

SANTA CRUZ COUNTY FAIR, 14TH DAA
STATEMENT OF NET POSITION
September 30, 2019

ASSETS	2019	2018
Current Assets		
Cash	698,944	755,766
Restricted Cash	200,017	67,681
Junior Livestock Cash	(157,812)	170,238
Restricted Cash	-	-
Accounts Receivable	55,613	15,370
JLA Accounts Receivable	213,630	219,276
Deferred Charges	14,585	11,710
Total Current Assets	1,024,977	1,240,042
Fixed Assets		
Construction In Progress	41,977	60,358
Land	8,500	8,500
Buildings & Improvements	2,140,544	1,870,858
Equipments	-	-
Total Fixed Assets	2,191,021	1,939,716
Deferred Outflows of Resources		
Deferred Outflows of Resources	229,626	165,691
Total Deferred Outflows of Resources	229,626	165,691
TOTAL ASSETS	3,445,623	3,345,448
LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	765	(2,855)
Accounts Payable	177,754	135,359
JLA Accounts Payable	1,377	355,753
Payroll Liabilities	32,727	27,796
Other Liabilities	-	-
Deferred Income	107,057	66,198
Damage Deposits	8,700	6,600
Leave Liability	26,888	20,258
Worker's Compensation	(2,259)	(4,941)
Bank Loan	100,000	150,000
JLA Consignment	5,177	863
Net Pension Liability	771,395	588,620
Total Liabilities	1,229,580	1,343,651
Deferred Inflows of Resources		
Deferred Inflows of Resources	7,199	1,352
Total Liabilities	7,199	1,352
Retained Earnings		
Net Reserve for Capital Assets	2,287,455	1,979,355
Net Reserve for Operation	239,919	238,265
Unrestricted Net Position - Pension	(548,968)	(424,281)
Net Reserve for JLA	23,295	14,986
State Allocation	38,190	38,190
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	15,856
Other Funds used for Operations	11,285	15,000
Operation Net Income	130,723	107,476
JLA Net Income	26,946	15,599
Total Retained Earnings	2,208,844	2,000,446
TOTAL LIABILITIES & RETAINED EARNINGS	3,445,623	3,345,448

SANTA CRUZ COUNTY FAIR, 14TH DAA
Cash and Cash Equivalent
September 30, 2019

Cash

Petty Cash	11100	301.17
Change Fund - Admissions	11200	-
Change Fund - Cash Register	11210	-
Cash - Operating Rabobank #6984	11300	682,616.77
Cash - Livestock Awards SBBT #6720	11350	-
Cash - Premium Rabobank #6988	11410	2,868.94
Cash - Payroll Rabobank #6992	11500	13,138.38
Cash - LAIF	11600	19.05
Cash-SCCB Savings #0158	11601	-
Cash-SCCB CD#272617	11810	-
Cash-FNB Savings #7544	11820	-

\$ 698,944.31

Restricted Cash

Cash-SCCB Savings #3007	11800	200,017.09	200,017.09
-------------------------	-------	------------	------------

Junior Livestock Auction

JLA - Rabobank #7256	11700	(157,812.11)	(157,812.11)
----------------------	-------	--------------	--------------

Total Cash Accounts

\$ 741,149.29