

Audited Financial Statements and
Other Financial Information

**Jail Department of the County of
Aroostook, Maine**

June 30, 2024



Proven Expertise & Integrity

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
County of Aroostook Maine
Caribou, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and fiduciary fund of the Jail Department of the County of Aroostook, Maine, a department of the County of Aroostook Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Department'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.

Auditors' 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 and the standards applicable to financial audits contained in *Government 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 auditors' 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 auditors consider 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.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Aroostook, Maine as of June 30, 2024 and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Inmate Benefit Fund, which represents 28.51%, -16.27% and 3.91%, respectively, of the assets, fund balances and revenues of the Jail Department of the County of Aroostook, Maine as of June 30, 2024, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended. Those statements as of December 31, 2023 were audited by other auditors whose report expressed an unmodified opinion and has been furnished to us and our opinion, insofar as it relates to the amounts included for the Inmate Benefit Fund is based solely on the report of the other auditors.

Emphasis of Matter

As discussed in Note 1 of Notes to the Financial Statements, the financial statements of the Jail Department of the County of Aroostook, Maine are intended to present the financial position and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Aroostook, Maine that is attributable to the transactions of the Jail Department of the County of Aroostook, Maine. They do not purport to and do not present fairly the financial position of the County of Aroostook, Maine as of June 30, 2024 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund on page 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.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

RHR Smith & Company

Buxton, Maine
October 16, 2024

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2024/DECEMBER 31, 2023

	General Fund	Commissary Account	Inmate Benefit Fund	Total
ASSETS				
Cash and cash equivalents	\$ -	\$ 68,770	\$ 28,300	\$ 97,070
Accounts receivable (net of allowance for uncollectibles)	2,195	-	-	2,195
TOTAL ASSETS	<u>\$ 2,195</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ 99,265</u>
LIABILITIES				
Accounts payable	\$ 14,321	\$ -	\$ -	\$ 14,321
Due to other governments	127,329	-	-	127,329
Accrued compensated absences	131,506	-	-	131,506
TOTAL LIABILITIES	<u>273,156</u>	<u>-</u>	<u>-</u>	<u>273,156</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	-	68,770	28,300	97,070
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(270,961)	-	-	(270,961)
TOTAL FUND BALANCES (DEFICITS)	<u>(270,961)</u>	<u>68,770</u>	<u>28,300</u>	<u>(173,891)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 2,195</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ 99,265</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024/DECEMBER 31, 2023

	General Fund	Commissary Account	Inmate Benefit Fund	Total
REVENUES				
Taxes	\$ 3,138,409	\$ -	\$ -	\$ 3,138,409
Intergovernmental revenues	1,761,163	-	-	1,761,163
Miscellaneous revenues	43,757	126,698	206,144	376,599
TOTAL REVENUES	<u>4,943,329</u>	<u>126,698</u>	<u>206,144</u>	<u>5,276,171</u>
EXPENDITURES				
Current:				
Personnel	3,622,476	-	-	3,622,476
Contract services	1,102,545	-	-	1,102,545
Commodities	515,643	139,812	179,071	834,526
Supplies	39,596	-	-	39,596
TOTAL EXPENDITURES	<u>5,280,260</u>	<u>139,812</u>	<u>179,071</u>	<u>5,599,143</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(336,931)</u>	<u>(13,114)</u>	<u>27,073</u>	<u>(322,972)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other governments	218,652	-	-	218,652
Transfers from other funds	-	21,902	-	21,902
Transfers to other funds	-	-	(21,902)	(21,902)
TOTAL OTHER FINANCING SOURCES (USES)	<u>218,652</u>	<u>21,902</u>	<u>(21,902)</u>	<u>218,652</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(118,279)	8,788	5,171	(104,320)
FUND BALANCES (DEFICITS) - JULY 1/JANUARY 1	<u>(152,682)</u>	<u>59,982</u>	<u>23,129</u>	<u>(69,571)</u>
FUND BALANCES (DEFICITS) - JUNE 30/DECEMBER 31	<u>\$ (270,961)</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ (173,891)</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Jail is a Department of the County of Aroostook, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Aroostook, Maine have not been issued as of the date of this report for the year ended December 31, 2023. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Aroostook, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Aroostook, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The financial statement for the Inmate Benefit Fund have been included within these financial statements but are based upon a December 31 fiscal year end.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2024, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 100 "Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62". The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined the impact of this Statement is not material to the financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Fund Financial Statements

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The Department has no component units that are fiduciary in nature. The following fund types are used by the Department:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Department:

Major Funds

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Commissary Account is used to account for commissary sales and telephone and commissary commissions.
- c. The Inmate Benefit Fund is used to account for inmate financial activities. Revenues consist of funds received from or for inmates.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The Department does not have any nonmajor funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current and therefore are not presented on the modified accrual basis of accounting.

Budget

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

Deposits and Investments

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2024. Accounts receivable netted with allowances for uncollectible accounts were \$2,195 for the year ended June 30, 2024.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified or rescinded only through a Board meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

Use of Estimates

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Department funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2024, the Department's cash balance of \$97,070 was comprised of bank deposits amounting to \$90,603. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Department's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 86,378
Savings account	4,225
	<u>\$ 90,603</u>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a policy related to interest rate risk.

At June 30, 2024, the Department had \$0 of investments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCES

The Department has the following restricted fund balances at June 30, 2024:

Commissary account	\$ 68,770
Inmate benefit fund	28,300
	<u>\$ 97,070</u>

NOTE 4 - DEFICIT FUND BALANCE

At June 30, 2024, the Department had the following deficit fund balance:

General fund	<u>\$ 270,961</u>
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NOTE 5 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$14,914,200, \$2,000,000 per occurrence and in the aggregate annually for the peril of flood and \$2,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above-mentioned risk pool can make

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 - RISK MANAGEMENT (CONTINUED)

special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the Maine Municipal Association Workers Compensation Fund a premium based on a calculation using experience and mod formula.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

The overall responsibility and liability for any types of losses, insurances or claims lies with the County.

NOTE 6 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2024 the Department had the following overspent appropriations:

	Excess
Personnel	\$ 221,465
Commodities	8,643
	<u>\$ 230,108</u>

NOTE 7 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080, "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 7 - JAIL OPERATIONS (CONTINUED)

accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

During the 2016 fiscal year the State of Maine enacted legislation know as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance (Deficit), July 1	\$ (152,682)	\$ (152,682)	\$ (152,682)	\$ -
Resources (Inflows):				
Taxes	3,138,409	3,138,409	3,138,409	-
Intergovernmental revenues	1,635,297	1,635,297	1,761,163	125,866
Miscellaneous revenues	85,000	85,000	43,757	(41,243)
Transfers from other governments	218,652	218,652	218,652	-
Amounts Available for Appropriation	<u>4,924,676</u>	<u>4,924,676</u>	<u>5,009,299</u>	<u>84,623</u>
Charges to Appropriations (Outflows):				
Personnel	3,401,011	3,401,011	3,622,476	(221,465)
Contract services	1,239,347	1,239,347	1,102,545	136,802
Commodities	507,000	507,000	515,643	(8,643)
Capital outlay	55,000	55,000	39,596	15,404
Total Charges to Appropriations	<u>5,202,358</u>	<u>5,202,358</u>	<u>5,280,260</u>	<u>(77,902)</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ (277,682)</u>	<u>\$ (277,682)</u>	<u>\$ (270,961)</u>	<u>\$ 6,721</u>
Utilization of Unassigned Fund Balance	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>

See accompanying independent auditor's report and notes to financial statements.