

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

| | <u>Jan 31, 23</u> | <u>Jan 31, 22</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|----------------------------|----------------------------|---------------------------|-----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1110 · UMPQUA PUBLIC FUNDS MONEY MKT | 1,410,385.93 | 1,370,202.45 | 40,183.48 | 2.93% |
| 1120 · UMPQUA PUBLIC FUNDS CHECKING | 3,576.95 | 3,293.02 | 283.93 | 8.62% |
| 1128 · FACILITY MAINT FUND UMPQUA 5647 | 50,007.95 | 50,002.95 | 5.00 | 0.01% |
| 1129 · EQUIPMENT RESERVE UMPQUA 3911 | 600,060.08 | 350,020.62 | 250,039.46 | 71.44% |
| 1130 · TREASURER'S OFFICE | 11,649.70 | 11,542.15 | 107.55 | 0.93% |
| 1160 · PETTY CASH | 100.00 | 100.00 | 0.00 | 0.0% |
| Total Checking/Savings | <u>2,075,780.61</u> | <u>1,785,161.19</u> | <u>290,619.42</u> | <u>16.28%</u> |
| Accounts Receivable | | | | |
| 1200 · *ACCOUNTS RECEIVABLE | 11,774.00 | -344.00 | 12,118.00 | 3,522.67% |
| Total Accounts Receivable | <u>11,774.00</u> | <u>-344.00</u> | <u>12,118.00</u> | <u>3,522.67%</u> |
| Other Current Assets | | | | |
| 1202 · EXCISE TAX RECEIVABLE | 176,435.01 | 166,694.82 | 9,740.19 | 5.84% |
| 1600 · PREPAID COMPUTER MAINTENANCE | 9,478.48 | 15,782.31 | -6,303.83 | -39.94% |
| 1630 · PREPAID INSURANCE | 11,713.16 | 10,615.00 | 1,098.16 | 10.35% |
| 1635 · PREPAID RADIO USER FEE & MAINT. | 8,133.33 | 7,333.33 | 800.00 | 10.91% |
| 1700 · PROPERTY TAXES | 89,445.19 | 96,450.14 | -7,004.95 | -7.26% |
| Total Other Current Assets | <u>295,205.17</u> | <u>296,875.60</u> | <u>-1,670.43</u> | <u>-0.56%</u> |
| Total Current Assets | <u>2,382,759.78</u> | <u>2,081,692.79</u> | <u>301,066.99</u> | <u>14.46%</u> |
| Fixed Assets | | | | |
| 1502 · FIXED ASSET | 2,238,565.73 | 2,234,791.77 | 3,773.96 | 0.17% |
| Total Fixed Assets | <u>2,238,565.73</u> | <u>2,234,791.77</u> | <u>3,773.96</u> | <u>0.17%</u> |
| TOTAL ASSETS | <u>4,621,325.51</u> | <u>4,316,484.56</u> | <u>304,840.95</u> | <u>7.06%</u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · *ACCOUNTS PAYABLE | 22,558.61 | 7,710.57 | 14,848.04 | 192.57% |
| Total Accounts Payable | <u>22,558.61</u> | <u>7,710.57</u> | <u>14,848.04</u> | <u>192.57%</u> |
| Other Current Liabilities | | | | |
| 2020 · ACCRUED VACATION/COMP TIME | 67,017.64 | 40,117.62 | 26,900.02 | 67.05% |
| 2030 · DEFERRED REVENUE | 70,870.19 | 77,075.14 | -6,204.95 | -8.05% |
| 2034 · PERS PAYABLE | 2,270.68 | 2,406.87 | -136.19 | -5.66% |
| 2035 · SALARIES & WAGES PAYABLE | 63,264.98 | 43,932.51 | 19,332.47 | 44.01% |
| 2037 · TEAMSTERS PAYABLE | 225.00 | 250.00 | -25.00 | -10.0% |
| 2100 · PAYROLL LIABILITIES | 3,107.81 | 2,464.56 | 643.25 | 26.1% |
| Total Other Current Liabilities | <u>206,756.30</u> | <u>166,246.70</u> | <u>40,509.60</u> | <u>24.37%</u> |
| Total Current Liabilities | <u>229,314.91</u> | <u>173,957.27</u> | <u>55,357.64</u> | <u>31.82%</u> |
| Long Term Liabilities | | | | |
| 1124 · COMMERCE BANK - BLDG LOAN | 670,000.00 | 825,000.00 | -155,000.00 | -18.79% |
| Total Long Term Liabilities | <u>670,000.00</u> | <u>825,000.00</u> | <u>-155,000.00</u> | <u>-18.79%</u> |
| Total Liabilities | <u>899,314.91</u> | <u>998,957.27</u> | <u>-99,642.36</u> | <u>-9.98%</u> |

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|---------------------------------------|----------------------------|----------------------------|--------------------------|---------------------|
| Equity | | | | |
| 1180 · AMOUNT TO BE PROVIDED FOR DEBT | -725,271.57 | -885,766.06 | 160,494.49 | 18.12% |
| 3020 · GENERAL FUND BALANCE | 876,894.57 | 927,010.09 | -50,115.52 | -5.41% |
| 3100 · EQUIPMENT RESERVE | 350,000.00 | 200,098.18 | 149,901.82 | 74.91% |
| 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 | 0.17% |
| 3900 · RETAINED EARNINGS | 246,369.84 | 132,179.15 | 114,190.69 | 86.39% |
| Net Income | 685,452.03 | 659,212.50 | 26,239.53 | 3.98% |
| Total Equity | <u>3,722,010.60</u> | <u>3,317,527.29</u> | <u>404,483.31</u> | <u>12.19%</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>4,621,325.51</u></u> | <u><u>4,316,484.56</u></u> | <u><u>304,840.95</u></u> | <u><u>7.06%</u></u> |