

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of February 28, 2022

Accrual Basis

	Feb 28, 22	Feb 28, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
100000 · Cash in Bank			
101200 · NLNB Main Account	165,357.17	170,058.17	-4,701.00
Total 100000 · Cash in Bank	165,357.17	170,058.17	-4,701.00
104000 · FNB-USDA Loan Repayment Reserve	220,764.05	151,886.71	68,877.34
Total Checking/Savings	386,121.22	321,944.88	64,176.34
Accounts Receivable			
Accounts Receivable	1,843.39	1,241.90	601.49
Other Current Assets			
110000 · Cash on Hand	1,000.00	1,000.00	0.00
115000 · Undeposited Funds	0.00	78.00	-78.00
121000 · Inventory Asset	67,536.00	69,977.80	-2,441.80
123500 · Accrued Occupancy Tax Receivabl	22,528.47	18,558.40	3,970.07
Total Other Current Assets	91,064.47	89,614.20	1,450.27
Total Current Assets	479,029.08	412,800.98	66,228.10
Fixed Assets			
150000 · Fixed Assets			
151000 · Building	2,960,647.57	2,960,647.57	0.00
152000 · Furniture & Fixtures	63,048.86	63,048.86	0.00
153000 · Equipment	370,293.13	370,293.13	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	3,694,623.66	3,694,623.66	0.00
Total 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	4,179,813.61	4,113,585.51	66,228.10
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	-25,938.59	13,045.17	-38,983.76
Credit Cards	4,170.96	9,002.24	-4,831.28
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	4,162.39	3,499.43	662.96
230000 · Sales Tax Payable	836.82	757.27	79.55
252000 · Gift Certificates Outstanding	70.00	0.00	70.00
Total Other Current Liabilities	22,675.52	21,863.01	812.51
Total Current Liabilities	907.89	43,910.42	-43,002.53
Long Term Liabilities			

Golden Spike Tower & Visitor Center
1-Balance Sheet vs. Last Year
As of February 28, 2022

Accrual Basis

	Feb 28, 22	Feb 28, 21	\$ Change
250000 · Loans Payable	1,513,999.08	1,721,187.88	-207,188.80
Total Long Term Liabilities	1,513,999.08	1,721,187.88	-207,188.80
Total Liabilities	1,514,906.97	1,765,098.30	-250,191.33
Equity			
300000 · Opening Bal Equity	1,112,262.69	1,112,262.69	0.00
310000 · Retained Earnings	1,564,377.92	1,229,508.12	334,869.80
Net Income	-11,733.97	6,716.40	-18,450.37
Total Equity	2,664,906.64	2,348,487.21	316,419.43
TOTAL LIABILITIES & EQUITY	4,179,813.61	4,113,585.51	66,228.10

1:31 PM

03/16/22

Golden Spike Tower & Visitor Center
02-A/P Aging Summary
As of February 28, 2022

	<u>Current</u>	<u>1 - 30</u>	<u>> 30</u>	<u>TOTAL</u>
Bluffs Facility Solutions	93.91	0.00	0.00	93.91
Certified Foldier Display Service, Inc	7,290.77	0.00	0.00	7,290.77
Demdaco	0.00	0.00	0.00	0.00
Dowdle Puzzle	0.00	-34.00	0.00	-34.00
Faire	1,878.64	0.00	0.00	1,878.64
Golden Spike Tower	0.00	0.00	0.00	0.00
Hill House	224.37	0.00	0.00	224.37
Hub International Mountain States Limiter	0.00	0.00	-0.04	-0.04
Municipal Light & Water	0.00	2,526.47	0.00	2,526.47
North Platte Janitorial	1,350.00	0.00	0.00	1,350.00
Presto X	69.00	0.00	0.00	69.00
SirkDot Innovations Inc	-361.95	0.00	0.00	-361.95
Total Toys	0.00	0.00	328.26	328.26
Wayne Dowhower Contstruction Inc	140.55	0.00	0.00	140.55
Whitetail Screen Print	713.00	0.00	0.00	713.00
TOTAL	<u>11,398.29</u>	<u>2,492.47</u>	<u>328.22</u>	<u>14,218.98</u>

1:32 PM

03/16/22

Golden Spike Tower & Visitor Center

03-A/R Aging

As of February 28, 2022

	<u>Current</u>	<u>1 - 30</u>	<u>> 30</u>	<u>TOTAL</u>
audit	0.00	0.00	0.00	0.00
Super 8 Motel	0.00	0.00	350.00	350.00
University of Nebraska	0.00	0.00	1,241.90	1,241.90
West Nebraska Tourism Coalition	251.49	0.00	0.00	251.49
TOTAL	<u>251.49</u>	<u>0.00</u>	<u>1,591.90</u>	<u>1,843.39</u>

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

Accrual Basis

February 2022

	Feb 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 · Admissions Income	3,551.16	2,500.00	1,051.16
440000 · Vending	86.74	40.00	46.74
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	4,280.56		
462000 · Merchandise Sales-Online Store	94.95		
460000 · Merchandise Sales - Other	0.00	3,200.00	-3,200.00
Total 460000 · Merchandise Sales	4,375.51	3,200.00	1,175.51
460001 · Non Taxable Income			
467000 · Shipping and Delivery Income	10.00		
495000 · Occupancy Tax Proceeds	22,673.89	15,000.00	7,673.89
Total 460001 · Non Taxable Income	22,683.89	15,000.00	7,683.89
470000 · Special Event Income	226.99	0.00	226.99
Total Income	30,924.29	20,740.00	10,184.29
Cost of Goods Sold	2,706.29	1,300.00	1,406.29
Gross Profit	28,218.00	19,440.00	8,778.00
Expense			
601000 · Bank Fees & Service Charges	252.77	160.00	92.77
602000 · Contract Labor	350.00	350.00	0.00
603000 · Dues & Subscriptions	68.53	0.00	68.53
604000 · Furniture & Equipment	98.43		
605000 · Insurance	2,627.53	1,300.00	1,327.53
606800 · Marketing-Non Agency	9,439.87	0.00	9,439.87
607000 · Occupancy			
607100 · Equipment Rental	225.95		
607400 · Labor & Maintenance			
607415 · Computer	366.95		
607425 · Elevator	498.53		
607440 · Refuse Collection	201.37		
607445 · Janitorial Service	1,350.00		
607455 · Pest Control	138.00		
607463 · Security & Alarm System	63.41		
607480 · Misc. Labor & Maint.	140.55		
Total 607400 · Labor & Maintenance	2,758.81		
607600 · Utilities	3,817.36		
607000 · Occupancy - Other	0.00	8,000.00	-8,000.00
Total 607000 · Occupancy	6,802.12	8,000.00	-1,197.88
609000 · Operating Supplies			
606880 · Guest Services	222.17		
6068801 · Volunteer Appreciation	720.67		
608100 · Postage & Shipping	100.00		
609300 · Gift Shop	160.56		
609350 · Janitorial	360.99		
609500 · Office	95.94		
609550 · Operating	439.16		
609650 · Software	183.94		
609850 · Event Rental Expenses	61.70		
609000 · Operating Supplies - Other	0.00	1,200.00	-1,200.00

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

Accrual Basis

February 2022

	Feb 22	Budget	\$ Over Budget
Total 609000 · Operating Supplies	2,345.13	1,200.00	1,145.13
609100 · Events	409.96	0.00	409.96
610000 · Payroll Expense	13,883.61	13,500.00	383.61
611000 · Travel	1,125.59	75.00	1,050.59
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	-7.76		
Total 612000 · Miscellaneous Expense	-7.76		
Total Expense	37,395.78	24,585.00	12,810.78
Net Ordinary Income	-9,177.78	-5,145.00	-4,032.78
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	179.24	0.00	179.24
710000 · Contribution Income			
714000 · Unrestricted Contributions	13.50		
Total 710000 · Contribution Income	13.50	0.00	13.50
723000 · Grant Funds	14,000.00	0.00	14,000.00
726000 · Miscellaneous Income	5.97		
Total 700000 · Other Income	14,198.71	0.00	14,198.71
700100 · WNTC	1,048.57		
Total Other Income	15,247.28	0.00	15,247.28
Other Expense			
800000 · Other Expenses			
804000 · Interest Expense	5,363.68	5,400.00	-36.32
Total 800000 · Other Expenses	5,363.68	5,400.00	-36.32
Total Other Expense	5,363.68	5,400.00	-36.32
Net Other Income	9,883.60	-5,400.00	15,283.60
Net Income	705.82	-10,545.00	11,250.82

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

Accrual Basis

February 2022

	Feb 22	Feb 21	\$ Change
Ordinary Income/Expense			
Income			
410000 • Admissions Income	3,551.16	1,833.86	1,717.30
440000 • Vending	86.74	20.15	66.59
460000 • Merchandise Sales			
461000 • Merchandise Sales-Gift Shop	4,280.56	3,033.64	1,246.92
462000 • Merchandise Sales-Online Store	94.95	109.40	-14.45
Total 460000 • Merchandise Sales	4,375.51	3,143.04	1,232.47
460001 • Non Taxable Income	22,683.89	18,590.05	4,093.84
470000 • Special Event Income	226.99	150.00	76.99
Total Income	30,924.29	23,737.10	7,187.19
Cost of Goods Sold	2,706.29	1,910.46	795.83
Gross Profit	28,218.00	21,826.64	6,391.36
Expense			
601000 • Bank Fees & Service Charges	252.77	209.93	42.84
602000 • Contract Labor	350.00	350.00	0.00
603000 • Dues & Subscriptions	68.53	174.99	-106.46
604000 • Furniture & Equipment	98.43	1,360.03	-1,261.60
605000 • Insurance	2,627.53	1,197.59	1,429.94
606800 • Marketing-Non Agency	9,439.87	97.90	9,341.97
607000 • Occupancy	6,802.12	11,302.14	-4,500.02
609000 • Operating Supplies	2,345.13	1,178.08	1,167.05
609100 • Events	409.96	293.23	116.73
610000 • Payroll Expense	13,883.61	12,407.82	1,475.79
611000 • Travel	1,125.59	-1,351.00	2,476.59
612000 • Miscellaneous Expense			
612100 • Cash Drawer over/under	-7.76	1.05	-8.81
Total 612000 • Miscellaneous Expense	-7.76	1.05	-8.81
613000 • Grant Expenses (Non Marketing)	0.00	495.00	-495.00
Total Expense	37,395.78	27,716.76	9,679.02
Net Ordinary Income	-9,177.78	-5,890.12	-3,287.66
Other Income/Expense			
Other Income			
700000 • Other Income			
701000 • Interest Income	179.24	692.01	-512.77
710000 • Contribution Income	13.50	47.80	-34.30
723000 • Grant Funds	14,000.00	0.00	14,000.00
726000 • Miscellaneous Income	5.97	5.94	0.03
801010 • In-Kind Volunteer Hours	0.00	1,043.90	-1,043.90
Total 700000 • Other Income	14,198.71	1,789.65	12,409.06
700100 • WNTC	1,048.57	0.00	1,048.57
Total Other Income	15,247.28	1,789.65	13,457.63
Other Expense			
800000 • Other Expenses			

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

Accrual Basis

February 2022

	Feb 22	Feb 21	\$ Change
801000 · In-kind Contribution Exp-Vol	0.00	1,043.90	-1,043.90
804000 · Interest Expense	5,363.68	6,087.02	-723.34
Total 800000 · Other Expenses	5,363.68	7,130.92	-1,767.24
Total Other Expense	5,363.68	7,130.92	-1,767.24
Net Other Income	9,883.60	-5,341.27	15,224.87
Net Income	705.82	-11,231.39	11,937.21

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

Accrual Basis

January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 • Admissions Income	6,002.67	5,000.00	1,002.67
440000 • Vending	115.88	70.00	45.88
460000 • Merchandise Sales			
461000 • Merchandise Sales-Gift Shop	9,128.55		
462000 • Merchandise Sales-Online Store	184.91		
460000 • Merchandise Sales - Other	0.00	6,200.00	-6,200.00
Total 460000 • Merchandise Sales	9,313.46	6,200.00	3,113.46
460001 • Non Taxable Income	50,478.59	35,000.00	15,478.59
470000 • Special Event Income	324.98	0.00	324.98
Total Income	66,235.58	46,270.00	19,965.58
Cost of Goods Sold	6,254.84	2,700.00	3,554.84
Gross Profit	59,980.74	43,570.00	16,410.74
Expense			
601000 • Bank Fees & Service Charges	729.45	360.00	369.45
602000 • Contract Labor	700.00	700.00	0.00
603000 • Dues & Subscriptions	789.07	0.00	789.07
604000 • Furniture & Equipment	98.43		
605000 • Insurance	3,356.28	2,600.00	756.28
606800 • Marketing-Non Agency	11,773.57	0.00	11,773.57
607000 • Occupancy			
607100 • Equipment Rental			
607130 • Printer Lease	451.90		
Total 607100 • Equipment Rental	451.90		
607400 • Labor & Maintenance			
607415 • Computer	733.90		
607425 • Elevator	997.06		
607436 • Fire Equip Repairs	2,769.38		
607440 • Refuse Collection	402.74		
607445 • Janitorial Service	2,700.00		
607450 • Lawn/Outdoor Maintenance	1,400.00		
607455 • Pest Control	207.00		
607463 • Security & Alarm System	122.82		
607480 • Misc. Labor & Maint.	140.55		
Total 607400 • Labor & Maintenance	9,473.45		
607600 • Utilities	7,305.97		
607000 • Occupancy - Other	0.00	16,000.00	-16,000.00
Total 607000 • Occupancy	17,231.32	16,000.00	1,231.32
609000 • Operating Supplies	6,567.91	3,700.00	2,867.91
609100 • Events	409.96	0.00	409.96
610000 • Payroll Expense	30,007.36	27,000.00	3,007.36
611000 • Travel	4,829.16	2,575.00	2,254.16
612000 • Miscellaneous Expense			
612100 • Cash Drawer over/under	-18.38		
Total 612000 • Miscellaneous Expense	-18.38		

Golden Spike Tower & Visitor Center
6-Profit & Loss (YTD vs. Budget)
January through February 2022

Accrual Basis

	Jan - Feb 22	Budget	\$ Over Budget
Total Expense	76,474.13	52,935.00	23,539.13
Net Ordinary Income	-16,493.39	-9,365.00	-7,128.39
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	179.24	0.00	179.24
710000 · Contribution Income	89.62	0.00	89.62
723000 · Grant Funds	14,000.00	0.00	14,000.00
726000 · Miscellaneous Income	34.75		
801010 · In-Kind Volunteer Hours	1,844.40		
802010 · Comp Passes	21.00		
Total 700000 · Other Income	16,169.01	0.00	16,169.01
700100 · WNTC	1,260.61		
Total Other Income	17,429.62	0.00	17,429.62
Other Expense			
800000 · Other Expenses			
801000 · In-kind Contribution Exp-Vol	1,844.40		
80200 · Comp Passes	21.00		
804000 · Interest Expense	10,788.41	10,900.00	-111.59
Total 800000 · Other Expenses	12,653.81	10,900.00	1,753.81
800100 · WNTC Expenses	16.39		
Total Other Expense	12,670.20	10,900.00	1,770.20
Net Other Income	4,759.42	-10,900.00	15,659.42
Net Income	-11,733.97	-20,265.00	8,531.03

Golden Spike Tower & Visitor Center
7-Profit & Loss (YTD vs. Last Year)
January through February 2022

Accrual Basis

	Jan - Feb 22	Jan - Feb 21	\$ Change
Ordinary Income/Expense			
Income			
410000 · Admissions Income	6,002.67	3,700.15	2,302.52
440000 · Vending	115.88	35.31	80.57
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	9,128.55	5,299.06	3,829.49
462000 · Merchandise Sales-Online Store	184.91	348.15	-163.24
Total 460000 · Merchandise Sales	9,313.46	5,647.21	3,666.25
460001 · Non Taxable Income	50,478.59	39,320.01	11,158.58
470000 · Special Event Income	324.98	150.00	174.98
Total Income	66,235.58	48,852.68	17,382.90
Cost of Goods Sold	6,254.84	4,735.75	1,519.09
Gross Profit	59,980.74	44,116.93	15,863.81
Expense			
601000 · Bank Fees & Service Charges	729.45	366.00	363.45
602000 · Contract Labor	700.00	685.00	15.00
603000 · Dues & Subscriptions	789.07	409.98	379.09
604000 · Furniture & Equipment	98.43	1,694.03	-1,595.60
605000 · Insurance	3,356.28	2,395.38	960.90
606800 · Marketing-Non Agency	11,773.57	718.96	11,054.61
607000 · Occupancy	17,231.32	20,066.48	-2,835.16
609000 · Operating Supplies	6,567.91	4,102.62	2,465.29
609100 · Events	409.96	293.23	116.73
610000 · Payroll Expense	30,007.36	26,090.68	3,916.68
611000 · Travel	4,829.16	-1,106.12	5,935.28
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	-18.38	0.04	-18.42
612400 · Reconciliation Discrepancies	0.00	173.33	-173.33
Total 612000 · Miscellaneous Expense	-18.38	173.37	-191.75
613000 · Grant Expenses (Non Marketing)	0.00	495.00	-495.00
Total Expense	76,474.13	56,384.61	20,089.52
Net Ordinary Income	-16,493.39	-12,267.68	-4,225.71
Other Income/Expense			
Other Income			
700000 · Other Income			
701000 · Interest Income	179.24	692.01	-512.77
710000 · Contribution Income	89.62	99.69	-10.07
723000 · Grant Funds	14,000.00	30,419.00	-16,419.00
726000 · Miscellaneous Income	34.75	5.94	28.81
801010 · In-Kind Volunteer Hours	1,844.40	2,105.80	-261.40
802010 · Comp Passes	21.00	0.00	21.00
Total 700000 · Other Income	16,169.01	33,322.44	-17,153.43
700100 · WNTC	1,260.61	0.00	1,260.61
Total Other Income	17,429.62	33,322.44	-15,892.82

Golden Spike Tower & Visitor Center
7-Profit & Loss (YTD vs. Last Year)
January through February 2022

Accrual Basis

	<u>Jan - Feb 22</u>	<u>Jan - Feb 21</u>	<u>\$ Change</u>
Other Expense			
800000 · Other Expenses			
801000 · In-kind Contribution Exp-Vol	1,844.40	2,105.80	-261.40
80200 · Comp Passes	21.00	0.00	21.00
804000 · Interest Expense	10,788.41	12,232.56	-1,444.15
Total 800000 · Other Expenses	<u>12,653.81</u>	<u>14,338.36</u>	<u>-1,684.55</u>
800100 · WNTC Expenses	<u>16.39</u>	<u>0.00</u>	<u>16.39</u>
Total Other Expense	<u>12,670.20</u>	<u>14,338.36</u>	<u>-1,668.16</u>
Net Other Income	<u>4,759.42</u>	<u>18,984.08</u>	<u>-14,224.66</u>
Net Income	<u><u>-11,733.97</u></u>	<u><u>6,716.40</u></u>	<u><u>-18,450.37</u></u>