

KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT

03/08/23

Balance Sheet Prev Year Comparison

Accrual Basis

As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	1,447,306.35	1,424,765.00	22,541.35	1.6%
1120 · UMPQUA PUBLIC FUNDS CHECKING	2,500.00	2,500.00	0.00	0.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	50,008.33	50,003.33	5.00	0.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	600,064.69	350,023.31	250,041.38	71.4%
1130 · TREASURER'S OFFICE	22,249.54	24,136.22	-1,886.68	-7.8%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	<u>2,122,228.91</u>	<u>1,851,527.86</u>	<u>270,701.05</u>	<u>14.6%</u>
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	14.00	-384.00	398.00	103.7%
Total Accounts Receivable	<u>14.00</u>	<u>-384.00</u>	<u>398.00</u>	<u>103.7%</u>
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	176,435.01	166,694.82	9,740.19	5.8%
1600 · PREPAID COMPUTER MAINTENANCE	9,773.14	16,197.72	-6,424.58	-39.7%
1630 · PREPAID INSURANCE	10,648.32	9,650.00	998.32	10.4%
1635 · PREPAID RADIO USER FEE & MAINT.	7,466.66	6,666.66	800.00	12.0%
1700 · PROPERTY TAXES	89,445.19	96,450.14	-7,004.95	-7.3%
Total Other Current Assets	<u>293,768.32</u>	<u>295,659.34</u>	<u>-1,891.02</u>	<u>-0.6%</u>
Total Current Assets	<u>2,416,011.23</u>	<u>2,146,803.20</u>	<u>269,208.03</u>	<u>12.5%</u>
Fixed Assets				
1502 · FIXED ASSET	2,238,565.73	2,234,791.77	3,773.96	0.2%
Total Fixed Assets	<u>2,238,565.73</u>	<u>2,234,791.77</u>	<u>3,773.96</u>	<u>0.2%</u>
TOTAL ASSETS	<u>4,654,576.96</u>	<u>4,381,594.97</u>	<u>272,981.99</u>	<u>6.2%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	12,528.61	14,513.82	-1,985.21	-13.7%
Total Accounts Payable	<u>12,528.61</u>	<u>14,513.82</u>	<u>-1,985.21</u>	<u>-13.7%</u>
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	72,510.55	46,131.33	26,379.22	57.2%
2030 · DEFERRED REVENUE	70,870.19	77,075.14	-6,204.95	-8.1%
2034 · PERS PAYABLE	2,239.73	2,310.51	-70.78	-3.1%
2035 · SALARIES & WAGES PAYABLE	63,264.98	43,932.51	19,332.47	44.0%
2037 · TEAMSTERS PAYABLE	237.50	250.00	-12.50	-5.0%
2100 · PAYROLL LIABILITIES	3,681.03	2,590.25	1,090.78	42.1%
Total Other Current Liabilities	<u>212,803.98</u>	<u>172,289.74</u>	<u>40,514.24</u>	<u>23.5%</u>
Total Current Liabilities	<u>225,332.59</u>	<u>186,803.56</u>	<u>38,529.03</u>	<u>20.6%</u>
Long Term Liabilities				
1124 · COMMERCE BANK - BLDG LOAN	670,000.00	825,000.00	-155,000.00	-18.8%
Total Long Term Liabilities	<u>670,000.00</u>	<u>825,000.00</u>	<u>-155,000.00</u>	<u>-18.8%</u>
Total Liabilities	<u>895,332.59</u>	<u>1,011,803.56</u>	<u>-116,470.97</u>	<u>-11.5%</u>

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Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-725,271.57	-885,766.06	160,494.49	18.1%
3020 · GENERAL FUND BALANCE	871,401.66	920,996.38	-49,594.72	-5.4%
3100 · EQUIPMENT RESERVE	350,000.00	200,098.18	149,901.82	74.9%
3110 · FACILITY MAINT & REPAIRS FUND	50,000.00	50,001.66	-1.66	0.0%
3115 · INVESTED IN CAPITAL ASSETS	2,238,565.73	2,234,791.77	3,773.96	0.2%
3900 · RETAINED EARNINGS	246,369.84	132,179.15	114,190.69	86.4%
Net Income	728,178.71	717,490.33	10,688.38	1.5%
Total Equity	3,759,244.37	3,369,791.41	389,452.96	11.6%
TOTAL LIABILITIES & EQUITY	4,654,576.96	4,381,594.97	272,981.99	6.2%