Typical County Emergency Communications District

Statement of Net Position
June 30, 20XX

ASSETS		
Current Assets		
Cash and Cash Equivalents	$	374,988
Investments		325,000
Accrued Interest Receivable		1,125
Accounts Receivable		58,654
Prepaid Expenses		71,250
Total Current Assets		831,017
Noncurrent Assets		
Capital Assets		
Land		252,000
Construction in Progress		153,000
Capital Assets Being Depreciated		
Buildings and Improvements		651,670
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		1,400,090
Total Assets		2,231,107
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
Total Deferred Outflow of Resources		90,521
LIABILITIES		
Current Liabilities		
Accounts Payable		75,859
Accrued Payroll		5,687
Compensated Absences Payable		2,355
Notes Payable-Current		50,000
Intangible Lease Liability-Current		10,253
Total Current Liabilities		144,154
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 Liabilities		888,094
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		1,019,888
Unrestricted Net Position		274,661
Total Net Position	$	1,294,549

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Typical County Emergency Communications District

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

		20XX
Operating Revenues		
TCA Section 7-86-303 Receipts	$	1,084,166
TCA Section 7-86-130 Receipts		171,893
Insurance Proceeds		7,320
Other Operating Revenue		22,094
Total Operating Revenues		1,285,473
Operating Expenses		
Salaries and Wages		
Director		62,500
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		642,653
Employee Benefits		
Social Security		39,844
Medicare		9,318
Medical Insurance		108,288
Pension Expense		25,400
Other Postemployment Benefits		7,806
Total Employee Benefits		190,656
Administration		
Audit Services		7,000
Accounting/Bookkeeping Services		5,000
Maintenance & Warranty Contracts		27,750
Insurance - Liability		12,985
Insurance - Workers Compensation		30,660
Supplies and Materials - Administrative		6,920
Travel - Administrative		1,840
Telephone Costs - Administrative		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

Typical County Emergency Communications District

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

Communications - Operations	
Training Expenses	15,360
Addressing/Mapping/Database Consultants	1,200
Employee Testing and Exams - Operations	498
NCIC/TBI/TIES Expenses	2,167
Telephone Costs (Call Center Lines)	7,499
Language Interpreting	1,144
Hosted Operational Services	12,000
Uniforms - Communications	1,895
Vehicle Expenses - Operations	500
Insurance - Equipment	3,475
Total Communications - Operations	45,738
Depreciation	
Depreciation	74,503
Total Depreciation	74,503
Amortization	
Amortization	11,569
Total Amortization	11,569
Total Operating Expenses	1,068,416
Operating Income (Loss)	217,057
Noncapital Subsidies	
TECB Subsidies	58,000
Primary Government Subsidies	62,715
State Grants	22,785
Total Noncapital Subsidies	143,500
Operating Income (Loss) and Noncapital Subsidies	360,557
Other Nonoperating Revenues (Expenses)	
Investment Income	5,639
Interest Income	975
Net Increase (Decrease) in the Fair Value of Investments	(2,872)
Gain (Loss) on Disposal of Property	(1,200)
Interest Expense	(7,923)
Primary Government Capital Contributions	32,700
TECB Capital Contributions	15,000
Total Other Nonoperating Revenues (Expenses)	42,319
Increase (Decrease) in Net Position	402,876
Net Position-Beginning of Period	891,673
Net Position-End of Period	$ 1,294,549

Typical County Emergency Communications District

Statement of Cash Flows
June 30, 20XX

Cash Flows from Operating Activities	
Cash Received From Surcharges and Other Revenues	$ 1,135,643
Other Operating Cash Receipts	29,414
Cash Payments to Suppliers for Goods and Services	(159,546)
Cash Payments for Payroll, Taxes and Related Benefits	(810,739)
Net Cash Provided by Operating Activities	194,772
Cash Flows from Noncapital Financing Activities	
TECB Subsidies	58,000
Primary Government Subsidies	62,715
State Grants	22,785
Net Cash Provided by Noncapital Financing Activities	143,500
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(18,995)
Principal Paid on Notes Payable	(43,000)
Lease Payments	(12,238)
Interest Paid on Notes Payable & Lease	(7,923)
Capital Contribution by Primary Government	30,000
Capital Contribution by TECB	15,000
Proceed from the Sale of Equipment	4,750
Net Cash Used for Capital and Related Financing Activities	(32,406)
Cash Flows from Investing Activities	
Proceed from the Sale of Investment	300,000
Purchase of Investment	(325,000)
Interest Income Received	5,489
Net Cash Provided from Investing Activities	(19,511)
Net Increase (Decrease) in Cash and Cash Equivalents	286,355
Cash and Cash Equivalents at Beginning of Year	88,633
Cash and Cash Equivalents at End of Year	$ 374,988

Typical County Emergency Communications District

Statement of Cash Flows (Continued)
June 30, 20XX

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

Operating Income (Loss)	$	217,057
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Depreciation		74,503
Amortization		11,569
Changes in Assets and Liabilities		
(Increase) Decrease In Current Receivables		(120,416)
(Increase) Decrease In Deferred Outflows		21,968
Increase (Decrease) In Account Payable		(10,511)
Increase (Decrease) In Accrued Payroll		8,338
Increase (Decrease) In Compensated Absence Payable		7,123
Increase (Decrease) In Deferred Inflows		(14,859)
Total Adjustments		(22,285)
Net Cash Provided by Operating Activities	$	194,772

Reconciliation of Cash with Statement of Cash Flows

Cash Per Statement of Net Position	$	374,988
Investment with Original Maturity of 3 Months of Less		0
Cash and Cash Equivalents June 30, 20XX	$	374,988

Noncash Investing, Capital and Financing Activities

Contribution of Capital Assets from Primary Government	$	2,700
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)
Operating Revenues			
TCA Section 7-86-303 Receipts	$ 1,084,166	$ 1,500,000	$ 415,834
TCA Section 7-86-130 Receipts	171,893	100,000	(71,893)
Insurance Proceeds	7,320	7,320	-
Other Operating Revenue	22,094	23,000	906
Total Operating Revenues	1,285,473	1,630,320	344,847
Operating Expenses			
Salaries and Wages			
Director	62,500	60,000	(2,500)
Administrative Personnel	198,750	198,000	(750)
Telecommunicators	246,758	250,000	3,242
Dispatch Supervisor Personnel	48,218	49,000	782
Mapping/Address Personnel	64,980	65,000	20
Other Salaries and Wages	21,447	21,000	(447)
Total Salaries and Wages	642,653	643,000	347
Employee Benefits			
Social Security	39,844	40,000	156
Medicare	9,318	9,500	182
Medical Insurance	108,288	110,000	1,712
Pension Expense	25,400	27,000	1,600
Other Postemployment Benefits	7,806	7,900	94
Total Employee Benefits	190,656	194,400	3,744
Administration			
Audit Services	7,000	7,000	-
Accounting/Bookkeeping Services	5,000	4,000	(1,000)
Maintenance & Warranty Contracts	27,750	30,000	2,250
Insurance - Liability	12,985	13,000	15
Insurance - Workers Compensation	30,660	31,000	340
Supplies and Materials - Administrative	6,920	6,750	(170)
Travel - Administrative	1,840	2,000	160
Telephone Costs - Administrative	1,398	1,500	102
Total Administration	93,553	95,250	1,697
Buildings and Facilities			
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 - Buildings and Contents	2,500	2,500	-
Total Buildings and Facilities	9,744	10,300	556
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	-
Total Communications - Operations	45,738	46,875	1,137

Typical County Emergency Communications District

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

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance 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 Expenses	1,068,416	1,076,425	8,009
Operating Income (Loss)	217,057	553,895	336,838
Noncapital Subsidies			
TECB Subsidies	58,000	55,000	(3,000)
Primary Government Subsidies	62,715	60,000	(2,715)
State Grants	22,785	23,000	215
Total Noncapital Subsidies	143,500		(5,500)
Operating Income (Loss) and Noncapital Subsidies	360,557	553,895	331,338
Other Nonoperating Revenues (Expenses)			
Investment Income	5,639	5,000	(639)
Interest Income	975	1,000	25
Net Increase (Decrease) in the Fair Value of Investments	(2,872)	(3,000)	(128)
Gain (Loss) on Disposal of Property	(1,200)	130,000	131,200
Interest Expense	(7,923)	13,500	21,423
Primary Government Capital Contributions	32,700	(8,000)	(40,700)
TECB Capital Contributions	15,000	(1,000)	(16,000)
Total Other Nonoperating Revenues (Expenses)	42,319	137,500	95,181
			-
Increase (Decrease) in Net Position	402,876	691,395	288,519
Net Position-Beginning of Period	891,673	891,673	-
Net Position-End of Period	$ 1,294,549	$ 1,583,068	$ 288,519

Typical County Emergency Communications District

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

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
Operating Revenues			
TCA Section 7-86-303 Receipts	$ 975,188	$ 950,000	$ (25,188)
TCA Section 7-86-130 Receipts	160,455	150,000	(10,455)
Insurance Proceeds	7,320	7,320	-
Other Operating Revenue	22,094	20,000	(2,094)
Total Operating Revenues	1,165,057	1,127,320	(37,737)
Operating Expenses			
Salaries and Wages			
Director	55,250	57,000	1,750
Administrative Personnel	201,844	225,000	23,156
Telecommunicators	245,689	250,000	4,311
Dispatch Supervisor Personnel	47,123	50,000	2,877
Mapping/Address Personnel	62,125	62,500	375
Other Salaries and Wages	20,789	21,000	211
Total Salaries and Wages	632,820	665,500	32,680
Employee Benefits			
Social Security	39,235	40,000	765
Medicare	9,176	9,500	324
Medical Insurance	103,411	108,000	4,589
Pension Expense	20,100	24,000	3,900
Other Postemployment Benefits	5,997	6,500	503
Total Employee Benefits	177,919	188,000	10,081
Administration			
Audit Services	6,500	6,500	-
Accounting/Bookkeeping Services	3,500	3,500	-
Maintenance & Warranty Contracts	29,127	30,000	873
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	2,000	160
Telephone Costs - Administrative	1,398	1,700	302
Total Administration	92,930	94,345	1,415
Buildings and Facilities			
Utilities	5,149	5,200	51
Maintenance and Repairs - Buildings and Facilities	1,368	1,400	32
Supplies and Materials - Buildings and Facilities	1,340	1,400	60
Insurance - Buildings and Contents	2,500	2,500	-
Total Buildings and Facilities	10,357	10,500	143
Communications - Operations			
Training Expenses	18,415	19,000	585
Addressing/Mapping/Database Consultants	1,200	1,200	-
Employee Testing and Exams - Operations	498	500	2
NCIC/TBI/TIES Expenses	2,167	2,500	333
Telephone Costs (Call Center Lines)	8,663	9,000	337
Language Interpreting	995	2,000	1,005
Hosted Operational Services	15,000	15,000	-
Uniforms - Communications	3,211	3,500	289
Vehicle Expenses - Operations	2,635	2,700	65
Insurance - Equipment	3,475	3,475	-
Total Communications - Operations	56,259	58,875	2,616
Total Operating Expenses	970,285	1,017,220	46,935
Operating Income (Loss)	194,772	110,100	(84,672)

Typical County Emergency Communications District

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

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
Noncapital Subsidies			
TECB Subsidies	58,000	60,000	2,000
Primary Government Subsidies	62,715	63,000	285
State Grants	22,785	25,000	2,215
Total Noncapital Subsidies	143,500	148,000	4,500
Operating Income (Loss) and Noncapital Subsidies	338,272	258,100	(80,172)
Other Nonoperating Revenues (Expenses)			
Investment Income	4,514	4,600	86
Interest Income	975	1,000	25
Proceeds from Sale of Investment	300,000	300,000	-
Purchase of Investment	(325,000)	(325,000)	-
Proceeds from Sale of Equipment	4,750	4,750	-
Interest Paid	(7,923)	(9,000)	(1,077)
Principal Payment on Notes	(43,000)	(43,000)	-
Capitalized Lease Payments	(12,238)	(12,238)	-
Capital Asset Purchases	(18,995)	(20,000)	(1,005)
Primary Government Capital Contributions	30,000	30,000	-
TECB Capital Contributions	15,000	15,000	-
Total Other Nonoperating Revenues (Expenses)	(51,917)	(53,888)	(1,971)
Increase (Decrease) in Cash	286,355	204,212	(82,143)
Cash -Beginning of Period	88,633	88,633	-
Cash -End of Period	$ 374,988	$ 292,845	$ (82,143)
	-		
Reconciliation Cash Basis to Accrual Basis			
Depreciation	(74,503)		
Amortization	(11,569)		
Proceeds from Sale of Investment	(300,000)		
Purchase of Investment	325,000		
Capital Asset Purchases	18,995		
Proceeds from Sale of Equipment	(4,750)		
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	120,416		
Principal Payments on Note	43,000		
Capitalized Lease Payments	12,238		
(Increase) Decrease in Accounts Payable	10,511		
(Increase) Decrease In Accrued Payroll	(8,338)		
(Increase) Decrease in Compensated Absences Payable	(7,123)		
Increase (Decrease) In Deferred Outflows	(21,968)		
(Increase) Decrease In Deferred Inflows	14,859		
Noncash Capital Contribution	2,700		
Net Reconciliation Cash to Accrual	116,521		
Increase (Decrease) in Net Position (Accrual)	402,876		
Net Position-Beginning of Period	891,673		
Net Position-End of Period	$ 1,294,549		
	-	-	

Typical County Emergency Communications District

Statement of Net Position
June 30, 20XX
(Reference copy with Account Codes)

ASSETS

Current Assets	
1001 - Cash and Cash Equivalents	$ 374,988
1002 - Investments	325,000
1003 - Accrued Interest Receivable	1,125
1004 - Accounts Receivable	58,654
1009 - Prepaid Expenses	71,250
Total Current Assets	831,017
Noncurrent Assets	
Capital Assets	
1351 - Land	252,000
1352 - Construction in Progress	153,000
Capital Assets Being Depreciated	
1302 - Buildings and Improvements	651,670
1308 - Communications Equipment	406,131
1306 - Office Equipment	22,846
1310 - Vehicles	21,971
1303, 09, 07, 11 Accumulated Depreciation	(153,804)
1201 - Right-to-Use Lease Asset	57,845
1202 - Accumulated Amortization of Right-to-Use Asset	(11,569)
Total Net Capital Assets	1,400,090
Total Assets	2,231,107
Deferred Outflows of Resources	
1601 - Deferred Amount on Refunding	15,405
1605-20 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	2,355
2010 - Notes Payable-Current	50,000
2014 - Intangible Lease Liability-Current	10,253
Total Current Liabilities	144,154
Noncurrent Liabilities	
2203 - Notes Payable-Long-term	300,000
2205 - Intangible Lease Liability-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	888,094
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
Net Position	
2301 - Net Investment in Capital Assets	1,019,888
2320 - Unrestricted Net Position	274,661
Total Net Position	$ 1,294,549

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Typical County Emergency Communications District

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

(Reference copy with Account Codes)

		20XX
Operating Revenues		
3010 - TCA Section 7-86-303 Receipts	$	1,084,166
3020 - TCA Section 7-86-130 Receipts		171,893
3091 - Insurance Proceeds		7,320
3090 - Other Operating Revenue		22,094
Total Operating Revenues		1,285,473
Operating Expenses		
Salaries and Wages		
4001 - Director		62,500
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:		642,653
Employee Benefits		
4101 - Social Security		39,844
4102 - Medicare		9,318
4104 - Medical Insurance		108,288
4108 - Pension Expense		25,400
4109 - Other Postemployment Benefits		7,806
Total Employee Benefits:		190,656
Administration		
4203 - Audit Services		7,000
4204 - Accounting/Bookkeeping Services		5,000
4218 - Maintenance & Warranty Contracts		27,750
4240 - Insurance - Liability		12,985
4241 - Insurance - Workers Compensation		30,660
4246 - Supplies and Materials - Administrative		6,920
4248 - Travel - Administrative		1,840
4250 - Telephone Costs - Administrative		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

Typical County Emergency Communications District

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

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	1,068,416
Operating Income (Loss)	217,057
Noncapital Subsidies	
5006 - TECB Subsidies	58,000
5004 - Primary Government Subsidies	62,715
5018 - State Grants	22,785
Total Noncapital Subsidies	143,500
Operating Income (Loss) and Noncapital Subsidies	360,557
Other Nonoperating Revenues (Expenses)	
5001 - Investment Income	5,639
5002 - Interest Income	975
5003 - Net Increase (Decrease) in the Fair Value of Investments	(2,872)
5008 - Gain (Loss) on Disposal of Property	(1,200)
5010 - Interest Expense	(7,923)
6001 - Primary Government Capital Contributions	32,700
6003 - TECB Capital Contributions	15,000
Total Other Nonoperating Revenues (Expenses)	42,319
Increase (Decrease) in Net Position	402,876
Net Position-Beginning of Period	891,673
Net Position-End of Period	$ 1,294,549

Typical County Emergency Communications District

Budgetary Comparison Schedule (GAAP Basis)
June 30, 20XX
(Reference copy with Account Codes)

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
Operating Revenues			
3010 - TCA Section 7-86-303 Receipts	$ 1,084,166	$ 1,500,000	$ 415,834
3020 - TCA Section 7-86-130 Receipts	171,893	100,000	(71,893)
3091 - Insurance Proceeds	7,320	7,320	-
3090 - Other Operating Revenue	22,094	23,000	906
Total Operating Revenues	1,285,473	1,630,320	344,847
Operating Expenses			
Salaries and Wages			
4001 - Director	62,500	60,000	(2,500)
4002 - Administrative Personnel	198,750	198,000	(750)
4004 - Telecommunicators	246,758	250,000	3,242
4005 - Dispatch Supervisor Personnel	48,218	49,000	782
4006 - Mapping/Address Personnel	64,980	65,000	20
4007 - Other Salaries and Wages	21,447	21,000	(447)
Total Salaries and Wages	642,653	643,000	347
Employee Benefits			
4101 - Social Security	39,844	40,000	156
4102 - Medicare	9,318	9,500	182
4104 - Medical Insurance	108,288	110,000	1,712
4108 - Pension Expense	25,400	27,000	1,600
4109 - Other Postemployment Benefits	7,806	7,900	94
Total Employee Benefits	190,656	194,400	3,744
Administration			
4203 - Audit Services	7,000	7,000	-
4204 - Accounting/Bookkeeping Services	5,000	4,000	(1,000)
4218 - Maintenance & Warranty Contracts	27,750	30,000	2,250
4240 - Insurance - Liability	12,985	13,000	15
4241 - Insurance - Workers Compensation	30,660	31,000	340
4246 - Supplies and Materials - Administrative	6,920	6,750	(170)
4248 - Travel - Administrative	1,840	2,000	160
4250 - Telephone Costs - Administrative	1,398	1,500	102
Total Administration	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 Buildings 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	-
Total Communications - Operations	45,738	46,875	1,137

Typical County Emergency Communications District

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

(Reference copy with Account Codes)

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance 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 Expenses	1,068,416	1,076,425	8,009
Operating Income (Loss)	217,057	553,895	336,838
Noncapital Subsidies			
5006 - TECB Subsidies	58,000	55,000	(3,000)
5004 - Primary Government Subsidies	62,715	60,000	(2,715)
5018 - State Grants	22,785	23,000	215
Total Noncapital Subsidies	143,500	138,000	(5,500)
Operating Income (Loss) and Noncapital Subsidies	360,557	691,895	331,338
Other Nonoperating Revenues (Expenses)			
5001 - Investment Income	5,639	5,000	(639)
5002 - Interest Income	975	1,000	25
5003 - Net Increase (Decrease) in the Fair Value of Investments	(2,872)	(3,000)	(128)
5008 - Gain (Loss) on Disposal of Property	(1,200)	130,000	131,200
5010 - Interest Expense	(7,923)	13,500	21,423
6001 - Primary Government Capital Contributions	32,700	(8,000)	(40,700)
6003 - TECB Capital Contributions	15,000	(1,000)	(16,000)
Total Other Nonoperating Revenues (Expenses)	42,319	137,500	95,181
			-
Increase (Decrease) in Net Position	402,876	829,395	426,519
Net Position-Beginning of Period	891,673	891,673	-
Net Position-End of Period	$ 1,294,549	$ 1,721,068	$ 426,519
	-		-
	-		

Typical County Emergency Communications District

Budgetary Comparison Schedule (Cash Basis)
June 30, 20XX
(Reference copy with Account Codes)

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
Operating Revenues			
3010 - TCA Section 7-86-303 Receipts	$ 975,188	$ 950,000	$ (25,188)
3020 - TCA Section 7-86-130 Receipts	160,455	150,000	(10,455)
3091 - Insurance Proceeds	7,320	7,320	-
3090 - Other Operating Revenue	22,094	20,000	(2,094)
Total Operating Revenues	1,165,057	1,127,320	(37,737)
Operating Expenses			
Salaries and Wages			
4001 - Director	55,250	57,000	1,750
4002 - Administrative Personnel	201,844	225,000	23,156
4004 - Telecommunicators	245,689	250,000	4,311
4005 - Dispatch Supervisor Personnel	47,123	50,000	2,877
4006 - Mapping/Address Personnel	62,125	62,500	375
4007 - Other Salaries and Wages	20,789	21,000	211
Total Salaries and Wages	632,820	665,500	32,680
Employee Benefits			
4101 - Social Security	39,235	40,000	765
4102 - Medicare	9,176	9,500	324
4104 - Medical Insurance	103,411	108,000	4,589
4108 - Pension Expense	20,100	24,000	3,900
4109 - Other Postemployment Benefits	5,997	6,500	503
Total Employee Benefits	177,919	188,000	10,081
Administration			
4203 - Audit Services	6,500	6,500	-
4204 - Accounting/Bookkeeping Services	3,500	3,500	-
4218 - Maintenance & Warranty Contracts	29,127	30,000	873
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	2,000	160
4250 - Telephone Costs - Administrative	1,398	1,700	302
Total Administration	92,930	94,345	1,415
Buildings and Facilities			
4307 - Utilities	5,149	5,200	51
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 Buildings and Facilities	10,357	10,500	143
Communications - Operations			
4418 - Training Expenses	18,415	19,000	585
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	2,500	333
4437 - Telephone Costs (Call Center Lines)	8,663	9,000	337
4430 - Language Interpreting	995	2,000	1,005
4428 - Hosted Operational Services	15,000	15,000	-
4436 - Uniforms - Communications	3,211	3,500	289
4439 - Vehicle Expenses - Operations	2,635	2,700	65
4410 - Insurance - Equipment	3,475	3,475	-
Total Communications - Operations	56,259	58,875	2,616

Typical County Emergency Communications District

Budgetary Comparison Schedule (Cash Basis) (Continued)
June 30, 20XX
(Reference copy with Account Codes)

	Actual (Cash Basis)	Budget (Cash Basis)	Variance Under (Over)
Total Operating Expenses	970,285	1,017,220	46,935
Operating Income (Loss)	194,772	110,100	(84,672)
Noncapital Subsidies			
5006 - TECB Subsidies	58,000	60,000	2,000
5004 - Primary Government Subsidies	62,715	63,000	285
5018 - State Grants	22,785	25,000	2,215
Total Noncapital Subsidies	143,500	148,000	4,500
Operating Income (Loss) and Noncapital Subsidies	338,272	258,100	(80,172)
Other Nonoperating Revenues (Expenses)			
5001 - Investment Income	4,514	4,600	86
5002 - Interest Income	975	1,000	25
Proceeds from Sale of Investment(s)	300,000	300,000	-
Purchase of Investment(s)	(325,000)	(325,000)	-
Proceeds from Sale of Equipment	4,750	4,750	-
Interest Paid	(7,923)	(9,000)	(1,077)
Principal Payment on Notes	(43,000)	(43,000)	-
Capitalized Lease payments	(12,238)	(12,238)	-
Capital Asset Purchases	(18,995)	(20,000)	(1,005)
6001 - Primary Government Capital Contributions	30,000	30,000	-
6003 - TECB Capital Contributions	15,000	15,000	-
Total Other Nonoperating Revenues (Expenses)	(51,917)	(53,888)	(1,971)
Increase (Decrease) in Cash	286,355	204,212	(82,143)
Cash -Beginning of Period	88,633	88,633	-
Cash -End of Period	$ 374,988	$ 292,845	$ (82,143)
	-		

Reconciliation Cash Basis to Accrual Basis			
Depreciation	(74,503)		
Amortization	(11,569)		
Proceeds from Sale of Investment	(300,000)		
Purchase of Investment	325,000		
Capital Asset Purchases	18,995		
Proceeds from Sale of Equipment	(4,750)		
Gain (Loss) on Disposal of Property	(1,200)		
Increase in Accrued Interest Receivable	1,125		
Net Increase (Decrease) in Fair Value of Investmer	(2,872)		
Increase in Current Receivables	120,416		
Principal Payments on Note	43,000		
Capitalized Lease Payments	12,238		
(Increase) Decrease in Accounts Payable	10,511		
(Increase) Decrease In Accrued Payroll	(8,338)		
(Increase) Decrease in Compensated Absences Pay	(7,123)		
Increase (Decrease) In Deferred Outflows	(21,968)		
(Increase) Decrease In Deferred Inflows	14,859		
Noncash Capital Contribution	2,700		
Net Reconciliation Cash to Accrual	116,521		
Increase (Decrease) in Net Position (Acc	402,876		
Net Position-Beginning of Period	891,673		
Net Position-End of Period	$ 1,294,549	-	