

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

ASSETS	2019	2018
Current Assets		
Cash	186,486	156,821
Restricted Cash	100,681	43,206
Junior Livestock Cash	22,783	5,283
Restricted Cash	-	-
Accounts Receivable	20,800	41,919
JLA Accounts Receivable	347	6,213
Deferred Charges	7,317	5,477
Total Current Assets	338,413	258,920
Fixed Assets		
Construction In Progress	35,822	5,698
Land	8,500	8,500
Buildings & Improvements	2,197,538	1,923,246
Equipments	-	-
Total Fixed Assets	2,241,860	1,937,444
Deferred Outflows of Resources		
Deferred Outflows of Resources	229,626	165,691
Total Deferred Outflows of Resources	229,626	165,691
TOTAL ASSETS	2,809,899	2,362,055
LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	-	100
Accounts Payable	45,409	44,066
JLA Accounts Payable	-	-
Payroll Liabilities	22,855	17,610
Other Liabilities	-	-
Deferred Income	152,657	49,728
Damage Deposits	4,200	4,800
Leave Liability	21,501	17,088
Worker's Compensation	(4,382)	(5,213)
Bank Loan	-	-
JLA Consignment	-	-
Net Pension Liability	771,395	588,620
Total Liabilities	1,013,635	716,800
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	-
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	-
Other Funds used for Operations	1,591	8,382
Operation Net Income	(252,266)	(169,314)
JLA Net Income	(151)	(3,490)
Total Retained Earnings	1,789,065	1,643,903
TOTAL LIABILITIES & RETAINED EARNINGS	2,809,899	2,362,055