

Attachment 3 -Trial Balance
Post-Close
18th DAA, Eastern Sierra Tri-County Fair
2023

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	100.00			0.00	100.00
11310-00-000-A Cash - Operating OVB Acct#4444	496,034.27	160,340.25	114,107.41	46,232.84	542,267.11
11600-00-000-A Cash - LAIF Acct#13-14-001	14,230.27	142.96		142.96	14,373.23
11700-30-200-A Cash - JLA OVB Acct#2018	10,725.46	0.45	105.00	(104.55)	10,620.91
13100-00-000-A Accounts Receivable	110,829.33	27,593.92	10,890.07	16,703.85	127,533.18
13100-30-200-A Accounts Receivable - JLA	6,435.00			0.00	6,435.00
13110-00-000-A Allowance for Doubtful Account	(3,750.00)			0.00	(3,750.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	149,570.34	149,570.34	0.00	0.00
14300-00-000-A Deferred Charges	23,682.77		1,384.37	(1,384.37)	22,298.40
16000-00-000-A Deferred Outflows of Resources - Pension	94,723.41			0.00	94,723.41
16001-00-000-A Deferred Outflows of Resources - OPEB	7,710.54			0.00	7,710.54
19000-00-000-A Construction in Progress	144,878.16			0.00	144,878.16
19300-00-000-A Equipments	285,091.66			0.00	285,091.66
19310-00-000-A Equipments - A/D	(237,639.29)			0.00	(237,639.29)
19400-00-000-A Leasehold Improvements	4,586,192.25			0.00	4,586,192.25
19410-00-000-A Leasehold Improvements - A/D	(2,771,667.79)			0.00	(2,771,667.79)
20100-00-000-A PR Liability	0.00	30,932.93	30,932.93	0.00	0.00
21100-00-000-A Insurance Fees Collected	(455.00)	145.00	1,035.00	(890.00)	(1,345.00)
21200-00-000-A Accounts Payable	(170,608.49)	92,191.18	61,712.68	30,478.50	(140,129.99)
21200-30-200-A Accounts Payable - JLA	(1,000.00)			0.00	(1,000.00)
22100-00-000-A Social Security Withholding	0.00	1,779.28	1,779.28	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	704.28	704.28	0.00	0.00
22200-00-000-A PST Withholding	0.00	776.17	776.17	0.00	0.00
22300-00-000-A PERS Withholding	0.00	4,742.88	4,742.88	0.00	0.00
22400-00-000-A State Taxes	0.00	614.34	614.34	0.00	0.00
22500-00-000-A Federal Taxes	0.00	1,590.58	1,590.58	0.00	0.00
22800-00-000-A Deferred Revenue	(17,050.21)	17,050.21		17,050.21	0.00
22802-00-000-A Deferred Revenue - February	0.00		8,525.93	(8,525.93)	(8,525.93)
22803-00-000-A Deferred Revenue - March	0.00		2,278.35	(2,278.35)	(2,278.35)
22804-00-000-A Deferred Revenue - April	0.00		395.00	(395.00)	(395.00)
24100-00-000-A Guarantee Deposit	(3,698.88)		6,100.00	(6,100.00)	(9,798.88)
24800-00-000-A Workers' Comp Liability	0.00	2,475.44	1,481.45	993.99	993.99
24900-00-305-A Queen Scholarship - CHSRA	(2,120.00)			0.00	(2,120.00)
24910-00-305-A Buckle Sponsors - CHSRA	(15,831.00)			0.00	(15,831.00)
24920-00-305-A Trailer Sponsor - CHSRA	(30,300.00)			0.00	(30,300.00)
25010-00-000-A Long Term Debt - SCE LOAN- 0083-89	36,216.00			0.00	36,216.00
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	(2,342.00)			0.00	(2,342.00)
25600-00-000-A Deferred Inflows of Resources - Pension	(61,110.92)			0.00	(61,110.92)
25601-00-000-A Deferred Inflows of Resources - OPEB	(12,341.44)			0.00	(12,341.44)
26000-00-000-A Net Pension Liability	(144,163.53)			0.00	(144,163.53)
26001-00-000-A Net OPEB Liability	(66,468.32)			0.00	(66,468.32)
29100-00-000-A Unrestricted Net Resources - Operations	(2,419,630.51)			0.00	(2,419,630.51)
29400-00-000-A Unrestricted Net Position - Pension	110,551.04			0.00	110,551.04
29401-00-000-A Unrestricted Net Position - OPEB	71,099.22			0.00	71,099.22
31200-00-000-A State Allocations	0.00		77,000.00	(77,000.00)	(77,000.00)
44400-00-300-A Stall Fees - Interim	0.00		2,730.00	(2,730.00)	(2,730.00)
45010-00-300-A RV Spaces - Interim	0.00		33,122.27	(33,122.27)	(33,122.27)
46100-00-300-A Building Rentals - Interim	0.00		16,277.60	(16,277.60)	(16,277.60)
46200-00-300-A Grounds Rentals - Interim	0.00		2,445.00	(2,445.00)	(2,445.00)
46210-00-300-A Other Grounds Rental - Interim	0.00		825.00	(825.00)	(825.00)
46300-00-300-A Equipment Rentals - Interim	0.00		5,265.00	(5,265.00)	(5,265.00)
46400-00-300-A Storage Rent - Interim	0.00		24,041.36	(24,041.36)	(24,041.36)
48500-00-000-A Reimbursable Revenue - CC Fees	0.00		635.04	(635.04)	(635.04)
48510-00-000-A Reimbursable Revenue - Payroll/Benefit	0.00		686.19	(686.19)	(686.19)
48530-00-300-A Reimbursable Utilities - Interim	0.00		517.73	(517.73)	(517.73)
48700-00-000-A Other Misc Revenue	0.00		35.00	(35.00)	(35.00)
48700-00-300-A Other Misc Revenue - Interim	0.00		300.00	(300.00)	(300.00)
48700-30-200-A Other Misc Revenue - JLA	0.00		0.45	(0.45)	(0.45)
48710-00-000-A Interest Revenue	0.00		22.80	(22.80)	(22.80)
48800-00-100-A Sponsorships - Fair	0.00		12,000.00	(12,000.00)	(12,000.00)
50000-11-000-A Salaries & Wages - Perm - AD	0.00	2,644.00		2,644.00	2,644.00
50100-11-000-A Salaries & Wages - Temp - AD	0.00	10,715.00		10,715.00	10,715.00
50100-12-000-A Salaries & Wages - Temp - MN	0.00	13,571.00		13,571.00	13,571.00
51000-11-000-A Employee Benefits - AD	0.00	923.67		923.67	923.67

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51000-12-000-A Employee Benefits - MN	0.00	561.57		561.57	561.57	
51010-11-000-A PERS Employer Contribution - AD	0.00	3,220.48		3,220.48	3,220.48	
51010-12-000-A PERS Employer Contribution - MN	0.00	1,497.60		1,497.60	1,497.60	
51020-11-000-A OPEB Employer Contribution - AD	0.00	61.90		61.90	61.90	
51100-11-000-A Payroll Taxes - AD	0.00	828.81		828.81	828.81	
51100-12-100-A Payroll Taxes - MN - Fair	0.00	606.76		606.76	606.76	
51200-11-000-A Workers' Comp Ins - AD	0.00	653.62		653.62	653.62	
51200-12-000-A Workers' Comp Ins - MN	0.00	827.83		827.83	827.83	
52000-00-300-A Advertising - Interim	0.00	8,892.00		8,892.00	8,892.00	
52000-13-100-A Advertising - PB	0.00	1,011.00		1,011.00	1,011.00	
54000-11-000-A Bank Fees & CC Charges - AD	0.00	2,672.28		2,672.28	2,672.28	
54000-30-200-A JLA Bank & CC Fees	0.00	105.00		105.00	105.00	
56000-11-000-A Directors' Expense - AD	0.00	104.00		104.00	104.00	
57000-11-000-A Dues & Subscriptions - AD	0.00	1,769.00		1,769.00	1,769.00	
60000-11-000-A Insurance - General	0.00	2,563.84		2,563.84	2,563.84	
60010-11-000-A Insurance - Property	0.00	2,520.00		2,520.00	2,520.00	
62010-12-000-A Utilities - Electric	0.00	11,524.75		11,524.75	11,524.75	
62020-12-000-A Utilities - Propane	0.00	4,860.60		4,860.60	4,860.60	
62030-12-000-A Utilities - Water/Sewer	0.00	1,128.50		1,128.50	1,128.50	
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	128.91		128.91	128.91	
64010-12-000-A Equipment Maint Expense - MN	0.00	344.61		344.61	344.61	
65000-00-100-A Other Misc Expense - Fair	0.00	2,561.98		2,561.98	2,561.98	
69000-00-300-A Professional Service - Interim	0.00	189.35		189.35	189.35	
69000-11-000-A Professional Service - AD	0.00	1,972.82		1,972.82	1,972.82	
69000-12-000-A Professional Service - MN	0.00	2,841.30		2,841.30	2,841.30	
74000-12-000-A Janitorial Expenses - MN	0.00	760.00		760.00	760.00	
75000-11-000-A Telephone & Postage - AD	0.00	1,001.67		1,001.67	1,001.67	
76000-11-000-A Travel/Training Expense - AD	0.00	915.44		915.44	915.44	
80000-00-000-A Prior Year Expense	0.00	189.35	189.35	0.00	0.00	
		0.00	574,818.85	574,818.85	(0.00)	0.00

***Post-Close trial balance was generated using period 1 of year 2024.*

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	100.00	68.02	68.02	0.00	100.00
11200-00-000-A Change Fund	0.00	21,000.00	21,000.00	0.00	0.00
11310-00-000-A Cash - Operating OVB Acct#4444	851,029.97	2,007,307.74	2,362,303.44	(354,995.70)	496,034.27
11600-00-000-A Cash - LAIF Acct#13-14-001	13,899.54	330.73		330.73	14,230.27
11700-30-200-A Cash - JLA OVB Acct#2018	24,605.58	975,575.04	989,455.16	(13,880.12)	10,725.46
13100-00-000-A Accounts Receivable	22,798.50	446,411.89	358,381.06	88,030.83	110,829.33
13100-30-200-A Accounts Receivable - JLA	200.00	954,171.69	947,936.69	6,235.00	6,435.00
13101-00-000-A Employee AR	0.00		0.00	0.00	0.00
13110-00-000-A Allowance for Doubtful Account	(3,750.00)			0.00	(3,750.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	1,667,496.94	1,667,496.94	0.00	0.00
14300-00-000-A Deferred Charges	21,028.24	42,718.18	40,063.65	2,654.53	23,682.77
14300-30-200-A JLA Deferred Charges	244.40		244.40	(244.40)	0.00
16000-00-000-A Deferred Outflows of Resources - Pension	94,723.41			0.00	94,723.41
16001-00-000-A Deferred Outflows of Resources - OPEB	7,710.54			0.00	7,710.54
19000-00-000-A Construction in Progress	27,000.00	117,878.16		117,878.16	144,878.16
19300-00-000-A Equipments	285,091.66			0.00	285,091.66
19310-00-000-A Equipments - A/D	(215,997.53)		21,641.76	(21,641.76)	(237,639.29)
19400-00-000-A Leasehold Improvements	4,586,192.25			0.00	4,586,192.25
19410-00-000-A Leasehold Improvements - A/D	(2,648,206.48)		123,461.31	(123,461.31)	(2,771,667.79)
20100-00-000-A PR Liability	0.00	377,893.66	377,893.66	0.00	0.00
21100-00-000-A Insurance Fees Collected	0.00	7,483.63	7,938.63	(455.00)	(455.00)
21200-00-000-A Accounts Payable	(148,885.67)	2,110,122.74	2,131,845.56	(21,722.82)	(170,608.49)
21200-30-200-A Accounts Payable - JLA	(244.40)	114,253.74	115,009.34	(755.60)	(1,000.00)
22100-00-000-A Social Security Withholding	0.00	27,224.70	27,224.70	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	8,123.28	8,123.28	0.00	0.00
22200-00-000-A PST Withholding	0.00	4,794.04	4,794.04	0.00	0.00
22300-00-000-A PERS Withholding	0.00	66,973.06	66,973.06	0.00	0.00
22301-00-000-A OPEB	0.00	2,112.00	2,112.00	0.00	0.00
22400-00-000-A State Taxes	0.00	9,237.78	9,237.78	0.00	0.00
22405-00-000-A Out of State Entertainment Tax	0.00	2,919.00	2,919.00	0.00	0.00
22500-00-000-A Federal Taxes	0.00	23,635.08	23,635.08	0.00	0.00
22610-00-000-A Health Deductions	(766.11)	4,596.66	3,830.55	766.11	0.00
22620-00-000-A Dental Deductions	(104.06)	469.11	365.05	104.06	0.00
22660-00-000-A Vision Deductions	(30.31)	174.40	144.09	30.31	0.00
22680-00-000-A Life Insurance Deductions	(12.75)	76.50	63.75	12.75	0.00
22800-00-000-A Deferred Revenue	(39,880.00)	44,880.00	22,050.21	22,829.79	(17,050.21)
22802-00-000-A Deferred Revenue - February	0.00	15,246.34	15,246.34	0.00	0.00
22803-00-000-A Deferred Revenue - March	0.00	9,720.00	9,720.00	0.00	0.00
22804-00-000-A Deferred Revenue - April	0.00	9,504.50	9,504.50	0.00	0.00
22805-00-000-A Deferred Revenue - May	0.00	43,645.00	43,645.00	0.00	0.00
22808-00-000-A Deferred Revenue - August	0.00	300.00	300.00	0.00	0.00
22810-00-000-A Deferred Revenue - October	0.00	878.67	878.67	0.00	0.00
22811-00-000-A Deferred Revenue - November	0.00	6,980.93	6,980.93	0.00	0.00
22812-00-000-A Deferred Revenue - December	0.00	7,943.93	7,943.93	0.00	0.00
24100-00-000-A Guarantee Deposit	(5,900.00)	32,380.00	30,178.88	2,201.12	(3,698.88)
24500-00-000-A Leave Liability	(44,220.00)	48,027.70	3,807.70	44,220.00	0.00
24800-00-000-A Workers' Comp Liability	0.00	30,594.72	30,594.72	0.00	0.00
24900-00-305-A Queen Scholarship - CHSRA	(2,620.00)	1,000.00	500.00	500.00	(2,120.00)
24910-00-305-A Buckle Sponsors - CHSRA	(15,631.00)	5,000.00	5,200.00	(200.00)	(15,831.00)
24920-00-305-A Trailer Sponsor - CHSRA	(23,800.00)	10,000.00	16,500.00	(6,500.00)	(30,300.00)
25010-00-000-A Long Term Debt - SCE LOAN- 0083-89	(1,972.51)	38,188.51		38,188.51	36,216.00
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	(24,805.58)			0.00	(24,805.58)
25200-30-200-A JLA Consignment	0.00	901,474.37	901,474.37	0.00	0.00
25210-30-200-A JLA Resale & Processing Fees	0.00	68,202.45	68,202.45	0.00	0.00
25600-00-000-A Deferred Inflows of Resources - Pension	(61,110.92)			0.00	(61,110.92)
25601-00-000-A Deferred Inflows of Resources - OPEB	(12,341.44)			0.00	(12,341.44)
26000-00-000-A Net Pension Liability	(144,163.53)			0.00	(144,163.53)
26001-00-000-A Net OPEB Liability	(66,468.32)			0.00	(66,468.32)
29100-00-000-A Unrestricted Net Resources - Operations	(2,617,041.74)			0.00	(2,617,041.74)
29400-00-000-A Unrestricted Net Position - Pension	110,551.04			0.00	110,551.04
29401-00-000-A Unrestricted Net Position - OPEB	71,099.22			0.00	71,099.22
31200-00-000-A State Allocations	0.00		42,600.00	(42,600.00)	(42,600.00)
31300-00-000-A Training Allocation	0.00		2,050.00	(2,050.00)	(2,050.00)
31900-00-000-A Outside Funds for Capital Improvements	0.00		16,528.45	(16,528.45)	(16,528.45)
40000-00-100-A Admissions - Fair	0.00	22,711.00	401,923.24	(379,212.24)	(379,212.24)

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40000-00-301-A Admission/Ticket Sales - Concerts	0.00		202,262.22	(202,262.22)	(202,262.22)
40000-00-302-A Admission/Ticket Sales - Drive-In Movies	0.00		8,941.81	(8,941.81)	(8,941.81)
40000-75-130-A Admissions - Rodeo	0.00		6,970.00	(6,970.00)	(6,970.00)
40100-00-100-A Admissions - Presale	0.00		15,941.00	(15,941.00)	(15,941.00)
41500-00-000-A ATM Commission	0.00		724.50	(724.50)	(724.50)
41510-00-100-A Outside Commercial Space - Fair	0.00		2,000.00	(2,000.00)	(2,000.00)
41520-00-100-A Inside Commercial Space - Fair	0.00		2,950.00	(2,950.00)	(2,950.00)
41520-00-330-A Inside Commercial Space - Holiday Fair	0.00		1,720.00	(1,720.00)	(1,720.00)
42110-00-100-A Carnival Pre-Sale - Fair	0.00		26,778.30	(26,778.30)	(26,778.30)
42200-00-100-A Food Concessions - Fair	0.00		57,103.81	(57,103.81)	(57,103.81)
42300-00-100-A Non-Food Concessions - Fair	0.00		14,467.75	(14,467.75)	(14,467.75)
42300-00-300-A Alcohol Concessions - Interim	0.00		158,201.33	(158,201.33)	(158,201.33)
42400-00-300-A Merchandise Sales - Interim	0.00		4,080.40	(4,080.40)	(4,080.40)
43000-00-125-A Entry Fees - Horse Show	0.00		13,459.07	(13,459.07)	(13,459.07)
43000-30-200-A Entry Fees - JLA	0.00		9,296.00	(9,296.00)	(9,296.00)
43000-80-100-A Entry Fees - EX	0.00		1,678.00	(1,678.00)	(1,678.00)
43100-00-125-A Donated & Sponsored Awards - Horse Show	0.00		200.00	(200.00)	(200.00)
43100-80-100-A Donated & Sponsored - EX	0.00		400.00	(400.00)	(400.00)
44400-00-125-A Stall Fees - Horse Show	0.00		3,275.00	(3,275.00)	(3,275.00)
44400-00-300-A Stall Fees - Interim	0.00		12,192.00	(12,192.00)	(12,192.00)
44400-00-305-A Stall Fees - CHSRA	0.00		7,335.00	(7,335.00)	(7,335.00)
44400-00-400-A Stall Fees - Mule Days	0.00		14,117.22	(14,117.22)	(14,117.22)
45000-00-100-A Parking Revenue - Fairtime	0.00		23,120.00	(23,120.00)	(23,120.00)
45010-00-300-A RV Spaces - Interim	0.00	845.00	372,842.68	(371,997.68)	(371,997.68)
46100-00-300-A Building Rentals - Interim	0.00	27,653.00	151,119.46	(123,466.46)	(123,466.46)
46100-00-400-A Building Rentals - Mule Days	0.00		300.00	(300.00)	(300.00)
46200-00-300-A Grounds Rentals - Interim	0.00	43,000.00	52,990.00	(9,990.00)	(9,990.00)
46200-00-305-A Grounds Rentals - CHSRA	0.00		34,300.00	(34,300.00)	(34,300.00)
46200-00-400-A Grounds Rentals - Mule Days	0.00		86,231.79	(86,231.79)	(86,231.79)
46210-00-300-A Other Grounds Rental - Interim	0.00		6,620.00	(6,620.00)	(6,620.00)
46300-00-300-A Equipment Rentals - Interim	0.00		10,097.00	(10,097.00)	(10,097.00)
46300-00-305-A Equipment Rentals - CHSRA	0.00		5,184.84	(5,184.84)	(5,184.84)
46300-00-400-A Equipment Rentals - Mule Days	0.00		6,903.73	(6,903.73)	(6,903.73)
46400-00-300-A Storage Rent - Interim	0.00	245.00	181,230.29	(180,985.29)	(180,985.29)
48000-00-300-A Security Revenue - Interim	0.00		1,335.00	(1,335.00)	(1,335.00)
48500-00-000-A Reimbursable Revenue - CC Fees	0.00		3,565.21	(3,565.21)	(3,565.21)
48500-00-300-A Reimbursable Revenue - Interim	0.00		3,143.70	(3,143.70)	(3,143.70)
48510-00-000-A Reimbursable Revenue - Payroll/Benefit	0.00		3,696.64	(3,696.64)	(3,696.64)
48510-00-300-A Clean Up Fees - Interim	0.00		2,660.00	(2,660.00)	(2,660.00)
48520-00-300-A Building & Maintenance Repair Fees	0.00		6,371.93	(6,371.93)	(6,371.93)
48530-00-300-A Reimbursable Utilities - Interim	0.00		1,218.12	(1,218.12)	(1,218.12)
48550-00-300-A Reimbursable Bar Fee - Interim	0.00		810.00	(810.00)	(810.00)
48700-00-000-A Other Misc Revenue	0.00		3,770.93	(3,770.93)	(3,770.93)
48700-00-300-A Other Misc Revenue - Interim	0.00		1,360.00	(1,360.00)	(1,360.00)
48700-30-200-A Other Misc Revenue - JLA	0.00		34,097.58	(34,097.58)	(34,097.58)
48710-00-000-A Interest Revenue	0.00		634.78	(634.78)	(634.78)
48800-00-100-A Sponsorships - Fair	0.00		136,775.00	(136,775.00)	(136,775.00)
48800-00-125-A Sponsorships - Horse Show	0.00		6,400.00	(6,400.00)	(6,400.00)
48800-30-200-A Sponsorships - JLA	0.00		16,229.58	(16,229.58)	(16,229.58)
48810-00-100-A Donations - Fair	0.00		10.00	(10.00)	(10.00)
49000-00-000-A Prior Year Revenue	0.00	600.00	740.88	(140.88)	(140.88)
50000-00-400-A Salaries & Wages - Perm - Mule Days	0.00	4,530.00		4,530.00	4,530.00
50000-11-000-A Salaries & Wages - Perm - AD	0.00	58,888.00		58,888.00	58,888.00
50100-00-300-A Salaries & Wages - Temp - Interim	0.00	833.00		833.00	833.00
50100-00-400-A Salaries & Wages - Temp - Mule Days	0.00	14,311.00		14,311.00	14,311.00
50100-11-000-A Salaries & Wages - Temp - AD	0.00	69,745.52		69,745.52	69,745.52
50100-11-100-A Salaries & Wages - AD - Fair	0.00	15,267.44		15,267.44	15,267.44
50100-11-305-A Salaries & Wages - Temp - AD - CHRSA	0.00	5,760.00		5,760.00	5,760.00
50100-12-000-A Salaries & Wages - Temp - MN	0.00	86,636.00		86,636.00	86,636.00
50100-12-100-A Salaries & Wages - Temp - MN - Fair	0.00	10,353.00		10,353.00	10,353.00
50100-12-305-A Salaries & Wages - Temp - MN - CHRSA	0.00	8,246.50		8,246.50	8,246.50
50100-30-200-A Salaries & Wages - Temp - JLA	0.00	14,686.00		14,686.00	14,686.00
50100-70-100-A Salaries & Wages - AT	0.00	3,258.00		3,258.00	3,258.00
50100-80-100-A Salaries & Wages - Temp - EX	0.00	6,170.75		6,170.75	6,170.75
50300-11-000-A Compensated Absences Expenses	0.00	3,807.70	48,027.70	(44,220.00)	(44,220.00)
51000-00-400-A Employee Benefits - Mule Days	0.00	500.47		500.47	500.47

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51000-11-000-A Employee Benefits - AD	0.00	8,455.55	0.01	8,455.54	8,455.54
51000-12-000-A Employee Benefits - MN	0.00	6,643.24		6,643.24	6,643.24
51000-30-200-A Employee Benefits - JLA		163.68		163.68	163.68
51010-00-400-A PERS Employer Contribution - Mule Days		1,408.00		1,408.00	1,408.00
51010-11-000-A PERS Employer Contribution - AD	0.00	36,006.39		36,006.39	36,006.39
51010-11-305-A PERS Employer Contribution - AD - CHRSA		844.80		844.80	844.80
51010-12-000-A PERS Employer Contribution - MN	0.00	18,084.17		18,084.17	18,084.17
51010-12-305-A PERS Employer Contribution - MN - CHRSA		844.80		844.80	844.80
51010-30-200-A PERS Employer Contribution - JLA		2,438.40		2,438.40	2,438.40
51010-80-100-A PERS Employer Contribution - EX	0.00	927.52		927.52	927.52
51020-11-000-A OPEB Employer Contribution - AD		1,489.30		1,489.30	1,489.30
51100-00-300-A Payroll Taxes - Interim	0.00	12.08		12.08	12.08
51100-00-400-A Payroll Taxes - Mule Days		344.41		344.41	344.41
51100-11-000-A Payroll Taxes - AD	0.00	10,303.78		10,303.78	10,303.78
51100-11-305-A Payroll Taxes - AD - CHRSA		440.65		440.65	440.65
51100-12-000-A Payroll Taxes - MN	0.00	920.10		920.10	920.10
51100-12-100-A Payroll Taxes - MN - Fair	0.00	5,754.87		5,754.87	5,754.87
51100-12-305-A Payroll Taxes - MN - CHRSA		393.00		393.00	393.00
51100-30-200-A Payroll Taxes - JLA		768.16		768.16	768.16
51100-70-100-A Payroll Taxes - AT	0.00	163.65		163.65	163.65
51100-80-100-A Payroll Taxes - EX	0.00	376.78		376.78	376.78
51200-00-300-A Workers' Comp Ins - Interim		68.89		68.89	68.89
51200-00-400-A Workers' Comp Ins - Mule Days		1,488.44	160.45	1,327.99	1,327.99
51200-11-000-A Workers' Comp Ins - AD	0.00	14,767.79	78.95	14,688.84	14,688.84
51200-11-305-A Workers' Comp Ins - AD - CHRSA		470.27		470.27	470.27
51200-12-000-A Workers' Comp Ins - MN	0.00	10,213.93	47.70	10,166.23	10,166.23
51200-12-100-A Workers' Comp Ins - MN - Fair	0.00	904.18		904.18	904.18
51200-12-305-A Workers' Comp Ins - MN - CHRSA		685.14		685.14	685.14
51200-30-200-A Workers' Comp Ins - JLA		1,216.27		1,216.27	1,216.27
51200-70-100-A Workers' Comp Ins - AT	0.00	269.46		269.46	269.46
51200-80-100-A Workers' Comp Ins - EX	0.00	510.35		510.35	510.35
52000-00-300-A Advertising - Interim	0.00	157,113.55		157,113.55	157,113.55
52000-13-100-A Advertising - PB	0.00	41,589.03		41,589.03	41,589.03
54000-11-000-A Bank Fees & CC Charges - AD	0.00	30,347.19	(10.97)	30,358.16	30,358.16
54000-30-200-A JLA Bank & CC Fees	0.00	1,033.50	(799.95)	1,833.45	1,833.45
55000-80-100-A Decorations Expense - EX	0.00	1,530.00		1,530.00	1,530.00
56000-11-000-A Directors' Expense - AD	0.00	59.50		59.50	59.50
57000-11-000-A Dues & Subscriptions - AD	0.00	12,808.63	232.76	12,575.87	12,575.87
58000-00-300-A Grounds Entertainment - Interim		85,750.00		85,750.00	85,750.00
58000-00-304-A Grandstand Entertainment - Open Rodeo		7,714.00		7,714.00	7,714.00
58000-75-100-A Grounds Entertainment - ENT	0.00	266,710.09	30.00	266,680.09	266,680.09
58000-75-130-A Grandstand Entertainment - Open Rodeo	0.00	19,500.00		19,500.00	19,500.00
58000-75-140-A Demolition Derby	0.00	31,048.80		31,048.80	31,048.80
60000-11-000-A Insurance - General	0.00	31,315.30		31,315.30	31,315.30
60010-11-000-A Insurance - Property	0.00	35,217.16	3,943.00	31,274.16	31,274.16
62010-12-000-A Utilities - Electric	0.00	173,571.73		173,571.73	173,571.73
62020-12-000-A Utilities - Propane	0.00	43,372.36		43,372.36	43,372.36
62030-12-000-A Utilities - Water/Sewer	0.00	6,535.50		6,535.50	6,535.50
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	24,567.07	0.00	24,567.07	24,567.07
64010-12-000-A Equipment Maint Expense - MN	0.00	19,595.06		19,595.06	19,595.06
65000-00-100-A Other Misc Expense - Fair	0.00	59,044.85		59,044.85	59,044.85
65000-00-125-A Other Misc Expense - Horse Show	0.00	1,458.30		1,458.30	1,458.30
65000-11-000-A Other Misc Expense - AD	0.00	2,640.45		2,640.45	2,640.45
65000-30-200-A Other Misc Expense - JLA	0.00	17,188.16	100.00	17,088.16	17,088.16
65010-30-200-A Processing & Harvest Fees - JLA	0.00	7,000.00		7,000.00	7,000.00
66000-85-100-A Premium Cash Awards	0.00	6,168.00		6,168.00	6,168.00
66010-00-125-A Ribbons/Trophies - Horse Show	0.00	7,920.39		7,920.39	7,920.39
66100-00-125-A Sponsored Awards - Horse Show	0.00	4,614.23		4,614.23	4,614.23
66100-30-200-A Sponsored Awards - JLA	0.00	7,669.34		7,669.34	7,669.34
69000-00-125-A Professional Service - Horse Show	0.00	1,200.00		1,200.00	1,200.00
69000-00-300-A Professional Service - Interim	0.00	75,840.99	630.00	75,210.99	75,210.99
69000-11-000-A Professional Service - AD	0.00	27,913.21	0.00	27,913.21	27,913.21
69000-12-000-A Professional Service - MN	0.00	109,700.00		109,700.00	109,700.00
69000-30-200-A Professional Service - JLA	0.00	13,985.00		13,985.00	13,985.00
69000-70-100-A Professional Service - AT	0.00	6,451.00		6,451.00	6,451.00
69000-70-150-A Professional Service - Parking Lot	0.00	10,286.00		10,286.00	10,286.00

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69000-75-100-A Professional Service - ENT	0.00	79,050.00		79,050.00	79,050.00
69000-80-100-A Professional Service - EX	0.00	9,122.00		9,122.00	9,122.00
69010-00-125-A Judges Expense - Horse Show	0.00	900.00		900.00	900.00
69010-80-100-A Judges Expense - EX	0.00	1,825.00		1,825.00	1,825.00
69020-11-000-A Audit Expense - AD	0.00	6,553.94		6,553.94	6,553.94
72000-12-000-A Rent - LADWP Lease - MN	0.00	43,730.34		43,730.34	43,730.34
74000-00-125-A Supplies & Expense - Horse Show	0.00	2,437.03		2,437.03	2,437.03
74000-00-300-A Supplies & Expense - Interim	0.00	97,618.84		97,618.84	97,618.84
74000-00-305-A Supplies & Expense - CHSRA	0.00	36,036.70		36,036.70	36,036.70
74000-00-400-A Supplies & Expense - Mule Days	0.00	1,091.09		1,091.09	1,091.09
74000-11-000-A Supplies & Expense - AD	0.00	19,567.40		19,567.40	19,567.40
74000-12-000-A Janitorial Expenses - MN	0.00	12,024.30		12,024.30	12,024.30
74000-30-200-A Supplies & Expense - JLA	0.00	14,403.28		14,403.28	14,403.28
74000-70-100-A Supplies & Expense - AT	0.00	3,246.53		3,246.53	3,246.53
74000-75-100-A Supplies & Expense - ENT	0.00	8,940.49	794.85	8,145.64	8,145.64
74000-80-100-A Supplies & Expense - EX	0.00	8,287.17		8,287.17	8,287.17
75000-11-000-A Telephone & Postage - AD	0.00	11,003.90		11,003.90	11,003.90
76000-11-000-A Travel/Training Expense - AD	0.00	4,494.09		4,494.09	4,494.09
77000-00-100-A Security Expense - Fair	0.00	34,642.25		34,642.25	34,642.25
78000-12-000-A Trash Removal	0.00	28,556.33		28,556.33	28,556.33
80000-00-000-A Prior Year Expense	0.00	11,195.70	537.67	10,658.03	10,658.03
80000-30-200-A Prior Year Expense - JLA	0.00	835.00		835.00	835.00
85000-00-000-A Cash Short/Over - General	0.00	204.03	151.08	52.95	52.95
90000-00-000-A Depreciation Expense	0.00	145,103.07		145,103.07	145,103.07
	0.00	12,721,767.19	12,721,767.19	(0.00)	(0.00)

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11100-00-000-A Petty Cash	100.00			0.00	100.00
11200-00-000-A Change Fund	100.00			0.00	100.00
11310-00-000-A Cash - Operating OVB Acct#4444	193,678.85	136,156.93	124,424.81	11,732.12	205,410.97
11600-00-000-A Cash - LAIF Acct#13-14-001	15,037.81			0.00	15,037.81
11700-30-200-A Cash - JLA OVB Acct#2018	(17,546.59)	2,062.00	(100.00)	2,162.00	(15,384.59)
13100-00-000-A Accounts Receivable	79,886.86	13,926.68	20,678.95	(6,752.27)	73,134.59
13100-30-200-A Accounts Receivable - JLA	8,647.00		2,062.00	(2,062.00)	6,585.00
13110-00-000-A Allowance for Doubtful Account	(3,750.00)			0.00	(3,750.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	115,847.98	115,847.98	0.00	0.00
14300-00-000-A Deferred Charges	13,100.87	2,174.00	7,497.12	(5,323.12)	7,777.75
14300-30-200-A JLA Deferred Charges	244.40		244.40	(244.40)	0.00
16000-00-000-A Deferred Outflows of Resources - Pension	186,546.32			0.00	186,546.32
16100-00-000-A Deferred Outflows of Resources - OPEB	20,386.53			0.00	20,386.53
19000-00-000-A Construction in Progress	0.00	2,900.00		2,900.00	2,900.00
19300-00-000-A Equipments	285,091.66			0.00	285,091.66
19310-00-000-A Equipments - A/D	(259,281.05)			0.00	(259,281.05)
19400-00-000-A Leasehold Improvements	4,726,138.78			0.00	4,726,138.78
19410-00-000-A Leasehold Improvements - A/D	(2,899,793.95)			0.00	(2,899,793.95)
20100-00-000-A PR Liability	0.00	27,400.07	27,400.07	0.00	0.00
21100-00-000-A Insurance Fees Collected	(3,320.00)	165.00	675.00	(510.00)	(3,830.00)
21200-00-000-A Accounts Payable	(138,070.68)	108,211.81	85,862.90	22,348.91	(115,721.77)
21200-30-200-A Accounts Payable - JLA	0.00	(100.00)		(100.00)	(100.00)
22100-00-000-A Social Security Withholding	0.00	2,142.28	2,142.28	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	598.80	598.80	0.00	0.00
22200-00-000-A PST Withholding	0.00	283.84	283.84	0.00	0.00
22300-00-000-A PERS Withholding	0.00	5,210.54	5,210.54	0.00	0.00
22400-00-000-A State Taxes	0.00	531.29	531.29	0.00	0.00
22500-00-000-A Federal Taxes	0.00	1,360.71	1,360.71	0.00	0.00
22800-00-000-A Deferred Revenue	(42,379.38)	39,132.25		39,132.25	(3,247.13)
22802-00-000-A Deferred Revenue - February	0.00		15,398.33	(15,398.33)	(15,398.33)
22803-00-000-A Deferred Revenue - March	0.00		7,693.29	(7,693.29)	(7,693.29)
22804-00-000-A Deferred Revenue - April	0.00		5,117.45	(5,117.45)	(5,117.45)
22805-00-000-A Deferred Revenue - May	0.00		95.00	(95.00)	(95.00)
24100-00-000-A Guarantee Deposit	(3,200.00)	1,500.00	2,500.00	(1,000.00)	(4,200.00)
24800-00-000-A Workers' Comp Liability	0.00	2,664.67	1,259.61	1,405.06	1,405.06
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	9,055.19			0.00	9,055.19
25600-00-000-A Deferred Inflows of Resources - Pension	(7,638.50)			0.00	(7,638.50)
25610-00-000-A Deferred Inflows of Resources - OPEB	(31,178.61)			0.00	(31,178.61)
26000-00-000-A Net Pension Liability	(491,869.74)			0.00	(491,869.74)
26100-00-000-A Net OPEB Liability	(126,574.98)			0.00	(126,574.98)
29100-00-000-A Unrestricted Net Resources - Operations	(1,925,417.77)			0.00	(1,925,417.77)
29400-00-000-A Unrestricted Net Position - Pension	312,961.92			0.00	312,961.92
29410-00-000-A Unrestricted Net Position - OPEB	137,367.06			0.00	137,367.06
31200-00-000-A State Allocations	0.00		43,500.00	(43,500.00)	(43,500.00)
44400-00-300-A Stall Fees - Interim	0.00		1,975.00	(1,975.00)	(1,975.00)
45010-00-300-A RV Spaces - Interim	0.00		40,860.10	(40,860.10)	(40,860.10)
46100-00-300-A Building Rentals - Interim	0.00	305.00	14,552.40	(14,247.40)	(14,247.40)
46200-00-300-A Grounds Rentals - Interim	0.00		827.50	(827.50)	(827.50)
46210-00-300-A Other Grounds Rental - Interim	0.00		500.00	(500.00)	(500.00)
46400-00-300-A Storage Rent - Interim	0.00	648.25	27,790.01	(27,141.76)	(27,141.76)
48500-00-000-A Reimbursable Revenue - CC Fees	0.00		656.20	(656.20)	(656.20)
48500-00-300-A Reimbursable Revenue - Interim	0.00		95.00	(95.00)	(95.00)
48530-00-300-A Reimbursable Utilities - Interim	0.00		567.38	(567.38)	(567.38)
48700-00-000-A Other Misc Revenue	0.00		552.50	(552.50)	(552.50)
48700-00-300-A Other Misc Revenue - Interim	0.00		0.00	0.00	0.00
48700-30-200-A Other Misc Revenue - JLA	0.00		0.00	0.00	0.00
48800-00-000-A Sponsorships - General	0.00		6,000.00	(6,000.00)	(6,000.00)
50100-11-000-A Salaries & Wages - Temp - AD	0.00	6,870.00		6,870.00	6,870.00
50100-12-000-A Salaries & Wages - Temp - MN	0.00	13,779.00		13,779.00	13,779.00
51000-11-000-A Employee Benefits - AD	0.00		0.00	0.00	0.00
51010-11-000-A PERS Employer Contribution - AD	0.00	1,088.58		1,088.58	1,088.58
51010-12-000-A PERS Employer Contribution - MN	0.00	3,001.44		3,001.44	3,001.44
51100-11-000-A Payroll Taxes - AD	0.00	356.14		356.14	356.14
51100-12-000-A Payroll Taxes - MN	0.00	1,014.40		1,014.40	1,014.40

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51200-11-000-A Workers' Comp Ins - AD	0.00	419.08		419.08	419.08
51200-12-000-A Workers' Comp Ins - MN	0.00	840.53		840.53	840.53
52000-00-300-A Advertising - Interim	0.00	7,822.00		7,822.00	7,822.00
52000-13-100-A Advertising - PB	0.00	150.00		150.00	150.00
57000-11-000-A Dues & Subscriptions - AD	0.00	2,702.99		2,702.99	2,702.99
60000-11-000-A Insurance - General	0.00	2,948.41		2,948.41	2,948.41
60010-11-000-A Insurance - Property	0.00	5,304.22		5,304.22	5,304.22
62010-12-000-A Utilities - Electric	0.00	9,928.50		9,928.50	9,928.50
62020-12-000-A Utilities - Propane	0.00	2,058.06		2,058.06	2,058.06
62030-12-000-A Utilities - Water/Sewer	0.00	1,213.50		1,213.50	1,213.50
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	332.56		332.56	332.56
64010-12-000-A Equipment Maint Expense - MN	0.00	1,117.79		1,117.79	1,117.79
65000-12-000-A Other Misc Expense - MN	0.00	50.00		50.00	50.00
65000-30-200-A Other Misc Expense - JLA	0.00	244.40		244.40	244.40
69000-00-400-A Professional Services - Mule Days	0.00	4,564.76		4,564.76	4,564.76
69000-11-000-A Professional Service - AD	0.00	2,364.73		2,364.73	2,364.73
69000-12-000-A Professional Service - MN	0.00	153.30		153.30	153.30
72000-12-000-A Rent - LADWP Lease - MN	0.00	24,036.40		24,036.40	24,036.40
74000-00-300-A Supplies & Expense - Interim	0.00	0.00		0.00	0.00
74000-11-000-A Supplies & Expense - AD	0.00	1,211.36		1,211.36	1,211.36
74000-12-000-A Janitorial Expenses - MN	0.00	177.76		177.76	177.76
75000-11-000-A Telephone & Postage - AD	0.00	1,020.92		1,020.92	1,020.92
76000-11-000-A Travel/Training Expense - AD	0.00	1,080.00		1,080.00	1,080.00
78000-12-000-A Trash Removal	0.00	5,687.53		5,687.53	5,687.53
**	0.00	564,660.46	564,660.46	0.00	0.00

***Post-Close trial balance was generated using period 1 of year 2025.*

Trial Balance
Pre-Close
18th DAA, Eastern Sierra Tri-County Fair
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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	100.00	87.30	87.30	0.00	100.00
11100-30-200-A JLA Petty Cash		1,000.00	1,000.00	0.00	0.00
11200-00-000-A Change Fund	0.00	15,100.00	15,000.00	100.00	100.00
11310-00-000-A Cash - Operating OVB Acct#4444	496,034.27	2,385,178.41	2,687,533.83	(302,355.42)	193,678.85
11600-00-000-A Cash - LAIF Acct#13-14-001	14,230.27	807.54		807.54	15,037.81
11700-30-200-A Cash - JLA OVB Acct#2018	10,725.46	991,299.30	1,019,571.35	(28,272.05)	(17,546.59)
13100-00-000-A Accounts Receivable	110,829.33	943,492.59	974,435.06	(30,942.47)	79,886.86
13100-30-200-A Accounts Receivable - JLA	6,435.00	769,943.15	767,731.15	2,212.00	8,647.00
13110-00-000-A Allowance for Doubtful Account	(3,750.00)			0.00	(3,750.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	1,445,024.90	1,445,024.90	0.00	0.00
14300-00-000-A Deferred Charges	23,682.77	20,162.04	30,743.94	(10,581.90)	13,100.87
14300-30-200-A JLA Deferred Charges	0.00	244.40		244.40	244.40
16000-00-000-A Deferred Outflows of Resources - Pension	195,541.53		8,995.21	(8,995.21)	186,546.32
16100-00-000-A Deferred Outflows of Resources - OPEB	10,538.32	9,848.21		9,848.21	20,386.53
19000-00-000-A Construction in Progress	144,878.16		144,878.16	(144,878.16)	0.00
19300-00-000-A Equipments	285,091.66			0.00	285,091.66
19310-00-000-A Equipments - A/D	(237,639.29)		21,641.76	(21,641.76)	(259,281.05)
19400-00-000-A Leasehold Improvements	4,586,192.25	139,946.53		139,946.53	4,726,138.78
19410-00-000-A Leasehold Improvements - A/D	(2,771,667.79)		128,126.16	(128,126.16)	(2,899,793.95)
20100-00-000-A PR Liability	0.00	459,052.51	459,052.51	0.00	0.00
21100-00-000-A Insurance Fees Collected	(455.00)	10,630.00	13,495.00	(2,865.00)	(3,320.00)
21200-00-000-A Accounts Payable	(170,608.49)	2,286,168.12	2,253,630.31	32,537.81	(138,070.68)
21200-30-200-A Accounts Payable - JLA	(1,000.00)	116,534.38	115,534.38	1,000.00	0.00
22100-00-000-A Social Security Withholding	0.00	30,338.82	30,338.82	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	10,519.88	10,519.88	0.00	0.00
22200-00-000-A PST Withholding	0.00	9,370.97	9,370.97	0.00	0.00
22300-00-000-A PERS Withholding	0.00	65,947.69	65,947.69	0.00	0.00
22400-00-000-A State Taxes	0.00	9,817.56	9,817.56	0.00	0.00
22405-00-000-A Out of State Entertainment Tax	0.00	25,364.50	25,364.50	0.00	0.00
22500-00-000-A Federal Taxes	0.00	26,004.34	26,004.34	0.00	0.00
22800-00-000-A Deferred Revenue	(17,050.21)	17,050.21	42,379.38	(25,329.17)	(42,379.38)
22802-00-000-A Deferred Revenue - February	0.00	8,525.93	8,525.93	0.00	0.00
22803-00-000-A Deferred Revenue - March	0.00	7,278.35	7,278.35	0.00	0.00
22804-00-000-A Deferred Revenue - April	0.00	1,795.00	1,795.00	0.00	0.00
22805-00-000-A Deferred Revenue - May	0.00	44,634.00	44,634.00	0.00	0.00
22808-00-000-A Deferred Revenue - August	0.00	1,796.92	1,796.92	0.00	0.00
22809-00-000-A Deferred Revenue - September	0.00	775.00	775.00	0.00	0.00
22810-00-000-A Deferred Revenue - October	0.00	1,635.00	1,635.00	0.00	0.00
22811-00-000-A Deferred Revenue - November	0.00	11,828.38	11,828.38	0.00	0.00
22812-00-000-A Deferred Revenue - December	0.00	15,826.89	15,826.89	0.00	0.00
24100-00-000-A Guarantee Deposit	(3,698.88)	47,852.58	47,353.70	498.88	(3,200.00)
24800-00-000-A Workers' Comp Liability	0.00	27,928.40	27,928.40	0.00	0.00
24900-00-305-A Queen Scholarship - CHSRA	(2,120.00)	2,870.00	750.00	2,120.00	0.00
24910-00-305-A Buckle Sponsors - CHSRA	(15,831.00)	20,131.00	4,300.00	15,831.00	0.00
24920-00-305-A Trailer Sponsor - CHSRA	(30,300.00)	46,600.00	16,300.00	30,300.00	0.00
25010-00-000-A Long Term Debt - SCE LOAN- 0083-89	36,216.00		36,216.00	(36,216.00)	0.00
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	(2,342.00)			0.00	(2,342.00)
25200-30-200-A JLA Consignment	0.00	830,044.65	830,044.65	0.00	0.00
25210-30-200-A JLA Processing Fees	0.00	63,550.00	63,550.00	0.00	0.00
25600-00-000-A Deferred Inflows of Resources - Pension	(10,379.35)	2,740.85		2,740.85	(7,638.50)
25610-00-000-A Deferred Inflows of Resources - OPEB	(19,336.78)		11,841.83	(11,841.83)	(31,178.61)
26000-00-000-A Net Pension Liability	(458,312.32)		33,557.42	(33,557.42)	(491,869.74)
26100-00-000-A Net OPEB Liability	(54,928.46)		71,646.52	(71,646.52)	(126,574.98)
29100-00-000-A Unrestricted Net Resources - Operations	(2,419,630.51)		113,451.92	(113,451.92)	(2,533,082.43)
29400-00-000-A Unrestricted Net Position - Pension	273,150.14	39,811.78		39,811.78	312,961.92
29410-00-000-A Unrestricted Net Position - OPEB	63,726.92	73,640.14		73,640.14	137,367.06
31200-00-000-A State Allocations	0.00		125,000.00	(125,000.00)	(125,000.00)
31300-00-000-A Training Allocation	0.00		650.00	(650.00)	(650.00)
31900-00-000-A Outside Funds for Capital Improvements	0.00		123,418.08	(123,418.08)	(123,418.08)
34000-00-000-A Other Funds used for Operation	0.00		94,200.78	(94,200.78)	(94,200.78)
40000-00-100-A Admissions - Fair	0.00	7,340.98	277,491.55	(270,150.57)	(270,150.57)
40000-00-301-A Admission/Ticket Sales - Concerts	0.00		71,505.87	(71,505.87)	(71,505.87)
40000-00-302-A Admission/Ticket Sales - Drive-In Movies	0.00		52,666.80	(52,666.80)	(52,666.80)
40000-00-341-A Admissions - Chili Event			6,749.75	(6,749.75)	(6,749.75)
40000-75-100-A Admissions - Concerts - ET			102,915.00	(102,915.00)	(102,915.00)

Trial Balance
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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
40000-75-130-A Admissions - Rodeo	0.00		7,374.65	(7,374.65)	(7,374.65)
40000-75-140-A Admission - Destruction Derby		52,136.22	102,706.22	(50,570.00)	(50,570.00)
40100-00-100-A Admissions - Presale	0.00	51,772.93	69,197.25	(17,424.32)	(17,424.32)
41500-00-000-A ATM Commission	0.00		93.00	(93.00)	(93.00)
41510-00-100-A Outside Commercial Space - Fair	0.00	412.00	4,657.00	(4,245.00)	(4,245.00)
41520-00-100-A Inside Commercial Space - Fair	0.00	200.00	2,725.00	(2,525.00)	(2,525.00)
42100-00-100-A Carnival - Fair	0.00		49,068.00	(49,068.00)	(49,068.00)
42110-00-100-A Carnival Pre-Sale - Fair	0.00		18,150.00	(18,150.00)	(18,150.00)
42200-00-100-A Food Concessions - Fair	0.00	618.00	62,485.91	(61,867.91)	(61,867.91)
42200-00-301-A Food Concessions - Concerts		250.00	250.00	0.00	0.00
42300-00-100-A Non-Food Concessions - Fair	0.00		2,389.00	(2,389.00)	(2,389.00)
42300-00-300-A Alcohol Concessions - Interim	0.00		49,784.48	(49,784.48)	(49,784.48)
42300-00-341-A Beer Sales - Chili Event			6,749.75	(6,749.75)	(6,749.75)
42400-00-100-A Mercandise Sales - Fair			250.00	(250.00)	(250.00)
42400-00-300-A Merchandise Sales - Interim	0.00		521.28	(521.28)	(521.28)
43000-00-125-A Entry Fees - Horse Show	0.00		7,528.00	(7,528.00)	(7,528.00)
43000-30-200-A Entry Fees - JLA	0.00		60.00	(60.00)	(60.00)
43000-80-100-A Entry Fees - EX	0.00		1,317.00	(1,317.00)	(1,317.00)
43100-00-125-A Donated & Sponsored Awards - Horse Show	0.00		1,350.00	(1,350.00)	(1,350.00)
44400-00-300-A Stall Fees - Interim	0.00		9,745.00	(9,745.00)	(9,745.00)
44400-00-305-A Stall Fees - CHSRA	0.00		5,570.00	(5,570.00)	(5,570.00)
45000-00-100-A Parking Revenue - Fairtime	0.00	500.00	28,540.00	(28,040.00)	(28,040.00)
45010-00-300-A RV Spaces - Interim	0.00	1,040.00	385,914.21	(384,874.21)	(384,874.21)
46100-00-300-A Building Rentals - Interim	0.00	1,345.00	115,282.35	(113,937.35)	(113,937.35)
46100-00-400-A Building Rentals - Mule Days	0.00		7,500.00	(7,500.00)	(7,500.00)
46200-00-300-A Grounds Rentals - Interim	0.00		9,850.00	(9,850.00)	(9,850.00)
46200-00-305-A Grounds Rentals - CHSRA	0.00		37,475.00	(37,475.00)	(37,475.00)
46200-00-400-A Grounds Rentals - Mule Days	0.00		99,268.00	(99,268.00)	(99,268.00)
46210-00-300-A Other Grounds Rental - Interim	0.00		4,355.00	(4,355.00)	(4,355.00)
46300-00-300-A Equipment Rentals - Interim	0.00	388.00	10,773.00	(10,385.00)	(10,385.00)
46300-00-305-A Equipment Rentals - CHSRA	0.00	1,260.00	3,702.77	(2,442.77)	(2,442.77)
46400-00-300-A Storage Rent - Interim	0.00	1,186.79	166,326.99	(165,140.20)	(165,140.20)
47000-00-341-A Entertainment - Chili Event			13,365.50	(13,365.50)	(13,365.50)
48000-00-300-A Security Fees - Interim	0.00		4,250.00	(4,250.00)	(4,250.00)
48500-00-000-A Reimbursable Revenue - CC Fees	0.00		3,987.85	(3,987.85)	(3,987.85)
48500-00-300-A Reimbursable Revenue - Interim	0.00		11,293.48	(11,293.48)	(11,293.48)
48500-00-305-A Reimbursable Revenue - CHSRA			1,688.20	(1,688.20)	(1,688.20)
48510-00-000-A Reimbursable Revenue - Payroll/Benefit	0.00		4,117.14	(4,117.14)	(4,117.14)
48510-00-300-A Clean Up Fees - Interim	0.00		1,390.00	(1,390.00)	(1,390.00)
48520-00-300-A Building & Maintenance Repair Fees	0.00		350.00	(350.00)	(350.00)
48530-00-300-A Reimbursable Utilities - Interim	0.00		1,709.45	(1,709.45)	(1,709.45)
48540-00-300-A Trash/Dump Fees - Interim			4,660.00	(4,660.00)	(4,660.00)
48550-00-300-A Bartender Fees - Interim	0.00	1,650.00	3,479.00	(1,829.00)	(1,829.00)
48560-00-300-A Set-Up Fee - Interim			400.00	(400.00)	(400.00)
48700-00-000-A Other Misc Revenue	0.00		382.36	(382.36)	(382.36)
48700-00-100-A Other Misc Revenue - Fair	0.00		12,502.54	(12,502.54)	(12,502.54)
48700-00-300-A Other Misc Revenue - Interim	0.00		8,292.15	(8,292.15)	(8,292.15)
48700-30-200-A Other Misc Revenue - JLA	0.00		14,739.85	(14,739.85)	(14,739.85)
48710-00-000-A Interest Revenue	0.00		933.31	(933.31)	(933.31)
48720-30-200-A JLA Subsidy			43,988.21	(43,988.21)	(43,988.21)
48800-00-000-A Sponsorships - General	0.00		1,600.00	(1,600.00)	(1,600.00)
48800-00-100-A Sponsorships - Fair	0.00		104,325.00	(104,325.00)	(104,325.00)
48800-00-125-A Sponsorships - Horse Show	0.00		7,625.00	(7,625.00)	(7,625.00)
48800-00-305-A Sponsorships - CHSRA			8,900.00	(8,900.00)	(8,900.00)
48800-30-200-A Sponsorships - JLA	0.00		15,628.48	(15,628.48)	(15,628.48)
48810-00-100-A Donations - Fair	0.00		745.11	(745.11)	(745.11)
49000-00-000-A Prior Year Revenue	0.00	(100.00)	31,557.00	(31,657.00)	(31,657.00)
49000-00-305-A Prior Year Revenue - CHSRA			17,951.00	(17,951.00)	(17,951.00)
49000-30-200-A Prior Year Revenue - JLA	0.00		13,818.46	(13,818.46)	(13,818.46)
50000-11-000-A Salaries & Wages - Perm - AD	0.00	34,090.13		34,090.13	34,090.13
50100-00-301-A Salaries & Wages - Temp - Concerts		270.00		270.00	270.00
50100-00-400-A Salaries & Wages - Temp - Mule Days	0.00	16,719.50		16,719.50	16,719.50
50100-11-000-A Salaries & Wages - Temp - AD	0.00	113,797.88		113,797.88	113,797.88
50100-11-100-A Salaries & Wages - AD - Fair	0.00	8,217.50		8,217.50	8,217.50
50100-11-305-A Salaries & Wages - Temp - AD - CHRSA	0.00	5,080.00		5,080.00	5,080.00
50100-12-000-A Salaries & Wages - Temp - MN	0.00	181,029.25		181,029.25	181,029.25

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50100-12-100-A Salaries & Wages - Temp - MN - Fair	0.00	15,813.50		15,813.50	15,813.50
50100-12-305-A Salaries & Wages - Temp - MN - CHRSA	0.00	11,494.00		11,494.00	11,494.00
50100-30-200-A Salaries & Wages - Temp - JLA	0.00	5,985.00		5,985.00	5,985.00
50100-70-100-A Salaries & Wages - AT	0.00	4,340.00		4,340.00	4,340.00
51000-11-000-A Employee Benefits - AD	0.00	6,401.33	0.04	6,401.29	6,401.29
51000-12-000-A Employee Benefits - MN	0.00	3,499.64	626.68	2,872.96	2,872.96
51010-00-400-A PERS Employer Contribution - Mule Days	0.00	3,127.04		3,127.04	3,127.04
51010-11-000-A PERS Employer Contribution - AD	0.00	21,690.00		21,690.00	21,690.00
51010-11-305-A PERS Employer Contribution - AD - CHRSA	0.00	1,180.55		1,180.55	1,180.55
51010-12-000-A PERS Employer Contribution - MN	0.00	29,138.21		29,138.21	29,138.21
51010-12-305-A PERS Employer Contribution - MN - CHRSA	0.00	1,776.25		1,776.25	1,776.25
51010-30-200-A PERS Employer Contribution - JLA	0.00	1,127.43		1,127.43	1,127.43
51020-11-000-A OPEB Employer Contribution - AD	0.00	360.45		360.45	360.45
51100-00-301-A Payroll Taxes - Concerts		18.18		18.18	18.18
51100-00-400-A Payroll Taxes - Mule Days	0.00	972.31		972.31	972.31
51100-11-000-A Payroll Taxes - AD	0.00	8,934.02		8,934.02	8,934.02
51100-11-100-A Payroll Taxes - AD		155.96		155.96	155.96
51100-11-305-A Payroll Taxes - AD - CHRSA	0.00	415.83		415.83	415.83
51100-12-000-A Payroll Taxes - MN	0.00	10,373.23		10,373.23	10,373.23
51100-12-100-A Payroll Taxes - MN - Fair	0.00	1,256.40		1,256.40	1,256.40
51100-12-305-A Payroll Taxes - MN - CHRSA	0.00	566.27		566.27	566.27
51100-70-100-A Payroll Taxes - AT	0.00	236.23		236.23	236.23
51100-80-100-A Payroll Taxes - EX	0.00	57.94		57.94	57.94
51200-00-301-A Workers' Comp Ins - Concerts		16.47	0.88	15.59	15.59
51200-00-400-A Workers' Comp Ins - Mule Days	0.00	1,164.56		1,164.56	1,164.56
51200-11-000-A Workers' Comp Ins - AD	0.00	9,056.13	799.64	8,256.49	8,256.49
51200-11-100-A Workers' Comp Ins - AD - FAIR		501.29	219.40	281.89	281.89
51200-11-305-A Workers' Comp Ins - AD - CHRSA	0.00	374.74		374.74	374.74
51200-12-000-A Workers' Comp Ins - MN	0.00	14,296.43	959.09	13,337.34	13,337.34
51200-12-100-A Workers' Comp Ins - MN - Fair	0.00	964.63	418.41	546.22	546.22
51200-12-305-A Workers' Comp Ins - MN - CHRSA	0.00	847.89		847.89	847.89
51200-30-200-A Workers' Comp Ins - JLA	0.00	441.51		441.51	441.51
51200-70-100-A Workers' Comp Ins - AT	0.00	264.75	44.06	220.69	220.69
51300-11-000-A Unemployment Insurance	0.00	10,976.00		10,976.00	10,976.00
52000-00-300-A Advertising - Interim	0.00	106,299.27		106,299.27	106,299.27
52000-13-100-A Advertising - PB	0.00	70,198.80		70,198.80	70,198.80
53000-30-200-A Bad Debt Expense - JLA	0.00	250.00	0.00	250.00	250.00
54000-11-000-A Bank Fees & CC Charges - AD	0.00	38,716.81	(2,967.50)	41,684.31	41,684.31
54000-30-200-A JLA Bank & CC Fees	0.00	1,396.10	(104.12)	1,500.22	1,500.22
54010-11-000-A Processing Fees - AD		12.36	(23,607.48)	23,619.84	23,619.84
54020-11-000-A Interest Expense - AD		154.30		154.30	154.30
56000-11-000-A Directors' Expense - AD	0.00	7,005.28		7,005.28	7,005.28
57000-11-000-A Dues & Subscriptions - AD	0.00	9,621.71		9,621.71	9,621.71
57400-80-100-A Exhibit Guide Printing - EX	0.00	4,872.82		4,872.82	4,872.82
58000-00-301-A Grounds Entertainment - Concerts		182,750.00		182,750.00	182,750.00
58000-00-304-A Grandstand Entertainment - Open Rodeo	0.00	5,631.00		5,631.00	5,631.00
58000-75-100-A Grounds Entertainment - ENT	0.00	322,580.29		322,580.29	322,580.29
58000-75-130-A Grandstand Entertainment - Open Rodeo	0.00	20,879.00		20,879.00	20,879.00
58000-75-131-A Grandstand Entertainment - Junior Rodeo	0.00	123.00		123.00	123.00
58000-75-140-A Demolition Derby	0.00	35,399.00		35,399.00	35,399.00
60000-11-000-A Insurance - General	0.00	32,164.50		32,164.50	32,164.50
60010-11-000-A Insurance - Property	0.00	33,932.06	8,307.50	25,624.56	25,624.56
62010-12-000-A Utilities - Electric	0.00	240,034.01		240,034.01	240,034.01
62020-12-000-A Utilities - Propane	0.00	27,328.64	500.00	26,828.64	26,828.64
62030-12-000-A Utilities - Water/Sewer	0.00	7,569.00		7,569.00	7,569.00
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	28,085.39		28,085.39	28,085.39
64010-12-000-A Equipment Maint Expense - MN	0.00	13,544.04		13,544.04	13,544.04
65000-00-100-A Other Misc Expense - Fair	0.00	68,150.14		68,150.14	68,150.14
65000-00-125-A Other Misc Expense - Horse Show	0.00	1,150.00		1,150.00	1,150.00
65000-11-000-A Other Misc Expense - AD	0.00	23,170.09		23,170.09	23,170.09
65000-12-000-A Other Misc Expense - MN	0.00	972.50		972.50	972.50
65000-30-200-A Other Misc Expense - JLA	0.00	20,133.91	(6.56)	20,140.47	20,140.47
65010-30-200-A Processing & Harvest Fees - JLA	0.00	13,210.00	0.00	13,210.00	13,210.00
65020-80-100-A JLA Subsidy		43,988.21		43,988.21	43,988.21
66000-85-100-A Premium Cash Awards	0.00	4,632.00		4,632.00	4,632.00
66010-00-125-A Ribbons/Trophies - Horse Show	0.00	4,234.15		4,234.15	4,234.15

Trial Balance
Pre-Close
18th DAA, Eastern Sierra Tri-County Fair
2024

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
66010-30-200-A Ribbons/Trophies- JLA	0.00	8,728.57		8,728.57	8,728.57
66100-00-125-A Sponsored Awards - Horse Show	0.00	10,254.87		10,254.87	10,254.87
66100-30-200-A Sponsored Awards - JLA	0.00	3,477.56		3,477.56	3,477.56
69000-00-125-A Professional Service - Horse Show	0.00	1,736.00		1,736.00	1,736.00
69000-00-300-A Professional Service - Interim	0.00	47,035.00		47,035.00	47,035.00
69000-00-301-A Professional Service - Concerts		46,505.00		46,505.00	46,505.00
69000-00-400-A Professional Services - Mule Days		63,630.69		63,630.69	63,630.69
69000-11-000-A Professional Service - AD	0.00	40,642.10	0.00	40,642.10	40,642.10
69000-12-000-A Professional Service - MN	0.00	8,927.60		8,927.60	8,927.60
69000-12-100-A Professional Services - MN - Fair		12,302.00		12,302.00	12,302.00
69000-30-200-A Professional Service - JLA	0.00	25,714.61		25,714.61	25,714.61
69000-70-100-A Professional Service - AT	0.00	9,500.00		9,500.00	9,500.00
69000-70-150-A Professional Service - Parking Lot	0.00	10,026.80		10,026.80	10,026.80
69000-75-100-A Professional Service - ENT	0.00	70,855.72		70,855.72	70,855.72
69000-80-100-A Professional Service - EX	0.00	6,100.00		6,100.00	6,100.00
69010-00-125-A Judges Expense - Horse Show	0.00	3,258.24		3,258.24	3,258.24
69010-80-100-A Judges Expense - EX	0.00	1,900.00		1,900.00	1,900.00
71000-30-200-A Advertising & Promotional Expense - JLA	0.00	587.26	293.63	293.63	293.63
72000-12-000-A Rent - LADWP Lease - MN	0.00	46,934.80		46,934.80	46,934.80
72010-12-000-A Rent - Equipment - MN	0.00	16,465.73		16,465.73	16,465.73
74000-00-125-A Supplies & Expense - Horse Show	0.00	3,122.76		3,122.76	3,122.76
74000-00-300-A Supplies & Expense - Interim	0.00	9,985.77		9,985.77	9,985.77
74000-00-301-A Supplies & Expense - Concerts		6,589.23		6,589.23	6,589.23
74000-00-305-A Supplies & Expense - CHSRA	0.00	50,215.84		50,215.84	50,215.84
74000-00-400-A Supplies & Expense - Mule Days	0.00	815.20		815.20	815.20
74000-11-000-A Supplies & Expense - AD	0.00	14,236.71		14,236.71	14,236.71
74000-11-100-A Supplies & Expense - AD - Fair		55.68		55.68	55.68
74000-12-000-A Janitorial Expenses - MN	0.00	8,895.22		8,895.22	8,895.22
74000-12-100-A Supplies & Expense - MN - Fair		1,171.73		1,171.73	1,171.73
74000-30-200-A Supplies & Expense - JLA	0.00	18,763.69		18,763.69	18,763.69
74000-70-100-A Supplies & Expense - AT	0.00	4,501.47		4,501.47	4,501.47
74000-75-100-A Supplies & Expense - ENT	0.00	13,146.46		13,146.46	13,146.46
74000-80-100-A Supplies & Expense - EX	0.00	8,504.03		8,504.03	8,504.03
75000-11-000-A Telephone & Postage - AD	0.00	12,347.27		12,347.27	12,347.27
76000-11-000-A Travel/Training Expense - AD	0.00	1,624.01		1,624.01	1,624.01
77000-00-100-A Security Expense - Fair	0.00	68,560.32		68,560.32	68,560.32
77000-00-301-A Security Expense - Concerts		1,674.75		1,674.75	1,674.75
78000-12-000-A Trash Removal	0.00	50,232.73		50,232.73	50,232.73
80000-00-000-A Prior Year Expense	0.00	58,459.98	2,250.00	56,209.98	56,209.98
85000-00-000-A Cash Short/Over - General	0.00	0.00	(567.44)	567.44	567.44
85000-30-200-A Cash Short/Over - JLA	0.00		0.50	(0.50)	(0.50)
87500-00-000-A Equipment Expense - Under \$5k	0.00	19,542.39		19,542.39	19,542.39
90000-00-000-A Depreciation Expense	0.00	149,767.92		149,767.92	149,767.92
96000-00-000-A Pension Expense	0.00	93,045.59	53,233.81	39,811.78	39,811.78
96100-00-000-A OPEB Expense	0.00	74,000.59	360.45	73,640.14	73,640.14
	0.00	14,157,256.84	14,157,256.84	(0.00)	(0.00)

Trial Balance
Post-Close
18th DAA, Eastern Sierra Tri-County Fair
2025

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	100.00			0.00	100.00
11200-00-000-A Change Fund	100.00			0.00	100.00
11310-00-000-A Cash - Operating OVB Acct#4444	542,255.79	87,948.29	119,129.33	(31,181.04)	511,074.75
11600-00-000-A Cash - LAIF Acct#13-14-001	15,538.00	164.29		164.29	15,702.29
11700-30-200-A Cash - JLA OVB Acct#2018	31,582.81	1.24	6,747.70	(6,746.46)	24,836.35
13100-00-000-A Accounts Receivable	89,193.38	7,160.00	13,824.29	(6,664.29)	82,529.09
13100-30-200-A Accounts Receivable - JLA	6,185.00			0.00	6,185.00
13110-00-000-A Allowance for Doubtful Account	(5,760.00)			0.00	(5,760.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	74,263.01	74,263.01	0.00	0.00
14300-00-000-A Deferred Charges	10,849.11		3,960.36	(3,960.36)	6,888.75
16000-00-000-A Deferred Outflows of Resources - Pension	129,311.17			0.00	129,311.17
16100-00-000-A Deferred Outflows of Resources - OPEB	20,386.53			0.00	20,386.53
19300-00-000-A Equipments	290,691.66			0.00	290,691.66
19310-00-000-A Equipments - A/D	(282,042.72)		440.75	(440.75)	(282,483.47)
19400-00-000-A Leasehold Improvements	4,726,138.78			0.00	4,726,138.78
19410-00-000-A Leasehold Improvements - A/D	(3,025,355.27)		10,407.66	(10,407.66)	(3,035,762.93)
20100-00-000-A PR Liability	0.00	22,896.86	29,700.71	(6,803.85)	(6,803.85)
21100-00-000-A Insurance Fees Collected	(1,165.00)	215.00	330.00	(115.00)	(1,280.00)
21200-00-000-A Accounts Payable	(105,786.54)	107,135.59	50,316.33	56,819.26	(48,967.28)
21200-30-200-A Accounts Payable - JLA	0.00	6,625.00	6,625.00	0.00	0.00
22100-00-000-A Social Security Withholding	0.00	2,339.46	2,339.46	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	630.82	630.82	0.00	0.00
22200-00-000-A PST Withholding	0.00	242.17	242.17	0.00	0.00
22300-00-000-A PERS Withholding	0.00	6,248.10	6,248.10	0.00	0.00
22400-00-000-A State Taxes	0.00	430.34	430.34	0.00	0.00
22500-00-000-A Federal Taxes	0.00	1,502.71	1,502.71	0.00	0.00
22800-00-000-A Deferred Revenue	(41,099.47)	41,099.47		41,099.47	0.00
22802-00-000-A Deferred Revenue - February	0.00		18,106.75	(18,106.75)	(18,106.75)
22803-00-000-A Deferred Revenue - March	0.00		7,730.94	(7,730.94)	(7,730.94)
22804-00-000-A Deferred Revenue - April	0.00		6,494.29	(6,494.29)	(6,494.29)
22805-00-000-A Deferred Revenue - May	0.00		35.74	(35.74)	(35.74)
22809-00-000-A Deferred Revenue - September	0.00		85.00	(85.00)	(85.00)
24100-00-000-A Guarantee Deposit	(5,675.00)		1,000.00	(1,000.00)	(6,675.00)
24800-00-000-A Workers' Comp Liability	0.00	2,066.51	2,066.51	0.00	0.00
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	(10,279.98)			0.00	(10,279.98)
25600-00-000-A Deferred Inflows of Resources - Pension	(3,622.61)			0.00	(3,622.61)
25610-00-000-A Deferred Inflows of Resources - OPEB	(31,178.61)			0.00	(31,178.61)
26000-00-000-A Net Pension Liability	(372,521.87)			0.00	(372,521.87)
26100-00-000-A Net OPEB Liability	(126,574.98)			0.00	(126,574.98)
29100-00-000-A Unrestricted Net Resources - Operations	(2,197,148.55)			0.00	(2,197,148.55)
29400-00-000-A Unrestricted Net Position - Pension	246,833.31			0.00	246,833.31
29410-00-000-A Unrestricted Net Position - OPEB	137,367.06			0.00	137,367.06
44400-00-300-A Stall Fees - Interim	0.00		825.00	(825.00)	(825.00)
45010-00-300-A RV Spaces - Interim	0.00		46,614.25	(46,614.25)	(46,614.25)
46100-00-300-A Building Rentals - Interim	0.00		8,475.80	(8,475.80)	(8,475.80)
46200-00-300-A Grounds Rentals - Interim	0.00		400.71	(400.71)	(400.71)
46210-00-300-A Other Grounds Rental - Interim	0.00		600.00	(600.00)	(600.00)
46400-00-300-A Storage Rent - Interim	0.00		30,172.94	(30,172.94)	(30,172.94)
48500-00-000-A Reimbursable Revenue (CC Fees, Transaction	0.00		1,496.78	(1,496.78)	(1,496.78)
48540-00-300-A Trash/Dump Fees - Interim	0.00		140.00	(140.00)	(140.00)
48710-00-000-A Interest Revenue	0.00		25.28	(25.28)	(25.28)
48710-30-200-A Interest - JLA	0.00		1.24	(1.24)	(1.24)
50100-11-000-A Salaries & Wages - Temp - AD	0.00	7,298.00		7,298.00	7,298.00
50100-12-000-A Salaries & Wages - Temp - MN	0.00	14,454.00		14,454.00	14,454.00
51010-11-000-A PERS Employer Contribution - AD	0.00	2,153.06	0.00	2,153.06	2,153.06
51010-12-000-A PERS Employer Contribution - MN	0.00	2,957.88		2,957.88	2,957.88
51100-11-000-A Payroll Taxes - AD	0.00	530.68		530.68	530.68
51100-12-000-A Payroll Taxes - MN	0.00	954.46		954.46	954.46
51200-11-000-A Workers' Comp Ins - AD	0.00	693.35		693.35	693.35
51200-12-000-A Workers' Comp Ins - MN	0.00	1,373.16		1,373.16	1,373.16
52000-00-300-A Marketing/Advertising - Interim	0.00	554.50		554.50	554.50
52000-13-100-A Advertising - PB	0.00	800.00		800.00	800.00
54000-11-000-A Bank Fees & CC Charges - AD	0.00	1,719.40	14.28	1,705.12	1,705.12
54000-30-200-A JLA Bank & CC Fees	0.00	122.70		122.70	122.70

Trial Balance
Post-Close
18th DAA, Eastern Sierra Tri-County Fair
2025

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
56000-11-000-A Directors' Expense - AD	0.00	205.00		205.00	205.00
57000-11-000-A Dues & Subscriptions - AD	0.00	165.98		165.98	165.98
60000-11-000-A Insurance - General	0.00	3,236.55		3,236.55	3,236.55
60010-11-000-A Insurance - Property	0.00	3,590.21		3,590.21	3,590.21
62010-12-000-A Utilities - Electric	0.00	12,102.70		12,102.70	12,102.70
62020-12-000-A Utilities - Propane	0.00	722.03		722.03	722.03
62030-12-000-A Utilities - Water/Sewer	0.00	584.75		584.75	584.75
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	4,611.15		4,611.15	4,611.15
64010-12-000-A Equipment Maint Expense - MN	0.00	2,201.35		2,201.35	2,201.35
65000-00-100-A Other Misc Expense - Fair	0.00	4,000.00		4,000.00	4,000.00
65000-11-000-A Other Misc Expense - AD	0.00	7.96		7.96	7.96
65000-12-000-A Other Misc Expense - MN	0.00	2,990.43		2,990.43	2,990.43
66000-30-200-A Cash Awards - JLA	0.00	6,625.00		6,625.00	6,625.00
69000-11-000-A Professional Service - AD	0.00	2,417.58		2,417.58	2,417.58
69000-12-000-A Professional Service - MN	0.00	142.00		142.00	142.00
74000-11-000-A Supplies & Expense - AD	0.00	449.42		449.42	449.42
74000-12-000-A Janitorial Expenses - MN	0.00	1,406.35		1,406.35	1,406.35
75000-11-000-A Telephone & Postage - AD	0.00	202.93		202.93	202.93
78000-12-000-A Trash Removal	0.00	244.40		244.40	244.40
85000-00-000-A Cash Short/Over - General	0.00	90.00	0.00	90.00	90.00
90000-00-000-A Depreciation Expense	0.00	10,848.41		10,848.41	10,848.41
**	0.00	451,424.25	451,424.25	0.00	0.00

***Post-Close trial balance was generated using period 1 of year 2026.*

Trial Balance
Pre-Close
18th DAA, Eastern Sierra Tri-County Fair
2025

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	100.00	89.70	89.70	0.00	100.00
11100-30-200-A JLA Petty Cash	0.00	1,200.00	1,200.00	0.00	0.00
11200-00-000-A Change Fund	100.00	15,900.00	15,900.00	0.00	100.00
11310-00-000-A Cash - Operating OVB Acct#4444	193,678.85	2,459,371.65	2,110,794.71	348,576.94	542,255.79
11600-00-000-A Cash - LAIF Acct#13-14-001	15,037.81	500.19		500.19	15,538.00
11700-30-200-A Cash - JLA OVB Acct#2018	(17,546.59)	725,190.39	676,060.99	49,129.40	31,582.81
13100-00-000-A Accounts Receivable	79,886.86	550,180.96	540,874.44	9,306.52	89,193.38
13100-30-200-A Accounts Receivable - JLA	8,647.00	672,874.46	675,336.46	(2,462.00)	6,185.00
13101-00-000-A Employee AR	0.00		0.00	0.00	0.00
13110-00-000-A Allowance for Doubtful Account	(3,750.00)		2,010.00	(2,010.00)	(5,760.00)
13199-00-000-A Accounts Receivable - Pass Thru	0.00	1,993,088.41	1,993,088.41	0.00	0.00
14300-00-000-A Deferred Charges	13,100.87	40,693.31	42,945.07	(2,251.76)	10,849.11
14300-30-200-A JLA Deferred Charges	244.40		244.40	(244.40)	0.00
16000-00-000-A Deferred Outflows of Resources - Pension	186,546.32		57,235.15	(57,235.15)	129,311.17
16100-00-000-A Deferred Outflows of Resources - OPEB	20,386.53			0.00	20,386.53
19300-00-000-A Equipments	285,091.66	5,600.00		5,600.00	290,691.66
19310-00-000-A Equipments - A/D	(259,281.05)	0.09	22,761.76	(22,761.67)	(282,042.72)
19400-00-000-A Leasehold Improvements	4,726,138.78			0.00	4,726,138.78
19410-00-000-A Leasehold Improvements - A/D	(2,899,793.95)		125,561.32	(125,561.32)	(3,025,355.27)
20100-00-000-A PR Liability	0.00	462,975.83	462,975.83	0.00	0.00
21100-00-000-A Insurance Fees Collected	(3,320.00)	14,760.00	12,605.00	2,155.00	(1,165.00)
21200-00-000-A Accounts Payable	(138,070.68)	1,731,744.41	1,699,460.27	32,284.14	(105,786.54)
21200-30-200-A Accounts Payable - JLA	0.00	113,177.38	113,177.38	0.00	0.00
22100-00-000-A Social Security Withholding	0.00	32,500.48	32,500.48	0.00	0.00
22110-00-000-A Medicare Withholding	0.00	10,479.98	10,479.98	0.00	0.00
22200-00-000-A PST Withholding	0.00	7,934.31	7,934.31	0.00	0.00
22300-00-000-A PERS Withholding	0.00	71,656.73	71,656.73	0.00	0.00
22400-00-000-A State Taxes	0.00	8,219.37	8,219.37	0.00	0.00
22405-00-000-A Out of State Entertainment Tax	0.00	3,652.60	3,652.60	0.00	0.00
22500-00-000-A Federal Taxes	0.00	26,749.74	26,749.74	0.00	0.00
22650-00-000-A Levy	0.00	1,941.16	1,941.16	0.00	0.00
22800-00-000-A Deferred Revenue	(42,379.38)	42,379.38	41,099.47	1,279.91	(41,099.47)
22802-00-000-A Deferred Revenue - February	0.00	18,247.08	18,247.08	0.00	0.00
22803-00-000-A Deferred Revenue - March	0.00	17,287.59	17,287.59	0.00	0.00
22804-00-000-A Deferred Revenue - April	0.00	8,405.10	8,405.10	0.00	0.00
22805-00-000-A Deferred Revenue - May	0.00	40,384.50	40,384.50	0.00	0.00
22806-00-000-A Deferred Revenue - June	0.00	7,330.00	7,330.00	0.00	0.00
22807-00-000-A Deferred Revenue - July	0.00	6,155.00	6,155.00	0.00	0.00
22808-00-000-A Deferred Revenue - August	0.00	2,840.00	2,840.00	0.00	0.00
22809-00-000-A Deferred Revenue - September	0.00	5,491.25	5,491.25	0.00	0.00
22810-00-000-A Deferred Revenue - October	0.00	13,137.35	13,137.35	0.00	0.00
22811-00-000-A Deferred Revenue - November	0.00	18,761.04	18,761.04	0.00	0.00
22812-00-000-A Deferred Revenue - December	0.00	15,286.74	15,286.74	0.00	0.00
24100-00-000-A Guarantee Deposit	(3,200.00)	61,470.00	63,945.00	(2,475.00)	(5,675.00)
24800-00-000-A Workers' Comp Liability	0.00	34,033.05	34,033.05	0.00	0.00
25020-00-000-A Long Term Debt - SB 84 Pension	(38,322.00)			0.00	(38,322.00)
25100-30-200-A JR. Livestock Auction Reserve	9,055.19			0.00	9,055.19
25200-30-200-A JLA Consignment	0.00	615,343.80	615,343.80	0.00	0.00
25210-30-200-A JLA Processing Fees	0.00	65,517.72	65,517.72	0.00	0.00
25600-00-000-A Deferred Inflows of Resources - Pension	(7,638.50)	4,015.89		4,015.89	(3,622.61)
25610-00-000-A Deferred Inflows of Resources - OPEB	(31,178.61)			0.00	(31,178.61)
26000-00-000-A Net Pension Liability	(491,869.74)	119,347.87		119,347.87	(372,521.87)
26100-00-000-A Net OPEB Liability	(126,574.98)			0.00	(126,574.98)
29100-00-000-A Unrestricted Net Resources - Operations	(1,925,417.77)	66,128.61		66,128.61	(1,859,289.16)
29400-00-000-A Unrestricted Net Position - Pension	312,961.92		66,128.61	(66,128.61)	246,833.31
29410-00-000-A Unrestricted Net Position - OPEB	137,367.06			0.00	137,367.06
31200-00-000-A State Allocations	0.00		237,000.00	(237,000.00)	(237,000.00)
34000-00-000-A Other Funds used for Operation	0.00		2,900.00	(2,900.00)	(2,900.00)
40000-00-100-A Admissions - Fair	0.00	27,641.00	181,615.00	(153,974.00)	(153,974.00)
40000-00-341-A Admissions - Chili Event	0.00		17,085.00	(17,085.00)	(17,085.00)
40000-75-100-A Admissions - Concerts - ET	0.00	3,650.00	188,092.00	(184,442.00)	(184,442.00)
40000-75-130-A Admissions - Rodeo	0.00	1,980.00	28,420.00	(26,440.00)	(26,440.00)
40000-75-140-A Admission - Destruction Derby	0.00	2,000.00	66,527.00	(64,527.00)	(64,527.00)
40100-00-100-A Admissions - Presale	0.00	30.00	57,985.00	(57,955.00)	(57,955.00)
41500-30-200-A Commission - JLA	0.00		28,314.78	(28,314.78)	(28,314.78)
41510-00-100-A Outside Commercial Space - Fair	0.00		6,000.00	(6,000.00)	(6,000.00)

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41510-00-341-A Commercial Space - Chili Event			100.00	(100.00)	(100.00)
41520-00-100-A Inside Commercial Space - Fair	0.00		12,150.00	(12,150.00)	(12,150.00)
42100-00-100-A Carnival - Fair	0.00		75,979.40	(75,979.40)	(75,979.40)
42110-00-100-A Carnival Pre-Sale - Fair	0.00		20,121.00	(20,121.00)	(20,121.00)
42200-00-100-A Food Concessions - Fair	0.00		67,869.77	(67,869.77)	(67,869.77)
42200-00-300-A Food Concessions - Interim			17,830.00	(17,830.00)	(17,830.00)
42200-00-305-A Food Concessions - CHSRA			3,041.00	(3,041.00)	(3,041.00)
42200-00-341-A Food Concessions - Chili Event			525.00	(525.00)	(525.00)
42300-00-100-A Non-Food Concessions - Fair	0.00		15,027.35	(15,027.35)	(15,027.35)
42300-00-300-A Alcohol Concessions - Interim	0.00		4,515.08	(4,515.08)	(4,515.08)
42400-75-100-A Mercandise Sales - Fair			1,057.07	(1,057.07)	(1,057.07)
43000-00-125-A Entry Fees - Horse Show	0.00		25,342.44	(25,342.44)	(25,342.44)
43000-00-341-A Entry Fees - Chili Event			1,655.00	(1,655.00)	(1,655.00)
43000-30-200-A Entry Fees - JLA	0.00		8,641.10	(8,641.10)	(8,641.10)
43000-80-100-A Entry Fees - EX	0.00		880.00	(880.00)	(880.00)
43100-80-100-A Donated & Sponsored - EX	0.00		425.00	(425.00)	(425.00)
44400-00-300-A Stall Fees - Interim	0.00		12,245.00	(12,245.00)	(12,245.00)
44400-00-303-A Stall Fees - Junior Rodeo			11,250.00	(11,250.00)	(11,250.00)
45000-00-100-A Parking Revenue - Fairtime	0.00	2,015.00	28,450.00	(26,435.00)	(26,435.00)
45010-00-100-A RV Spaces - Fair	0.00		1,840.00	(1,840.00)	(1,840.00)
45010-00-300-A RV Spaces - Interim	0.00	627.50	496,631.44	(496,003.94)	(496,003.94)
45010-00-303-A RV Spaces - Junior Rodeo			6,090.00	(6,090.00)	(6,090.00)
45010-30-200-A RV Spaces - JLA	0.00		990.00	(990.00)	(990.00)
46100-00-300-A Building Rentals - Interim	0.00	1,635.00	139,007.20	(137,372.20)	(137,372.20)
46100-00-400-A Building Rentals - Mule Days	0.00		11,250.00	(11,250.00)	(11,250.00)
46200-00-300-A Grounds Rentals - Interim	0.00		39,526.42	(39,526.42)	(39,526.42)
46200-00-305-A Grounds Rentals - CHSRA	0.00		37,180.00	(37,180.00)	(37,180.00)
46200-00-400-A Grounds Rentals - Mule Days	0.00	31,000.00	75,634.00	(44,634.00)	(44,634.00)
46210-00-300-A Other Grounds Rental - Interim	0.00		3,825.00	(3,825.00)	(3,825.00)
46300-00-300-A Equipment Rentals - Interim	0.00	150.00	6,942.60	(6,792.60)	(6,792.60)
46300-00-303-A Equipment Rentals - Junior Rodeo			1,759.40	(1,759.40)	(1,759.40)
46300-00-400-A Equipment Rentals - Mule Days	0.00		1,878.94	(1,878.94)	(1,878.94)
46400-00-300-A Storage Rent - Interim	0.00	1,754.00	188,395.57	(186,641.57)	(186,641.57)
48500-00-000-A Reimbursable Revenue (CC Fees, Transactor	0.00	8,468.00	84,996.17	(76,528.17)	(76,528.17)
48500-00-300-A Reimbursable Revenue - Interim	0.00		2,036.71	(2,036.71)	(2,036.71)
48500-00-303-A Reimbursable Revenue - Junior Rodeo			632.98	(632.98)	(632.98)
48500-00-305-A Reimbursable Revenue - CHSRA	0.00	283.00	48,153.23	(47,870.23)	(47,870.23)
48500-00-400-A Reimbursable Revenue - Mule Days			11,711.54	(11,711.54)	(11,711.54)
48510-00-000-A Reimbursable Revenue - Payroll/Benefit	0.00		0.00	0.00	0.00
48520-00-300-A Bldg & Maintenance Supplies/Repair Fees	0.00		3,088.17	(3,088.17)	(3,088.17)
48530-00-300-A Utilities - Interim	0.00	1.00	2,354.58	(2,353.58)	(2,353.58)
48540-00-300-A Trash/Dump Fees - Interim	0.00	140.00	8,339.82	(8,199.82)	(8,199.82)
48570-00-300-A Labor Fees - Interim			758.00	(758.00)	(758.00)
48580-00-300-A Security Fees - Interim	0.00		1,190.00	(1,190.00)	(1,190.00)
48700-00-000-A Other Misc Revenue	0.00		894.70	(894.70)	(894.70)
48700-00-100-A Other Misc Revenue - Fair	0.00		2,847.00	(2,847.00)	(2,847.00)
48700-00-300-A Other Misc Revenue - Interim	0.00		2,801.39	(2,801.39)	(2,801.39)
48700-30-200-A Other Misc Revenue - JLA	0.00	2,930.16	16,009.31	(13,079.15)	(13,079.15)
48710-00-000-A Interest Revenue	0.00		844.65	(844.65)	(844.65)
48710-30-200-A Interest - JLA			47.94	(47.94)	(47.94)
48800-00-000-A Sponsorships - General	0.00		14,600.00	(14,600.00)	(14,600.00)
48800-00-100-A Sponsorships - Fair	0.00		108,300.00	(108,300.00)	(108,300.00)
48800-00-125-A Sponsorships - Horse Show	0.00		10,525.01	(10,525.01)	(10,525.01)
48800-00-305-A Sponsorships - CHSRA	0.00		30,250.00	(30,250.00)	(30,250.00)
48800-30-200-A Sponsorships - JLA	0.00		12,470.00	(12,470.00)	(12,470.00)
48810-00-100-A Donations - Fair	0.00		98.00	(98.00)	(98.00)
49000-00-000-A Prior Year Revenue	0.00	9,500.00	2,688.48	6,811.52	6,811.52
50100-00-303-A Salaries & Wages - Temp - Junior Rodeo		1,880.00		1,880.00	1,880.00
50100-00-400-A Salaries & Wages - Temp - Mule Days	0.00	19,021.22		19,021.22	19,021.22
50100-11-000-A Salaries & Wages - Temp - AD	0.00	81,488.54		81,488.54	81,488.54
50100-11-100-A Salaries & Wages - AD - Fair	0.00	12,633.84		12,633.84	12,633.84
50100-11-305-A Salaries & Wages - Temp - AD - CHRSA	0.00	2,344.89		2,344.89	2,344.89
50100-12-000-A Salaries & Wages - Temp - MN	0.00	171,141.51		171,141.51	171,141.51
50100-12-100-A Salaries & Wages - Temp - MN - Fair	0.00	25,576.50		25,576.50	25,576.50
50100-12-305-A Salaries & Wages - Temp - MN - CHRSA	0.00	28,659.50		28,659.50	28,659.50
50100-30-200-A Salaries & Wages - Temp - JLA	0.00	7,278.00		7,278.00	7,278.00

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50100-70-100-A Salaries & Wages - AT	0.00	6,990.00		6,990.00	6,990.00
50100-80-100-A Salaries & Wages - Temp - EX	0.00	4,352.50		4,352.50	4,352.50
51000-11-000-A Employee Benefits - AD	0.00		0.00	0.00	0.00
51010-00-303-A PERS Employer Contribution - Junior Rodeo		490.84		490.84	490.84
51010-00-400-A PERS Employer Contribution - Mule Days	0.00	1,895.63		1,895.63	1,895.63
51010-11-000-A PERS Employer Contribution - AD	0.00	19,092.02	0.04	19,091.98	19,091.98
51010-11-100-A PERS Employer Contribution - AD - Fair		1,731.93		1,731.93	1,731.93
51010-11-305-A PERS Employer Contribution - AD - CHRSA	0.00	487.96		487.96	487.96
51010-12-000-A PERS Employer Contribution - MN	0.00	28,586.18		28,586.18	28,586.18
51010-12-100-A PERS Employer Contribution - MN - Fair		1,920.31		1,920.31	1,920.31
51010-12-305-A PERS Employer Contribution - MN - CHRSA	0.00	1,777.92		1,777.92	1,777.92
51010-30-200-A PERS Employer Contribution - JLA	0.00	1,603.53		1,603.53	1,603.53
51100-00-303-A Payroll Taxes - Junior Rodeo		143.82		143.82	143.82
51100-00-400-A Payroll Taxes - Mule Days	0.00	928.68		928.68	928.68
51100-11-000-A Payroll Taxes - AD	0.00	5,834.62		5,834.62	5,834.62
51100-11-100-A Payroll Taxes - AD - Fair	0.00	914.75		914.75	914.75
51100-11-305-A Payroll Taxes - AD - CHRSA	0.00	179.38		179.38	179.38
51100-12-000-A Payroll Taxes - MN	0.00	10,072.29		10,072.29	10,072.29
51100-12-100-A Payroll Taxes - MN - Fair	0.00	1,396.93		1,396.93	1,396.93
51100-12-305-A Payroll Taxes - MN - CHRSA	0.00	1,244.92		1,244.92	1,244.92
51100-30-200-A Payroll Taxes - JLA	0.00	492.87		492.87	492.87
51100-70-100-A Payroll Taxes - AT	0.00	218.86		218.86	218.86
51100-80-100-A Payroll Taxes - EX	0.00	63.11		63.11	63.11
51200-00-303-A Workers' Comp Insurance - Junior Rodeo		218.98		218.98	218.98
51200-00-400-A Workers' Comp Ins - Mule Days	0.00	1,302.73		1,302.73	1,302.73
51200-11-000-A Workers' Comp Ins - AD	0.00	8,498.86	61.69	8,437.17	8,437.17
51200-11-100-A Workers' Comp Ins - AD - Fair	0.00	834.23	97.55	736.68	736.68
51200-11-305-A Workers' Comp Ins - AD - CHRSA	0.00	143.03	2.78	140.25	140.25
51200-12-000-A Workers' Comp Ins - MN	0.00	18,139.87	115.97	18,023.90	18,023.90
51200-12-100-A Workers' Comp Ins - MN - Fair	0.00	1,757.79	201.62	1,556.17	1,556.17
51200-12-305-A Workers' Comp Ins - MN - CHRSA	0.00	1,748.24	33.92	1,714.32	1,714.32
51200-30-200-A Workers' Comp Ins - JLA	0.00	680.67	1.95	678.72	678.72
51200-70-100-A Workers' Comp Ins - AT	0.00	428.56	69.57	358.99	358.99
51200-80-100-A Workers' Comp Ins - EX	0.00	280.09	39.64	240.45	240.45
51300-11-000-A Unemployment Insurance	0.00	7,583.00		7,583.00	7,583.00
52000-00-300-A Marketing/Advertising - Interim	0.00	33,059.00		33,059.00	33,059.00
52000-13-100-A Advertising - PB	0.00	20,623.70		20,623.70	20,623.70
52000-75-100-A Publicity Expense - ET			(1,192.70)	1,192.70	1,192.70
53000-11-000-A Bad Debt Expense - AD	0.00	1,459.58	(2,010.00)	3,469.58	3,469.58
54000-11-000-A Bank Fees & CC Charges - AD	0.00	55,280.67	(2,813.02)	58,093.69	58,093.69
54000-30-200-A JLA Bank & CC Fees	0.00	1,570.43	(1,442.18)	3,012.61	3,012.61
54010-11-000-A Processing Fees - AD	0.00		(299.86)	299.86	299.86
56000-11-000-A Directors' Expense - AD	0.00	516.54		516.54	516.54
57000-11-000-A Dues & Subscriptions - AD	0.00	5,485.87		5,485.87	5,485.87
58000-75-100-A Grounds Entertainment - ENT	0.00	234,415.54		234,415.54	234,415.54
60000-11-000-A Insurance - General	0.00	33,772.74		33,772.74	33,772.74
60010-11-000-A Insurance - Property	0.00	43,039.29		43,039.29	43,039.29
62010-00-400-A Utilities - Mule Days		492.54		492.54	492.54
62010-12-000-A Utilities - Electric	0.00	202,698.57		202,698.57	202,698.57
62020-12-000-A Utilities - Propane	0.00	11,519.64		11,519.64	11,519.64
62030-12-000-A Utilities - Water/Sewer	0.00	7,017.00		7,017.00	7,017.00
64000-12-000-A Buildings/Grounds Maint Exp - MN	0.00	28,860.46		28,860.46	28,860.46
64010-12-000-A Equipment Maint Expense - MN	0.00	15,421.10		15,421.10	15,421.10
65000-00-100-A Other Misc Expense - Fair	0.00	59,238.39		59,238.39	59,238.39
65000-00-125-A Other Misc Expense - Horse Show	0.00	700.00		700.00	700.00
65000-11-000-A Other Misc Expense - AD	0.00	236.77		236.77	236.77
65000-12-000-A Other Misc Expense - MN	0.00	871.65		871.65	871.65
65000-30-200-A Other Misc Expense - JLA	0.00	3,452.10		3,452.10	3,452.10
66000-00-341-A Winner Award Expense - Chili Event		6,250.00		6,250.00	6,250.00
66000-75-130-A Awards Expense - Rodeo		8,134.50		8,134.50	8,134.50
66000-85-100-A Premium Cash Awards	0.00	4,917.00	100.00	4,817.00	4,817.00
66010-00-125-A Ribbons/Trophies - Horse Show	0.00	9,843.23		9,843.23	9,843.23
66010-30-200-A Ribbons/Trophies- JLA	0.00	1,898.56		1,898.56	1,898.56
66010-85-100-A Premium Ribbons/Trophies	0.00	1,387.54		1,387.54	1,387.54
66100-00-125-A Sponsored Awards - Horse Show	0.00	2,779.00		2,779.00	2,779.00
66100-30-200-A Sponsored Awards - JLA	0.00	3,202.69		3,202.69	3,202.69

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69000-00-100-A Professional Services - Fair	0.00	4,783.00		4,783.00	4,783.00
69000-00-125-A Professional Service - Horse Show	0.00	405.00		405.00	405.00
69000-00-300-A Professional Service - Interim	0.00	1,531.00		1,531.00	1,531.00
69000-00-301-A Professional Service - Concerts	0.00	4,260.00		4,260.00	4,260.00
69000-00-341-A Professional Service - Chili Event		21,031.50		21,031.50	21,031.50
69000-00-400-A Professional Services - Mule Days	0.00	5,070.00		5,070.00	5,070.00
69000-11-000-A Professional Service - AD	0.00	61,930.97		61,930.97	61,930.97
69000-12-000-A Professional Service - MN	0.00	11,549.92		11,549.92	11,549.92
69000-30-200-A Professional Service - JLA	0.00	15,936.20		15,936.20	15,936.20
69000-70-100-A Professional Service - AT	0.00	56,014.68		56,014.68	56,014.68
69000-75-100-A Professional Service - ENT	0.00	40,600.00		40,600.00	40,600.00
69000-75-130-A Professional Services - Rodeo	0.00	19,450.00		19,450.00	19,450.00
69000-80-100-A Professional Service - EX	0.00	7,847.42		7,847.42	7,847.42
69010-00-125-A Judges Expense - Horse Show	0.00	2,878.72		2,878.72	2,878.72
69010-80-100-A Judges Expense - EX	0.00	2,219.20		2,219.20	2,219.20
71000-30-200-A Advertising & Promotional Expense - JLA	0.00	7,271.90		7,271.90	7,271.90
72000-00-305-A Rental Expense - CHSRA		7,662.53		7,662.53	7,662.53
72000-00-400-A Rental Expense - Mule Days		1,728.92		1,728.92	1,728.92
72000-12-000-A Rent - LADWP Lease - MN	0.00	78,687.50		78,687.50	78,687.50
72010-12-000-A Rent - Equipment - MN	0.00	300.00		300.00	300.00
73000-30-200-A Rental Expenses - JLA	0.00	370.40		370.40	370.40
74000-00-100-A Supplies & Expense - MF	0.00	30,136.72		30,136.72	30,136.72
74000-00-125-A Supplies & Expense - Horse Show	0.00	350.17		350.17	350.17
74000-00-300-A Supplies & Expense - Interim	0.00	3,070.25		3,070.25	3,070.25
74000-00-301-A Supplies & Expense - Concerts	0.00	3,193.55		3,193.55	3,193.55
74000-00-303-A Supplies & Expenses - Junior Rodeo		259.40		259.40	259.40
74000-00-305-A Supplies & Expense - CHSRA	0.00	87,587.81		87,587.81	87,587.81
74000-00-341-A Supplies & Expenses - Chili Event		3,582.72		3,582.72	3,582.72
74000-00-400-A Supplies & Expense - Mule Days	0.00	4,587.39		4,587.39	4,587.39
74000-11-000-A Supplies & Expense - AD	0.00	14,803.96		14,803.96	14,803.96
74000-12-000-A Janitorial Expenses - MN	0.00	14,378.55		14,378.55	14,378.55
74000-30-200-A Supplies & Expense - JLA	0.00	16,020.95		16,020.95	16,020.95
74000-70-100-A Supplies & Expense - AT	0.00	499.85		499.85	499.85
74000-75-100-A Supplies & Expense - ENT	0.00	5,189.50		5,189.50	5,189.50
74000-75-130-A Supplies & Expenses - Rodeo			(359.40)	359.40	359.40
74000-80-100-A Supplies & Expense - EX	0.00	5,142.74		5,142.74	5,142.74
75000-11-000-A Telephone & Postage - AD	0.00	12,969.67	122.26	12,847.41	12,847.41
76000-11-000-A Travel/Training Expense - AD	0.00	3,916.37		3,916.37	3,916.37
77000-00-100-A Security Expense - Fair	0.00	40,411.51		40,411.51	40,411.51
78000-12-000-A Trash Removal	0.00	76,794.62		76,794.62	76,794.62
80000-00-000-A Prior Year Expense	0.00	2,902.37	1,356.09	1,546.28	1,546.28
80000-30-200-A Prior Year Expense - JLA	0.00	(17,008.74)		(17,008.74)	(17,008.74)
85000-00-000-A Cash Short/Over - General	0.00	274.99	(354.39)	629.38	629.38
85000-30-200-A Cash Short/Over - JLA	0.00		1.99	(1.99)	(1.99)
85100-00-000-A Chargebacks		0.00		0.00	0.00
85100-00-100-A Chargebacks - Fairtime		12,016.00	4,587.00	7,429.00	7,429.00
87500-00-000-A Equipment Expense - Under \$5k	0.00	9,945.75		9,945.75	9,945.75
90000-00-000-A Depreciation Expense	0.00	148,323.08	0.09	148,322.99	148,322.99
96000-00-000-A Pension Expense	0.00		66,128.61	(66,128.61)	(66,128.61)
	0.00	12,316,929.02	12,316,929.02	0.00	0.00