

## Typical County Emergency Communications District

### Statement of Net Position June 30, 20XX

#### ASSETS

##### Current Assets

Cash and Cash Equivalents	\$	188,645
Investments		375,950
Accrued Interest Receivable		1,125
Accounts Receivable		58,654
Prepaid Expenses		71,250
<u>Total Current Assets</u>		<u>695,624</u>

##### Noncurrent Assets

###### Capital Assets

Land		252,000
Construction in Progress		153,000

###### Capital Assets Being Depreciated

Buildings and Improvements		987,144
Communications Equipment		406,131
Office Equipment		22,846
Vehicles		21,971
Accumulated Depreciation		(153,804)
Capital Leases - Equipment		57,845
Accumulated Amortization of Leased Equipment		(11,569)
<u>Total Net Capital Assets</u>		<u>1,735,564</u>

Total Assets 2,431,188

##### Deferred Outflows of Resources

Deferred Amount on Refunding		15,405
Deferred Outflows Related to Pensions		51,237
Deferred Outflows Related to Other Post-Employment Benefits		23,879
<u>Total Deferred Outflow of Resources</u>		<u>90,521</u>

#### LIABILITIES

##### Current Liabilities

Accounts Payable		75,859
Accrued Payroll		5,687
Compensated Absences Payable		2,355
Notes Payable-Current		25,000
Capitalized Lease Liability - Current		10,253
<u>Total Current Liabilities</u>		<u>119,154</u>

##### Noncurrent Liabilities

Notes Payable-Long-term		300,000
Capitalized Lease Liability- Long-term		35,354
Net Pension Liability		167,230
Other Post-Employment Benefits Liability		241,356
<u>Total Noncurrent Liabilities</u>		<u>743,940</u>

Total Liabilities 863,094

##### Deferred Inflows of Resources

Deferred Inflows Related to Pensions		66,416
Deferred Inflows Related to Other Post-Employment Benefits		72,569
<u>Total Deferred Inflow of Resources</u>		<u>138,985</u>

##### Net Position

Net Investment in Capital Assets		1,380,362
Unrestricted Net Position		139,268

Total Net Position 1,519,630

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# Typical County Emergency Communications District

## Statement of Revenues, Expenses and Changes in Net Position For the Year Ended June 30, 20XX

	<u>20XX</u>
<u>Operating Revenues:</u>	
TCA Section 7-86-303 Receipts	\$ 1,284,248
TCA Section 7-86-130 Receipts	179,213
Other Operating Revenue	<u>22,093</u>
Total Operating Revenues:	<u>1,485,554</u>
<u>Operating Expenses:</u>	
<u>Salaries and Wages:</u>	
Director	57,775
Administrative Personnel	198,750
Telecommunicators	246,758
Dispatch Supervisor Personnel	48,218
Mapping/Address Personnel	64,980
Other Salaries and Wages	<u>21,447</u>
Total Salaries and Wages:	<u>637,928</u>
<u>Employee Benefits:</u>	
Social Security	39,552
Medicare	9,250
Medical Insurance	108,287
Pension Expense	25,400
Other Postemployment Benefits	<u>7,806</u>
Total Employee Benefits:	<u>190,295</u>
<u>Administration</u>	
Audit Services	7,000
Accounting/Bookkeeping Services	5,000
Maintenance & Warranty Contracts	27,750
Insurance - Liability	12,985
Insurance - Workers Compensation	30,660
Supplies and Materials - Administrative	6,920
Travel - Administrative	1,840
Telephone Costs - Administrative	<u>1,398</u>
Total Administration:	<u>93,553</u>
<u>Buildings and Facilities</u>	
Utilities	4,536
Maintenance and Repairs - Buildings and Facilities	1,368
Supplies and Materials - Buildings and Facilities	1,340
Insurance - Buildings and Contents	<u>2,500</u>
Total Buildings and Facilities	<u>9,744</u>

## Typical County Emergency Communications District

### Statement of Revenues, Expenses and Changes in Net Position (Continued) For the Year Ended June 30, 20XX

#### Communications - Operations

Training Expenses	15,360
Addressing/Mapping/Database Consultants	1,200
Employee Testing and Exams - Operations	498
NCIC/TBI/TIES Expenses	2,167
Telephone Costs (Call Center Lines)	7,499
Language Interpreting	1,144
Hosted Operational Services	12,000
Uniforms - Communications	1,895
Vehicle Expenses - Operations	500
Insurance - Equipment	3,475
Total Communications - Operations	<u>45,738</u>

#### Depreciation:

Depreciation	<u>74,503</u>
Total Depreciation:	<u>74,503</u>

#### Amortization

Amortization	<u>11,569</u>
Total Amortization:	<u>11,569</u>

Total Operating Expenses: 1,063,330

Operating Income (Loss): 422,224

#### Nonoperating Revenues and (Expenses):

Investment Income	5,639
Interest Income	975
Net Increase (Decrease) in the Fair Value of Investments	(2,872)
Primary Government Subsidies	130,000
TECB Subsidies	13,500
Gain (Loss) on Disposal of Property	(1,200)
Interest Expense	(7,923)
Rental Income	7,700
Total Nonoperating Revenues and (Expenses):	<u>145,819</u>

Income before Capital Contribution: 568,043

#### Capital Contributions:

Primary Government Capital Contributions	25,000
TECB Capital Contributions	15,000
Total Capital Contributions:	<u>40,000</u>

Increase (Decrease) in Net Position 608,043

Net Position-Beginning of Period 911,587

Net Position-End of Period \$ 1,519,630

# Typical County Emergency Communications District

## Statement of Cash Flows

June 30, 20XX

### Cash Flows from Operating Activities

Cash Received From Surcharges and Other Revenues	\$ 1,242,695
Cash Payments to Suppliers for Goods and Services	(130,535)
Cash Payments for Payroll, Taxes and Related Benefits	(803,321)
Net Cash Provided by Operating Activities	<u>308,839</u>

### Cash Flows from Noncapital Financing Activities

TECB Subsidies	13,500
Primary Government Subsidies	130,000
Net Cash Provided by Noncapital Financing Activities	<u>143,500</u>

### Cash Flows from Capital and Related Financing Activities

Purchase of Capital Assets	(50,000)
Principal Paid on Notes Payable	(25,000)
Capitalized Lease Payments	(12,238)
Interest Paid on Notes Payable & Capital Lease	(7,923)
Capital Contribution by Primary Government	5,000
Capital Contribution by TECB	15,000
Proceed from the Sale of Equipment	16,500
Net Cash Used for Capital and Related Financing Activities	<u>(58,661)</u>

### Cash Flows from Investing Activities

Purchase of Investment	(300,000)
Proceed from the Sale of Investment	5,000
Interest Income Received	5,489
Net Cash Provided from Investing Activities	<u>(289,511)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	<u>104,167</u>
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Cash and Cash Equivalents at Beginning of Year 84,478

Cash and Cash Equivalents at End of Year \$ 188,645

# Typical County Emergency Communications District

## Statement of Cash Flows (Continued)

June 30, 20XX

### Reconciliation of Net Operating Income (Loss) to Net Cash

#### Provided by (Used for) Operating Activities

Operating Income (Loss)	422,224
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities	
Depreciation	74,503
Amortization	11,569
Changes in Assets and Liabilities	
(Increase) Decrease In Current Receivables	(242,859)
(Increase) Decrease In Deferred Outflows	21,512
Increase (Decrease) In Account Payable	18,500
Increase (Decrease) In Accrued Payroll	11,126
Increase (Decrease) In Compensated Absence Payable	7,123
Increase (Decrease) In Deferred Inflows	(14,859)
Total Adjustments	<u>(113,385)</u>
Net Cash Provided by Operating Activities	<u><u>308,839</u></u>

### Reconciliation of Cash with Statement of Cash Flows

Cash Per Statement of Net Position	188,645
Investment with Original Maturity of 3 Months of Less	<u>0</u>
Cash and Cash Equivalents June 30, 20XX	<u><u>188,645</u></u>

### Noncash Investing, Capital and Financing Activities

Contribution of Capital Assets from Primary Government	20,000
Decrease in the Fair Value of Investments	(2,872)

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (Cash Basis Budget) June 30, 20XX

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Operating Revenues:</u>			
TCA Section 7-86-303 Receipts	\$ 1,060,146	1,000,000	(60,146)
TCA Section 7-86-130 Receipts	160,456	150,000	(10,456)
Other Operating Revenue	22,093	25,000	2,907
Total Operating Revenues:	<u>1,242,695</u>	<u>1,175,000</u>	<u>(67,695)</u>
<u>Operating Expenses:</u>			
<u>Salaries and Wages:</u>			
Director	55,250	57,000	1,750
Administrative Personnel	190,000	195,000	5,000
Telecommunicators	245,689	250,000	4,311
Dispatch Supervisor Personnel	47,123	50,000	2,877
Mapping/Address Personnel	62,125	62,000	(125)
Other Salaries and Wages	20,789	21,000	211
Total Salaries and Wages:	<u>620,976</u>	<u>635,000</u>	<u>14,024</u>
<u>Employee Benefits:</u>			
Social Security	38,501	40,000	1,499
Medicare	9,004	9,500	496
Medical Insurance	108,287	108,000	(287)
Pension Expense	20,100	24,000	3,900
Other Postemployment Benefits	6,453	6,500	47
Total Employee Benefits:	<u>182,345</u>	<u>188,000</u>	<u>5,655</u>
<u>Administration</u>			
Audit Services	6,000	6,000	-
Accounting/Bookkeeping Services	2,000	2,000	-
Maintenance & Warranty Contracts	14,250	15,000	750
Insurance - Liability	12,985	12,985	-
Insurance - Workers Compensation	30,660	30,660	-
Supplies and Materials - Administrative	6,920	7,000	80
Travel - Administrative	1,840	1,500	(340)
Telephone Costs - Administrative	1,398	1,500	102
Total Administration:	<u>76,053</u>	<u>76,645</u>	<u>592</u>
<u>Buildings and Facilities</u>			
Utilities	4,536	5,000	464
Maintenance and Repairs - Buildings and Facilities	1,368	1,400	32
Supplies and Materials - Buildings and Facilities	1,340	1,400	60
Insurance - Building and Contents	2,500	2,500	-
Total Building and Facilities	<u>9,744</u>	<u>10,300</u>	<u>556</u>
<u>Communications - Operations</u>			
Training Expenses	15,360	15,360	-
Addressing/Mapping/Database Consultants	1,200	1,200	-
Employee Testing and Exams - Operations	498	500	2
NCIC/TBI/TIES Expenses	2,167	2,000	(167)
Telephone Costs (Call Center Lines)	7,499	8,000	501
Language Interpreting	1,144	2,000	856
Hosted Operational Services	11,000	11,000	-
Uniforms - Communications	1,895	1,900	5
Vehicle Expenses - Operations	500	1,000	500
Insurance - Equipment	3,475	3,475	-
Total Communications - Operations	<u>44,738</u>	<u>46,435</u>	<u>1,697</u>
Total Operating Expenses:	<u>933,856</u>	<u>956,380</u>	<u>22,524</u>
Operating Income (Loss):	<u>308,839</u>	<u>218,620</u>	<u>(90,219)</u>

Typical County Emergency Communications District

Budgetary Comparison Schedule (Cash Basis Budget) (Continued)  
June 30, 20XX

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Nonoperating Revenues and (Expenses):</u>			
Investment Income	4,514	4,600	86
Interest Income	975	750	(225)
Primary Government Subsidies	130,000	130,000	-
TECB Subsidies	13,500	13,500	-
Interest Expense	(7,923)	(8,000)	(77)
Principal Payment on Notes	(25,000)	(25,000)	-
Capitalized Lease payments	(12,238)	(12,238)	-
Capital Asset Purchases	(50,000)	(50,000)	-
Sale of Equipment	16,500	15,000	(1,500)
Rental Income	7,700	7,700	-
Total Nonoperating Revenues and (Expenses):	78,028	76,312	(1,716)
Income before Capital Contribution:	386,867	294,932	(91,935)
<u>Capital Contributions:</u>			
Primary Government Capital Contributions	5,000	5,000	-
TECB Capital Contributions	15,000	15,000	-
Total Capital Contributions:	20,000	20,000	-
Increase (Decrease) in Cash & Investments	406,867	314,932	(91,935)
Cash & Investments-Beginning of Period	157,728	157,728	-
Cash & Investments-End of Period	\$ 564,595	472,660	(91,935)

Reconciliation Cash Basis to Accrual Basis

Depreciation	(74,503)
Amortization	(11,569)
Capital Asset Purchases	50,000
Proceeds from Sale of Equipment	(16,500)
Gain (Loss) on Disposal of Property	(1,200)
Increase in Accrued Interest Receivable	1,125
Net Increase (Decrease) in Fair Value of Investments	(2,872)
Increase in Current Receivables	242,859
Principal Payments on Note	25,000
Capitalized Lease Payments	12,238
(Increase) Decrease in Accounts Payable	(18,500)
(Increase) Decrease In Accrued Payroll	(11,126)
(Increase) Decrease in Compensated Absences Payable	(7,123)
Increase (Decrease) In Deferred Outflows	(21,512)
(Increase) Decrease In Deferred Inflows	14,859
Noncash Capital Contribution	20,000
Net Reconciliation Cash to Accrual	201,176
Increase (Decrease) in Net Position (Accrual)	608,043
Net Position-Beginning of Period	911,587
Net Position-End of Period	\$ 1,519,630

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (GAAP Basis)

June 30, 20XX

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Operating Revenues:</u>			
TCA Section 7-86-303 Receipts	\$ 1,284,248	1,500,000	215,752
TCA Section 7-86-130 Receipts	179,213	100,000	(79,213)
Other Operating Revenue	22,093	23,000	907
<b>Total Operating Revenues:</b>	<b>1,485,554</b>	<b>1,623,000</b>	<b>137,446</b>
<u>Operating Expenses:</u>			
<u>Salaries and Wages:</u>			
Director	57,775	60,000	2,225
Administrative Personnel	198,750	198,000	(750)
Telecommunicators	246,758	250,000	3,242
Dispatch Supervisor Personnel	48,218	49,000	782
Mapping/Address Personnel	64,980	65,000	20
Other Salaries and Wages	21,447	21,000	(447)
<b>Total Salaries and Wages:</b>	<b>637,928</b>	<b>643,000</b>	<b>5,072</b>
<u>Employee Benefits:</u>			
Social Security	39,552	40,000	448
Medicare	9,250	9,500	250
Medical Insurance	108,287	110,000	1,713
Pension Expense	25,400	27,000	1,600
Other Postemployment Benefits	7,806	7,900	94
<b>Total Employee Benefits:</b>	<b>190,295</b>	<b>194,400</b>	<b>4,105</b>
<u>Administration</u>			
Audit Services	7,000	7,000	-
Accounting/Bookkeeping Services	5,000	4,000	(1,000)
Maintenance & Warranty Contracts	27,750	30,000	2,250
Insurance - Liability	12,985	13,000	15
Insurance - Workers Compensation	30,660	31,000	340
Supplies and Materials - Administrative	6,920	6,750	(170)
Travel - Administrative	1,840	2,000	160
Telephone Costs - Administrative	1,398	1,500	102
<b>Total Administration:</b>	<b>93,553</b>	<b>95,250</b>	<b>1,697</b>
<u>Buildings and Facilities</u>			
Utilities	4,536	5,000	464
Maintenance and Repairs - Buildings and Facilities	1,368	1,500	132
Supplies and Materials - Buildings and Facilities	1,340	1,300	(40)
Insurance - Building and Contents	2,500	2,500	-
<b>Total Building and Facilities</b>	<b>9,744</b>	<b>10,300</b>	<b>556</b>
<u>Communications - Operations</u>			
Training Expenses	15,360	16,000	640
Addressing/Mapping/Database Consultants	1,200	1,200	-
Employee Testing and Exams - Operations	498	500	2
NCIC/TBI/TIES Expenses	2,167	2,200	33
Telephone Costs (Call Center Lines)	7,499	7,500	1
Language Interpreting	1,144	1,500	356
Hosted Operational Services	12,000	12,000	-
Uniforms - Communications	1,895	2,000	105
Vehicle Expenses - Operations	500	500	-
Insurance - Equipment	3,475	3,475	-
<b>Total Communications - Operations</b>	<b>45,738</b>	<b>46,875</b>	<b>1,137</b>



**Typical County Emergency Communications District**

**Budgetary Comparison Schedule (GAAP Basis) (Continued)**

**June 30, 20XX**

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Depreciation:</u>			
Depreciation	74,503	75,000	497
Total Depreciation:	<u>74,503</u>	<u>75,000</u>	<u>497</u>
<u>Amortization</u>			
Amortization	11,569	11,600	31
Total Amortization:	<u>11,569</u>	<u>11,600</u>	<u>31</u>
Total Operating Expenses:	<u>1,063,330</u>	<u>1,076,425</u>	<u>13,095</u>
	<u>422,224</u>	<u>546,575</u>	<u>124,351</u>
<u>Operating Income (Loss):</u>			
<u>Nonoperating Revenues and (Expenses):</u>			
Investment Income	5,639	5,000	(639)
Interest Income	975	1,000	25
Net Increase (Decrease) in the Fair Value of Investments	(2,872)	(3,000)	(128)
Primary Government Subsidies	130,000	130,000	-
TECB Subsidies	13,500	13,500	-
Interest Expense	(7,923)	(8,000)	(77)
Gain (Loss) on Disposal of Property	(1,200)	(1,000)	200
Rental Income	7,700	7,700	-
Total Nonoperating Revenues and (Expenses):	<u>145,819</u>	<u>145,200</u>	<u>(619)</u>
	<u>568,043</u>	<u>691,775</u>	<u>123,732</u>
	<u>568,043</u>	<u>691,775</u>	<u>123,732</u>
<u>Capital Contributions:</u>			
Primary Government Capital Contributions	25,000	25,000	-
TECB Capital Contributions	15,000	15,000	-
<u>Total Capital Contributions:</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
	<u>608,043</u>	<u>731,775</u>	<u>123,732</u>
Increase (Decrease) in Net Position	<u>608,043</u>	<u>731,775</u>	<u>123,732</u>
Net Position-Beginning of Period	<u>911,587</u>	<u>911,587</u>	<u>-</u>
Net Position-End of Period	<u>\$ 1,519,630</u>	<u>1,643,362</u>	<u>123,732</u>

**Typical County Emergency Communications District**

**Statement of Net Position  
June 30, 20XX**

ASSETS

Current Assets

1001 - Cash and Cash Equivalents	\$ 188,645
1002 - Investments	375,950
1003 - Accrued Interest Receivable	1,125
1004 - Accounts Receivable	58,654
1009 - Prepaid Expenses	71,250
<u>Total Current Assets</u>	<u>695,624</u>

Noncurrent Assets

Capital Assets

1351 - Land	252,000
1352 - Construction in Progress	153,000

Capital Assets Being Depreciated

1302 - Buildings and Improvements	987,144
1308 - Communications Equipment	406,131
1306 - Office Equipment	22,846
1310 - Vehicles	21,971
1303, 09, 06, 11 Accumulated Depreciation	(153,804)
1201 - Capital Leases - Equipment	57,845
1202 - Accumulated Amortization of Leased Equipment	(11,569)
<u>Total Net Capital Assets</u>	<u>1,735,564</u>

Total Assets 2,431,188

Deferred Outflows of Resources

1601 - Deferred Amount on Refunding	15,405
1605-16 Deferred Outflows Related to Pensions	51,237
1630-34 Deferred Outflows Related to Other Post-Employment Benefits	23,879
<u>Total Deferred Outflow of Resources</u>	<u>90,521</u>

LIABILITIES

Current Liabilities

2001 - Accounts Payable	75,859
2002 - Accrued Payroll	5,687
2004 - Compensated Absences Payable	2,355
2010 - Notes Payable-Current	25,000
2012 - Capitalized Lease Liability - Current	10,253
<u>Total Current Liabilities</u>	<u>119,154</u>

Noncurrent Liabilities

2203 - Notes Payable-Long-term	300,000
2204 - Capitalized Lease Liability- Long-term	35,354
2220 - Net Pension Liability	167,230
2221 - Other Post-Employment Benefits Liability	241,356
<u>Total Noncurrent Liabilities</u>	<u>743,940</u>

Total Liabilities 863,094

Deferred Inflows of Resources

2255-70 Deferred Inflows Related to Pensions	66,416
2280-83 Deferred Inflows Related to Other Post-Employment Benefits	72,569
<u>Total Deferred Inflow of Resources</u>	<u>138,985</u>

Net Position

2301 - Net Investment in Capital Assets	1,380,362
2320 - Unrestricted Net Position	139,268

Total Net Position 1,519,630

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# Typical County Emergency Communications District

## Statement of Revenues, Expenses and Changes in Net Position For the Year Ended June 30, 20XX

	<u>20XX</u>
<u>Operating Revenues:</u>	
3010 - TCA Section 7-86-303 Receipts	\$ 1,284,248
3020 - TCA Section 7-86-130 Receipts	179,213
3090 - Other Operating Revenue	<u>22,093</u>
Total Operating Revenues:	<u>1,485,554</u>
<u>Operating Expenses:</u>	
<u>Salaries and Wages:</u>	
4001 - Director	57,775
4002 - Administrative Personnel	198,750
4004 - Telecommunicators	246,758
4005 - Dispatch Supervisor Personnel	48,218
4006 - Mapping/Address Personnel	64,980
4007 - Other Salaries and Wages	<u>21,447</u>
Total Salaries and Wages:	<u>637,928</u>
<u>Employee Benefits:</u>	
4101 - Social Security	39,552
4102 - Medicare	9,250
4104 - Medical Insurance	108,287
4108 - Pension Expense	25,400
4109 - Other Postemployment Benefits	<u>7,806</u>
Total Employee Benefits:	<u>190,295</u>
<u>Administration</u>	
4203 - Audit Services	7,000
4204 - Accounting/Bookkeeping Services	5,000
4218 - Maintenance & Warranty Contracts	27,750
4240 - Insurance - Liability	12,985
4241 - Insurance - Workers Compensation	30,660
4246 - Supplies and Materials - Administrative	6,920
4248 - Travel - Administrative	1,840
4250 - Telephone Costs - Administrative	<u>1,398</u>
Total Administration:	<u>93,553</u>
<u>Buildings and Facilities</u>	
4307 - Utilities	4,536
4333 - Maintenance and Repairs - Buildings and Facilities	1,368
4340 - Supplies and Materials - Buildings and Facilities	1,340
4338 - Insurance - Buildings and Contents	<u>2,500</u>
Total Buildings and Facilities	<u>9,744</u>

## Typical County Emergency Communications District

### Statement of Revenues, Expenses and Changes in Net Position (Continued) For the Year Ended June 30, 20XX

#### Communications - Operations

4418 - Training Expenses	15,360
4422 - Addressing/Mapping/Database Consultants	1,200
4406 - Employee Testing and Exams - Operations	498
4433 - NCIC/TBI/TIES Expenses	2,167
4437 - Telephone Costs (Call Center Lines)	7,499
4430 - Language Interpreting	1,144
4428 - Hosted Operational Services	12,000
4436 - Uniforms - Communications	1,895
4439 - Vehicle Expenses - Operations	500
4410 - Insurance - Equipment	3,475
Total Communications - Operations	<u>45,738</u>

#### Depreciation:

4501 - Depreciation	<u>74,503</u>
Total Depreciation:	<u>74,503</u>

#### Amortization

4601 - Amortization	<u>11,569</u>
Total Amortization:	<u>11,569</u>

Total Operating Expenses: 1,063,330

Operating Income (Loss): 422,224

#### Nonoperating Revenues and (Expenses):

5001 - Investment Income	5,639
5002 - Interest Income	975
5003 - Net Increase (Decrease) in the Fair Value of Investments	(2,872)
5004 - Primary Government Subsidies	130,000
5006 - TECB Subsidies	13,500
5008 - Gain (Loss) on Disposal of Property	(1,200)
5010 - Interest Expense	(7,923)
5012 - Rental Income	7,700
Total Nonoperating Revenues and (Expenses):	<u>145,819</u>

Income before Capital Contribution: 568,043

#### Capital Contributions:

6001 - Primary Government Capital Contributions	25,000
6003 - TECB Capital Contributions	15,000
Total Capital Contributions:	<u>40,000</u>

Increase (Decrease) in Net Position 608,043

Net Position-Beginning of Period 911,587

Net Position-End of Period \$ 1,519,630

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (Cash Basis Budget) June 30, 20XX

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Operating Revenues:</u>			
3010 - TCA Section 7-86-303 Receipts	\$ 1,060,146	1,000,000	(60,146)
3020 - TCA Section 7-86-130 Receipts	160,456	150,000	(10,456)
3090 - Other Operating Revenue	22,093	25,000	2,907
Total Operating Revenues:	<u>1,242,695</u>	<u>1,175,000</u>	<u>(67,695)</u>
<u>Operating Expenses:</u>			
<u>Salaries and Wages:</u>			
4001 - Director	55,250	57,000	1,750
4002 - Administrative Personnel	190,000	195,000	5,000
4004 - Telecommunicators	245,689	250,000	4,311
4005 - Dispatch Supervisor Personnel	47,123	50,000	2,877
4006 - Mapping/Address Personnel	62,125	62,000	(125)
4007 - Other Salaries and Wages	20,789	21,000	211
Total Salaries and Wages:	<u>620,976</u>	<u>635,000</u>	<u>14,024</u>
<u>Employee Benefits:</u>			
4101 - Social Security	38,501	40,000	1,499
4102 - Medicare	9,004	9,500	496
4104 - Medical Insurance	108,287	108,000	(287)
4108 - Pension Expense	20,100	24,000	3,900
4109 - Other Postemployment Benefits	6,453	6,500	47
Total Employee Benefits:	<u>182,345</u>	<u>188,000</u>	<u>5,655</u>
<u>Administration</u>			
4203 - Audit Services	6,000	6,000	-
4204 - Accounting/Bookkeeping Services	2,000	2,000	-
4218 - Maintenance & Warranty Contracts	14,250	15,000	750
4240 - Insurance - Liability	12,985	12,985	-
4241 - Insurance - Workers Compensation	30,660	30,660	-
4246 - Supplies and Materials - Administrative	6,920	7,000	80
4248 - Travel - Administrative	1,840	1,500	(340)
4250 - Telephone Costs - Administrative	1,398	1,500	102
Total Administration:	<u>76,053</u>	<u>76,645</u>	<u>592</u>
<u>Buildings and Facilities</u>			
4307 - Utilities	4,536	5,000	464
4333 - Maintenance and Repairs - Buildings and Facilities	1,368	1,400	32
4340 - Supplies and Materials - Buildings and Facilities	1,340	1,400	60
4338 - Insurance - Buildings and Contents	2,500	2,500	-
Total Building and Facilities	<u>9,744</u>	<u>10,300</u>	<u>556</u>
<u>Communications - Operations</u>			
4418 - Training Expenses	15,360	15,360	-
4422 - Addressing/Mapping/Database Consultants	1,200	1,200	-
4406 - Employee Testing and Exams - Operations	498	500	2
4433 - NCIC/TBI/TIES Expenses	2,167	2,000	(167)
4437 - Telephone Costs (Call Center Lines)	7,499	8,000	501
4430 - Language Interpreting	1,144	2,000	856
4428 - Hosted Operational Services	11,000	11,000	-
4436 - Uniforms - Communications	1,895	1,900	5
4439 - Vehicle Expenses - Operations	500	1,000	500
4410 - Insurance - Equipment	3,475	3,475	-
Total Communications - Operations	<u>44,738</u>	<u>46,435</u>	<u>1,697</u>
Total Operating Expenses:	<u>933,856</u>	<u>956,380</u>	<u>22,524</u>
Operating Income (Loss):	<u>308,839</u>	<u>218,620</u>	<u>(90,219)</u>

Typical County Emergency Communications District

Budgetary Comparison Schedule (Cash Basis Budget) (Continued)  
June 30, 20XX

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Nonoperating Revenues and (Expenses):</u>			
5001 - Investment Income	4,514	4,600	86
5002 - Interest Income	975	750	(225)
5004 - Primary Government Subsidies	130,000	130,000	-
5006 - TECB Subsidies	13,500	13,500	-
5010 - Interest Expense	(7,923)	(8,000)	(77)
Principal Payment on Notes	(25,000)	(25,000)	-
Capitalized Lease payments	(12,238)	(12,238)	-
Capital Asset Purchases	(50,000)	(50,000)	-
Sale of Equipment	16,500	15,000	(1,500)
5012 - Rental Income	7,700	7,700	-
Total Nonoperating Revenues and (Expenses):	78,028	76,312	(1,716)
Income before Capital Contribution:	386,867	294,932	(91,935)
<u>Capital Contributions:</u>			
6001 - Primary Government Capital Contributions	5,000	5,000	-
6003 - TECB Capital Contributions	15,000	15,000	-
Total Capital Contributions:	20,000	20,000	-
Increase (Decrease) in Cash & Investments	406,867	314,932	(91,935)
Cash & Investments-Beginning of Period	157,728	157,728	-
Cash & Investments-End of Period	\$ 564,595	472,660	(91,935)

Reconciliation Cash Basis to Accrual Basis

Depreciation	(74,503)
Amortization	(11,569)
Capital Asset Purchases	50,000
Proceeds from Sale of Equipment	(16,500)
Gain (Loss) on Disposal of Property	(1,200)
Increase in Accrued Interest Receivable	1,125
Net Increase (Decrease) in Fair Value of Investments	(2,872)
Increase in Current Receivables	242,859
Principal Payments on Note	25,000
Capitalized Lease Payments	12,238
(Increase) Decrease in Accounts Payable	(18,500)
(Increase) Decrease In Accrued Payroll	(11,126)
(Increase) Decrease in Compensated Absences Payable	(7,123)
Increase (Decrease) In Deferred Outflows	(21,512)
(Increase) Decrease In Deferred Inflows	14,859
Noncash Capital Contribution	20,000
Net Reconciliation Cash to Accrual	201,176
Increase (Decrease) in Net Position (Accrual)	608,043
Net Position-Beginning of Period	911,587
Net Position-End of Period	\$ 1,519,630

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (GAAP Basis)

June 30, 20XX

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Operating Revenues:</u>			
3010 - TCA Section 7-86-303 Receipts	\$ 1,284,248	1,500,000	215,752
3020 - TCA Section 7-86-130 Receipts	179,213	100,000	(79,213)
3090 - Other Operating Revenue	22,093	23,000	907
Total Operating Revenues:	<u>1,485,554</u>	<u>1,623,000</u>	<u>137,446</u>
<u>Operating Expenses:</u>			
<u>Salaries and Wages:</u>			
4001 - Director	57,775	60,000	2,225
4002 - Administrative Personnel	198,750	198,000	(750)
4004 - Telecommunicators	246,758	250,000	3,242
4005 - Dispatch Supervisor Personnel	48,218	49,000	782
4006 - Mapping/Address Personnel	64,980	65,000	20
4007 - Other Salaries and Wages	21,447	21,000	(447)
Total Salaries and Wages:	<u>637,928</u>	<u>643,000</u>	<u>5,072</u>
<u>Employee Benefits:</u>			
4101 - Social Security	39,552	40,000	448
4102 - Medicare	9,250	9,500	250
4104 - Medical Insurance	108,287	110,000	1,713
4108 - Pension Expense	25,400	27,000	1,600
4109 - Other Postemployment Benefits	7,806	7,900	94
Total Employee Benefits:	<u>190,295</u>	<u>194,400</u>	<u>4,105</u>
<u>Administration</u>			
4203 - Audit Services	7,000	7,000	-
4204 - Accounting/Bookkeeping Services	5,000	4,000	(1,000)
4218 - Maintenance & Warranty Contracts	27,750	30,000	2,250
4240 - Insurance - Liability	12,985	13,000	15
4241 - Insurance - Workers Compensation	30,660	31,000	340
4246 - Supplies and Materials - Administrative	6,920	6,750	(170)
4248 - Travel - Administrative	1,840	2,000	160
4250 - Telephone Costs - Administrative	1,398	1,500	102
Total Administration:	<u>93,553</u>	<u>95,250</u>	<u>1,697</u>
<u>Buildings and Facilities</u>			
4307 - Utilities	4,536	5,000	464
4333 - Maintenance and Repairs - Buildings and Facilities	1,368	1,500	132
4340 - Supplies and Materials - Buildings and Facilities	1,340	1,300	(40)
4338 - Insurance - Buildings and Contents	2,500	2,500	-
Total Building and Facilities	<u>9,744</u>	<u>10,300</u>	<u>556</u>
<u>Communications - Operations</u>			
4418 - Training Expenses	15,360	16,000	640
4422 - Addressing/Mapping/Database Consultants	1,200	1,200	-
4406 - Employee Testing and Exams - Operations	498	500	2
4433 - NCIC/TBI/TIES Expenses	2,167	2,200	33
4437 - Telephone Costs (Call Center Lines)	7,499	7,500	1
4430 - Language Interpreting	1,144	1,500	356
4428 - Hosted Operational Services	12,000	12,000	-
4436 - Uniforms - Communications	1,895	2,000	105
4439 - Vehicle Expenses - Operations	500	500	-
4410 - Insurance - Equipment	3,475	3,475	-
Total Communications - Operations	<u>45,738</u>	<u>46,875</u>	<u>1,137</u>

**Typical County Emergency Communications District**

**Budgetary Comparison Schedule (GAAP Basis) (Continued)**

**June 30, 20XX**

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Depreciation:</u>			
4501 - Depreciation	74,503	75,000	497
Total Depreciation:	<u>74,503</u>	<u>75,000</u>	<u>497</u>
<u>Amortization</u>			
4601 - Amortization	11,569	11,600	31
Total Amortization:	<u>11,569</u>	<u>11,600</u>	<u>31</u>
Total Operating Expenses:	<u>1,063,330</u>	<u>1,076,425</u>	<u>13,095</u>
	<u>422,224</u>	<u>546,575</u>	<u>124,351</u>
<u>Operating Income (Loss):</u>			
<u>Nonoperating Revenues and (Expenses):</u>			
5001 - Investment Income	5,639	5,000	(639)
5002 - Interest Income	975	1,000	25
5003 - Net Increase (Decrease) in the Fair Value of Investments	(2,872)	(3,000)	(128)
5004 - Primary Government Subsidies	130,000	130,000	-
5006 - TECB Subsidies	13,500	13,500	-
5008 - Gain (Loss) on Disposal of Property	(1,200)	(1,000)	200
5010 - Interest Expense	(7,923)	(8,000)	(77)
5012 - Rental Income	7,700	7,700	-
Total Nonoperating Revenues and (Expenses):	<u>145,819</u>	<u>145,200</u>	<u>(619)</u>
	<u>568,043</u>	<u>691,775</u>	<u>123,732</u>
Income before Capital Contribution:	<u>568,043</u>	<u>691,775</u>	<u>123,732</u>
<u>Capital Contributions:</u>			
6001 - Primary Government Capital Contributions	25,000	25,000	-
6003 - TECB Capital Contributions	15,000	15,000	-
<u>Total Capital Contributions:</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Increase (Decrease) in Net Position	<u>608,043</u>	<u>731,775</u>	<u>123,732</u>
Net Position-Beginning of Period	<u>911,587</u>	<u>911,587</u>	<u>-</u>
Net Position-End of Period	<u>\$ 1,519,630</u>	<u>1,643,362</u>	<u>123,732</u>