

**KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of May 31, 2024

	<u>May 31, 24</u>	<u>May 31, 23</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	23,884.41	995,851.04	-971,966.63	-97.6%
1112 · LGIP MONEY MARKET	1,439,584.43	0.00	1,439,584.43	100.0%
1120 · UMPQUA PUBLIC FUNDS CHECKING	2,485.17	2,485.00	0.17	0.01%
1126 · LGIP EQUIPMENT RESERVE	475,641.15	0.00	475,641.15	100.0%
1127 · LGIP BUILDING RESERVE	51,775.01	0.00	51,775.01	100.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	0.00	50,009.59	-50,009.59	-100.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	0.00	850,079.95	-850,079.95	-100.0%
1130 · TREASURER'S OFFICE	29,236.37	36,879.08	-7,642.71	-20.72%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>2,022,706.54</u>	<u>1,935,404.66</u>	<u>87,301.88</u>	<u>4.51%</u>
<b>Accounts Receivable</b>				
1200 · *ACCOUNTS RECEIVABLE	-194.00	-166.00	-28.00	-16.87%
<b>Total Accounts Receivable</b>	<u>-194.00</u>	<u>-166.00</u>	<u>-28.00</u>	<u>-16.87%</u>
<b>Other Current Assets</b>				
1202 · EXCISE TAX RECEIVABLE	190,511.35	176,435.01	14,076.34	7.98%
1600 · PREPAID COMPUTER MAINTENANCE	64,261.70	2,177.12	62,084.58	2,851.68%
1630 · PREPAID INSURANCE	8,367.82	7,453.80	914.02	12.26%
1635 · PREPAID RADIO USER FEE & MAINT.	6,446.61	5,466.65	979.96	17.93%
1700 · PROPERTY TAXES	95,383.22	89,445.19	5,938.03	6.64%
<b>Total Other Current Assets</b>	<u>364,970.70</u>	<u>280,977.77</u>	<u>83,992.93</u>	<u>29.89%</u>
<b>Total Current Assets</b>	<u>2,387,483.24</u>	<u>2,216,216.43</u>	<u>171,266.81</u>	<u>7.73%</u>
<b>Fixed Assets</b>				
1502 · FIXED ASSET	2,246,838.30	2,238,565.73	8,272.57	0.37%
<b>Total Fixed Assets</b>	<u>2,246,838.30</u>	<u>2,238,565.73</u>	<u>8,272.57</u>	<u>0.37%</u>
<b>TOTAL ASSETS</b>	<u><u>4,634,321.54</u></u>	<u><u>4,454,782.16</u></u>	<u><u>179,539.38</u></u>	<u><u>4.03%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *ACCOUNTS PAYABLE	13,107.15	12,809.51	297.64	2.32%
<b>Total Accounts Payable</b>	<u>13,107.15</u>	<u>12,809.51</u>	<u>297.64</u>	<u>2.32%</u>
<b>Other Current Liabilities</b>				
2020 · ACCRUED VACATION/COMP TIME	85,570.10	80,622.66	4,947.44	6.14%
2030 · DEFERRED REVENUE	79,683.22	70,870.19	8,813.03	12.44%
2034 · PERS PAYABLE	2,499.61	2,367.46	132.15	5.58%
2035 · SALARIES & WAGES PAYABLE	41,591.91	63,264.98	-21,673.07	-34.26%
2037 · TEAMSTERS PAYABLE	325.00	262.50	62.50	23.81%
2100 · PAYROLL LIABILITIES	3,855.96	3,713.81	142.15	3.83%
<b>Total Other Current Liabilities</b>	<u>213,525.80</u>	<u>221,101.60</u>	<u>-7,575.80</u>	<u>-3.43%</u>

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	<u>May 31, 24</u>	<u>May 31, 23</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Total Current Liabilities</b>	226,632.95	233,911.11	<b>-7,278.16</b>	<b>-3.11%</b>
<b>Long Term Liabilities</b>				
<b>1124 · COMMERCE BANK - BLDG LOAN</b>	615,000.00	670,000.00	<b>-55,000.00</b>	<b>-8.21%</b>
<b>Total Long Term Liabilities</b>	<u>615,000.00</u>	<u>670,000.00</u>	<u><b>-55,000.00</b></u>	<u><b>-8.21%</b></u>
<b>Total Liabilities</b>	841,632.95	903,911.11	<b>-62,278.16</b>	<b>-6.89%</b>
<b>Equity</b>				
<b>1180 · AMOUNT TO BE PROVIDED FOR DEBT</b>	<b>-700,976.51</b>	<b>-725,271.57</b>	24,295.06	3.35%
<b>3020 · GENERAL FUND BALANCE</b>	1,135,376.88	1,363,289.55	<b>-227,912.67</b>	<b>-16.72%</b>
<b>3100 · EQUIPMENT RESERVE</b>	350,035.01	350,000.00	35.01	0.01%
<b>3110 · FACILITY MAINT &amp; REPAIRS FUND</b>	50,005.00	50,000.00	5.00	0.01%
<b>3115 · INVESTED IN CAPITAL ASSETS</b>	2,246,838.30	2,238,565.73	8,272.57	0.37%
<b>3900 · RETAINED EARNINGS</b>	364,410.24	246,369.84	118,040.40	47.91%
<b>Net Income</b>	346,999.67	27,917.50	319,082.17	1,142.95%
<b>Total Equity</b>	<u>3,792,688.59</u>	<u>3,550,871.05</u>	<u>241,817.54</u>	<u>6.81%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>4,634,321.54</b></u>	<u><b>4,454,782.16</b></u>	<u><b>179,539.38</b></u>	<u><b>4.03%</b></u>