

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of December 31, 2016

Accrual Basis

	Dec 31, 16	Dec 31, 15	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
100000 · Cash in Bank			
101000 · FNB-Checking	104,192.46	194,904.10	-90,711.64
101400 · FNB-Savings	12,585.58	12,998.59	-413.01
101500 · FNB-Building Fund-Savings	33,983.29	10,259.69	23,723.60
104000 · FNB-USDA Loan Repayment Reserve	300,049.25	300,000.00	49.25
Total 100000 · Cash in Bank	450,810.58	518,162.38	-67,351.80
109500 · Cash in Drawer	2,050.07	0.00	2,050.07
Total Checking/Savings	452,860.65	518,162.38	-65,301.73
Accounts Receivable			
120000 · Accounts Receivable	1,219.69	958.00	261.69
Total Accounts Receivable	1,219.69	958.00	261.69
Other Current Assets			
110000 · Cash on Hand			
111000 · Cash on Hand-Ticket Window Till	250.00	250.00	0.00
112000 · Cash on Hand-Gift Shop Till	250.00	250.00	0.00
113000 · Cash On Hand - Petty Cash	500.00	500.00	0.00
Total 110000 · Cash on Hand	1,000.00	1,000.00	0.00
115000 · Undeposited Funds	2,903.91	0.00	2,903.91
121000 · Inventory Asset	46,546.37	37,231.60	9,314.77
123500 · Accrued Occupancy Tax Receivabl	25,088.86	0.00	25,088.86
Total Other Current Assets	75,539.14	38,231.60	37,307.54
Total Current Assets	529,619.48	557,351.98	-27,732.50
Fixed Assets			
150000 · Fixed Assets			
151000 · Building			
151500 · Accumulated Depreciation-Buildi	-1,346,468.25	-1,346,468.25	0.00
151000 · Building - Other	4,772,747.37	4,772,747.37	0.00
Total 151000 · Building	3,426,279.12	3,426,279.12	0.00
152000 · Furniture & Fixtures	61,001.64	61,001.64	0.00
153000 · Equipment	492,644.79	492,644.79	0.00
154000 · Land	289,259.10	289,259.10	0.00
155000 · Parking Lot Improvements	11,375.00	11,375.00	0.00
Total 150000 · Fixed Assets	4,280,559.65	4,280,559.65	0.00
Total Fixed Assets	4,280,559.65	4,280,559.65	0.00
TOTAL ASSETS	4,810,179.13	4,837,911.63	-27,732.50
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
200000 · Accounts Payable	19,797.86	45,022.94	-25,225.08
Total Accounts Payable	19,797.86	45,022.94	-25,225.08
Credit Cards			
201000 · Credit Card-First Card/4741			
Kirsten CC First National Bank	4,199.84	4,518.92	-319.08
Sydnee's Credit Card	744.76	0.00	744.76
201000 · Credit Card-First Card/4741 - Other	-2,764.62	0.00	-2,764.62

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Total 201000 - Credit Card-First Card/4741	2,179.98	4,518.92	-2,338.94
Total Credit Cards	2,179.98	4,518.92	-2,338.94
Other Current Liabilities			
210000 - Accrued Accounts Payable			
211000 - Accrued USDA Interest	5,722.17	5,722.17	0.00
212000 - Accrued Real Estate Taxes	8,344.51	8,344.51	0.00
Total 210000 - Accrued Accounts Payable	14,066.68	14,066.68	0.00
220000 - Payroll Liabilities	2,870.56	2,176.55	694.01
230000 - Sales Tax Payable	6,792.47	7,117.08	-324.61
247000 - Customer Deposits	1,000.00	0.00	1,000.00
252000 - Gift Certificates Outstanding	-51.89	0.00	-51.89
Total Other Current Liabilities	24,677.82	23,360.31	1,317.51
Total Current Liabilities	46,655.66	72,902.17	-26,246.51
Long Term Liabilities			
250000 - Loans Payable			
251000 - USDA	2,519,551.95	2,664,869.19	-145,317.24
Total 250000 - Loans Payable	2,519,551.95	2,664,869.19	-145,317.24
Total Long Term Liabilities	2,519,551.95	2,664,869.19	-145,317.24
Total Liabilities	2,566,207.61	2,737,771.36	-171,563.75
Equity			
300000 - Opening Bal Equity	1,112,262.69	1,112,262.69	0.00
310000 - Retained Earnings	987,877.58	965,011.33	22,866.25
Net Income	143,831.25	22,866.25	120,965.00
Total Equity	2,243,971.52	2,100,140.27	143,831.25
TOTAL LIABILITIES & EQUITY	4,810,179.13	4,837,911.63	-27,732.50

Golden Spike Tower & Visitor Center
02-A/P Aging Summary
As of December 31, 2016

	Current	1 - 30	> 30	TOTAL
Ace Hardware	0.00	0.00	-187.62	-187.62
Big Red Popcorn	54.25	0.00	0.00	54.25
Born Rail Product	0.00	0.00	-357.97	-357.97
BTS of North Platte, Inc.	0.00	107.00	0.00	107.00
Cash Wa Distributing	0.00	113.80	0.00	113.80
Charles Hasenhauer	516.36	0.00	0.00	516.36
Charles Products, Inc	0.00	0.00	-884.14	-884.14
Condon Signs	0.00	0.00	-25.00	-25.00
Coventry Health	0.00	664.89	0.00	664.89
Eagle Communications, Inc.	841.00	0.00	0.00	841.00
EMC Insurance	2,229.09	0.00	0.00	2,229.09
Fahnholz Septic Services	1,275.00	0.00	0.00	1,275.00
First National Bank- NP Kirsten Parker	0.00	0.00	-180.00	-180.00
Golden Spike Tower	0.00	0.00	0.00	0.00
Hansen's Plumbing, Heating & Cooling	573.00	0.00	0.00	573.00
Heartland Security	104.20	0.00	0.00	104.20
Herman Hasenauer	173.95	0.00	0.00	173.95
Ideal Linen Supply	172.83	-0.72	-32.50	139.61
Images of America Photo Playing Cards	0.00	0.00	0.00	0.00
Ingram Book Co.	0.00	0.00	-59.59	-59.59
It's All About Bee's	138.60	0.00	0.00	138.60
Kalmbach Publishing Co.	655.00	0.00	0.00	655.00
Kimbal County Visitors Committee	0.00	0.00	-600.00	-600.00
Kimberly Wood 1	38.28	0.00	0.00	38.28
Kirsten Parker 1	979.74	0.00	0.00	979.74
Lamar	1,060.00	0.00	0.00	1,060.00
Lincoln County Historical Museum	4,212.00	0.00	0.00	4,212.00
Lincoln County Treasurer	0.00	0.00	0.00	0.00
McChesney, Martin & Sagehorn	250.00	0.00	-250.00	0.00
Melissa & Doug	0.00	0.00	-35.09	-35.09
Menards	35.89	53.34	-95.20	-5.97
Municipal Light & Water	1,961.76	0.00	0.00	1,961.76
NE Game & Parks	2,106.00	0.00	0.00	2,106.00
NE Safety & Fire Equipment, Inc	344.19	0.00	0.00	344.19
Nebraska Department of Revenue	0.00	0.00	25.00	25.00
North Platte Area Chamber of Commerce	30.00	0.00	0.00	30.00
North Platte Bulletin	0.00	50.00	0.00	50.00
North Platte Janitorial	1,300.00	0.00	0.00	1,300.00
North Platte Telegraph	182.51	0.00	0.00	182.51
Northwestern Energy	191.59	0.00	0.00	191.59
Presto X	57.43	0.00	0.00	57.43
Rafter 7	288.00	0.00	0.00	288.00
Rocks and Stuff	0.00	0.00	-378.00	-378.00
Rod Christmann Electric Solution	997.68	0.00	0.00	997.68
Rotary Club of North Platte, NE	175.00	0.00	0.00	175.00
Sam's Club	0.00	0.00	396.31	396.31
Union Pacific	0.00	350.00	0.00	350.00
Unique Impressions	0.00	0.00	0.00	0.00
White River Productions, Inc	180.00	0.00	0.00	180.00
TOTAL	21,123.35	1,338.31	-2,663.80	19,797.86

Golden Spike Tower & Visitor Center
03-A/R Aging
As of December 31, 2016

	<u>Current</u>	<u>1 - 30</u>	<u>> 30</u>	<u>TOTAL</u>
Ameriprise Financial	0.00	0.00	0.00	0.00
Commercial Investment Services	0.00	0.00	250.00	250.00
Counter Sales	0.00	0.00	-35.00	-35.00
Dusty Barner	0.00	0.00	780.00	780.00
POS Down	0.00	0.00	-7.00	-7.00
Toursim Advisory Council	231.69	0.00	0.00	231.69
West Central Research	0.00	0.00	0.00	0.00
TOTAL	<u>231.69</u>	<u>0.00</u>	<u>988.00</u>	<u>1,219.69</u>

Golden Spike Tower & Visitor Center 6-Profit & Loss (YTD vs. Budget)

January through December 2016

Accrual Basis

	Jan - Dec 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 - Admissions Income			
411000 - Admission Fees	108,561.91		
412000 - Private Event Fees	894.83		
412500 - Private Event Rentals	50.00		
413500 - Special Event Fees	2,617.42		
414000 - Annual Membership Fees	42.65		
410000 - Admissions Income - Other	136.00	150,100.00	-149,964.00
Total 410000 - Admissions Income	112,302.81	150,100.00	-37,797.19
460000 - Merchandise Sales			
461000 - Merchandise Sales-Gift Shop	214,186.62		
463000 - Penny Smasher	1,561.53		
464000 - Binoculars	744.94		
465000 - Overhead Model RR Track	478.40		
467000 - Shipping and Delivery Income	93.00		
460000 - Merchandise Sales - Other	0.00	205,000.59	-205,000.59
Total 460000 - Merchandise Sales	217,064.49	205,000.59	12,063.90
470000 - Special Event Income	45,282.74	40,000.00	5,282.74
495000 - Occupancy Tax Proceeds	496,197.46	485,000.00	11,197.46
Total Income	870,847.50	880,100.59	-9,253.09
Cost of Goods Sold	75,507.94	65,800.00	9,707.94
Gross Profit	795,339.56	814,300.59	-18,961.03
Expense			
601000 - Bank Fees & Service Charges	8,772.45	10,000.00	-1,227.55
602000 - Contract Labor	9,470.00	11,900.00	-2,430.00
603000 - Dues & Subscriptions	3,403.60	2,500.00	903.60
604000 - Furniture & Equipment	470.28		
605000 - Insurance	31,008.45	25,700.00	5,308.45
606800 - Marketing-Non Agency	114,256.04	72,782.90	41,473.14
607000 - Occupancy	109,020.63	136,370.00	-27,349.37
609000 - Operating Supplies	71,960.80	31,775.00	40,185.80
610000 - Payroll Expense	149,863.80	173,800.00	-23,936.20
611000 - Travel	17,272.06	10,700.00	6,572.06
612000 - Miscellaneous Expense	24,544.64	18,000.00	6,544.64
Total Expense	540,042.75	493,527.90	46,514.85
Net Ordinary Income	255,296.81	320,772.69	-65,475.88
Other Income/Expense			
Other Income			
700000 - Other Income			
701000 - Interest Income	134.50		
710000 - Contribution Income			
711000 - Brick Sales	1,100.00	3,000.00	-1,900.00
714000 - Unrestricted Contributions	2,103.50	0.00	2,103.50
710000 - Contribution Income - Other	0.00	3,560.00	-3,560.00
Total 710000 - Contribution Income	3,203.50	6,560.00	-3,356.50
722000 - Campaign Income	100.00		
723000 - Grant Funds	20,643.75	15,000.00	5,643.75
726000 - Miscellaneous Income	2,684.02		

Golden Spike Tower & Visitor Center 6-Profit & Loss (YTD vs. Budget)

January through December 2016

Accrual Basis

	Jan - Dec 16	Budget	\$ Over Budget
Total 700000 - Other Income	26,765.77	21,560.00	5,205.77
Total Other Income	26,765.77	21,560.00	5,205.77
Other Expense			
Balancing Adjustments	-2,177.03		
800000 - Other Expenses			
802000 - Taxes-Real Estate	7,973.82	8,400.00	-426.18
802200 - Taxes-Personal Property	362.16	300.00	62.16
804000 - Interest Expense	128,928.29	130,000.00	-1,071.71
800000 - Other Expenses - Other	3,144.09	125,000.00	-121,855.91
Total 800000 - Other Expenses	140,408.36	263,700.00	-123,291.64
Total Other Expense	138,231.33	263,700.00	-125,468.67
Net Other Income	-111,465.56	-242,140.00	130,674.44
Net Income	143,831.25	78,632.69	65,198.56

Golden Spike Tower & Visitor Center 7-Profit & Loss (YTD vs. Last Year)

Accrual Basis

January through December 2016

	Jan - Dec 16	Jan - Dec 15	\$ Change
Ordinary Income/Expense			
Income			
410000 · Admissions Income			
411000 · Admission Fees	108,561.91	132,134.24	-23,572.33
412000 · Private Event Fees	894.83	1,390.52	-495.69
412500 · Private Event Rentals	50.00	514.86	-464.86
413000 · Corporate Pass Sales	0.00	994.58	-994.58
413500 · Special Event Fees	2,617.42	5,754.97	-3,137.55
414000 · Annual Membership Fees	42.65	37.91	4.74
410000 · Admissions Income - Other	136.00	20.00	116.00
Total 410000 · Admissions Income	112,302.81	140,847.08	-28,544.27
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	214,186.62	170,050.98	44,135.64
463000 · Penny Smasher	1,561.53	1,843.71	-282.18
464000 · Binoculars	744.94	702.89	42.05
465000 · Overhead Model RR Track	478.40	674.20	-195.80
467000 · Shipping and Delivery Income	93.00	0.00	93.00
Total 460000 · Merchandise Sales	217,064.49	173,271.78	43,792.71
470000 · Special Event Income	45,282.74	37,659.66	7,623.08
495000 · Occupancy Tax Proceeds	496,197.46	520,372.76	-24,175.30
Total Income	870,847.50	872,151.28	-1,303.78
Cost of Goods Sold	75,507.94	68,470.69	7,037.25
Gross Profit	795,339.56	803,680.59	-8,341.03
Expense			
601000 · Bank Fees & Service Charges	8,772.45	8,778.53	-6.08
602000 · Contract Labor	9,470.00	8,661.68	808.32
603000 · Dues & Subscriptions	3,403.60	2,457.58	946.02
604000 · Furniture & Equipment	470.28	1,611.55	-1,141.27
605000 · Insurance	31,008.45	20,086.10	10,922.35
606800 · Marketing-Non Agency	114,256.04	141,461.62	-27,205.58
607000 · Occupancy	109,020.63	100,469.47	8,551.16
609000 · Operating Supplies	71,960.80	43,627.97	28,332.83
610000 · Payroll Expense	149,863.80	148,583.58	1,280.22
611000 · Travel	17,272.06	8,950.91	8,321.15
612000 · Miscellaneous Expense	24,544.64	21,420.15	3,124.49
Total Expense	540,042.75	506,109.14	33,933.61
Net Ordinary Income	255,296.81	297,571.45	-42,274.64
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	134.50	135.74	-1.24
710000 · Contribution Income			
711000 · Brick Sales	1,100.00	1,100.00	0.00
714000 · Unrestricted Contributions	2,103.50	2,343.21	-239.71
Total 710000 · Contribution Income	3,203.50	3,443.21	-239.71
722000 · Campaign Income	100.00	0.00	100.00
723000 · Grant Funds	20,643.75	7,363.05	13,280.70
726000 · Miscellaneous Income	2,684.02	1,500.00	1,184.02

Golden Spike Tower & Visitor Center 7-Profit & Loss (YTD vs. Last Year)

Accrual Basis

January through December 2016

	<u>Jan - Dec 16</u>	<u>Jan - Dec 15</u>	<u>\$ Change</u>
Total 700000 - Other Income	26,765.77	12,442.00	14,323.77
Total Other Income	26,765.77	12,442.00	14,323.77
Other Expense			
Balancing Adjustments	-2,177.03	0.00	-2,177.03
800000 - Other Expenses			
802000 - Taxes-Real Estate	7,973.82	7,982.35	-8.53
802200 - Taxes-Personal Property	362.16	362.16	0.00
804000 - Interest Expense	128,928.29	115,047.51	13,880.78
800000 - Other Expenses - Other	3,144.09	0.00	3,144.09
Total 800000 - Other Expenses	140,408.36	123,392.02	17,016.34
Total Other Expense	138,231.33	123,392.02	14,839.31
Net Other Income	-111,465.56	-110,950.02	-515.54
Net Income	<u>143,831.25</u>	<u>186,621.43</u>	<u>-42,790.18</u>