

Trial Balance

Current Period (11/1/2022 - 11/30/2022)

Unit Of Measure: \$

Dixon May Fair

Wednesday, December 14, 2022 12:03:45PM

May

Page 1

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-00-A Petty Cash	200.00			0.00	200.00
11200-00-00-A Change Funds	100.00			0.00	100.00
11300-00-00-A Cash - Operating Acct#0020	57,093.67	140,344.29	79,721.98	60,622.31	117,715.98
11400-00-00-A Cash - Premiums Acct#3586	1,000.00			0.00	1,000.00
11600-00-00-A Cash - Savings Acct #2993	5,256.52	100,000.00	100,000.00	0.00	5,256.52
11601-00-00-A Cash - LAIF Acct#13-48-001	1,607,752.55		100,000.00	100,000.00-	1,507,752.55
11700-00-20-A Cash - JLA Acct#9001	85,832.52			0.00	85,832.52
13100-00-00-A Accounts Receivable	70,128.26			0.00	70,128.26
13100-00-20-A Accounts Receivable - JLA	1,023.00			0.00	1,023.00
13110-00-00-A Allowance for Doubtful Accounts	67,104.00-			0.00	67,104.00-
13199-00-00-A AR Clearing	0.00	40,343.10	40,343.10	0.00	0.00
14300-00-00-A Deferred Charges	10,919.62	7,449.58	2,520.70	4,928.88	15,848.50
14300-20-20-A Deferred Charges - JLA	242.67			0.00	242.67
16000-00-00-A Deferred Outflows of Resouces	194,361.82			0.00	194,361.82
16001-00-00-A Deferred Outflows of Resources - OPEB	7,425.01			0.00	7,425.01
19000-00-00-A Construction in Progress	69,452.35			0.00	69,452.35
19100-00-00-A Land	35,601.50			0.00	35,601.50
19200-00-00-A Building & Improvements	3,521,276.78			0.00	3,521,276.78
19210-00-00-A Accumulated Depreciation - B & I	2,728,331.46-			0.00	2,728,331.46-
19300-00-00-A Equipment	196,166.33			0.00	196,166.33
19310-00-00-A Acum Depreciation - Equipment	185,844.06-			0.00	185,844.06-
21000-00-00-A PR Liability	0.00	43,903.67	43,903.67	0.00	0.00
21100-00-00-A Special Event Insurance (CFSA)	545.00-	420.00		420.00	125.00-
21110-00-00-A Security Fees Collected	18,600.72-	5,032.00	4,737.00	295.00	18,305.72-
21120-00-00-A Ticket Fees Collected	658.04			0.00	658.04
21200-00-00-A Accounts Payable	22,207.67-	61,345.36	55,354.68	5,990.68	16,216.99-
22000-00-00-A SDI Tax Withholding	0.00	38.44	38.44	0.00	0.00
22100-00-00-A Social Security Tax Withholding	0.00	2,867.16	2,867.16	0.00	0.00
22200-00-00-A Medicare Tax Withholding	0.00	737.58	737.58	0.00	0.00
22300-00-00-A PERS Retirement	0.00	9,304.42	9,304.42	0.00	0.00
22310-00-00-A PST Withheld	305.08-	503.95	188.85	315.10	10.02
22330-00-00-A OPEB Withholding	0.00	1,508.72	1,508.72	0.00	0.00
22340-00-00-A Deferred Comp Withholding	304.90-	609.80	304.90	304.90	0.00
22400-00-00-A State Tax Withholding	0.00	524.76	524.76	0.00	0.00
22500-00-00-A Federal Tax Withholding	0.00	1,824.07	1,824.07	0.00	0.00
22600-00-00-A Union Dues	0.00	113.16	113.16	0.00	0.00
22610-00-00-A Medical Payable	0.00		6,598.29	6,598.29-	6,598.29-
22620-00-00-A Dental Payable	325.30-	325.29	355.86	30.57-	355.87-
22630-00-00-A Vision Payable	0.81	80.80	80.80	0.00	0.81
22640-00-00-A Life Payable	0.00	12.75	12.75	0.00	0.00
22800-00-00-A Deferred Income	14,102.21-		6,735.50	6,735.50-	20,837.71-
22811-00-00-A Deferred Income - November	11,157.16-	11,157.16		11,157.16	0.00
22812-00-00-A Deferred Income - December	7,093.66-		115.00	115.00-	7,208.66-
24100-00-00-A Guarantee Deposits	24,840.00-	4,140.00	2,500.00	1,640.00	23,200.00-
24500-00-00-A Compensated Absences Liability	68,994.89-			0.00	68,994.89-
24800-00-00-A Workers Comp Payable	0.00	2,195.41	2,195.41	0.00	0.00
25010-00-00-A Loan Payable - SB 84	80,011.00-			0.00	80,011.00-
25100-00-20-A JLA Reserve	76,931.96-			0.00	76,931.96-
25600-00-00-A Deferred Inflows of Resources	23,607.49-			0.00	23,607.49-
25601-00-00-A Deferred Inflows of Resources - OPEB	9,517.16-			0.00	9,517.16-
26000-00-00-A Net Pension Liability	754,211.87-			0.00	754,211.87-
26001-00-00-A Net OPEB Liability	51,816.08-			0.00	51,816.08-
29100-00-00-A Net Resources for Operation	1,898,133.91-			0.00	1,898,133.91-
29400-00-00-A Unrestricted Net Position - Pension/OPEB	637,365.77			0.00	637,365.77
31200-00-00-A State Allocations	61,000.00-			0.00	61,000.00-
31300-00-00-A Training Allocation & Oth Fiscal/Admin	1,804.65-			0.00	1,804.65-
31900-00-00-A Outside Funding for Capital Projects	93,099.48-			0.00	93,099.48-
40000-00-10-A Regular Fair Admissions	412,604.00-			0.00	412,604.00-
40100-00-10-A Discounted Fair Admissions	81,965.00-			0.00	81,965.00-
40110-00-10-A Discount Admis - Parent/Exhibitor Passes	7,100.00-			0.00	7,100.00-

Trial Balance

Current Period (11/1/2022 - 11/30/2022)

Unit Of Measure: \$

Dixon May Fair

Wednesday, December 14, 2022 12:03:45PM

May

Page 2

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
40500-00-10-A Carnival	177,968.00-			0.00	177,968.00-
40510-00-10-A Carnival: Pre Sale	52,356.00-			0.00	52,356.00-
41010-00-10-A Outside Commercial Space	29,855.00-			0.00	29,855.00-
41020-00-10-A Inside Commercial Space	17,575.00-			0.00	17,575.00-
41500-00-20-A Commission - JLA	67,029.58-			0.00	67,029.58-
42100-00-10-A Food Concessions	173,811.40-			0.00	173,811.40-
42100-00-30-A Concession Revenue - Interim	1,375.00-		175.40	175.40-	1,550.40-
42200-00-10-A Non Food Concessions	28,642.10-			0.00	28,642.10-
43000-00-10-A Entry Fees	11,081.50-			0.00	11,081.50-
43100-00-10-A Donated & Sponsored Awards	5,548.88-			0.00	5,548.88-
43300-00-10-A Tack Fee	75.00-			0.00	75.00-
45000-00-10-A Parking Revenue	25,425.00-			0.00	25,425.00-
45000-00-30-A Interim Parking Revenue	3,915.00-		2,732.50	2,732.50-	6,647.50-
46100-00-30-A Building Rentals - Interim	79,023.99-		6,750.00	6,750.00-	85,773.99-
46200-00-30-A Ground Rentals - Interim	161,280.80-		17,836.66	17,836.66-	179,117.46-
46300-00-30-A Equipment Rentals - Interim	21,543.00-		3,395.50	3,395.50-	24,938.50-
47000-00-10-A Camping Fees - MF	13,190.00-			0.00	13,190.00-
47100-00-10-A Destruction Derby Admissions	65,560.00-			0.00	65,560.00-
47201-00-10-A Admission - Bull Ride	35,505.00-			0.00	35,505.00-
47202-00-10-A Admission - Tractor Pull	37,480.00-			0.00	37,480.00-
47203-00-10-A Admission - Car Show	840.00-			0.00	840.00-
48500-00-10-A Utility Fee Reimbursement - MF	3,485.00-			0.00	3,485.00-
48500-00-30-A Utility Fee Reimbursement - Interim	17,562.99-		888.14	888.14-	18,451.13-
48700-00-00-A Other Operating Revenue	63.05-		139.61	139.61-	202.66-
48700-00-10-A Other Revenue - MF	935.67-			0.00	935.67-
48700-00-30-A Other Revenue - Interim	2,175.00-			0.00	2,175.00-
48710-00-00-A Interest earnings	9,212.29-		1.19	1.19-	9,213.48-
48720-00-30-A Security Fee Revenue - Interim	3,348.50-		452.50	452.50-	3,801.00-
48730-00-30-A Special Event Insurance Rebate-CFSA	210.25-			0.00	210.25-
48740-00-30-A Reimbursed Expenses - Interim	2,389.13-			0.00	2,389.13-
48800-00-10-A Sponsorships - MF	48,500.00-			0.00	48,500.00-
49000-00-00-A Prior Year Revenue Adjustment	2,841.81-		2,944.64	2,944.64-	5,786.45-
50000-11-00-A Salaries & Wages - Perm - AD	100,948.43	10,382.20		10,382.20	111,330.63
50000-12-00-A Salaries & Wages - Perm - MN	105,762.84	10,297.36		10,297.36	116,060.20
50000-80-10-A Salaries & Wages - Perm - EX	12,743.76	3,495.00		3,495.00	16,238.76
50100-11-00-A Salaries & Wages - Temp - AD	17,769.91	136.00		136.00	17,905.91
50100-12-00-A Salaries & Wages - Temp - MN	54,703.50	2,464.00		2,464.00	57,167.50
50100-20-20-A Salaries & Wages Temp - JLA	9,731.00			0.00	9,731.00
50100-70-10-A Salaries & Wages - Temp - AT	9,962.51			0.00	9,962.51
50100-80-10-A Salaries & Wages - Temp - EX	31,573.70			0.00	31,573.70
50300-11-00-A Compensated Leave Expenses	9,592.17			0.00	9,592.17
51000-11-00-A Employee Benefits - AD	21,123.94	2,107.06		2,107.06	23,231.00
51000-12-00-A Employee Benefits - MN	29,205.33	2,939.41		2,939.41	32,144.74
51000-20-20-A Employee Benefits - JLA	4.87			0.00	4.87
51000-70-10-A Employee Benefits - AT	58.44			0.00	58.44
51000-80-10-A Employee Benefits - EX	5,907.52	1,459.18		1,459.18	7,366.70
51010-11-00-A PERS Employer Contribution - AD	29,784.60	3,187.20		3,187.20	32,971.80
51010-12-00-A PERS Employer Contribution - MN	34,724.44	3,230.40		3,230.40	37,954.84
51010-80-10-A PERS Employer Contribution - EX	9,198.02	1,035.20		1,035.20	10,233.22
51100-11-00-A Payroll Taxes - AD	8,013.94	765.48		765.48	8,779.42
51100-12-00-A Payroll Taxes - MN	9,688.21	793.03		793.03	10,481.24
51100-20-20-A Payroll Taxes - JLA	707.44			0.00	707.44
51100-70-10-A Payroll Taxes - AT	423.31			0.00	423.31
51100-80-10-A Payroll Taxes - EX	3,115.84	243.86		243.86	3,359.70
51200-11-00-A Worker's Comp - AD	6,967.09	862.43		862.43	7,829.52
51200-12-00-A Worker's Comp - MN	9,182.88	1,046.40		1,046.40	10,229.28
51200-20-20-A Worker's Comp - JLA	411.72			0.00	411.72
51200-70-10-A Worker's Comp - AT	359.76			0.00	359.76
51200-80-10-A Worker's Comp - EX	2,350.28	286.58		286.58	2,636.86
51300-11-00-A Unemployment Insurance - AD	1,703.00			0.00	1,703.00

Trial Balance
Current Period (11/1/2022 - 11/30/2022)
Unit Of Measure: \$

Dixon May Fair
 May

Wednesday, December 14, 2022 12:03:45PM
 Page 3

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
52000-00-30-A Advertising - Interim	367.14			0.00	367.14
52000-13-10-A Advertising - PU	32,772.06			0.00	32,772.06
54000-11-00-A Interest Expense - AD	0.00	325.00		325.00	325.00
55000-80-10-A Decorations - EX	1,325.16			0.00	1,325.16
57000-11-00-A Dues & Subscriptions - AD	7,229.00			0.00	7,229.00
58000-75-10-A Ground Entertainment - ET	49,350.00			0.00	49,350.00
58100-75-10-A Grandstand Entertainment	16,500.00			0.00	16,500.00
58101-75-10-A Bull Ride Expenses	14,950.00			0.00	14,950.00
58102-75-10-A Tractor Pull Expenses	14,900.00			0.00	14,900.00
60000-11-00-A Insurance - AD	68,091.05	741.18		741.18	68,832.23
63000-12-00-A Light, Heat, Water, & Power - MN	77,808.02	6,795.81		6,795.81	84,603.83
64000-12-00-A Maint. of Building & Grounds - MN	48,038.53	3,481.07	2,300.81	1,180.26	49,218.79
64010-12-00-A Maintenance of Equipment - MN	21,043.25	785.95		785.95	21,829.20
64020-12-00-A Special Repairs & Maintenance - MN	59,858.50	3,185.19		3,185.19	63,043.69
64030-12-00-A Temporary Electric Work contra - MN	3,000.00			0.00	3,000.00
65000-00-30-A Other Expense - Interim	205.85			0.00	205.85
65000-11-00-A Other Expenses - AD	17,371.46			0.00	17,371.46
65000-12-00-A Other Expenses - MN	3,479.18			0.00	3,479.18
65000-13-10-A Other Expenses - PU	3,325.32			0.00	3,325.32
65000-20-20-A Other Expense-Ck off fees, hauling, oth)	3,546.34			0.00	3,546.34
65000-55-10-A Other Expenses - MF	2,946.91			0.00	2,946.91
65000-70-10-A Other Expenses - AT	5,288.89			0.00	5,288.89
65000-75-10-A Other Expenses - ET	1,100.00			0.00	1,100.00
65000-80-10-A Other Expenses - EX	1,067.68			0.00	1,067.68
65010-55-10-A Commercial Exhibit & Concession exp - MF	680.00			0.00	680.00
65020-20-20-A Drug Risdue Avoidance Program - JLA	960.00			0.00	960.00
65030-20-20-A Processing Fees Paid to Packing Plant	8,289.60			0.00	8,289.60
66000-85-10-A Cash awards - PR	9,264.00			0.00	9,264.00
66010-85-10-A Trophies, Medals, Ribbons - PR	916.52			0.00	916.52
66030-85-10-A Sponsored Trophies, Medals ribbons - PR	1,622.99			0.00	1,622.99
69000-11-00-A Professional Services - AD	22,483.35	3,362.68		3,362.68	25,846.03
69000-12-00-A Professional Service - MN	10,728.00	258.00		258.00	10,986.00
69000-13-10-A Professional Services - PU	6,625.17			0.00	6,625.17
69000-20-20-A Professional Services - JLA	16,316.96			0.00	16,316.96
69000-65-10-A Professional Expense - PK	9,000.00			0.00	9,000.00
69000-70-10-A Professional Service - AT	100,956.00			0.00	100,956.00
69000-75-10-A Professional Services - ET	18,520.00			0.00	18,520.00
69000-80-10-A Professional Services - EX	4,029.29			0.00	4,029.29
69010-80-10-A Professional Services - Judges - EX	1,275.00			0.00	1,275.00
69030-11-00-A Audit Cost - AD	3,250.00			0.00	3,250.00
70010-55-10-A Exhibit Guide Expense - MF	3,954.36			0.00	3,954.36
71010-13-10-A Public Relations Expense - PU	727.53			0.00	727.53
72000-20-20-A Leases and/or Rentals - JLA	306.74			0.00	306.74
72010-12-00-A Rental Maintenance Equipment - MN	1,840.36			0.00	1,840.36
74000-11-00-A Supplies & Expense - AD	10,694.80	440.98		440.98	11,135.78
74000-13-10-A Supplies & Expense - PU	395.99			0.00	395.99
74000-20-20-A Supplies & Expense - JLA	17,607.65			0.00	17,607.65
74000-70-10-A Supplies & Expense - AT	22,672.73			0.00	22,672.73
74000-75-10-A Supplies & Expense - ET	21,394.60			0.00	21,394.60
74000-80-10-A Supplies & Expense - EX	529.43			0.00	529.43
75000-11-00-A Telephone & Postage - AD	9,526.46	1,315.63		1,315.63	10,842.09
77000-11-00-A Travel & Training Expense - AD	2,909.94			0.00	2,909.94
78000-12-00-A Trash Removal non- Fair - MN	3,146.12			0.00	3,146.12
80000-00-00-A Prior Year Operating Expense	758.45			0.00	758.45
85000-00-00-A Cash Shortages & Overages	707.90			0.00	707.90
87500-00-00-A Equipment Expenses, Fair Funded	8,132.70			0.00	8,132.70
\$ Grand Totals	0.00	500,203.75	500,203.75	0.00	0.00