

LOCAL AGENCY FORMATION COMMISSION OF MENDOCINO COUNTY
FINANCIAL STATEMENTS
JUNE 30, 2022 and 2021

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FINANCIAL STATEMENTS
JUNE 30, 2021 & 2022**

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Mendocino Local Agency Formation Commission Management Discussion & Analysis of Fiscal Years Ending June 30, 2022 & 2021

1. Discussion of Basic Financial Statements

Mendocino Local Agency Formation Commission's (LAFCo) primary funding source for its annual budget is mandated by Government Code Section 56381. Section 56381 requires that the costs of LAFCo are to be paid in equal one-third shares by the agencies represented on the Commission; that is, the County pays one-third of the adopted budget, the four Cities pay one-third and the fifty Special Districts pay one-third. LAFCo does not receive its annual income directly; instead, an independent third party, the County Auditor, receives and holds the funds for LAFCo.

LAFCo's General Fund is its primary operating fund; it is used to account for most all transactions of the Commission. When application fees are received, a Project Fund will be developed for the income and expenditures associated with that particular Project.

The Commission also maintains a reserves account for holding funds for legal and operational contingencies. Commission policies specify a minimum legal reserve of \$35,000 and an operational reserve of 25% of the operational budget (Mendocino LAFCo Policy 5.1.5). Although the Commission did not revise the legal reserve policy, during Fiscal Year 2020/2021, the Commission directed staff to increase legal reserves to \$50,000. That direction remained unchanged in FY 2021/2022.

LAFCo has no other specialized funds such as enterprise funds, capital asset funds, debt payment funds, or other similar funds. Because of the size of its budget, the type of income, and the nature of the funding process mandated by Government Code Section 56381 and the keeping of the funds by the County Auditor, LAFCo has historically utilized a modified cash basis of accounting.

2. Comparative Financial Information

All services needed by LAFCo, including County services received by LAFCo, must be paid for from LAFCo's budget. This includes such services as staff, legal counsel, GIS, County surveyor, Auditor, (A-87 costs), Assessor and Recorder, engineering services, publications of legal notices, communications, website, insurance, the cost of annual audits, etc. These costs have been reflected in LAFCo's budget since Fiscal Year 2001-2002. Additionally, the costs of the Sphere of Influence/Municipal Service Review process as mandated by G.C. 56425 and 56430 have been reflected in LAFCo's budget.

For several years the Commission relied on excess reserves resulting from underutilized work plan budget to balance the budget, thereby adopting lower apportionment fees. The excess reserves were exhausted in Fiscal Year 2018/2019 and the Commission began to increase apportionment fees annually to work towards adoption of a balanced annual budget. Apportionment fees in Fiscal Years 2018/2019 and 2019/2020 were adopted at \$135,000 and increased to \$150,000 with the Fiscal Year 2020/2021 budget. In FY 2021/2022, apportionment fees were increased to \$265,000 for a balanced annual budget and to meet Commission direction to increase the legal reserves to \$50,000.

3. Condensed Financial Information

A summation of LAFCo's financial circumstances is provided in the below tables:

Statement of Net Position June 30, 2022 & 2021

Assets	2022	2021
Cash	174,896	93,985
Accounts Receivable	110	2,986
Total Assets	175,005	96,971
Liabilities	30,749	20,990
Total Net Position	144,257	75,980

Statement of Activities June 30, 2022 & 2021

	2022	2021
Program Expenses	229,875	192,650
Program Revenues	297,626	173,718
Net Program Income	67,650	(18,794)
General Revenue	627	337
Increase in Net Position	68,277	(18,457)
Net Position-July 1	75,980	94,437
Net Position-June 30	144,257	75,980

4. LAFCo's Overall Financial Position

The particular financial circumstances of LAFCo are different from most public agencies. LAFCo has no authority to tax, borrow or enter into capital projects. It does have the power to assess fees for applications and services provided. By law, fees can only be the actual, direct costs of providing the service, and cannot be used to fund the operating costs of LAFCo. The primary expenditures for the budget are paid by the participating agencies rather than from fees, taxes or assessments on property. LAFCo has no debt. Its primary monetary assets are its reserve funds. At end of Fiscal Year 2021/2022, general reserve funds were at \$115,968.

5. Analysis and Transactions of General Fund-LAFCo's Budget

Following is the adopted budget for Fiscal Year 2021/2022, which was adopted by the Commission in June 2021 (LAFCo Resolution No. 2020-21-08).

Commission's Final Budget Fiscal Year 2021/2022			
	Quick Books		Fiscal Year
Line #	Account #	Description	2021/2022
Revenue			
1	4000	LAFCo Apportionment Fees	\$ 265,000
2	4030	Application Filing Fees	-
3	4800	Miscellaneous	-
4	4910	Interest Income	100
5		Total	\$ 265,100
6		Use of Residual Cash	-
7		Total Income	\$ 265,100
Expenses			
8	5300	Contract Services - Office & Staff	108,000
9	5500	Office Rent	5,775
10	5600	Office Expense	3,300
11	5700	Internet & Website Costs	2,500
12	5900	Publication & Legal Notices	2,000
13	6000	Televising Commission Meetings	2,000
14	6100	Audit Services	3,500
15	6200	Bookkeeping	4,500
16	6300	Legal Counsel	19,000
17	6400	A-87 Costs - County Services	2,100
18	6500	Insurance - General Liability	2,450
19	6600	Memberships (CALAFCO/CSDA)	3,525
20	6670	GIS Contract with County (Counsel training/IS Support)	2,500
20	6740	In-County Travel & Stipends	4,000
21	6750	Travel & Lodging	6,250
22	6800	Conferences (Registrations)	4,100
23	7000	Work Plan (MSRs and SOIs)	51,500
24	9000	Special District Training Support	
25		Total Expenses before Application Fees	\$ 227,000
26	8000	Application Filing Fees	-
27	8601	Special Project (SALC Grant Project)	-
28		Total Expense	\$ 227,000
28		Fund Balance	\$ 38,100
29		General Reserves (Legal & Operational)	\$ 106,750

6. Analysis of Significant Budgetary Variations-Unspent Funds

Each year, since the beginning of the budget process under Cortese-Knox-Hertzberg (CKH), there have been unspent funds from the various line items. The Commission through its budget deliberations process has determined that money not spent in one budget year from various line items, is to be used in the next year's budget to increase reserves and as a Fund Balance Carryover to offset the forthcoming year's budget for G.C. 56425 & 56430 mandates.

Additionally, LAFCo Policies dictate maintenance of a reserve account. LAFCo Policy 5.1.5 *Reserves for Fiscal Stability, Cash Flow, and Contingencies* (Resolution No. 2018-19-06) states: *"Mendocino LAFCo will strive to maintain reserves for fiscal stability, unforeseen operating or capital needs, cash flow requirements, revenue source stability from revenue shortfalls, and unanticipated legal fees. The reserves consist of an Operating Reserve of 25 percent of the annual operating budget and a Legal Reserve of \$35,000 and are to be maintained in separate accounts."*

Although the Commission did not revise the legal reserve policy, during Fiscal Year 2020/2021, the Commission directed staff to increase legal reserves to \$50,000. Commission direction remained unchanged in FY 2021/2022.

7. Description of Significant Capital Assets and Long-term Debt Activity

Except for a provision in CKH that allows the Board of Supervisors to lend temporary operational funds to the Commission, LAFCo has no authority to borrow or to develop capital projects. The Commission has no mortgages, leases, liens, short-term loans, long-term debt, or any other encumbrances. It owns no stocks, bonds, securities or other investments. It has no capital assets or capitalization programs. The Commission does have the authority to pursue grants to assist in its decision making, but has no grants at this time.

8. Discussion of Significant Changes in Conditions and Estimated Maintenance Expenses for Infrastructure Assets

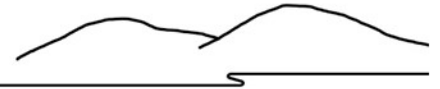
The Commission owns no land, buildings or infrastructure. Other than normal office furniture, filing cabinets, telephone, computer, and printer, the Commission has no physical assets. Paper and electronic records or past actions and activities are maintained in the LAFCo office, and from the date of inception of LAFCo in 1963.

9. Currently Known Facts, Decisions or Conditions

There are no facts, decisions or conditions that are currently known that are expected to significantly alter LAFCo's future financial picture.

10. Additional Financial Information

This financial report is designed to provide LAFCo's participating agencies, members of the public, customers, and other interested parties with an overview of LAFCo's financial results and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact Mendocino LAFCo at 200 South School Street, Ukiah, CA 95482; 707-463-4470.



December 1, 2022

Mendocino LAFCO

Ukiah, CA

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Mendocino LAFCO as of and for the year-ended June 30, 2022, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

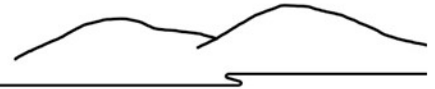
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

Auditor's Responsibility

Our responsibility is to express an opinion 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 applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mendocino LAFCO as of June 30, 2022, and the respective changes in financial position, and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis information and Budget VS. Actual comparison 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 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 principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with managements 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 assurances on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide an assurance.

A handwritten signature in black ink, appearing to read 'Z Pehling'.

Zach Pehling, CPA’s

LOCAL AGENCY FORMATION COMMISSION OF MENDOCINO COUNTY
STATEMENT OF NET POSITION
& GOVERNMENTAL FUNDS BALANCE SHEET
AS OF JUNE 30, 2022 & 2021

	Statement of Net			Statement of Net		
	General Fund	Adjustments Note 3	Position 2022	General Fund	Adjustments Note 3	Position 2021
<u>Assets</u>						
Cash - Note 2	\$ 174,896	\$ -	\$ 174,896	\$ 93,985	\$ -	\$ 93,985
Accounts Receivable	110	-	110	2,986	-	2,986
Total Assets	\$ 175,006	\$ -	\$ 175,006	\$ 96,971	\$ -	\$ 96,971
<u>Liabilities</u>						
Accounts Payable	18,302	-	18,302	16,615	-	16,615
Fees Received in Advance	12,448	-	12,448	4,376	-	4,376
Total Liabilities	\$ 30,749	\$ -	\$ 30,749	\$ 20,991	\$ -	\$ 20,991
<u>Fund Balance/Net Position</u>						
<u>Fund Balances</u>						
Reserved for Legal	50,000	(50,000)	-	50,000	(50,000)	-
Reserved for Operating Reserve	56,750	(56,750)	-	40,506	(40,506)	-
Unassigned	37,507	(37,507)	-	(14,526)	14,526	-
Total Fund Balance	\$ 144,257	\$ (144,257)	\$ -	\$ 75,980	\$ (75,980)	\$ -
Total Liabilities & Fund Balances	\$ 175,006	\$ (175,006)	\$ -	\$ 96,971	\$ (96,971)	\$ -
<u>Net Position</u>						
Unrestricted		\$ 144,257	\$ 144,257		\$ 75,980	\$ 75,980
Total Net Position		\$ 144,257	\$ 144,257		\$ 75,980	\$ 75,980

The accompanying notes are an integral part of these financial statements.

LOCAL AGENCY FORMATION COMMISSION OF MENDOCINO COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 & 2021

	2022	2021
<u>General Government - Planning</u>		
Insurance-General	\$ 2,601	\$ 2,815
Memberships	3,470	3,727
Audit Fees	3,520	3,380
Internet and Website Costs	1,976	1,780
Legal Counsel	12,768	17,017
Architect, Engineering and Planning Services	-	-
Professional Services	152,407	120,255
Rent	5,959	5,538
Office Expenses	2,790	3,655
Publication and Legal Notices	1,296	833
County Support Services (GIS)	1,469	603
Televising Commissioner Meetings	2,014	1,537
Bookkeeping-Financial	4,500	4,500
Professional Fees-Applications	32,157	24,508
Transportation and Travel Out of County	-	-
In-County Travel & Stipends	426	350
Miscellaneous Expense	2,624	2,015
Special District Training Support	-	-
	229,977	192,512
 <u>Program Revenues</u>		
Assessments	265,000	150,000
Application Fees & Reimbursements	32,626	23,718
	297,626	173,718
 Net Program Income	 67,650	 (18,794)
 <u>General Revenues</u>		
Interest Earnings	627	337
	627	337
 Total General Revenues	 627	 337
 Increase in Net Position	 68,277	 (18,457)
 Net Position - July 1,	 75,980	 94,437
 Net Position - June 30,	 \$ 144,257	 \$ 75,980
	\$ 144,257	\$ 75,980

The accompanying notes are an integral part of these financial statements.

Mendocino Local Agency Formation Commission
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022 & 2021

Note 1 – Summary of Significant Accounting Policies

Organization

The Mendocino Local Agency Formation Commission's (LAFCo) primary operates under the rules and requirements of the Cortese-Knox-Hertzberg Local Government Act of 2000 (CKH). This act is commonly referred to as CKH or AB 2838. This act is found in the Government Code beginning with Section 56000. However, this part of the Government Code does not comprise of all the requirements of laws that LAFCo must meet. Other elements of the law such as the Public Resources Code, Guidelines to California Environmental Quality Act (CEQA), Revenue and Taxation Code, Election Code, Brown Act, case decisions, state and local policies and the policies and procedures of LAFCo also affect the decision making responsibilities of LAFCo. However, the primary controlling authority of LAFCo is the Government Code beginning with Section 56000 and LAFCo's policies which implement the law.

Accounting Policies

The Commission's accounting and reporting policies conform to the generally accepted accounting principles as applicable to state and local governments. The following is a summary of the more significant policies.

Basis of Presentation

The Statement of Net Position and Statement of Activities display information about the reporting of the Commission as a whole.

The Commission is comprised of only one fund, the General Fund. The General Fund is the primary operating fund of the Commission and is always classified as a major fund. It is used to account for all activities. The Commission maintains two bank accounts to manage the Fund: a checking account with Savings Bank of Mendocino County and a reserves account with Westamerica Bank in Ukiah, CA. The reserves are set aside for legal and operational contingencies; policies are established for both.

Basis of Accounting

Statement of Net Position and Statement of Activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, asset and liabilities resulting from an exchange are recognized when the exchange takes place.

When an expense is incurred for the purpose for which both restricted and unrestricted net assets are available, the Commission's policy is to apply restricted net assets first.

In the General Fund Financial Statements, government funds are presented on the modified accrual basis of accounting. Under this method, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectable within the current period or within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recorded when due.

When an expense is incurred for the purpose for which either committed, assigned or unassigned net assets are available, the Commission's policy is to apply committed or assigned net asset first.

Budget

The Commission is required to adopt an annual budget for the Commission's general operations each fiscal year. The annual budget for the general fund is prepared in accordance with the basis of accounting utilized by the Commission. The budget is amended from time-to-time as needed and is approved by the Commissioners with each amendment.

Deposits and Investments

It is the Commission's policy for deposits and investments to either be insured by the FDIC or collateralized. The Commission's deposits and investments are categorized to give an indication of the level of risk assumed by the Commission as of June 30, 2022 and 2021. The categories are described as follows:

- Category 1 Insured, registered or collateralized, with securities held by the entity or its agent in the entity's name.

- Category 2 Uninsured and unregistered or collateralized, with securities held by the counter party's trust department or agent in the entity's name.

- Category 3 Uninsured and unregistered, or uncollateralized, with securities held by the counter party, or its trust department or agent but not held in the entity's name.

Deposits and Investments as of June 30, 2022 and 2021 consist of Category 1 type only.

State law requires uninsured deposits of public agencies to be secured by certain state approved investment securities. The Commission's deposits are secured as part of an undivided collateral pool covering all public deposits with the financial institution. The market value of the pool must be equal to at least 110% of the total public deposits held by the financial institutions.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets

and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Risk Management

The Commission is exposed to various risks of loss related to torts, theft to, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Commission carries insurance for all risks. Settled claims resulting from these risks have not exceeded insurance coverages in the past three years.

Equity Classifications – Government-wide Statements

Equity is classified as net position and displayed as follows:

- a. Invested in capital assets, net of related debt – consists of capital assets net of accumulated depreciation and reduced by outstanding liabilities used for acquisition, construction or improvement of these assets.
- b. Unrestricted net position – All other net assets that do not meet the definition of “Investment in capital assets, net of unrelated debt”.

Equity Classifications – Fund Statements

Government fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned or unassigned.

Note 2 – Cash

The Commission maintains an account with Savings Bank of Mendocino County used for issuing checks for the payment of general operating expenses. The County of Mendocino collects the Apportionment Fees from the County, Cities and Special Districts and holds those funds in an account with the County Auditor. When sufficient funds are collected (Apportionment Fees), LAFCo will then transfer funds into the checking account at Savings Bank of Mendocino County. Cash on deposit in the County of Mendocino’s treasury is a pooled money investment account similar to a money market account. The funds deposited with the County, until transferred, are invested in accordance with Sections 53601 and 53635 of the California Government Code that specify the authorized investments that an investment pool can purchase.

The County’s investment policy as of July 7, 1997 prohibits the following: reverse repurchase agreements, collateralized mortgage securities, futures or options, lend securities or security with a stated or potential maturity longer than five years. Interest earnings recorded by the Commission for these funds for the fiscal year ended June 30, 2022 and 2021 were \$537 and \$255, respectively. The County of Mendocino issues a separate comprehensive annual financial report. Copies of the County of Mendocino’s annual financial report may be obtained from the County of Mendocino’s Auditor-Controller’s office, 501 Low Gap Road, Room 1080, Ukiah, CA 95482.

The Commission's deposits with County Treasury have a risk category of "uncategorized" which represents investments in pools where the Commission's investments are not evidenced by specific identifiable securities.

The Commission also maintains an account with Westamerica Bank used for holding reserve funds for legal and operational contingencies. Commission policies specify a minimum legal reserve of \$35,000 and an operational reserve of 25% of the operational budget. However, beginning in FY 2020/2021, the Commission directed an increase in legal reserves to \$50,000 in response to increases in complicated applications and work plan tasks. Interest income from Westamerica and Savings Bank of Mendocino accounts totaled \$90 for the year-ended June 30, 2022

Note 3 – Reconciliation to Statement of Net Position

There are no differences in the amounts reported for government activities in the Statement of Net Position.

Note 4 – Accounts Receivable

On an accrual basis, Revenues are recognized in the fiscal year in which the services are billed.

Note 5 – Accounts Payable

On an accrual basis, expenses are recognized in the fiscal year in which the goods or services are received.

Note 6 – Fees Received in Advance

On an accrual basis, Revenues are recognized in the fiscal year in which the services are provided. Some fees are received by the Commission in advance of performing the requested services and are therefore carried as a liability until the work has been completed and the revenues earned.

Note 7 – Joint Powers Agreement

The Commission participates in a joint venture under a joint agreement (JPA) with the Special District Risk Management Authority (SDRMA). The relationship between the Commission and the JPA is such that is not a component unit of the Commission and the JPA is not a component unit of the Commission for financial reporting purposes.

The JPA's purpose is to jointly fund and develop programs to provide comprehensive and economical funding of property, workers compensation and employers liability coverage's for bodily injury by accident or by disease, including resulting from death, arising out of and in the course of an employee's employment with the Commission. This program is provided through collective self-insurance; the purchase of insurance coverage's; or a combination thereof. Copies of SDRMA annual financial reports may be obtained from their executive office at 1112 I Street #300, Sacramento, CA 95814.

Note 8 – Risk Management

The Commission is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets, errors and omissions; injuries to employees; and natural disasters. During FY 2021/2022 the Commission contracted insurance for liability, property, crime damage, and director insurance.

Note 9 – Contingencies

As of June 30, 2022, the Commission had no pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

Note 10 – Subsequent Events

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the final reports, which may have a material effect on the financial statement or disclosures therein.

There are no subsequent events that have occurred that meet the above definition.

SUPPLEMENTAL INFORMATION

LOCAL AGENCY FORMATION COMMISSION OF MENDOCINO COUNTY
BUDGETARY COMPARISONS SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Beginning Budgetary Fund Balance	\$ 75,980	\$ 75,980	\$ 75,980	\$ -
Resources (Inflows)				
Assessments	265,000	265,000	265,000	-
Fees & Reimbursements	-	-	32,626	32,626
Miscellaneous	-	-	-	-
Interest Earnings	100	100	627	527
Total Resources	265,100	265,100	298,254	33,154
Charges (Outflows)				
Insurance-General	2,450	2,450	2,601	(151)
Memberships	3,525	3,525	3,470	55
Audit Services	3,500	3,500	3,520	(20)
Bookkeeping	4,500	4,500	4,500	-
Internet and Website Costs	2,500	2,500	1,976	524
Legal Counsel	19,000	19,000	12,768	6,232
Basic Services (Contract)	108,000	108,000	108,012	(12)
Office Rent	5,775	5,775	5,959	(184)
Office Expenses	3,300	3,300	2,790	510
Publication & Legal Notices	2,000	2,000	1,296	704
Televising Commission Meetings	2,000	2,000	2,014	(14)
A-87 Costs-County Services	2,100	2,100	2,462	(362)
In-County Travel & Stipends	4,000	4,000	426	3,574
Travel & Lodging	6,250	6,250	-	6,250
Conferences (Registrations)	4,100	4,100	-	4,100
Work Plan (MSR and SOI)	51,500	51,500	44,395	7,105
Contract Services-GIS Services	2,500	2,500	1,469	1,031
Misc Expenses (Special District Training Support, bank service charges)	-	-	162	(162)
Applications	-	-	32,157	(32,157)
Total Charges	227,000	227,000	229,977	(2,977)
Ending Budgetary Net Position	\$ 114,080	\$ 114,080	\$ 144,257	

The accompanying notes are an integral part of these financial statements.