

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT

04/05/24

Balance Sheet Prev Year Comparison

Accrual Basis

As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	12,464.98	1,324,857.05	-1,312,392.07	-99.1%
1112 · LGIP MONEY MARKET	1,632,691.26	0.00	1,632,691.26	100.0%
1120 · UMPQUA PUBLIC FUNDS CHECKING	2,500.00	2,500.00	0.00	0.0%
1126 · LGIP EQUIPMENT RESERVE	471,545.57	0.00	471,545.57	100.0%
1127 · LGIP BUILDING RESERVE	51,329.19	0.00	51,329.19	100.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	0.00	50,008.76	-50,008.76	-100.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	0.00	600,069.78	-600,069.78	-100.0%
1130 · TREASURER'S OFFICE	10,252.69	10,738.56	-485.87	-4.5%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	2,180,883.69	1,988,274.15	192,609.54	9.7%
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	-82.00	-150.00	68.00	45.3%
Total Accounts Receivable	-82.00	-150.00	68.00	45.3%
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	190,511.35	176,435.01	14,076.34	8.0%
1499 · UNDEPOSITED FUNDS	-384.00	0.00	-384.00	-100.0%
1600 · PREPAID COMPUTER MAINTENANCE	68,984.38	7,523.80	61,460.58	816.9%
1630 · PREPAID INSURANCE	10,758.66	9,583.48	1,175.18	12.3%
1635 · PREPAID RADIO USER FEE & MAINT.	8,059.95	6,799.99	1,259.96	18.5%
1700 · PROPERTY TAXES	95,383.22	89,445.19	5,938.03	6.6%
Total Other Current Assets	373,313.56	289,787.47	83,526.09	28.8%
Total Current Assets	2,554,115.25	2,277,911.62	276,203.63	12.1%
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	4,800,953.55	4,516,477.35	284,476.20	6.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	14,089.02	8,447.54	5,641.48	66.8%
Total Accounts Payable	14,089.02	8,447.54	5,641.48	66.8%
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	85,649.83	74,713.32	10,936.51	14.6%
2030 · DEFERRED REVENUE	79,683.22	70,870.19	8,813.03	12.4%
2034 · PERS PAYABLE	2,376.30	2,252.78	123.52	5.5%
2035 · SALARIES & WAGES PAYABLE	41,591.91	63,264.98	-21,673.07	-34.3%
2037 · TEAMSTERS PAYABLE	275.00	275.00	0.00	0.0%
2100 · PAYROLL LIABILITIES	4,609.16	4,338.53	270.63	6.2%
Total Other Current Liabilities	214,185.42	215,714.80	-1,529.38	-0.7%
Total Current Liabilities	228,274.44	224,162.34	4,112.10	1.8%
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	843,274.44	894,162.34	-50,887.90	-5.7%

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT

Balance Sheet Prev Year Comparison

04/05/24

As of March 31, 2024

Accrual Basis

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-700,976.51	-725,271.57	24,295.06	3.4%
3020 · GENERAL FUND BALANCE	1,135,297.15	1,119,198.89	16,098.26	1.4%
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	511,925.58	343,452.12	168,473.46	49.1%
Total Equity	3,957,679.11	3,622,315.01	335,364.10	9.3%
TOTAL LIABILITIES & EQUITY	4,800,953.55	4,516,477.35	284,476.20	6.3%