

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2021**

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

JUNE 30, 2021

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BASIC FINANCIAL STATEMENTS

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**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**STATEMENT OF NET POSITION
JUNE 30, 2021**

ASSETS

Current Assets:

Cash and investments	\$	13,502
Accounts receivable		12,178
Interest receivable		2
Due from other governments		<u>5,059</u>

Total Current Assets 30,741

Non-Current Assets:

Capital assets:

Land		1,000
Depreciable assets		220,823
Accumulated depreciation		<u>(163,013)</u>

Total Non-Current Assets 58,810

Total Assets 89,551

LIABILITIES

Current Liabilities:

Accounts payable		291
Interest payable		1,822
Deposits from others		300
Due to County of Madera		<u>31,058</u>

Total Current Liabilities 33,471

Non-Current Liabilities:

Advances from County of Madera 73,441

Total Non-Current Liabilities 73,441

Total Liabilities 106,912

NET POSITION

Net investment in capital assets		58,810
Unrestricted		<u>(76,171)</u>

Total Net Position \$ (17,361)

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

Operating Revenues:	
Charges for services	\$ 31,328
	<u>31,328</u>
Total Operating Revenues	<u>31,328</u>
Operating Expenses:	
Services and supplies	14,161
Maintenance	24,430
Insurance	767
Utilities	4,664
Depreciation	5,231
	<u>49,253</u>
Total Operating Expenses	<u>49,253</u>
Operating Income (Loss)	<u>(17,925)</u>
Non-Operating Revenue (Expenses):	
Investment income	41
Intergovernmental	5,059
Interest and fiscal charges	(479)
	<u>4,621</u>
Total Non-Operating Revenue (Expenses)	<u>4,621</u>
Change in Net Position	(13,304)
Net Position, Beginning of Year	<u>(4,057)</u>
Net Position, End of Year	<u>\$ (17,361)</u>

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

Cash flows from operating activities:	
Cash receipts from customers and users	\$ 27,474
Cash paid to suppliers	<u>(49,527)</u>
Net cash provided by (used for) operating activities	<u>(22,053)</u>
Cash flows from noncapital financing activities:	
Advances from County of Madera	<u>30,000</u>
Net cash provided by (used for) noncapital financing activities	<u>30,000</u>
Cash flows from investing activities:	
Interest on investments	<u>48</u>
Net cash provided by (used for) investing activities	<u>48</u>
Net increase (decrease) in cash and cash equivalents	7,995
Cash and cash equivalents, beginning of the year	<u>5,507</u>
Cash and cash equivalents, end of the year	<u><u>\$ 13,502</u></u>

Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities

Operating income (loss)	\$ (17,925)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	5,231
Changes in operating assets and liabilities:	
Decrease/(Increase) in accounts receivable	(3,740)
Increase/(Decrease) in accounts payable	(2,279)
Increase/(Decrease) in due to County of Madera	(3,226)
Increase/(Decrease) in unearned revenues	<u>(114)</u>
Net cash provided by (used for) operating activities	<u><u>\$ (22,053)</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the **MD 36 - Eastin Arcola** (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District provides water service and septic maintenance for residential lots and commercial property. The District is located about eight miles south of the City of Madera at Avenue 8 ½ and Road 29 ½. The District was formed on July 13, 1982 by Resolution No. 82-370. The Eastin Arcola Water System provides water service to 26.50 improved units and 2 standby units. The District also provides septic maintenance to 16 improved units and 2 standby units. The water rates and septic maintenance rates were last set on March 24, 2009 by Resolution No. 2009-087 and are based on a flat rate structure with an Annual Consumer Price Index adjustment. On October 10, 2017, water and sewer rates were increased by Resolution 2017-135 based on the result of the rate study.

The Board of Supervisors is the governing body of the District. The District is considered a blended component unit of the County of Madera and is reported as an enterprise fund in the County of Madera financial statements. The financial statements included in this report are intended to present the financial position and results of operations of only the District. They are not intended to present the financial position or results of operations of the County of Madera taken as a whole.

B. Basis of Presentation and Method of Accounting

Proprietary fund financial statements include a Statement of Net Position and a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows.

The District accounts for its activities as a single enterprise fund. Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. The principal operating revenues of the District are charges for services. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. Operating expenses for the District include the costs of sales and services, administrative expenses, and depreciation on capital assets. All other expenses are reported as non-operating expenses.

C. Cash and Investments

Cash and investments shown in the Statement of Net Position represent the District's share of the County of Madera's cash and investment pool. Interest earnings from this pool are transferred to the District on a quarterly basis based on the District's average daily balance. The County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27134.

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Receivables

Receivables consist of fees charged for water services and septic maintenance and interest from the County of Madera. Management believes its receivables to be fully collectible, and accordingly, no allowance for doubtful accounts is required.

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (such as roads and similar items), are reported in the Statement of Net Position. Capital assets are defined by the District as assets with a cost of more than \$5,000 for machinery and equipment and \$10,000 for the other categories of capital assets with an estimated useful life of more than one year. Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated assets are valued at their estimated acquisition value on the date donated.

Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

<u>Depreciable Asset</u>	<u>Estimated Life</u>
Infrastructure	20-50 years
Water and Sewer Systems	15-65 years
Structures and Improvements	30-50 years
Equipment	3-20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities, or extend useful lives are capitalized.

F. Net Position

Net position is classified in the following three components:

- Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted – This category presents external restrictions imposed by creditors, grantors, contributors, laws, or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This category represents all other net position of the District, that do not meet the definition of “net investment in capital assets” or “restricted net position.”

When both restricted and unrestricted resources are available for use, unrestricted resources are used only after the restricted resources are depleted.

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2: CASH AND INVESTMENTS

Cash and investments at June 30, 2021 are classified in the financial statements as follows:

Cash and investments – unrestricted	\$13,502
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The District's cash and investments consisted of the following as of June 30, 2021:

Deposits held with County of Madera Investment Pool	\$13,502
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Risk Disclosure

Required disclosures for the District's deposit and investment risks for the cash held in the County of Madera Treasury at June 30, 2021, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Refer to County of Madera's financial statements

Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County of Madera's Annual Comprehensive Financial Report and may be obtained by contacting the County Auditor-Controller's Office at 200 W. 4th Street – Madera, CA 93637.

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The District's cash and investments in the County of Madera Investment Pool are carried at fair value. County of Madera invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, County of Madera Investment Pool is not an investment type that can be categorized in any particular level in the fair value hierarchy.

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021, was as follows:

	Total			Balance June 30, 2021
	Balance July 1, 2020	Additions	Deletions	
Capital assets, not being depreciated:				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Total capital assets, not being depreciated	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Capital assets, being depreciated:				
Water and sewer systems	220,823	-	-	220,823
Total capital assets, being depreciated	<u>220,823</u>	<u>-</u>	<u>-</u>	<u>220,823</u>
Less accumulated depreciation for:				
Water and sewer systems	(157,782)	(5,231)	-	(163,013)
Total accumulated depreciation	<u>(157,782)</u>	<u>(5,231)</u>	<u>-</u>	<u>(163,013)</u>
Total capital assets being depreciated, net	<u>63,041</u>	<u>(5,231)</u>	<u>-</u>	<u>57,810</u>
Total capital assets, net	<u>\$ 64,041</u>	<u>\$ (5,231)</u>	<u>\$ -</u>	<u>\$ 58,810</u>

Depreciation expense of \$5,231 was charged to the District.

	Water			Balance June 30, 2021
	Balance July 1, 2020	Additions	Deletions	
Capital assets, not being depreciated:				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Total capital assets, not being depreciated	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Capital assets, being depreciated:				
Water systems	145,113	-	-	145,113
Total capital assets, being depreciated	<u>145,113</u>	<u>-</u>	<u>-</u>	<u>145,113</u>
Less accumulated depreciation for:				
Water systems	(82,072)	(5,231)	-	(87,303)
Total accumulated depreciation	<u>(82,072)</u>	<u>(5,231)</u>	<u>-</u>	<u>(87,303)</u>
Total capital assets being depreciated, net	<u>63,041</u>	<u>(5,231)</u>	<u>-</u>	<u>57,810</u>
Total capital assets, net	<u>\$ 64,041</u>	<u>\$ (5,231)</u>	<u>\$ -</u>	<u>\$ 58,810</u>

Depreciation expense of \$5,231 was charged to the water service function of the District.

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3: CAPITAL ASSETS (Continued)

	Sewer			Balance June 30, 2021
	Balance July 1, 2020	Additions	Deletions	
Capital assets, not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Total capital assets, not being depreciated	-	-	-	-
Capital assets, being depreciated:				
Sewer systems	\$ 75,710	\$ -	\$ -	\$ 75,710
Total capital assets, being depreciated	75,710	-	-	75,710
Less accumulated depreciation for:				
Sewer systems	(75,710)	-	-	(75,710)
Total accumulated depreciation	(75,710)	-	-	(75,710)
Total capital assets being depreciated, net	-	-	-	-
Total capital assets, net	\$ -	\$ -	\$ -	\$ -

NOTE 4: RELATED PARTY TRANSACTIONS

The District's property taxes are levied and collected through County of Madera Assessor and Treasurer-Tax Collector departments. The District contracts with the County of Madera to provide certain maintenance services. The District's accounting and clerical functions are performed by County personnel. The County of Madera charges the District for administrative costs incurred. Total expenses to the County of Madera for the year ended June 30, 2021 were \$45,389.

The amount due to the County of Madera as of June 30, 2021 is \$31,058.

NOTE 5: ADVANCES FROM COUNTY OF MADERA

The following is a summary of the advances from the County of Madera for the year-ended June 30, 2021:

	Balance	Additions	Deletions	Balance	Due Within One Year
	July 1, 2020			June 30, 2021	
Advance from County of Madera - Water	\$ 20,000	\$ 30,000	\$ -	\$ 50,000	\$ -
Advance from County of Madera - Water	17,811	-	-	17,811	-
Advance from County of Madera - Sewer	5,630	-	-	5,630	-
Total	\$ 43,441	\$ 30,000	\$ -	\$ 73,441	\$ -

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5: ADVANCES FROM COUNTY OF MADERA (Continued)

The District obtained a \$3,000 loan from the County of Madera on June 26, 2016 to help fund the District's water operation. The loan is to be repaid with interest at the County of Madera treasury pool rate plus 50 basis points as soon as funds are available from the District. Interest will be accrued on the unpaid principal balance until loan is paid in full.

The District had obtained a \$17,000 loan from the County of Madera on June 20, 2017 to help fund the District's water operation. The loan is to be repaid with interest at the County of Madera treasury pool rate plus 50 basis points as soon as funds are available from the District. Interest will be accrued on the unpaid principal balance until loan is paid in full.

The District has been advanced funds from the County in the amounts of \$17,811 for water service function and \$5,630 for sewer service function. The advance is unsecured, noninterest bearing, and is due on demand. The County does not anticipate demanding repayment in the next fiscal year; therefore, the balances have been shown as a noncurrent liability on the Statement of Net Position.

The District had obtained a \$30,000 loan from the County of Madera on August 25, 2020 to help fund the District's water operation. The loan is to be repaid with interest at the County of Madera treasury pool rate plus 50 basis points as soon as funds are available from the District. Interest will be accrued on the unpaid principal balance until loan is paid in full.

The District intends to pay back these advances through future cash flow at the new established rate approved on October 10, 2017 by Resolution 2017-135.

NOTE 6: INSURANCE AND RISK OF LOSS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and natural disasters. Because the District does not have employees, it is not exposed to injuries to employees. The District's officers are officials of the County, and therefore coverage for general liability and errors and omissions is provided under the County's program. This program is self-insured to a level of \$100,000, after which excess coverage is obtained through participation in the Public Risk Innovation, Solutions, and Management (PRISM). Disclosure of complete information on risk management can be found in the County of Madera Annual Comprehensive Financial Report.

NOTE 7: COMMITMENTS AND CONTINGENCIES

Grants

The District participates in a State grant program subject to financial and compliance audits by the grantor or their representatives. The amount, if any, of expenses which may be disallowed by the granting agency cannot be determined at this time. However, management does not believe that audit disallowances, if any, would have a significant effect on the financial position of the District.

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 8: SUBSEQUENT EVENTS

Grant Anticipation Note

The District obtained a \$400,000 Grant Anticipation Note (the Note) from the County of Madera Treasurer on January 25, 2022 to provide cash advance for the work relating to the evaluation of alternatives to mitigate water quality issues and provide a backup source for the District. The Note is payable no later than 36 months after the date of issue and is payable from funding through the State Water Resources Control Board. Interest shall be paid at the rate equal to the rate earned by funds invested in the Madera County Treasurer in the “pooled investment account” on the last quarter calculated plus 50 base points (.50% of 1 percent). Annual interest will be calculated and invoiced on May 1st of each year and the scheduled annual payment will be paid on or before June 30th of each year.

SUPPLEMENTARY INFORMATION

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021**

	Water	Sewer	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 10,080	\$ 3,422	\$ 13,502
Accounts receivable	10,717	1,461	12,178
Interest receivable	2	-	2
Due from other governments	5,059	-	5,059
 Total Current Assets	 25,858	 4,883	 30,741
Non-Current Assets:			
Capital assets:			
Land	1,000	-	1,000
Depreciable assets	145,113	75,710	220,823
Accumulated depreciation	(87,303)	(75,710)	(163,013)
 Total Non-Current Assets	 58,810	 -	 58,810
 Total Assets	 84,668	 4,883	 89,551
LIABILITIES			
Current Liabilities:			
Accounts payable	291	-	291
Interest payable	1,822	-	1,822
Deposits from others	264	36	300
Due to County of Madera	31,058	-	31,058
 Total Current Liabilities	 33,435	 36	 33,471
Non-Current Liabilities:			
Advances from County of Madera	67,811	5,630	73,441
 Total Non-Current Liabilities	 67,811	 5,630	 73,441
 Total Liabilities	 101,246	 5,666	 106,912
NET POSITION			
Net investment in capital assets	58,810	-	58,810
Unrestricted	(75,388)	(783)	(76,171)
 Total Net Position	 \$ (16,578)	 \$ (783)	 \$ (17,361)

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 27,909	\$ 3,419	\$ 31,328
Total Operating Revenues	<u>27,909</u>	<u>3,419</u>	<u>31,328</u>
Operating Expenses:			
Services and supplies	14,161	-	14,161
Maintenance	22,369	2,061	24,430
Insurance	591	176	767
Utilities	4,664	-	4,664
Depreciation	<u>5,231</u>	<u>-</u>	<u>5,231</u>
Total Operating Expenses	<u>47,016</u>	<u>2,237</u>	<u>49,253</u>
Operating Income (Loss)	<u>(19,107)</u>	<u>1,182</u>	<u>(17,925)</u>
Non-Operating Revenue (Expenses):			
Investment income	36	5	41
Intergovernmental	5,059	-	5,059
Interest and fiscal charges	<u>(479)</u>	<u>-</u>	<u>(479)</u>
Total Non-Operating Revenue (Expenses)	<u>4,616</u>	<u>5</u>	<u>4,621</u>
Change in Net Position	(14,491)	1,187	(13,304)
Net Position, Beginning of Year	<u>(2,087)</u>	<u>(1,970)</u>	<u>(4,057)</u>
Net Position, End of Year	<u>\$ (16,578)</u>	<u>\$ (783)</u>	<u>\$ (17,361)</u>

**MAINTENANCE DISTRICT 36 – EASTIN ARCOLA
(A COMPONENT UNIT OF THE COUNTY OF MADERA, CALIFORNIA)**

**COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	Water	Sewer	Total
Cash flows from operating activities:			
Cash receipts from customers and users	\$ 24,598	\$ 2,876	\$ 27,474
Cash paid to suppliers	(47,290)	(2,237)	(49,527)
Net cash provided by (used for) operating activities	(22,692)	639	(22,053)
Cash flows from noncapital financing activities:			
Net cash provided by (used for) noncapital financing activities	30,000	-	30,000
Cash flows from investing activities:			
Interest on investments	42	6	48
Net cash provided by (used for) investing activities	42	6	48
Net increase (decrease) in cash and cash equivalents	7,350	645	7,995
Cash and cash equivalents, beginning of the year	2,730	2,777	5,507
Cash and cash equivalents, end of the year	\$ 10,080	\$ 3,422	\$ 13,502

Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities

Operating income (loss)	\$ (19,107)	\$ 1,182	\$ (17,925)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	5,231	-	5,231
Changes in operating assets and liabilities:			
Decrease/(Increase) in accounts receivable	(3,207)	(533)	(3,740)
Increase/(Decrease) in accounts payable	(2,279)	-	(2,279)
Increase/(Decrease) in due to County of Madera	(3,226)	-	(3,226)
Increase/(Decrease) in deposits from others	(3)	3	-
Increase/(Decrease) in unearned revenues	(101)	(13)	(114)
Net cash provided (used) by operating activities	\$ (22,692)	\$ 639	\$ (22,053)