

Current Balance Sheet vs Prior Year
As of 8/31/2026

Nebraska State Fair (NSF)

	Year to Date	Prior Year to Date
Assets		
Current Assets		
Cash/Checking (5 Pts-3616)	(1,307,017)	(1,667,287)
Savings Account (5 Pts-2589)	7,402,403	6,395,149
Benefit Holdings (5 Pts-3586)	1,538	0
Lottery (5 Pts-3594)	1,000	1,000
Xfer In 001 (5 Pts-3608)	0	516
Cash/Change	214	201
VEO Cash	562,282	797,629
Livestock In (5pts-6712)	0	3,962
AKSS Scholarship Hold (5 Pts-6682)	196,084	0
Accounts Receivable	231,424	244,259
Lottery Receivable	0	1,152,470
Accounts Receivable-ARPA	650,677	814,483
Total Current Assets:	7,738,605	7,742,382
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	41,461	61,209
Total Prepaid Expenses:	41,461	61,209
Bldg/Imprvmts/Equip		
Equipment/Vehicles	8,412,628	7,856,308
Bldgs/Leasehold Improvements	16,103,553	15,023,649
Accum Depreciation - Equipment	(6,630,748)	(6,335,094)
Accum Depreciation - Bldg/Improvements	(5,939,051)	(5,454,119)
Land	3,188,622	4,293,855
WIP	13,900,725	6,470,404
Total Bldg/Imprvmts/Equip:	29,035,729	21,855,003
Non Current Assets		
Restitution Receivable	104,250	113,025
Total Non Current Assets:	104,250	113,025
Total Assets:	39,189,444	30,314,121
Liabilities		
Liabilities		
Fit Payable	(1,439)	5,507
Sit Payable	25,470	45,144
Fica Payable	(1,503)	8,087
Sales Tax Payable	44,857	100,619
Lodging Tax Payable	3,790	2,453
AK Scholarship Liability	196,835	0
A/P-Vendors	386,275	877,891

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Current Balance Sheet vs Prior Year
As of 8/31/2026

Nebraska State Fair (NSF)

		Year to Date	Prior Year to Date
Liabilities			
(Continued)			
A/P - Etix/Facility Fees Collected		20,168	51,314
Noncurrent Compensated Absences		54,018	36,074
PR Deduction-Flex Spending		900	0
Retirem Contrib Payable		(3,723)	3,707
PR Deduction--United Way		1,322	616
Other Current Liabilities		1,000	0
Unearned Revenue		193,750	226,250
Unearned Etix Revenue		106,618	0
Unearned Aksarben Revenue		7,500	10,850
Accrued Expenses		749,191	915,606
Current L-T Debt		534,666	515,147
Total Liabilities:		2,319,695	2,799,265
Long Term Liabilities			
Notes Payable 5 Points		1,677,857	2,192,910
SBA Loan		473,174	486,318
Less Current L-T Debt		(534,666)	(515,147)
Total Long Term Liabilities:		1,616,365	2,164,081
Total Liabilities:		3,936,060	4,963,346
Equity			
Equity		9,896,665	11,496,665
Operating Reserve		3,725,000	1,950,000
Capital Reserve		575,000	750,000
Retained Earnings		19,656,663	10,726,018
Retained Earnings-Current Year		1,400,056	428,092
Total Equity:		35,253,384	25,350,775
Total Liabilities & Equity:		39,189,444	30,314,121

**Monthly and YTD Profit and Loss Statement
For The 8 Periods Ended 8/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue							
4205	Paid Parking	2,462.24	3,550.00	(1,087.76)	5,588.89	11,025.00	(5,436.11)
4210	Admissions	250,036.15	724,800.00	(474,763.85)	368,045.15	884,600.00	(516,554.85)
4311	Motor Sports	14,389.75	16,000.00	(1,610.25)	15,475.34	17,250.00	(1,774.66)
4312	Marathon	15,496.24	13,000.00	2,496.24	46,573.19	55,000.00	(8,426.81)
4313	Entry Fees: Livestock	372,828.34	0.00	372,828.34	415,861.04	31,500.00	384,361.04
4314	Entry Fees: Equine	(500.00)	0.00	(500.00)	0.00	0.00	0.00
4315	Dirt Entertainment	9,378.61	14,100.00	(4,721.39)	11,713.51	21,900.00	(10,186.49)
4320	Carnival	89,098.70	325,000.00	(235,901.30)	161,287.52	403,000.00	(241,712.48)
4325	Concert Sales	167,238.61	86,000.00	81,238.61	944,091.58	636,000.00	308,091.58
4345	Merchandise	0.00	12,500.00	(12,500.00)	0.00	12,500.00	(12,500.00)
4405	Commercial Space	60,469.98	68,000.00	(7,530.02)	380,684.10	384,500.00	(3,815.90)
4410	Campgrounds	7,412.22	12,994.00	(5,581.78)	76,148.65	49,194.00	26,954.65
4411	Vendor Insurance Income	1,296.35	1,800.00	(503.65)	2,706.35	3,655.00	(948.65)
4435	Alcohol Sales	131,218.38	350,000.00	(218,781.62)	131,400.70	350,000.00	(218,599.30)
4450	Commissions - Concessionaires	70,200.00	155,000.00	(84,800.00)	70,200.00	155,000.00	(84,800.00)
4460	Facility/Convenience Fee Receipts	9,237.20	8,000.00	1,237.20	28,543.25	15,800.00	12,743.25
4500	Purple Banner Knight Income	0.00	0.00	0.00	19,250.00	0.00	19,250.00
4555	DNA Fees	0.00	17,000.00	(17,000.00)	61,602.92	62,000.00	(397.08)
4556	Broiler Fees	0.00	0.00	0.00	720.00	3,500.00	(2,780.00)
4557	EID Fees	0.00	0.00	0.00	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	14,100.00	46,250.00	(32,150.00)	934,277.00	1,105,450.00	(171,173.00)
4601	Sponsorship Grants	0.00	0.00	0.00	125,000.00	0.00	125,000.00
4605	Naming Rights Income	32,500.00	32,500.00	0.00	167,500.00	129,500.00	38,000.00
4620	Booster Support:AK	0.00	0.00	0.00	73,065.00	150,000.00	(76,935.00)
4730	NLC Registration	358.73	612.00	(253.27)	5,484.19	6,800.00	(1,315.81)
4800	Chute Income	4,925.00	8,000.00	(3,075.00)	5,025.00	16,500.00	(11,475.00)
4900	Other Income	8,877.98	5,050.00	3,827.98	23,465.57	10,625.00	12,840.57
4902	Shipping	0.00	0.00	0.00	8,862.00	44,000.00	(35,138.00)
4905	Electric - Distribution	1,100.00	0.00	1,100.00	28,406.62	0.00	28,406.62
4910	Interest Income from investments	10,920.62	9,000.00	1,920.62	88,771.69	72,000.00	16,771.69

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**Monthly and YTD Profit and Loss Statement
For The 8 Periods Ended 8/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
4951	Lottery Funding	2,732.19	0.00	2,732.19	2,144,623.36	2,400,000.00	(255,376.64)
4952	City Grand Island Match	0.00	0.00	0.00	213,865.00	240,000.00	(26,135.00)
4970	Foundation Grants	10,000.00	0.00	10,000.00	124,899.52	0.00	124,899.52
4980	Rental Income	1,100.00	1,000.00	100.00	62,824.25	193,000.00	(130,175.75)
4985	Insurance Income	0.00	0.00	0.00	130.00	0.00	130.00
4990	VEO Holding Account	9,670.00	27,000.00	(17,330.00)	9,670.00	27,000.00	(17,330.00)
5000	Food Vouchers	5,787.00	6,000.00	(213.00)	6,808.00	6,120.00	688.00
Total Revenue:		1,302,334.29	1,943,156.00	(640,821.71)	6,773,901.39	7,499,919.00	(726,017.61)
Gross Profit:		1,302,334.29	1,943,156.00	(640,821.71)	6,773,901.39	7,499,919.00	(726,017.61)
Expenses							
6100	Premiums/Awards	16,945.00	125,000.00	108,055.00	21,945.00	125,000.00	103,055.00
6101	Awards	19,575.65	24,500.00	4,924.35	72,964.08	113,000.00	40,035.92
6120	Scholarships	500.00	4,000.00	3,500.00	6,385.00	10,250.00	3,865.00
6165	Purple Banner Knight Expenses	4,000.00	0.00	(4,000.00)	4,000.00	0.00	(4,000.00)
6170	Harvest Expense	0.00	0.00	0.00	(2,001.64)	0.00	2,001.64
6175	Challenge Expenses	319.75	22,000.00	21,680.25	11,404.47	35,000.00	23,595.53
6210	FICA	8,286.12	44,328.22	36,042.10	63,127.27	112,097.80	48,970.53
6235	State Unemployment Tax	0.00	0.00	0.00	2,976.86	2,500.00	(476.86)
6300	Insurance	45,035.18	19,520.00	(25,515.18)	171,923.17	172,225.00	301.83
6305	Employee Benefits	18,808.39	19,575.27	766.88	122,308.01	157,802.16	35,494.15
6400	Wages: Permanent	57,278.06	115,294.04	58,015.98	744,320.29	922,352.32	178,032.03
6401	Wages: Seasonal	150,110.56	452,650.00	302,539.44	200,246.82	584,400.00	384,153.18
6511	Landscaping	33.81	0.00	(33.81)	896.32	3,000.00	2,103.68
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	0.00	37,000.00	37,000.00
6535	Printing	22,637.42	29,165.00	6,527.58	57,509.77	80,765.00	23,255.23
6540	Professional Services; Waste Hauling	730.84	2,500.00	1,769.16	3,372.04	5,100.00	1,727.96
6543	Uniforms	15,384.40	30,200.00	14,815.60	15,775.78	40,200.00	24,424.22
6545	Cleaning Services	300.00	1,200.00	900.00	5,400.00	6,300.00	900.00
6550	Professional Services: Security	207,003.30	51,250.00	(155,753.30)	209,546.91	56,850.00	(152,696.91)
6560	Professional Services: IT	62,945.34	51,600.00	(11,345.34)	74,559.81	115,700.00	41,140.19
6561	Computer Equipment	575.00	0.00	(575.00)	6,236.92	9,000.00	2,763.08

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**Monthly and YTD Profit and Loss Statement
For The 8 Periods Ended 8/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6565	Production	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00
6570	Etix Charges	1,344.63	5,000.00	3,655.37	(800.40)	9,500.00	10,300.40
6575	Professional Services	56,700.00	33,000.00	(23,700.00)	156,727.50	118,557.00	(38,170.50)
6590	Professional Services: HVAC	11,356.13	11,000.00	(356.13)	12,178.13	18,800.00	6,621.87
6594	Professional Services - Plumbing	0.00	2,000.00	2,000.00	1,117.26	5,000.00	3,882.74
6595	Professional Services: Electrical	0.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00
6605	Equipment	0.00	0.00	0.00	2,776.40	7,500.00	4,723.60
6620	Equipment Rental	345,357.70	324,500.00	(20,857.70)	402,502.25	453,020.00	50,517.75
6700	Supplies	40,904.58	49,775.00	8,870.42	117,153.93	150,500.00	33,346.07
6705	Fuel	25,856.84	65,000.00	39,143.16	42,843.09	77,500.00	34,656.91
6730	NLC Expense	54.72	5,500.00	5,445.28	947.42	6,400.00	5,452.58
6815	Professional Services: Accounting	11,800.00	15,000.00	3,200.00	108,460.00	122,000.00	13,540.00
6820	Board Expenses	215.75	5,500.00	5,284.25	24,181.63	24,800.00	618.37
6825	Dues,Fees,Subsc,Lic	3,641.17	7,804.96	4,163.79	48,241.05	50,398.60	2,157.55
6828	Transaction Fees (TSYS)	(20,198.46)	(24,350.00)	(4,151.54)	13,655.19	(1,000.00)	(14,655.19)
6836	Shipping	0.00	1,430.00	1,430.00	23,859.02	52,500.00	28,640.98
6838	Sustainability Program	43.76	0.00	(43.76)	43.76	0.00	(43.76)
6840	Donations	250.00	5,000.00	4,750.00	13,108.67	13,000.00	(108.67)
6845	Professional Services: Legal	3,260.00	3,000.00	(260.00)	38,202.44	49,000.00	10,797.56
6855	Travel Contract Partners	31,702.39	41,800.00	10,097.61	33,976.99	44,700.00	10,723.01
6856	Hotels	6,401.50	78,750.00	72,348.50	24,039.29	91,250.00	67,210.71
6857	Staff Development	6,178.01	1,100.00	(5,078.01)	34,175.43	40,390.00	6,214.57
6858	Partner Hospitality	8,182.24	2,100.00	(6,082.24)	13,041.75	8,950.00	(4,091.75)
6870	Retirement Plan	617.10	5,114.36	4,497.26	20,010.22	39,821.80	19,811.58
6885	Feed & Bedding	5,762.49	3,750.00	(2,012.49)	14,282.49	4,500.00	(9,782.49)
6900	Stock Charge	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00
6911	Dirt Events	21,000.00	18,000.00	(3,000.00)	21,000.00	18,000.00	(3,000.00)
6918	Marathon	43,725.30	40,000.00	(3,725.30)	54,814.10	56,500.00	1,685.90
6920	Concerts	324,000.00	300,000.00	(24,000.00)	324,000.00	300,000.00	(24,000.00)
6925	Other Events	24,657.61	15,000.00	(9,657.61)	24,842.27	16,250.00	(8,592.27)
6930	Motor Sports	67,200.00	68,000.00	800.00	68,450.00	70,000.00	1,550.00
6937	Birthing Pavilion	1,003.85	1,500.00	496.15	1,003.85	1,500.00	496.15

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**Monthly and YTD Profit and Loss Statement
For The 8 Periods Ended 8/31/2026**

Nebraska State Fair (NSF)

		2026			2026		
		Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
6938	Volunteer Expenses	6,856.00	1,120.00	(5,736.00)	25,877.66	28,470.00	2,592.34
6940	Grounds Entertainment	506,021.00	23,000.00	(483,021.00)	508,196.00	520,000.00	11,804.00
6951	Ag Acres Expense	215.24	100.00	(115.24)	417.01	1,000.00	582.99
7010	Electricity	8,465.06	11,000.00	2,534.94	53,646.95	58,000.00	4,353.05
7020	Propane/Gas	1,730.42	2,000.00	269.58	9,654.09	13,000.00	3,345.91
7030	Telephone	930.05	2,500.00	1,569.95	11,146.98	16,500.00	5,353.02
7040	Water/Sewer	235.93	800.00	564.07	1,567.95	3,750.00	2,182.05
7105	Media Buys	11,260.46	4,500.00	(6,760.46)	374,788.87	386,250.00	11,461.13
7115	Photography	0.00	5,000.00	5,000.00	0.00	7,500.00	7,500.00
7200	Repairs & Maintenance	4,775.15	11,100.00	6,324.85	32,945.41	28,000.00	(4,945.41)
7230	Depreciation - Equipment	23,395.18	20,000.00	(3,395.18)	187,161.44	160,000.00	(27,161.44)
7240	Depreciation - Bldgs/Improvements	38,994.79	36,000.00	(2,994.79)	311,958.32	288,000.00	(23,958.32)
7350	GILCA Expenses	0.00	0.00	0.00	25,000.00	0.00	(25,000.00)
7400	Interest Expense	6,661.53	6,572.24	(89.29)	49,855.86	50,129.93	274.07
7490	Overage/Shortage (for VEO)	(95.00)	0.00	95.00	(95.00)	0.00	95.00
7505	Beer/Wine/Liquor	77,369.04	170,000.00	92,630.96	77,321.04	170,000.00	92,678.96
7520	Catering	4,089.48	5,000.00	910.52	4,198.50	6,800.00	2,601.50
7560	Laundry	0.00	0.00	0.00	490.14	500.00	9.86
7600	Other Expenses	5,879.25	18,042.00	12,162.75	12,852.40	41,486.00	28,633.60
Total Expenses:		2,348,269.71	2,426,291.09	78,021.38	5,158,714.23	6,289,765.61	1,131,051.38
Net Income From Operations:		(1,045,935.42)	(483,135.09)	(562,800.33)	1,615,187.16	1,210,153.39	405,033.77
Other Income and Expense							
Non Operating Income							
8010	Non Operating Income	0.00	0.00	0.00	3,494,686.43	0.00	3,494,686.43
Total Non Operating Income:		0.00	0.00	0.00	3,494,686.43	0.00	3,494,686.43
Non Operating Expenses							
8500	Non Operating Expenses	0.00	0.00	0.00	(3,494,686.43)	0.00	(3,494,686.43)
8600	Special Projects/Capital Expense	(64,769.34)	0.00	(64,769.34)	(215,132.37)	(700,000.00)	484,867.63
Total Non Operating Expenses:		(64,769.34)	0.00	(64,769.34)	(3,709,818.80)	(700,000.00)	(3,009,818.80)
Total Other Income and		(64,769.34)	0.00	(64,769.34)	(215,132.37)	(700,000.00)	484,867.63
Earnings Before Income Tax:		(1,110,704.76)	(483,135.09)	(627,569.67)	1,400,054.79	510,153.39	889,901.40

Monthly and YTD Profit and Loss Statement
For The 8 Periods Ended 8/31/2026

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Net Income (Loss):	(1,110,704.76)	(483,135.09)	(627,569.67)	1,400,054.79	510,153.39	889,901.40

**Period and YTD by Department
For The 8 Periods Ended 8/31/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
Revenue						
Commercial Space-AK	4,552	0	4,552	5,602	2,500	3,102
Purple Banner Knight Income	0	0	0	19,250	0	19,250
DNA Fees-AK	0	17,000	-17,000	61,603	62,000	-397
Broiler Fees:AK	0	0	0	720	3,500	-2,780
EID Fees:AK	0	0	0	432	2,500	-2,068
Challenge Income-AK	0	0	0	10,900	0	10,900
Sponsorship Sales-AK	5,000	20,000	-15,000	111,750	144,000	-32,250
Booster Support:AK	0	0	0	73,065	150,000	-76,935
Shipping:AK	0	0	0	8,862	44,000	-35,138
Foundation Grants-AK	10,000	0	10,000	20,000	0	20,000
Total Revenue:	19,552	37,000	-17,448	312,184	408,500	-96,316
Gross Profit:	19,552	37,000	-17,448	312,184	408,500	-96,316
Expenses						
Awards:AK	528	0	-528	16,337	35,000	18,663
Purple Banner Knight Expenses	4,000	0	-4,000	4,000	0	-4,000
Harvest Expense:AK	0	0	0	-645	0	645
Challenge Expenses:AK	320	22,000	21,680	11,404	35,000	23,596
Employee Benefits-AK	940	329	-611	6,076	2,635	-3,441
Wages: Permanent AK	3,656	5,490	1,834	39,956	43,922	3,966
Wages: Seasonal: AK	0	3,000	3,000	2,500	17,500	15,000
Printing: AK	0	650	650	872	2,500	1,628
Uniforms:AK	0	1,200	1,200	0	1,200	1,200
Professional Services: IT: AK	69	100	31	522	800	278
Equipment Rental: AK	500	4,000	3,500	500	4,000	3,500
Supplies: AK	7,332	4,000	-3,332	12,619	12,750	131
Dues/Fees/Subsc/Lic: AK	55	250	195	8,316	8,400	84
Transaction Fees (PayPal)	0	0	0	2,504	2,500	-4
Shipping: AK	0	0	0	9,439	43,250	33,811
Donations: AK	0	0	0	0	1,500	1,500
Professional Services: Legal:AK	0	0	0	1,612	4,500	2,888

**Period and YTD by Department
For The 8 Periods Ended 8/31/2026
Aksarben**

Nebraska State Fair (NSF)

	2026			2026		
	Period to Date	PTD Budget	Variance	Year to Date	YTD Budget	Variance
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
Volunteer Expenses:Aksarben	494	500	6	494	500	6
Media Buys: AK	0	0	0	300	1,500	1,200
Catering:Aksarben	0	0	0	109	0	-109
Other Expenses-AK	0	2,000	2,000	0	2,000	2,000
Total Expenses:	17,894	43,519	25,625	121,832	220,957	99,125
Net Income From Operations:	1,658	-6,519	8,177	190,352	187,543	2,809
Earnings Before Income Tax:	1,658	-6,519	8,177	190,352	187,543	2,809
Net Income (Loss):	1,658	-6,519	8,177	190,352	187,543	2,809