

Trial Balance

Current Period (12/1/2022 - 12/31/2022)

Unit Of Measure: \$

Dixon May Fair

Saturday, January 7, 2023 5:00:20PM

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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	117,715.98	58,344.38	77,525.40	19,181.02-	98,534.96
11400-00-00-A Cash - Premiums Acct#3586	1,000.00	80.00		80.00	1,080.00
11600-00-00-A Cash - Savings Acct #2993	5,256.52	0.89		0.89	5,257.41
11601-00-00-A Cash - LAIF Acct#13-48-001	1,507,752.55			0.00	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	58,339.50	58,339.50	0.00	0.00
14300-00-00-A Deferred Charges	15,848.50	41,304.65	36,896.35	4,408.30	20,256.80
14300-20-20-A Deferred Charges - JLA	242.67	0.00		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		64,769.35	64,769.35-	4,683.00
19100-00-00-A Land	35,601.50			0.00	35,601.50
19200-00-00-A Building & Improvements	3,488,110.22	122,202.21	611.50	121,590.71	3,609,700.93
19210-00-00-A Accumulated Depreciation - B & I	2,728,331.46-		58,964.72	58,964.72-	2,787,296.18-
19300-00-00-A Equipment	196,166.33			0.00	196,166.33
19310-00-00-A Acum Depreciation - Equipment	185,844.06-		10,322.27	10,322.27-	196,166.33-
21000-00-00-A PR Liability	0.00	43,612.89	43,612.89	0.00	0.00
21100-00-00-A Special Event Insurance (CFSA)	125.00-	125.00		125.00	0.00
21110-00-00-A Security Fees Collected	14,234.22-	10,706.97	380.00	10,326.97	3,907.25-
21120-00-00-A Ticket Fees Collected	658.04		658.04	658.04-	0.00
21200-00-00-A Accounts Payable	16,216.99-	59,905.38	57,359.29	2,546.09	13,670.90-
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	2,838.20	2,838.20	0.00	0.00
22200-00-00-A Medicare Tax Withholding	0.00	719.00	719.00	0.00	0.00
22300-00-00-A PERS Retirement	0.00	9,258.34	9,258.34	0.00	0.00
22310-00-00-A PST Withheld	10.02		153.10	153.10-	143.08-
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	0.00		304.90	304.90-	304.90-
22400-00-00-A State Tax Withholding	0.00	517.21	517.21	0.00	0.00
22500-00-00-A Federal Tax Withholding	0.00	1,822.30	1,822.30	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	6,598.29-	6,598.29	6,992.00	393.71-	6,992.00-
22620-00-00-A Dental Payable	355.87-	325.29	415.60	90.31-	446.18-
22630-00-00-A Vision Payable	0.81		81.61	81.61-	80.80-
22640-00-00-A Life Payable	0.00		12.75	12.75-	12.75-
22800-00-00-A Deferred Income	24,909.21-	8,352.50	11,344.50	2,992.00-	27,901.21-
22812-00-00-A Deferred Income - December	7,208.66-	7,208.66		7,208.66	0.00
24100-00-00-A Guarantee Deposits	23,200.00-	4,005.00	4,250.00	245.00-	23,445.00-
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-		38,190.00	38,190.00-	99,190.00-
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	56,103.48-		43,181.36	43,181.36-	99,284.84-
34000-00-00-A Other Operating Funds	0.00		17,934.13	17,934.13-	17,934.13-
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-

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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-		415.00	415.00-	17,990.00-
41500-00-20-A Commission - JLA	67,029.58-			0.00	67,029.58-
42100-00-10-A Food Concessions	173,811.40-		2,900.00	2,900.00-	176,711.40-
42100-00-30-A Concession Revenue - Interim	1,550.40-			0.00	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-		350.00	350.00-	11,431.50-
43100-00-10-A Donated & Sponsored Awards	5,548.88-		990.00	990.00-	6,538.88-
43200-00-10-A Advertising in Premium Book	0.00		700.00	700.00-	700.00-
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	6,647.50-			0.00	6,647.50-
46100-00-30-A Building Rentals - Interim	85,773.99-		6,175.00	6,175.00-	91,948.99-
46200-00-30-A Ground Rentals - Interim	179,117.46-		4,926.66	4,926.66-	184,044.12-
46300-00-30-A Equipment Rentals - Interim	24,938.50-		2,644.50	2,644.50-	27,583.00-
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-		75.00	75.00-	65,635.00-
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-		435.00	435.00-	3,920.00-
48500-00-30-A Utility Fee Reimbursement - Interim	18,451.13-	15,967.00	227.50	15,739.50	2,711.63-
48700-00-00-A Other Operating Revenue	202.66-			0.00	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	9,213.48-		5.77	5.77-	9,219.25-
48720-00-30-A Security Fee Revenue - Interim	3,801.00-		1,531.97	1,531.97-	5,332.97-
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-		371.00	371.00-	2,760.13-
48800-00-10-A Sponsorships - MF	48,500.00-			0.00	48,500.00-
49000-00-00-A Prior Year Revenue Adjustment	5,786.45-		330.00	330.00-	6,116.45-
50000-11-00-A Salaries & Wages - Perm - AD	111,330.63	10,389.57		10,389.57	121,720.20
50000-12-00-A Salaries & Wages - Perm - MN	116,060.20	10,297.36		10,297.36	126,357.56
50000-80-10-A Salaries & Wages - Perm - EX	16,238.76	3,495.00		3,495.00	19,733.76
50100-11-00-A Salaries & Wages - Temp - AD	17,905.91			0.00	17,905.91
50100-12-00-A Salaries & Wages - Temp - MN	57,167.50	2,048.00		2,048.00	59,215.50
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	23,231.00	2,202.72		2,202.72	25,433.72
51000-12-00-A Employee Benefits - MN	32,144.74	3,051.41		3,051.41	35,196.15
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	7,366.70	1,580.34		1,580.34	8,947.04
51010-11-00-A PERS Employer Contribution - AD	32,971.80	3,187.20		3,187.20	36,159.00
51010-12-00-A PERS Employer Contribution - MN	37,954.84	3,184.32		3,184.32	41,139.16
51010-80-10-A PERS Employer Contribution - EX	10,233.22	1,035.20		1,035.20	11,268.42
51100-11-00-A Payroll Taxes - AD	8,779.42	762.17		762.17	9,541.59
51100-12-00-A Payroll Taxes - MN	10,481.24	775.23		775.23	11,256.47
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	3,359.70	241.20		241.20	3,600.90
51200-11-00-A Worker's Comp - AD	7,829.52	869.58		869.58	8,699.10
51200-12-00-A Worker's Comp - MN	10,229.28	1,033.31		1,033.31	11,262.59
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	2,636.86	292.52		292.52	2,929.38

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51300-11-00-A Unemployment Insurance - AD	1,703.00			0.00	1,703.00
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	325.00	145.63		145.63	470.63
55000-80-10-A Decorations - EX	1,325.16			0.00	1,325.16
57000-11-00-A Dues & Subscriptions - AD	7,229.00	225.00		225.00	7,454.00
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	68,832.23			0.00	68,832.23
63000-12-00-A Light, Heat, Water, & Power - MN	84,603.83	6,552.30		6,552.30	91,156.13
64000-12-00-A Maint. of Building & Grounds - MN	49,218.79	2,784.50		2,784.50	52,003.29
64010-12-00-A Maintenance of Equipment - MN	21,829.20	656.99		656.99	22,486.19
64020-12-00-A Special Repairs & Maintenance - MN	63,043.69		30,614.13	30,614.13-	32,429.56
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	41.15		41.15	3,520.33
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	658.04		658.04	5,946.93
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 Risk 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	25,846.03	18,022.20		18,022.20	43,868.23
69000-12-00-A Professional Service - MN	10,986.00	258.00		258.00	11,244.00
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	2,500.00		2,500.00	5,750.00
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	11,135.78	270.60		270.60	11,406.38
74000-13-10-A Supplies & Expense - PU	395.99	36.00		36.00	431.99
74000-20-20-A Supplies & Expense - JLA	17,607.65	706.39		706.39	18,314.04
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	7.13		7.13	536.56
75000-11-00-A Telephone & Postage - AD	10,842.09	159.63		159.63	11,001.72
77000-11-00-A Travel & Training Expense - AD	2,909.94	480.50		480.50	3,390.44
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	338.00	338.00-	676.00	1,434.45
85000-00-00-A Cash Shortages & Overages	707.90			0.00	707.90
87500-00-00-A Equipment Expenses, Fair Funded	4,303.26			0.00	4,303.26
90000-00-00-A Depreciation Expense	0.00	69,286.99		69,286.99	69,286.99

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\$ Grand Totals	0.00	603,663.57	603,663.57	0.00	0.00