

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of April 30, 2017

Accrual Basis

	Apr 30, 17	Apr 30, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings	335,410.88	391,625.42	-56,214.54
Accounts Receivable			
120000 · Accounts Receivable	-294.00	-42.00	-252.00
Total Accounts Receivable	-294.00	-42.00	-252.00
Other Current Assets			
110000 · Cash on Hand	1,000.00	1,000.00	0.00
115000 · Undeposited Funds	4,641.36	0.00	4,641.36
121000 · Inventory Asset	42,078.53	49,422.16	-7,343.63
123500 · Accrued Occupancy Tax Receivabl	30,784.71	36,280.63	-5,495.92
Total Other Current Assets	78,504.60	86,702.79	-8,198.19
Total Current Assets	413,621.48	478,286.21	-64,664.73
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	4,694,181.13	4,758,845.86	-64,664.73
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	9,777.00	45,577.68	-35,800.68
Credit Cards			
201000 · Credit Card-First Card/4741	2,163.44	8,171.90	-6,008.46
Total Credit Cards	2,163.44	8,171.90	-6,008.46
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	4,950.83	4,332.55	618.28
230000 · Sales Tax Payable	6,288.92	6,751.57	-462.65
247000 · Customer Deposits	1,000.00	1,000.00	0.00
252000 · Gift Certificates Outstanding	-79.89	-76.89	-3.00
Total Other Current Liabilities	26,226.54	26,073.91	152.63
Total Current Liabilities	38,166.98	79,823.49	-41,656.51
Long Term Liabilities			
250000 · Loans Payable	2,471,112.87	2,616,430.11	-145,317.24
Total Long Term Liabilities	2,471,112.87	2,616,430.11	-145,317.24

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of April 30, 2017

Accrual Basis

	Apr 30, 17	Apr 30, 16	\$ Change
Total Liabilities	2,509,279.85	2,696,253.60	-186,973.75
Equity			
300000 - Opening Bal Equity	1,112,262.69	1,112,262.69	0.00
310000 - Retained Earnings	1,075,254.49	987,877.58	87,376.91
Net Income	-2,615.90	-37,548.01	34,932.11
Total Equity	2,184,901.28	2,062,592.26	122,309.02
TOTAL LIABILITIES & EQUITY	4,694,181.13	4,758,845.86	-64,664.73

Golden Spike Tower & Visitor Center
02-A/P Aging Summary
As of April 30, 2017

	Current	1 - 30	> 30	TOTAL
Ace Hardware	0.00	0.00	-78.42	-78.42
Born Rail Product	827.31	0.00	-357.97	469.34
Cash Wa Distributing	0.00	0.00	-0.10	-0.10
Charles Products, Inc	0.00	0.00	-884.14	-884.14
Condon Signs	1,092.50	0.00	0.00	1,092.50
Coventry Health	0.00	0.00	664.89	664.89
E & M Specialty Co.	70.46	0.00	0.00	70.46
Eakes Office Supplies	657.09	0.00	0.00	657.09
EMC Insurance	0.00	2,229.09	0.00	2,229.09
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
Ideal Linen Supply	165.15	35.97	-33.22	167.90
Images of America Photo Playing Cards	0.00	0.00	0.00	0.00
Ingram Book Co.	0.00	1,332.92	-59.59	1,273.33
Lincoln County Treasurer	0.00	0.00	0.00	0.00
Melissa & Doug	1,204.41	0.00	-35.09	1,169.32
Menards	607.47	0.00	-95.20	512.27
Nebraska Department of Revenue	0.00	0.00	-160.00	-160.00
North Platte Janitorial	1,300.00	0.00	0.00	1,300.00
North Platte Telegraph	205.00	0.00	0.00	205.00
Northwestern Energy	113.00	0.00	0.00	113.00
Presto X	57.43	57.43	57.43	172.29
Pro Printing & Graphics	215.22	0.00	0.00	215.22
Rocks and Stuff	0.00	0.00	-378.00	-378.00
Rod Christmann Electric Solution	157.63	0.00	0.00	157.63
Sam's Club	0.00	0.00	396.31	396.31
Shirley Lindekugel	300.00	0.00	0.00	300.00
Unique Impressions	0.00	0.00	0.00	0.00
US Cellular	0.00	0.00	112.02	112.02
White River Productions, Inc	180.00	0.00	0.00	180.00
TOTAL	7,152.67	3,655.41	-1,031.08	9,777.00

Golden Spike Tower & Visitor Center

03-A/R Aging

As of April 30, 2017

	<u>Current</u>	<u>1 - 30</u>	<u>> 30</u>	<u>TOTAL</u>
All In One	0.00	0.00	-1,740.00	-1,740.00
Ameriprise Financial	0.00	0.00	0.00	0.00
Counter Sales	0.00	0.00	-35.00	-35.00
Lincoln County Historical Society	0.00	0.00	1,488.00	1,488.00
POS Down	0.00	0.00	-7.00	-7.00
West Central Research	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	-294.00	-294.00

Golden Spike Tower & Visitor Center 4-Profit & Loss (Month vs. Budget)

April 2017

Accrual Basis

	Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 · Admissions Income			
411000 · Admission Fees	6,209.00		
413500 · Special Event Fees	14.22		
410000 · Admissions Income - Other	0.00	6,200.00	-6,200.00
Total 410000 · Admissions Income	6,223.22	6,200.00	23.22
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	9,027.42	8,600.00	427.42
463000 · Penny Smasher	41.00	50.00	-9.00
464000 · Binoculars	34.12	40.00	-5.88
465000 · Overhead Model RR Track	23.46	25.00	-1.54
Total 460000 · Merchandise Sales	9,126.00	8,715.00	411.00
470000 · Special Event Income			
471250 · Coupons Redeemed	-38.00		
Total 470000 · Special Event Income	-38.00		
495000 · Occupancy Tax Proceeds	87,091.64	36,000.00	51,091.64
Total Income	102,402.86	50,915.00	51,487.86
Cost of Goods Sold			
500000 · Cost of Goods Sold	3,425.58	3,500.00	-74.42
510000 · Frieght & Shipping	174.23		
529000 · Purchases - Resale Items	33.61		
599000 · POS Inventory Adjustments	112.83		
Total COGS	3,746.25	3,500.00	246.25
Gross Profit	98,656.61	47,415.00	51,241.61
Expense			
601000 · Bank Fees & Service Charges	455.89	350.00	105.89
602000 · Contract Labor	250.00	250.00	0.00
603000 · Dues & Subscriptions	175.00	175.00	0.00
605000 · Insurance	1,950.49	2,250.00	-299.51
606800 · Marketing-Non Agency	9,076.87	5,000.00	4,076.87
607000 · Occupancy	7,003.04	8,000.00	-996.96
609000 · Operating Supplies	4,022.64	3,600.00	422.64
610000 · Payroll Expense	12,403.24	13,000.00	-596.76
611000 · Travel	1,888.76	1,500.00	388.76
612000 · Miscellaneous Expense	-255.46		
Total Expense	36,970.47	34,125.00	2,845.47
Net Ordinary Income	61,686.14	13,290.00	48,396.14
Other Income/Expense			
Other Income			
700000 · Other Income	490.81	200.00	290.81
Total Other Income	490.81	200.00	290.81
Other Expense			
800000 · Other Expenses			
802000 · Taxes-Real Estate	4,011.91		
802200 · Taxes-Personal Property	308.15		
804000 · Interest Expense	10,743.23	10,800.00	-56.77

Golden Spike Tower & Visitor Center
4-Profit & Loss (Month vs. Budget)

Accrual Basis

April 2017

	<u>Apr 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 800000 - Other Expenses	15,063.29	10,800.00	4,263.29
Total Other Expense	15,063.29	10,800.00	4,263.29
Net Other Income	-14,572.48	-10,600.00	-3,972.48
Net Income	<u>47,113.66</u>	<u>2,690.00</u>	<u>44,423.66</u>

Golden Spike Tower & Visitor Center 5-Profit & Loss (Month vs. Last Year)

April 2017

Accrual Basis

	Apr 17	Apr 16	\$ Change
Ordinary Income/Expense			
Income			
410000 · Admissions Income			
411000 · Admission Fees	6,209.00	5,366.82	842.18
412000 · Private Event Fees	0.00	85.00	-85.00
413500 · Special Event Fees	14.22	0.00	14.22
Total 410000 · Admissions Income	6,223.22	5,451.82	771.40
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	9,027.42	8,326.55	700.87
463000 · Penny Smasher	41.00	73.36	-32.36
464000 · Binoculars	34.12	40.76	-6.64
465000 · Overhead Model RR Track	23.46	37.44	-13.98
467000 · Shipping and Delivery Income	0.00	10.00	-10.00
Total 460000 · Merchandise Sales	9,126.00	8,488.11	637.89
470000 · Special Event Income	-38.00	0.00	-38.00
495000 · Occupancy Tax Proceeds	87,091.64	36,280.63	50,811.01
Total Income	102,402.86	50,220.56	52,182.30
Cost of Goods Sold	3,746.25	4,008.65	-262.40
Gross Profit	98,656.61	46,211.91	52,444.70
Expense			
601000 · Bank Fees & Service Charges	455.89	330.72	125.17
602000 · Contract Labor	250.00	250.00	0.00
603000 · Dues & Subscriptions	175.00	568.62	-393.62
604000 · Furniture & Equipment	0.00	94.19	-94.19
605000 · Insurance	1,950.49	0.00	1,950.49
606800 · Marketing-Non Agency	9,076.87	5,227.54	3,849.33
607000 · Occupancy	7,003.04	9,890.58	-2,887.54
609000 · Operating Supplies	4,022.64	5,371.03	-1,348.39
610000 · Payroll Expense	12,403.24	18,341.60	-5,938.36
611000 · Travel	1,888.76	223.99	1,664.77
612000 · Miscellaneous Expense	-255.46	4.01	-259.47
Total Expense	36,970.47	40,302.28	-3,331.81
Net Ordinary Income	61,686.14	5,909.63	55,776.51
Other Income/Expense			
Other Income			
700000 · Other Income	490.81	365.70	125.11
Total Other Income	490.81	365.70	125.11
Other Expense			
800000 · Other Expenses			
802000 · Taxes-Real Estate	4,011.91	0.00	4,011.91
802200 · Taxes-Personal Property	308.15	0.00	308.15
804000 · Interest Expense	10,743.23	10,743.23	0.00
Total 800000 · Other Expenses	15,063.29	10,743.23	4,320.06
Total Other Expense	15,063.29	10,743.23	4,320.06
Net Other Income	-14,572.48	-10,377.53	-4,194.95
Net Income	47,113.66	-4,467.90	51,581.56

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

Accrual Basis

January through April 2017

	Jan - Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 - Admissions Income			
411000 - Admission Fees	16,855.43		
412000 - Private Event Fees	473.93		
413000 - Corporate Pass Sales	-1.56		
413500 - Special Event Fees	96.35		
414000 - Annual Membership Fees	142.18		
410000 - Admissions Income - Other	1,488.00	17,880.00	-16,392.00
Total 410000 - Admissions Income	19,054.33	17,880.00	1,174.33
460000 - Merchandise Sales			
461000 - Merchandise Sales-Gift Shop	21,157.39	24,280.00	-3,122.61
463000 - Penny Smasher	163.28	160.00	3.28
464000 - Binoculars	97.62	110.00	-12.38
465000 - Overhead Model RR Track	71.32	70.00	1.32
467000 - Shipping and Delivery Income	-16.65		
Total 460000 - Merchandise Sales	21,472.96	24,620.00	-3,147.04
470000 - Special Event Income	-74.01		
495000 - Occupancy Tax Proceeds	97,131.48	113,000.00	-15,868.52
Total Income	137,584.76	155,500.00	-17,915.24
Cost of Goods Sold	9,230.91	10,060.00	-829.09
Gross Profit	128,353.85	145,440.00	-17,086.15
Expense			
601000 - Bank Fees & Service Charges	1,373.31	1,400.00	-26.69
602000 - Contract Labor	1,000.00	1,000.00	0.00
603000 - Dues & Subscriptions	554.45	555.00	-0.55
605000 - Insurance	8,637.81	9,000.00	-362.19
606800 - Marketing-Non Agency	25,031.82	23,500.00	1,531.82
607000 - Occupancy	32,594.36	34,800.00	-2,205.64
609000 - Operating Supplies	7,895.14	11,160.00	-3,264.86
610000 - Payroll Expense	56,016.33	54,700.00	1,316.33
611000 - Travel	8,489.24	10,100.00	-1,610.76
612000 - Miscellaneous Expense	81.98		
Total Expense	141,674.44	146,215.00	-4,540.56
Net Ordinary Income	-13,320.59	-775.00	-12,545.59
Other Income/Expense			
Other Income			
700000 - Other Income			
701000 - Interest Income	44.43		
710000 - Contribution Income			
711000 - Brick Sales	800.00	100.00	700.00
714000 - Unrestricted Contributions	477.25	340.00	137.25
Total 710000 - Contribution Income	1,277.25	440.00	837.25
726000 - Miscellaneous Income	219.26		
Total 700000 - Other Income	1,540.94	440.00	1,100.94
Total Other Income	1,540.94	440.00	1,100.94
Other Expense			
800000 - Other Expenses			

Golden Spike Tower & Visitor Center
6-Profit & Loss (YTD vs. Budget)
 January through April 2017

Accrual Basis

	Jan - Apr 17	Budget	\$ Over Budget
802000 - Taxes-Real Estate	4,011.91		
802200 - Taxes-Personal Property	308.15		
804000 - Interest Expense	42,970.53	43,200.00	-229.47
Total 800000 - Other Expenses	47,290.59	43,200.00	4,090.59
Total Other Expense	47,290.59	43,200.00	4,090.59
Net Other Income	-45,749.65	-42,760.00	-2,989.65
Net Income	<u>-59,070.24</u>	<u>-43,535.00</u>	<u>-15,535.24</u>

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

Accrual Basis

January through April 2017

	Jan - Apr 17	Jan - Apr 16	\$ Change
Ordinary Income/Expense			
Income			
410000 · Admissions Income			
411000 · Admission Fees	16,855.43	17,512.03	-656.60
412000 · Private Event Fees	473.93	85.00	388.93
413000 · Corporate Pass Sales	-1.56	0.00	-1.56
413500 · Special Event Fees	96.35	0.00	96.35
414000 · Annual Membership Fees	142.18	0.00	142.18
410000 · Admissions Income - Other	1,488.00	0.00	1,488.00
Total 410000 · Admissions Income	19,054.33	17,597.03	1,457.30
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	21,157.39	20,447.84	709.55
463000 · Penny Smasher	163.28	208.20	-44.92
464000 · Binoculars	97.62	118.02	-20.40
465000 · Overhead Model RR Track	71.32	109.96	-38.64
467000 · Shipping and Delivery Income	-16.65	70.00	-86.65
Total 460000 · Merchandise Sales	21,472.96	20,954.02	518.94
470000 · Special Event Income	-74.01	1,045.00	-1,119.01
495000 · Occupancy Tax Proceeds	97,131.48	113,245.23	-16,113.75
Total Income	137,584.76	152,841.28	-15,256.52
Cost of Goods Sold	9,230.91	6,179.68	3,051.23
Gross Profit	128,353.85	146,661.60	-18,307.75
Expense			
601000 · Bank Fees & Service Charges	1,373.31	1,216.80	156.51
602000 · Contract Labor	1,000.00	1,000.00	0.00
603000 · Dues & Subscriptions	554.45	1,178.82	-624.37
604000 · Furniture & Equipment	0.00	326.36	-326.36
605000 · Insurance	8,637.81	6,228.80	2,409.01
606800 · Marketing-Non Agency	25,031.82	36,937.42	-11,905.60
607000 · Occupancy	32,594.36	33,929.81	-1,335.45
609000 · Operating Supplies	7,895.14	11,120.31	-3,225.17
610000 · Payroll Expense	56,016.33	47,271.36	8,744.97
611000 · Travel	8,489.24	3,027.25	5,461.99
612000 · Miscellaneous Expense	81.98	-4.69	86.67
Total Expense	141,674.44	142,232.24	-557.80
Net Ordinary Income	-13,320.59	4,429.36	-17,749.95
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	44.43	23.89	20.54
710000 · Contribution Income			
711000 · Brick Sales	800.00	100.00	700.00
714000 · Unrestricted Contributions	477.25	237.74	239.51
Total 710000 · Contribution Income	1,277.25	337.74	939.51
726000 · Miscellaneous Income	219.26	731.40	-512.14
Total 700000 · Other Income	1,540.94	1,093.03	447.91
Total Other Income	1,540.94	1,093.03	447.91

Golden Spike Tower & Visitor Center
7-Profit & Loss (YTD vs. Last Year)
 January through April 2017

Accrual Basis

	Jan - Apr 17	Jan - Apr 16	\$ Change
Other Expense			
Balancing Adjustments	0.00	97.48	-97.48
800000 - Other Expenses			
802000 - Taxes-Real Estate	4,011.91	0.00	4,011.91
802200 - Taxes-Personal Property	308.15	0.00	308.15
804000 - Interest Expense	42,970.53	42,972.92	-2.39
Total 800000 - Other Expenses	47,290.59	42,972.92	4,317.67
Total Other Expense	47,290.59	43,070.40	4,220.19
Net Other Income	-45,749.65	-41,977.37	-3,772.28
Net Income	-59,070.24	-37,548.01	-21,522.23