

# Typical County Emergency Communications District

## Statement of Net Position

June 30, 20XX

### ASSETS

#### Current Assets

Cash	\$	53,645
Investments		175,950
Accrued Interest Receivable		1,125
Accounts Receivable		58,654

Total Current Assets 289,374

#### Noncurrent Assets

##### Capital Assets

Land	632,000
Construction in Progress	153,000

##### Capital Assets Being Depreciated

Communications Equipment	406,131
Office Equipment	22,846
Vehicles	21,970

Total Capital Assets 1,235,947

Accumulated Depreciation (133,804)

Capital Assets, net 1,102,143

Total Assets 1,391,517

#### Deferred Outflow of Resources

Deferred Amount on Refunding	15,405
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Total Deferred Outflow of Resources 15,405

### LIABILITIES

#### Current Liabilities

Accounts Payable	27,390
Accrued Payroll	5,687
Compensated Absences Payable	2,355
Notes Payable-Current	25,000

Total Current Liabilities 60,432

#### Noncurrent Liabilities

Notes Payable-Long-term	300,000
Net Pension Liability	167,230

Total Liabilities 527,662

#### Deferred Inflow of Resources

Pension Other Deferrals	78,232
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Total Deferred Inflow of Resources 78,232

#### Net Position

Net Investment in Capital Assets	777,143
Unrestricted Net Position	23,885

Total Net Position 801,028

# Typical County Emergency Communications District

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

	<u>20XX</u>
<u>Operating Revenues:</u>	
TECB Distribution of 911 Surcharges (Base Amount)	\$ 240,387
TECB Distribution of Excess Revenue	51,265
Other Operating Revenue	<u>22,093</u>
<u>Total Operating Revenues:</u>	<u>313,745</u>
 <u>Operating Expenses:</u>	
<u>Salaries and Wages:</u>	
Director	29,775
Administrative Personnel	21,125
Dispatchers/Telecommunicators/Calltaker	31,751
Part-time Personnel	1,423
Other Salaries and Wages	<u>17</u>
<u>Total Salaries and Wages:</u>	<u>84,091</u>
 <u>Employee Benefits:</u>	
Social Security	5,267
Medicare	1,231
Medical Insurance	16,778
Pension Expense	655
Other Postemployment Benefits	<u>7,806</u>
<u>Total Employee Benefits:</u>	<u>31,737</u>
 <u>Contracted Services:</u>	
Addressing/Mapping/Database Consultants	866
Audit Services	2,000
Contracts with Private Agencies	1,486
Maintenance Agreements	12,985
Janitorial Services	1,840
NCIC/TBI/TIES Expenses	6,920
Lease/Rental-Communications Equipment	30,660
Lease/Rental-Office Equipment /Furniture/Fixtures	<u>327</u>
<u>Total Contracted Services:</u>	<u>57,084</u>

## Statement of Revenues, Expenses and Changes in Net Position (Cont.)

### Supplies, Materials and Maintenance:

Office Supplies	1,364
Janitorial Supplies	368
Mapping / Addressing Supplies	1,340
Postage	174
Equipment Purchases Not Capitalized	879
Utilities-Electric	3,635
Utilities-Natural Gas / Propane	567
Utilities-Water and Sewer	328
Utilities-General Telephone (Administration Lines)	2,995
Utilities-Cell Phones and Pagers	420
Cable / Internet Charges	1,750
Maintenance and Repairs-Communications Equipment	584
Maintenance and Repairs-Buildings and Facilities	5,128
Maintenance and Repairs-Office Equipment	77
Maintenance and Repairs-Vehicles	972
Fuel-Gasoline and Diesel	1,094
<u>Total Supplies, Materials and Maintenance:</u>	<u>21,675</u>

### Other Charges:

Dues and Memberships	475
Training Expenses	2,322
Travel Expenses	3,518
Advertising	1,916
<u>Total Other Charges:</u>	<u>8,231</u>

### Depreciation:

Depreciation	24,503
<u>Total Depreciation:</u>	<u>24,503</u>

<u>Total Operating Expenses:</u>	<u>227,321</u>
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<u>Operating Income (Loss):</u>	<u>86,424</u>
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### Nonoperating Revenues and (Expenses):

Investment Income	2,458
Interest Income	1,975
Net Increase (Decrease) in the Fair Value of Investments	(2,872)
Contributions from Primary Government	25,000
TECB-Reimbursements and/or Grants	13,500
Interest Expense	(1,321)
Loss on Disposal of Property	(1,200)
Rental Income	7,700
<u>Total Nonoperating Revenues and (Expenses):</u>	<u>45,240</u>

<u>Income before Capital Contribution:</u>	<u>131,664</u>
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### Capital Contributions:

Capital Contributions from Primary Government	10,000
Capital Contributions from TECB	25,000
<u>Total Capital Contributions:</u>	<u>35,000</u>

Increase (Decrease) in Net Position	<u>166,664</u>
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Net Position-Beginning of Period	634,364
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Net Position-End of Period	<u>\$ 801,028</u>
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# Typical County Emergency Communications District

## Statement of Cash Flows

June 30, 20XX

### Cash Flows from Operating Activities

Cash Received From Surcharges and Other Revenues	\$ 320,580
Cash Payments to Suppliers for Goods and Services	(87,948)
Cash Payments for Payroll, Taxes and Related Benefits	(113,100)
Net Cash Provided by Operating Activities	<u>119,532</u>

### Cash Flows from Noncapital Financing Activities

Grants / Reimbursements TECB	13,500
Contributions from Primary Government	25,000
Net Cash Provided by Noncapital Financing Activities	<u>38,500</u>

### Cash Flows from Capital and Related Financing Activities

Purchase of Capital Assets	(50,000)
Principal Paid on Notes Payable	(25,000)
Interest Paid on Notes Payable	(1,321)
Capital Contribution by Primary Government	5,000
Capital Contribution by TECB	25,000
Proceed from the Sale of Equipment	16,500
Net Cash Used for Capital and Related Financing Activities	<u>(29,821)</u>

### Cash Flows from Investing Activities

Purchase of Investment Securities	(130,750)
Proceed from the Sale of Investment Securities	5,000
Interest Income Received	3,308
Net Cash Provided from Investing Activities	<u>(122,442)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	<u>5,769</u>
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Cash and Cash Equivalents at Beginning of Year 47,876

Cash and Cash Equivalents at End of Year \$ 53,645

# Typical County Emergency Communications District

## Statement of Cash Flows (Cont.)

June 30, 20XX

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

Operating Income (Loss)	86,424
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities	
Depreciation	24,503
Changes in Assets and Liabilities	
(Increase) Decrease In Current Receivables	6,835
Increase (Decrease) In Account Payable	(958)
Increase (Decrease) In Accrued Payroll	977
Increase (Decrease) In Compensated Absence Payable	1,751
Total Adjustments	<u>33,108</u>
Net Cash Provided by Operating Activities	<u><u>119,532</u></u>

Reconciliation of Cash with Statement of Cash Flows

Cash Per Statement of Net Position	53,645
Investment with Original Maturity of 3 Months or Less	<u>0</u>
Cash and Cash Equivalents June 30, 20XX	<u><u>53,645</u></u>

Noncash Investing, Capital and Financing Activities

Contribution of Capital Assets from Primary Government	5,000
Decrease in the Fair Value of Investments	2,872

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (GAAP Basis)

June 30, 20XX

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Operating Revenues:</u>			
TECB Distribution of 911 Surcharges (Base Amount)	\$ 240,387	241,000	613
TECB Distribution of Excess Revenue	51,265	45,000	(6,265)
Other Operating Revenue	22,093	20,000	(2,093)
<u>Total Operating Revenues:</u>	313,745	306,000	(7,745)
<u>Operating Expenses:</u>			
<u>Salaries and Wages:</u>			
Director	29,775	29,775	-
Administrative Personnel	21,125	21,125	-
Dispatchers/Telecommunicators/Calltaker	31,751	31,751	-
Part-time Personnel	1,423	1,000	(423)
Other Salaries and Wages	17	-	(17)
<u>Total Salaries and Wages:</u>	84,091	83,651	(440)
<u>Employee Benefits:</u>			
Social Security	5,267	5,267	-
Medicare	1,231	1,231	-
Medical Insurance	16,778	16,778	-
Pension Expense	655	655	-
Other Postemployment Benefits	7,806	6,000	(1,806)
<u>Total Employee Benefits:</u>	31,737	29,931	(1,806)
<u>Contracted Services:</u>			
Addressing/Mapping/Database Consultants	866	500	(366)
Audit Services	2,000	2,000	-
Contracts with Private Agencies	1,486	1,500	14
Maintenance Agreements	12,985	13,000	15
Janitorial Services	1,840	1,500	(340)
NCIC/TBI/TIES Expenses	6,920	7,000	80
Lease/Rental-Communications Equipment	30,660	30,660	-
Lease/Rental-Office Equipment /Furniture/Fixtures	327	327	-
<u>Total Contracted Services:</u>	57,084	56,487	(597)

## Budgetary Comparison Schedule (GAAP Basis) (Cont.)

<u>Supplies and Materials:</u>			
Office Supplies	1,364	250	(1,114)
Janitorial Supplies	368	350	(18)
Mapping / Addressing Supplies	1,340	1,200	(140)
Postage	174	100	(74)
Equipment Purchases Not Capitalized	879	-	(879)
Utilities-Electric	3,635	4,000	365
Utilities-Natural Gas / Propane	567	500	(67)
Utilities-Water and Sewer	328	300	(28)
Utilities-General Telephone (Administration Lines)	2,995	3,500	505
Utilities-Cell Phones and Pagers	420	350	(70)
Cable / Internet Charges	1,750	1,900	150
Maintenance and Repairs-Communications Equipment	584	750	166
Maintenance and Repairs-Buildings and Facilities	5,128	6,000	872
Maintenance and Repairs-Office Equipment	77	200	123
Maintenance and Repairs-Vehicles	972	1,000	28
Fuel-Gasoline and Diesel	1,094	1,300	206
<u>Total Supplies and Materials:</u>	<u>21,675</u>	<u>21,700</u>	<u>25</u>
<u>Other Charges:</u>			
Dues and Memberships	475	400	(75)
Training Expenses	2,322	2,500	178
Travel Expenses	3,518	5,000	1,482
Advertising	1,916	2,000	84
<u>Total Other Charges:</u>	<u>8,231</u>	<u>9,900</u>	<u>1,669</u>
<u>Depreciation:</u>			
Depreciation	24,503	24,503	-
<u>Total Depreciation:</u>	<u>24,503</u>	<u>24,503</u>	<u>-</u>
<u>Total Operating Expenses:</u>	<u>227,321</u>	<u>226,172</u>	<u>(1,149)</u>
<u>Operating Income (Loss):</u>	<u>86,424</u>	<u>79,828</u>	<u>(6,596)</u>
<u>Nonoperating Revenues and (Expenses):</u>			
Investment Income	2,458	2,000	(458)
Interest Income	1,975	2,500	525
Net Increase (Decrease) in the Fair Value of Investments	(2,872)	100	2,972
Contributions from Primary Government	25,000	25,000	-
TECB-Reimbursements and/or Grants	13,500	20,000	6,500
Interest Expense	(1,321)	(1,300)	(21)
Loss on Disposal of Property	(1,200)	(150)	(1,050)
Rental Income	7,700	8,000	300
<u>Total Nonoperating Revenues and (Expenses):</u>	<u>45,240</u>	<u>56,150</u>	
<u>Income before Capital Contribution:</u>	<u>131,664</u>	<u>135,978</u>	<u>4,314</u>
<u>Capital Contributions:</u>			
Capital Contributions from Primary Government	10,000	10,000	-
Capital Contributions from TECB	25,000	25,000	-
<u>Total Capital Contributions:</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Increase (Decrease) in Net Position	166,664	170,978	4,314
Net Position-Beginning of Period	634,364	634,364	-
Net Position-End of Period	<u>\$ 801,028</u>	<u>805,342</u>	<u>4,314</u>

## Typical County Emergency Communications District

### Budgetary Comparison Schedule (Cash Basis Budget)

June 30, 20XX

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Revenues</u>			
TECB Distribution of 911 Surcharges (Base Amount)	\$ 244,587	241,000	(3,587)
TECB Distribution of Excess Revenue	53,900	50,000	(3,900)
Other Operating Revenue	22,093	25,000	2,907
Interest Income	850	2,000	1,150
Investment Income	2,458	2,500	42
Contributions from Primary Government	25,000	25,000	-
TECB-Reimbursements and/or Grants	13,500	20,000	6,500
Capital Contributions from Primary Government	5,000	10,000	5,000
Capital Contributions from TECB	25,000	25,000	-
Sale of Equipment	16,500	10,000	(6,500)
Rental Income	7,700	8,000	300
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<u>Total Cash Basis Revenues:</u>	416,588	418,500	1,912
<u>Expenses:</u>			
<u>Salaries and Wages:</u>			
Director	28,825	29,775	950
Administrative Personnel	20,447	21,125	678
Dispatchers/Telecommunicators/Calltaker	30,651	31,751	1,100
Part-time Personnel	1,423	1,500	77
Other Salaries and Wages	17	-	(17)
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<u>Total Salaries and Wages:</u>	81,363	84,151	2,788
<u>Employee Benefits:</u>			
Social Security	5,267	5,267	-
Medicare	1,231	1,231	-
Medical Insurance	16,778	16,778	-
Pension Expense	655	655	-
Other Postemployment Benefits	7,806	6,000	(1,806)
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<u>Total Employee Benefits:</u>	31,737	29,931	(1,806)
<u>Contracted Services:</u>			
Addressing/Mapping/Database Consultants	866	900	34
Audit Services	2,600	2,000	(600)
Contracts with Private Agencies	1,486	1,500	14
Maintenance Agreements	13,343	13,000	(343)
Janitorial Services	1,840	1,500	(340)
NCIC/TBI/TIES Expenses	6,920	7,000	80
Lease/Rental-Communications Equipment	30,660	30,660	-
Lease/Rental-Office Equipment /Furniture/Fixtures	327	327	-
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<u>Total Contracted Services:</u>	58,042	56,887	(1,155)

**Typical County Emergency Communications District**

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

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
<u>Supplies and Materials:</u>			
Office Supplies	1,364	1,500	136
Janitorial Supplies	368	400	32
Mapping / Addressing Supplies	1,340	1,400	60
Postage	174	200	26
Equipment Purchases Not Capitalized	879	1,000	121
Utilities-Electric	3,635	4,000	365
Utilities-Natural Gas / Propane	567	500	(67)
Utilities-Water and Sewer	328	300	(28)
Utilities-General Telephone (Administration Lines)	2,995	3,500	505
Utilities-Cell Phones and Pagers	420	350	(70)
Cable / Internet Charges	1,750	1,900	150
Maintenance and Repairs-Communications Equipment	584	750	166
Maintenance and Repairs-Buildings and Facilities	5,128	6,000	872
Maintenance and Repairs-Office Equipment	77	200	123
Maintenance and Repairs-Vehicles	972	1,000	28
Fuel-Gasoline and Diesel	1,094	1,300	206
<u>Total Supplies and Materials:</u>	<u>21,675</u>	<u>24,300</u>	<u>2,625</u>
<u>Other Charges:</u>			
Dues and Memberships	475	500	25
Training Expenses	2,322	2,500	178
Travel Expenses	3,518	5,000	1,482
Advertising	1,916	2,000	84
Capital Purchases	50,000	55,000	5,000
Interest Expense	1,321	1,300	(21)
Principal Payments on Note	25,000	25,000	-
<u>Total Other Charges:</u>	<u>84,552</u>	<u>91,300</u>	<u>6,748</u>
<u>Total Cash Basis Expenses:</u>	<u>277,369</u>	<u>286,569</u>	<u>9,200</u>
<u>Cash Basis Net Income (Loss):</u>	<u>139,219</u>	<u>131,931</u>	<u>(7,288)</u>
<u>Reconciliation Cash Basis to Accrual Basis</u>			
Depreciation	(24,503)		
Capital Purchases	50,000		
Proceeds from Sale of Equipment	(16,500)		
Loss on Disposal of Property	(1,200)		
Increase in Accrued Interest Receivable	1,125		
Net Increase (Decrease) in Fair Value of Investments	(2,872)		
Decrease in Current Receivables	(6,835)		
Principal Payments on Note	25,000		
Decrease in Accounts Payable	958		
Increase in Accrued Payroll	(977)		
Increase in Compensated Absences Payable	(1,751)		
Noncash Capital Contribution	5,000		
<u>Net Reconciliation Cash to Accrual</u>	<u>27,445</u>		
Increase (Decrease) in Net Position (Accrual)	166,664		
Net Position-Beginning of Period	634,364		
<u>Net Position-End of Period</u>	<u>\$ 801,028</u>	-	