	9,904,806.65	10,122,115.00	(217,308.35)
Gross Profit:		2,979,033.42	3,121,970.00	(142,936.58)	9,904,806.65	10,122,115.00	(217,308.35)
Expenses							
6100	Premiums/Awards	230,220.50	324,250.00	94,029.50	385,916.50	427,500.00	41,583.50
6101	Awards	3,875.36	5,000.00	1,124.64	93,392.03	87,800.00	(5,592.03)
6120	Scholarships	0.00	2,500.00	2,500.00	1,625.00	33,000.00	31,375.00
6170	Harvest Expense	5,093.54	5,125.00	31.46	5,093.54	5,125.00	31.46
6175	Challenge Expenses	202.00	0.00	(202.00)	32,668.97	10,500.00	(22,168.97)
6210	FICA	49,332.27	33,075.38	(16,256.89)	130,820.36	150,777.16	19,956.80
6235	State Unemployment Tax	0.00	150.00	150.00	407.34	1,350.00	942.66
6300	Insurance	18,074.17	34,018.00	15,943.83	177,542.42	190,280.00	12,737.58
6305	Employee Benefits	11,811.29	18,000.00	6,188.71	125,538.68	161,600.00	36,061.32
6400	Wages: Permanent	103,728.50	108,000.00	4,271.50	871,805.01	972,000.00	100,194.99
6401	Wages: Seasonal	538,252.08	324,357.92	(213,894.16)	935,258.37	998,943.14	63,684.77
6505	Professional Services: Ambulance	38,475.00	0.00	(38,475.00)	38,475.00	35,000.00	(3,475.00)
6510	Professional Services: Armored Car	3,901.64	4,000.00	98.36	3,591.82	4,000.00	408.18
6511	Landscaping	9.68	0.00	(9.68)	454.07	3,500.00	3,045.93
6520	Land Lease	0.00	0.00	0.00	40,000.00	40,000.00	0.00
6525	Professional Services: Transportatior	0.00	0.00	0.00	75,795.00	75,000.00	(795.00)
6535	Printing	28,091.11	50,350.00	22,258.89	119,021.55	123,000.00	3,978.45
6540	Professional Services; Waste Hauling	32,115.05	26,000.00	(6,115.05)	34,504.91	29,100.00	(5,404.91)
6543	Uniforms	16,174.61	9,000.00	(7,174.61)	44,289.83	51,000.00	6,710.17
6545	Cleaning Services	900.00	650.00	(250.00)	7,541.97	5,850.00	(1,691.97)
6550	Professional Services: Security	144,073.60	286,000.00	141,926.40	351,698.10	295,475.00	(56,223.10)

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6560	Professional Services: IT	19,616.73	34,862.00	15,245.27	129,259.48	133,122.00	3,862.52
6561	Computer Equipment	1,701.45	1,500.00	(201.45)	10,622.54	7,600.00	(3,022.54)
6565	Production	26,917.00	40,000.00	13,083.00	40,977.00	60,000.00	19,023.00
6570	Etix Charges	7,800.25	1,000.00	(6,800.25)	11,279.81	3,400.00	(7,879.81)
6575	Professional Services	82,512.67	96,000.00	13,487.33	216,840.87	270,550.00	53,709.13
6585	Facility Rental	2,800.00	3,000.00	200.00	2,800.00	3,000.00	200.00
6590	Professional Services: HVAC	3,588.00	12,000.00	8,412.00	17,132.00	13,600.00	(3,532.00)
6594	Professional Services - Plumbing	16,886.82	8,000.00	(8,886.82)	21,518.71	28,000.00	6,481.29
6595	Professional Services: Electrical	71,969.00	60,000.00	(11,969.00)	77,672.04	65,000.00	(12,672.04)
6605	Equipment	649.99	200.00	(449.99)	3,498.99	6,800.00	3,301.01
6620	Equipment Rental	249,800.16	481,824.00	232,023.84	723,298.09	911,784.00	188,485.91
6700	Supplies	15,284.83	31,100.00	15,815.17	151,577.60	201,650.00	50,072.40
6705	Fuel	8,235.12	16,000.00	7,764.88	86,251.70	87,500.00	1,248.30
6730	NLC Expense	5,400.19	4,000.00	(1,400.19)	6,412.36	6,000.00	(412.36)
6815	Professional Services: Accounting	11,050.00	5,000.00	(6,050.00)	116,252.00	103,500.00	(12,752.00)
6820	Board Expenses	1,943.69	4,000.00	2,056.31	25,609.15	38,400.00	12,790.85
6825	Dues,Fees,Subsc,Lic	29,734.47	21,193.00	(8,541.47)	76,821.52	74,146.00	(2,675.52)
6828	Transaction Fees (TSYS)	49,421.45	29,500.00	(19,921.45)	32,372.06	66,250.00	33,877.94
6836	Shipping	2,402.66	1,200.00	(1,202.66)	16,183.37	11,130.00	(5,053.37)
6838	Sustainability Program	0.00	0.00	0.00	55.20	0.00	(55.20)
6840	Donations	10,300.00	13,000.00	2,700.00	23,189.53	31,000.00	7,810.47
6845	Professional Services: Legal	6,728.00	3,500.00	(3,228.00)	45,598.75	37,000.00	(8,598.75)
6855	Travel Contract Partners	9,445.00	15,700.00	6,255.00	49,917.00	60,350.00	10,433.00
6856	Hotels	25,012.06	74,500.00	49,487.94	126,123.08	90,500.00	(35,623.08)
6857	Staff Development	1,396.85	2,500.00	1,103.15	37,357.28	48,500.00	11,142.72
6858	Partner Hospitality	14,001.72	5,300.00	(8,701.72)	25,518.98	32,800.00	7,281.02
6870	Retirement Plan	3,758.71	4,750.00	991.29	36,252.18	42,750.00	6,497.82
6885	Feed & Bedding	32,915.40	51,000.00	18,084.60	35,663.99	81,000.00	45,336.01
6900	Stock Charge	9,793.19	15,000.00	5,206.81	18,443.19	25,000.00	6,556.81
6911	Dirt Events	0.00	0.00	0.00	77,250.00	77,000.00	(250.00)
6918	Marathon	5,562.19	4,500.00	(1,062.19)	57,591.67	5,000.00	(52,591.67)
6920	Concerts	0.00	0.00	0.00	749,100.00	850,000.00	100,900.00

**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2025**

Nebraska State Fair (NSF)

		2025			2025		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6921	Promoted Concert Expense	4,292.00	500.00	(3,792.00)	39,962.00	100,000.00	60,038.00
6925	Other Events	4,756.97	500.00	(4,256.97)	22,873.56	35,000.00	12,126.44
6930	Motor Sports	0.00	0.00	0.00	64,050.00	85,000.00	20,950.00
6938	Volunteer Expenses	480.43	250.00	(230.43)	25,272.06	29,150.00	3,877.94
6940	Grounds Entertainment	13,610.00	0.00	(13,610.00)	505,526.78	510,000.00	4,473.22
6951	Ag Acres Expense	277.76	0.00	(277.76)	277.76	600.00	322.24
7010	Electricity	13,351.54	20,000.00	6,648.46	66,790.09	111,000.00	44,209.91
7020	Propane/Gas	2,764.77	1,200.00	(1,564.77)	13,173.68	18,100.00	4,926.32
7030	Telephone	1,621.32	2,000.00	378.68	20,254.73	17,000.00	(3,254.73)
7040	Water/Sewer	1,057.53	2,500.00	1,442.47	4,333.89	4,150.00	(183.89)
7105	Media Buys	60,729.10	10,000.00	(50,729.10)	375,645.49	381,000.00	5,354.51
7110	Sponsorship Ads	0.00	26,000.00	26,000.00	23,898.00	26,000.00	2,102.00
7115	Photography	0.00	4,500.00	4,500.00	6,200.00	10,000.00	3,800.00
7200	Repairs & Maintenance	1,898.12	4,600.00	2,701.88	28,092.71	50,400.00	22,307.29
7230	Depreciation - Equipment	20,652.33	19,000.00	(1,652.33)	185,870.97	171,000.00	(14,870.97)
7240	Depreciation - Bldgs/Improvements	35,906.73	36,000.00	93.27	323,160.57	324,000.00	839.43
7400	Interest Expense	7,931.46	10,000.00	2,068.54	70,021.33	90,000.00	19,978.67
7490	Overage/Shortage (for VEO)	(49.98)	0.00	49.98	395.00	0.00	(395.00)
7505	Beer/Wine/Liquor	(55,342.53)	8,000.00	63,342.53	97,326.49	128,000.00	30,673.51
7520	Catering	19,576.13	12,500.00	(7,076.13)	19,858.38	50,000.00	30,141.62
7560	Laundry	0.00	0.00	0.00	239.70	400.00	160.30
7600	Other Expenses	6,969.89	9,250.00	2,280.11	171,417.35	25,550.00	(145,867.35)
7700	Vendor Insurance	2,345.00	0.00	(2,345.00)	2,345.00	0.00	(2,345.00)
Total Expenses:		2,093,786.57	2,437,405.30	343,618.73	8,590,866.15	9,339,482.30	748,616.15
Net Income From Operations:		885,246.85	684,564.70	200,682.15	1,313,940.50	782,632.70	531,307.80
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	739,172.26	0.00	739,172.26	7,131,497.29	0.00	7,131,497.29
Total Non Operating Income:		739,172.26	0.00	739,172.26	7,131,497.29	0.00	7,131,497.29
Non Operating Expenses							
8500	Non Operating Expenses	(738,583.33)	0.00	(738,583.33)	(7,131,497.30)	0.00	(7,131,497.30)
Total Non Operating Expenses:		(738,583.33)	0.00	(738,583.33)	(7,131,497.30)	0.00	(7,131,497.30)

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**Monthly and YTD Profit and Loss Statement
For The 9 Periods Ended 9/30/2025**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Other Income and	588.93	0.00	588.93	(0.01)	0.00	(0.01)
Earnings Before Income Tax:	885,835.78	684,564.70	201,271.08	1,313,940.49	782,632.70	531,307.79
Net Income (Loss):	885,835.78	684,564.70	201,271.08	1,313,940.49	782,632.70	531,307.79

**Period and YTD by Department
For The 9 Periods Ended 9/30/2025
Aksarben**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Entry Fees: Livestock:AK	133,436	125,000	8,436	134,296	125,000	9,296
Merchandise-AK	2,580	3,000	-420	2,580	3,000	-420
Commercial Space-AK	3,750	13,000	-9,250	5,850	25,500	-19,650
Campgrounds:Aksarben:.	0	9,000	-9,000	0	9,000	-9,000
Alcohol Sales-AK	15,671	28,500	-12,829	15,671	28,500	-12,829
Purple Banner Knight Income	0	0	0	27,750	0	27,750
Harvest Income-AK	35,805	30,000	5,805	35,805	30,000	5,805
DNA Fees-AK	29,818	0	29,818	77,826	75,000	2,826
Broiler Fees:AK	0	0	0	3,600	0	3,600
EID Fees:AK	0	0	0	2,466	0	2,466
Challenge Income-AK	10,850	0	10,850	21,127	6,500	14,627
Sponsorship Sales-AK	0	0	0	121,500	0	121,500
Non-Dept Sponsorships:AK	0	0	0	0	25,000	-25,000
Chute Income:AK	18,560	10,000	8,560	18,560	10,000	8,560
Other Income:Aksarben	2,625	0	2,625	2,625	0	2,625
Shipping:AK	0	0	0	10,765	0	10,765
Foundation Grants-AK	0	0	0	20,000	60,000	-40,000
Youth Judging Fee Income-AK	20,090	16,000	4,090	20,090	16,000	4,090
Total Revenue:	273,185	234,500	38,685	520,511	413,500	107,011
Gross Profit:	273,185	234,500	38,685	520,511	413,500	107,011
Expenses						
Premiums:AK	500	0	-500	500	0	-500
Awards:AK	0	5,000	5,000	32,587	40,000	7,413
Harvest Expense:AK	77	0	-77	77	0	-77
Challenge Expenses:AK	202	0	-202	32,669	10,500	-22,169
Employee Benefits-AK	674	1,000	326	7,447	8,600	1,153
Wages: Permanent AK	6,349	6,400	51	55,715	57,600	1,885
Wages: Seasonal: AK	27,558	38,000	10,442	44,533	43,000	-1,533
Printing: AK	7,328	12,500	5,172	9,015	13,000	3,985
Uniforms:AK	12,135	12,500	365	12,279	12,500	221

**Period and YTD by Department
For The 9 Periods Ended 9/30/2025
Aksarben**

Nebraska State Fair (NSF)

	2025			2025		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Professional Services: Security: AK	24,562	0	-24,562	24,562	0	-24,562
Professional Services: IT: AK	12,063	19,862	7,799	12,567	20,622	8,055
Professional Services: AK	800	4,500	3,700	800	13,800	13,000
Facility Rental:AK	2,800	3,000	200	2,800	3,000	200
Professional Services: Electrical:AK	2,624	0	-2,624	2,624	0	-2,624
Equipment Rental: AK	11,535	20,000	8,465	15,046	25,000	9,954
Supplies: AK	1,258	6,500	5,242	13,431	17,500	4,069
Dues/Fees/Subsc/Lic: AK	30	3,000	2,970	7,236	8,000	764
Transaction Fees (PayPal)	12,755	5,000	-7,755	15,149	9,000	-6,149
Shipping: AK	0	0	0	1,145	1,000	-145
Donations: AK	3,500	0	-3,500	4,401	0	-4,401
Professional Services: Legal:AK	0	0	0	2,397	0	-2,397
Travel Contract Partners:AK	8,097	10,000	1,903	9,460	10,000	540
Hotels: AK	19,616	0	-19,616	19,616	0	-19,616
Partner Hospitality-AK	0	3,000	3,000	0	3,000	3,000
Feed & Bedding:AK	1,075	15,000	13,925	1,075	15,000	13,925
Volunteer Expenses:Aksarben	0	0	0	421	0	-421
Media Buys: AK	0	0	0	1,215	2,000	785
Beer/Wine/Liquor: AK	3,371	8,000	4,629	3,371	8,000	4,629
Catering:Aksarben	5,855	8,500	2,645	5,855	8,500	2,645
Other Expenses-AK	795	1,500	705	2,695	2,500	-195
Total Expenses:	165,559	183,262	17,703	340,688	332,122	-8,566
Net Income From Operations:	107,626	51,238	56,388	179,823	81,378	98,445
Earnings Before Income Tax:	107,626	51,238	56,388	179,823	81,378	98,445
Net Income (Loss):	107,626	51,238	56,388	179,823	81,378	98,445