

**Current Balance Sheet vs Prior Year
As of 5/31/2026**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	40,288	109,610
Savings Account (5 Pts-2589)	5,325,755	6,040,991
Benefit Holdings (5 Pts-3586)	1,281	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
AKSS Scholarship Hold (5 Pts-6682)	227,619	0
Accounts Receivable	282,001	580,969
Accounts Receivable-ARPA	1,910,131	1,729,920
Total Current Assets:	7,795,805	8,470,207
Investments		
FNBO CD (04/09/2027)	250,000	0
Pinnacle Bank CD (10/29/2026)	762,399	0
FNBO CD (04/16/2027)	128,000	0
FNBO CD (04/09/2027)	250,000	0
FNBO CD (04/14/2027)	129,000	0
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:	2,269,399	792,502
Bldg/Imprvmts/Equip		
Equipment/Vehicles	8,412,628	7,809,218
Bldgs/Leasehold Improvements	16,051,003	15,018,649
Accum Depreciation - Equipment	(6,560,563)	(6,273,137)
Accum Depreciation - Bldg/Improvements	(5,822,067)	(5,346,399)
Land	3,188,622	4,293,855
WIP	13,795,175	5,783,273
Total Bldg/Imprvmts/Equip:	29,064,798	21,285,459
Non Current Assets		
Restitution Receivable	105,750	115,000
Total Non Current Assets:	105,750	115,000
Total Assets:	39,235,752	30,663,168
Liabilities		
Liabilities		
Fit Payable	3,221	4,677
Sit Payable	5,165	5,714
Fica Payable	6,810	7,904
Sales Tax Payable	7,076	6,208
Lodging Tax Payable	2,798	1,762
AK Scholarship Liability	226,800	0
A/P-Vendors	52,339	718,994
A/P - Etix/Facility Fees Collected	24,656	16,822
Noncurrent Compensated Absences	54,018	36,074
PR Deduction-Flex Spending	1,297	0
Retirem Contrib Payable	3,277	0

**Current Balance Sheet vs Prior Year
As of 5/31/2026**

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
	(Continued)		
PR Deduction--United Way		874	1,366
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 Expenses		760,469	618,772
Current L-T Debt		534,666	515,147
	Total Liabilities:	<u>2,088,258</u>	<u>2,411,358</u>
Long Term Liabilities			
Notes Payable 5 Points		1,808,432	2,318,711
SBA Loan		476,414	489,527
Less Current L-T Debt		(534,666)	(515,147)
	Total Long Term Liabilities:	<u>1,750,180</u>	<u>2,293,091</u>
	Total Liabilities:	<u>3,838,438</u>	<u>4,704,449</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		19,656,664	10,726,015
Retained Earnings-Current Year		1,543,985	1,036,039
	Total Equity:	<u>35,397,314</u>	<u>25,958,719</u>
	Total Liabilities & Equity:	<u><u>39,235,752</u></u>	<u><u>30,663,168</u></u>

**Monthly and YTD Profit and Loss Statement
For The 5 Periods Ended 5/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	1,050.00	100.00	950.00	1,590.00	3,600.00	(2,010.00)
4210	Admissions	9,863.24	14,800.00	(4,936.76)	78,248.84	80,450.00	(2,201.16)
4311	Motor Sports	78.14	100.00	(21.86)	169.30	550.00	(380.70)
4312	Marathon	4,435.87	10,000.00	(5,564.13)	9,830.87	19,000.00	(9,169.13)
4315	Dirt Entertainment	271.62	400.00	(128.38)	461.39	3,800.00	(3,338.61)
4320	Carnival	36,893.03	50,000.00	(13,106.97)	36,893.03	50,000.00	(13,106.97)
4325	Concert Sales	40,373.02	40,000.00	373.02	621,820.47	440,000.00	181,820.47
4405	Commercial Space	28,059.22	20,400.00	7,659.22	208,690.73	196,400.00	12,290.73
4410	Campgrounds	1,429.34	2,000.00	(570.66)	56,306.19	35,200.00	21,106.19
4411	Vendor Insurance Income	155.00	100.00	55.00	100.00	200.00	(100.00)
4460	Facility/Convenience Fee Receipts	1,400.94	500.00	900.94	14,229.78	5,000.00	9,229.78
4500	Purple Banner Knight Income	0.00	0.00	0.00	19,250.00	0.00	19,250.00
4555	DNA Fees	14,239.92	10,000.00	4,239.92	14,239.92	10,000.00	4,239.92
4560	Challenge Income-AK	0.00	0.00	0.00	10,900.00	0.00	10,900.00
4600	Sponsorship Sales	10,000.00	250,000.00	(240,000.00)	894,627.00	978,200.00	(83,573.00)
4605	Naming Rights Income	0.00	0.00	0.00	135,000.00	60,000.00	75,000.00
4620	Booster Support:AK	70,251.00	150,000.00	(79,749.00)	72,501.00	150,000.00	(77,499.00)
4730	NLC Registration	133.10	1,360.00	(1,226.90)	2,305.80	4,352.00	(2,046.20)
4900	Other Income	757.49	400.00	357.49	1,926.75	2,575.00	(648.25)
4905	Electric - Distribution	2,505.00	0.00	2,505.00	24,323.32	0.00	24,323.32
4910	Interest Income from investments	20,990.28	9,000.00	11,990.28	58,356.03	45,000.00	13,356.03
4951	Lottery Funding	0.00	0.00	0.00	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	0.00	0.00	0.00	25,000.00	0.00	25,000.00
4980	Rental Income	1,000.00	51,000.00	(50,000.00)	16,250.00	55,000.00	(38,750.00)
Total Revenue:		243,886.21	610,160.00	(366,273.79)	3,600,347.59	3,459,327.00	141,020.59
Gross Profit:		243,886.21	610,160.00	(366,273.79)	3,600,347.59	3,459,327.00	141,020.59
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)
6101	Awards	5,057.29	13,000.00	7,942.71	33,293.52	50,500.00	17,206.48
6120	Scholarships	1,000.00	250.00	(750.00)	2,800.00	750.00	(2,050.00)

**Monthly and YTD Profit and Loss Statement
For The 5 Periods Ended 5/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6170	Harvest Expense	0.00	0.00	0.00	(2,001.64)	0.00	2,001.64
6175	Challenge Expenses	6,538.66	8,000.00	1,461.34	7,584.72	13,000.00	5,415.28
6210	FICA	8,388.39	9,386.84	998.45	37,469.23	45,037.02	7,567.79
6235	State Unemployment Tax	0.00	100.00	100.00	3,728.86	2,300.00	(1,428.86)
6300	Insurance	18,074.15	18,303.00	228.85	90,518.83	93,598.00	3,079.17
6305	Employee Benefits	15,536.56	19,575.27	4,038.71	73,869.15	98,476.35	24,607.20
6400	Wages: Permanent	98,400.38	115,294.04	16,893.66	487,880.90	576,470.20	88,589.30
6401	Wages: Seasonal	14,454.86	17,900.00	3,445.14	15,353.07	46,200.00	30,846.93
6511	Landscaping	(27.84)	1,500.00	1,527.84	305.85	1,500.00	1,194.15
6520	Land Lease	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00
6535	Printing	4,854.57	12,250.00	7,395.43	22,015.40	29,200.00	7,184.60
6540	Professional Services; Waste Hauling	304.70	600.00	295.30	1,706.58	1,860.00	153.42
6543	Uniforms	9.00	0.00	(9.00)	43.78	5,000.00	4,956.22
6545	Cleaning Services	600.00	600.00	0.00	4,200.00	3,000.00	(1,200.00)
6550	Professional Services: Security	375.20	1,050.00	674.80	1,793.21	4,200.00	2,406.79
6560	Professional Services: IT	1,546.09	8,100.00	6,553.91	7,609.79	13,300.00	5,690.21
6561	Computer Equipment	0.00	0.00	0.00	3,769.22	6,000.00	2,230.78
6570	Etix Charges	0.00	0.00	0.00	(2,145.03)	3,500.00	5,645.03
6575	Professional Services	13,535.00	13,000.00	(535.00)	50,535.00	59,557.00	9,022.00
6590	Professional Services: HVAC	0.00	3,900.00	3,900.00	822.00	3,900.00	3,078.00
6594	Professional Services - Plumbing	0.00	1,000.00	1,000.00	1,117.26	1,000.00	(117.26)
6605	Equipment	0.00	1,000.00	1,000.00	0.00	6,500.00	6,500.00
6620	Equipment Rental	1,704.79	41,120.00	39,415.21	54,488.44	125,000.00	70,511.56
6700	Supplies	10,013.77	19,500.00	9,486.23	34,517.91	70,375.00	35,857.09
6705	Fuel	6,715.55	2,000.00	(4,715.55)	11,187.72	8,500.00	(2,687.72)
6815	Professional Services: Accounting	4,500.00	7,000.00	2,500.00	82,300.00	92,500.00	10,200.00
6820	Board Expenses	2,274.35	1,500.00	(774.35)	21,183.18	15,800.00	(5,383.18)
6825	Dues,Fees,Subsc,Lic	6,709.58	924.70	(5,784.88)	31,613.41	27,670.09	(3,943.32)
6828	Transaction Fees (TSYS)	4,121.59	3,700.00	(421.59)	24,980.30	13,700.00	(11,280.30)
6836	Shipping	485.67	8,250.00	7,764.33	14,380.24	18,500.00	4,119.76
6840	Donations	2,760.50	1,000.00	(1,760.50)	11,988.67	4,750.00	(7,238.67)
6845	Professional Services: Legal	3,865.50	3,000.00	(865.50)	28,519.44	38,000.00	9,480.56

**Monthly and YTD Profit and Loss Statement
For The 5 Periods Ended 5/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6855	Travel Contract Partners	0.00	250.00	250.00	1,680.60	2,400.00	719.40
6856	Hotels	0.00	3,000.00	3,000.00	14,129.95	4,000.00	(10,129.95)
6857	Staff Development	7,254.30	9,600.00	2,345.70	23,805.11	36,600.00	12,794.89
6858	Partner Hospitality	97.30	650.00	552.70	2,433.72	2,650.00	216.28
6870	Retirement Plan	636.75	5,114.36	4,477.61	14,735.83	24,478.72	9,742.89
6885	Feed & Bedding	6,000.00	0.00	(6,000.00)	6,000.00	0.00	(6,000.00)
6918	Marathon	2,008.24	0.00	(2,008.24)	7,689.37	500.00	(7,189.37)
6925	Other Events	0.00	300.00	300.00	0.00	450.00	450.00
6930	Motor Sports	0.00	0.00	0.00	1,250.00	2,000.00	750.00
6938	Volunteer Expenses	347.42	6,250.00	5,902.58	18,164.36	21,150.00	2,985.64
6940	Grounds Entertainment	0.00	2,000.00	2,000.00	2,000.00	52,000.00	50,000.00
6951	Ag Acres Expense	0.00	100.00	100.00	0.00	400.00	400.00
7010	Electricity	4,314.90	5,000.00	685.10	31,012.10	33,000.00	1,987.90
7020	Propane/Gas	271.53	500.00	228.47	6,058.12	9,000.00	2,941.88
7030	Telephone	1,405.24	2,000.00	594.76	6,988.14	10,000.00	3,011.86
7040	Water/Sewer	319.83	600.00	280.17	884.65	1,550.00	665.35
7105	Media Buys	55,471.64	63,500.00	8,028.36	244,528.66	255,000.00	10,471.34
7200	Repairs & Maintenance	128.96	2,800.00	2,671.04	12,977.14	11,500.00	(1,477.14)
7230	Depreciation - Equipment	23,395.18	20,000.00	(3,395.18)	116,975.90	100,000.00	(16,975.90)
7240	Depreciation - Bldgs/Improvements	38,994.79	36,000.00	(2,994.79)	194,973.95	180,000.00	(14,973.95)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	0.00	(25,000.00)
7400	Interest Expense	6,976.44	6,801.60	(174.84)	29,993.31	30,174.11	180.80
7505	Beer/Wine/Liquor	0.00	0.00	0.00	(48.00)	0.00	48.00
7520	Catering	0.00	0.00	0.00	0.00	800.00	800.00
7560	Laundry	235.44	0.00	(235.44)	385.14	300.00	(85.14)
7600	Other Expenses	803.06	50.00	(753.06)	1,572.68	14,390.00	12,817.32
Total Expenses:		420,459.33	537,319.81	116,860.48	1,965,619.74	2,311,986.49	346,366.75
Net Income From Operations:		(176,573.12)	72,840.19	(249,413.31)	1,634,727.85	1,147,340.51	487,387.34
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	57,131.41	0.00	57,131.41	1,375,491.73	0.00	1,375,491.73
Total Non Operating Income:		57,131.41	0.00	57,131.41	1,375,491.73	0.00	1,375,491.73

**Monthly and YTD Profit and Loss Statement
For The 5 Periods Ended 5/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Non Operating Expenses							
8500	Non Operating Expenses	(57,131.43)	0.00	(57,131.43)	(1,375,491.75)	0.00	(1,375,491.75)
8600	Special Projects/Capital Expense	(328.97)	0.00	(328.97)	(90,741.52)	(700,000.00)	609,258.48
Total Non Operating Expenses:		(57,460.40)	0.00	(57,460.40)	(1,466,233.27)	(700,000.00)	(766,233.27)
Total Other Income and		(328.99)	0.00	(328.99)	(90,741.54)	(700,000.00)	609,258.46
Earnings Before Income Tax:		(176,902.11)	72,840.19	(249,742.30)	1,543,986.31	447,340.51	1,096,645.80
Net Income (Loss):		(176,902.11)	72,840.19	(249,742.30)	1,543,986.31	447,340.51	1,096,645.80

**Period and YTD by Department
For The 5 Periods Ended 5/31/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Commercial Space-AK	0	400	-400	0	1,400	-1,400
Purple Banner Knight Income	0	0	0	19,250	0	19,250
DNA Fees-AK	14,240	10,000	4,240	14,240	10,000	4,240
Challenge Income-AK	0	0	0	10,900	0	10,900
Sponsorship Sales-AK	5,000	45,000	-40,000	102,750	96,000	6,750
Booster Support:AK	70,251	150,000	-79,749	72,501	150,000	-77,499
Total Revenue:	89,491	205,400	-115,909	219,641	257,400	-37,759
Gross Profit:	89,491	205,400	-115,909	219,641	257,400	-37,759
Expenses						
Awards:AK	2,764	6,500	3,736	13,582	21,500	7,918
Harvest Expense:AK	0	0	0	-645	0	645
Challenge Expenses:AK	6,539	8,000	1,461	7,585	13,000	5,415
Employee Benefits-AK	766	329	-437	3,676	1,647	-2,029
Wages: Permanent AK	5,385	5,490	105	25,344	27,451	2,107
Wages: Seasonal: AK	2,500	5,000	2,500	2,500	6,500	4,000
Printing: AK	0	750	750	380	1,350	970
Professional Services: IT: AK	63	100	37	315	500	185
Supplies: AK	167	1,500	1,333	1,615	2,750	1,135
Dues/Fees/Subsc/Lic: AK	76	100	24	955	650	-305
Transaction Fees (PayPal)	629	0	-629	629	0	-629
Shipping: AK	439	7,250	6,811	766	13,250	12,484
Donations: AK	0	0	0	0	750	750
Professional Services: Legal:AK	0	0	0	1,612	4,500	2,888
Travel Contract Partners:AK	0	0	0	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	0	500	500	300	750	450
Total Expenses:	19,328	35,519	16,191	63,531	96,098	32,567
Net Income From Operations:	70,163	169,881	-99,718	156,110	161,302	-5,192

**Period and YTD by Department
For The 5 Periods Ended 5/31/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Earnings Before Income Tax:	70,163	169,881	-99,718	156,110	161,302	-5,192
Net Income (Loss):	70,163	169,881	-99,718	156,110	161,302	-5,192