

**Current Balance Sheet vs Prior Year
As of 4/30/2026**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(15,689)	56,985
Savings Account (5 Pts-2589)	5,438,332	5,119,845
Benefit Holdings (5 Pts-3586)	963	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)	230,437	0
Accounts Receivable	516,803	540,625
Lottery Receivable	0	1,255,670
Accounts Receivable-ARPA	1,853,000	370,032
Total Current Assets:	8,032,618	7,351,874
Investments		
FNBO CD (04/09/2027)	250,000	0
Pinnacle Bank CD (05/29/2026)	750,000	0
Equitable CD (04/23/2025)	0	307,583
FNBO CD (04/16/2027)	128,000	25,000
FNBO CD (04/09/2027)	250,000	0
FNBO CD (04/14/2027)	129,000	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:	2,257,000	1,375,085
Prepaid Expenses		
Prepaid Expenses	18,074	16,947
Total Prepaid Expenses:	18,074	16,947
Bldg/Imprvmts/Equip		
Equipment/Vehicles	8,411,130	7,809,218
Bldgs/Leasehold Improvements	16,051,003	15,018,649
Accum Depreciation - Equipment	(6,537,168)	(6,252,484)
Accum Depreciation - Bldg/Improvements	(5,783,072)	(5,310,492)
Land	3,188,622	4,293,855
WIP	13,795,175	5,543,727
Total Bldg/Imprvmts/Equip:	29,125,690	21,102,473
Non Current Assets		
Restitution Receivable	106,000	116,000
Total Non Current Assets:	106,000	116,000
Total Assets:	39,539,382	29,962,379
Liabilities		
Liabilities		
Fit Payable	2,677	4,159
Sit Payable	4,819	5,718
Fica Payable	5,645	6,262
Sales Tax Payable	36,797	6,750
Lodging Tax Payable	2,726	1,650

**Current Balance Sheet vs Prior Year
As of 4/30/2026**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
AK Scholarship Liability		229,800	0
A/P-Vendors		26,420	257,751
A/P - Etix/Facility Fees Collected		45,258	15,165
Noncurrent Compensated Absences		54,018	36,074
PR Deduction-Flex Spending		1,154	0
Retirem Contrib Payable		3,277	3,887
PR Deduction--United Way		704	1,092
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		36,655	29,902
Accrued Expenses		781,327	374,230
Current L-T Debt		534,666	515,147
	Total Liabilities:	<u>2,170,735</u>	<u>1,735,905</u>
Long Term Liabilities			
Notes Payable 5 Points		1,851,559	2,359,976
SBA Loan		477,537	490,620
Less Current L-T Debt		(534,666)	(515,147)
	Total Long Term Liabilities:	<u>1,794,430</u>	<u>2,335,449</u>
	Total Liabilities:	<u>3,965,165</u>	<u>4,071,354</u>
Equity			
Equity		9,896,665	9,996,665
Operating Reserve		3,725,000	3,450,000
Capital Reserve		575,000	750,000
Retained Earnings		19,656,666	10,726,021
Retained Earnings-Current Year		1,720,886	968,339
	Total Equity:	<u>35,574,217</u>	<u>25,891,025</u>
	Total Liabilities & Equity:	<u><u>39,539,382</u></u>	<u><u>29,962,379</u></u>

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	0.00	100.00	(100.00)	540.00	3,500.00	(2,960.00)
4210	Admissions	39,493.96	15,550.00	23,943.96	68,385.60	65,650.00	2,735.60
4311	Motor Sports	91.16	100.00	(8.84)	91.16	450.00	(358.84)
4312	Marathon	2,538.00	3,000.00	(462.00)	5,395.00	9,000.00	(3,605.00)
4315	Dirt Entertainment	189.77	400.00	(210.23)	189.77	3,400.00	(3,210.23)
4325	Concert Sales	395,648.39	75,000.00	320,648.39	581,447.45	400,000.00	181,447.45
4405	Commercial Space	42,152.28	18,000.00	24,152.28	180,631.51	176,000.00	4,631.51
4410	Campgrounds	3,751.55	4,200.00	(448.45)	54,876.85	33,200.00	21,676.85
4411	Vendor Insurance Income	(155.00)	100.00	(255.00)	(55.00)	100.00	(155.00)
4460	Facility/Convenience Fee Receipts	12,828.84	500.00	12,328.84	12,828.84	4,500.00	8,328.84
4500	Purple Banner Knight Income	12,000.00	0.00	12,000.00	19,250.00	0.00	19,250.00
4560	Challenge Income-AK	350.00	0.00	350.00	10,900.00	0.00	10,900.00
4600	Sponsorship Sales	42,000.00	83,800.00	(41,800.00)	884,627.00	728,200.00	156,427.00
4605	Naming Rights Income	37,500.00	0.00	37,500.00	135,000.00	60,000.00	75,000.00
4730	NLC Registration	404.70	1,632.00	(1,227.30)	2,172.70	2,992.00	(819.30)
4900	Other Income	641.04	1,000.00	(358.96)	3,419.26	2,175.00	1,244.26
4905	Electric - Distribution	5,520.00	0.00	5,520.00	21,818.32	0.00	21,818.32
4910	Interest Income from investments	15,721.79	9,000.00	6,721.79	37,365.75	36,000.00	1,365.75
4951	Lottery Funding	3,223.17	0.00	3,223.17	1,179,682.17	1,200,000.00	(20,317.83)
4952	City Grand Island Match	0.00	0.00	0.00	117,645.00	120,000.00	(2,355.00)
4970	Foundation Grants	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00
4980	Rental Income	4,050.00	1,000.00	3,050.00	15,250.00	4,000.00	11,250.00
Total Revenue:		642,949.65	213,382.00	429,567.65	3,356,461.38	2,849,167.00	507,294.38
Gross Profit:		642,949.65	213,382.00	429,567.65	3,356,461.38	2,849,167.00	507,294.38
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)
6101	Awards	3,641.01	0.00	(3,641.01)	28,236.23	37,500.00	9,263.77
6120	Scholarships	925.00	500.00	(425.00)	1,800.00	500.00	(1,300.00)
6170	Harvest Expense	0.00	0.00	0.00	(2,001.64)	0.00	2,001.64
6175	Challenge Expenses	1,046.06	5,000.00	3,953.94	1,046.06	5,000.00	3,953.94
6210	FICA	7,445.49	9,161.17	1,715.68	29,080.84	35,650.18	6,569.34

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6235	State Unemployment Tax	3,728.86	100.00	(3,628.86)	3,728.86	2,200.00	(1,528.86)
6300	Insurance	18,074.17	18,303.00	228.83	72,444.68	75,295.00	2,850.32
6305	Employee Benefits	13,073.75	19,575.27	6,501.52	58,332.59	78,901.08	20,568.49
6400	Wages: Permanent	98,085.93	115,294.04	17,208.11	389,480.52	461,176.16	71,695.64
6401	Wages: Seasonal	2,309.20	11,450.00	9,140.80	898.21	28,300.00	27,401.79
6511	Landscaping	289.27	0.00	(289.27)	333.69	0.00	(333.69)
6535	Printing	4,403.33	8,350.00	3,946.67	17,160.83	16,950.00	(210.83)
6540	Professional Services; Waste Hauling	149.70	315.00	165.30	1,401.88	1,260.00	(141.88)
6543	Uniforms	31.78	0.00	(31.78)	34.78	5,000.00	4,965.22
6545	Cleaning Services	600.00	600.00	0.00	3,600.00	2,400.00	(1,200.00)
6550	Professional Services: Security	375.20	1,050.00	674.80	1,418.01	3,150.00	1,731.99
6560	Professional Services: IT	750.84	700.00	(50.84)	6,063.70	5,200.00	(863.70)
6561	Computer Equipment	2,624.90	3,000.00	375.10	3,769.22	6,000.00	2,230.78
6570	Etix Charges	(2,145.03)	3,500.00	5,645.03	(2,145.03)	3,500.00	5,645.03
6575	Professional Services	9,250.00	10,707.00	1,457.00	37,000.00	46,557.00	9,557.00
6590	Professional Services: HVAC	0.00	0.00	0.00	822.00	0.00	(822.00)
6594	Professional Services - Plumbing	240.53	0.00	(240.53)	1,117.26	0.00	(1,117.26)
6605	Equipment	0.00	2,000.00	2,000.00	0.00	5,500.00	5,500.00
6620	Equipment Rental	978.17	920.00	(58.17)	52,783.65	83,880.00	31,096.35
6700	Supplies	10,800.03	31,975.00	21,174.97	24,504.14	50,875.00	26,370.86
6705	Fuel	105.78	2,000.00	1,894.22	4,472.17	6,500.00	2,027.83
6815	Professional Services: Accounting	30,150.00	35,000.00	4,850.00	77,800.00	85,500.00	7,700.00
6820	Board Expenses	2,116.79	3,000.00	883.21	18,908.83	14,300.00	(4,608.83)
6825	Dues,Fees,Subsc,Lic	2,912.83	594.70	(2,318.13)	24,903.83	26,745.39	1,841.56
6828	Transaction Fees (TSYS)	13,577.45	3,000.00	(10,577.45)	20,858.71	10,000.00	(10,858.71)
6836	Shipping	141.83	2,550.00	2,408.17	13,894.57	10,250.00	(3,644.57)
6840	Donations	900.00	1,000.00	100.00	9,228.17	3,750.00	(5,478.17)
6845	Professional Services: Legal	3,000.00	4,000.00	1,000.00	24,653.94	35,000.00	10,346.06
6855	Travel Contract Partners	1,680.60	150.00	(1,530.60)	1,680.60	2,150.00	469.40
6856	Hotels	111.00	0.00	(111.00)	14,129.95	1,000.00	(13,129.95)
6857	Staff Development	144.69	2,600.00	2,455.31	16,550.81	27,000.00	10,449.19
6858	Partner Hospitality	295.96	650.00	354.04	2,336.42	2,000.00	(336.42)

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6870	Retirement Plan	3,526.12	5,114.36	1,588.24	14,099.08	19,364.36	5,265.28
6918	Marathon	669.50	500.00	(169.50)	5,681.13	500.00	(5,181.13)
6925	Other Events	0.00	0.00	0.00	0.00	150.00	150.00
6930	Motor Sports	0.00	2,000.00	2,000.00	1,250.00	2,000.00	750.00
6938	Volunteer Expenses	12,005.26	8,000.00	(4,005.26)	17,816.94	14,900.00	(2,916.94)
6940	Grounds Entertainment	2,000.00	0.00	(2,000.00)	2,000.00	50,000.00	48,000.00
6951	Ag Acres Expense	0.00	100.00	100.00	0.00	300.00	300.00
7010	Electricity	5,206.75	3,000.00	(2,206.75)	26,697.20	28,000.00	1,302.80
7020	Propane/Gas	444.34	1,000.00	555.66	5,786.59	8,500.00	2,713.41
7030	Telephone	1,481.49	2,000.00	518.51	5,582.90	8,000.00	2,417.10
7040	Water/Sewer	141.40	500.00	358.60	564.82	950.00	385.18
7105	Media Buys	58,900.92	62,000.00	3,099.08	189,057.02	191,500.00	2,442.98
7200	Repairs & Maintenance	1,370.95	600.00	(770.95)	12,848.18	8,700.00	(4,148.18)
7230	Depreciation - Equipment	23,395.18	20,000.00	(3,395.18)	93,580.72	80,000.00	(13,580.72)
7240	Depreciation - Bldgs/Improvements	38,994.79	36,000.00	(2,994.79)	155,979.16	144,000.00	(11,979.16)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	0.00	(25,000.00)
7400	Interest Expense	7,115.89	7,133.74	17.85	23,016.87	23,372.51	355.64
7505	Beer/Wine/Liquor	0.00	0.00	0.00	(48.00)	0.00	48.00
7520	Catering	0.00	800.00	800.00	0.00	800.00	800.00
7560	Laundry	0.00	0.00	0.00	149.70	300.00	150.30
7600	Other Expenses	215.16	820.00	604.84	769.62	14,340.00	13,570.38
Total Expenses:		387,282.87	446,613.28	59,330.41	1,545,160.41	1,774,666.68	229,506.27
Net Income From Operations:		255,666.78	(233,231.28)	488,898.06	1,811,300.97	1,074,500.32	736,800.65
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	1,093,867.40	0.00	1,093,867.40	1,318,360.32	0.00	1,318,360.32
Total Non Operating Income:		1,093,867.40	0.00	1,093,867.40	1,318,360.32	0.00	1,318,360.32
Non Operating Expenses							
8500	Non Operating Expenses	(1,093,867.40)	0.00	(1,093,867.40)	(1,318,360.32)	0.00	(1,318,360.32)
8600	Special Projects/Capital Expense	(2,941.86)	0.00	(2,941.86)	(90,412.55)	(700,000.00)	609,587.45
Total Non Operating Expenses:		(1,096,809.26)	0.00	(1,096,809.26)	(1,408,772.87)	(700,000.00)	(708,772.87)

**Monthly and YTD Profit and Loss Statement
For The 4 Periods Ended 4/30/2026**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Other Income and	(2,941.86)	0.00	(2,941.86)	(90,412.55)	(700,000.00)	609,587.45
Earnings Before Income Tax:	252,724.92	(233,231.28)	485,956.20	1,720,888.42	374,500.32	1,346,388.10
Net Income (Loss):	252,724.92	(233,231.28)	485,956.20	1,720,888.42	374,500.32	1,346,388.10

**Period and YTD by Department
For The 4 Periods Ended 4/30/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Commercial Space-AK	0	1,000	-1,000	0	1,000	-1,000
Purple Banner Knight Income	12,000	0	12,000	19,250	0	19,250
Challenge Income-AK	350	0	350	10,900	0	10,900
Sponsorship Sales-AK	5,000	50,000	-45,000	97,750	51,000	46,750
Other Income:Aksarben	0	0	0	2,250	0	2,250
Total Revenue:	17,350	51,000	-33,650	130,150	52,000	78,150
Gross Profit:	17,350	51,000	-33,650	130,150	52,000	78,150
Expenses						
Awards:AK	2,027	0	-2,027	10,819	15,000	4,181
Harvest Expense:AK	0	0	0	-645	0	645
Challenge Expenses:AK	1,046	5,000	3,954	1,046	5,000	3,954
Employee Benefits-AK	672	329	-343	2,910	1,318	-1,592
Wages: Permanent AK	5,050	5,490	440	19,959	21,961	2,002
Wages: Seasonal: AK	0	1,500	1,500	0	1,500	1,500
Printing: AK	0	300	300	380	600	220
Professional Services: IT: AK	63	100	37	252	400	148
Supplies: AK	104	500	396	1,448	1,250	-198
Dues/Fees/Subsc/Lic: AK	270	100	-170	879	550	-329
Shipping: AK	119	1,500	1,381	326	6,000	5,674
Donations: AK	0	0	0	0	750	750
Professional Services: Legal:AK	0	1,000	1,000	1,612	4,500	2,888
Travel Contract Partners:AK	1,161	0	-1,161	1,161	1,500	339
Hotels: AK	0	0	0	3,710	0	-3,710
Partner Hospitality-AK	0	0	0	46	0	-46
Media Buys: AK	300	0	-300	300	250	-50
Total Expenses:	10,812	15,819	5,007	44,203	60,579	16,376
Net Income From Operations:	6,538	35,181	-28,643	85,947	-8,579	94,526
Earnings Before Income Tax:	6,538	35,181	-28,643	85,947	-8,579	94,526
Net Income (Loss):	6,538	35,181	-28,643	85,947	-8,579	94,526