

CARROLL COUNTY AMBULANCE DISTRICT

**FINANCIAL STATEMENTS TOGETHER
WITH INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2025

CARROLL COUNTY AMBULANCE DISTRICT

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Carroll County Ambulance District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Carroll County Ambulance District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Carroll County Ambulance District as of December 31, 2025, and the respective changes in financial position for the year then ended on the basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Carroll County Ambulance District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note A of the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note A; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

"Consistently Exceeding Expectations"

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note A.

Westbrook & Co., P.C.

Richmond, Missouri
July 30, 2026

CARROLL COUNTY AMBULANCE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET -
MODIFIED CASH BASIS
DECEMBER 31, 2025

	GENERAL FUND	ADJUSTMENTS (NOTE H)	STATEMENT OF NET POSITION
ASSETS			
Cash and cash equivalents	\$ 896,605	\$ -	\$ 896,605
Capital assets, net	<u>-</u>	<u>791,233</u>	<u>791,233</u>
Total assets	<u><u>\$ 896,605</u></u>	<u><u>791,233</u></u>	<u><u>1,687,838</u></u>
LIABILITIES			
Liabilities:			
Financed purchase liability - due within one year	\$ -	41,000	41,000
Financed purchase liability - due after one year	<u>-</u>	<u>192,269</u>	<u>192,269</u>
Total liabilities	<u>-</u>	<u>233,269</u>	<u>233,269</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Restricted	26,404	(26,404)	-
Unassigned	<u>870,201</u>	<u>(870,201)</u>	<u>-</u>
Total fund balance	<u><u>\$ 896,605</u></u>	<u><u>(896,605)</u></u>	<u><u>-</u></u>
Net position:			
Net investment in capital assets		557,964	557,964
Restricted		26,404	26,404
Unrestricted		<u>870,201</u>	<u>870,201</u>
Total net position		<u><u>\$ 1,454,569</u></u>	<u><u>\$ 1,454,569</u></u>

See accompanying notes to the basic financial statements.

CARROLL COUNTY AMBULANCE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	GENERAL FUND	ADJUSTMENTS (NOTE H)	STATEMENT OF ACTIVITIES
Program expenses:			
Salaries	\$ 986,851	\$ -	\$ 986,851
Capital outlay	131,542	(131,542)	-
Employee benefits	250,302	-	250,302
Depreciation	-	192,836	192,836
Payroll taxes	73,849	-	73,849
Insurance	63,152	-	63,152
Professional fees	66,345	-	66,345
Ambulance supplies	34,653	-	34,653
Financed purchase principal payments	238,731	(238,731)	-
Fuel and oil	30,545	-	30,545
Repairs and maintenance	49,599	-	49,599
Tax and EMS collection expenses	1,398	-	1,398
Interest and other fees	18,821	-	18,821
Utilities	14,962	-	14,962
Election expense	10,658	-	10,658
Miscellaneous	7,515	-	7,515
Uniforms	4,402	-	4,402
Training and travel	7,030	-	7,030
Office expense	4,587	-	4,587
Total expenditures/expenses	<u>1,994,942</u>	<u>(177,437)</u>	<u>1,817,505</u>
Program revenues:			
Charges for services	883,935	-	883,935
Capital grant revenue	95,826	-	95,826
Operating grant revenue	<u>30,543</u>	<u>-</u>	<u>30,543</u>
Total program revenues	<u>1,010,304</u>	<u>-</u>	<u>1,010,304</u>
Net program expenses			<u>807,201</u>
General revenues:			
Property taxes	521,660	-	521,660
Sales tax	423,391	-	423,391
Interest income	47,490	-	47,490
GEMT recoupment	21,554	-	21,554
Other income	<u>313</u>	<u>(180)</u>	<u>133</u>
Total general revenues	<u>1,014,408</u>	<u>(180)</u>	<u>1,014,228</u>
Excess of revenues over expenditures	29,770	(29,770)	-
Change in net position	-	207,027	207,027
Beginning fund balance/net position	<u>866,835</u>	<u>380,707</u>	<u>1,247,542</u>
Ending fund balance/net position	<u>\$ 896,605</u>	<u>\$ 557,964</u>	<u>\$ 1,454,569</u>

See accompanying notes to the basic financial statements.

**CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

The Carroll County Ambulance District was established by election on June 10, 1987, as a special district of Carroll County, Missouri. The District is governed by a six-member board of directors. The District functions to provide emergency medical services in Carroll County, Missouri.

Basis of Presentation and Accounting

Government-wide Financial Statements: The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. These statements have been combined with the fund financial statements discussed below.

Fund Financial Statements: Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. The operation of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, or expenses, as appropriate. The District has the General Fund which is reported as a major fund.

The District has implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*.

In the Fund financial statements, fund balance may consist of five classifications: 1) Nonspendable fund balance which includes amounts that cannot be spent because they are not in spendable form, or they are legally or contractually required to be maintained intact; 2) Restricted fund balance are amounts restricted to specific purposes; 3) Committed fund balance are amounts that can only be used for specific purposes as pursuant to official action by the Board prior to the end of the reporting period; 4) Assigned fund balance are amounts the District intends to use for a specific purpose but is neither restricted nor committed. The Board has the authority to assign fund balances; 5) Unassigned fund balance represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general ledger.

The order of spending, regarding the restricted and unrestricted fund balance, when an expenditure is incurred for which both restricted and unrestricted fund balance is available should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those restricted fund balance classification could be used.

MAJOR FUND

General Fund: The general fund is the general operating fund of the District.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus: In the government-wide Statement of Net Position and the Statement of Activities, the governmental activity is presented using the current financial resources measurement focus, within the limitations of the modified cash basis of accounting. In the fund financial statements, the “current financial resources” measurement focus, as applied to the modified cash basis of accounting is used. Only current financial assets and liabilities are included on the balance sheet. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting: The District’s policy is to prepare its financial statements on the modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditure/expenses when they result from cash transactions with a provision for recording capital assets and related depreciation and debt in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Capital Assets: This District’s policy is to capitalize property and equipment with a cost in excess of \$2,000. The cost of current repairs and maintenance are charged to expense. Depreciation has been provided over estimated useful lives of the assets using the straight-line method. The estimated useful lives are as follows:

<u>Asset Category</u>	<u>Service Life</u>
Ambulances and medical equipment	5 to 10 years
Vehicles	5 years
Other equipment and furniture	5 to 10 years
Buildings and improvements	10 to 30 years

Estimates: The preparation of financial statements in accordance with the modified cash basis requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE B - CASH AND CASH EQUIVALENTS

Custodial credit risk: For deposits, custodial credit risk is the risk that in the event of bank failure, the District’s deposits may not be returned to it. At December 31, 2025, the bank balances of the District’s deposits totaled \$899,907, of which \$544,957 was covered by FDIC insurance and \$354,950 was covered by collateral held by the bank’s trust department in the District’s name.

Interest rate risk: The District does not have a formal policy regarding interest rate risk.

Credit risk: Credit risk is defined as the risk that an issuer or other counterparts to an investment in debt securities will not fulfill its obligation. The District’s investment policy limits its investments to interest bearing accounts in Carroll County banks.

Concentration of credit risk: Concentration of credit risk is the risk loss attributed to the magnitude of a government’s investment in a single user. The District’s investment policy limits the amounts deposited with each bank to FDIC limits unless collateral is pledged for the excess deposits.

CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE C - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, is as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets not being depreciated:				
Land	\$ 25,963	\$ -	\$ -	\$ 25,963
Other capital assets:				
Buildings	557,799	-	-	557,799
Ambulances and medical equipment	1,150,531	57,888	(8,955)	1,199,464
Vehicle	-	70,573	-	70,573
Other equipment and furniture	75,554	3,081	(2,840)	75,795
Total other capital assets	<u>1,783,884</u>	<u>131,542</u>	<u>(11,795)</u>	<u>1,903,631</u>
Less accumulated depreciation for:				
Buildings	(379,651)	(15,217)	-	(394,868)
Ambulances and medical equipment	(525,533)	(154,597)	8,775	(671,355)
Vehicle	-	(12,938)	-	(12,938)
Other equipment and furniture	(51,956)	(10,084)	2,840	(59,200)
Total accumulated depreciation	<u>(957,140)</u>	<u>(192,836)</u>	<u>11,615</u>	<u>(1,138,361)</u>
Other capital assets, net	<u>826,744</u>	<u>(61,294)</u>	<u>(180)</u>	<u>765,270</u>
Capital assets, net	<u>\$ 852,707</u>	<u>\$ (61,294)</u>	<u>\$ (180)</u>	<u>\$ 791,233</u>

Depreciation expense for the year ended December 31, 2025, was \$192,836.

NOTE D - DIRECT BORROWINGS

On April 23, 2024, the District entered into a lease purchase agreement for \$472,000 to finance two ambulances. The lease requires semi-annual payments starting November 2024 through May 2034, interest of 4.10%. The ambulances are stated on the statement of net position at a total cost of \$486,545. Accumulated depreciation of \$145,963 has been recognized as of December 31, 2025. During 2025, the District made additional principal payments of \$199,731, accelerating the repayment schedule and shortening the final maturity date from May 2034 to May 2031.

Change in long-term debt during the year was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Amount Due Within One Year
Direct Borrowings	\$ 472,000	\$ -	\$ 238,731	\$ 233,269	\$ 41,000

**CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE D - DIRECT BORROWINGS (continued)

Required debt payments as of December 31, 2025 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 41,000	\$ 8,724	\$ 49,724
2027	42,000	7,863	49,863
2028	44,000	7,801	51,801
2029	46,000	7,719	53,719
2030	48,000	7,637	55,637
2031	12,269	3,798	16,067
	<u>\$ 233,269</u>	<u>\$ 43,542</u>	<u>\$ 276,811</u>

NOTE E - RETIREMENT PLAN

Carroll County Ambulance District participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

Plan Description and Funding Policy

LAGERS was established in 1967 and is administered in accordance with RSMo. 70.600 - 70.755. LAGERS is an agent multi-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the state of Missouri.

Responsibility for the operation and administration of the plan is vested in the LAGERS Board of Trustees consisting of seven persons. Three trustees are elected by the employees who participate in the system, three trustees are elected by the members of the governing bodies of those political subdivisions which participate in the system and one trustee is appointed by the governor. The regular term of the office for members of the LAGERS Board of Trustees is four years. Members of the LAGERS Board of Trustees serve without compensation with respect to their duties, but are reimbursed by LAGERS for the actual and necessary expenses incurred in the performance of their duties.

LAGERS serves approximately 892 local participating employers. Any political subdivision in Missouri may elect to have its full-time general, police, fire and public safety employees covered by LAGERS. At June 30, 2025, LAGERS membership consisted of 81,084 participants. LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provision that are available for adoption. The political subdivision's governing body adopts all benefits of the plan. Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE E - RETIREMENT PLAN (continued)

If the political subdivision participates under the contributory plan, each member contributes 4% of gross salary. If an employee leaves covered employment or dies before attaining 5 years of credited service, accumulated employee contributions are refunded to the employee or designated beneficiary. Each participating employer is required by statute to contribute the remaining amounts necessary to finance the coverage of its own employees. Benefit and contribution provisions are fixed by state statute and may be amended only by action of the state legislature.

Each participating unit of government is obligated by state law to make all required contributions to the plan. The required contributions are actuarially determined using the individual entry-age actuarial cost method. There are no long-term contracts for contributions to the plan. All actuarial liabilities are amortized over a period of 30 years or less. Administrative costs of LAGERS are financed through investment earnings of the system. Employee contributions are determined at the election of the governing body of the local government. Should the governing body elect to participate in the contributory plan, all employees must contribute four percent of gross salary. The governing body may elect to participate in the non-contributory plan which would result in no employee contributions.

The District's contributions to the plan for the year ended December 31, 2025 were \$142,658.

NOTE F - PROPERTY TAX LEVY

Property taxes attach as an enforceable lien on property as of January 1. These taxes are payable by December 31. The District approved a tax rate of \$0.1965 per \$100 assessed valuation for 2024. Carroll County collected the property tax for 2024 and remitted these amounts to the District in 2025.

NOTE G - RESTRICTED FUND BALANCE

As of December 31, 2025, the District has \$26,404 funds restricted for the Mobile Integrated Healthcare (MIH) program.

CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE H - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain adjustments between the governmental fund balance sheet and the government-wide statement of net position:

Total fund balance		\$ 896,605
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:		
Governmental capital assets	\$ 1,929,594	
Less: accumulated depreciation	<u>(1,138,361)</u>	791,233
Debt obligations payable are not due and payable in the current period and therefore are not reported in the funds:		
Financed purchase lease liability		<u>(233,269)</u>
Net position of governmental activities		<u>\$ 1,454,569</u>

Explanation of certain adjustments between the governmental fund statement of revenues, expenditures and change in fund balance and the government-wide statement of activities:

Net change in fund balance - governmental funds		\$ 29,770
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives:		
Capital outlay	\$ 131,542	
Loss on disposal of assets	(180)	
Depreciation expense	<u>(192,836)</u>	(61,474)
Repayment of the financed purchase liability is an expenditure in the governmental funds, but the repayment reduces the financed purchase liability in the statement of net position:		
Financed purchase principal payments		<u>238,731</u>
Change in net position of governmental activities		<u>\$ 207,027</u>

SUPPLEMENTARY INFORMATION

CARROLL COUNTY AMBULANCE DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGET			FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	VARIANCE
RECEIPTS:				
Property taxes	\$ 550,000	\$ 540,000	\$ 521,660	\$ (18,340)
Sales tax	350,000	350,000	423,391	73,391
Charges for services	625,000	830,000	883,935	53,935
Operating grant income	-	85,846	95,826	9,980
Capital grant income	-	28,534	30,543	2,009
GEMT recoupment	-	-	21,554	21,554
Interest income	15,000	35,000	47,490	12,490
Other income	-	-	313	313
Total receipts	<u>1,540,000</u>	<u>1,869,380</u>	<u>2,024,712</u>	<u>155,332</u>
DISBURSEMENTS:				
Salaries	1,100,000	1,105,800	986,851	118,949
Capital outlay	125,000	425,826	131,542	294,284
Employee benefits	284,000	284,000	250,302	33,698
Payroll taxes	95,000	95,000	73,849	21,151
Insurance	75,000	78,500	63,152	15,348
GEMT recoupment	45,000	45,000	-	45,000
Professional fees	100,000	100,000	66,345	33,655
Ambulance and medical supplies	65,000	76,354	34,653	41,701
Fuel and oil	40,000	40,000	30,545	9,455
Repairs and maintenance	57,000	343,893	49,599	294,294
Tax and EMS collection expenses	58,000	65,000	1,398	63,602
Interest and other fees	-	-	18,821	(18,821)
Utilities	18,000	18,000	14,962	3,038
Election expense	15,000	15,000	10,658	4,342
Miscellaneous	5,000	6,500	7,515	(1,015)
Uniforms	8,000	8,000	4,402	3,598
Training and travel	15,000	16,400	7,030	9,370
Office expense	<u>7,500</u>	<u>7,500</u>	<u>4,587</u>	<u>2,913</u>
Total disbursements	<u>2,112,500</u>	<u>2,730,773</u>	<u>1,756,211</u>	<u>974,562</u>
Receipts over (under) disbursements	(572,500)	(861,393)	268,501	1,129,894
Beginning cash balance	<u>866,835</u>	<u>866,835</u>	<u>866,835</u>	<u>-</u>
Ending cash balance	<u>\$ 294,335</u>	<u>\$ 5,442</u>	<u>\$ 1,135,336</u>	<u>\$ 1,129,894</u>

See accompanying notes to the budgetary comparison schedule.

**CARROLL COUNTY AMBULANCE DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2025**

Budgetary Process

The District prepares an annual budget on the cash basis (budget basis), recognizing revenues when collected and expenditures when paid. All amendments must be approved by the governing board. During the year, amendments to the original budget were necessary, therefore the Budget columns in the Budgetary Comparison schedule represent the original budget and final budget for the year.