

SANTA CRUZ COUNTY FAIR, 14TH DAA			
STATEMENT OF NET POSITION			
October 31, 2017			
	2017		2016
ASSETS			
Current Assets			
Cash	544,904		704,376
Junior Livestock Cash	1,675		26,372
Restricted Cash	-		-
Accounts Receivable	56,427		36,435
JLA Accounts Receivable	24,051		54,152
Deferred Charges	10,065		7,588
Total Current Assets	637,121		828,923
Fixed Assets			
Construction In Progress	63,999		260,644
Land	8,500		8,500
Buildings & Improvements	1,811,550		1,700,561
Equipments	-		-
Total Fixed Assets	1,884,049		1,969,705
Deferred Outflows of Resources			
Deferred Outflows of Resources	74,717		-
Total Deferred Outflows of Resources	74,717		-
TOTAL ASSETS	2,595,887		2,798,628
LIABILITIES & RETAINED EARNINGS			
Liabilities			
Fees Collected	(3,310)		400
Accounts Payable	72,643		68,361
JLA Accounts Payable	10,013		491
Payroll Liabilities	21,153		27,385
Other Liabilities	-		-
Deferred Income	18,758		16,331
Damage Deposits	4,200		8,928
Leave Liability	11,907		7,414
Worker's Compensation	(783)		(730)
Bank Loan	150,110		180,000
JLA Consignment	3,870		845
Net Pension Liability	371,449		-
Total Liabilities	660,011		309,425
Deferred Inflows of Resources			
Deferred Inflows of Resources	(1,638)		-
Total Liabilities	(1,638)		-
Retained Earnings			
Net Reserve for Capital Assets	1,967,828		1,980,275
Net Reserve for Operation	220,562		260,467
Unrestricted Net Position - Pension	(295,094)		-
Net Reserve for JLA	34,071		37,025
State Allocation	38,190		38,190
Training Allocation & Oth Fiscal Admin	2,419		2,419
Capital Project Funds	6,313		97,430
Other Funds used for Operations	15,000		23,029
Operation Net Income	(28,281)		42,975
JLA Net Income	(23,494)		7,394
Total Retained Earnings	1,937,514		2,489,203
TOTAL LIABILITIES & RETAINED EARNINGS	2,595,887		2,798,628