

**SANTA CRUZ COUNTY FAIR, 14TH DAA**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	216,045	218,560
Restricted Cash	119,862	119,862
Junior Livestock Cash	10,000	22,182
Restricted Cash	-	-
Accounts Receivable	1,916	12,083
JLA Accounts Receivable	17,138	9,760
Deferred Charges	3,923	10,769
<b>Total Current Assets</b>	<b>368,885</b>	<b>393,216</b>
<b>Fixed Assets</b>		
Construction In Progress	139,879	105,979
Land	8,500	8,500
Buildings & Improvements	2,204,388	2,346,712
Equipments	-	-
<b>Total Fixed Assets</b>	<b>2,352,767</b>	<b>2,461,192</b>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows of Resources	250,317	250,317
<b>Total Deferred Outflows of Resources</b>	<b>250,317</b>	<b>250,317</b>
<b>TOTAL ASSETS</b>	<b>2,971,969</b>	<b>3,104,725</b>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>		
<b>Liabilities</b>		
Fees Collected	1,200	390
Accounts Payable	40,936	69,443
JLA Accounts Payable	-	4,544
Payroll Liabilities	2,546	2,955
Other Liabilities	-	-
Deferred Income	143,614	159,499
Damage Deposits	6,400	1,000
Leave Liability	49,026	28,598
Worker's Compensation	-	-
Bank Loan	-	-
GASB 68 / SB 84 Loan	71,796	-
JLA Consignment	3,838	-
Net Pension Liability	721,814	721,814
<b>Total Liabilities</b>	<b>1,041,170</b>	<b>988,244</b>
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	28,961	28,961
<b>Total Liabilities</b>	<b>28,961</b>	<b>28,961</b>
<b>Retained Earnings</b>		
Net Reserve for Capital Assets	2,461,192	2,357,613
Net Reserve for Operation	10,363	121,251
Unrestricted Net Position - Pension	(500,458)	(523,743)
Net Reserve for JLA	44,627	23,295
State Allocation	214,459	38,190
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	28,900	248,653
Other Funds used for Operations	45,369	29,414
Operation Net Income	(397,966)	(300,280)
JLA Net Income	(4,647)	21,332
<b>Total Retained Earnings</b>	<b>1,901,838</b>	<b>2,015,724</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<b>2,971,969</b>	<b>3,032,929</b>

**SANTA CRUZ COUNTY FAIR, 14TH DAA**  
**Cash and Cash Equivalent**  
**December 31, 2020**

**Cash**

Petty Cash	11100	301.17	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	-	
Cash - Operating Rabobank #6984	11300	199,406.50	
Cash - Livestock Awards SBBT #6720	11350	-	
Cash - Premium Rabobank #6988	11410	3,373.65	
Cash - Payroll Rabobank #6992	11500	12,943.78	
Cash - LAIF	11600	19.50	
Cash-SCCB Savings #0158	11601	-	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #7544	11820	-	

\$ 216,044.60

**Restricted Cash**

Cash-SCCB Savings #3007	11800	119,862.29	119,862.29
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**Junior Livestock Auction**

JLA - Rabobank #7256	11700	10,000.02	10,000.02
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**Total Cash Accounts**

**\$ 345,906.91**