

**Current Balance Sheet vs Prior Year
As of 6/30/2026**

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	27,900	105,452
Savings Account (5 Pts-2589)	5,804,373	5,235,921
Benefit Holdings (5 Pts-3586)	1,120	0
Lottery (5 Pts-3594)	1,000	1,000
Xfer In 001 (5 Pts-3608)	0	516
Cash/Change	214	201
VEO Cash	7,000	7,000
AKSS Scholarship Hold (5 Pts-6682)	207,178	0
Accounts Receivable	259,575	507,650
Lottery Receivable	1,058,429	1,152,470
Accounts Receivable-ARPA	2,213,245	2,063,589
Total Current Assets:	9,580,034	9,073,799
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
Five Points CD (12/23/2026)	750,000	0
Cornerstone CD (09/16/2025)	0	542,502
Total Investments:	2,269,399	542,502
Prepaid Expenses		
Prepaid Expenses	43,026	42,655
Total Prepaid Expenses:	43,026	42,655
Bldg/Imprvmnts/Equip		
Equipment/Vehicles	8,412,628	7,809,218
Bldgs/Leasehold Improvements	16,103,553	15,018,649
Accum Depreciation - Equipment	(6,583,958)	(6,293,789)
Accum Depreciation - Bldg/Improvements	(5,861,061)	(5,382,306)
Land	3,188,622	4,293,855
WIP	13,723,128	5,819,147
Total Bldg/Imprvmnts/Equip:	28,982,912	21,264,774
Non Current Assets		
Restitution Receivable	104,750	114,000
Total Non Current Assets:	104,750	114,000
Total Assets:	40,980,121	31,037,730
Liabilities		
Liabilities		
Fit Payable	3,523	4,965
Sit Payable	4,015	4,387
Fica Payable	7,203	9,029
Sales Tax Payable	6,003	2,973
Lodging Tax Payable	2,913	1,818
AK Scholarship Liability	204,410	0
A/P-Vendors	908,618	35,323
A/P - Etix/Facility Fees Collected	25,343	15,565

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Current Balance Sheet vs Prior Year
As of 6/30/2026

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
Noncurrent Compensated Absences		54,018	36,074
PR Deduction-Flex Spending		1,311	0
Retirem Contrib Payable		1,170	3,896
PR Deduction--United Way		1,044	107
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		35,606	30,401
Accrued Expenses		766,467	660,209
Current L-T Debt		534,666	515,147
Total Liabilities:		2,961,102	1,798,012
Long Term Liabilities			
Notes Payable 5 Points		1,764,982	2,276,595
SBA Loan		475,325	488,516
Less Current L-T Debt		(534,666)	(515,147)
Total Long Term Liabilities:		1,705,641	2,249,964
Total Liabilities:		4,666,743	4,047,976
Equity			
Equity		9,896,665	9,996,665
Operating Reserve		3,725,000	3,450,000
Capital Reserve		575,000	750,000
Retained Earnings		19,656,667	10,726,022
Retained Earnings-Current Year		2,460,046	2,067,067
Total Equity:		36,313,378	26,989,754
Total Liabilities & Equity:		40,980,121	31,037,730

**Monthly and YTD Profit and Loss Statement
For The 6 Periods Ended 6/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	825.00	225.00	600.00	2,415.00	3,825.00	(1,410.00)
4210	Admissions	10,920.69	20,500.00	(9,579.31)	89,737.71	100,950.00	(11,212.29)
4311	Motor Sports	234.42	100.00	134.42	403.72	650.00	(246.28)
4312	Marathon	13,677.25	12,000.00	1,677.25	23,508.12	31,000.00	(7,491.88)
4315	Dirt Entertainment	1,133.97	2,000.00	(866.03)	1,595.36	5,800.00	(4,204.64)
4320	Carnival	16,612.07	3,000.00	13,612.07	53,505.10	53,000.00	505.10
4325	Concert Sales	44,987.88	40,000.00	4,987.88	666,370.21	480,000.00	186,370.21
4405	Commercial Space	48,593.71	48,400.00	193.71	257,284.44	244,800.00	12,484.44
4410	Campgrounds	2,307.55	1,000.00	1,307.55	58,613.74	36,200.00	22,413.74
4411	Vendor Insurance Income	200.00	1,055.00	(855.00)	300.00	1,255.00	(955.00)
4460	Facility/Convenience Fee Receipts	1,462.33	500.00	962.33	15,686.53	5,500.00	10,186.53
4500	Purple Banner Knight Income	0.00	0.00	0.00	19,250.00	0.00	19,250.00
4555	DNA Fees	39,929.57	35,000.00	4,929.57	54,169.49	45,000.00	9,169.49
4556	Broiler Fees	720.00	500.00	220.00	720.00	500.00	220.00
4557	EID Fees	432.00	2,500.00	(2,068.00)	432.00	2,500.00	(2,068.00)
4560	Challenge Income-AK	0.00	0.00	0.00	10,900.00	0.00	10,900.00
4600	Sponsorship Sales	25,500.00	70,000.00	(44,500.00)	920,127.00	1,048,200.00	(128,073.00)
4601	Sponsorship Grants	0.00	0.00	0.00	25,000.00	0.00	25,000.00
4605	Naming Rights Income	0.00	37,000.00	(37,000.00)	135,000.00	97,000.00	38,000.00
4620	Booster Support:AK	564.00	0.00	564.00	73,065.00	150,000.00	(76,935.00)
4730	NLC Registration	1,398.00	680.00	718.00	3,703.80	5,032.00	(1,328.20)
4900	Other Income	11,403.98	500.00	10,903.98	12,814.73	3,075.00	9,739.73
4902	Shipping	8,862.00	44,000.00	(35,138.00)	8,862.00	44,000.00	(35,138.00)
4905	Electric - Distribution	537.50	0.00	537.50	24,860.82	0.00	24,860.82
4910	Interest Income from investments	10,380.42	9,000.00	1,380.42	68,736.45	54,000.00	14,736.45
4951	Lottery Funding	962,209.00	1,200,000.00	(237,791.00)	2,141,891.17	2,400,000.00	(258,108.83)
4952	City Grand Island Match	96,220.00	120,000.00	(23,780.00)	213,865.00	240,000.00	(26,135.00)
4970	Foundation Grants	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
4980	Rental Income	22,849.86	51,000.00	(28,150.14)	39,099.86	106,000.00	(66,900.14)
5000	Food Vouchers	0.00	120.00	(120.00)	0.00	120.00	(120.00)
Total Revenue:		1,331,961.20	1,699,080.00	(367,118.80)	4,931,917.25	5,158,407.00	(226,489.75)

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**Monthly and YTD Profit and Loss Statement
For The 6 Periods Ended 6/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Gross Profit:		1,331,961.20	1,699,080.00	(367,118.80)	4,931,917.25	5,158,407.00	(226,489.75)
Expenses							
6100	Premiums/Awards	0.00	0.00	0.00	5,000.00	0.00	(5,000.00)
6101	Awards	18,971.91	21,700.00	2,728.09	52,265.43	72,200.00	19,934.57
6120	Scholarships	2,345.00	3,000.00	655.00	5,145.00	3,750.00	(1,395.00)
6170	Harvest Expense	0.00	0.00	0.00	(2,001.64)	0.00	2,001.64
6175	Challenge Expenses	3,500.00	0.00	(3,500.00)	11,084.72	13,000.00	1,915.28
6210	FICA	8,785.99	10,228.34	1,442.35	46,255.22	55,265.36	9,010.14
6235	State Unemployment Tax	0.00	100.00	100.00	3,728.86	2,400.00	(1,328.86)
6300	Insurance	18,074.17	19,520.00	1,445.83	108,593.00	113,118.00	4,525.00
6305	Employee Benefits	15,110.86	20,175.27	5,064.41	88,980.01	118,651.62	29,671.61
6400	Wages: Permanent	99,209.20	115,294.04	16,084.84	587,090.10	691,764.24	104,674.14
6401	Wages: Seasonal	18,843.47	25,400.00	6,556.53	34,196.54	71,600.00	37,403.46
6511	Landscaping	307.72	1,500.00	1,192.28	613.57	3,000.00	2,386.43
6520	Land Lease	0.00	0.00	0.00	40,000.00	40,000.00	0.00
6535	Printing	5,204.35	10,150.00	4,945.65	27,219.75	39,350.00	12,130.25
6540	Professional Services; Waste Hauling	746.20	370.00	(376.20)	2,452.78	2,230.00	(222.78)
6543	Uniforms	347.60	0.00	(347.60)	391.38	5,000.00	4,608.62
6545	Cleaning Services	600.00	900.00	300.00	4,800.00	3,900.00	(900.00)
6550	Professional Services: Security	562.80	700.00	137.20	2,356.01	4,900.00	2,543.99
6560	Professional Services: IT	2,278.34	700.00	(1,578.34)	9,888.13	14,000.00	4,111.87
6561	Computer Equipment	249.90	0.00	(249.90)	4,019.12	6,000.00	1,980.88
6570	Etix Charges	0.00	1,000.00	1,000.00	(2,145.03)	4,500.00	6,645.03
6575	Professional Services	13,825.00	13,000.00	(825.00)	64,360.00	72,557.00	8,197.00
6590	Professional Services: HVAC	0.00	3,900.00	3,900.00	822.00	7,800.00	6,978.00
6594	Professional Services - Plumbing	0.00	1,000.00	1,000.00	1,117.26	2,000.00	882.74
6605	Equipment	2,218.47	0.00	(2,218.47)	2,218.47	6,500.00	4,281.53
6620	Equipment Rental	931.25	1,320.00	388.75	55,419.69	126,320.00	70,900.31
6700	Supplies	4,320.47	18,250.00	13,929.53	38,838.38	88,625.00	49,786.62
6705	Fuel	2,688.30	2,000.00	(688.30)	13,876.02	10,500.00	(3,376.02)
6730	NLC Expense	0.00	900.00	900.00	0.00	900.00	900.00
6815	Professional Services: Accounting	8,975.00	7,500.00	(1,475.00)	91,275.00	100,000.00	8,725.00

**Monthly and YTD Profit and Loss Statement
For The 6 Periods Ended 6/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6820	Board Expenses	1,247.35	1,500.00	252.65	22,430.53	17,300.00	(5,130.53)
6825	Dues,Fees,Subsc,Lic	10,009.88	8,462.43	(1,547.45)	41,623.29	36,132.52	(5,490.77)
6828	Transaction Fees (TSYS)	4,420.21	6,200.00	1,779.79	29,400.51	19,900.00	(9,500.51)
6836	Shipping	5,536.84	16,050.00	10,513.16	19,917.08	34,550.00	14,632.92
6840	Donations	370.00	2,250.00	1,880.00	12,358.67	7,000.00	(5,358.67)
6845	Professional Services: Legal	3,000.00	3,000.00	0.00	31,519.44	41,000.00	9,480.56
6855	Travel Contract Partners	499.00	300.00	(199.00)	2,179.60	2,700.00	520.40
6856	Hotels	446.66	0.00	(446.66)	14,576.61	4,000.00	(10,576.61)
6857	Staff Development	1,814.46	555.00	(1,259.46)	25,619.57	37,155.00	11,535.43
6858	Partner Hospitality	453.45	2,700.00	2,246.55	2,887.17	5,350.00	2,462.83
6870	Retirement Plan	3,523.52	5,114.36	1,590.84	18,259.35	29,593.08	11,333.73
6885	Feed & Bedding	2,520.00	0.00	(2,520.00)	8,520.00	0.00	(8,520.00)
6918	Marathon	120.66	8,000.00	7,879.34	7,810.03	8,500.00	689.97
6925	Other Events	0.00	600.00	600.00	0.00	1,050.00	1,050.00
6930	Motor Sports	0.00	0.00	0.00	1,250.00	2,000.00	750.00
6938	Volunteer Expenses	857.30	700.00	(157.30)	19,021.66	21,850.00	2,828.34
6940	Grounds Entertainment	0.00	15,000.00	15,000.00	2,000.00	67,000.00	65,000.00
6951	Ag Acres Expense	0.00	300.00	300.00	0.00	700.00	700.00
7010	Electricity	5,628.04	5,000.00	(628.04)	36,640.14	38,000.00	1,359.86
7020	Propane/Gas	706.65	1,000.00	293.35	6,764.77	10,000.00	3,235.23
7030	Telephone	1,403.17	2,000.00	596.83	8,391.31	12,000.00	3,608.69
7040	Water/Sewer	172.62	600.00	427.38	1,057.27	2,150.00	1,092.73
7105	Media Buys	57,600.00	63,000.00	5,400.00	302,128.66	318,000.00	15,871.34
7200	Repairs & Maintenance	7,609.28	3,300.00	(4,309.28)	20,586.42	14,800.00	(5,786.42)
7230	Depreciation - Equipment	23,395.18	20,000.00	(3,395.18)	140,371.08	120,000.00	(20,371.08)
7240	Depreciation - Bldgs/Improvements	38,994.79	36,000.00	(2,994.79)	233,968.74	216,000.00	(17,968.74)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	0.00	(25,000.00)
7400	Interest Expense	1,112.72	6,853.85	5,741.13	36,679.96	37,027.96	348.00
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	105.00	0.00	(105.00)	490.14	300.00	(190.14)
7600	Other Expenses	2,086.60	4,562.00	2,475.40	3,659.28	18,952.00	15,292.72

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**Monthly and YTD Profit and Loss Statement
For The 6 Periods Ended 6/30/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Total Expenses:		401,729.38	491,655.29	89,925.91	2,372,923.05	2,803,641.78	430,718.73
Net Income From Operations:		930,231.82	1,207,424.71	(277,192.89)	2,558,994.20	2,354,765.22	204,228.98
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	1,287,712.56	0.00	1,287,712.56	2,663,204.29	0.00	2,663,204.29
Total Non Operating Income:		1,287,712.56	0.00	1,287,712.56	2,663,204.29	0.00	2,663,204.29
Non Operating Expenses							
8500	Non Operating Expenses	(1,287,712.79)	0.00	(1,287,712.79)	(2,663,204.54)	0.00	(2,663,204.54)
8600	Special Projects/Capital Expense	(8,201.80)	0.00	(8,201.80)	(98,943.32)	(700,000.00)	601,056.68
Total Non Operating Expenses:		(1,295,914.59)	0.00	(1,295,914.59)	(2,762,147.86)	(700,000.00)	(2,062,147.86)
Total Other Income and		(8,202.03)	0.00	(8,202.03)	(98,943.57)	(700,000.00)	601,056.43
Earnings Before Income Tax:		922,029.79	1,207,424.71	(285,394.92)	2,460,050.63	1,654,765.22	805,285.41
Net Income (Loss):		922,029.79	1,207,424.71	(285,394.92)	2,460,050.63	1,654,765.22	805,285.41

**Period and YTD by Department
For The 6 Periods Ended 6/30/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Commercial Space-AK	0	400	-400	0	1,800	-1,800
Purple Banner Knight Income	0	0	0	19,250	0	19,250
DNA Fees-AK	39,930	35,000	4,930	54,169	45,000	9,169
Broiler Fees:AK	720	500	220	720	500	220
EID Fees:AK	432	2,500	-2,068	432	2,500	-2,068
Challenge Income-AK	0	0	0	10,900	0	10,900
Sponsorship Sales-AK	5,000	25,000	-20,000	107,750	121,000	-13,250
Booster Support:AK	564	0	564	73,065	150,000	-76,935
Other Income:Aksarben	516	0	516	0	0	0
Shipping:AK	8,862	44,000	-35,138	8,862	44,000	-35,138
Foundation Grants-AK	10,000	0	10,000	10,000	0	10,000
Total Revenue:	66,024	107,400	-41,376	285,148	364,800	-79,652
Gross Profit:	66,024	107,400	-41,376	285,148	364,800	-79,652
Expenses						
Awards:AK	2,227	3,000	773	15,809	24,500	8,691
Harvest Expense:AK	0	0	0	-645	0	645
Challenge Expenses:AK	3,500	0	-3,500	11,085	13,000	1,915
Employee Benefits-AK	734	329	-405	4,410	1,976	-2,434
Wages: Permanent AK	5,655	5,490	-165	31,000	32,941	1,941
Wages: Seasonal: AK	0	1,500	1,500	2,500	8,000	5,500
Printing: AK	492	500	8	872	1,850	978
Professional Services: IT: AK	69	100	31	384	600	216
Supplies: AK	24	5,500	5,476	1,639	8,250	6,611
Dues/Fees/Subsc/Lic: AK	7,090	7,400	310	8,045	8,050	5
Transaction Fees (PayPal)	1,875	2,500	625	2,504	2,500	-4
Shipping: AK	5,428	15,000	9,572	6,194	28,250	22,056
Donations: AK	0	750	750	0	1,500	1,500
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

**Period and YTD by Department
For The 6 Periods Ended 6/30/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Partner Hospitality-AK	0	0	0	46	0	-46
Media Buys: AK	0	0	0	300	750	450
Total Expenses:	27,094	42,069	14,975	90,626	138,167	47,541
Net Income From Operations:	38,930	65,331	-26,401	194,522	226,633	-32,111
Earnings Before Income Tax:	38,930	65,331	-26,401	194,522	226,633	-32,111
Net Income (Loss):	38,930	65,331	-26,401	194,522	226,633	-32,111