Statement of Net Position June 30, 20XX

ASSETS	

Current Assets Cash and Cash Equivalents	\$ 188,645
Investments	¢ 100,010 375,950
Accrued Interest Receivable	1,125
Accounts Receivable	58,654
Prepaid Expenses	71,250
<u>Total Current Assets</u>	695,624
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)
Right-to-Use Lease Asset	57,845
Accumulated Amortization of Right-to-Use Asset	(11,569)
Total Net Capital Assets	1,735,564
Total Asset	s 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 <u>Total Deferred Outflow of Resources</u>	23,879 90,521
LIABILITIES	
Current Liabilities	
Accounts Payable Accrued Payroll	$75,859 \\ 5,687$
Compensated Absences Payable	2,355
Notes Payable-Current	2,000
Intangible Lease Liability-Current	10,253
Total Current Liabilities	119,154
Noncurrent Liabilities	
Notes Payable-Long-term	300,000
Intangible Lease Liability-Long-term	35,354
Net Pension Liability	167,230
Other Post-Employment Benefits Liability	241,356
Total Noncurrent Liabilities	743,940
Total Liabilitie	s 863,094
Deferred Inflows of Resources	
Deferred Inflows Related to Pensions	66,416
Deferred Inflows Related to Other Post-Employment Benefits	72,569
Total Deferred Inflow of Resources	138,985
Net Position	
Net Investment in Capital Assets	1,380,362
Unrestricted Net Position	139,268
Total Net Position	n 1,519,630
	-

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

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

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

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	45,738
Depreciation:	
Depreciation	74,503
Total Depreciation:	74,503
Amortization	
Amortization	11,569
Total Amortization:	11,569
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):	145,819
Income before Capital Contribution:	568,043
Capital Contributions:	
Primary Government Capital Contributions	25,000
TECB Capital Contributions	15,000
<u>Total Capital Contributions:</u>	40,000
Increase (Decrease) in Net Position	608,043
Net Position-Beginning of Period	911,587
Net Position-End of Period \$	1,519,630

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	308,839
Cash Flows from Noncapital Financing Activities	
TECB Subsidies	13,500
Primary Government Subsidies	130,000
Net Cash Provided by Noncapital Financing Activities	143,500
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(50,000)
Principal Paid on Notes Payable	(25,000)
Lease Payments	(12,238)
Interest Paid on Notes Payable & 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	(58,661)
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	(289,511)
Net Increase (Decrease) in Cash and Cash Equivalents	104,167
Cash and Cash Equivalents at Beginning of Year	84,478
Cash and Cash Equivalents at End of Year	\$ 188,645

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 Amoritization 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** (113, 385)Net Cash Provided by Operating Activities 308,839 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 0 188,645 Cash and Cash Equivalents June 30, 20XX Noncash Investing, Capital and Financing Activities Contribution of Capital Assets from Primary Government 20,000 Decrease in the Fair Value of Investments (2,872)

Budgetary Comparison Schedule (GAAP Basis) June 30, 20XX

Other Operating Revenue 22,093 23,000 907 Total Operating Revenues: 1,485,554 1,623,000 137,446 Operating Expenses: Sularies and Wages: 1	June 30, 20XX				
TCA Section 7-86-303 Receipts \$ 1.284.248 1.500.000 215.752 TCA Section 7-86-303 Receipts 22.003 22.000 907 Total Operating Revenues: 1.485.854 1.023,000 907 Total Operating Revenues: 1.485.854 1.023,000 907 Operating Expenses: 37,775 60,000 2.225 Administrative Presenal 188,766 198,000 6780 Mapping Address Personal 248,218 0.000 2.225 Mapping Address Personal 641,980 65,000 783 Mapping Address Personal 647,928 643,000 643 Other Salaries and Wages 21,447 21,000 (447) Total Sourity 39,552 40,000 448 Social Sourity 39,552 40,000 448 Medicaria 92,550 25,000 27,000 Medicaria 92,550 25,000 27,000 1,000 Other Salaries and Wages 25,000 27,000 1,000 Total Security 39		_		•	
TCA Section 7-88-130 Receipts 170.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 (77.213 100.000 177.213 100.000 177.213 100.000 177.213 100.000 177.213 100.000 177.213 100.00 177.213 100.00 177.213 100.00 177.213 100.00 177.213 100.00 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.213 100.01 177.113 100.01	Operating Revenues:				
Other Operating Revenue 22,093 23,000 907 Total Operating Revenues: 1,485,554 1,623,000 137,446 Operating Expenses: Salaries and Wages: 198,756 198,000 7,225 Administrative Personnel 198,756 198,000 7,225 Administrative Personnel 48,218 49,000 3,242 Dispatch Supervisor Personnel 44,218 49,000 3,242 Mapping/Address Personnel 64,5180 65,000 30 Other Salaries and Wages: 21,447 21,000 447 Total Salaries and Wages: 9,552 40,000 48 Social Security 39,552 40,000 48 Medicare 9,250 9,500 250 Medicare 9,250 9,500 26 Medicare 2,800 7,000 1,713 Total Employee Benefits: 190,255 94,000 1,800 Other Sotering Services 5,000 4,000 1,600 Insurance - Morkers Compensation 30,660	TCA Section 7-86-303 Receipts	\$	1,284,248	1,500,000	215,752
Total Operating Revenues: 1.485.554 1.623.000 137.446 Operating Expenses: Silaries and Wages: 57.775 60.000 2.285 Administrative Personnel 198.000 7750 00.000 2.285 Mapping/Address Personnel 246.758 250.000 3.242 Mapping/Address Personnel 44.8218 49.000 782 Mapping/Address Personnel 64.980 65.000 29 Other Salaries and Wages 21.447 21.000 (447) Total Salaries and Wages 90.552 40.000 5.072 Employee Borefits 30.552 40.000 1713 Social Scurity 30.552 40.000 1.680 Medicar 32.50 9.500 246 Modicar Employee Borefits 25.000 1.000 1.713 Pension Expense 2.500 7.900 9.44 Total Salaries and Wages 1.000 1.600 1.600 Administrative 1.9205 1.94.400 4.105 Ministrative 1.900 <td>TCA Section 7-86-130 Receipts</td> <td></td> <td>179,213</td> <td>100,000</td> <td>(79,213)</td>	TCA Section 7-86-130 Receipts		179,213	100,000	(79,213)
Operating Expenses: Subries and Wages: Director 57,775 60,000 2,225 Administrative Personnel 198,700 198,700 3,242 Dispatts Supervisor Personnel 246,788 250,000 3,242 Mapping/Address Personnel 64,890 650,000 782 Other Subprivisor Personnel 24,477 21,047 21,447 21,000 (447) Total Salaries and Wages 637,928 643,000 5.072 5000 448 Social Security 39,552 40,000 448 50,000 100	Other Operating Revenue	_	22,093	23,000	907
Salaries and Wages: 57,775 60,000 2.225 Administrative Personnel 198,750 198,000 3.242 Dispatch Supervisor Personnel 246,758 250,000 3.242 Dispatch Supervisor Personnel 48,218 49,000 782 Mapping Address Personnel 64,389 65,000 20 Other Salaries and Wages 21,447 21,000 (447) Total Salaries and Wages 20,552 40,000 5.072 Employee Benefits: 39,552 40,000 4.88 Social Security 39,552 9,000 250 Medicare 9,250 9,000 20 100 Total Expense 108,287 110,000 1,713 Total Supprose Benefits: 7,806 7,900 9.00 Matifi Survices 7,806 7,900 9.00 Addit Survices 7,000 7,000 - Audit Survices 5,000 4.00 (1.000) Insurance - Liability 12,985 13,000 15	Total Operating Revenues:	-	1,485,554	1,623,000	137,446
Director 57.775 60.000 2.225 Administrative Personnel 198.750 198.000 7600 Telecommunicators 244.758 220.000 3.242 Dispatch Superviso Personnel 44.818 40.000 782 Mapping/Address Personnel 64.980 65.000 200 Other Salaries and Wages: 21.447 21.000 (447) Total Salaries and Wages: 63.928 643.000 5.072 Employee Benefits: 39.552 40.000 448 Medicare 9.250 9.500 250 Medicare 9.250 9.500 250 Medicare 9.250 9.500 2.600 Other Postemployment Benefits 7.806 7.900 1.600 Total Employee Benefits: 7.900 7.900 4.400 Aduit Services 7.000 7.000 - Audit Services 7.000 7.000 - Accounting/Bookkeeping Services 5.000 4.000 1000 Insurance - Liabilit	Operating Expenses:				
Administrative Personnel 198,750 198,000 (750) Telecommunicators 246,758 250,000 3.242 Dispatch Supervisor Personnel 48,218 40,000 782 Mappring/Address Personnel 64,980 65,000 20 Other Staluters and Wages: 637,928 643,000 5,072 Employee Benefits: 39,552 40,000 448 Medical Insurance 198,250 9,500 246 Medical Insurance 198,250 9,500 250 Other Staluters 190,000 1,713 Pension Expense 25,400 27,000 1,600 Other Postemployment Benefits: 190,295 194,400 4,105 40,000 1,000 Administration 7,000 7,000 - 40,000 1,000 Insurance - Workers Compensation 30,660 31,000 340 31,000 3100 Supplies and Materials - Buildings and Facilities 1,348 1,000 1,000 Insurance - Workers Compensation 30,660 31,000 <td< td=""><td>Salaries and Wages:</td><td></td><td></td><td></td><td></td></td<>	Salaries and Wages:				
Telecommunicators 246,758 250,000 3.242 Dispatch Superviso Personnel 44,8218 46,000 782 Mapping/Address Personnel 64,980 65,000 20 Other Salaries and Wages: 21,447 21,000 (447) Total Salaries and Wages: 92,552 40,000 48 Social Security 92,552 40,000 1,713 Pension Expense 26,400 27,000 1,600 Other Postemployment Benefits 7,806 7,900 94 Total Employee Benefits: 100,295 194,400 41,000 Administration 7,806 7,900 94 Total Employee Benefits: 100,295 194,400 41,000 Administration 7,806 7,900 94 Total Employee Benefits: 100,295 194,400 41,000 Administration 24,575 30,000 2,250 Insurance - Workers Compensation 30,660 31,000 30 Supplies and Materials - Administrative 1,398 1,500	Director		57,775	60,000	2,225
Dispatch Supervisor Personnel 48,218 49,000 782 Mapping/Address Personnel 64,880 65,000 20 Other Salaries and Wages $21,447$ $21,000$ (447) Total Salaries and Wages $21,447$ $21,000$ (447) Total Salaries and Wages $39,552$ $643,000$ 5072 Employee Benefits: $39,250$ $9,500$ 250 Medical Insurance $108,287$ $110,000$ $1,713$ Pension Expense $25,00$ $27,000$ 1600 Other Postemployment Benefits: $190,295$ $194,400$ $4,105$ Audit Services $7,000$ $7,000$ $-$ Accounting/Bookkeeping Services $5,000$ 400 $(1,000)$ Insurance - Workers Compensation $30,660$ $31,000$ 310 Supplies and Materials - Administrative $6,292$ $6,750$ (170) Trauel - Administrative $1,340$ $2,000$ 160 Texpence - Building and Pacilities $1,368$ $1,500$ 102	Administrative Personnel		198,750	198,000	(750)
Mapping/Address Personnel 64,980 65,000 20 Other Stalaries and Wages 21,447 21,000 (447) Total Salaries and Wages 637,928 643,000 5.072 Emplovee Benefits: 39,552 40,000 448 Medicare 9,250 9,500 250 Medicare 9,250 9,500 250 Medicare 225,400 27,000 1,600 Other Stalexpnese 25,400 27,000 1,600 Other Postemployment Benefits 7,806 7,900 9,4 Total Employce Benefits: 190,295 194,400 4,105 Administration 30,660 31,000 15 Audit Services 7,000 7,000 - Audit Service 2,755 30,000 30 Insurance - Warkers Compensation 30,660 31,000 30 Supplies and Materials - Administrative 1,398 1,500 102 Total Administration: 93,553 95,250 1,607 Total Ad	Telecommunicators		246,758	250,000	3,242
Other Salaries and Wages $21,447$ $21,000$ (447) Total Salaries and Wages: $637,928$ $643,000$ 5.072 Emploree Benefits: $39,552$ $40,000$ 448 Medical Insurance $9,250$ $9,500$ 250 Medical Insurance $108,287$ $110,000$ 1.713 Pension Expense $25,400$ $27,000$ 1.600 Other Postemployment Benefits: $100,295$ $194,400$ 4.105 Addit Services $7,000$ $7,000$ -0.000 AccountingBookkeeping Services $5,000$ $4,000$ 1000 Insurance - Workers Compensation $30,660$ $31,000$ 340 Supplies and Materials - Administrative $1,384$ $1,500$ 102 Total Administrative $1,384$ $1,500$ 102 Tatal Administrative $1,340$ $1,300$ 132 Supplies and Materials - Administrative $1,384$ $1,500$ 102 Travel - Administrative $1,384$ $1,300$ 132 </td <td>Dispatch Supervisor Personnel</td> <td></td> <td>48,218</td> <td>49,000</td> <td>782</td>	Dispatch Supervisor Personnel		48,218	49,000	782
Total Salaries and Wages: 637,928 643,000 5,072 Emploree Benefits: 39,552 40,000 448 Medicare 9,250 9,500 250 Medicare 9,250 9,500 250 Medicare 9,250 9,500 106,237 Other Postemployment Benefits 25,400 27,000 1,600 Total Employee Benefits: 190,295 194,400 4,105 Administration 7,806 7,900 - Audi: Services 7,000 7,000 - Audi: Services 7,000 4,000 (1,000) Maintenance & Warkers Compensation 30,660 31,000 15 Insurance - Workers Compensation 30,660 31,000 340 Supplies and Materials - Administrative 1,398 1,500 102 Total Administration: 1,398 1,500 102 Taware - Moministrative 1,388 1,500 102 Total Administrative 1,340 1,300 132 Sup	Mapping/Address Personnel		64,980	65,000	20
Employee Renefits: 39,552 40,000 448 Medical Insurance 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 Total Employee Benefits: 190,295 194,400 4,105 Administration 7,000 7,000 - AccountingBookkeeping Services 5,000 4,000 10,000 Insurance - Liability 12,985 13,000 340 Supplies and Materials - Administrative 6,920 6,750 (170) Travel - Administrative 1,388 1,500 102 Total Administrative 1,388 1,500 102 Total Administrative 1,348 1,500 132 Supplies and Materials - Buildings and Facilities 1,348 1,500 132 Utilities 1,340 1,300 132 Supplies and Materials - Buildings and Facilities 9,744 10,300 6	Other Salaries and Wages	_	21,447	21,000	(447)
Social Security 39,552 40,000 448 Medicare 9,250 9,500 250 Medical Insurance 108,287 110,000 1,713 Pension Expense 25,000 27,000 1,600 Other Postemployment Benefits 7,806 7,900 9,44 Total Employee Benefits: 190,295 194,400 4,105 Administration 27,750 30,000 2,250 Insurance - Liability 12,985 13,000 13,000 Supplies and Materials - Administrative 6,920 6,750 (170) Travel - Administrative 1,388 1,500 102 Total Administrative 93,553 95,250 1.607 Total Administrative 1,388 1,500 102 Total Administration: 93,553 95,250 1.607 Buildings and Facilities 1,340 1,300 (40) Utilities 1,340 1,300 132 Supplies and Materials - Buildings and Facilities 1,368 1,500 132	Total Salaries and Wages:	_	637,928	643,000	5,072
Medicar 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 Total Employee Benefits: 190,295 194,400 4,105 Administration 7,000 7,000 - Accounting/Bookkeeping Services 7,000 7,000 - Accounting/Bookkeeping Services 7,000 7,000 - Accounting/Bookkeeping Services 27,750 30,000 2,250 Insurance - Liability 12,985 13,000 130 Supplies and Materials - Administrative 6,920 6,750 (170) Travel - Administrative 1,384 2,000 160 Total Administration: 93,553 95,250 1,697 Buildings and Facilities 1,346 1,300 130 Utilities 1,340 1,300 130 Output and Repairs - Buildings and Facilities 9,744 10,300	Employee Benefits:				
Medical Insurance 108.287 110,000 1,713 Pension Expense 25,400 27,000 1,600 Other Postemployment Benefits 190,295 194,400 4,105 Administration 190,295 194,400 4,105 Administration 7,000 - 4 AccountingBookkeeping Services 5,000 4,000 (1,000) Maintenenace & Warranty Contracts 27,750 30,000 2,280 Insurance - Workers Compensation 30,660 31,000 340 Supplies and Materials - Administrative 6,920 6,750 (170) Total Administrative 1,398 1,500 102 Total Administrative 1,398 1,500 102 Total Administrative 1,388 1,500 132 Supplies and Materials - Buildings and Facilities 1,340 1,300 (404 Maintenance and Repairs - Buildings and Facilities 1,340 1,300 132 Supplies and Materials - Buildings and Facilities 1,340 1,300 (400 In	Social Security		39,552	40,000	448
Pension Expense $25,400$ $27,000$ $1,600$ Other Postemployment Benefits: $7,806$ $7,900$ 94 Total Employee Benefits: $190,295$ $194,400$ $4,105$ Administration $7,000$ $7,000$ $4,000$ $4,105$ Accounting/Bookkeeping Services $7,000$ $7,000$ $4,000$ $1,000$ Maintenenace & Warranty Contracts $27,750$ $30,000$ $2,250$ Insurance - Liability $12,985$ $13,000$ 130 Supplies and Materials - Administrative $6,920$ $6,750$ (1700) Travel - Administrative $1,340$ $2,000$ 160 Telephone Costs - Administrative $1,398$ $1,500$ 102 Total Administration: $93,553$ $95,250$ 1.697 Utilities $4,536$ $5,000$ 464 Maintenance and Repairs - Buildings and Facilities $1,340$ $1,300$ 132 Supplies and Materials - Buildings and Facilities $1,368$ $1,500$ 132 Total Administrative $2,500$ $2,500$ $2,500$ $2,500$	Medicare		9,250	9,500	250
Other Postemployment Benefits $7,806$ $7,900$ 94 Total Employee Benefits: $190,295$ $194,400$ 4.105 Administration $190,295$ $194,400$ 4.105 Aduit Services $7,000$ $7,000$ $7,000$ $4,000$ $(1,000)$ Maintenenace & Warranty Contracts $27,750$ $30,000$ $2,250$ $13,000$ 340 Insurance - Vaibility $12,985$ $13,000$ 340 $30,660$ $31,000$ 340 Supplies and Materials - Administrative $6,920$ $6,750$ (170) Total Administrative $1,340$ $2,000$ 160 Total Administrative $1,398$ $1,500$ 102 Total Administrative $1,398$ $1,500$ 102 Total Administrative $1,388$ $1,500$ 102 Supplies and Facilities $1,340$ $1,300$ (40) Utilities $4,536$ $5,000$ 44 Maintenance and Repairs - Buildings and Facilities $1,340$ $1,300$	Medical Insurance		108,287	110,000	1,713
Total Employee Benefits: 190.295 194,400 4,105 Administration $Audit Services$ 7.000 7.000 - Accounting/Bookkeeping Services 5.000 4.000 (1,000) Maintenenace & Warranty Contracts 27,750 30,000 2,250 Insurance - Liability 12,985 13,000 130 Supplies and Materials - Administrative 6,920 6,750 (170) Travel - Administrative 1,840 2,000 160 Telephone Costs - Adminstrative 1,398 1,500 102 Total Administration: 93,553 95,250 1,697 Buildings and Facilities 1,368 1,500 132 Utilities 4,536 5,000 464 Maintenance and Repairs - Buildings and Facilities 1,340 1,300 (400) Insurance - Building and Facilities 1,340 1,300 (400) Insurance - Building and Facilities 1,340 1,300 (400) Insurance - Building and Facilities 1,200 1,200 -	Pension Expense		25,400	27,000	1,600
Administration Audit Services 7,000 7,000 - Accounting/Bookkeeping Services 5,000 4,000 (1,000) Maintenenace & 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 1,384 2,000 160 Telephone Costs - Administrative 1,398 1,500 102 Total Administration: 93,553 95,250 1,697 Buildings and Facilities 1,368 1,500 132 Supplies and Materials - 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 - Total Building and Contents 9,744 10,300 556 Communications - Operations 1,200 1,200	Other Postemployment Benefits	_	7,806	7,900	94
Audit Services 7,000 7,000 - Accounting/Bookkeeping Services 5,000 4,000 (1,000) Maintennace & Warranty Contracts 27,750 30,000 2,250 Insurance - Liability 12,985 13,000 340 Supplies and Materials - Administrative 6,920 6,750 (170) Travel - Administrative 1,840 2,000 160 Telephone Costs - Administrative 1,398 1,500 102 Total Administration: 93,553 95,250 1,697 Buildings and Facilities 1,368 1,500 132 Supplies and Materials - Buildings and Facilities 1,368 1,500 132 Supplies and Materials - Buildings and Facilities 1,368 1,500 132 Supplies and Materials - Buildings and Facilities 1,368 1,500 14 Maintenance - Building and Facilities 1,340 1,300 400 Insurance - Building and Facilities 1,340 1,300 400 Supplies and Materials - Departions 12,000 2,000 <t< td=""><td>Total Employee Benefits:</td><td>-</td><td>190,295</td><td>194,400</td><td>4,105</td></t<>	Total Employee Benefits:	-	190,295	194,400	4,105
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Administration				
Maintenenace & 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 $1,398$ $1,500$ 160 Telephone Costs - Administrative $1,398$ $1,500$ 102 Total Administration: $93,553$ $95,250$ $1,697$ Buildings and Facilities $4,536$ $5,000$ 464 Maintenance and Repairs - Buildings and Facilities $1,340$ $1,300$ 453 Supplies and Materials - Buildings and Facilities $1,340$ $1,300$ 464 Maintenance - Building and Facilities $1,340$ $1,300$ 455 Total Building and Facilities $9,744$ $10,300$ 556 Communications - Operations $12,200$ $12,000$ $-$ Training Expenses $2,167$ $2,200$ 33 Telephone Costs (Call Center Lines)	Audit Services		7,000	7,000	-
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 Total Administration: 93,553 95,250 1,697 Buildings and Facilities 1,368 1,500 132 Utilities 4,536 5,000 464 Maintenance and Repairs - Buildings and Facilities 1,340 1,300 (40) Insurance - Building and Contents 2,500 2,500 - Total Building and Facilities 1,340 1,300 (40) Insurance - Building and Contents 2,500 2,500 - Total Building and Facilities 1,200 1,200 - Total Building and Facilities 1,200 1,200 - Total Building and Facilities 1,200 1,200 - Total Building and Exams - Operations 498 500 2 NCIC/TBI/TIES	Accounting/Bookkeeping Services		5,000	4,000	(1,000)
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Maintenenace & Warranty Contracts		27,750	30,000	2,250
Supplies and Materials - Àdministrative $6,920$ $6,750$ (170) Travel - Administrative $1,840$ $2,000$ 160 Telephone Costs - Administrative $1,398$ $1,500$ 102 Total Administration: $93,553$ $95,250$ $1,697$ Buildings and Facilities $93,553$ $95,250$ $1,697$ Utilities $4,536$ $5,000$ 464 Maintenance and Repairs - Buildings and Facilities $1,340$ $1,300$ (40) Insurance - Building and Contents $2,500$ $2,500$ $-$ Total Building and Facilities $9,744$ $10,300$ 556 Communications - Operations $9,744$ $10,300$ 556 Communications - Operations $1,200$ $1,200$ $-$ 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)	Insurance - Liability		12,985	13,000	15
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Insurance - Workers Compensation		30,660	31,000	340
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Supplies and Materials - Administrative		6,920	6,750	(170)
Total Administration: $93,553$ $95,250$ $1,697$ Buildings and Facilities $4,536$ $5,000$ 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 $2,500$ $2,500$ $-$ Total Building and Facilities $9,744$ $10,300$ 556 Communications - Operations $15,360$ $16,000$ 640 Addressing/Mapping/Database Consultants $1,200$ $1,200$ $-$ Employee Testing and Exams - Operations $2,167$ $2,200$ 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 $-$	Travel - Administrative		1,840	2,000	160
Buildings and FacilitiesUtilitiesUtilitiesUtilitiesMaintenance and Repairs - Buildings and FacilitiesSupplies and Materials - Buildings and Facilities1,3681,300Insurance - Building and Contents2,5002,500Total Building and Facilities15,36016,000640Addressing/Mapping/Database Consultants15,36016,000Addressing/Mapping/Database Consultants12,20012,20012,20012,20012,20012,20012,20012,20012,20012,20012,20012,20012,20014,411,50015,2001,1441,50012,00013,347514,47515,3475 <td>Telephone Costs - Adminstrative</td> <td>_</td> <td>1,398</td> <td>1,500</td> <td>102</td>	Telephone Costs - Adminstrative	_	1,398	1,500	102
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 $2,500$ $2,500$ $-$ Total Building and Facilities $9,744$ $10,300$ 556 Communications - OperationsTraining 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 $3,475$ $3,475$ $-$	Total Administration:	-	93,553	95,250	1,697
Maintenance and Repairs - Buildings and Facilities1,3681,500132Supplies and Materials - Buildings and Facilities1,3401,300(40)Insurance - Building and Contents $2,500$ $2,500$ $-$ Total Building and Facilities $9,744$ 10,300 556 Communications - OperationsTraining 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) $7,499$ $7,500$ 11 Language Interpreting $1,144$ $1,500$ 356 Hosted Operations $1,895$ $2,000$ 105 Vehicle Expenses - Operations 500 500 $-$ Insurance - Equipment $3,475$ $3,475$ $-$	Buildings and Facilities				
Supplies and Materials - Buildings and Facilities $1,340$ $1,300$ (40) Insurance - Building and Contents $2,500$ $2,500$ $-$ Total Building and Facilities $9,744$ $10,300$ 556 Communications - OperationsTraining 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) $7,499$ $7,500$ 11 Language Interpreting $1,144$ $1,500$ 356 Hosted Operations $1,895$ $2,000$ 105 Vehicle Expenses - Operations 500 500 $-$ Insurance - Equipment $3,475$ $3,475$ $-$	Utilities		4,536	5,000	464
Insurance - Building and Contents Total Building and Facilities $2,500$ $2,500$ $ 3,744$ $10,300$ 556 Communications - OperationsTraining ExpensesAddressing/Mapping/Database Consultants $1,200$ $1,200$ 498 500 2 NCIC/TBI/TIES Expenses $2,167$ $2,200$ 33 Telephone Costs (Call Center Lines) $2,167$ $2,200$ $11,144$ $1,500$ $12,000$ $12,000$ $12,000$ $12,000$ $12,000$ $12,000$ $12,000$ $12,000$ $12,000$ $13,895$ $2,000$ 105 Vehicle Expenses - Operations $1,895$ $2,000$ 105 100 <t< td=""><td></td><td></td><td>1,368</td><td>1,500</td><td>132</td></t<>			1,368	1,500	132
Total Building and Facilities 9,744 10,300 556 Communications - Operations 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 -					(40)
Communications - Operations 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 -		_			-
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 -	Total Building and Facilities	-	9,744	10,300	556
Addressing/Mapping/Database Consultants1,2001,200.Employee Testing and Exams - Operations4985002NCIC/TBI/TIES Expenses2,1672,20033Telephone Costs (Call Center Lines)7,4997,5001Language Interpreting1,1441,500356Hosted Operational Services12,00012,000-Uniforms - Communications1,8852,000105Vehicle Expenses - Operations500500-Insurance - Equipment3,4753,475-					
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 1,885 2,000 105 Vehicle Expenses - Operations 500 500 - Insurance - Equipment 3,475 3,475 -					640
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 -					-
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 -	Employee Testing and Exams - Operations				
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 -					
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 -					
Uniforms - Communications 1,895 2,000 105 Vehicle Expenses - Operations 500 500 - Insurance - Equipment 3,475 3,475 -					356
Vehicle Expenses - Operations500500-Insurance - Equipment3,4753,475-	*			,	-
Insurance - Equipment 3,475 -					105
					-
Total Communications Operations 15738 46.875 1.137		_			-
	Total Communications - Operations	-	45,738	46,875	1,137

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

June 30, 20XX				
		Actual	Budget	Variance
		(Accrual Basis)	(Accrual Basis)	Under (Over)
Depreciation:				
Depreciation		74,503	75,000	497
Total Depreciation:		74,503	75,000	497
Amortization				
Amortization		11,569	11,600	31
Total Amortization:		11,569	11,600	31
Total Operating E	xpenses:	1,063,330	1,076,425	13,095
	Operating Income (Loss):	422,224	546,575	124,351
Nonoperating Revenues and (Expenses):				
Investment Income		5,639	5,000	(639)
Interest Income		975	1,000	25
Net Increase (Decrease) in the Fair Value of In-	vestments	(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 Nonoperatin	g Revenues and (Expenses):	145,819	145,200	(619)
	Income before Capital Contribution:	568,043	691,775	123,732
<u>Capital Contributions:</u> Primary Government Capital Contributions		25,000	25,000	
TECB Capital Contributions		15,000	15,000	-
Total Capital Contributions Total Capital Cont	ributions:	40,000	40,000	-
	Increase (Decrease) in Net Position	608,043	731,775	123,732
	Net Position-Beginning of Period	911,587	911,587	
	Net Position-End of Period	\$ 1,519,630	1,643,362	123,732

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

		Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
Operating Revenues:	_			
TCA Section 7-86-303 Receipts	\$	1,060,146	1,000,000	(60,146
TCA Section 7-86-130 Receipts		160,456	150,000	(10,450
Other Operating Revenue	_	22,093	25,000	2,907
Total Operating Revenues:	-	1,242,695	1,175,000	(67,695
Operating Expenses:				
Salaries and Wages:				
Director		55,250	57,000	1,75
Administrative Personnel		190,000	195,000	5,00
Telecommunicators		245,689	250,000	4,31
Dispatch Supervisor Personnel		47,123	50,000	2,87
Mapping/Address Personnel Other Selarice and Works		62,125	62,000	(12)
Other Salaries and Wages Total Salaries and Wages:	-	20,789 620,976	21,000 635,000	211
Total Salaries and Wages.	_	620,976	655,000	14,024
Employee Benefits: Social Security		38,501	40,000	1,499
Medicare		9,004	40,000 9,500	1,49
Medical Insurance		108,287	108,000	(28)
Pension Expense		20,100	24,000	3,900
Other Postemployment Benefits		6,453	6,500	4'
Total Employee Benefits:	_	182,345	188,000	5,65
Administration				
Audit Services		6,000	6,000	
Accounting/Bookkeeping Services		2,000	2,000	
Maintenenace & Warranty Contracts		14,250	15,000	75
Insurance - Liability		12,985	12,985	
Insurance - Workers Compensation		30,660	30,660	
Supplies and Materials - Administrative		6,920	7,000	8
Travel - Administrative		1,840	1,500	(34
Telephone Costs - Adminstrative		1,398	1,500	10
Total Administration:	_	76,053	76,645	593
Buildings and Facilities				
Utilities		4,536	5,000	464
Maintenance and Repairs - Buildings and Facilities		1,368	1,400	33
Supplies and Materials - Buildings and Facilities		1,340	1,400	60
Insurance - Building and Contents	_	2,500	2,500	
Total Building and Facilities	-	9,744	10,300	550
Communications - Operations				
Training Expenses		15,360	15,360	
Addressing/Mapping/Database Consultants		1,200	1,200	
Employee Testing and Exams - Operations		498	500	(10)
NCIC/TBI/TIES Expenses		2,167	2,000	(16
Telephone Costs (Call Center Lines)		7,499	8,000	50
Language Interpreting Hosted Operational Services		$1,144 \\ 11,000$	2,000 11,000	85
Uniforms - Communications		1,895	1,900	ł
Vehicle Expenses - Operations		1,895	1,000	50
Insurance - Equipment		3,475	3,475	50
Total Communications - Operations		44,738	46,435	1,69
Total Operating Expenses:		933,856	956,380	$22,52^{4}$
	_			
<u>Operating Income (Loss):</u>	_	308,839	218,620	(90,219

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

			Actual	Budget	Variance
			(Cash Basis)	(Cash Basis)	Under (Over)
Nonoperating Revenues and	d (Expenses):				
Investment Income	<u> </u>		4,514	4,600	86
Interest Income			975	750	(225
Primary Government Sub	osidies		130,000	130,000	
TECB Subsidies			13,500	13,500	
Interest Expense			(7,923)	(8,000)	(77
Principal Payment on Not	tes		(25,000)	(25,000)	
Capitalized Lease paymen			(12,238)	(12, 238)	
Capital Asset Purchases			(50,000)	(50,000)	
Sale of Equipment			16,500	15,000	(1,50)
Rental Income			7,700	7,700	()
	Total Nonoperating I	Revenues and (Expenses):	78,028	76,312	(1,716
		Income before Capital Contribution:	386,867	294,932	(91,935
Capital Contributions:		income service cupitar contribution.	000,001	201,002	(01,000
Primary Government Cap	pital Contributions		5,000	5,000	
TECB Capital Contribution	ons		15,000	15,000	
	Total Capital Contrib	outions:	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
Reconci	iliation Cash Basis to Ac	crual Basis			
	Depreciation		(74,503)		
	Depreciation Amortization		(74,503) (11,569)		
	*	ses	,		
	Amortization		(11,569)		
	Amortization Capital Asset Purcha	f Equipment	(11,569) 50,000		
	Amortization Capital Asset Purcha Proceeds from Sale of	f Equipment sal of Property	(11,569) 50,000 (16,500)		
	Amortization Capital Asset Purcha Proceeds from Sale o Gain (Loss) on Dispo Increase in Accrued 1	f Equipment sal of Property	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200)$		
	Amortization Capital Asset Purcha Proceeds from Sale o Gain (Loss) on Dispo Increase in Accrued 1	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125$		
	Amortization Capital Asset Purcha Proceeds from Sale o Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decrea	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872)$		
	Amortization Capital Asset Purcha Proceeds from Sale o Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decrea Increase in Current I	f Equipment sal of Property interest Receivable se) in Fair Value of Investments Receivables in Note	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decrea Increase in Current I Principal Payments of	f Equipment sal of Property interest Receivable se) in Fair Value of Investments Receivables on Note yments	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ (1,200) \\ 1,125 \\ (2,872) \\ 25,000 \\ (1,200) \\ 1,125 \\ (2,872) \\ 1,125 \\ (2,$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued 1 Net Increase (Decrea Increase in Current I Principal Payments of Capitalized Lease Pa	f Equipment sal of Property interest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (11,569) \\$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreas Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease I	f Equipment sal of Property interest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,500) \\ (11,500) \\ (12,500) \\$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreas Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease I	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (11,126) \\ (11,500) \\$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreaa Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease I (Increase) Decrease i	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (11,500) \\ (11,126) \\ (7,123) \\ (11,500) \\ (11,126) \\ ($		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreas Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease i Increase (Decrease i	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows n Deferred Inflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ (21,512) \\ (11,512) \\ $		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreas Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease i Increase (Decrease) I (Increase) Decrease I Increase (Decrease I Noncash Capital Con	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows n Deferred Inflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ (11,552) \\ 14,859 \\ (11,512) \\ (11,512) \\ (11,5$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispo- Increase in Accrued I Net Increase (Decrease Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease i Increase (Decrease) I (Increase) Decrease I Noncash Capital Con Net Recon	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows n Deferred Inflows tribution	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ (11,150) \\ (11,126) \\ (11,$		
	Amortization Capital Asset Purcha Proceeds from Sale o Gain (Loss) on Dispo Increase in Accrued I Net Increase (Decreaa Increase in Current I Principal Payments o Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease i Increase (Decrease) I (Increase) Decrease I Noncash Capital Con Net Recon	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows n Deferred Inflows tribution ciliation Cash to Accrual	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ \hline 201,176 \\ (11,56) \\ (11,126) \\ (11,$		
	Amortization Capital Asset Purcha Proceeds from Sale of Gain (Loss) on Dispoi Increase in Accrued I Net Increase (Decreas Increase in Current I Principal Payments of Capitalized Lease Pa (Increase) Decrease i (Increase) Decrease I (Increase) Decrease I (Increase) Decrease I (Increase) Decrease I Noncash Capital Con Net Recon Increase (I	f Equipment sal of Property nterest Receivable se) in Fair Value of Investments Receivables on Note yments n Accounts Payable n Accrued Payroll n Compensated Absences Payable n Deferred Outflows n Deferred Inflows tribution ciliation Cash to Accrual	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ \hline \\ 201,176 \\ \hline \\ 608,043 \\ \end{cases}$		

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 Total Current Assets		71,250 695,624
<u>10tal Ourient Assets</u>		055,024
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 - Right-to-Use Lease Asset 1202 - Accumulated Amortization of Right-to-Use Asset		57,845 (11,569)
Total Net Capital Assets		1,735,564
<u></u>		_,,
m + 1 A - +		0.401.100
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
Total Deferred Outflow of Resources		90,521
LIABILITIES		
Current Liabilities		
2001 - Accounts Payable		75,859
2002 - Accrued Payroll		5,687
2004 - Compensated Absences Payable 2010 - Notes Payable-Current		2,355 25,000
2010 - Notes Fayable-Current 2014 - Intangible Lease Liability-Current		10,253
Total Current Liabilities		119,154
Noncurrent Liabilities		
2203 - Notes Payable-Long-term		300,000
2205 - Intangible Lease Liability-Long-term 2220 - Net Pension Liability		35,354
		167,230
2221 - Other Post-Employment Benefits Liability Total Noncurrent Liabilities		743,940
		1 10,0 10
Total Liabilities	;	863,094
D.f		
<u>Deferred Inflows of Resources</u> 2255-70 Deferred Inflows Related to Pensions		66,416
2280-83 Deferred Inflows Related to Other Post-Employment Benefits		72,569
Total Deferred Inflow of Resources		138,985
		_ 0,000
Net Position		
2301 - Net Investment in Capital Assets		1,380,362
2320 - Unrestricted Net Position		139,268
Total Net Position		1,519,630
		-,310,000

-

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

	 20XX
<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	 22,093
Total Operating Revenues:	 1,485,554
<u>Operating Expenses:</u>	
Salaries and Wages:	
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	 21,447
Total Salaries and Wages:	 637,928
Employee Benefits:	
4101 - Social Security	39,552
4102 - Medicare	9,250
4104 - Medical Insurance	108,287
4108 - Pension Expense	25,400
4109 - Other Postemployment Benefits	 7,806
Total Employee Benefits:	 190,295
Administration	
4203 - Audit Services	7,000
4204 - Accounting/Bookkeeping Services	5,000
4218 - Maintenenace & Warranty Contracts	27,750
4240 - Insurance - Liability	12,985
4241 - Insurance - Workers Compensation 4246 - Supplies and Materials - Administrative	30,660
4246 - Supplies and Materials - Administrative 4248 - Travel - Administrative	$6,920 \\ 1,840$
4250 - Telephone Costs - Administrative	1,340
Total Administration:	 93,553
Buildings and Facilities	
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	2,500
Total Buildings and Facilities	 9,744
	 -,

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

<u>Communications - Operations</u>		
4418 - Training Expenses		15,360
4422 - Addressing/Mapping/Database Consultan		1,200
4406 - Employee Testing and Exams - Operation	s	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		45,738
Depreciation:		
4501 - Depreciation		74,503
Total Depreciation:		74,503
Amortization		
4601 - Amortization		11,569
Total Amortization:		11,569
Total Allor lization.		11,000
Total Operating Exp	penses:	1,063,330
	<u>Operating Income (Loss):</u>	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):	145,819
	Income before Capital Contribution:	568,043
<u>Capital Contributions:</u>	•	,
6001 - Primary Government Capital Contributio	ns	25,000
6003 - TECB Capital Contributions		15,000
Total Capital Contr	ibutions:	40,000
	Increase (Decrease) in Net Position	608,043
	Net Position-Beginning of Period	911,587
	Net Position-End of Period	\$ 1,519,630

Budgetary Comparison Schedule (GAAP Basis) June 30, 20XX

June 30, 20XX				
		Actual	Budget	Variance
Operating Revenues:	-	(Accrual Basis)	(Accrual Basis)	Under (Over)
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:		1,485,554	1,623,000	137,446
		, ,	, ,	· · · ·
Operating Expenses:				
Salaries and Wages:				
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 4006 - Mapping/Address Personnel		48,218 64,980	49,000 65,000	782 20
4000 - Mapping/Address 1 ersonier 4007 - Other Salaries and Wages		21,447	21,000	(447)
Total Salaries and Wages:	-	637,928	643,000	5,072
	_			
Employee Benefits: 4101 - Social Security		39,552	40,000	448
4101 - Social Security 4102 - Medicare		9,250	40,000 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:	_	190,295	194,400	4,105
Administration 4203 - Audit Services		7,000	7,000	
4203 - Addit Services 4204 - Accounting/Bookkeeping Services		5,000	4,000	(1,000)
4218 - Maintenenace & 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 - Adminstrative	_	1,398	1,500	102
Total Administration:	-	93,553	95,250	1,697
Buildings and Facilities				
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	-	9,744	10,300	556
Communications - Operations				
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 4437 Talanhana Casta (Call Cantar Linea)		2,167	2,200 7,500	33 1
4437 - Telephone Costs (Call Center Lines) 4430 - Language Interpreting		7,499 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	_	45,738	46,875	1,137

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

June 30, 20XX				
		Actual	Budget	Variance
		(Accrual Basis)	(Accrual Basis)	Under (Over)
Depreciation:				
4501 - Depreciation		74,503	75,000	497
Total Depreciation:		74,503	75,000	497
Amortization				
4601 - Amortization		11,569	11,600	31
Total Amortization:		11,569	11,600	31
Total Operating E	xpenses:	1,063,330	1,076,425	13,095
	Operating Income (Loss):	422,224	546,575	124,351
Nonoperating Revenues and (Expenses):				
5001 - Investment Income		5,639	5,000	(639)
5002 - Interest Income		975	1,000	25
5003 - Net Increase (Decrease) in the Fair Valu	ae 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 Nonoperatin	g Revenues and (Expenses):	145,819	145,200	(619)
	Income before Capital Contribution:	568,043	691,775	123,732
Capital Contributions: 6001 - Primary Government Capital Contributi	ions	25.000	25,000	
6003 - TECB Capital Contributions		15,000	15,000	-
Total Capital Cont	tributions:	40,000	40,000	-
	Increase (Decrease) in Net Position	608,043	731,775	123,732
	Net Position-Beginning of Period	911,587	911,587	-
	Net Position-End of Period	\$ 1,519,630	1,643,362	123,732

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

June 30, 20XX			
	Actual	Budget	Variance
	(Cash Basis)	(Cash Basis)	Under (Over)
Operating Revenues:			
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:	1,242,695	1,175,000	(67,695)
	1,242,030	1,170,000	(01,000)
Operating Expenses:			
Salaries and Wages:			
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	20,789 620,976	21,000 635,000	211 14,024
Total Salaries and wages.	620,976	655,000	14,024
Employee Benefits:			
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
1 otal Employee Benefits:	182,345	188,000	5,655
Administration			
4203 - Audit Services	6,000	6,000	-
4204 - Accounting/Bookkeeping Services	2,000	2,000	-
4218 - Maintenenace & 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 - Adminstrative	1,398 76,053	1,500 76,645	102 592
-	10,000	10,040	002
Buildings and Facilities	1 = 0.0	~ 000	101
4307 - Utilities	4,536	5,000	464
4333 - Maintenance and Repairs - Buildings and Facilities 4340 - Supplies and Materials - Buildings and Facilities	1,368	1,400	32 60
4338 - Insurance - Buildings and Contents	$1,340 \\ 2,500$	1,400 2,500	60
Total Building and Facilities	9,744	10,300	556
	0,111	10,000	000
Communications - Operations			
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) 4430 - Language Interpreting	7,499	8,000	501 850
4430 - Language Interpreting 4428 - Hosted Operational Services	$1,144 \\ 11,000$	2,000	856
4436 - Uniforms - Communications	1,895	11,000 1,900	5
4439 - Vehicle Expenses - Operations	1,855	1,000	500
4410 - Insurance - Equipment	3,475	3,475	500
Total Communications - Operations	44,738	46,435	1,697
• –	,	-, **	,·
Total Operating Expenses:	933,856	956,380	22,524
	, *) - 24	
Operating Income (Loss):	308,839	218,620	(90,219)

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

		Actual	Budget	Variance
	_	(Cash Basis)	(Cash Basis)	Under (Over)
Nonoperating Revenues an	d (Expenses):			
5001 - Investment Incom		4,514	4,600	86
5002 - Interest Income		975	750	(225
5004 - Primary Governme	ent Subsidies	130,000	130,000	-
5006 - TECB Subsidies		13,500	13,500	
5010 - Interest Expense		(7,923)	(8,000)	(77
Principal Payment on No	tes	(25,000)	(25,000)	
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
Capital Contributions:				
6001 - Primary Governme	ent Capital Contributions	5,000	5,000	-
6003 - TECB Capital Con		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
Reconc	iliation Cash Basis to Accrual Basis			
	Depreciation	(74,503)		
		,		
	Amortization	(11,569)		
	Amortization Capital Asset Purchases	(11,569) 50,000		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment	(11,569) 50,000 (16,500)		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property	(11,569) 50,000 (16,500) (1,200)		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872)$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (2,1,2,23) \\ (2,1,2,2,3) \\ (2,1,2,2,3) \\ (2,1,2,2,3) \\ (2,1,2,2,3) \\ (2,1,2,2,3) \\ (3,1,2,3) \\ (3,1,2,3) $		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,500) \\ (11,500) \\ (12,500) \\ (11,500) \\$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease In Accrued Payroll	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (11,126) \\ (11,500) \\$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease In Accrued Payroll (Increase) Decrease in Compensated Absences Payable	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (7,123) \\ (11,500) \\ ($		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease In Accrued Payroll (Increase) Decrease in Compensated Absences Payable Increase (Decrease) In Deferred Outflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ (21,512) \\ (11,512) \\ $		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease in Compensated Absences Payable Increase (Decrease In Deferred Outflows (Increase) Decrease In Deferred Inflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ (11,512) \\ (11,512) $		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease In Accrued Payroll (Increase) Decrease In Deferred Outflows (Increase) Decrease In Deferred Inflows Noncash Capital Contribution	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ (11,150) \\ (11,126) \\ (11,$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease in Compensated Absences Payable Increase (Decrease In Deferred Outflows (Increase) Decrease In Deferred Inflows	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ (11,512) \\ (11,512) $		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease In Accrued Payroll (Increase) Decrease In Deferred Outflows (Increase) Decrease In Deferred Inflows Noncash Capital Contribution	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ (11,150) \\ (11,126) \\ (11,$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease in Compensated Absences Payable Increase (Decrease) In Deferred Outflows (Increase) Decrease In Deferred Inflows Noncash Capital Contribution Net Reconciliation Cash to Accrual	$(11,569) \\ 50,000 \\ (16,500) \\ (1,200) \\ 1,125 \\ (2,872) \\ 242,859 \\ 25,000 \\ 12,238 \\ (18,500) \\ (11,126) \\ (7,123) \\ (21,512) \\ 14,859 \\ 20,000 \\ \hline \\ 201,176 \\ (11,56) \\ (11,126) \\ (1$		
	Amortization Capital Asset Purchases Proceeds from Sale of Equipment Gain (Loss) on Disposal of Property Increase in Accrued Interest Receivable Net Increase (Decrease) in Fair Value of Investments Increase (Decrease) in Fair Value of Investments Increase in Current Receivables Principal Payments on Note Lease Payments (Increase) Decrease in Accounts Payable (Increase) Decrease in Accrued Payroll (Increase) Decrease In Accrued Payroll (Increase) Decrease in Compensated Absences Payable Increase (Decrease) In Deferred Outflows (Increase) Decrease In Deferred Inflows Noncash Capital Contribution Net Reconciliation Cash to Accrual	(11,569) $50,000$ $(16,500)$ $(1,200)$ $1,125$ $(2,872)$ $242,859$ $25,000$ $12,238$ $(18,500)$ $(11,126)$ $(7,123)$ $(21,512)$ $14,859$ $20,000$ $201,176$ $608,043$		