

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT

03/12/24

Balance Sheet Prev Year Comparison

Accrual Basis

As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	63,060.99	1,447,306.35	-1,384,245.36	-95.6%
1112 · LGIP MONEY MARKET	1,376,171.18	0.00	1,376,171.18	100.0%
1120 · UMPQUA PUBLIC FUNDS CHECKING	2,500.00	2,500.00	0.00	0.0%
1126 · LGIP EQUIPMENT RESERVE	868,685.68	0.00	868,685.68	100.0%
1127 · LGIP BUILDING RESERVE	51,104.11	0.00	51,104.11	100.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	0.00	50,008.33	-50,008.33	-100.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	0.00	600,064.69	-600,064.69	-100.0%
1130 · TREASURER'S OFFICE	26,392.50	22,249.54	4,142.96	18.6%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	2,388,014.46	2,122,228.91	265,785.55	12.5%
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	1,130.00	-22.00	1,152.00	5,236.4%
Total Accounts Receivable	1,130.00	-22.00	1,152.00	5,236.4%
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	190,511.35	176,435.01	14,076.34	8.0%
1600 · PREPAID COMPUTER MAINTENANCE	77,381.06	9,773.14	67,607.92	691.8%
1630 · PREPAID INSURANCE	11,954.08	10,648.32	1,305.76	12.3%
1635 · PREPAID RADIO USER FEE & MAINT.	8,866.62	7,466.66	1,399.96	18.8%
1700 · PROPERTY TAXES	95,383.22	89,445.19	5,938.03	6.6%
Total Other Current Assets	384,096.33	293,768.32	90,328.01	30.8%
Total Current Assets	2,773,240.79	2,415,975.23	357,265.56	14.8%
Fixed Assets				
1502 · FIXED ASSET	2,246,838.30	2,238,565.73	8,272.57	0.4%
Total Fixed Assets	2,246,838.30	2,238,565.73	8,272.57	0.4%
TOTAL ASSETS	5,020,079.09	4,654,540.96	365,538.13	7.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	85,079.52	12,528.61	72,550.91	579.1%
Total Accounts Payable	85,079.52	12,528.61	72,550.91	579.1%
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	80,103.30	72,510.55	7,592.75	10.5%
2030 · DEFERRED REVENUE	79,683.22	70,870.19	8,813.03	12.4%
2034 · PERS PAYABLE	2,446.68	2,239.73	206.95	9.2%
2035 · SALARIES & WAGES PAYABLE	41,591.91	63,264.98	-21,673.07	-34.3%
2037 · TEAMSTERS PAYABLE	300.00	237.50	62.50	26.3%
2100 · PAYROLL LIABILITIES	3,899.17	3,681.03	218.14	5.9%
Total Other Current Liabilities	208,024.28	212,803.98	-4,779.70	-2.3%
Total Current Liabilities	293,103.80	225,332.59	67,771.21	30.1%
Long Term Liabilities				
1124 · COMMERCE BANK - BLDG LOAN	615,000.00	670,000.00	-55,000.00	-8.2%
Total Long Term Liabilities	615,000.00	670,000.00	-55,000.00	-8.2%
Total Liabilities	908,103.80	895,332.59	12,771.21	1.4%

10:01 AM

03/12/24

Accrual Basis

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT
Balance Sheet Prev Year Comparison
As of February 29, 2024

	<u>Feb 29, 24</u>	<u>Feb 28, 23</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-700,976.51	-725,271.57	24,295.06	3.4%
3020 · GENERAL FUND BALANCE	1,140,843.68	1,121,401.66	19,442.02	1.7%
3100 · EQUIPMENT RESERVE	350,035.01	350,000.00	35.01	0.0%
3110 · FACILITY MAINT & REPAIRS FUND	50,005.00	50,000.00	5.00	0.0%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,238,565.73	8,272.57	0.4%
3900 · RETAINED EARNINGS	364,554.58	246,369.84	118,184.74	48.0%
Net Income	660,675.23	478,142.71	182,532.52	38.2%
Total Equity	<u>4,111,975.29</u>	<u>3,759,208.37</u>	<u>352,766.92</u>	<u>9.4%</u>
TOTAL LIABILITIES & EQUITY	<u>5,020,079.09</u>	<u>4,654,540.96</u>	<u>365,538.13</u>	<u>7.9%</u>