

**KLAMATH 9-1-1 EMERGENCY COMM. DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of November 30, 2023

	<u>Nov 30, 23</u>	<u>Nov 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1110 · UMPQUA PUBLIC FUNDS MONEY MKT	350,054.74	1,707,462.05	-1,357,407.31	-79.5%
1112 · LGIP MONEY MARKET	1,259,790.21	0.00	1,259,790.21	100.0%
1120 · UMPQUA PUBLIC FUNDS CHECKING	3,449.30	2,499.87	949.43	37.98%
1126 · LGIP EQUIPMENT RESERVE	857,830.53	0.00	857,830.53	100.0%
1127 · LGIP BUILDING RESERVE	50,465.50	0.00	50,465.50	100.0%
1128 · FACILITY MAINT FUND UMPQUA 5647	0.00	50,007.10	-50,007.10	-100.0%
1129 · EQUIPMENT RESERVE UMPQUA 3911	0.00	600,049.89	-600,049.89	-100.0%
1130 · TREASURER'S OFFICE	152,856.79	8,241.39	144,615.40	1,754.75%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>2,674,547.07</u>	<u>2,368,360.30</u>	<u>306,186.77</u>	<u>12.93%</u>
<b>Accounts Receivable</b>				
1200 · *ACCOUNTS RECEIVABLE	5,330.00	-128.00	5,458.00	4,264.06%
<b>Total Accounts Receivable</b>	<u>5,330.00</u>	<u>-128.00</u>	<u>5,458.00</u>	<u>4,264.06%</u>
<b>Other Current Assets</b>				
1202 · EXCISE TAX RECEIVABLE	190,511.35	176,435.01	14,076.34	7.98%
1302 · GARNISHMENT	0.00	0.60	-0.60	-100.0%
1499 · UNDEPOSITED FUNDS	368.00	0.00	368.00	100.0%
1600 · PREPAID COMPUTER MAINTENANCE	-6,230.92	-2,959.59	-3,271.33	-110.53%
1630 · PREPAID INSURANCE	1,064.76	965.00	99.76	10.34%
1635 · PREPAID RADIO USER FEE & MAINT.	1,466.63	666.63	800.00	120.01%
1700 · PROPERTY TAXES	95,383.22	89,445.19	5,938.03	6.64%
<b>Total Other Current Assets</b>	<u>282,563.04</u>	<u>264,552.84</u>	<u>18,010.20</u>	<u>6.81%</u>
<b>Total Current Assets</b>	<u>2,962,440.11</u>	<u>2,632,785.14</u>	<u>329,654.97</u>	<u>12.52%</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>5,209,278.41</u></u>	<u><u>4,871,350.87</u></u>	<u><u>337,927.54</u></u>	<u><u>6.94%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *ACCOUNTS PAYABLE	11,127.19	11,367.05	-239.86	-2.11%
<b>Total Accounts Payable</b>	<u>11,127.19</u>	<u>11,367.05</u>	<u>-239.86</u>	<u>-2.11%</u>
<b>Other Current Liabilities</b>				
2020 · ACCRUED VACATION/COMP TIME	91,020.53	63,810.03	27,210.50	42.64%
2030 · DEFERRED REVENUE	79,683.22	70,870.19	8,813.03	12.44%
2034 · PERS PAYABLE	2,621.29	2,131.80	489.49	22.96%
2035 · SALARIES & WAGES PAYABLE	41,591.91	63,264.98	-21,673.07	-34.26%
2037 · TEAMSTERS PAYABLE	250.00	250.00	0.00	0.0%
2100 · PAYROLL LIABILITIES	3,789.41	2,725.20	1,064.21	39.05%
<b>Total Other Current Liabilities</b>	<u>218,956.36</u>	<u>203,052.20</u>	<u>15,904.16</u>	<u>7.83%</u>

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	<u>Nov 30, 23</u>	<u>Nov 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Total Current Liabilities</b>	230,083.55	214,419.25	15,664.30	7.31%
<b>Long Term Liabilities</b>				
1124 · COMMERCE BANK - BLDG LOAN	615,000.00	670,000.00	<b>-55,000.00</b>	<b>-8.21%</b>
<b>Total Long Term Liabilities</b>	615,000.00	670,000.00	<b>-55,000.00</b>	<b>-8.21%</b>
<b>Total Liabilities</b>	845,083.55	884,419.25	<b>-39,335.70</b>	<b>-4.45%</b>
<b>Equity</b>				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	<b>-700,976.51</b>	<b>-725,271.57</b>	24,295.06	3.35%
3020 · GENERAL FUND BALANCE	1,129,926.45	1,130,102.18	<b>-175.73</b>	<b>-0.02%</b>
3100 · EQUIPMENT RESERVE	350,035.01	350,000.00	35.01	0.01%
3110 · FACILITY MAINT & REPAIRS FUND	50,005.00	50,000.00	5.00	0.01%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,238,565.73	8,272.57	0.37%
3900 · RETAINED EARNINGS	364,554.58	246,369.84	118,184.74	47.97%
<b>Net Income</b>	923,812.03	697,165.44	226,646.59	32.51%
<b>Total Equity</b>	4,364,194.86	3,986,931.62	377,263.24	9.46%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,209,278.41</b>	<b>4,871,350.87</b>	<b>337,927.54</b>	<b>6.94%</b>