

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

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	234,883	196,186
Restricted Cash	119,862	100,681
Junior Livestock Cash	17,112	20,543
Restricted Cash	-	-
Accounts Receivable	602	26,742
JLA Accounts Receivable	8,500	-
Deferred Charges	5,164	5,424
<b>Total Current Assets</b>	<b>386,123</b>	<b>349,576</b>
<b>Fixed Assets</b>		
Construction In Progress	110,979	35,822
Land	8,500	8,500
Buildings & Improvements	2,287,411	2,186,140
Equipments	-	-
<b>Total Fixed Assets</b>	<b>2,406,890</b>	<b>2,230,461</b>
<b>Deferred Outflows of Resources</b>		
Deferred Outflows of Resources	250,317	229,626
<b>Total Deferred Outflows of Resources</b>	<b>250,317</b>	<b>229,626</b>
<b>TOTAL ASSETS</b>	<b>3,043,331</b>	<b>2,809,663</b>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>		
<b>Liabilities</b>		
Fees Collected	720	305
Accounts Payable	71,251	58,313
JLA Accounts Payable	-	-
Payroll Liabilities	14,819	22,971
Other Liabilities	-	-
Deferred Income	135,934	169,086
Damage Deposits	2,500	9,000
Leave Liability	31,447	24,609
Worker's Compensation	(8,475)	(5,255)
Bank Loan	-	-
GASB 68 / SB 84 Loan	71,796	-
JLA Consignment	-	-
Net Pension Liability	721,814	771,395
<b>Total Liabilities</b>	<b>1,041,807</b>	<b>1,050,422</b>
<b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	28,961	7,199
<b>Total Liabilities</b>	<b>28,961</b>	<b>7,199</b>
<b>Retained Earnings</b>		
Net Reserve for Capital Assets	2,461,192	2,287,455
Net Reserve for Operation	10,363	239,919
Unrestricted Net Position - Pension	(500,458)	(548,968)
Net Reserve for JLA	44,627	23,295
State Allocation	214,459	38,190
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	-
Other Funds used for Operations	-	4,964
Operation Net Income	(255,834)	(292,273)
JLA Net Income	(1,786)	(540)
<b>Total Retained Earnings</b>	<b>1,972,563</b>	<b>1,752,042</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNINGS</b>	<b>3,043,331</b>	<b>2,809,663</b>

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

**Cash**

Petty Cash	11100	301.17	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	-	
Cash - Operating Rabobank #6984	11300	219,722.74	
Cash - Livestock Awards SBBT #6720	11350	-	
Cash - Premium Rabobank #6988	11410	3,493.44	
Cash - Payroll Rabobank #6992	11500	11,346.09	
Cash - LAIF	11600	19.38	
Cash-SCCB Savings #0158	11601	-	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #7544	11820	-	
			\$ 234,882.82

**Restricted Cash**

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

JLA - Rabobank #7256	11700	17,111.87	17,111.87
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**Total Cash Accounts**

**\$ 371,856.98**