

**SPRINGLAKE
FIRE PROTECTION DISTRICT

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2013 and JUNE 30, 2012**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Springlake Fire Protection District
Woodland, California

We have audited the accompanying financial statements of the governmental activities of each major fund, and the aggregate remaining fund information of the Springlake Fire Protection District as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Commissioners
Springlake Fire Protection District
Woodland, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of each major fund, and the aggregate remaining fund information of the Springlake Fire Protection District as of and for the years ended June 30, 2013 and 2012, and the respective changes in financial position for the years ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 14-15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Springlake Fire Protection District has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Fechter & Company,
Certified Public Accountants

A handwritten signature in black ink that reads "Fechter & Company, CPAs". The signature is stylized and cursive.

Sacramento California
March 24, 2014

**SPRINGLAKE FIRE PROTECTION DISTRICT
BALANCE SHEETS and STATEMENTS OF NET POSITION
GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2013 AND 2012**

	2013			2012		
	General Fund	Adjustments	Statements of Net Position	General Fund	Adjustments	Statements of Net Position
ASSETS						
General Fund	\$ 170,328	\$ -	\$ 170,328	\$ 19,080	\$ -	\$ 19,080
Accounts receivable	2,726	-	2,726	1,647	-	1,647
Total current assets	<u>173,054</u>	<u>-</u>	<u>173,054</u>	<u>20,727</u>	<u>-</u>	<u>20,727</u>
TOTAL ASSETS	<u>\$ 173,054</u>	<u>\$ -</u>	<u>\$ 173,054</u>	<u>\$ 20,727</u>	<u>\$ -</u>	<u>\$ 20,727</u>
LIABILITIES						
Accounts payable	<u>\$ 173,054</u>	<u>\$ -</u>	<u>\$ 173,054</u>	<u>\$ 20,727</u>	<u>\$ -</u>	<u>\$ 20,727</u>
TOTAL LIABILITIES	173,054	-	173,054	20,727	-	20,727
FUND BALANCES/NET POSITION						
FUND BALANCES						
Designated for:						
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 173,054</u>		<u>\$ 173,054</u>	<u>\$ 20,727</u>		<u>\$ 20,727</u>
NET POSITION						
Unrestricted		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
TOTAL NET POSITION		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

SPRINGLAKE FIRE PROTECTION DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES AND STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013			2012		
	General Fund	Adjustments	Statements of Activities	General Fund	Adjustments	Statements of Activities
REVENUES						
Property taxes	\$ 322,168	\$ -	\$ 322,168	\$ 319,813	\$ -	\$ 319,813
Intergovernmental revenue	114	-	114	117	-	117
Use of money and property	139	-	139	384	-	384
Miscellaneous	47,926	-	47,926	51,561	-	51,561
TOTAL REVENUES	<u>370,347</u>	<u>-</u>	<u>370,347</u>	<u>371,875</u>	<u>-</u>	<u>371,875</u>
Services and supplies	11,506	-	11,506	14,511	-	14,511
Contributions to Non-County Agencies	358,841	-	358,841	380,927	-	380,927
TOTAL EXPENDITURES	<u>370,347</u>	<u>-</u>	<u>370,347</u>	<u>395,438</u>	<u>-</u>	<u>395,438</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	-	-	-	(23,563)	-	(23,563)
FUND BALANCE/NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,563</u>	<u>-</u>	<u>23,563</u>
FUND BALANCE/NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Springlake Fire Protection District (the District) provides fire protection and emergency response to approximately 65 square miles, which includes agricultural, residential, commercial, and industrial properties. It was first created on July 21, 1942, under the provisions of the Health and Safety Code, Chapter 2, Part 3, and was recognized in 1965, under Section 12812.5 of the Health and Safety Code.

The District covers two services areas, A and B. Service Area A includes Roads 18A, B, and C to the north of Woodland, and extends south to Road 29. Service Area B continues south from Road 29 to the northern and western boundaries of the City of Davis.

Under the agreement dated June 30, 2004, the District contracted with the City of Woodland to provide fire protection services to Area A. Under the same agreement, the District contracted with the City of Davis to provide fire protection services to Area B.

For the services provided by the City of Woodland pursuant to the above agreement, the District pays the City of Woodland a portion of the real property taxes that the District annually receives, based on the percentage of the assessed value of Area A divided by the total assessed value of the District. For the services provided by the City of Davis pursuant to the above agreement, the District pays the City of Davis a portion of the real property taxes that the District annually receives, based on the percentage of the assessed value of Area B divided by the total assessed value of the District. The District also pays the City of Woodland and the City of Davis fire suppression assessments on real property located in Area A and Area B respectively, and development impact fees for real property located in the designated areas.

The Yolo County Board of Supervisors governs the District through a five member Board of Commissioners. The Yolo County Board of Supervisors makes appointments to the Board of Commissioners and appointees are governed by Section 13831 of the Health and Safety Code. The terms of appointment may be either indefinite (“at the pleasure of the Board of Supervisors”) or fixed (four years with initial staggered terms).

The District’s specific purposes, provided by statute, include the following:

- To establish, equip and maintain a fire department and to enforce rules for its operation; and
- To provide special services for fire protection, including investigation of fires, and prosecution of arson crimes.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Basis of Presentation – Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support. The District has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with the District. Program revenues include special assessment charges that are restricted to meeting the operational or capital requirements of the District. Revenues that are not classified as program revenues, including all taxes and investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Basis of Presentation – Fund Financial Statements

The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means that the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes. The District considers property taxes as available when deposited into the District’s trust account held by Yolo County. A 60 day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred.

The District reports the following major governmental fund:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Budgets and Budgetary Process

The District operates under the laws of the State of California. The Board of Directors adopts a General Fund budget only, which can be amended by the Board during the fiscal year. All appropriations lapse at year end.

The budgeted financial statements represented in these reports reflect the final budget authorizations including all amendments.

Board of Commissioners

There are five members of the board. Each member of the board is a resident and registered voter of the District.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Revenue

Revenue to finance the District’s operation is derived from the County property tax bills. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on April 10 and December 10. Unsecured property taxes are payable in one installment on or before August 31.

In November of 1993, California voters enacted Proposition 172, which established a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties. Under the terms of Proposition 172, cities and counties must use the funds received to support public safety.

**SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Property Tax and Special Assessments

Secured property taxes are considered measurable and available when apportioned to the District. The County is responsible for assessing and collecting secured property taxes for the District in accordance with enabling state legislation (including appropriation limits). The County apportions secured taxes to the District under the “Teeter Plan” – California Revenue and Taxation Code Sections 4701-4717. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. The levy date is July 1.

The District is credited with 100 percent of its apportionments, regardless of the actual collections and delinquencies and accordingly, penalties and interest collected by the County are not allocated to the District. Apportionments are distributed according to the following schedule:

<u>Action</u>	<u>Date</u>	<u>Percent</u>
1 st Apportionment	By December 25	50 Percent
2 nd Apportionment	By April 25	45 Percent
3 rd Apportionment	By June 25	5 Percent

Supplemental unsecured property taxes and special assessments are considered measurable and available when collected. The District assesses supplemental unsecured property taxes and special assessments on real property. These assessments are not based on property values but on usage and are levied by parcel, square footage, dwelling unit, and/or space in accordance with Proposition 218. The assessments are remitted to the County for collection with the secured property tax billings. The County deposits collections in the District’s County Treasury account.

Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as unrestricted.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Due to Other Governments

Due to other governments represents payments due to the City of Davis and the City of Woodland for fire protection services.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Fund Balances

In February 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification are amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

Implementation of New Accounting Principles

The District adopted the provisions of GASB Statement No. 63 (GASB 63), *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides financial reporting guidance for deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. It also identifies net position as the residual of all other elements presented in a statement of financial position, or the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. As implied above, GASB 63 changes the previous classification of net assets to net position, and consequently, the statement of net assets to the statement of net position. The District had no deferred inflows or outflows of resources as of June 30, 2013.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 2: CASH AND INVESTMENTS

All cash held by the District is on deposit with the Yolo County Treasury Pool. The County of Yolo Treasurer pools its funds with other governmental agencies in the County and invests them as prescribed by the California Government Code and the County of Yolo's Investment Policy. The District's deposits in the County pool may be assessed at any time. The District is allocated interest income on monies deposited with the County based on its proportional share of the pooled investments. All investments are carried at fair value.

The District's total cash and investments at June 30, 2013 and 2012, consisted of the following:

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Deposits:		
Cash in County Treasury	\$ 170,328	\$ 19,080
 Total Funds	 <u>\$ 170,328</u>	 <u>\$ 19,080</u>

Investments

GASB Statement No. 31 – *Accounting and Financial Reporting for Certain Investments and External Pools*, requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred

In accordance with Statement No. 31, the District has adjusted certain investments to fair value (when material).

The District relied upon information provided by the Yolo County Treasurer in estimating the District's fair value at June 30, 2013 and June 30, 2012.

The Yolo County Treasurer's Investment Pool is a governmental investment pool managed and directed by the elected Yolo County Treasurer. The County Pool is not registered with the Securities and Exchange Commission. An oversight committee comprised of local government officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of the pool fall under the auspices of the County Treasurer's office. The District is a voluntary participant in the investment pool.

The District is authorized under California Government Code to make direct Investments. However, the District has not adopted an investment policy and thus does not maintain policies for exposure to interest rate risk, credit risk, and concentration of credit risk. Investment policies and related credit, custodial credit, concentration of credit, interest rate, and foreign currency risks applicable to the District are those of the County and are disclosed in the County's basic financial statements. The County of Yolo's financial statements may be obtained by contacting the Yolo's Auditor-Controller's office at 625 Court Street, Room 103, Woodland, California 95776.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 3: COMMITMENTS

On June 30, 2004, the District and the City of Woodland and City of Davis entered into an interagency for the provision of fire protection services. Under the terms of the agreement, the City of Woodland shall provide all administrative services required under applicable laws and necessary for the effective operation of the District.

For Area A and Area B, through its Fire Department, the City of Woodland and City of Davis shall provide all fire protection services, fire suppression services, and emergency medical services as required by applicable law.

In exchange for these services, the District shall pay the City of Woodland and the City of Davis a portion of real property taxes the District receives annually. The District shall also pay the City of Woodland and the City of Davis the fire suppression assessments on real property and development impact fees received for real property located in Areas A and B.

In addition, the District transferred title to three fire engines, maintained and utilized by the City of Woodland and the City of Davis. Payment of the property taxes, fire suppression assessment, and development impact fees to be paid by the District to the City of Woodland and the City of Davis under the interagency agreement shall be made concurrent with the distribution of property taxes.

NOTE 4: RISK MANAGEMENT

The District is exposed to various risks of loss related to theft, damage, and/or destruction of assets, errors and omissions and general liability.

The District participates in the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA), a joint powers agency (risk sharing pool). Fourteen local agencies participate in the pool. Each participating agency makes cash payment for each year of participation in an amount approved by the YCPARMIA's Board of Directors. New members must remain a part of the fund for a minimum of three years and give six months of written notice before withdrawing from the pool. Participation by the agencies is authorized pursuant to California Government Code section 6500. The District is covered for general liability and automobile liability, workers' compensation, property damage, and fidelity through YCPARMIA. Through YCPARMIA membership in the California Joint Powers Insurance Authority (CALJPIA), the district is provided with an excess coverage fund for catastrophic liability losses. Loss contingency reserves established by YCPARMIA are funded by contributions from member agencies.

NOTE 5: RELATED PARTY TRANSACTION

The District Board has designated the City of Woodland Fire Chief to perform administration duties on behalf of the District, such as prepare and administer budgets, develop agenda items, and supervise the District Clerk.

SPRINGLAKE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2013 and 2012

NOTE 6: SUBSEQUENT EVENTS

The District has evaluated subsequent events through June 6, 2014, the date the financial statements were available to be issued, and determined that there were no events occurring subsequent to June 30, 2013 that would have a material impact on the results of operations or its financial position.

**SPRINGLAKE FIRE PROTECTION DISTRICT
JUNE 30, 2013**

BOARD MEMBERS

Wes Arvin	Chairman
Terry Branigan	Vice Chairman
Robert Moeller	Member
Carolyn Bunfill	Member
Kate Stille	Member

SPRINGLAKE FIRE PROTECTION DISTRICT
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
REVENUES				
Property taxes	\$ 278,100	\$ 278,100	\$ 322,168	\$ 44,068
Intergovernmental revenue	-	-	114	114
Use of money and property	150	150	139	(11)
Special Assessments	47,472	47,472	47,926	454
TOTAL REVENUES	<u>325,722</u>	<u>325,722</u>	<u>370,347</u>	<u>44,625</u>
EXPENDITURES/EXPENSES				
Services and supplies	500	500	11,506	(11,006)
Contributions to Non-County Agencies	317,222	317,222	358,841	(41,619)
TOTAL EXPENDITURES/EXPENSES	<u>317,722</u>	<u>317,722</u>	<u>370,347</u>	<u>(52,625)</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES			-	
FUND BALANCE/NET POSITION, BEGINNING OF YEAR			-	
FUND BALANCE/NET POSITION, END OF YEAR			<u>\$ -</u>	

SPRINGLAKE FIRE PROTECTION DISTRICT
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
REVENUES				
Property taxes	\$ 247,800	\$ 247,800	\$ 319,813	\$ 72,013
Intergovernmental revenue	3	3	\$ 117	\$ 114
Use of money and property	350	350	384	34
Special Assessments	51,790	51,790	51,561	(229)
TOTAL REVENUES	<u>299,943</u>	<u>299,943</u>	<u>371,875</u>	<u>71,932</u>
EXPENDITURES/EXPENSES				
Insurance - Public Liability	500	500	14,511	(14,011)
Contributions to Non-County Agencies	291,443	291,443	380,927	(89,484)
TOTAL EXPENDITURES/EXPENSES	<u>291,943</u>	<u>291,943</u>	<u>395,438</u>	<u>(103,495)</u>
EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES			(23,563)	
FUND BALANCE/NET POSITION, BEGINNING OF YEAR			<u>23,563</u>	
FUND BALANCE/NET POSITION, END OF YEAR			<u><u>\$ -</u></u>	