

## Finance Meeting

Monday, May 16<sup>th</sup> at 12pm

Attending: Cody O'Dell, Mike Steele, Dick Foran, Kaite Franzen. Staff attending – Kirsten Parker, Jane Kuchta, Keri Allen.

- Computer was down April 20<sup>th</sup>; computer crash weekend of April 28-30. Ordered a new computer for Office Manager desk. Just ordered sooner than planned.
- Inventory – had the \$7700 write-off for slow-moving merchandise that Kirsten took to the train shows. This will enable us to get new merchandise.
- Dowhower gave us a \$2,000 discount for staff room construction.
- Occupancy tax showed two months' worth so that will need to be corrected.
- Admissions and merchandise were both up. The sales from April 28-30 were entered on May 2. Luckily Kim had printed the sales so we could recover most items.
- Payroll and advertising are both up, as we get "back into business."
- Will keep an eye on travel costs.
- QB accounting is moving to subscription instead of purchasing the program. Cost would be \$1,140. Kaite could help with this transition.
- Snells is working on the electrical and port for the front, including new switches.
- With Rod Chrisman suddenly retiring, we are now using Snells. The same parts for our lighting fixtures aren't available anymore so looking at alternatives.
- Snells is working on a bid for lighting up the tower as we did for Tourism Week. This would be good marketing to use throughout the year. This could be fully funded by a CVB Improvement Grant.
- Drain replacement in restrooms: don't make the same parts anymore, will be cheaper to switch all eight sinks at once per Waldinger/Morland. Parts are ordered.
- Got a

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
**As of April 30, 2022**

Accrual Basis

	Apr 30, 22	Apr 30, 21
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
100000 · Cash in Bank	185,557.36	124,071.24
104000 · FNB-USDA Loan Repayment Reserve	185,202.00	156,472.82
<b>Total Checking/Savings</b>	<b>370,759.36</b>	<b>280,544.06</b>
Accounts Receivable	1,241.90	1,241.90
<b>Other Current Assets</b>		
110000 · Cash on Hand		
111000 · Cash on Hand-Ticket Window Till	250.00	250.00
112000 · Cash on Hand-Gift Shop Till	250.00	250.00
113000 · Cash On Hand - Petty Cash	500.00	500.00
<b>Total 110000 · Cash on Hand</b>	<b>1,000.00</b>	<b>1,000.00</b>
115000 · Undeposited Funds	-39.60	78.00
121000 · Inventory Asset	58,878.95	72,048.85
123500 · Accrued Occupancy Tax Receivabl	44,079.14	35,645.92
<b>Total Other Current Assets</b>	<b>103,918.49</b>	<b>108,772.77</b>
<b>Total Current Assets</b>	<b>475,919.75</b>	<b>390,558.73</b>
<b>Fixed Assets</b>		
150000 · Fixed Assets		
151000 · Building	2,960,647.57	2,960,647.57
152000 · Furniture & Fixtures	63,048.86	63,048.86
153000 · Equipment	370,293.13	370,293.13
154000 · Land	289,259.10	289,259.10
155000 · Parking Lot Improvements	11,375.00	11,375.00
<b>Total 150000 · Fixed Assets</b>	<b>3,694,623.66</b>	<b>3,694,623.66</b>
<b>Total Fixed Assets</b>	<b>3,694,623.66</b>	<b>3,694,623.66</b>
<b>Other Assets</b>		
161000 · Mid NE Community Foundation	6,160.87	6,160.87
<b>Total Other Assets</b>	<b>6,160.87</b>	<b>6,160.87</b>
<b>TOTAL ASSETS</b>	<b>4,176,704.28</b>	<b>4,091,343.26</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	18,143.25	13,034.79
Credit Cards	12,011.28	1,445.96
<b>Other Current Liabilities</b>		
210000 · Accrued Accounts Payable		
211000 · Accrued USDA Interest	4,597.45	4,597.45
212000 · Accrued Real Estate Taxes	8,184.10	8,184.10
210000 · Accrued Accounts Payable - Other	4,824.76	4,824.76
<b>Total 210000 · Accrued Accounts Payable</b>	<b>17,606.31</b>	<b>17,606.31</b>
220000 · Payroll Liabilities	5,251.91	3,306.62
230000 · Sales Tax Payable	1,289.63	1,969.92
252000 · Gift Certificates Outstanding	87.87	0.00
<b>Total Other Current Liabilities</b>	<b>24,235.72</b>	<b>22,882.85</b>

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
As of April 30, 2022

Accrual Basis

	Apr 30, 22	Apr 30, 21
<b>Total Current Liabilities</b>	54,390.25	37,363.60
<b>Long Term Liabilities</b>		
250000 · Loans Payable	1,478,321.45	1,686,894.04
<b>Total Long Term Liabilities</b>	1,478,321.45	1,686,894.04
<b>Total Liabilities</b>	1,532,711.70	1,724,257.64
<b>Equity</b>		
300000 · Opening Bal Equity	1,112,262.69	1,112,262.69
310000 · Retained Earnings	1,564,846.09	1,229,508.12
Net Income	-33,116.20	25,314.81
<b>Total Equity</b>	2,643,992.58	2,367,085.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,176,704.28</b>	<b>4,091,343.26</b>

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
As of April 30, 2022

Accrual Basis

	\$ Change
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100000 · Cash in Bank	61,486.12
104000 · FNB-USDA Loan Repayment Reserve	28,729.18
<b>Total Checking/Savings</b>	90,215.30
<b>Accounts Receivable</b>	0.00
<b>Other Current Assets</b>	
110000 · Cash on Hand	
111000 · Cash on Hand-Ticket Window Till	0.00
112000 · Cash on Hand-Gift Shop Till	0.00
113000 · Cash On Hand - Petty Cash	0.00
<b>Total 110000 · Cash on Hand</b>	0.00
115000 · Undeposited Funds	-117.60
121000 · Inventory Asset	-13,169.90
123500 · Accrued Occupancy Tax Receivabl	8,433.22
<b>Total Other Current Assets</b>	-4,854.28
<b>Total Current Assets</b>	85,361.02
<b>Fixed Assets</b>	
150000 · Fixed Assets	
151000 · Building	0.00
152000 · Furniture & Fixtures	0.00
153000 · Equipment	0.00
154000 · Land	0.00
155000 · Parking Lot Improvements	0.00
<b>Total 150000 · Fixed Assets</b>	0.00
<b>Total Fixed Assets</b>	0.00
<b>Other Assets</b>	
161000 · Mid NE Community Foundation	0.00
<b>Total Other Assets</b>	0.00
<b>TOTAL ASSETS</b>	<b>85,361.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	5,108.46
Credit Cards	10,565.32
<b>Other Current Liabilities</b>	
210000 · Accrued Accounts Payable	
211000 · Accrued USDA Interest	0.00
212000 · Accrued Real Estate Taxes	0.00
210000 · Accrued Accounts Payable - Other	0.00
<b>Total 210000 · Accrued Accounts Payable</b>	0.00
220000 · Payroll Liabilities	1,945.29
230000 · Sales Tax Payable	-680.29
252000 · Gift Certificates Outstanding	87.87
<b>Total Other Current Liabilities</b>	1,352.87

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
**As of April 30, 2022**

Accrual Basis

	<u>\$ Change</u>
<b>Total Current Liabilities</b>	17,026.65
<b>Long Term Liabilities</b>	
250000 · Loans Payable	-208,572.59
<b>Total Long Term Liabilities</b>	-208,572.59
<b>Total Liabilities</b>	-191,545.94
<b>Equity</b>	
300000 · Opening Bal Equity	0.00
310000 · Retained Earnings	335,337.97
Net Income	-58,431.01
<b>Total Equity</b>	276,906.96
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>85,361.02</u></u>

**Golden Spike Tower & Visitor Center**  
**02-A/P Aging Summary**  
As of April 30, 2022

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	Current	1 - 30	> 30	TOTAL
Born Rail Product	2,396.06	0.00	0.00	2,396.06
Crossroads Designs LLC	1,004.20	0.00	0.00	1,004.20
Demdaco	0.00	0.00	0.00	0.00
Double Dips Ice Creamery	96.30	0.00	0.00	96.30
Dowdle Puzzle	546.24	0.00	-34.00	512.24
Eagle Communications, Inc. North Platte	3,369.00	0.00	0.00	3,369.00
Golden Spike Tower	0.00	0.00	0.00	0.00
Husker Radio	750.00	0.00	0.00	750.00
Intuit	0.00	0.00	14.98	14.98
KNOP-TV/KIIT-TV/KNPL	600.00	0.00	0.00	600.00
Menards	647.56	0.00	0.00	647.56
Municipal Light & Water	0.00	1,952.91	0.00	1,952.91
Wayne Dowhower Construction Inc	6,800.00	0.00	0.00	6,800.00
<b>TOTAL</b>	<b>16,209.36</b>	<b>1,952.91</b>	<b>-19.02</b>	<b>18,143.25</b>

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**Golden Spike Tower & Visitor Center**

**03-A/R Aging**

**As of April 30, 2022**

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	<u>Current</u>	<u>1 - 30</u>	<u>&gt; 30</u>	<u>TOTAL</u>
audit	0.00	0.00	0.00	0.00
University of Nebraska	0.00	0.00	1,241.90	1,241.90
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1,241.90</u></b>	<b><u>1,241.90</u></b>

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

Accrual Basis

April 2022

	Apr 22	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 · Admissions Income	6,687.66	6,500.00	187.66
440000 · Vending	86.73	200.00	-113.27
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	10,768.88		
462000 · Merchandise Sales-Online Store	-54.99		
460000 · Merchandise Sales - Other	0.00	12,000.00	-12,000.00
<b>Total 460000 · Merchandise Sales</b>	10,713.89	12,000.00	-1,286.11
460001 · Non Taxable Income			
430002 · Tour Meals	1,013.04		
467000 · Shipping and Delivery Income	10.00		
495000 · Occupancy Tax Proceeds	44,224.56	30,000.00	14,224.56
<b>Total 460001 · Non Taxable Income</b>	45,247.60	30,000.00	15,247.60
470000 · Special Event Income			
474000 · Merchandise	23.99		
475000 · Special Event Sponsors & Grants	2,300.00		
<b>Total 470000 · Special Event Income</b>	2,323.99	0.00	2,323.99
<b>Total Income</b>	65,059.87	48,700.00	16,359.87
<b>Cost of Goods Sold</b>	12,648.84	5,000.00	7,648.84
<b>Gross Profit</b>	52,411.03	43,700.00	8,711.03
<b>Expense</b>			
601000 · Bank Fees & Service Charges	709.38	600.00	109.38
602000 · Contract Labor	6,350.00	375.00	5,975.00
603000 · Dues & Subscriptions	150.53	0.00	150.53
604000 · Furniture & Equipment	2,649.23		
605000 · Insurance	0.00	1,300.00	-1,300.00
606800 · Marketing-Non Agency	8,484.44	0.00	8,484.44
607000 · Occupancy			
607100 · Equipment Rental	225.95		
607400 · Labor & Maintenance			
607415 · Computer	1,369.53		
607420 · Electrical	233.79		
607425 · Elevator	498.53		
607440 · Refuse Collection	226.44		
607445 · Janitorial Service	1,550.00		
607450 · Lawn/Outdoor Maintenance	1,262.75		
607455 · Pest Control	77.97		
607463 · Security & Alarm System	63.41		
<b>Total 607400 · Labor &amp; Maintenance</b>	5,282.42		
607600 · Utilities	2,764.06		
607000 · Occupancy - Other	0.00	7,500.00	-7,500.00
<b>Total 607000 · Occupancy</b>	8,272.43	7,500.00	772.43
609000 · Operating Supplies			
606880 · Guest Services	265.60		
6068801 · Volunteer Appreciation	672.88		
608100 · Postage & Shipping	890.94		
608150 · Bus Tours Expenses (No resale)	208.84		
609200 · Flags	1,460.19		



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

Accrual Basis

April 2022

	Apr 22	Budget	\$ Over Budget
609300 • Gift Shop	263.55		
609350 • Janitorial	840.40		
609500 • Office	1,780.99		
609550 • Operating	1,094.20		
609650 • Software	148.53		
609000 • Operating Supplies - Other	0.00	7,200.00	-7,200.00
<b>Total 609000 • Operating Supplies</b>	<b>7,626.12</b>	<b>7,200.00</b>	<b>426.12</b>
609100 • Events	3,099.64	0.00	3,099.64
610000 • Payroll Expense	18,381.84	15,500.00	2,881.84
611000 • Travel	2,426.88	75.00	2,351.88
612000 • Miscellaneous Expense			
612100 • Cash Drawer over/under	261.30		
<b>Total 612000 • Miscellaneous Expense</b>	<b>261.30</b>		
<b>Total Expense</b>	<b>58,411.79</b>	<b>32,550.00</b>	<b>25,861.79</b>
<b>Net Ordinary Income</b>	<b>-6,000.76</b>	<b>11,150.00</b>	<b>-17,150.76</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 • Other Income			
710000 • Contribution Income			
713000 • Restricted Contributions	0.42		
714000 • Unrestricted Contributions	150.95		
<b>Total 710000 • Contribution Income</b>	<b>151.37</b>	<b>0.00</b>	<b>151.37</b>
726000 • Miscellaneous Income	29.93		
801010 • In-Kind Volunteer Hours	2,331.20		
<b>Total 700000 • Other Income</b>	<b>2,512.50</b>	<b>0.00</b>	<b>2,512.50</b>
700100 • WNTC	287.48		
<b>Total Other Income</b>	<b>2,799.98</b>	<b>0.00</b>	<b>2,799.98</b>
<b>Other Expense</b>			
800000 • Other Expenses			
801000 • In-kind Contribution Exp-Vol	2,331.20		
802000 • Taxes-Real Estate	4,253.19	4,100.00	153.19
802200 • Taxes-Personal Property	66.20	300.00	-233.80
804000 • Interest Expense	5,239.11	5,500.00	-260.89
<b>Total 800000 • Other Expenses</b>	<b>11,889.70</b>	<b>9,900.00</b>	<b>1,989.70</b>
800100 • WNTC Expenses	52.95		
<b>Total Other Expense</b>	<b>11,942.65</b>	<b>9,900.00</b>	<b>2,042.65</b>
<b>Net Other Income</b>	<b>-9,142.67</b>	<b>-9,900.00</b>	<b>757.33</b>
<b>Net Income</b>	<b>-15,143.43</b>	<b>1,250.00</b>	<b>-16,393.43</b>

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

April 2022

Accrual Basis

	Apr 22	Apr 21	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 · Admissions Income	6,687.66	8,083.87	-1,396.21
440000 · Vending	86.73	103.79	-17.06
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	10,768.88	11,174.65	-405.77
462000 · Merchandise Sales-Online Store	-54.99	355.64	-410.63
<b>Total 460000 · Merchandise Sales</b>	<b>10,713.89</b>	<b>11,530.29</b>	<b>-816.40</b>
460001 · Non Taxable Income	45,247.60	35,691.85	9,555.75
470000 · Special Event Income			
474000 · Merchandise	23.99	0.00	23.99
475000 · Special Event Sponsors & Grants	2,300.00	250.00	2,050.00
<b>Total 470000 · Special Event Income</b>	<b>2,323.99</b>	<b>250.00</b>	<b>2,073.99</b>
<b>Total Income</b>	<b>65,059.87</b>	<b>55,659.80</b>	<b>9,400.07</b>
<b>Cost of Goods Sold</b>	<b>12,648.84</b>	<b>5,216.70</b>	<b>7,432.14</b>
<b>Gross Profit</b>	<b>52,411.03</b>	<b>50,443.10</b>	<b>1,967.93</b>
<b>Expense</b>			
601000 · Bank Fees & Service Charges	709.38	615.98	93.40
602000 · Contract Labor	6,350.00	350.00	6,000.00
603000 · Dues & Subscriptions	150.53	320.54	-170.01
604000 · Furniture & Equipment	2,649.23	1,760.69	888.54
605000 · Insurance	0.00	0.00	0.00
606000 · Marketing-Agency	0.00	0.00	0.00
606800 · Marketing-Non Agency	8,484.44	1,221.88	7,262.56
607000 · Occupancy	8,272.43	7,338.62	933.81
609000 · Operating Supplies	7,626.12	2,458.14	5,167.98
609100 · Events	3,099.64	0.00	3,099.64
610000 · Payroll Expense	18,381.84	13,259.21	5,122.63
611000 · Travel	2,426.88	277.00	2,149.88
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	261.30	2.11	259.19
<b>Total 612000 · Miscellaneous Expense</b>	<b>261.30</b>	<b>2.11</b>	<b>259.19</b>
<b>Total Expense</b>	<b>58,411.79</b>	<b>27,604.17</b>	<b>30,807.62</b>
<b>Net Ordinary Income</b>	<b>-6,000.76</b>	<b>22,838.93</b>	<b>-28,839.69</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 · Other Income			
710000 · Contribution Income			
713000 · Restricted Contributions	0.42	179.69	-179.27
714000 · Unrestricted Contributions	150.95	102.02	48.93
<b>Total 710000 · Contribution Income</b>	<b>151.37</b>	<b>281.71</b>	<b>-130.34</b>
723000 · Grant Funds	0.00	2,200.00	-2,200.00
726000 · Miscellaneous Income	29.93	72.29	-42.36
801010 · In-Kind Volunteer Hours	2,331.20	2,303.80	27.40

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

Accrual Basis

April 2022

	Apr 22	Apr 21	\$ Change
<b>Total 700000 · Other Income</b>	2,512.50	4,857.80	-2,345.30
<b>700100 · WNTC</b>	287.48	0.00	287.48
<b>Total Other Income</b>	2,799.98	4,857.80	-2,057.82
<b>Other Expense</b>			
<b>800000 · Other Expenses</b>			
801000 · In-kind Contribution Exp-Vol	2,331.20	2,303.80	27.40
802000 · Taxes-Real Estate	4,253.19	3,985.34	267.85
802200 · Taxes-Personal Property	66.20	117.75	-51.55
804000 · Interest Expense	5,239.11	5,967.27	-728.16
<b>Total 800000 · Other Expenses</b>	11,889.70	12,374.16	-484.46
<b>800100 · WNTC Expenses</b>	52.95	0.00	52.95
<b>Total Other Expense</b>	11,942.65	12,374.16	-431.51
<b>Net Other Income</b>	-9,142.67	-7,516.36	-1,626.31
<b>Net Income</b>	<b>-15,143.43</b>	<b>15,322.57</b>	<b>-30,466.00</b>

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

Accrual Basis

January through April 2022

	Jan - Apr 22	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 • Admissions Income	21,612.26	17,000.00	4,612.26
440000 • Vending	500.95	470.00	30.95
460000 • Merchandise Sales			
461000 • Merchandise Sales-Gift Shop	32,001.67		
462000 • Merchandise Sales-Online Store	383.49		
460000 • Merchandise Sales - Other	0.00	33,000.00	-33,000.00
<b>Total 460000 • Merchandise Sales</b>	32,385.16	33,000.00	-614.84
460001 • Non Taxable Income	119,651.98	82,000.00	37,651.98
470000 • Special Event Income	3,838.97	0.00	3,838.97
<b>Total Income</b>	177,989.32	132,470.00	45,519.32
<b>Cost of Goods Sold</b>	25,018.03	13,600.00	11,418.03
<b>Gross Profit</b>	152,971.29	118,870.00	34,101.29
<b>Expense</b>			
601000 • Bank Fees & Service Charges	2,140.77	1,560.00	580.77
602000 • Contract Labor	7,400.00	1,450.00	5,950.00
603000 • Dues & Subscriptions	1,136.79	0.00	1,136.79
604000 • Furniture & Equipment	4,513.60		
605000 • Insurance	3,356.32	5,200.00	-1,843.68
606800 • Marketing-Non Agency	24,921.08	0.00	24,921.08
607000 • Occupancy	32,997.29	31,500.00	1,497.29
609000 • Operating Supplies	24,460.26	18,700.00	5,760.26
609100 • Events	4,184.64	0.00	4,184.64
610000 • Payroll Expense	64,699.31	56,000.00	8,699.31
611000 • Travel	7,162.30	2,950.00	4,212.30
612000 • Miscellaneous Expense			
612100 • Cash Drawer over/under	269.36		
612400 • Reconciliation Discrepancies	0.01		
<b>Total 612000 • Miscellaneous Expense</b>	269.37		
<b>Total Expense</b>	177,241.73	117,360.00	59,881.73
<b>Net Ordinary Income</b>	-24,270.44	1,510.00	-25,780.44
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 • Other Income			
701000 • Interest Income	204.76	0.00	204.76
710000 • Contribution Income			
711000 • Brick Sales	150.00	0.00	150.00
713000 • Restricted Contributions	21.59		
714000 • Unrestricted Contributions	359.26		
<b>Total 710000 • Contribution Income</b>	530.85	0.00	530.85
723000 • Grant Funds	14,000.00	0.00	14,000.00
726000 • Miscellaneous Income	76.05		
801010 • In-Kind Volunteer Hours	6,360.40		
802010 • Comp Passes	21.00		
<b>Total 700000 • Other Income</b>	21,193.06	0.00	21,193.06

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

Accrual Basis

January through April 2022

	Jan - Apr 22	Budget	\$ Over Budget
700100 · WNTC	1,548.09		
<b>Total Other Income</b>	22,741.15	0.00	22,741.15
<b>Other Expense</b>			
800000 · Other Expenses			
801000 · In-kind Contribution Exp-Vol	6,360.40		
80200 · Comp Passes	21.00		
802000 · Taxes-Real Estate	4,253.19	4,100.00	153.19
802200 · Taxes-Personal Property	66.20	300.00	-233.80
804000 · Interest Expense	20,816.78	21,900.00	-1,083.22
<b>Total 800000 · Other Expenses</b>	31,517.57	26,300.00	5,217.57
800100 · WNTC Expenses	69.34		
<b>Total Other Expense</b>	31,586.91	26,300.00	5,286.91
<b>Net Other Income</b>	-8,845.76	-26,300.00	17,454.24
<b>Net Income</b>	<b>-33,116.20</b>	<b>-24,790.00</b>	<b>-8,326.20</b>

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

Accrual Basis

	Jan - Apr 22	Jan - Apr 21	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 · Admissions Income	21,612.26	19,505.68	2,106.58
440000 · Vending	500.95	240.52	260.43
460000 · Merchandise Sales			
461000 · Merchandise Sales-Gift Shop	32,001.67	30,530.86	1,470.81
462000 · Merchandise Sales-Online Store	383.49	903.64	-520.15
<b>Total 460000 · Merchandise Sales</b>	<b>32,385.16</b>	<b>31,434.50</b>	<b>950.66</b>
460001 · Non Taxable Income	119,651.98	94,598.58	25,053.40
470000 · Special Event Income	3,838.97	550.00	3,288.97
<b>Total Income</b>	<b>177,989.32</b>	<b>146,329.28</b>	<b>31,660.04</b>
<b>Cost of Goods Sold</b>	<b>25,018.03</b>	<b>19,789.29</b>	<b>5,228.74</b>
<b>Gross Profit</b>	<b>152,971.29</b>	<b>126,539.99</b>	<b>26,431.30</b>
<b>Expense</b>			
601000 · Bank Fees & Service Charges	2,140.77	1,607.66	533.11
602000 · Contract Labor	7,400.00	1,385.00	6,015.00
603000 · Dues & Subscriptions	1,136.79	900.51	236.28
604000 · Furniture & Equipment	4,513.60	4,937.46	-423.86
605000 · Insurance	3,356.32	2,395.38	960.94
606800 · Marketing-Non Agency	24,921.08	4,017.32	20,903.76
607000 · Occupancy	32,997.29	33,436.88	-439.59
609000 · Operating Supplies	24,460.26	8,874.82	15,585.44
609100 · Events	4,184.64	326.53	3,858.11
610000 · Payroll Expense	64,699.31	51,581.27	13,118.04
611000 · Travel	7,162.30	-142.12	7,304.42
612000 · Miscellaneous Expense			
612100 · Cash Drawer over/under	269.36	3.50	265.86
612400 · Reconciliation Discrepancies	0.01	173.33	-173.32
<b>Total 612000 · Miscellaneous Expense</b>	<b>269.37</b>	<b>176.83</b>	<b>92.54</b>
613000 · Grant Expenses (Non Marketing)	0.00	495.00	-495.00
<b>Total Expense</b>	<b>177,241.73</b>	<b>109,992.54</b>	<b>67,249.19</b>
<b>Net Ordinary Income</b>	<b>-24,270.44</b>	<b>16,547.45</b>	<b>-40,817.89</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 · Other Income			
701000 · Interest Income	204.76	708.12	-503.36
710000 · Contribution Income	530.85	1,456.64	-925.79
723000 · Grant Funds	14,000.00	32,619.00	-18,619.00
726000 · Miscellaneous Income	76.05	1,731.41	-1,655.36
801010 · In-Kind Volunteer Hours	6,360.40	5,890.60	469.80
802010 · Comp Passes	21.00	0.00	21.00
<b>Total 700000 · Other Income</b>	<b>21,193.06</b>	<b>42,405.77</b>	<b>-21,212.71</b>
700100 · WNTC	1,548.09	0.00	1,548.09
<b>Total Other Income</b>	<b>22,741.15</b>	<b>42,405.77</b>	<b>-19,664.62</b>

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

Accrual Basis

	<u>Jan - Apr 22</u>	<u>Jan - Apr 21</u>	<u>\$ Change</u>
<b>Other Expense</b>			
<b>800000 · Other Expenses</b>			
801000 · In-kind Contribution Exp-Vol	6,360.40	5,890.60	469.80
80200 · Comp Passes	21.00	0.00	21.00
802000 · Taxes-Real Estate	4,253.19	3,985.34	267.85
802200 · Taxes-Personal Property	66.20	117.75	-51.55
804000 · Interest Expense	20,816.78	23,644.72	-2,827.94
<b>Total 800000 · Other Expenses</b>	<u>31,517.57</u>	<u>33,638.41</u>	<u>-2,120.84</u>
<b>800100 · WNTC Expenses</b>	<u>69.34</u>	<u>0.00</u>	<u>69.34</u>
<b>Total Other Expense</b>	<u>31,586.91</u>	<u>33,638.41</u>	<u>-2,051.50</u>
<b>Net Other Income</b>	<u>-8,845.76</u>	<u>8,767.36</u>	<u>-17,613.12</u>
<b>Net Income</b>	<u><u>-33,116.20</u></u>	<u><u>25,314.81</u></u>	<u><u>-58,431.01</u></u>