

Trial Balance
Current Period (6/1/2024 - 6/30/2024)
Unit Of Measure: \$

Dixon May Fair
Tyler Banuelos

Tuesday, July 9, 2024 9:29:55AM
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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	88,867.20	260,091.29	144,072.96	116,018.33	204,885.53
11400-00-00-A Cash - Premiums Acct#3586	1,772.00		25.00	25.00-	1,747.00
11600-00-00-A Cash - Savings Acct #2993	5,265.30			0.00	5,265.30
11601-00-00-A Cash - LAIF Acct#13-48-001	1,794,526.96		100,000.00	100,000.00-	1,694,526.96
11700-00-20-A Cash - JLA Acct#9001	165,377.74	38,338.98	97,105.63	58,766.65-	106,611.09
13100-00-00-A Accounts Receivable	68,655.45	3,610.80	100.00	3,510.80	72,166.25
13100-00-20-A Accounts Receivable - JLA	32,001.30	1,662.00	33,663.30	32,001.30-	0.00
13110-00-00-A Allowance for Doubtful Accounts	67,104.00-			0.00	67,104.00-
13120-00-00-A Employee AR	0.00		10.24-	10.24	10.24
13199-00-00-A AR Clearing	0.00	70,316.08	70,316.08	0.00	0.00
14300-00-00-A Deferred Charges	22,933.68	99.87	10,509.66	10,409.79-	12,523.89
16000-00-00-A Deferred Outflows of Resources - Pension	312,864.12			0.00	312,864.12
16001-00-00-A Deferred Outflows of Resources - OPEB	24,116.79			0.00	24,116.79
19000-00-00-A Construction in Progress	328,905.53			0.00	328,905.53
19100-00-00-A Land	35,601.50			0.00	35,601.50
19200-00-00-A Building & Improvements	3,859,410.73			0.00	3,859,410.73
19210-00-00-A Accum Depreciation - B & I	2,870,062.99-		5,374.84	5,374.84-	2,875,437.83-
19300-00-00-A Equipment	196,166.33			0.00	196,166.33
19310-00-00-A Accum Depreciation - Equipment	196,166.33-			0.00	196,166.33-
21000-00-00-A PR Liability	0.00	65,449.29	65,449.29	0.00	0.00
21100-00-00-A Special Event Insurance (CFSA)	115.00-	805.00	980.00	175.00-	290.00-
21110-00-00-A Security Fees Collected	23,495.00-	13,181.85	12,932.05	249.80	23,245.20-
21120-00-00-A Ticket Fees Collected	12,000.31-	12,034.31	34.00	12,000.31	0.00
21130-00-00-A Metal Detectors		4,000.00	5,000.00	1,000.00-	1,000.00-
21200-00-00-A Accounts Payable	16,831.87-	108,090.03	106,575.77	1,514.26	15,317.61-
21200-00-20-A Accounts Payable - JLA	0.00	91,899.58	91,899.58	0.00	0.00
22000-00-00-A SDI Tax Withholding	0.00	71.79	71.79	0.00	0.00
22100-00-00-A Social Security Tax Withholding	0.00	5,031.52	5,031.52	0.00	0.00
22200-00-00-A Medicare Tax Withholding	0.00	1,218.46	1,218.46	0.00	0.00
22300-00-00-A PERS Retirement	12.80-		10,722.78	10,722.78-	10,735.58-
22310-00-00-A PST Withheld	2,888.92-	2,888.92	118.30	2,770.62	118.30-
22330-00-00-A OPEB Withholding	0.00	1,429.68	1,429.68	0.00	0.00
22340-00-00-A Deferred Comp Withholding	600.40-	609.80	619.60	9.80-	610.20-
22400-00-00-A State Tax Withholding	0.00	991.68	991.68	0.00	0.00
22500-00-00-A Federal Tax Withholding	0.00	2,191.27	2,191.27	0.00	0.00
22600-00-00-A Union Dues	0.08	116.58	116.66	0.08-	0.00
22610-00-00-A Medical Payable	7,906.03-	15,812.06	15,812.06	0.00	7,906.03-
22620-00-00-A Dental Payable	357.19-	714.38	714.38	0.00	357.19-
22630-00-00-A Vision Payable	86.12-	86.12	86.12	0.00	86.12-
22640-00-00-A Life Payable	13.75-	13.75	13.75	0.00	13.75-
22800-00-00-A Deferred Income	1,433.36-			0.00	1,433.36-
22806-00-00-A Deferred Income - June	12,935.10-	12,935.10		12,935.10	0.00
22807-00-00-A Deferred Income - July	6,922.00-	9,009.72	400.00	8,609.72	1,687.72
22808-00-00-A Deferred Income - August	1,790.00-		5,294.50	5,294.50-	7,084.50-
22809-00-00-A Deferred Income - September	1,500.00-	150.00	950.00	800.00-	2,300.00-
24100-00-00-A Guarantee Deposits	31,081.50-	7,570.00	4,100.00	3,470.00	27,611.50-
24500-00-00-A Compensated Absences Liability	79,602.82-	10,657.86		10,657.86	68,944.96-
24800-00-00-A Workers Comp Payable	0.00	2,666.24	2,666.24	0.00	0.00
25010-00-00-A Loan Payable - SB 84	80,011.00-			0.00	80,011.00-
25020-00-00-A Long-term debt (PG&E)	240,302.97-	2,403.03		2,403.03	237,899.94-
25100-00-20-A JLA Reserve	44,626.05-			0.00	44,626.05-
25600-00-00-A Deferred Inflows of Resources - Pension	17,169.15-			0.00	17,169.15-
25601-00-00-A Deferred Inflows of Resources - OPEB	36,530.08-			0.00	36,530.08-
26000-00-00-A Net Pension Liability	758,124.19-			0.00	758,124.19-
26001-00-00-A Net OPEB Liability	202,746.30-			0.00	202,746.30-
29100-00-00-A Net Resources for Operation	2,340,169.43-			0.00	2,340,169.43-
29400-00-00-A Unrestricted Net Position - Pension	462,429.22			0.00	462,429.22
29401-00-00-A Unrestricted Net Position - OPEB	215,159.58			0.00	215,159.58

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31200-00-00-A State Allocations	138,000.00-			0.00	138,000.00-
31300-00-00-A Training Allocation & Oth Fiscal/Admin	1,850.00-			0.00	1,850.00-
34000-00-00-A Other Operating Funds	50,000.00-			0.00	50,000.00-
40000-00-10-A Regular Fair Admissions	359,880.00-			0.00	359,880.00-
40100-00-10-A Discounted Fair Admissions	85,105.00-		250.00	250.00-	85,355.00-
40110-00-10-A Discount Admis - Parent/Exhibitor Passes	10,550.00-			0.00	10,550.00-
40500-00-10-A Carnival	162,540.40-		162.00	162.00-	162,702.40-
40510-00-10-A Carnival: Pre Sale	59,772.00-		108.00	108.00-	59,880.00-
41010-00-10-A Outside Commercial Space	41,435.00-			0.00	41,435.00-
41020-00-10-A Inside Commercial Space	17,775.00-			0.00	17,775.00-
41500-00-20-A Commission - JLA	62,558.46-			0.00	62,558.46-
42100-00-10-A Food Concessions	181,769.80-			0.00	181,769.80-
42100-00-30-A Concession Revenue - Interim	1,565.00-			0.00	1,565.00-
42200-00-10-A Non Food Concessions	9,400.00-		24,414.00	24,414.00-	33,814.00-
43000-00-10-A Entry Fees	16,797.00-			0.00	16,797.00-
43100-00-10-A Donated & Sponsored Awards	6,150.23-		445.00	445.00-	6,595.23-
43200-00-10-A Advertising in Premium Book	700.00-			0.00	700.00-
43300-00-10-A Tack Fee	25.00-			0.00	25.00-
45000-00-10-A Parking Revenue	57,270.00-			0.00	57,270.00-
45000-00-30-A Interim Parking Revenue	470.00-			0.00	470.00-
46100-00-30-A Building Rentals - Interim	38,697.45-	522.45	7,900.00	7,377.55-	46,075.00-
46200-00-30-A Ground Rentals - Interim	35,625.00-		15,225.00	15,225.00-	50,850.00-
46300-00-30-A Equipment Rentals - Interim	14,969.55-		5,307.50	5,307.50-	20,277.05-
47000-00-10-A Camping Fees - MF	17,465.00-			0.00	17,465.00-
47100-00-10-A Destruction Derby Admissions	91,960.00-			0.00	91,960.00-
47201-00-10-A Admission - Bull Ride	59,040.00-			0.00	59,040.00-
47202-00-10-A Admission - Tractor Pull	57,840.00-			0.00	57,840.00-
47203-00-10-A Admission - Car Show	1,025.00-			0.00	1,025.00-
48500-00-10-A Utility Fee Reimbursement - MF	3,585.00-			0.00	3,585.00-
48500-00-30-A Utility Fee Reimbursement - Interim	515.00-		500.00	500.00-	1,015.00-
48700-00-00-A Other Operating Revenue	1,600.63-		25.00	25.00-	1,625.63-
48700-00-10-A Other Revenue - MF	390.00-		142.43	142.43-	532.43-
48700-00-20-A Reimbursements/Other Revenue - JLA	0.01-	2,132.50	2,132.50	0.00	0.01-
48710-00-00-A Interest earnings	12,839.91-		6.11	6.11-	12,846.02-
48720-00-30-A Security Fee Revenue - Interim	1,142.75-		291.50	291.50-	1,434.25-
48740-00-30-A Reimbursed Expenses - Interim	1,721.77-	120.00	480.00	360.00-	2,081.77-
48800-00-10-A Sponsorships - MF	40,760.00-			0.00	40,760.00-
49000-00-00-A Prior Year Revenue Adjustment	880.00			0.00	880.00
49000-00-20-A Prior Year Revenue Adjustments - JLA	0.00		35.48	35.48-	35.48-
50000-11-00-A Salaries & Wages - Perm - AD	54,511.85	10,710.69		10,710.69	65,222.54
50000-12-00-A Salaries & Wages - Perm - MN	54,230.30	19,347.48		19,347.48	73,577.78
50000-80-10-A Salaries & Wages - Perm - EX	29,546.50	6,527.04		6,527.04	36,073.54
50100-11-00-A Salaries & Wages - Temp - AD	21,709.11	140.08		140.08	21,849.19
50100-12-00-A Salaries & Wages - Temp - MN	46,246.30	6,984.00		6,984.00	53,230.30
50100-20-20-A Salaries & Wages Temp - JLA	64.00			0.00	64.00
50100-70-10-A Salaries & Wages - Temp - AT	18,379.38			0.00	18,379.38
50100-80-10-A Salaries & Wages - Temp - EX	19,049.00			0.00	19,049.00
50300-11-00-A Compensated Leave Expenses	18,575.75		10,657.86	10,657.86-	7,917.89
51000-11-00-A Employee Benefits - AD	11,930.96	2,366.42		2,366.42	14,297.38
51000-12-00-A Employee Benefits - MN	16,196.65	3,240.43		3,240.43	19,437.08
51000-20-20-A Employee Benefits - JLA	5.15			0.00	5.15
51000-70-10-A Employee Benefits - AT	123.60			0.00	123.60
51000-80-10-A Employee Benefits - EX	9,139.16	1,808.60		1,808.60	10,947.76
51010-11-00-A PERS Employer Contribution - AD	16,414.40	3,282.88		3,282.88	19,697.28
51010-12-00-A PERS Employer Contribution - MN	20,475.84	4,153.92		4,153.92	24,629.76
51010-70-10-A PERS Employer Contribution - AT	302.08			0.00	302.08
51010-80-10-A PERS Employer Contribution - EX	6,557.12	1,096.64		1,096.64	7,653.76
51100-11-00-A Payroll Taxes - AD	4,412.81	787.13		787.13	5,199.94
51100-12-00-A Payroll Taxes - MN	5,992.66	1,859.29		1,859.29	7,851.95
51100-20-20-A Payroll Taxes - JLA	0.93			0.00	0.93

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51100-70-10-A Payroll Taxes - AT	798.05			0.00	798.05
51100-80-10-A Payroll Taxes - EX	3,137.25	478.57		478.57	3,615.82
51200-11-00-A Worker's Comp - AD	4,035.51	661.89	147.85	514.04	4,549.55
51200-12-00-A Worker's Comp - MN	5,295.84	1,606.20	358.78	1,247.42	6,543.26
51200-20-20-A Worker's Comp - JLA	1.37			0.00	1.37
51200-70-10-A Worker's Comp - AT	425.16			0.00	425.16
51200-80-10-A Worker's Comp - EX	1,925.83	398.15	88.94	309.21	2,235.04
51300-11-00-A Unemployment Insurance - AD	6,421.00			0.00	6,421.00
52000-13-10-A Advertising - PU	34,527.48	2,690.46		2,690.46	37,217.94
53000-11-00-A Current Year Bad Debt Expense - AD	0.00	100.00		100.00	100.00
54000-20-20-A Bank/CC fees - JLA	7,673.17	598.80		598.80	8,271.97
55000-80-10-A Decorations - EX	1,605.63			0.00	1,605.63
57000-11-00-A Dues & Subscriptions - AD	2,520.00	500.00		500.00	3,020.00
58000-75-10-A Ground Entertainment - ET	57,985.00			0.00	57,985.00
58100-75-10-A Grandstand Entertainment	70,100.00			0.00	70,100.00
60000-11-00-A Insurance - AD	73,180.23			0.00	73,180.23
63000-12-00-A Light, Heat, Water, & Power - MN	38,153.15	13,820.47		13,820.47	51,973.62
64000-12-00-A Maint. of Building & Grounds - MN	29,469.79	1,634.97		1,634.97	31,104.76
64010-12-00-A Maintenance of Equipment - MN	9,926.79	2,029.64		2,029.64	11,956.43
64020-12-00-A Special Repairs & Maintenance - MN	23,655.29			0.00	23,655.29
64030-12-00-A Temporary Electric Work contra - MN	3,000.00	704.28		704.28	3,704.28
65000-00-30-A Other Expense - Interim	0.00	259.30		259.30	259.30
65000-11-00-A Other Expenses - AD	18,552.93	1,014.92		1,014.92	19,567.85
65000-12-00-A Other Expenses - MN	3,782.95	710.97		710.97	4,493.92
65000-13-10-A Other Expenses - PU	4,160.36			0.00	4,160.36
65000-20-20-A Other Expense-Ck off fees, hauling, oth)	7,901.80	260.00		260.00	8,161.80
65000-55-10-A Other Expenses - MF	8,071.51			0.00	8,071.51
65000-70-10-A Other Expenses - AT	1,555.21	4,825.66		4,825.66	6,380.87
65000-75-10-A Other Expenses - ET	100.00			0.00	100.00
65000-80-10-A Other Expenses - EX	501.32	33.54		33.54	534.86
65010-55-10-A Commercial Exhibit & Concession exp - MF	4,043.00			0.00	4,043.00
65030-20-20-A Processing Fees Paid to Packing Plant	3,365.71		1,625.00	1,625.00	4,990.71
66000-85-10-A Cash awards - PR	13,869.00	25.00		25.00	13,894.00
66010-85-10-A Trophies, Medals, Ribbons - PR	609.17			0.00	609.17
66030-85-10-A Sponsored Trophies, Medals ribbons - PR	3,710.20	3,220.66		3,220.66	6,930.86
69000-11-00-A Professional Services - AD	8,832.02	2,621.32		2,621.32	11,453.34
69000-12-00-A Professional Service - MN	7,212.00			0.00	7,212.00
69000-13-10-A Professional Services - PU	7,000.00			0.00	7,000.00
69000-20-20-A Professional Services - JLA	17,630.50	399.16		399.16	18,029.66
69000-65-10-A Professional Expense - PK	9,500.00			0.00	9,500.00
69000-70-10-A Professional Service - AT	117,269.78			0.00	117,269.78
69000-75-10-A Professional Services - ET	33,864.60			0.00	33,864.60
69000-80-10-A Professional Services - EX	667.00			0.00	667.00
69010-80-10-A Professional Services - Judges - EX	2,150.00			0.00	2,150.00
70010-55-10-A Exhibit Guide Expense - MF	4,889.98			0.00	4,889.98
72000-20-20-A Leases and/or Rentals - JLA	214.75	171.26		171.26	386.01
72010-12-00-A Rental Maintenance Equipment - MN	2,410.44			0.00	2,410.44
74000-11-00-A Supplies & Expense - AD	4,007.11	2,696.53		2,696.53	6,703.64
74000-13-10-A Supplies & Expense - PU	585.78			0.00	585.78
74000-20-20-A Supplies & Expense - JLA	4,556.82	1,783.83		1,783.83	6,340.65
74000-55-10-A Supplies & Expense - MF	483.19			0.00	483.19
74000-70-10-A Supplies & Expense - AT	16,887.98	230.27		230.27	17,118.25
74000-75-10-A Supplies & Expense - ET	12,044.49	2,394.76		2,394.76	14,439.25
74000-80-10-A Supplies & Expense - EX	3,234.55	227.65		227.65	3,462.20
75000-11-00-A Telephone & Postage - AD	5,082.38	1,349.91		1,349.91	6,432.29
77000-11-00-A Travel & Training Expense - AD	2,034.38			0.00	2,034.38
78000-12-00-A Trash Removal non- Fair - MN	961.24			0.00	961.24
80000-00-00-A Prior Year Operating Expense	0.00	2,830.06		2,830.06	2,830.06
85000-00-00-A Cash Shortages & Overages	556.09			0.00	556.09
90000-00-00-A Depreciation Expense	26,874.20	5,374.84		5,374.84	32,249.04

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\$ Grand Totals	0.00	866,879.66	866,879.66	0.00	0.00

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Report Options

Answers: Current Period
Accounts: Selected records (260)
Attributes: (unlimited)
Calendar Period:
 Calendar: Month
 Year: 2024
 Period: 6 (6/1/2024 - 6/30/2024)
Provide Detail for Drilldown: True
Include Entry Information: False
Include Detail Attributes: False
Include Unmerged Detail not on Hold: True
Include Report Options: True
No Activity Accounts: Exclude if Zero Beginning Balance
Sort Options:
Design: Trial Balance (built-in)