## Typical County Emergency Communications District

## 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 |
| Total Current Assets | | 695,624 |
| Noncurrent Assets | | |
| Capital Assets | | |
| Land | | 252,000 |
| Construction in Progress | | 153,000 |
| Capital Assets Being Depreciated | | |
| Buildings and Improvements | | 987,144 |
| Communications Equipment | | 406,131 |
| Office Equipment | | 22,846 |
| Vehicles | | 21,971 |
| Accumulated Depreciation | | (153,804) |
| Right-to-Use Lease Asset | | 57,845 |
| Accumulated Amortization of Right-to-Use Asset | | (11,569) |
| Total Net Capital Assets | | 1,735,564 |
| Total 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 |
| 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 | | 25,000 |
| Intangible Lease Liability-Current | | 10,253 |
| Total Current Liabilities | | 119,154 |
| Noncurrent Liabilities | | |
| Notes Payable-Long-term | | 300,000 |
| Intangible Lease Liability-Long-term | | 35,354 |
| Net Pension Liability | | 167,230 |
| Other Post-Employment Benefits Liability | | 241,356 |
| Total Noncurrent Liabilities | | 743,940 |
| Total Liabilities | | 863,094 |
| Deferred Inflows of Resources | | |
| Deferred Inflows Related to Pensions | | 66,416 |
| Deferred Inflows Related to Other Post-Employment Benefits | | 72,569 |
| Total Deferred Inflow of Resources | | 138,985 |
| Net Position | | |
| Net Investment in Capital Assets | | 1,380,362 |
| Unrestricted Net Position | | 139,268 |
| Total Net Position | | 1,519,630 |
| | | - |

**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 | $ | 1,284,248 |
| 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 | | 6,920 |
| Travel - Administrative | | 1,840 |
| Telephone Costs - Adminstrative | | 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: | | 1,063,330 |
| Operating Income (Loss): | | 422,224 |
| Nonoperating Revenues and (Expenses): | | |
| Investment Income | | 5,639 |
| Interest Income | | 975 |
| Net Increase (Decrease) in the Fair Value of Investments | | (2,872) |
| Primary Government Subsidies | | 130,000 |
| TECB Subsidies | | 13,500 |
| Gain (Loss) on Disposal of Property | | (1,200) |
| Interest Expense | | (7,923) |
| Rental Income | | 7,700 |
| Total Nonoperating Revenues and (Expenses): | | 145,819 |
| Income before Capital Contribution: | | 568,043 |
| Capital Contributions: | | |
| Primary Government Capital Contributions | | 25,000 |
| TECB Capital Contributions | | 15,000 |
| Total Capital Contributions: | | 40,000 |
| Increase (Decrease) in Net Position | | 608,043 |
| Net Position-Beginning of Period | | 911,587 |
| Net Position-End of Period | $ | 1,519,630 |

## Typical County Emergency Communications District

## Statement of Cash Flows
## June 30, 20XX

| | |
|---|---|
| Cash Flows from Operating Activities | |
| Cash Received From Surcharges and Other Revenues | $ 1,242,695 |
| Cash Payments to Suppliers for Goods and Services | (130,535) |
| Cash Payments for Payroll, Taxes and Related Benefits | (803,321) |
| Net Cash Provided by Operating Activities | 308,839 |
| Cash Flows from Noncapital Financing Activities | |
| TECB Subsidies | 13,500 |
| Primary Government Subsidies | 130,000 |
| Net Cash Provided by Noncapital Financing Activities | 143,500 |
| Cash Flows from Capital and Related Financing Activities | |
| Purchase of Capital Assets | (50,000) |
| Principal Paid on Notes Payable | (25,000) |
| Lease Payments | (12,238) |
| Interest Paid on Notes Payable & Lease | (7,923) |
| Capital Contribution by Primary Government | 5,000 |
| Capital Contribution by TECB | 15,000 |
| Proceed from the Sale of Equipment | 16,500 |
| Net Cash Used for Capital and Related Financing Activities | (58,661) |
| Cash Flows from Investing Activities | |
| Purchase of Investment | (300,000) |
| Proceed from the Sale of Investment | 5,000 |
| Interest Income Received | 5,489 |
| Net Cash Provided from Investing Activities | (289,511) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 104,167 |
| Cash and Cash Equivalents at Beginning of Year | 84,478 |
| Cash and Cash Equivalents at End of Year | $ 188,645 |

## 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) | 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

| | |
|---|---|
| Contribution of Capital Assets from Primary Government | 20,000 |
| 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) |
|---|---|---|---|---|
| Operating Revenues: | | | | |
| TCA Section 7-86-303 Receipts | $ | 1,284,248 | 1,500,000 | 215,752 |
| TCA Section 7-86-130 Receipts | | 179,213 | 100,000 | (79,213) |
| Other Operating Revenue | | 22,093 | 23,000 | 907 |
| Total Operating Revenues: | | 1,485,554 | 1,623,000 | 137,446 |
| Operating Expenses: | | | | |
| Salaries and Wages: | | | | |
| Director | | 57,775 | 60,000 | 2,225 |
| 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: | | 637,928 | 643,000 | 5,072 |
| Employee Benefits: | | | | |
| Social Security | | 39,552 | 40,000 | 448 |
| Medicare | | 9,250 | 9,500 | 250 |
| Medical Insurance | | 108,287 | 110,000 | 1,713 |
| Pension Expense | | 25,400 | 27,000 | 1,600 |
| Other Postemployment Benefits | | 7,806 | 7,900 | 94 |
| Total Employee Benefits: | | 190,295 | 194,400 | 4,105 |
| Administration | | | | |
| Audit Services | | 7,000 | 7,000 | - |
| Accounting/Bookkeeping Services | | 5,000 | 4,000 | (1,000) |
| Maintenenace & Warranty Contracts | | 27,750 | 30,000 | 2,250 |
| Insurance - Liability | | 12,985 | 13,000 | 15 |
| Insurance - Workers Compensation | | 30,660 | 31,000 | 340 |
| Supplies and Materials - Administrative | | 6,920 | 6,750 | (170) |
| Travel - Administrative | | 1,840 | 2,000 | 160 |
| Telephone Costs - Adminstrative | | 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 - Building and Contents | | 2,500 | 2,500 | - |
| Total Building 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: | | 1,063,330 | 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 Investments | | (2,872) | (3,000) | (128) |
| Primary Government Subsidies | | 130,000 | 130,000 | - |
| TECB Subsidies | | 13,500 | 13,500 | - |
| Interest Expense | | (7,923) | (8,000) | (77) |
| Gain (Loss) on Disposal of Property | | (1,200) | (1,000) | 200 |
| Rental Income | | 7,700 | 7,700 | - |
| Total 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 Contributions: | | 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 |

**Typical County Emergency Communications District**

**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 | | 62,125 | 62,000 | (125) |
| Other Salaries and Wages | | 20,789 | 21,000 | 211 |
| Total Salaries and Wages: | | 620,976 | 635,000 | 14,024 |
| 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 | | 1,398 | 1,500 | 102 |
| Total Administration: | | 76,053 | 76,645 | 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 |
| Operating Income (Loss): | | 308,839 | 218,620 | (90,219) |

**Typical County Emergency Communications District**

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

| | Actual (Cash Basis) | Budget (Cash Basis) | Variance 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 | - |
| Total Nonoperating Revenues and (Expenses): | 78,028 | 76,312 | (1,716) |
| Income before Capital Contribution: | 386,867 | 294,932 | (91,935) |
| Capital Contributions: | | | |
| Primary Government Capital Contributions | 5,000 | 5,000 | - |
| TECB Capital Contributions | 15,000 | 15,000 | - |
| Total Capital Contributions: | 20,000 | 20,000 | - |
| Increase (Decrease) in Cash & Investments | 406,867 | 314,932 | (91,935) |
| Cash & Investments-Beginning of Period | 157,728 | 157,728 | - |
| Cash & Investments-End of Period | $ 564,595 | 472,660 | (91,935) |
| | - | | |
| Reconciliation Cash Basis to Accrual Basis | | | |
| Depreciation | (74,503) | | |
| Amortization | (11,569) | | |
| Capital Asset Purchases | 50,000 | | |
| 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 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 Contribution | 20,000 | | |
| Net Reconciliation Cash to Accrual | 201,176 | | |
| Increase (Decrease) in Net Position (Accrual) | 608,043 | | |
| Net Position-Beginning of Period | 911,587 | | |
| Net Position-End of Period | $ 1,519,630 | | |
| | - | | |

## Typical County Emergency Communications District

## 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 |
| Total Current Assets | 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 - Right-to-Use Lease Asset | 57,845 |
| 1202 - Accumulated Amortization of Right-to-Use Asset | (11,569) |
| Total Net Capital Assets | 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 | |
| Current Liabilities | |
| 2001 - Accounts Payable | 75,859 |
| 2002 - Accrued Payroll | 5,687 |
| 2004 - Compensated Absences Payable | 2,355 |
| 2010 - Notes Payable-Current | 25,000 |
| 2014 - Intangible Lease Liability-Current | 10,253 |
| Total Current Liabilities | 119,154 |
| Noncurrent Liabilities | |
| 2203 - Notes Payable-Long-term | 300,000 |
| 2205 - Intangible Lease Liability-Long-term | 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 |
| Net Position | |
| 2301 - Net Investment in Capital Assets | 1,380,362 |
| 2320 - Unrestricted Net Position | 139,268 |
| Total Net Position | 1,519,630 |

**Typical County Emergency Communications District**

**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 |

**Typical County Emergency Communications District**

**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 |
| Total Capital Contributions: | | 40,000 |
| Increase (Decrease) in Net Position | | 608,043 |
| Net Position-Beginning of Period | | 911,587 |
| Net Position-End of Period | $ | 1,519,630 |

**Typical County Emergency Communications District**

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

| | | Actual (Accrual Basis) | Budget (Accrual Basis) | Variance Under (Over) |
|---|---|---|---|---|
| Operating Revenues: | | | | |
| 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 | | 21,447 | 21,000 | (447) |
| Total Salaries and Wages: | | 637,928 | 643,000 | 5,072 |
| Employee Benefits: | | | | |
| 4101 - Social Security | | 39,552 | 40,000 | 448 |
| 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 | | 1,398 | 1,500 | 102 |
| Total Administration: | | 93,553 | 95,250 | 1,697 |
| Buildings and Facilities | | | | |
| 4307 - Utilities | | 4,536 | 5,000 | 464 |
| 4333 - Maintenance and Repairs - Buildings and Facilities | | 1,368 | 1,500 | 132 |
| 4340 - Supplies and Materials - Buildings and Facilities | | 1,340 | 1,300 | (40) |
| 4338 - Insurance - Buildings and Contents | | 2,500 | 2,500 | - |
| Total Building and Facilities | | 9,744 | 10,300 | 556 |
| Communications - Operations | | | | |
| 4418 - Training Expenses | | 15,360 | 16,000 | 640 |
| 4422 - Addressing/Mapping/Database Consultants | | 1,200 | 1,200 | - |
| 4406 - Employee Testing and Exams - Operations | | 498 | 500 | 2 |
| 4433 - NCIC/TBI/TIES Expenses | | 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**

| | 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: | 1,063,330 | 1,076,425 | 13,095 |
| Operating Income (Loss): | 422,224 | 546,575 | 124,351 |
| Nonoperating Revenues and (Expenses): | | | |
| 5001 - Investment Income | 5,639 | 5,000 | (639) |
| 5002 - Interest Income | 975 | 1,000 | 25 |
| 5003 - Net Increase (Decrease) in the Fair Value of Investments | (2,872) | (3,000) | (128) |
| 5004 - Primary Government Subsidies | 130,000 | 130,000 | - |
| 5006 - TECB Subsidies | 13,500 | 13,500 | - |
| 5008 - Gain (Loss) on Disposal of Property | (1,200) | (1,000) | 200 |
| 5010 - Interest Expense | (7,923) | (8,000) | (77) |
| 5012 - Rental Income | 7,700 | 7,700 | - |
| Total Nonoperating Revenues and (Expenses): | 145,819 | 145,200 | (619) |
| | | | - |
| Income before Capital Contribution: | 568,043 | 691,775 | 123,732 |
| Capital Contributions: | | | |
| 6001 - Primary Government Capital Contributions | 25,000 | 25,000 | - |
| 6003 - TECB Capital Contributions | 15,000 | 15,000 | - |
| Total Capital Contributions: | 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 |

**Typical County Emergency Communications District**

**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 | | 245,689 | 250,000 | 4,311 |
| 4005 - Dispatch Supervisor Personnel | | 47,123 | 50,000 | 2,877 |
| 4006 - Mapping/Address Personnel | | 62,125 | 62,000 | (125) |
| 4007 - Other Salaries and Wages | | 20,789 | 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 | | 30,660 | 30,660 | - |
| 4246 - Supplies and Materials - Administrative | | 6,920 | 7,000 | 80 |
| 4248 - Travel - Administrative | | 1,840 | 1,500 | (340) |
| 4250 - Telephone Costs - Adminstrative | | 1,398 | 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 | | 1,144 | 2,000 | 856 |
| 4428 - Hosted Operational Services | | 11,000 | 11,000 | - |
| 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 Expenses: | | 933,856 | 956,380 | 22,524 |
| Operating Income (Loss): | | 308,839 | 218,620 | (90,219) |

**Typical County Emergency Communications District**

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

| | | Actual (Cash Basis) | Budget (Cash Basis) | Variance Under (Over) |
|---|---|---|---|---|
| Nonoperating Revenues and (Expenses): | | | | |
| 5001 - Investment Income | | 4,514 | 4,600 | 86 |
| 5002 - Interest Income | | 975 | 750 | (225) |
| 5004 - Primary Government Subsidies | | 130,000 | 130,000 | - |
| 5006 - TECB Subsidies | | 13,500 | 13,500 | - |
| 5010 - Interest Expense | | (7,923) | (8,000) | (77) |
| Principal Payment on Notes | | (25,000) | (25,000) | - |
| Lease payments | | (12,238) | (12,238) | - |
| Capital Asset Purchases | | (50,000) | (50,000) | - |
| Sale of Equipment | | 16,500 | 15,000 | (1,500) |
| 5012 - Rental Income | | 7,700 | 7,700 | - |
| Total Nonoperating Revenues and (Expenses): | | 78,028 | 76,312 | (1,716) |
| Income before Capital Contribution: | | 386,867 | 294,932 | (91,935) |
| Capital Contributions: | | | | |
| 6001 - Primary Government Capital Contributions | | 5,000 | 5,000 | - |
| 6003 - TECB Capital Contributions | | 15,000 | 15,000 | - |
| Total Capital Contributions: | | 20,000 | 20,000 | - |
| Increase (Decrease) in Cash & Investments | | 406,867 | 314,932 | (91,935) |
| Cash & Investments-Beginning of Period | | 157,728 | 157,728 | - |
| Cash & Investments-End of Period | $ | 564,595 | 472,660 | (91,935) |
| | | - | | |
| Reconciliation Cash Basis to Accrual Basis | | | | |
| Depreciation | | (74,503) | | |
| Amortization | | (11,569) | | |
| Capital Asset Purchases | | 50,000 | | |
| 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 | | |
| Lease Payments | | 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 Contribution | | 20,000 | | |
| Net Reconciliation Cash to Accrual | | 201,176 | | |
| Increase (Decrease) in Net Position (Accrual) | | 608,043 | | |
| Net Position-Beginning of Period | | 911,587 | | |
| Net Position-End of Period | $ | 1,519,630 | | |
| | | - | | |