

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

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
<b>Current Assets</b>		
Cash	285,032	369,987
Restricted Cash	119,862	100,681
Junior Livestock Cash	21,584	38,869
Restricted Cash	-	-
Accounts Receivable	10,236	1,293
JLA Accounts Receivable	11,284	27,097
Deferred Charges	11,864	9,261
<b>Total Current Assets</b>	<b>459,862</b>	<b>547,188</b>
<b>Fixed Assets</b>		
Construction In Progress	41,977	60,358
Land	8,500	8,500
Buildings & Improvements	2,117,747	1,849,902
Equipments	-	-
<b>Total Fixed Assets</b>	<b>2,168,224</b>	<b>1,918,760</b>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows of Resources	229,626	165,691
<b>Total Deferred Outflows of Resources</b>	<b>229,626</b>	<b>165,691</b>
<b>TOTAL ASSETS</b>	<b>2,857,712</b>	<b>2,631,639</b>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>		
<b>Liabilities</b>		
Fees Collected	780	10
Accounts Payable	41,073	49,020
JLA Accounts Payable	-	7,714
Payroll Liabilities	20,055	17,370
Other Liabilities	-	-
Deferred Income	84,917	37,903
Damage Deposits	5,500	4,750
Leave Liability	28,028	21,087
Worker's Compensation	(3,405)	(7,062)
Bank Loan	-	80,000
JLA Consignment	4,576	2,010
Net Pension Liability	771,395	588,620
<b>Total Liabilities</b>	<b>952,919</b>	<b>801,423</b>
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	7,199	1,352
<b>Total Liabilities</b>	<b>7,199</b>	<b>1,352</b>
<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	38,190	38,190
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	15,856
Other Funds used for Operations	11,727	15,000
Operation Net Income	(175,520)	(58,989)
JLA Net Income	21,496	10,483
<b>Total Retained Earnings</b>	<b>1,897,594</b>	<b>1,828,865</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<b>2,857,712</b>	<b>2,631,639</b>

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

**Cash**

Petty Cash	11100	301.17	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	-	
Cash - Operating Rabobank #6984	11300	271,321.91	
Cash - Livestock Awards SBBT #6720	11350	-	
Cash - Premium Rabobank #6988	11410	2,790.94	
Cash - Payroll Rabobank #6992	11500	10,598.66	
Cash - LAIF	11600	19.17	
Cash-SCCB Savings #0158	11601	-	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #7544	11820	-	

\$ 285,031.85

**Restricted Cash**

Cash-SCCB Savings #3007	11800	119,862.29	119,862.29
-------------------------	-------	------------	------------

**Junior Livestock Auction**

JLA - Rabobank #7256	11700	21,584.40	21,584.40
----------------------	-------	-----------	-----------

**Total Cash Accounts**

**\$ 426,478.54**