

36th DAA, Dixon May Fair
Summary of Operations
June 30, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2024	29100	1,273,986
Unrestricted Net Position - Pension/OPEB	1/1/2024	29400	(618,668)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	1,066,183
Prior Year Adjustment (GASB 68 FY 22/23 Adj)	1/1/2024		(58,921)
TOTAL NET RESOURCES, Beginning			\$ 1,662,580
RESOURCES ACQUIRED:			
Operating Revenues	6/30/2024	various	1,444,116
State (Local/Base) Allocation(s) (F&E)	6/30/2024	31200	138,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	6/30/2024	31300	1,850
Capital Project Reimbursement Funds	6/30/2024	31900	-
One-time Revenue Sources (fire camp, sale of property)	6/30/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	6/30/2024	33000	-
Other (e.g. Flex Capital)	6/30/2024	34000	50,000
TOTAL RESOURCES ACQUIRED			1,633,966
RESOURCES APPLIED:			
Operating Expenditures	6/30/2024	various	1,116,700
Depreciation Expense	6/30/2024	90000	32,249
Pension Expense	6/30/2024	96000	-
OPEB Expense	6/30/2024	96001	-
TOTAL RESOURCES APPLIED			1,148,950
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			485,016
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	6/30/2024	29100	1,476,705
Unrestricted Net Position - Pension/OPEB	6/30/2024	29400	(677,589)
Net Resources-Restricted	6/30/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	6/30/2024	29000	1,348,480
TOTAL NET RESOURCES, Ending			\$ 2,147,596
Unrestricted Reserve Percentage			132.24%

36th DAA, Dixon May Fair

Statement of Net Position

June 30, 2024

ASSETS

Current Assets

Cash	1,906,725
JLA Cash	106,611
Accounts Receivable	5,072
JLA Accounts Receivable	-
Deferred Charges	12,524
Total Current Assets	2,030,932

Fixed Assets

Construction in Progress	328,906
Land	35,602
Buildings & Improvement - Net Accum Depr	983,973
Equipment - Net Accum Depr	-
Total Fixed Assets	1,348,480

Deferred Outflows of Resources

Deferred Outflows of Resources - Pension	312,864
Deferred Outflows of Resources - OPEB	24,117
Total Deferred Outflows of Resources	336,981

TOTAL ASSETS

3,716,393

LIABILITIES & NET RESOURCES

Liabilities

Special Event Insurance	290
Security Fees Collected	23,245
Ticket Fees Collected	-
Metal Detector Funds Collected	1,000
Accounts Payable	15,318
JLA Accounts Payable	-
Payroll Withholdings	19,827
Deferred Revenue	9,130
JLA Deferred Revenue	-
Guarantee deposits	27,612
Workers Comp Payable	-
Leave liability	68,945
JLA Consignment	-
Net Pension Liability	758,124
Net OPEB Liability	202,746
Long-Term Debt	317,911
Total Liabilities	1,444,148

Deferred Inflows of Resources

Deferred Inflows of Resources - Pension	17,169
Deferred Inflows of Resources - OPEB	36,530
Total Deferred Inflows of Resources	53,699

Net Resources

Jr. Livestock Auction Reserve	70,949
Net Resources -Unrestricted (Operations)	\$1,476,705
Unrestricted Net Position - Pension/OPEB	(677,589)
Net Resource - Capital Assets, Less Related Debt	\$1,348,480
Total Net Resources	2,218,545

TOTAL LIABILITIES & NET RESOURCES

3,716,393

Current Ratio

12.28

Current Ratio w/o JLA Cash

1.71

Dixon May Fair, 36th DAA
Income Statement
June 30, 2024

	Acct. No.	Actuals 2023	Current Month 6/30/24	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:								
Admissions to Grounds	ADMI	457,490	250	456,363	455,785	456,000	215	100%
Commercial Space Revenue	COMM	53,900	-	53,900	59,210	50,500	(8,710)	117%
Carnival Revenue	CARN	203,766	270	203,766	222,582	199,500	(23,082)	112%
Concession Revenues	CONC	203,501	24,414	203,501	215,584	195,000	(20,584)	111%
Exhibit Revenues	EXRE	22,913	445	20,873	24,117	20,000	(4,117)	121%
Horse Show Revenue	HSRE	-	-	-	-	-	-	0%
Entertainment Revenue	ETRE	156,280	-	156,490	209,865	167,000	(42,865)	126%
Miscellaneous Fair Revenue*	MFRE	90,055	142	89,755	119,612	108,000	(11,612)	111%
Interim Revenue	INTR	261,939	29,062	95,573	123,768	310,982	187,214	40%
Prior Year Revenue Adjustment	PYRE	(450)	-	-	(880)	-	880	0%
Other Operating Revenue	OTRE	51,943	31	12,333	14,472	26,000	11,528	56%
TOTAL OPERATING REVENUES		1,501,338	54,614	1,292,555	1,444,116	1,532,982	88,866	94%
OPERATING EXPENDITURES:								
Administrative Expenses	ADEX	400,872	15,426	249,250	267,647	493,846	226,200	54%
Maintenance Expenses	MNEX	582,879	55,733	327,326	322,742	553,957	231,215	58%
Publicity Expenses	PUEX	47,360	2,690	46,160	48,964	50,750	1,786	96%
Attendance Expense	ATEX	157,775	5,056	126,922	160,797	164,689	3,892	98%
Miscellaneous Fair Expenses	MFEX	17,710	-	17,710	26,988	16,450	(10,538)	164%
Premium Expenses	PREX	16,310	3,246	16,310	21,434	16,200	(5,234)	132%
Exhibit Expenses	EXEX	85,716	10,481	87,062	87,995	86,658	(1,337)	102%
Horse Show Expenses	HSEX	-	-	-	-	-	-	0%
Entertainment Expenses	ETEX	153,335	2,395	153,335	176,489	166,965	(9,524)	106%
Interim Expenses	INEX	161	259	-	259	500	241	52%
Equipment Expenses	EQUI	521	-	521	-	21,000	21,000	0%
Prior Year Expense Adjustment	PYEX	-	2,830	-	2,830	-	(2,830)	0%
Cash Shortages & Overages	CASH	1,534	-	726	556	-	(556)	0%
TOTAL OPERATING EXPENDITURES		1,464,173	98,116	1,025,321	1,116,700	1,571,015	454,315	71%
Net Operating Profit/Loss Before Depn & Pension		37,165	(43,502)	267,234	327,415	(38,033)	(365,448)	
Depreciation Expense	DEPR	56,168	5,375	28,084	32,249	78,153	45,904	41%
Pension Expense	PENE	58,921	-	-	-	56,000	56,000	0%
OPEB Expense	OPEB	-	-	-	-	14,500	14,500	0%
Net Operating Profit/Loss After Depn & Pension/OPEB		(77,923)	(48,877)	239,150	295,166	(186,686)	(481,852)	-83%
State Allocations	31200	38,800	-	-	138,000	38,800	(99,200)	356%
Training Allocation & Oth Fiscal/Admin	31300	1,850	-	1,850	1,850	2,419	569	76%
Capital Project Reimb Funds	31900	4,679	-	4,679	-	-	-	0%
One-Time Revenue Sources	32500	-	-	-	-	-	-	0%
Other Funding used for Operation	34000	1,730	-	-	50,000	-	(50,000)	0%
Net Profit/Loss After Depr & Pension/OPEB w/ allocation		(30,864)	(48,877)	245,680	485,016	(145,467)	(630,483)	-333%
Net Profit/Loss Before Depr & Pension/OPEB w/ allocation		84,224	(43,502)	273,763	517,265	3,186	(514,079)	16236%

36th DAA, Dixon May Fair
Revenue Report
June 30, 2024

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS							
General Admissions	40000-00-10	366,520	365,593	359,880	365,500	5,620	98%
Discounted Admissions	40100-00-10	83,120	83,220	85,355	83,000	(2,355)	103%
Discounted Admissions - Parent/Exhibitor Passes	40110-00-10	7,850	7,550	10,550	7,500	(3,050)	141%
TOTAL ADMISSION TO GROUNDS		457,490	456,363	455,785	456,000	215	100%
INDUSTRIAL & COMMERCIAL SPACE							
Outside Commercial Space	41010-00-10	34,455	34,455	41,435	32,000	(9,435)	129%
Inside Commercial Space	41020-00-10	19,445	19,445	17,775	18,500	725	96%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		53,900	53,900	59,210	50,500	(8,710)	117%
CARNIVAL							
Carnival	40500-00-10	147,054	147,030	162,702	145,000	(17,702)	112%
Carnival Pre-Sale	40510-00-10	56,712	56,736	59,880	54,500	(5,380)	110%
TOTAL CARNIVAL		203,766	203,766	222,582	199,500	(23,082)	112%
CONCESSION							
Food Concession	42100-00-10	169,158	169,158	181,770	165,000	(16,770)	110%
Non-Food Concession	42200-00-10	34,343	34,343	33,814	30,000	(3,814)	113%
TOTAL CONCESSION REVENUE		203,501	203,501	215,584	195,000	(20,584)	111%
EXHIBIT REVENUE:							
Entry Fees	43000-00-10	14,400	14,510	16,797	14,000	(2,797)	120%
Donated & Sponsored Awards	43100-00-10	5,883	5,638	6,595	5,000	(1,595)	132%
Advertising in Premium Book	43200-00-10	900	700	700	700	-	100%
Tack Fee	43300-00-10	25	25	25	-	(25)	0%
Other Revenue (drug fees, etc.)	48720-00-10	1,705	-	-	300	300	0%
TOTAL EXHIBIT REVENUE		22,913	20,873	24,117	20,000	(4,117)	121%
HORSE SHOW REVENUE:							
Admissions	40010-00-10	-	-	-	-	-	0%
Entry and Stake Fees	43010-00-10	-	-	-	-	-	0%
Donations for Special Prizes	43110-00-10	-	-	-	-	-	0%
Stall Fees	43510-00-10	-	-	-	-	-	0%
Program Sales	43410-00-10	-	-	-	-	-	0%
Other Revenue	48710-00-10	-	-	-	-	-	0%
TOTAL HORSE SHOW REVENUE		-	-	-	-	-	0%
ENTERTAINMENT REVENUE							
Destruction Derby Admissions	47100-00-10	66,260	66,380	91,960	65,000	(26,960)	141%
Derby Pre-Entry	47110-00-10	-	-	-	-	-	0%
Performances Admissions	47200-00-10	-	-	-	-	-	0%
Bull Ride Admission	47201-00-10	44,390	44,480	59,040	57,000	(2,040)	104%
Tractor Pull Admission	47202-00-10	44,480	44,480	57,840	44,000	(13,840)	131%
Car Show Admission	47203-00-10	1,150	1,150	1,025	1,000	(25)	103%
TOTAL ENTERTAINMENT REVENUE		156,280	156,490	209,865	167,000	(42,865)	126%

Revenues

**36th DAA, Dixon May Fair
Revenue Report
June 30, 2024**

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
MISCELLANEOUS FAIR REVENUE: (without JLA)							
Stall Rentals	43500-00-10	-	-	-	-	-	0%
Parking Revenue	45000-00-10	28,690	28,840	57,270	50,000	(7,270)	115%
Camping Fees	47000-00-10	20,695	20,545	17,465	18,000	535	97%
Utility Reimbursement	48500-00-10	3,870	3,870	3,585	3,500	(85)	102%
Other Revenue	48700-00-10	300	-	532	-	(532)	0%
Sponsorship	48800-00-10	36,500	36,500	40,760	36,500	(4,260)	112%
TOTAL MISCELLANEOUS FAIR		90,055	89,755	119,612	108,000	(11,612)	111%
INTERIM REVENUE							
Concession Revenue	42100-00-30	3,720	2,270	1,565	5,000	3,435	31%
Parking Revenue	45000-00-30	8,210	-	470	5,000	4,530	9%
Building Rentals	46100-00-30	78,138	28,150	46,075	110,000	63,925	42%
Grounds Rentals	46200-00-30	137,834	47,654	50,850	145,000	94,150	35%
Equipment Rentals	46300-00-30	26,427	14,600	20,277	32,000	11,723	63%
Utility Fee Reimbursement	48500-00-30	1,654	545	1,015	3,750	2,735	27%
Other Revenue	48700-00-30	242	242	-	6,282	6,282	0%
Security Fee	48720-00-30	1,176	852	1,434	3,500	2,066	41%
Special Event CFSA %	48730-00-30	284	-	-	450	450	0%
Reimbursable Expense	48740-00-30	4,255	1,260	2,082	-	(2,082)	0%
TOTAL INTERIM REVENUE		261,939	95,573	123,768	310,982	187,214	40%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-00	(450)	-	(880)	-	880	0%
TOTAL PRIOR YEAR REVENUE		(450)	-	(880)	-	880	0%
OTHER OPERATING REVENUE							
Other Operating Revenue	48700-00-00	484	53	1,626	-	(1,626)	0%
Interest Earnings	48710-00-00	48,960	9,780	12,846	26,000	13,154	49%
Operating Subsidy	48720-00-00	-	-	-	-	-	0%
Donations/ Sponsorships (general)	48810-00-00	2,500	2,500	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		51,943	12,333	14,472	26,000	11,528	56%

Revenues

36th DAA, Dixon May Fair
Expense Report
June 30, 2024

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-00	123,134	61,320	65,223	169,401	104,178	39%
Salaries & Wages - Temp	50100-11-00	26,985	25,188	21,849	33,606	11,757	65%
Compensated Leave Expenses	50300-11-00	(1,038)	3,795	7,918	6,216	(1,702)	127%
Employee Benefits	51000-11-00	26,724	13,295	14,297	45,560	31,263	31%
PERS Employer Contribution	51010-11-00	38,820	19,123	19,697	39,394	19,697	50%
Payroll Taxes	51100-11-00	9,780	5,170	5,200	12,500	7,300	42%
Worker's Comp	51200-11-00	6,698	3,301	4,550	8,500	3,950	54%
Unemployment Insurance	51300-11-00	8,633	3,047	6,421	7,000	579	92%
Current Year Bad Debt Expense	53000-11-00	-	-	100	-	(100)	0%
Interest Expense	54000-11-00	-	-	-	-	-	0%
Director's Expense	56000-11-00	-	-	-	1,000	1,000	0%
Dues & Subscription	57000-11-00	2,622	2,490	3,020	2,750	(270)	110%
Insurance	60000-11-00	81,746	66,423	73,180	90,000	16,820	81%
Other Expenses	65000-11-00	19,895	17,953	19,568	21,000	1,432	93%
Professional Services	69000-11-00	25,775	13,013	11,453	25,000	13,547	46%
Audit Cost	69030-11-00	6,000	-	-	10,000	10,000	0%
Supplies & Expense	74000-11-00	12,508	7,843	6,704	9,500	2,796	71%
Telephone & Postage	75000-11-00	10,270	5,470	6,432	10,000	3,568	64%
Travel & Training Expense	77000-11-00	2,319	1,818	2,034	2,419	385	84%
TOTAL ADMINISTRATION EXPENSE		400,872	249,250	267,647	493,846	226,200	54%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-00	133,908	70,271	73,578	138,146	64,568	53%
Salaries & Wages - Temp	50100-12-00	90,689	56,054	53,230	89,530	36,300	59%
Employee Benefits	51000-12-00	36,732	18,378	19,437	36,781	17,344	53%
PERS Employer Contribution	51010-12-00	48,176	24,926	24,630	50,000	25,370	49%
Payroll Taxes	51100-12-00	13,154	7,336	7,852	13,500	5,648	58%
Worker's Comp	51200-12-00	9,894	4,670	6,543	9,500	2,957	69%
Light, Heat, Water & Power	63000-12-00	98,424	49,622	51,974	105,000	53,026	49%
Maintenance of Bldg & Grounds	64000-12-00	60,269	41,860	31,105	56,000	24,895	56%
Maintenance of Equipment	64010-12-00	17,135	10,186	11,956	20,000	8,044	60%
Special Repairs & Maintenance	64020-12-00	46,149	28,415	23,655	15,000	(8,655)	158%
Temp Electric Work Contract	64030-12-00	3,000	3,000	3,704	3,500	(204)	106%
Other Expenses	65000-12-00	5,206	4,350	4,494	2,000	(2,494)	225%
Professional Services	69000-12-00	13,914	4,840	7,212	8,000	788	90%
Rental - Maintenance Equipment	72010-12-00	2,531	2,531	2,410	2,500	90	96%
Trash Removal	78000-12-00	3,699	888	961	4,500	3,539	21%
TOTAL MAINTENANCE EXPENSE		582,879	327,326	322,742	553,957	231,215	58%
PUBLICITY EXPENSE							
Advertising	52000-13-10	36,513	35,313	37,218	37,000	(218)	101%
Other Expenses	65000-13-10	928	928	4,160	-	(4,160)	0%
Professional Services	69000-13-10	6,000	6,000	7,000	6,500	(500)	108%
Public Relations Expense	71010-13-10	230	230	-	750	750	0%
Supplies & Expense	74000-13-10	3,690	3,690	586	6,500	5,914	9%
TOTAL PUBLICITY EXPENSE		47,360	46,160	48,964	50,750	1,786	96%

Expenses

36th DAA, Dixon May Fair
Expense Report
June 30, 2024

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
ATTENDANCE OPERATIONS							
Salaries & Wages - Temp	50100-70-10	21,726	21,726	18,379	21,539	3,160	85%
Employee Benefits	51000-70-10	155	149	124	250	126	49%
PERS Employer Contribution	51010-70-10	-	-	302	-	(302)	0%
Payroll Taxes	51100-70-10	919	919	798	1,000	202	80%
Worker's Comp	51200-70-10	403	403	425	500	75	85%
Other Expenses	65000-70-10	5,387	3,539	6,381	6,000	(381)	106%
Professional Services	69000-70-10	109,411	80,911	117,270	115,400	(1,870)	102%
Supplies & Expense	74000-70-10	19,774	19,275	17,118	20,000	2,882	86%
TOTAL ATTENDANCE OPERATIONS		157,775	126,922	160,797	164,689	3,892	98%
MISCELLANEOUS FAIR EXPENSE							
Other Expenses	65000-55-10	1,399	1,399	8,072	1,300	(6,772)	621%
Commercial Exhibit & Concession exp	65010-55-10	759	759	4,043	850	(3,193)	476%
Fair Program Expense	70000-55-10	-	-	-	-	-	0%
Exhibit Guide Expense	70010-55-10	4,586	4,586	4,890	4,600	(290)	106%
Supplies & Expense	74000-55-10	2,465	2,465	483	1,200	717	40%
Sponsorship Expense	79000-55-10	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-10	-	-	-	-	-	0%
Payroll Taxes	51100-65-10	-	-	-	-	-	0%
Worker's Comp	51200-65-10	-	-	-	-	-	0%
Professional Services	69000-65-10	8,500	8,500	9,500	8,500	(1,000)	112%
TOTAL MISCELLANEOUS FAIR		17,710	17,710	26,988	16,450	(10,538)	164%
PREMIUM EXPENSE							
Other Award Expense	65000-85-10	-	-	-	-	-	0%
Cash Awards	66000-85-10	11,569	11,569	13,894	13,000	(894)	107%
Trophies, Medals, Ribbons	66010-85-10	1,463	1,463	609	450	(159)	135%
Sponsored Cash Awards	66020-85-10	-	-	-	-	-	0%
Sponsored Trophies, Medals, Ribbons	66030-85-10	3,277	3,277	6,931	2,750	(4,181)	252%
TOTAL PREMIUM EXPENSE		16,310	16,310	21,434	16,200	(5,234)	132%
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-10	22,187	24,016	36,074	23,474	(12,600)	154%
Salaries & Wages - Temp	50100-80-10	27,924	27,678	19,049	23,676	4,627	80%
Employee Benefits	51000-80-10	9,462	9,263	10,948	16,500	5,552	66%
PERS Employer Contribution	51010-80-10	6,399	6,211	7,654	9,500	1,846	81%
Payroll Taxes	51100-80-10	3,393	3,514	3,616	4,000	384	90%
Worker's Comp	51200-80-10	1,527	1,556	2,235	2,008	(227)	111%
Decorations	55000-80-10	1,673	1,673	1,606	-	(1,606)	0%
JLA Subsidy	63900-80-10	-	-	-	-	-	0%
Other Expenses	65000-80-10	1,352	1,352	535	-	(535)	0%
Professional Services	69000-80-10	1,353	1,353	667	1,000	333	67%
Judges (Contractual)	69010-80-10	1,575	1,575	2,150	2,000	(150)	108%
Tent & Booth Rental	72000-80-10	6,500	6,500	-	500	500	0%
Supplies & Expense	74000-80-10	2,371	2,371	3,462	4,000	538	87%
TOTAL EXHIBIT EXPENSE		85,716	87,062	87,995	86,658	(1,337)	102%

Expenses

36th DAA, Dixon May Fair
Expense Report
June 30, 2024

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
HORSE SHOW EXPENSE							
Professional Services - Horse Show	69010-00-10	-	-	-	-	-	0%
Judges (Contractual) - Horse Show	69020-00-10	-	-	-	-	-	0%
Trophies, Medals, Ribbons - Horse Show	66010-00-10	-	-	-	-	-	0%
Supplies & Expenses - Horse Show	74010-00-10	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		-	-	-	-	-	0%
FAIR ENTERTAINMENT EXPENSE							
Ground Entertainment	58000-75-10	55,735	55,735	57,985	57,000	(985)	102%
Grandstand Entertainment	58100-75-10	38,545	38,545	70,100	-	(70,100)	0%
Bull Ride Expenses	58101-75-10	-	-	-	30,000	30,000	0%
Tractor Pull Expenses	58102-75-10	16,600	16,600	-	17,000	17,000	0%
Rain Insurance	60000-75-10	-	-	-	-	-	0%
Destruction Derby Expense	60010-75-10	-	-	-	19,000	19,000	0%
Other Expenses	65000-75-10	-	-	100	-	(100)	0%
Misc Concert Expenses	65010-75-10	-	-	-	-	-	0%
Professional Services	69000-75-10	19,167	19,167	33,865	32,965	(900)	103%
Supplies & Expenses	74000-75-10	23,288	23,288	14,439	11,000	(3,439)	131%
TOTAL FAIRTIME ATTRACTIONS		153,335	153,335	176,489	166,965	(9,524)	106%
INTERIM EXPENSE							
Advertising Expenses	52000-00-30	-	-	-	500	500	0%
Other Expenses	65000-00-30	161	-	259	-	(259)	0%
TOTAL INTERIM EXPENSE		161	-	259	500	241	52%
EQUIPMENT EXPENSE (LIST)							
Non Capitalized(cost less than \$5000 and life less than one year)							
Equipment Expense	87500-00-00	521	521	-	21,000	21,000	0%
TOTAL EQUIPMENT EXPENSE		521	521	-	21,000	21,000	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Expense Adj	80000-00-00	-	-	2,830	-	(2,830)	0%
Prio Year Bad Debt Expense	80010-00-00	-	-	-	-	-	0%
PRIOR YEAR OPERATING EXPENSE		-	-	2,830	-	(2,830)	0%
CASH SHORTAGES & OVERAGES							
Cash Shortages & Overages	85000-00-00	1,534	726	556	-	(556)	0%
Cash O/S from Ticket Sales	85010-00-00	-	-	-	-	-	0%
CASH (OVER)/UNDER		1,534	726	556	-	(556)	0%
DEPRECIATION EXPENSE							
Depreciation Expense	90000-00-00	56,168	28,084	32,249	78,153	45,904	41%
Prior Year Depreciation Expense	90010-00-00	-	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		56,168	28,084	32,249	78,153	45,904	41%
PENSION EXPENSE							
Pension Expense	96000-00-00	58,921	-	-	56,000	56,000	0%
TOTAL PENSION EXPENSE		58,921	-	-	56,000	56,000	0%
OPEB EXPENSE							
OPEB Expense	96001-00-00	-	-	-	14,500	14,500	0%
TOTAL OPEB EXPENSE		-	-	-	14,500	14,500	0%

Expenses

36th DAA, Dixon May Fair
Junior Livestock Auction
June 30, 2024

	Acct. No.	Actuals 2023	Prior YTD 6/30/23	Current YTD 6/30/24	Budget 2024	Balance of Budget	% Used 2024
RESOURCES, JANUARY 1:	1/1/2024	25100-00-20	71,938	71,938	44,626		
AUCTION REVENUES:							
Percentage from Auction Sales	41500-00-20	56,951	56,951	62,558	65,000	2,442	96%
Reimbursements/Other Revenue	48700-00-20	2	2	0	-	(0)	0%
Buyer's Payment	48710-00-20	-	-	-	-	-	0%
Sponsorships	48800-00-20	-	-	-	-	-	0%
Prior Year Revenue	49000-00-20	245	-	35	-	(35)	0%
TOTAL REVENUES		57,198	56,953	62,594	65,000	2,406	96%
TOTAL RESOURCES AVAILABLE							
		129,136	128,891	107,220	65,000	2,406	96%
AUCTION EXPENDITURES:							
Salaries & Wages - Perm	50000-20-20	21,964	-	-	-	-	0%
Salaries & Wages - Temp	50100-20-20	-	-	64	32,604	32,540	0%
Employee Benefits	51000-20-20	9,331	-	5	3,500	3,495	0%
PERS Employer Contribution	51010-20-20	6,335	-	-	5,523	5,523	0%
Payroll Taxes	51100-20-20	1,537	-	1	2,000	1,999	0%
Workers Comp Insurance	51200-20-20	1,117	-	1	1,500	1,499	0%
Unemployment Insurance	51300-20-20	-	-	-	-	-	0%
Current Year Bad Debt	53000-20-20	-	-	-	-	-	0%
Bank & CC Fees	54000-20-20	6,390	6,261	8,272	6,440	(1,832)	128%
Other Expenses - Ck Off Fees, Hauling, etc	65000-20-20	3,034	2,930	8,162	3,250	(4,912)	251%
BBQ, Lunch, Dinner	65010-20-20	-	-	-	2,100	2,100	0%
Drug Risk Avoidance Program	65020-20-20	-	-	-	-	-	0%
Processing Fees Paid to Packing Plant	65030-20-20	2,140	(3,385)	(4,991)	-	4,991	0%
Professional Services	69000-20-20	20,315	20,315	18,030	16,500	(1,530)	109%
Leases and/or Rentals	72000-20-20	307	307	386	310	(76)	125%
Supplies & Expenses	74000-20-20	12,039	11,792	6,341	12,000	5,659	53%
Prior Year Adjustments	80000-20-20	-	-	-	-	-	0%
Equipment & Improvement Expenses	87500-20-20	-	-	-	-	-	0%
TOTAL EXPENDITURES		84,510	38,220	36,271	85,727	49,456	667%
JLA NET INCOME							
		(27,312)	18,734	26,323	(20,727)	(47,050)	-570%
ENDING JLA RESOURCES							
	6/30/2024	25100-00-20	44,626	90,671	70,949		

36th DAA, Dixon May Fair
Capital Assets
June 30, 2024

DESCRIPTION	Date	Balance
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2024	\$ 4,105,538
ACQUISITIONS OF FIXED ASSETS:		
Land	19100-00-000	-
Buildings & Improvements:	19200-00-000	249,915
Construction in Progress	19000-00-000	64,631
Equipment	19300-00-000	-
TOTAL ACQUISITIONS OF FIXED ASSETS		314,546
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	19100-00-000	
Buildings & Improvements	19200-00-000	
Equipment	19300-00-000	
TOTAL DISPOSITIONS OF FIXED ASSETS		-
PROPERTY, PLANT & EQUIPMENT AS OF:	6/30/2024	\$ 4,420,084
DEPRECIATION:		
Accumulated Depreciation as of:	1/1/2024	\$ 3,039,355
Less: A/D on Dispositions of Fixed Assets above		
Add: Monthly Depreciation Expense	6/30/2024	32,249
ACCUMULATED DEPRECIATION as of:	6/30/2024	\$ 3,071,604
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	6/30/2024	\$ 1,348,480
DEBT (ASSOCIATED WITH FIXED ASSETS)	6/30/2024	\$ -
NET RESOURCES-CAPITAL ASSETS (less related debt):	6/30/2024	\$ 1,348,480