

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2023

	<u>Dec 31, 23</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	327,625.21	1,539,952.74	-1,212,327.53	-78.73%
1112 · LGIP MONEY MARKET	1,265,139.95	0.00	1,265,139.95	100.0%
1120 · UMPQUA PUBLIC FUNDS CHECKING	2,502.00	3,642.18	-1,140.18	-31.31%
1126 · LGIP EQUIPMENT RESERVE	861,473.37	0.00	861,473.37	100.0%
1127 · LGIP BUILDING RESERVE	50,679.81	0.00	50,679.81	100.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	0.00	50,007.52	-50,007.52	-100.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	0.00	600,054.99	-600,054.99	-100.0%
1130 · TREASURER'S OFFICE	26,554.81	29,535.70	-2,980.89	-10.09%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	<u>2,534,075.15</u>	<u>2,223,293.13</u>	<u>310,782.02</u>	<u>13.98%</u>
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	-66.00	88.00	-154.00	-175.0%
Total Accounts Receivable	<u>-66.00</u>	<u>88.00</u>	<u>-154.00</u>	<u>-175.0%</u>
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	190,511.35	176,435.01	14,076.34	7.98%
1600 · PREPAID COMPUTER MAINTENANCE	9,679.74	11,727.82	-2,048.08	-17.46%
1630 · PREPAID INSURANCE	-0.08	0.00	-0.08	-100.0%
1635 · PREPAID RADIO USER FEE & MAINT.	799.96	0.00	799.96	100.0%
1700 · PROPERTY TAXES	95,383.22	89,445.19	5,938.03	6.64%
Total Other Current Assets	<u>296,374.19</u>	<u>277,608.02</u>	<u>18,766.17</u>	<u>6.76%</u>
Total Current Assets	<u>2,830,383.34</u>	<u>2,500,989.15</u>	<u>329,394.19</u>	<u>13.17%</u>
Fixed Assets				
1502 · FIXED ASSET	2,246,838.30	2,238,565.73	8,272.57	0.37%
Total Fixed Assets	<u>2,246,838.30</u>	<u>2,238,565.73</u>	<u>8,272.57</u>	<u>0.37%</u>
TOTAL ASSETS	<u><u>5,077,221.64</u></u>	<u><u>4,739,554.88</u></u>	<u><u>337,666.76</u></u>	<u><u>7.12%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	23,264.31	11,539.92	11,724.39	101.6%
Total Accounts Payable	<u>23,264.31</u>	<u>11,539.92</u>	<u>11,724.39</u>	<u>101.6%</u>
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	99,174.26	67,360.14	31,814.12	47.23%
2030 · DEFERRED REVENUE	79,683.22	70,870.19	8,813.03	12.44%
2034 · PERS PAYABLE	2,559.87	2,146.65	413.22	19.25%
2035 · SALARIES & WAGES PAYABLE	41,591.91	63,264.98	-21,673.07	-34.26%
2037 · TEAMSTERS PAYABLE	325.00	225.00	100.00	44.44%
2100 · PAYROLL LIABILITIES	4,540.55	2,824.10	1,716.45	60.78%
Total Other Current Liabilities	<u>227,874.81</u>	<u>206,691.06</u>	<u>21,183.75</u>	<u>10.25%</u>

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Total Current Liabilities	251,139.12	218,230.98	32,908.14	15.08%
Long Term Liabilities				
1124 · COMMERCE BANK - BLDG LOAN	615,000.00	670,000.00	-55,000.00	-8.21%
Total Long Term Liabilities	615,000.00	670,000.00	-55,000.00	-8.21%
Total Liabilities	866,139.12	888,230.98	-22,091.86	-2.49%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-700,976.51	-725,271.57	24,295.06	3.35%
3020 · GENERAL FUND BALANCE	1,121,772.72	1,126,552.07	-4,779.35	-0.42%
3100 · EQUIPMENT RESERVE	350,035.01	350,000.00	35.01	0.01%
3110 · FACILITY MAINT & REPAIRS FUND	50,005.00	50,000.00	5.00	0.01%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,238,565.73	8,272.57	0.37%
3900 · RETAINED EARNINGS	364,554.58	246,369.84	118,184.74	47.97%
Net Income	778,853.42	565,107.83	213,745.59	37.82%
Total Equity	4,211,082.52	3,851,323.90	359,758.62	9.34%
TOTAL LIABILITIES & EQUITY	5,077,221.64	4,739,554.88	337,666.76	7.12%