

**DIXON MAY FAIR, 36TH DAA**  
**STATEMENT OF NET POSITION**  
**December 31, 2022**

	<b>2022</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	1,612,925
JLA Cash	85,833
Accounts Receivable	3,024
JLA Accounts Receivable	1,023
Deferred Charges	20,499
<b>Total Current Assets</b>	<b>1,723,304</b>
<b>Fixed Assets</b>	
Construction in Progress	4,683
Land	35,602
Building & Improvements	3,609,701
Accumulated Depreciation - B&I	(2,787,296)
Equipment	196,166
Acum Depreciation - Equipment	(196,166)
<b>Total Fixed Assets</b>	<b>862,689</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>2,787,780</b>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>	
<b>Liabilities</b>	
Fees Collected	-
Security Fees Collected	3,907
Ticket Fees Collected	-
Accounts Payable	13,671
JLA Accounts Payable	-
Payroll Withholdings	7,980
Deferred Revenue	27,901
JLA Deferred Revenue	-
Guarantee deposits	23,445
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>1,031,938</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	8,441
Capital Project Funds	99,285
State Allocation	99,190
Training Allocation & Oth Fiscal/Admin	1,805
Other Funding used for Operation	17,934
Unrestricted Net Position - Pension	(637,366)
Operation Net Income	158,363
<b>Total Retained Earnings</b>	<b>1,722,718</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<b>2,787,780</b>
<b>Current Ratio</b>	<b>11.81</b>
<b>Current Ratio w/o JLA Cash</b>	<b>11.51</b>