

**DIXON MAY FAIR, 36TH DAA  
STATEMENT OF NET POSITION  
November 30, 2022**

	<b>2022</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	1,632,025
JLA Cash	85,833
Accounts Receivable	3,024
JLA Accounts Receivable	1,023
Deferred Charges	16,091
<b>Total Current Assets</b>	<b>1,737,996</b>
<b>Fixed Assets</b>	
Construction in Progress	69,452
Land	35,602
Building & Improvements	3,521,277
Accumulated Depreciation - B&I	(2,728,331)
Equipment	196,166
Acum Depreciation - Equipment	(185,844)
<b>Total Fixed Assets</b>	<b>908,321</b>
<b>Deferred Outflows of Resources</b>	
Deferred Outflows of Resources	201,787
<b>Total Deferred Outflows of Resources</b>	<b>201,787</b>
<b>TOTAL ASSETS</b>	<b>2,848,104</b>

**LIABILITIES & RETAINED EARNINGS**

<b>Liabilities</b>	
Fees Collected	125
Security Fees Collected	18,306
Ticket Fees Collected	(658)
Accounts Payable	16,217
JLA Accounts Payable	-
Payroll Withholdings	6,943
Deferred Revenue	28,046
JLA Deferred Revenue	-
Guarantee deposits	23,200
Workers Comp Payable	-
Leave liability	68,995
Net Pension Liability	754,212
Net Opeb Liability	51,816
Long-Term Debt	80,011
<b>Total Liabilities</b>	<b>1,047,213</b>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows of Resources	33,125
<b>Total Deferred Inflows of Resources</b>	<b>33,125</b>
<b>Retained Earnings</b>	
Net Resources for Operation	1,898,134
Jr. Livestock Auction Reserve	76,932
JLA Consignment	-
JLA Net Income	9,147
Capital Project Funds	93,099
State Allocation	61,000
Training Allocation & Oth Fiscal/Admin	1,805
Unrestricted Net Position - Pension	(637,366)
Operation Net Income	265,015
<b>Total Retained Earnings</b>	<b>1,767,766</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<b>2,848,104</b>

**Current Ratio                    10.78**

**Current Ratio w/o JLA Cash        11.50**