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>	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)
Capital Leases - Equipment	57,845
Accumulated Amortization of Leased Equipment	 (11,569)
<u>Total Net Capital Assets</u>	1,735,564
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>	 90,521
<u>LIABILITIES</u>	
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
Total Current Liabilities	119,154
Noncurrent Liabilities	
Notes Payable-Long-term	300,000
Capitalized Lease Liabilty- Long-term	35,354
Net Pension Liability	167,230
Other Post-Employment Benefits Liability	241,356
Total Noncurrent Liabilities	743,940
Total Liabilities	 863,094
	-,
Deferred Inflows of Resources	00 410
Deferred Inflows Related to Pensions Deferred Inflows Related to Other Post-Employment Benefits	66,416 $72,569$
Total Deferred Inflow of Resources	 138,985
Total Deletted lillion of Resources	 100,000
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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Statement of Revenues, Expenses and Changes in Net Position For the Year Ended June 30, 20XX

	 20XX
Operating Revenues:	
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
Operating Expenses:	
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 - Adminstrative	1,840 1,398
Total Administration:	 93,553
Total Administration.	 95,555
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

15.360	Communications - Operations		
Main Semi	Training Expenses		15,360
NCIC/TBI/TES Expenses	Addressing/Mapping/Database Consultants		1,200
Telephone Costs (Call Center Lines) 7,499 Language Interpreting 1,144 Hosted Operational Services 12,000 Uniforms - Communications 1,895 Vehicle Expenses - Operations 5,000 Insurance - Equipment 3,475 Total Communications - Operations 45,738 Depreciation:	Employee Testing and Exams - Operations		498
1.144 Hosted Operational Services 12.000 12.000 12.000 18.985 12.000 18.985 12.000 18.985 12.000 18.985 12.000 18.985	NCIC/TBI/TIES Expenses		2,167
12,000 1,895 1,8	Telephone Costs (Call Center Lines)		7,499
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): 422,224 Net Increase (Decrease) in the Fair Value of Investments 2,872 Primary Government Subsidies 13,000 Gain (Loss) on Disposal of Property 1,200 Interest Expense 7,700 Rental Income 7,700 Total Nonoperating Revenues and (Expenses): 145,819 Income before Capital Contribution: 568,043 Primary Government Capital Contributions: 25,000 Total Capital Contributions: 15,000 Total Capital Contributions:	Language Interpreting		1,144
Vehicle Expenses - Operations 500 Insurance - Equipment 3,475 Total Communications - Operations 45,738 Depreciation: 74,503 Total Depreciation: 74,503 Amortization 11,569 Amortization 11,569 Total Amortization: 11,669 Total Operating Expenses: 1,063,330 Nonoperating Revenues and (Expenses): 422,224 Investment Income 975 Net Increase (Decrease) in the Fair Value of Investments (2,872) Primary Government Subsidies 13,000 TECB Subsidies 13,000 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 Primary Government Capital Contributions 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000	Hosted Operational Services		12,000
Insurance - Equipment			1,895
Insurance - Equipment	Vehicle Expenses - Operations		500
Depreciation:			3,475
Depreciation			
Depreciation	Depreciation:		
Amortization 11,569 Amortization 11,569 Total Amortization: 11,569 Total Operating Expenses: 1,063,330 Operating Income (Loss): 422,224 Nonoperating Revenues and (Expenses): 422,224 Investment Income 5,639 Interest Income 975 Net Increase (Decrease) in the Fair Value of Investments (2,872) Primary Government 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: 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587			74.503
Amortization 11,569 Total Amortization: 11,569 Total Operating Expenses: 1,063,330 Operating Income (Loss): 422,224 Nonoperating Revenues and (Expenses): 5,639 Investment Income 975 Net Increase (Decrease) in the Fair Value of Investments (2,872) Primary Government Subsidies 13,000 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 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587		•	
Amortization 11,569 Total Amortization: 11,569 Total Amortization: 11,063,330	Total Depreciation.	•	71,000
Total Amortization:			11 500
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 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Total Amortization:		11,569
Nonoperating Revenues and (Expenses): 5,639 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: 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Total Operating	Expenses:	1,063,330
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: 25,000 Total Capital Contributions: 40,000 Total Capital Contributions: 608,043 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587		Operating Income (Loss):	422,224
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: 25,000 TeCB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Nonoperating Revenues and (Expenses):		
Net Increase (Decrease) in the Fair Value of Investments Primary Government Subsidies 130,000 TECB Subsidies 13,500 Gain (Loss) on Disposal of Property (1,200) Interest Expense (7,923) Rental Income Total Nonoperating Revenues and (Expenses): Income before Capital Contribution: Capital Contributions: Primary Government Capital Contributions Tech Capital Contributions: Primary Government Capital Contributions Total Capital Contributions: 15,000 Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587	Investment Income		5,639
Primary Government Subsidies 130,000 TECB Subsidies 13,500 Gain (Loss) on Disposal of Property (1,200) Interest Expense (7,923) Rental Income Total Nonoperating Revenues and (Expenses): 145,819 Income before Capital Contribution: 568,043 Capital Contributions: 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Interest Income		975
Primary Government Subsidies 130,000 TECB Subsidies 13,500 Gain (Loss) on Disposal of Property (1,200) Interest Expense (7,923) Rental Income Total Nonoperating Revenues and (Expenses): 145,819 Income before Capital Contribution: 568,043 Capital Contributions: 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Net Increase (Decrease) in the Fair Value of I	Investments	(2,872)
TECB Subsidies Gain (Loss) on Disposal of Property (1,200) Interest Expense Rental Income Total Nonoperating Revenues and (Expenses): Income before Capital Contribution: Capital Contributions: Primary Government Capital Contributions Tech Capital Contributions: Primary Government Capital Contributions: 15,000 Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587	Primary Government Subsidies		130,000
Interest Expense Rental Income Total Nonoperating Revenues and (Expenses): Income before Capital Contribution: Capital Contributions: Primary Government Capital Contributions TECB Capital Contributions Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587			
Interest Expense Rental Income Total Nonoperating Revenues and (Expenses): Income before Capital Contribution: Capital Contributions: Primary Government Capital Contributions TECB Capital Contributions Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587	Gain (Loss) on Disposal of Property		
Rental Income Total Nonoperating Revenues and (Expenses): Income before Capital Contribution: Capital Contributions: Primary Government Capital Contributions TECB Capital Contributions Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587			
Total Nonoperating Revenues and (Expenses): 145,819 Income before Capital Contribution: 568,043 Capital Contributions: 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587			
Capital Contributions:Primary Government Capital Contributions25,000TECB Capital Contributions15,000Total Capital Contributions:40,000Increase (Decrease) in Net Position608,043Net Position-Beginning of Period911,587	Total Nonoperati	ng Revenues and (Expenses):	
Capital Contributions:Primary Government Capital Contributions25,000TECB Capital Contributions15,000Total Capital Contributions:40,000Increase (Decrease) in Net Position608,043Net Position-Beginning of Period911,587		Income before Capital Contribution	568 043
Primary Government Capital Contributions 25,000 TECB Capital Contributions 15,000 Total Capital Contributions: 40,000 Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	Canital Contributions:	income before capital contribution.	000,010
TECB Capital Contributions Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587			25,000
Total Capital Contributions: Increase (Decrease) in Net Position Net Position-Beginning of Period 911,587			
Increase (Decrease) in Net Position 608,043 Net Position-Beginning of Period 911,587	*	atvibutiona	
Net Position-Beginning of Period 911,587	10tai Capitai Coi	itributions:	40,000
		Increase (Decrease) in Net Position	608,043
Net Position-End of Period \$ 1,519,630		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)
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	(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
Cash and Cash Equivalents June 30, 20XX	188,645
Noncash Investing, Capital and Financing Activities	
Noncash Investing, Capital and Financing Activities Contribution of Capital Assets from Primary Government	20,000

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	(10,456)
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	1,750
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 Other Salaries and Wages	62,125 $20,789$	62,000 21,000	(125) 211
Total Salaries and Wages:	620,976	635,000	14,024
Paralessa Baraffan	_		
Employee Benefits: 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:	182,345	188,000	5,655
Administration			
Audit Services	6,000	6,000	-
Accounting/Bookkeeping Services	2,000	2,000	-
Maintenenace & 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 - Adminstrative Total Administration:	1,398 76,053	1,500 76,645	102 592
	,		
Buildings and Facilities 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	9,744	10,300	556
Communications - Operations			
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	44,738	46,435	1,697
Total Operating Expenses:	933,856	956,380	22,524
rotal Operating Expenses:	955,656	996,380	22,924
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 and (Expenses):				
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	-,,
	Revenues and (Expenses):	78,028	76,312	(1,716)
	Income before Capital Contribution:	386,867	294,932	(91,935)
Capital Contributions:	income before Capital Contribution.	300,007	294,932	(81,830)
Primary Government Capital Contributions		5,000	5,000	-
TECB Capital Contributions		15,000	15,000	-
Total Capital Contr	butions:	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 A	convol Rocic	-		
Recollemation Cash Dasis to 11	CCI dai Dasis			
Depreciation		(74,503)		
Amortization		(11,569)		
Capital Asset Purch	ases	50,000		
Proceeds from Sale	of Equipment	(16,500)		
Gain (Loss) on Disp	osal of Property	(1,200)		
Increase in Accrued	Interest Receivable	1,125		
Net Increase (Decre	ase) in Fair Value of Investments	(2,872)		
Increase in Current	Receivables	242,859		
Principal Payments	on Note	25,000		
Capitalized Lease P	ayments	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 Co	ntribution	20,000		
Net Reco	nciliation Cash to Accrual	201,176		
Increase	(Decrease) in Net Position (Accrual)	608,043		
Net Posit	ion-Beginning of Period	911,587		
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$\begin{array}{c} Budgetary\ Comparison\ Schedule\ (GAAP\ Basis)\\ June\ 30,\ 20XX \end{array}$

TCA Section 7-86-303 Receipts	June 30, 20XX		Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
TCA Section 7-86-130 Receipts	Operating Revenues:	·	,	,	<u> </u>
Total Operating Revenues: 1,485,554 1,623,000 13'	TCA Section 7-86-303 Receipts	\$	1,284,248	1,500,000	215,752
Total Operating Revenues: 1,485,554 1,623,000 133	TCA Section 7-86-130 Receipts			100,000	(79,213)
Salaries and Wages:	Other Operating Revenue	-	22,093	23,000	907
Salaries and Wages:	Total Operating Revenues:	•	1,485,554	1,623,000	137,446
Director	Operating Expenses:				
Administrative Personnel 198,750 198,000 198,000 199,0					
Telecommunicators				· · · · · · · · · · · · · · · · · · ·	2,225
Dispatch Supervisor Personnel					(750)
Mapping/Address Personnel 64,980 65,000 Other Salaries and Wages 637,928 643,000 i Employee Benefits: 39,552 40,000 incompany Social Security 39,552 40,000 incompany incompany incompany incompany j				,	3,242
Other Salaries and Wages 21.447 21.00 Total Salaries and Wages: 637,928 643.000 3 Employee Benefits: 39,552 40,000 40,000 40,000 60,000 9,500 9,500 9,500 60,000 100,000 <td></td> <td></td> <td></td> <td></td> <td>782</td>					782
Employee Benefits: Social Security					20
Emplovee Benefits: 39,552 40,000 Medicare 9,250 9,500 Medical Insurance 108,287 110,000 Pension Expense 25,400 27,000 Other Postemployment Benefits 7,806 7,900 Total Employee Benefits: 190,295 194,400 Administration 7,000 7,000 Accounting/Bookkeeping Services 5,000 4,000 C Maintenenace & Warranty Contracts 27,750 30,000 2 Insurance - Liability 12,885 13,000 3 Insurance - Workers Compensation 30,660 31,000 3 Supplies and Materials - Administrative 6,920 6,750 6,750 Travel - Administrative 1,840 2,000 1 Total Administrative 93,553 95,250 1 Buildings and Facilities 4,536 5,000 5 Buildings and Facilities 1,388 1,500 1 Supplies and Materials - Buildings and Facilities 1,340 1,300 1 <td>The state of the s</td> <td>-</td> <td></td> <td></td> <td>(447)</td>	The state of the s	-			(447)
Social Security 33,552 40,000 Medicare 9,250 9,500 Medical Insurance 108,287 110,000 Pension Expense 25,400 27,000 Other Postemployment Benefits 7,806 7,900 Total Employee Benefits: 190,295 194,400 Administration 7,000 7,000 Accounting/Bookkeeping Services 5,000 4,000 0 Accounting/Bookkeeping Services 27,750 30,000 2 Insurance - Liability 12,985 13,000 1 Insurance - Workers Compensation 30,660 31,000 31,000 1 Supplies and Materials - Administrative 6,920 6,750 6,750 1 1,840 2,000 1 1 1 1,500 1 1 1 1,500 1 1 1 1,500 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total Salaries and Wages:	-	637,928	643,000	5,072
Medicare 9,250 9,500 Medical Insurance 108,287 110,000 Pension Expense 25,400 27,000 Other Postemployment Benefits 7,806 7,500 Total Employee Benefits: 190,295 194,400 2 Administration 3000 4,000 2 Accounting/Bookkeeping Services 7,000 4,000 4 Accounting/Bookkeeping Services 5,000 4,000 4 Accounting/Bookkeeping Services 5,000 4,000 4 Accounting/Bookkeeping Services 7,000 4,000 4 Accounting/Bookkeeping Services 5,000 4,000 4 Accounting/Bookkeeping Services 5,000 4,000 6 Accounting/Bookkeeping Services 5,000 4,000 6 Insurance - Liability 12,985 13,000 1 Insurance - Workers Compensation 9,553 95,250 1 Buildings and Facilities 4,536 5,000 4 Utilities 4,536 5,00					
Medical Insurance 108,287 110,000 Pension Expense 25,400 27,000 Other Postemployment Benefits 7,806 7,900 Total Employee Benefits: 190,295 194,400 4 Administration	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	448
Pension Expense 25,400 27,000 Other Postemployment Benefits 7,806 7,900 Total Employee Benefits: 190,295 194,400 - Administration					250
Other Postemployment Benefits 7,806 7,900 Total Employee Benefits: 190,295 194,400 Administration Audit Services 7,000 7,000 Accounting/Bookkeeping Services 5,000 4,000 Communications Accounting/Bookkeeping Services 5,000 4,000 Communications Communications Communications 30,000 Communications Communications Communications Communications Applications Communications Communications Applications Communications Communications Applications Addressing/Mapping/Database Consultants Language Interpreting 1,340 1,500 Applications Communications Communications 2,500 2,500 Applications Communications Communications 2,500 2,500 Communications Communications Addressing/Mapping/Database Consultants 1,200 1,200 1,200 Applications Applications Applications Applications Communications 2,167 2,200 Applications Applications Applications Applications Applications Applications					1,713
Total Employee Benefits: 190,295 194,400	•				1,600
Administration 7,000 7,000 Accounting/Bookkeeping Services 5,000 4,000 0 Maintenenace & Warranty Contracts 27,750 30,000 3 Insurance - Liability 12,985 13,000 Insurance - Workers Compensation 30,660 31,000 Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Utilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,368 1,500 Insurance - Reuilding and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Telephone Costs (Call Center Lines) 7,4		-			94
Audit Services 7,000 7,000 Accounting/Bookkeeping Services 5,000 4,000 C Mainteneace & Warranty Contracts 27,750 30,000 3 Insurance - Liability 12,985 13,000 Insurance - Workers Compensation 30,660 31,000 Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Utilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,368 1,500 Insurance - Building and Facilities 9,744 10,300 Total Building and Facilities 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations <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
Accounting/Bookkeeping Services 5,000 4,000 C Maintenenace & Warranty Contracts 27,750 30,000 3 Insurance - Liability 12,985 13,000 3 Insurance - Workers Compensation 30,660 31,000 31,000 Supplies and Materials - Administrative 6,920 6,750 6,750 Travel - Administrative 1,840 2,000 2,000 Telephone Costs - Administrative 1,398 1,500 5,000 Total Administration: 93,553 95,250 5,000 Maintenance and Repairs - Buildings and Facilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 1,340 1,300 Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500			7 000	7.000	
Maintenenace & Warranty Contracts 27,750 30,000 2 Insurance - Liability 12,985 13,000 Insurance - Workers Compensation 30,660 31,000 Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Adminstrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Utilities 4,536 1,500 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499					(1.000)
Insurance - Liability 12,985 13,000 Insurance - Workers Compensation 30,660 31,000 Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Adminstrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 15,360 16,000 Addressing/Mapping/Database Consultants 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000					(1,000)
Insurance - Workers Compensation 30,660 31,000 Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Utilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	2,250
Supplies and Materials - Administrative 6,920 6,750 Travel - Administrative 1,840 2,000 Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 8,356 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 500 500	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	15 340
Travel - Administrative 1,840 2,000 Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 18,95 2,000 Vehicle Expenses - Operations 500 500	•				(170)
Telephone Costs - Administrative 1,398 1,500 Total Administration: 93,553 95,250 Buildings and Facilities	**				160
Buildings and Facilities Substitution S					102
Utilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations *** *** Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500		=			1,697
Utilities 4,536 5,000 Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations *** *** Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500	n dr. dn. dr.	- -	·		
Maintenance and Repairs - Buildings and Facilities 1,368 1,500 Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500			4 59C	5 000	464
Supplies and Materials - Buildings and Facilities 1,340 1,300 Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations					132
Insurance - Building and Contents 2,500 2,500 Total Building and Facilities 9,744 10,300 Communications - Operations Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500					(40)
Total Building and Facilities 9,744 10,300 Communications - Operations 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500	11				(40)
Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500	e e	-			556
Training Expenses 15,360 16,000 Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500					_
Addressing/Mapping/Database Consultants 1,200 1,200 Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500			15 900	10,000	040
Employee Testing and Exams - Operations 498 500 NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500	· ·				640
NCIC/TBI/TIES Expenses 2,167 2,200 Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500					2
Telephone Costs (Call Center Lines) 7,499 7,500 Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500					33
Language Interpreting 1,144 1,500 Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500	•				1
Hosted Operational Services 12,000 12,000 Uniforms - Communications 1,895 2,000 Vehicle Expenses - Operations 500 500					356
Uniforms1,8952,000Vehicle Expenses - Operations500500					550
Vehicle Expenses - Operations 500 500	•				105
					-
Insurance - Equipment 5.475 3.475	Insurance - Equipment		3,475	3,475	_
		-			1,137

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

oune 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 Ex	penses:	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 I	nvestments	(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	<u> </u>
Total Nonoperating	Revenues and (Expenses):	145,819	145,200	(619)
	Income before Capital Contribution:	568,043	691,775	123,732
Capital Contributions: Primary Government Capital Contributions		25,000	25,000	
TECB Capital Contributions		15,000	15,000	_
Total Capital Contr	ibutions:	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

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>		695,624
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>		1,735,564
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		
LIADIDITIES		
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>		119,154
Noncurrent Liabilities		
2203 - Notes Payable-Long-term		300,000
2204 - Capitalized Lease Liabilty- Long-term		35,354
2220 - Net Pension Liability		167,230
2221 - Other Post-Employment Benefits Liability		241,356
Total Noncurrent Liabilities		743,940
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
Total Deferred Inflow of Resources		138,985
M. D. W		
Net Position		1 900 900
2301 - Net Investment in Capital Assets		1,380,362
2320 - Unrestricted Net Position		139,268
Total Net Position	_	1,519,630

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

	 20XX
Operating Revenues:	
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
Operating Expenses:	
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	30,660
4246 - Supplies and Materials - Administrative	6,920
4248 - Travel - Administrative	1,840
4250 - Telephone Costs - Adminstrative	 1,398
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

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	45,738
Depreciation:	
4501 - Depreciation	74,503
Total Depreciation:	74,503
Amortization	
4601 - Amortization	11,569
Total Amortization:	11,569
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):	145,819
Income before Capital Contribution:	568,043
Capital Contributions:	
6001 - Primary Government Capital Contributions	25,000
6003 - 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

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

	Actual (Cash Basis)	Budget (Cash Basis)	Variance 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)
Operating Expenses:			
Salaries and Wages:			
4001 - Director	55,250	57,000	1,750
4002 - Administrative Personnel	190,000	195,000	5,000
4004 - Telecommunicators 4005 - Dispatch Supervisor Personnel	245,689 47,123	250,000 50,000	4,311 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:	620,976	635,000	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
Total 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 4246 - Supplies and Materials - Administrative	30,660 6,920	30,660 7,000	80
4248 - Travel - Administrative	1,840	1,500	(340)
4250 - Telephone Costs - Administrative	1,398	1,500	102
Total Administration:	76,053	76,645	592
Buildings and Facilities			
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	9,744	10,300	556
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)	7,499	8,000	501
4430 - Language Interpreting 4428 - Hosted Operational Services	1,144 11,000	2,000 11,000	856
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	44,738	46,435	1,697
Total Operating Progress	000.050	056 200	00 E04
Total Operating Expenses:	933,856	956,380	22,524
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)
Nonconcepting Possessus and (Function)				
Nonoperating Revenues and (Expenses): 5001 - Investment Income		4,514	4,600	86
5001 - Investment Income 5002 - Interest Income		4,514 975	750	(225)
5004 - Primary Government Subsidies		130,000	130,000	(228)
5006 - TECB Subsidies	,	13,500	13,500	-
5010 - Interest Expense		(7,923)	(8,000)	(77)
Principal Payment on Notes		(25,000)	(25,000)	(11)
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	(1,500)
	perating Revenues and (Expenses):	78,028	76,312	(1,716)
				(04.00%)
Capital Contributions:	Income before Capital Contribution:	386,867	294,932	(91,935)
6001 - Primary Government Capital C	Contributions	5,000	5,000	=
6003 - TECB Capital Contributions	one in actions	15,000	15,000	
_	al 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 B	asis to Accrual Basis	-		
Depreciatio	n	(74,503)		
Amortizatio		(11,569)		
		50,000		
Capital Asset Purchases 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 Accounts Fayable (Increase) Decrease In Accrued Payroll		(11,126)		
(Increase) Decrease in Accrued Fayron (Increase) Decrease in Compensated Absences Payable		(7,123)		
Increase (Decrease in Compensated Absences Payable Increase (Decrease) In Deferred Outflows		(21,512)		
(Increase) Decrease In Deferred Inflows		14,859		
	apital Contribution	20,000		
ľ	Net Reconciliation Cash to Accrual	201,176		
Ī	ncrease (Decrease) in Net Position (Accrual)	608,043		
		,		
ľ	Net Position-Beginning of Period	911,587		
r	Net Position-End of Period \$	1,519,630		

$\begin{array}{c} Budgetary\ Comparison\ Schedule\ (GAAP\ Basis)\\ June\ 30,\ 20XX \end{array}$

June 30, 20XX		Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
Operating Revenues:	-	(Titor aut Daois)	(FIGURALI DAGIO)	Chacr (O (O)
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		48,218	49,000	782
4006 - Mapping/Address Personnel		64,980	65,000	20
4007 - Other Salaries and Wages Total Salaries and Wages:	-	21,447 637,928	21,000 643,000	5,072
Employee Benefits:	<u>-</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:	-	190,295	194,400	4,105
Administration				
4203 - Audit Services		7,000	7,000	-
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 Total Administration:	-	1,398 93,553	1,500 95,250	102 1,697
Total Administration:	-	95,555	95,250	1,697
Buildings and Facilities 4307 - Utilities		4 590	5 000	464
4333 - Maintenance and Repairs - Buildings and Facilities		4,536 1,368	5,000 1,500	464 132
4340 - Supplies and Materials - Buildings and Facilities		1,340	1,300	(40)
4338 - Insurance - Buildings and Contents		2,500	2,500	(40)
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		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	1 107
Total Communications - Operations	-	45,738	46,875	1,137

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

		Actual	Budget	Variance
		(Accrual Basis)	(Accrual Basis)	Under (Over)
Depreciation:				
4501 - Depreciation		74,50	3 75,000	497
Total Depreciation:		74,50	3 75,000	497
Amortization				
4601 - Amortization		11,56	9 11,600	31
Total Amortization:		11,56	9 11,600	31
Total Operating Expenses:		1,063,33	0 1,076,425	13,095
Operating Incom	ne (Loss):	422,22	4 546,575	124,351
Nonoperating Revenues and (Expenses):				
5001 - Investment Income		5,63		(639)
5002 - Interest Income		97	,	25
5003 - Net Increase (Decrease) in the Fair Value of Investments		(2,87	, , , ,	(128)
5004 - Primary Government Subsidies		130,00		-
5006 - TECB Subsidies		13,50		-
5008 - Gain (Loss) on Disposal of Property		(1,20	, , , ,	200
5010 - Interest Expense		(7,92		(77)
5012 - Rental Income		7,70	0 7,700	-
Total Nonoperating Revenues and (Ex	rpenses):	145,81	9 145,200	(619)
Income before C	apital Contribution:	568,04	3 691,775	123,732
Capital Contributions:				
6001 - Primary Government Capital Contributions		25,00	0 25,000	-
6003 - TECB Capital Contributions		15,00	0 15,000	-
<u>Total Capital Contributions:</u>		40,00	0 40,000	-
Increase (Decre	ase) in Net Position	608,04	3 731,775	123,732
Net Position-Be	ginning of Period	911,58	7 911,587	
Net Position-En	d of Period	\$ 1,519,63	0 1,643,362	123,732