

**Douglas County Emergency  
Telephone Service Authority**

**Financial Statements**

December 31, 2018 and 2017



**Douglas County Emergency  
Telephone Service Authority**

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December 31, 2018 and 2017

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**HINKLE &  
COMPANY**  
Strategic <sup>PC</sup>  
Business Advisors

## Independent Auditors' Report

Board of Directors  
Douglas County Emergency  
Telephone Service Authority  
Castle Rock, Colorado

We have audited the accompanying financial statements of the Douglas County Emergency Telephone Service Authority as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Douglas County Emergency Telephone Service Authority, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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 internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Douglas County Emergency Telephone Service Authority as of December 31, 2018 and 2017, and the respective changes in financial position and cash flows, where applicable, for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Hick & Company, PC*

Greenwood Village, Colorado  
November 19, 2019



## **Basic Financial Statements**

**Douglas County Emergency  
Telephone Service Authority**  
Statement of Net Position  
For the Year Ended December 31, 2018 and 2017

	2018	2017
<b>Assets</b>		
<i>Current Assets</i>		
Cash	\$ 9,710,583	\$ 12,546,554
Accounts Receivable	657,802	631,407
Total Assets	\$ 10,368,385	\$ 13,177,961
<b>Liabilities and Net Position</b>		
<i>Current Liabilities</i>		
Accounts Payable	\$ 469,300	\$ 793,592
Vendor Charges Payable	13,156	12,851
Total Liabilities	482,456	806,443
<i>Net Position</i>		
Unrestricted	9,885,929	12,371,518
Total Net Position	9,885,929	12,371,518
Total Liabilities and Net Position	\$ 10,368,385	\$ 13,177,961

# Douglas County Emergency Telephone Service Authority

## Statement of Revenues, Expenditures and Changes in Net Position For the Year Ended December 31, 2018 and 2017

	2018	2017
<b>Operating Revenues</b>		
Emergency Telephone Charges	\$ 4,325,536	\$ 3,662,508
Total Operating Revenues	4,325,536	3,662,508
<b>Operating Expenses</b>		
PSAP Telephone	1,882,075	771,580
Vendor Charges - Collection Fees	13,156	12,851
Conferences	98,683	57,133
Membership/Subscriptions	17,795	1,312
Mileage Reimbursement	1,252	927
Training	74,787	70,598
Personnel Back Fill	51,471	2,304
Call Boxes	4,030	45,200
Non-Capital Equipment (Equip for Other Agencies)	679,009	941,454
Radios	2,616,426	1,698,857
Insurance	15,811	17,241
Contract Services	678,917	428,611
SAFE Project	-	30,326
Professional Fees	84,205	45,200
Public Education	29,936	36,705
Repairs & Maintenance	662,557	541,718
Office Supplies	2,920	1,909
Other Expenses	6,096	11,876
Banking Fees	6,311	20
Total Operating Expenses	6,925,437	4,715,822
<b>Net Operating Loss</b>	(2,599,901)	(1,053,314)
<b>Nonoperating Revenues</b>		
Interest income	114,312	20,076
<b>Change in Net Position</b>	(2,485,589)	(1,033,238)
<b>Net Position, Beginning of year</b>	12,371,518	13,404,756
<b>Net Position, End of year</b>	\$ 9,885,929	\$ 12,371,518

**Douglas County Emergency  
Telephone Service Authority**  
Statement of Cash Flows  
For the Year Ended December 31, 2018 and 2017

	2018	2017
<b>Cash Flows From Operating Activities</b>		
Cash Received from Emergency Telephone Charges	\$ 4,299,141	\$ 3,585,950
Cash Payments to Suppliers	<u>(7,249,424)</u>	<u>(5,030,350)</u>
Net Cash Used by Operating Activities	<u>(2,950,283)</u>	<u>(1,444,400)</u>
<b>Cash Flows From Investing Activities</b>		
Investment Earnings Received	<u>114,312</u>	<u>20,076</u>
<b>Net Decrease in Cash</b>	(2,835,971)	(1,424,324)
<b>Cash, Beginning of year</b>	<u>12,546,554</u>	<u>13,970,878</u>
<b>Cash, End of year</b>	<u>\$ 9,710,583</u>	<u>\$ 12,546,554</u>
<b>Reconciliation of Net Operating Loss to Net Cash Used by Operating Activities</b>		
Net Operating Loss	\$ (2,599,901)	\$ (1,053,314)
Adjustments to Reconcile Net Operating Loss to Net Cash Used by Operating Activities		
Changes in Assets and Liabilities		
Accounts Receivable	(26,395)	(76,558)
Accounts Payable	<u>(323,987)</u>	<u>(314,528)</u>
Net Cash Used by Operating Activities	<u>\$ (2,950,283)</u>	<u>\$ (1,444,400)</u>

**Douglas County Emergency  
Telephone Service Authority**  
Notes to Financial Statements  
December 31, 2018 and 2017

**Note 1: Summary of Significant Accounting Policies**

The Douglas County Emergency Telephone Service Authority (the Authority) is a Special Authority for Emergency Telephone Service created under the laws of Colorado to provide services for its residents. The Authority provides emergency telephone service in Douglas County and provides services to the city of Lone Tree, towns of Parker, Larkspur and Castle Rock Fire Protection District, the Highlands Ranch Metropolitan District, the Roxborough Park Metropolitan District, the South Metro Fire Protection Authority, the Franktown Fire Protection District, Jackson 105 Fire Protection District, West Douglas Fire Protection District, and the Douglas County Sheriff's office.

The purpose of the Authority is to provide for the purchase and maintenance of 911 telephone equipment. No provision is made for operations, as these are covered by other agencies. The Authority is operated by a Board of Directors consisting of persons appointed from the following agencies: four members comprised the Executive Board of the Douglas County Fire Chiefs Association, one member from each of the law enforcement agencies within the county, and one member from the county selected by the Board of County Commissioners.

The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

**Reporting Entity**

The financial reporting entity consists of the Authority, organizations for which the Authority is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the Authority. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are part of the Authority. Legally separate organizations for which the Authority is financially accountable are considered part of the reporting entity. Financial accountability exists if the Authority appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization has the potential to provide benefits to, or impose financial burdens on, the Authority.

Based on the application of this criteria, the Authority does not include additional organizations in its reporting entity.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The Authority uses an enterprise fund to account for its operations. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where a fee is charged to external users for goods or services.

**Douglas County Emergency  
Telephone Service Authority**  
Notes to Financial Statements  
December 31, 2018 and 2017

**Note 1: Summary of Significant Accounting Policies** (Continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
(Continued)

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for a specific purpose, the Authority uses restricted resources first, then unrestricted resources as they are needed.

**Assets, Liabilities and Net Position**

*Accounts Receivable* – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

*Prepaid Expenses* – Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses.

*Capital Assets* – The Authority has no capital assets. The Authority transfers all new authority funded improvements to the Member Agencies.

*Employee Benefits* – The Authority has no employees, therefore, has no employee benefit obligations. The Authority reimburses the Member Agencies for their expenses relating to the Authorities operations.

*Net Position* – Net position is restricted when constraints placed on the use of resources are externally imposed.

*Reserve for Future Capital Expenditures* – The Authority has begun to set aside monies for major capital expenditures for replacing E911 equipment as needed and providing funds to implement NexGen 911 in accordance with the Public Utilities Commission requirements. The financial statements reflect \$5,000,000 of the Authority's Net Position reserved for this purpose.

**Douglas County Emergency  
Telephone Service Authority**  
Notes to Financial Statements  
December 31, 2018 and 2017

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority maintains commercial insurance for these risks of loss.

**Subsequent Events**

We have evaluated subsequent events through November 19, 2019, the date the financial statements were available to be issued.

**Note 2: Cash and Investments**

Cash and investments at December 31, 2018 and 2017, consisted of the following:

	2018	2017
Deposits	\$ 9,710,583	\$ 9,344,402
Investments	-	3,202,152
Total	\$ 9,710,583	\$ 12,546,554

**Deposits**

The Colorado Public Deposit Protection Act (PDPA) requires local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2018 and 2017, the Authority had bank deposits of \$10,054,009 and \$12,746,644, respectively, collateralized with securities held by the financial institution's agent but not in the Authority's name.

**Note 3: Commitments and Contingencies**

**TABOR Amendment**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Authority's management believes it is exempt from the provisions of the Amendment. However, the Amendment is complex and subject to interpretation. Many of its provisions may require judicial interpretation.

## **Required Supplementary Information**

**Douglas County Emergency  
Telephone Service Authority**  
Budgetary Comparison Schedule  
General Fund  
December 31, 2018

	Original and Final Budget	Actual	Variance <i>Positive</i> <i>(Negative)</i>
<b>Revenues</b>			
Emergency Telephone Charges	\$ 3,585,000	\$ 4,325,536	\$ 740,536
Interest Income	11,500	114,312	102,812
<b>Total Revenues</b>	<u>3,596,500</u>	<u>4,439,848</u>	<u>843,348</u>
<b>Expenses</b>			
PSAP Telephone	940,000	1,882,075	(942,075)
Vendor Charges - Collection Fees	-	13,156	(13,156)
Conferences	108,000	98,683	9,317
Membership/Subscriptions	2,200	17,795	(15,595)
Mileage Reimbursement	1,500	1,252	248
Training	89,500	74,787	14,713
Personnel Back Fill	50,000	51,471	(1,471)
Call Boxes	53,000	4,030	48,970
Non-Capital Equipment (Equip for Other Agencies)	970,000	679,009	290,991
Radios	394,000	2,616,426	(2,222,426)
Insurance	20,000	15,811	4,189
Contract Services	500,000	678,917	(178,917)
Professional Fees	120,000	84,205	35,795
Public Education	80,000	29,936	50,064
Software Maintenance	955,000	-	955,000
Repairs & Maintenance	25,000	662,557	(637,557)
Office Supplies	4,600	2,920	1,680
Other Expenses	-	6,096	(6,096)
Banking Fees	200	6,311	(6,111)
IDT Project - Maintenance	50,000	-	50,000
Service Contract	555,000	-	555,000
Capital Projects	3,937,000	-	3,937,000
Contingency Fund (5% total expenditures)	419,500	-	419,500
<b>Total Expenses</b>	<u>9,274,500</u>	<u>6,925,437</u>	<u>2,349,063</u>
<b>Change in Net Position</b>	<u>\$ (5,678,000)</u>	(2,485,589)	<u>\$ 3,192,411</u>
<b>Net Position, Beginning of year</b>		<u>12,371,518</u>	
<b>Net Position, End of year</b>		<u>\$ 9,885,929</u>	

(Continued)

**Douglas County Emergency  
Telephone Service Authority**  
Budgetary Comparison Schedule  
General Fund  
December 31, 2017  
(Continued)

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Emergency Telephone Charges	\$ 3,237,000	\$ 3,662,508	\$ 425,508
Interest Income	20,000	20,076	76
<b>Total Revenues</b>	<u>3,257,000</u>	<u>3,682,584</u>	<u>425,584</u>
<b>Expenses</b>			
PSAP Telephone	940,000	771,580	168,420
Vendor Charges - Collection Fees	-	12,851	(12,851)
Conferences	103,000	57,133	45,867
Membership/Subscriptions	2,200	1,312	888
Mileage Reimbursement	5,000	927	4,073
Training	87,500	70,598	16,902
Personnel Back Fill	50,000	2,304	47,696
Call Boxes	53,000	45,200	7,800
Non-Capital Equipment (Equip for Other Agencies)	1,020,000	941,454	78,546
Radios	315,000	1,698,857	(1,383,857)
Insurance	25,000	17,241	7,759
Contract Services	500,000	428,611	71,389
Professional Fees	120,000	45,200	74,800
SAFE Project	-	30,326	(30,326)
Public Education	30,000	36,705	(6,705)
Software Maintenance	890,000	541,718	348,282
Repairs & Maintenance	75,000	-	75,000
Office Supplies	4,600	1,909	2,691
Other Expenses	-	11,876	(11,876)
Banking Fees	200	20	180
Service Contract	555,000	-	555,000
Capital Projects	4,141,000	-	4,141,000
Contingency Fund (5% total expenditures)	445,825	-	445,825
<b>Total Expenses</b>	<u>9,362,325</u>	<u>4,715,822</u>	<u>4,646,503</u>
<b>Change in Net Position</b>	<u>\$ (6,105,325)</u>	(1,033,238)	<u>\$ (5,072,087)</u>
<b>Net Position, Beginning of year</b>		<u>13,404,756</u>	
<b>Net Position, End of year</b>		<u>\$ 12,371,518</u>	

**Douglas County Emergency  
Telephone Service Authority**  
Notes to Financial Statements  
December 31, 2018 and 2017

**Note 1: Stewardship, Compliance and Accountability**

**Budgets and Budgetary Accounting**

A budget is adopted for the Authority on a basis consistent with generally accepted accounting principles.

Management submits to the Board of Directors a proposed budget for the fiscal year commencing the following January 1, for their approval. The budget includes proposed expenditures and the means of financing them.

Expenditures may not legally exceed appropriations at the fund level. Revisions that alter the total expenditures of any fund must be approved by the Board of Directors.

All annual appropriations lapse at fiscal year-end.



Board of Directors  
Douglas County Emergency  
Telephone Service Authority  
Castle Rock, Colorado

We have audited the financial statements of the Douglas County Emergency Telephone Service Authority (the Authority) as of and for the years ended December 31, 2018 and 2017, and have issued our report thereon dated November 19, 2019. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility under Generally Accepted Auditing Standards**

As communicated in our engagement letter dated April 5, 2019, our responsibility, as described by professional standards, is to form express opinions about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We applied certain limited procedures to the required supplementary information (RSI). However, we did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Significant Accounting Policies**

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note [1] to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2017 or 2018, respectively. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

### **Corrected and Uncorrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected adjustments that were brought to the attention of management as a result of our audit procedures. The attached statement identifies the stated material adjustments that we identified as a result of our audit procedures, were brought to the attention of, and corrected by management:

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which were included in a letter dated November 19, 2019.

### **Difficulties Encountered in Performing the Audit**

We encountered no difficulties dealing with management during the audit process.



**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Audit Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

**Conclusion**

This report is intended solely for the information and use of the Board of Directors and management of the Douglas County Emergency Telephone Service Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

*Hick & Company, PC*

Greenwood Village, Colorado  
November 19, 2019



**Douglas County Emergency  
Telephone Service Authority**  
Audit Adjusting Entries  
December 31, 2018

Acct #	Account Name	DR	CR
	(1)		
	Net Position	3,940,112	
	Accounts Receivable		769
	Inventory Asset		95,774
	Capital Assets		3,843,569
To properly state Capital Assets and roll forward Net Position			
	(2)		
	Accounts Payable		469,300
	Backfill Reimbursement	51,471	
	GIS Service	50,131	
	911 Coordinator	230,689	
	Aircards	137,009	
To record current years accounts payable			
	(3)		
	Accounts Receivable	657,802	
	Hardline Income		92,748
	Wireless Income		419,564
	VOIP Income		145,490
To record current year accounts receivable			
	(4)		
	Vendor's Charges Expense	13,156	
	Vendor's Charge Payable		13,156
To record current year vendor charges payable			

**Douglas County Emergency  
Telephone Service Authority**  
Audit Adjusting Entries  
December 31, 2017

Acct #	Account Name	DR	CR
	(1)		
	Hardline Income	108,914	
	Wireless Income	419,027	
	VOIP Income	26,908	
	Accounts Receivable		554,849
To Reverse 2016 prior year accounts receivable			
	(2)		
	Account Payable	1,109,806	
	PSAP Other		14,834
	Radios - Microwave Project		189,504
	911 Coordinator		9,685
	GIS		31,980
	Personnel Back Fill		18,701
	Research \$ Develpoment		828,539
	T!'s		16,563
To reverse prior year accounts payable			
	(3)		
	VOIP Income		97,292
	Net Position		406,971
	VOIP Income		138,310
	Accounts Receivable	642,573	
To record current year Accounts Receivable			
	(4)		
	Consulting	5,113	
	PSAP - Other	14,716	
	Legal	15,860	
	GIS	31,948	
	911 coordinator	120,339	
	Aircards	235,187	
	Radio Improvement	80,860	
	Research and Development	289,569	
	Accounts Payable		793,592
To record current year Accounts Payable			
	(5)		
	Vendor Charges Expense	12,851	
	Vendor Charges Payable		12,851
To record current year vendor charges payable			