

**KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of March 31, 2026

	<u>Mar 31, 26</u>	<u>Mar 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	40,282.28	32,399.20	7,883.08	24.33%
1112 · LGIP MONEY MARKET	2,256,946.17	1,925,949.04	330,997.13	17.19%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	2,500.00	2,500.00	0.00	0.0%
1126 · LGIP EQUIPMENT RESERVE	1,017,442.24	732,692.75	284,749.49	38.86%
1127 · LGIP BUILDING RESERVE	676,792.67	406,752.85	270,039.82	66.39%
1130 · TREASURER'S OFFICE	17,493.41	13,261.52	4,231.89	31.91%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>4,011,556.77</u>	<u>3,113,655.36</u>	<u>897,901.41</u>	<u>28.84%</u>
<b>Accounts Receivable</b>				
1200 · *ACCOUNTS RECEIVABLE	49,365.82	102,501.50	<b>-53,135.68</b>	<b>-51.84%</b>
<b>Total Accounts Receivable</b>	<u>49,365.82</u>	<u>102,501.50</u>	<b>-53,135.68</b>	<b>-51.84%</b>
<b>Other Current Assets</b>				
1202 · EXCISE TAX RECEIVABLE	311,289.47	182,454.19	128,835.28	70.61%
1600 · PREPAID COMPUTER MAINTENANCE	56,757.57	12,393.78	44,363.79	357.95%
1620 · PREPAID SUBSCRIPTIONS	2,364.12	0.00	2,364.12	100.0%
1630 · PREPAID INSURANCE	14,602.50	12,585.74	2,016.76	16.02%
1635 · PREPAID RADIO USER FEE & MAINT.	2,492.57	7,477.79	<b>-4,985.22</b>	<b>-66.67%</b>
1700 · PROPERTY TAXES	125,329.13	93,079.72	32,249.41	34.65%
<b>Total Other Current Assets</b>	<u>512,835.36</u>	<u>307,991.22</u>	<u>204,844.14</u>	<u>66.51%</u>
<b>Total Current Assets</b>	<u>4,573,757.95</u>	<u>3,524,148.08</u>	<u>1,049,609.87</u>	<u>29.78%</u>
<b>Fixed Assets</b>				
1502 · FIXED ASSET	2,246,838.30	2,246,838.30	0.00	0.0%
<b>Total Fixed Assets</b>	<u>2,246,838.30</u>	<u>2,246,838.30</u>	<u>0.00</u>	<u>0.0%</u>
<b>TOTAL ASSETS</b>	<u><u><b>6,820,596.25</b></u></u>	<u><u><b>5,770,986.38</b></u></u>	<u><u><b>1,049,609.87</b></u></u>	<u><u><b>18.19%</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *ACCOUNTS PAYABLE	17,244.16	20,668.90	<b>-3,424.74</b>	<b>-16.57%</b>
<b>Total Accounts Payable</b>	<u>17,244.16</u>	<u>20,668.90</u>	<b>-3,424.74</b>	<b>-16.57%</b>
<b>Other Current Liabilities</b>				
2020 · ACCRUED VACATION/COMP TIME	141,355.24	99,660.95	41,694.29	41.84%
2030 · DEFERRED REVENUE	109,156.03	76,906.62	32,249.41	41.93%
2034 · PERS PAYABLE	3,731.47	2,906.01	825.46	28.41%
2035 · SALARIES & WAGES PAYABLE	52,915.11	46,408.06	6,507.05	14.02%
2037 · TEAMSTERS PAYABLE	275.00	275.00	0.00	0.0%
2100 · PAYROLL LIABILITIES	5,828.40	1,944.44	3,883.96	199.75%
<b>Total Other Current Liabilities</b>	<u>313,261.25</u>	<u>228,101.08</u>	<u>85,160.17</u>	<u>37.33%</u>
<b>Total Current Liabilities</b>	<u>330,505.41</u>	<u>248,769.98</u>	<u>81,735.43</u>	<u>32.86%</u>

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	<u>Mar 31, 26</u>	<u>Mar 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Long Term Liabilities</b>				
1124 · COMMERCE BANK - BLDG LOAN	495,000.00	555,000.00	-60,000.00	-10.81%
<b>Total Long Term Liabilities</b>	<u>495,000.00</u>	<u>555,000.00</u>	<u>-60,000.00</u>	<u>-10.81%</u>
<b>Total Liabilities</b>	825,505.41	803,769.98	21,735.43	2.7%
<b>Equity</b>				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-631,065.82	-647,240.82	16,175.00	2.5%
3020 · GENERAL FUND BALANCE	1,129,826.05	1,127,695.34	2,130.71	0.19%
3100 · EQUIPMENT RESERVE	350,035.01	350,035.01	0.00	0.0%
3110 · FACILITY MAINT & REPAIRS FUND	50,005.00	50,005.00	0.00	0.0%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,246,838.30	0.00	0.0%
3900 · RETAINED EARNINGS	1,465,712.92	483,543.26	982,169.66	203.12%
<b>Net Income</b>	<u>1,383,739.38</u>	<u>1,356,340.31</u>	<u>27,399.07</u>	<u>2.02%</u>
<b>Total Equity</b>	<u>5,995,090.84</u>	<u>4,967,216.40</u>	<u>1,027,874.44</u>	<u>20.69%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>6,820,596.25</b></u>	<u><b>5,770,986.38</b></u>	<u><b>1,049,609.87</b></u>	<u><b>18.19%</b></u>