

KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT
Balance Sheet Prev Year Comparison
As of September 30, 2026

	Sep 30, 26	Sep 30, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	69,579.24	42,992.64	26,586.60	61.84%
1112 · LGIP MONEY MARKET	1,570,573.65	1,184,638.44	385,935.21	32.58%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	2,750.45	2,500.00	250.45	10.02%
1126 · LGIP EQUIPMENT RESERVE	1,038,034.31	749,753.33	288,280.98	38.45%
1127 · LGIP BUILDING RESERVE	690,490.33	416,224.00	274,266.33	65.89%
1130 · TREASURER'S OFFICE	6,766.54	5,702.59	1,063.95	18.66%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	3,378,294.52	2,401,911.00	976,383.52	40.65%
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	4,547.10	114,974.08	-110,426.98	-96.05%
Total Accounts Receivable	4,547.10	114,974.08	-110,426.98	-96.05%
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	624,782.24	311,289.47	313,492.77	100.71%
1600 · PREPAID COMPUTER MAINTENANCE	25,672.57	17,621.54	8,051.03	45.69%
1620 · PREPAID SUBSCRIPTIONS	487.08	1,241.16	-754.08	-60.76%
1630 · PREPAID INSURANCE	4,867.50	4,195.22	672.28	16.03%
1635 · PREPAID RADIO USER FEE & MAINT.	-2,492.61	-2,492.61	0.00	0.0%
1700 · PROPERTY TAXES	155,448.17	125,329.13	30,119.04	24.03%
Total Other Current Assets	808,764.95	457,183.91	351,581.04	76.9%
Total Current Assets	4,191,606.57	2,974,068.99	1,217,537.58	40.94%
Fixed Assets				
1502 · FIXED ASSET	1,768,645.45	2,246,838.30	-478,192.85	-21.28%
Total Fixed Assets	1,768,645.45	2,246,838.30	-478,192.85	-21.28%
TOTAL ASSETS	5,960,252.02	5,220,907.29	739,344.73	14.16%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	53,011.74	32,279.00	20,732.74	64.23%
Total Accounts Payable	53,011.74	32,279.00	20,732.74	64.23%
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	133,539.43	137,166.42	-3,626.99	-2.64%
2030 · DEFERRED REVENUE	452,767.84	109,156.03	343,611.81	314.79%
2034 · PERS PAYABLE	4,236.26	3,813.25	423.01	11.09%
2035 · SALARIES & WAGES PAYABLE	69,142.96	52,915.11	16,227.85	30.67%
2037 · TEAMSTERS PAYABLE	300.00	275.00	25.00	9.09%
2099 · ACCRUED ACCOUNTS PAYABLE	6,977.52	0.00	6,977.52	100.0%
2100 · PAYROLL LIABILITIES	6,227.28	5,333.33	893.95	16.76%
Total Other Current Liabilities	673,191.29	308,659.14	364,532.15	118.1%
Total Current Liabilities	726,203.03	340,938.14	385,264.89	113.0%
Long Term Liabilities				

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1124 · COMMERCE BANK - BLDG LOAN	435,000.00	495,000.00	-60,000.00	-12.12%
Total Long Term Liabilities	435,000.00	495,000.00	-60,000.00	-12.12%
Total Liabilities	1,161,203.03	835,938.14	325,264.89	38.91%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-572,795.05	-631,065.82	58,270.77	9.23%
3020 · GENERAL FUND BALANCE	1,828,699.62	1,134,014.87	694,684.75	61.26%
3100 · EQUIPMENT RESERVE	741,127.43	350,035.01	391,092.42	111.73%
3110 · FACILITY MAINT & REPAIRS FUND	411,435.34	50,005.00	361,430.34	722.79%
3115 · INVESTED IN CAPITAL ASSETS	1,768,645.45	2,246,838.30	-478,192.85	-21.28%
3900 · RETAINED EARNINGS	1,028,090.47	1,465,712.92	-437,622.45	-29.86%
Net Income	-406,154.27	-230,571.13	-175,583.14	-76.15%
Total Equity	4,799,048.99	4,384,969.15	414,079.84	9.44%
TOTAL LIABILITIES & EQUITY	5,960,252.02	5,220,907.29	739,344.73	14.16%