

SANTA CRUZ COUNTY FAIR, 14TH DAA
STATEMENT OF NET POSITION
August 31, 2018

	2018	2017
ASSETS		
Current Assets		
Cash	183,334	214,831
Junior Livestock Cash	5,534	4,274
Restricted Cash	-	-
Accounts Receivable	40,863	30,863
JLA Accounts Receivable	6,213	6,078
Deferred Charges	12,001	9,530
Total Current Assets	247,944	265,576
Fixed Assets		
Construction In Progress	12,588	58,301
Land	8,500	8,500
Buildings & Improvements	1,881,335	1,831,508
Equipments	-	-
Total Fixed Assets	1,902,423	1,898,309
Deferred Outflows of Resources		
Deferred Outflows of Resources	165,691	74,717
Total Deferred Outflows of Resources	165,691	74,717
TOTAL ASSETS	2,316,059	2,238,603
 LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	(2,250)	(1,690)
Accounts Payable	41,186	73,026
JLA Accounts Payable	-	2,450
Payroll Liabilities	1,298	30,368
Other Liabilities	-	-
Deferred Income	55,818	28,320
Damage Deposits	6,100	10,000
Leave Liability	19,014	11,907
Worker's Compensation	(7,057)	(2,799)
Bank Loan	-	150,110
JLA Consignment	-	-
Net Pension Liability	588,620	371,449
Total Liabilities	702,729	673,142
Deferred Inflows of Resources		
Deferred Inflows of Resources	1,352	(1,638)
Total Liabilities	1,352	(1,638)
Retained Earnings		
Net Reserve for Capital Assets	1,979,355	1,967,828
Net Reserve for Operation	238,265	220,562
Unrestricted Net Position - Pension	(424,281)	(295,094)
Net Reserve for JLA	14,986	34,071
State Allocation	38,190	40,609
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	15,856	6,313
Other Funds used for Operations	15,000	15,000
Operation Net Income	(260,913)	(394,861)
JLA Net Income	(4,480)	(27,330)
Total Retained Earnings	1,611,978	1,567,099
TOTAL LIABILITIES & RETAINED EARNINGS	2,316,059	2,238,603