

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of August 31, 2021

Accrual Basis

	Aug 31, 21	Aug 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
100000 · Cash in Bank			
101200 · NLNB Main Account	263,012.27	145,778.96	117,233.31
Total 100000 · Cash in Bank	263,012.27	145,778.96	117,233.31
104000 · FNB-USDA Loan Repayment Reserve			
NLNB 3 Year CD	109,042.21	106,978.11	2,064.10
101700 · Equitable-Reserve Account	57,255.11	89,179.64	-31,924.53
Total 104000 · FNB-USDA Loan Repayment Reserve	166,297.32	196,157.75	-29,860.43
109500 · Cash in Drawer	-36.77	-121.51	84.74
Total Checking/Savings	429,272.82	341,815.20	87,457.62
Accounts Receivable	3,191.90	1,241.90	1,950.00
Other Current Assets			
110000 · Cash on Hand	1,000.00	1,000.00	0.00
115000 · Undeposited Funds	104.00	607.07	-503.07
121000 · Inventory Asset	72,349.56	63,239.74	9,109.82
123500 · Accrued Occupancy Tax Receivabl	75,146.21	45,042.46	30,103.75
Total Other Current Assets	148,599.77	109,889.27	38,710.50
Total Current Assets	581,064.49	452,946.37	128,118.12
Fixed Assets	3,694,623.66	3,694,623.66	0.00
Other Assets			
161000 · Mid NE Community Foundation	6,160.87	6,160.87	0.00
Total Other Assets	6,160.87	6,160.87	0.00
TOTAL ASSETS	4,281,849.02	4,153,730.90	128,118.12
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	27,415.28	18,512.57	8,902.71
Credit Cards	15,073.59	3,819.30	11,254.29
Other Current Liabilities			
210000 · Accrued Accounts Payable			
211000 · Accrued USDA Interest	4,597.45	4,597.45	0.00
212000 · Accrued Real Estate Taxes	8,184.10	8,184.10	0.00
210000 · Accrued Accounts Payable - Other	4,824.76	4,824.76	0.00
Total 210000 · Accrued Accounts Payable	17,606.31	17,606.31	0.00
220000 · Payroll Liabilities	6,550.93	4,133.17	2,417.76
230000 · Sales Tax Payable	8,163.35	1,229.10	6,934.25
252000 · Gift Certificates Outstanding	-50.00	100.01	-150.01
Total Other Current Liabilities	32,270.59	23,068.59	9,202.00
Total Current Liabilities	74,759.46	45,400.46	29,359.00
Long Term Liabilities			
250000 · Loans Payable	1,618,377.54	1,821,309.73	-202,932.19
Total Long Term Liabilities	1,618,377.54	1,821,309.73	-202,932.19
Total Liabilities	1,693,137.00	1,866,710.19	-173,573.19
Equity			

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of August 31, 2021

Accrual Basis

	Aug 31, 21	Aug 31, 20	\$ Change
300000 · Opening Bal Equity	1,112,262.69	1,112,262.69	0.00
310000 · Retained Earnings	1,229,508.12	1,126,549.68	102,958.44
Net Income	246,941.21	48,208.34	198,732.87
Total Equity	2,588,712.02	2,287,020.71	301,691.31
TOTAL LIABILITIES & EQUITY	4,281,849.02	4,153,730.90	128,118.12

Golden Spike Tower & Visitor Center
02-A/P Aging Summary
As of August 31, 2021

	Current	1 - 30	> 30	TOTAL
A-Trains/Railway Productions	1,016.34	0.00	0.00	1,016.34
Ace Hardware	106.82	0.00	0.00	106.82
Best Western Plus	733.76	0.00	0.00	733.76
Bible Supplies	71.00	0.00	0.00	71.00
Bluffs Facility Solutions	239.28	0.00	0.00	239.28
Born Rail Product	420.70	0.00	0.00	420.70
Bruce Richman	50.00	0.00	0.00	50.00
Bus Tours Magazine	450.00	0.00	0.00	450.00
Ceaco	0.00	103.50	0.00	103.50
Charles Products, Inc	3,251.05	0.00	0.00	3,251.05
Charlies North Platte Plumbing	48.15	0.00	0.00	48.15
City of North Platte Public Service Dept	700.25	0.00	0.00	700.25
Collins Flags	0.00	0.00	-730.15	-730.15
Crossroads Designs LLC	4,154.00	0.00	0.00	4,154.00
Eakes Office Supplies	225.95	0.00	0.00	225.95
Edwina Justus	0.00	-89.82	0.00	-89.82
Faire	485.25	0.00	0.00	485.25
Golden Spike Tower	0.00	0.00	0.00	0.00
Hazen Sprinkler LLC	166.20	0.00	0.00	166.20
Holiday Inn Express	96.00	0.00	0.00	96.00
Hub International Mountain States Limiter	1,319.79	0.00	0.00	1,319.79
Husker Radio	500.00	0.00	0.00	500.00
Ideal Linen Supply	233.80	0.00	0.00	233.80
Intuit	14.98	0.00	0.00	14.98
Jeanie's Suckers	16.25	0.00	0.00	16.25
Jorgensons' Lawn Service	780.00	0.00	0.00	780.00
Lincoln County Historical Museum	0.00	0.00	75.50	75.50
Menards	61.35	0.00	0.00	61.35
Meyer Creative	0.00	153.38	0.00	153.38
Municipal Light & Water	2,989.47	0.00	0.00	2,989.47
Museum Light Co	148.18	0.00	0.00	148.18
NI Event	0.00	0.00	0.00	0.00
North Platte Community Playhouse	380.00	0.00	0.00	380.00
North Platte Janitorial	1,450.00	0.00	0.00	1,450.00
North Platte/Lincoln County CVB	72.00	0.00	0.00	72.00
Northwestern Energy	17.70	0.00	0.00	17.70
O'Keefe Elevator Company, Inc.	2,121.03	0.00	0.00	2,121.03
Palmer Monument	53.50	0.00	0.00	53.50
Pals Brewing Company	0.00	9.00	0.00	9.00
PETER PAUPER PRESS INC.	217.29	0.00	0.00	217.29
Ridgeway	647.75	0.00	0.00	647.75
Rotary Club of North Platte, NE	0.00	0.00	174.50	174.50
Skiles, Loop, Bremer and White	350.00	0.00	0.00	350.00
United Healthcare	1,444.03	0.00	0.00	1,444.03
Whitetail Screen Print	0.00	0.00	0.00	0.00
TOTAL	25,031.87	176.06	-480.15	24,727.78

Golden Spike Tower & Visitor Center
03-A/R Aging
As of August 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>> 30</u>	<u>TOTAL</u>
All Makes.	500.00	0.00	0.00	500.00
audit	0.00	0.00	0.00	0.00
Best Western	350.00	0.00	0.00	350.00
Hershey State Bank	250.00	0.00	0.00	250.00
Super 8 Motel	350.00	0.00	0.00	350.00
Taco Johns	500.00	0.00	0.00	500.00
University of Nebraska	0.00	0.00	1,241.90	1,241.90
TOTAL	<u>1,950.00</u>	<u>0.00</u>	<u>1,241.90</u>	<u>3,191.90</u>

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

August 2021

Accrual Basis

	Aug 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 · Admissions Income	36,952.22	16,000.00	20,952.22
440000 · Vending	385.00	240.00	145.00
460000 · Merchandise Sales	51,358.51	28,000.00	23,358.51
460001 · Non Taxable Income			
430002 · Tour Meals	684.00		
467000 · Shipping and Delivery Income	114.39		
495000 · Occupancy Tax Proceeds	75,145.91	40,000.00	35,145.91
Total 460001 · Non Taxable Income	75,944.30	40,000.00	35,944.30
470000 · Special Event Income			
475000 · Special Event Sponsors & Grants	3,640.32		
Total 470000 · Special Event Income	3,640.32		
Total Income	168,280.35	84,240.00	84,040.35
Cost of Goods Sold	25,653.39	12,000.00	13,653.39
Gross Profit	142,626.96	72,240.00	70,386.96
Expense			
601000 · Bank Fees & Service Charges	2,676.82	1,312.00	1,364.82
602000 · Contract Labor	350.00	345.00	5.00
603000 · Dues & Subscriptions	0.00	100.00	-100.00
605000 · Insurance	1,319.79	1,800.00	-480.21
606000 · Marketing-Agency	300.00		
606800 · Marketing-Non Agency	6,401.36	0.00	6,401.36
607000 · Occupancy	10,621.44	9,500.00	1,121.44
609000 · Operating Supplies	3,579.37	3,900.00	-320.63
609100 · Events	9,862.81	10,000.00	-137.19
610000 · Payroll Expense	22,598.76	18,000.00	4,598.76
611000 · Travel			
612300 · Education/Training Seminars	1,276.15		
611000 · Travel - Other	0.00	500.00	-500.00
Total 611000 · Travel	1,276.15	500.00	776.15
612000 · Miscellaneous Expense	50.00		
Total Expense	59,036.50	45,457.00	13,579.50
Net Ordinary Income	83,590.46	26,783.00	56,807.46
Other Income/Expense			
Other Income			
700000 · Other Income			
710000 · Contribution Income			
713000 · Restricted Contributions	68.34		
714000 · Unrestricted Contributions	1,216.51		
710000 · Contribution Income - Other	103.00	400.00	-297.00
Total 710000 · Contribution Income	1,387.85	400.00	987.85
723000 · Grant Funds	0.00	10,000.00	-10,000.00
726000 · Miscellaneous Income	1,059.23		
Total 700000 · Other Income	2,447.08	10,400.00	-7,952.92

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

Accrual Basis

August 2021

	Aug 21	Budget	\$ Over Budget
Total Other Income	2,447.08	10,400.00	-7,952.92
Other Expense			
800000 · Other Expenses			
802000 · Taxes-Real Estate	3,985.34	4,050.00	-64.66
802200 · Taxes-Personal Property	117.75	125.00	-7.25
804000 · Interest Expense	5,728.07	6,225.00	-496.93
800000 · Other Expenses - Other	960.87		
Total 800000 · Other Expenses	10,792.03	10,400.00	392.03
800100 · WNTC Expenses			
800101 · WNTC Postage	122.95		
Total 800100 · WNTC Expenses	122.95		
Total Other Expense	10,914.98	10,400.00	514.98
Net Other Income	-8,467.90	0.00	-8,467.90
Net Income	75,122.56	26,783.00	48,339.56

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

Accrual Basis

August 2021

	Aug 21	Aug 20	\$ Change
Ordinary Income/Expense			
Income			
410000 · Admissions Income	36,952.22	18,428.42	18,523.80
440000 · Vending	385.00	195.74	189.26
460000 · Merchandise Sales	51,358.51	18,965.68	32,392.83
460001 · Non Taxable Income			
430002 · Tour Meals	684.00	0.00	684.00
467000 · Shipping and Delivery Income	114.39	52.26	62.13
495000 · Occupancy Tax Proceeds	75,145.91	45,042.46	30,103.45
Total 460001 · Non Taxable Income	75,944.30	45,094.72	30,849.58
470000 · Special Event Income			
474000 · Merchandise	0.00	31.96	-31.96
475000 · Special Event Sponsors & Grants	3,640.32	0.00	3,640.32
Total 470000 · Special Event Income	3,640.32	31.96	3,608.36
Total Income	168,280.35	82,716.52	85,563.83
Cost of Goods Sold	25,653.39	9,051.70	16,601.69
Gross Profit	142,626.96	73,664.82	68,962.14
Expense			
601000 · Bank Fees & Service Charges	2,676.82	1,171.10	1,505.72
602000 · Contract Labor	350.00	335.00	15.00
605000 · Insurance	1,319.79	2,187.79	-868.00
606000 · Marketing-Agency	300.00	0.00	300.00
606800 · Marketing-Non Agency	6,401.36	1,528.49	4,872.87
607000 · Occupancy	10,621.44	8,494.10	2,127.34
609000 · Operating Supplies	3,579.37	967.82	2,611.55
609100 · Events	9,862.81	1,068.41	8,794.40
610000 · Payroll Expense	22,598.76	14,105.07	8,493.69
611000 · Travel			
612300 · Education/Training Seminars	1,276.15	228.80	1,047.35
Total 611000 · Travel	1,276.15	228.80	1,047.35
612000 · Miscellaneous Expense	50.00	0.00	50.00
Total Expense	59,036.50	30,086.58	28,949.92
Net Ordinary Income	83,590.46	43,578.24	40,012.22
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	0.00	683.20	-683.20
710000 · Contribution Income			
713000 · Restricted Contributions	68.34	71.08	-2.74
714000 · Unrestricted Contributions	1,216.51	76.08	1,140.43
710000 · Contribution Income - Other	103.00	0.00	103.00
Total 710000 · Contribution Income	1,387.85	147.16	1,240.69
723000 · Grant Funds	0.00	12,000.00	-12,000.00
726000 · Miscellaneous Income	1,059.23	54.40	1,004.83
Total 700000 · Other Income	2,447.08	12,884.76	-10,437.68

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

Accrual Basis

August 2021

	Aug 21	Aug 20	\$ Change
Total Other Income	2,447.08	12,884.76	-10,437.68
Other Expense			
800000 · Other Expenses			
802000 · Taxes-Real Estate	3,985.34	3,998.54	-13.20
802200 · Taxes-Personal Property	117.75	93.51	24.24
804000 · Interest Expense	5,728.07	6,436.54	-708.47
800000 · Other Expenses - Other	960.87	0.00	960.87
Total 800000 · Other Expenses	10,792.03	10,528.59	263.44
800100 · WNTC Expenses			
800101 · WNTC Postage	122.95	0.00	122.95
Total 800100 · WNTC Expenses	122.95	0.00	122.95
Total Other Expense	10,914.98	10,528.59	386.39
Net Other Income	-8,467.90	2,356.17	-10,824.07
Net Income	75,122.56	45,934.41	29,188.15

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

Accrual Basis

January through August 2021

	Jan - Aug 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 · Admissions Income	142,494.52	79,500.00	62,994.52
440000 · Vending	1,573.05	1,185.00	388.05
460000 · Merchandise Sales	188,337.50	118,500.00	69,837.50
460001 · Non Taxable Income			
430002 · Tour Meals	3,114.66		
467000 · Shipping and Delivery Income	628.65		
495000 · Occupancy Tax Proceeds	327,296.90	226,000.00	101,296.90
Total 460001 · Non Taxable Income	331,040.21	226,000.00	105,040.21
470000 · Special Event Income	12,405.32		
Total Income	675,850.60	425,185.00	250,665.60
Cost of Goods Sold	96,626.60	57,050.00	39,576.60
Gross Profit	579,224.00	368,135.00	211,089.00
Expense			
601000 · Bank Fees & Service Charges	10,620.28	6,478.00	4,142.28
602000 · Contract Labor	2,912.50	2,760.00	152.50
603000 · Dues & Subscriptions	1,763.27	1,455.00	308.27
604000 · Furniture & Equipment	5,373.16		
605000 · Insurance	10,343.24	11,000.00	-656.76
606000 · Marketing-Agency	300.00		
606800 · Marketing-Non Agency	22,883.93	0.00	22,883.93
607000 · Occupancy	74,428.64	67,000.00	7,428.64
609000 · Operating Supplies	30,080.22	27,200.00	2,880.22
609100 · Events	21,939.53	19,100.00	2,839.53
610000 · Payroll Expense	131,710.94	129,000.00	2,710.94
611000 · Travel	5,435.03	5,100.00	335.03
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	-2.65		
612000 · Miscellaneous Expense - Other	75.00		
Total 612000 · Miscellaneous Expense	72.35		
613000 · Grant Expenses (Non Marketing)	495.00		
Total Expense	318,358.09	269,093.00	49,265.09
Net Ordinary Income	260,865.91	99,042.00	161,823.91
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	1,392.62	5,000.00	-3,607.38
710000 · Contribution Income			
711000 · Brick Sales	550.00		
713000 · Restricted Contributions	1,469.31		
714000 · Unrestricted Contributions	2,730.15		
710000 · Contribution Income - Other	103.00	1,980.00	-1,877.00
Total 710000 · Contribution Income	4,852.46	1,980.00	2,872.46
723000 · Grant Funds	32,619.00	35,000.00	-2,381.00
726000 · Miscellaneous Income	3,039.04		
801010 · In-Kind Volunteer Hours	11,293.50		

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

Accrual Basis

January through August 2021

	Jan - Aug 21	Budget	\$ Over Budget
802010 · Comp Passes	665.00		
Total 700000 · Other Income	53,861.62	41,980.00	11,881.62
700100 · WNTC			
700101 · WNTC Monthly Stipend	175.00		
700102 · WNTC Reimbursement	207.06		
Total 700100 · WNTC	382.06		
Total Other Income	54,243.68	41,980.00	12,263.68
Other Expense			
800000 · Other Expenses			
801000 · In-kind Contribution Exp-Vol	11,293.50		
80200 · Comp Passes	665.00		
802000 · Taxes-Real Estate	7,970.68	8,100.00	-129.32
802200 · Taxes-Personal Property	235.50	250.00	-14.50
804000 · Interest Expense	46,540.22	50,100.00	-3,559.78
800000 · Other Expenses - Other	960.87		
Total 800000 · Other Expenses	67,665.77	58,450.00	9,215.77
800100 · WNTC Expenses			
800101 · WNTC Postage	502.61		
Total 800100 · WNTC Expenses	502.61		
Total Other Expense	68,168.38	58,450.00	9,718.38
Net Other Income	-13,924.70	-16,470.00	2,545.30
Net Income	246,941.21	82,572.00	164,369.21

Golden Spike Tower & Visitor Center
7-Profit & Loss (YTD vs. Last Year)
 January through August 2021

	<u>Jan - Aug 21</u>	<u>Jan - Aug 20</u>	<u>Jan - Aug 19</u>
Ordinary Income/Expense			
Income			
410000 · Admissions Income	142,494.52	56,167.18	120,528.10
440000 · Vending	1,573.05	846.56	1,397.85
460000 · Merchandise Sales	188,337.50	69,374.75	150,550.82
460001 · Non Taxable Income	331,040.21	190,695.53	285,368.40
470000 · Special Event Income	12,405.32	985.83	7,197.52
Total Income	<u>600,704.69</u>	<u>318,069.85</u>	<u>565,042.69</u>
Cost of Goods Sold	<u>96,626.60</u>	<u>39,430.19</u>	<u>62,217.28</u>
Gross Profit	675,850.60	278,639.66	502,825.41
Expense			
601000 · Bank Fees & Service Charges	10,620.28	3,981.64	7,208.30
602000 · Contract Labor	2,912.50	2,345.00	8,050.00
603000 · Dues & Subscriptions	1,937.77	935.00	1,615.55
604000 · Furniture & Equipment	5,373.16	363.33	207.40
605000 · Insurance	10,343.24	11,566.88	10,460.61
606800 · Marketing-Non Agency	20,411.93	17,781.19	56,518.38
607000 · Occupancy	74,338.64	63,338.25	70,649.71
609000 · Operating Supplies	30,080.22	21,328.31	20,892.69
609100 · Events	21,939.53	1,707.39	16,363.57
610000 · Payroll Expense	131,710.94	113,228.80	106,918.49
611000 · Travel	5,435.03	5,469.00	7,160.46
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	-2.65	4.73	-13.95
612400 · Reconciliation Discrepancies	0.00	6.00	
612000 · Miscellaneous Expense - Other	75.00	0.00	
Total 612000 · Miscellaneous Expense	<u>72.35</u>	<u>10.73</u>	<u>-13.95</u>
613000 · Grant Expenses (Non Marketing)	495.00	0.00	0.00
Total Expense	<u>315,670.59</u>	<u>242,055.52</u>	<u>306,031.21</u>
Net Ordinary Income	188,407.50	36,584.14	196,794.20
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	1,392.62	5,034.80	4,825.22
710000 · Contribution Income			
711000 · Brick Sales	550.00	300.00	450.00
713000 · Restricted Contributions	1,469.31	148.31	181.15
714000 · Unrestricted Contributions	2,730.15	1,438.01	1,029.93
710000 · Contribution Income - Other	103.00	0.00	
Total 710000 · Contribution Income	<u>4,852.46</u>	<u>1,886.32</u>	<u>1,661.07</u>
723000 · Grant Funds	32,619.00	65,095.00	21,157.98
726000 · Miscellaneous Income	3,039.04	354.06	2,769.01
801010 · In-Kind Volunteer Hours	11,293.50	2,982.00	26,442.60
802010 · Comp Passes	665.00	112.00	6,209.00
Total 700000 · Other Income	<u>53,861.62</u>	<u>75,464.18</u>	<u>63,064.89</u>

Golden Spike Tower & Visitor Center
7-Profit & Loss (YTD vs. Last Year)
 January through August 2021

	<u>Jan - Aug 21</u>	<u>Jan - Aug 20</u>	<u>Jan - Aug 19</u>
700100 · WNTC			
700101 · WNTC Monthly Stipend	175.00	0.00	0.00
700102 · WNTC Reimbursment	207.06	0.00	0.00
Total 700100 · WNTC	<u>382.06</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income	54,243.68	75,464.18	63,064.89
Other Expense			
Balancing Adjustments	0.00	-607.07	
800000 · Other Expenses			
801000 · In-kind Contribution Exp-Vol	11,293.50	2,982.00	26,442.60
80200 · Comp Passes	665.00	112.00	6,209.00
802000 · Taxes-Real Estate	7,970.68	7,997.08	8,056.88
802200 · Taxes-Personal Property	235.50	187.02	264.08
804000 · Interest Expense	46,540.22	52,505.40	62,694.35
805000 · Returned Checks or CC	0.00	7.00	-42.38
800000 · Other Expenses - Other	960.87	656.55	0.00
Total 800000 · Other Expenses	<u>67,665.77</u>	<u>64,447.05</u>	<u>103,624.53</u>
800100 · WNTC Expenses			
800101 · WNTC Postage	502.61	0.00	0.00
Total 800100 · WNTC Expenses	<u>502.61</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense	68,168.38	63,839.98	103,624.53
Net Other Income	<u>-13,924.70</u>	<u>11,624.20</u>	<u>-40,559.64</u>
Net Income	<u><u>246,941.21</u></u>	<u><u>48,208.34</u></u>	<u><u>156,234.56</u></u>