

# SAMPLE SIMPLE FINANCIAL STATEMENT

**OPERATIONS** **ECD**

**YEAR-TO-DATE THROUGH MONTH 6 OF THE FISCAL YEAR**

In this field , place 1 for July, 2 for August, 3 for September, 4 for October, etc., to compare with actual expenditures for the most recent trial

**BEGINNING CASH AND CASH EQUIVALENTS** **1,254,488** ← Total of Cash and Cash Equivalents (Investments) carried over from the end of the prior fiscal year.

<u>ACTIVITY - TRANSACTIONS</u>	<u>ANNUAL BUDGET</u>	<u>YEAR-TO-DATE PERIOD BUDGET</u>	<u>YEAR-TO-DATE ACTUAL</u>	<u>DIFFERENCE</u>	<u>NOTES</u>
OPERATING REVENUES	3,450,000	1,725,000	1,700,000	25,000	A
LOCAL GOVERNMENT SUBSIDIES	400,000	200,000	200,000	0	B
TECB SUBSIDIES	50,000	25,000	50,000	(25,000)	C
OTHER REVENUES	0			0	D
<b>TOTAL REVENUES</b>	3,900,000	1,950,000	1,950,000	0	
EXPENDITURES	3,900,000	1,950,000	2,000,000	(50,000)	E
DEPRECIATION	70,000	35,000	0	35,000	F
<b>TOTAL EXPENDITURES</b>	3,970,000	1,985,000	2,000,000		
<b>NET CHANGE IN POSITION PROJECTED</b>	<b>(70,000)</b>	<b>(35,000)</b>	<b>(50,000)</b>		
<b>INCREASE (DECREASE) TO BEGINNING CASH BALANCE</b>	<b>(70,000)</b>	<b>(35,000)</b>	<b>(50,000)</b>		
<b>ADJUSTMENTS TO CASH BALANCE CALCULATION</b>					
LIABILITIES OR OBLIGATIONS OUTSTANDING	0		0		G
NON CASH DEPRECIATION ADJUSTMENT	70,000	35,000	0		H
<b>TOTAL PROJECTED CHANGE TO CASH BALANCE</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>		
<b>ANTICIPATED ENDING OPERATING CASH BALANCE</b>	<b>1,254,488</b>	<b>1,254,488</b>	<b>1,204,488</b>		

**NOTES**

- A Section 130 revenue from TECB was not budgeted, but distribution was received in November.
- B County has provided one-half of its promised funding.
- C TECB provided annual Controller Subsidy distribution in November
- D No miscellaneous or interest income has been received - Explain if needed.
- E-1 Longevity pay was paid in December for entire year.
- E-2 Holiday pay was higher during Christmas period, including awards banquet costs.
- E-3 Purchased new dispatcher chairs in October, not capitalized.
- E-4 Paid annual insurance premium.
- F Depreciation is not recorded until the end of the fiscal year.
- G No outstanding liabilities recorded.
- H See NOTE F regarding depreciation.