

**Current Balance Sheet vs Prior Year
As of 3/31/2026**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	633	119,300
Savings Account (5 Pts-2589)	4,945,170	3,479,804
Benefit Holdings (5 Pts-3586)	946	0
Lottery (5 Pts-3594)	1,000	1,000
Xfer In 001 (5 Pts-3608)	516	516
Cash/Change	214	201
VEO Cash	7,000	7,000
Livestock In (5pts-6712)	42	0
AKSS Scholarship Hold (5 Pts-6682)	230,247	0
Accounts Receivable	576,027	347,525
Lottery Receivable	1,294,104	1,255,670
Accounts Receivable-ARPA	759,132	1,651,767
Total Current Assets:	7,815,031	6,862,783
Investments		
FNBO CD (04/09/2026)	250,000	0
Pinnacle Bank CD (05/29/2026)	750,000	0
Equitable CD (04/23/2025)	0	307,583
Cornerstone CD (04/23/2025)	0	359,131
FNBO CD (04/07/2026)	250,000	25,000
FNBO CD (04/02/2026)	250,000	0
FNBO CD (05/23/2025)	0	250,000
FNBO CD (05/30/2025)	0	250,000
Five Points CD (12/23/2026)	750,000	0
Cornerstone CD (09/16/2025)	0	542,502
Total Investments:	2,250,000	1,734,216
Prepaid Expenses		
Prepaid Expenses	36,148	33,894
Total Prepaid Expenses:	36,148	33,894
Bldg/Imprvmts/Equip		
Equipment/Vehicles	8,411,130	7,785,249
Bldgs/Leasehold Improvements	16,051,003	15,018,649
Accum Depreciation - Equipment	(6,513,773)	(6,231,832)
Accum Depreciation - Bldg/Improvements	(5,744,077)	(5,274,585)
Land	3,188,622	4,293,855
WIP	13,901,378	5,472,722
Total Bldg/Imprvmts/Equip:	29,294,283	21,064,058
Non Current Assets		
Restitution Receivable	107,000	117,000
Total Non Current Assets:	107,000	117,000
Total Assets:	39,502,462	29,811,951
Liabilities		
Liabilities		
Fit Payable	4,145	4,159
Sit Payable	3,643	3,699
Fica Payable	7,095	6,262
Sales Tax Payable	20,633	12,194

**Current Balance Sheet vs Prior Year
As of 3/31/2026**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
Lodging Tax Payable		2,539	1,441
AK Scholarship Liability		229,800	0
A/P-Vendors		52,443	87,939
A/P - Etix/Facility Fees Collected		30,504	19,121
Noncurrent Compensated Absences		54,018	36,074
PR Deduction-Flex Spending		712	0
Retirem Contrib Payable		3,328	3,887
PR Deduction--United Way		533	838
PR Deduction--GarnishmentFor		0	200
Other Current Liabilities		1,000	0
Unearned Revenue		228,750	281,568
Unearned Etix Revenue		167,542	185,500
Unearned Aksarben Revenue		7,500	10,850
Accrued Wages		38,135	29,902
Accrued Expenses		947,564	308,992
Current L-T Debt		534,666	515,147
	Total Liabilities:	2,334,550	1,507,773
Long Term Liabilities			
Notes Payable 5 Points		1,894,549	2,401,352
SBA Loan		478,657	491,747
Less Current L-T Debt		(534,666)	(515,147)
	Total Long Term Liabilities:	1,838,540	2,377,952
	Total Liabilities:	4,173,090	3,885,725
Equity			
Equity		9,896,665	9,996,665
Operating Reserve		3,725,000	3,450,000
Capital Reserve		575,000	750,000
Retained Earnings		19,656,663	10,726,024
Retained Earnings-Current Year		1,476,044	1,003,537
	Total Equity:	35,329,372	25,926,226
	Total Liabilities & Equity:	39,502,462	29,811,951

**Monthly and YTD Profit and Loss Statement
For The 3 Periods Ended 3/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	390.00	100.00	290.00	540.00	3,400.00	(2,860.00)
4210	Admissions	26,191.64	50,000.00	(23,808.36)	28,891.64	50,100.00	(21,208.36)
4311	Motor Sports	0.00	350.00	(350.00)	0.00	350.00	(350.00)
4312	Marathon	2,857.00	3,000.00	(143.00)	2,857.00	6,000.00	(3,143.00)
4315	Dirt Entertainment	0.00	1,000.00	(1,000.00)	0.00	3,000.00	(3,000.00)
4325	Concert Sales	185,799.06	325,000.00	(139,200.94)	185,799.06	325,000.00	(139,200.94)
4405	Commercial Space	39,243.25	23,000.00	16,243.25	138,479.23	158,000.00	(19,520.77)
4410	Campgrounds	51,125.30	21,000.00	30,125.30	51,125.30	29,000.00	22,125.30
4411	Vendor Insurance Income	0.00	0.00	0.00	100.00	0.00	100.00
4460	Facility/Convenience Fee Receipts	0.00	1,500.00	(1,500.00)	0.00	4,000.00	(4,000.00)
4500	Purple Banner Knight Income	4,000.00	0.00	4,000.00	7,250.00	0.00	7,250.00
4560	Challenge Income-AK	7,000.00	0.00	7,000.00	10,550.00	0.00	10,550.00
4600	Sponsorship Sales	185,327.00	34,000.00	151,327.00	842,627.00	644,400.00	198,227.00
4605	Naming Rights Income	37,500.00	30,000.00	7,500.00	97,500.00	60,000.00	37,500.00
4730	NLC Registration	1,749.40	1,360.00	389.40	1,768.00	1,360.00	408.00
4900	Other Income	2,315.15	1,000.00	1,315.15	2,718.22	1,175.00	1,543.22
4905	Electric - Distribution	5,415.00	0.00	5,415.00	16,298.32	0.00	16,298.32
4910	Interest Income from investments	8,647.42	9,000.00	(352.58)	21,643.96	27,000.00	(5,356.04)
4951	Lottery Funding	1,176,459.00	1,200,000.00	(23,541.00)	1,176,459.00	1,200,000.00	(23,541.00)
4952	City Grand Island Match	117,645.00	120,000.00	(2,355.00)	117,645.00	120,000.00	(2,355.00)
4980	Rental Income	3,950.00	1,000.00	2,950.00	11,200.00	3,000.00	8,200.00
Total Revenue:		1,855,614.22	1,821,310.00	34,304.22	2,713,451.73	2,635,785.00	77,666.73
Gross Profit:		1,855,614.22	1,821,310.00	34,304.22	2,713,451.73	2,635,785.00	77,666.73
Expenses							
6100	Premiums/Awards	5,000.00	0.00	(5,000.00)	5,000.00	0.00	(5,000.00)
6101	Awards	12,469.24	11,800.00	(669.24)	24,595.22	37,500.00	12,904.78
6120	Scholarships	1,000.00	0.00	(1,000.00)	875.00	0.00	(875.00)
6170	Harvest Expense	(2,001.64)	0.00	2,001.64	(2,001.64)	0.00	2,001.64
6210	FICA	7,928.06	8,702.17	774.11	22,232.05	26,489.01	4,256.96
6235	State Unemployment Tax	0.00	100.00	100.00	0.00	2,100.00	2,100.00
6300	Insurance	18,222.17	18,778.00	555.83	54,370.51	56,992.00	2,621.49

**Monthly and YTD Profit and Loss Statement
For The 3 Periods Ended 3/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6305	Employee Benefits	16,693.21	20,175.27	3,482.06	44,900.84	59,325.81	14,424.97
6400	Wages: Permanent	103,544.58	115,294.04	11,749.46	291,394.59	345,882.12	54,487.53
6401	Wages: Seasonal	(2,238.44)	3,950.00	6,188.44	1,011.56	16,850.00	15,838.44
6511	Landscaping	44.42	0.00	(44.42)	44.42	0.00	(44.42)
6535	Printing	2,190.87	1,950.00	(240.87)	12,757.50	8,600.00	(4,157.50)
6540	Professional Services; Waste Hauling	523.08	315.00	(208.08)	1,252.18	945.00	(307.18)
6543	Uniforms	3.00	0.00	(3.00)	3.00	5,000.00	4,997.00
6545	Cleaning Services	900.00	600.00	(300.00)	3,000.00	1,800.00	(1,200.00)
6550	Professional Services: Security	375.20	700.00	324.80	1,042.81	2,100.00	1,057.19
6560	Professional Services: IT	3,101.18	3,100.00	(1.18)	5,312.86	4,500.00	(812.86)
6561	Computer Equipment	1,144.32	0.00	(1,144.32)	1,144.32	3,000.00	1,855.68
6575	Professional Services	9,250.00	13,250.00	4,000.00	27,750.00	35,850.00	8,100.00
6590	Professional Services: HVAC	456.00	0.00	(456.00)	822.00	0.00	(822.00)
6594	Professional Services - Plumbing	0.00	0.00	0.00	876.73	0.00	(876.73)
6605	Equipment	0.00	1,000.00	1,000.00	0.00	3,500.00	3,500.00
6620	Equipment Rental	48,960.98	1,120.00	(47,840.98)	51,805.48	82,960.00	31,154.52
6700	Supplies	2,843.17	3,200.00	356.83	13,704.11	18,900.00	5,195.89
6705	Fuel	1,855.17	1,500.00	(355.17)	4,366.39	4,500.00	133.61
6815	Professional Services: Accounting	7,000.00	7,000.00	0.00	47,650.00	50,500.00	2,850.00
6820	Board Expenses	9,071.15	3,000.00	(6,071.15)	16,792.04	11,300.00	(5,492.04)
6825	Dues,Fees,Subsc,Lic	2,578.86	2,949.30	370.44	21,991.00	26,150.69	4,159.69
6828	Transaction Fees (TSYS)	7,330.90	2,500.00	(4,830.90)	7,281.26	7,000.00	(281.26)
6836	Shipping	5,224.09	2,650.00	(2,574.09)	13,752.74	7,700.00	(6,052.74)
6840	Donations	310.00	500.00	190.00	8,328.17	2,750.00	(5,578.17)
6845	Professional Services: Legal	11,377.44	8,500.00	(2,877.44)	21,653.94	31,000.00	9,346.06
6855	Travel Contract Partners	0.00	1,600.00	1,600.00	0.00	2,000.00	2,000.00
6856	Hotels	0.00	1,000.00	1,000.00	14,018.95	1,000.00	(13,018.95)
6857	Staff Development	8,473.36	11,000.00	2,526.64	16,406.12	24,400.00	7,993.88
6858	Partner Hospitality	191.18	250.00	58.82	2,040.46	1,350.00	(690.46)
6870	Retirement Plan	3,525.92	4,750.00	1,224.08	10,572.96	14,250.00	3,677.04
6918	Marathon	0.00	0.00	0.00	5,011.63	0.00	(5,011.63)
6925	Other Events	(60.00)	0.00	60.00	(60.00)	150.00	210.00

**Monthly and YTD Profit and Loss Statement
For The 3 Periods Ended 3/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6930	Motor Sports	1,250.00	0.00	(1,250.00)	1,250.00	0.00	(1,250.00)
6938	Volunteer Expenses	13.97	2,400.00	2,386.03	5,811.68	6,900.00	1,088.32
6940	Grounds Entertainment	0.00	0.00	0.00	0.00	50,000.00	50,000.00
6951	Ag Acres Expense	0.00	100.00	100.00	0.00	200.00	200.00
7010	Electricity	5,901.96	8,000.00	2,098.04	21,490.45	25,000.00	3,509.55
7020	Propane/Gas	1,287.92	1,500.00	212.08	5,342.25	7,500.00	2,157.75
7030	Telephone	1,673.06	2,000.00	326.94	4,101.41	6,000.00	1,898.59
7040	Water/Sewer	134.95	150.00	15.05	423.42	450.00	26.58
7105	Media Buys	73,112.76	62,000.00	(11,112.76)	130,156.10	129,500.00	(656.10)
7200	Repairs & Maintenance	1,562.57	5,400.00	3,837.43	11,477.23	8,100.00	(3,377.23)
7230	Depreciation - Equipment	23,395.18	20,000.00	(3,395.18)	70,185.54	60,000.00	(10,185.54)
7240	Depreciation - Bldgs/Improvements	38,994.79	36,000.00	(2,994.79)	116,984.37	108,000.00	(8,984.37)
7350	GILCA Expenses	25,000.00	0.00	(25,000.00)	25,000.00	0.00	(25,000.00)
7400	Interest Expense	6,587.33	6,674.82	87.49	15,900.98	16,238.77	337.79
7505	Beer/Wine/Liquor	(48.00)	0.00	48.00	(48.00)	0.00	48.00
7560	Laundry	0.00	0.00	0.00	149.70	300.00	150.30
7600	Other Expenses	515.46	6,970.00	6,454.54	554.46	13,520.00	12,965.54
Total Expenses:		466,669.42	402,428.60	(64,240.82)	1,160,478.79	1,328,053.40	167,574.61
Net Income From Operations:		1,388,944.80	1,418,881.40	(29,936.60)	1,552,972.94	1,307,731.60	245,241.34
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	125,970.61	0.00	125,970.61	224,492.92	0.00	224,492.92
Total Non Operating Income:		125,970.61	0.00	125,970.61	224,492.92	0.00	224,492.92
Non Operating Expenses							
8500	Non Operating Expenses	(125,970.61)	0.00	(125,970.61)	(224,492.92)	0.00	(224,492.92)
8600	Special Projects/Capital Expense	(53,179.49)	0.00	(53,179.49)	(76,929.49)	(700,000.00)	623,070.51
Total Non Operating Expenses:		(179,150.10)	0.00	(179,150.10)	(301,422.41)	(700,000.00)	398,577.59
Total Other Income and		(53,179.49)	0.00	(53,179.49)	(76,929.49)	(700,000.00)	623,070.51
Earnings Before Income Tax:		1,335,765.31	1,418,881.40	(83,116.09)	1,476,043.45	607,731.60	868,311.85
Net Income (Loss):		1,335,765.31	1,418,881.40	(83,116.09)	1,476,043.45	607,731.60	868,311.85

**Period and YTD by Department
For The 3 Periods Ended 3/31/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Purple Banner Knight Income	4,000	0	4,000	7,250	0	7,250
Challenge Income-AK	7,000	0	7,000	10,550	0	10,550
Sponsorship Sales-AK	3,500	1,000	2,500	92,750	1,000	91,750
Other Income:Aksarben	2,250	0	2,250	2,250	0	2,250
Total Revenue:	16,750	1,000	15,750	112,800	1,000	111,800
Gross Profit:	16,750	1,000	15,750	112,800	1,000	111,800
Expenses						
Awards:AK	1,269	2,500	1,231	8,792	15,000	6,208
Harvest Expense:AK	-645	0	645	-645	0	645
Employee Benefits-AK	812	329	-483	2,239	988	-1,251
Wages: Permanent AK	5,379	5,490	111	14,909	16,471	1,562
Printing: AK	0	300	300	380	300	-80
Professional Services: IT: AK	63	100	37	189	300	111
Supplies: AK	526	750	224	1,344	750	-594
Dues/Fees/Subsc/Lic: AK	30	250	220	609	450	-159
Shipping: AK	195	1,500	1,305	207	4,500	4,293
Donations: AK	0	0	0	0	750	750
Professional Services: Legal:AK	442	1,000	558	1,612	3,500	1,888
Travel Contract Partners:AK	0	1,500	1,500	0	1,500	1,500
Hotels: AK	0	0	0	3,710	0	-3,710
Partner Hospitality-AK	46	0	-46	46	0	-46
Media Buys: AK	0	0	0	0	250	250
Total Expenses:	8,117	13,719	5,602	33,392	44,759	11,367
Net Income From Operations:	8,633	-12,719	21,352	79,408	-43,759	123,167
Earnings Before Income Tax:	8,633	-12,719	21,352	79,408	-43,759	123,167
Net Income (Loss):	8,633	-12,719	21,352	79,408	-43,759	123,167