

**KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT**  
**Profit & Loss Prev Year Comparison**  
December 2022

|  | <u>Dec 22</u>     | <u>Dec 21</u>     | <u>\$ Change</u> | <u>% Change</u> |
|--|-------------------|-------------------|------------------|-----------------|
| <b>Ordinary Income/Expense</b>           |                   |                   |                  |                 |
| <b>Income</b>                            |                   |                   |                  |                 |
| 4015 · OTHER REVENUE                     | 0.02              | 0.00              | 0.02             | 100.0%          |
| 4020 · INTEREST EARNED                   | 19.11             | 16.63             | 2.48             | 14.91%          |
| 4025 · TOW CONTRACT FEES                 | 944.00            | 800.00            | 144.00           | 18.0%           |
| 4030 · MISC. INCOME                      | 1,011.00          | 330.00            | 681.00           | 206.36%         |
| 4040 · PROPERTY TAX REVENUE              |                   |                   |                  |                 |
| 4041 · CURRENT                           | 26,760.68         | 26,550.33         | 210.35           | 0.79%           |
| 4043 · PREVIOUS                          | 2,774.80          | 940.12            | 1,834.68         | 195.15%         |
| 4040 · PROPERTY TAX REVENUE - Other      | 0.00              | 5,794.54          | -5,794.54        | -100.0%         |
| <b>Total 4040 · PROPERTY TAX REVENUE</b> | <b>29,535.48</b>  | <b>33,284.99</b>  | <b>-3,749.51</b> | <b>-11.27%</b>  |
| <b>Total Income</b>                      | <b>31,509.61</b>  | <b>34,431.62</b>  | <b>-2,922.01</b> | <b>-8.49%</b>   |
| <b>Gross Profit</b>                      | <b>31,509.61</b>  | <b>34,431.62</b>  | <b>-2,922.01</b> | <b>-8.49%</b>   |
| <b>Expense</b>                           |                   |                   |                  |                 |
| <b>6560 · PAYROLL EXPENSES</b>           |                   |                   |                  |                 |
| 6565 · SALARIES & WAGES                  | 81,716.37         | 93,957.02         | -12,240.65       | -13.03%         |
| 6566 · SALARIES & WAGES OT               | 8,194.67          | 3,289.86          | 4,904.81         | 149.09%         |
| 6570 · WORKER'S COMPENSATION             | 374.78            | 385.68            | -10.90           | -2.83%          |
| 6571 · PERS RETIREMENT                   | 15,377.18         | 10,549.39         | 4,827.79         | 45.76%          |
| 6572 · MEDICAL INSURANCE                 | 26,634.96         | 26,334.56         | 300.40           | 1.14%           |
| 6573 · LIFE & LONG TERM INSURANCE        | 0.00              | 354.18            | -354.18          | -100.0%         |
| 6596 · SS/MEDI COMPANY/WBF               | 2,325.76          | 1,835.37          | 490.39           | 26.72%          |
| 6597 · RECRUITMENT                       | 695.00            | 363.00            | 332.00           | 91.46%          |
| 6560 · PAYROLL EXPENSES - Other          | 0.00              | 0.00              | 0.00             | 0.0%            |
| <b>Total 6560 · PAYROLL EXPENSES</b>     | <b>135,318.72</b> | <b>137,069.06</b> | <b>-1,750.34</b> | <b>-1.28%</b>   |
| <b>7000 · MATERIALS &amp; SERVICES</b>   |                   |                   |                  |                 |
| 7001 · TRAINING                          | 0.00              | 75.00             | -75.00           | -100.0%         |
| 7003 · MAINTENANCE AND REPAIR            | 0.00              | 363.38            | -363.38          | -100.0%         |
| 7004 · INSURANCE - BLDG, BOND            | 965.00            | 894.26            | 70.74            | 7.91%           |
| 7006 · DUES & SUBSCRIPTIONS              | 477.17            | 1,259.28          | -782.11          | -62.11%         |
| 7008 · OFFICE SUPPLIES & EXPENSES        | 856.14            | 266.79            | 589.35           | 220.9%          |
| 7009 · AWARDS & EVENTS                   | 1,800.00          | 0.00              | 1,800.00         | 100.0%          |
| 7010 · BOARD TRAINING AND EXPENSES       | 0.00              | 800.00            | -800.00          | -100.0%         |
| 7014 · MISCELLANEOUS                     | 124.98            | 31.09             | 93.89            | 301.99%         |
| 7016 · COMM EQUIPMENT                    | 0.00              | 340.66            | -340.66          | -100.0%         |
| 7018 · PRIVATE CAR MILEAGE               | 378.13            | 0.00              | 378.13           | 100.0%          |
| 7020 · MEALS, LODGING, MISC.             | 656.48            | 0.00              | 656.48           | 100.0%          |
| 7021 · POSTAGE, FREIGHT, EXPRESS         | 681.97            | 70.49             | 611.48           | 867.47%         |
| 7024 · GENERAL TELEPHONE                 | 758.44            | 778.61            | -20.17           | -2.59%          |
| 7028 · UTILITIES                         | 1,997.58          | 1,675.11          | 322.47           | 19.25%          |
| 7030 · CONTRACT SERVICES                 | 6,405.63          | 7,272.51          | -866.88          | -11.92%         |
| 7032 · LANGUAGE LINE                     | 55.85             | 16.66             | 39.19            | 235.23%         |
| 7033 · RADIO SYSTEM MAINTENANCE          | 666.63            | 666.63            | 0.00             | 0.0%            |
| 7043 · LEGAL ATTORNEY FEES               | 250.00            | 1,712.00          | -1,462.00        | -85.4%          |

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| 7099 · MSAG-PASS THROUGH                     | 2,055.00           | 1,500.00           | 555.00           | 37.0%           |
| <b>Total 7000 · MATERIALS &amp; SERVICES</b> | <b>18,129.00</b>   | <b>17,722.47</b>   | <b>406.53</b>    | <b>2.29%</b>    |
| 7800 · DEBT SERVICE                          |                    |                    |                  |                 |
| 7841 · Buliding Payment Interest             | 7,269.50           | 0.00               | 7,269.50         | 100.0%          |
| <b>Total 7800 · DEBT SERVICE</b>             | <b>7,269.50</b>    | <b>0.00</b>        | <b>7,269.50</b>  | <b>100.0%</b>   |
| <b>Total Expense</b>                         | <b>160,717.22</b>  | <b>154,791.53</b>  | <b>5,925.69</b>  | <b>3.83%</b>    |
| <b>Net Ordinary Income</b>                   | <b>-129,207.61</b> | <b>-120,359.91</b> | <b>-8,847.70</b> | <b>-7.35%</b>   |
| <b>Other Income/Expense</b>                  |                    |                    |                  |                 |
| <b>Other Expense</b>                         |                    |                    |                  |                 |
| 8200 · CAPITAL OUTLAY                        |                    |                    |                  |                 |
| 8210 · COM. EQUIPMENT                        | 2,850.00           | 0.00               | 2,850.00         | 100.0%          |
| 8241 · BUILDING PAYMENT INTEREST             | 0.00               | 8,951.25           | <b>-8,951.25</b> | <b>-100.0%</b>  |
| <b>Total 8200 · CAPITAL OUTLAY</b>           | <b>2,850.00</b>    | <b>8,951.25</b>    | <b>-6,101.25</b> | <b>-68.16%</b>  |
| <b>Total Other Expense</b>                   | <b>2,850.00</b>    | <b>8,951.25</b>    | <b>-6,101.25</b> | <b>-68.16%</b>  |
| <b>Net Other Income</b>                      | <b>-2,850.00</b>   | <b>-8,951.25</b>   | <b>6,101.25</b>  | <b>68.16%</b>   |
| <b>Net Income</b>                            | <b>-132,057.61</b> | <b>-129,311.16</b> | <b>-2,746.45</b> | <b>-2.12%</b>   |