

**SANTA CRUZ COUNTY FAIR, 14TH DAA**  
**STATEMENT OF NET POSITION**  
**March 31, 2019**

<b>ASSETS</b>	<u><b>2019</b></u>	<u><b>2018</b></u>
<b>Current Assets</b>		
Cash	142,144	141,056
Restricted Cash	100,681	43,206
Junior Livestock Cash	22,787	8,297
Restricted Cash	-	-
Accounts Receivable	3,852	46,849
JLA Accounts Receivable	347	6,213
Deferred Charges	5,602	6,964
<b>Total Current Assets</b>	<u><b>275,413</b></u>	<u><b>252,585</b></u>
<b>Fixed Assets</b>		
Construction In Progress	35,822	5,698
Land	8,500	8,500
Buildings & Improvements	2,208,937	1,933,724
Equipments	-	-
<b>Total Fixed Assets</b>	<u><b>2,253,259</b></u>	<u><b>1,947,922</b></u>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows of Resources	<u>229,626</u>	<u>165,691</u>
<b>Total Deferred Outflows of Resources</b>	<u><b>229,626</b></u>	<u><b>165,691</b></u>
<b>TOTAL ASSETS</b>	<u><b>2,758,297</b></u>	<u><b>2,366,198</b></u>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>		
<b>Liabilities</b>		
Fees Collected	535	(495)
Accounts Payable	69,866	29,456
JLA Accounts Payable	-	193
Payroll Liabilities	21,135	16,254
Other Liabilities	-	-
Deferred Income	109,282	46,858
Damage Deposits	3,200	6,800
Leave Liability	21,501	16,690
Worker's Compensation	(3,483)	(4,150)
Bank Loan	-	-
JLA Consignment	-	-
Net Pension Liability	<u>771,395</u>	<u>588,620</u>
<b>Total Liabilities</b>	<u><b>993,429</b></u>	<u><b>700,227</b></u>
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	<u>7,199</u>	<u>1,352</u>
<b>Total Liabilities</b>	<u><b>7,199</b></u>	<u><b>1,352</b></u>
<b>Retained Earnings</b>		
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	-	-
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	-
Other Funds used for Operations	-	2,476
Operation Net Income	(243,881)	(145,705)
JLA Net Income	(151)	(476)
<b>Total Retained Earnings</b>	<u><b>1,757,669</b></u>	<u><b>1,664,620</b></u>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<u><b>2,758,297</b></u>	<u><b>2,366,198</b></u>