

**Surplus Calculation for FY16 | Post-Audit**

\$	671,857.71	Operating Account Income
\$	651,642.19	Operating Account Expenses
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\$	20,215.52	Net Operating Income
\$	(4,840.35)	Journal Entry to capitalize an expense posted in 52500 (Bunker Gear)
\$	(5,800.00)	Journal Entry to capitalize an expense posted in 53500 (Extended Warranty)
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\$	9,575.17	Actual Cash Surplus / (Deficit)
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\$	23,398.43	FYE-15 Reserve Fund Balance
\$	9,575.17	Net Change to Fund Balance (to be posted to Balance Sheet)
\$	32,973.60	Operating Reserve Fund Balance as of 6/30/16
\$	(52,327.50)	MOA 10% FY 14, 15, 16 Appropriation
\$	-	Owed to T of C