

KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT

Balance Sheet Prev Year Comparison

As of August 31, 2026

	Aug 31, 26	Aug 31, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	57,563.62	385,476.37	-327,912.75	-85.07%
1112 · LGIP MONEY MARKET	1,866,619.73	1,071,211.48	795,408.25	74.25%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	3,958.06	2,500.00	1,458.06	58.32%
1126 · LGIP EQUIPMENT RESERVE	1,034,615.83	746,929.69	287,686.14	38.52%
1127 · LGIP BUILDING RESERVE	688,216.39	414,656.46	273,559.93	65.97%
1130 · TREASURER'S OFFICE	11,493.13	9,590.16	1,902.97	19.84%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	3,662,566.76	2,630,464.16	1,032,102.60	39.24%
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	9,911.01	115,118.08	-105,207.07	-91.39%
Total Accounts Receivable	9,911.01	115,118.08	-105,207.07	-91.39%
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	624,782.24	311,289.47	313,492.77	100.71%
1600 · PREPAID COMPUTER MAINTENANCE	31,033.63	28,623.02	2,410.61	8.42%
1620 · PREPAID SUBSCRIPTIONS	799.92	0.00	799.92	100.0%
1630 · PREPAID INSURANCE	6,490.00	5,593.64	896.36	16.03%
1635 · PREPAID RADIO USER FEE & MAINT.	-1,661.74	-1,661.74	0.00	0.0%
1700 · PROPERTY TAXES	155,448.17	125,329.13	30,119.04	24.03%
Total Other Current Assets	816,892.22	469,173.52	347,718.70	74.11%
Total Current Assets	4,489,369.99	3,214,755.76	1,274,614.23	39.65%
Fixed Assets				
1502 · FIXED ASSET	2,246,838.30	2,246,838.30	0.00	0.0%
Total Fixed Assets	2,246,838.30	2,246,838.30	0.00	0.0%
TOTAL ASSETS	6,736,208.29	5,461,594.06	1,274,614.23	23.34%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	97,716.90	63,180.15	34,536.75	54.66%
Total Accounts Payable	97,716.90	63,180.15	34,536.75	54.66%
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	141,769.19	143,231.21	-1,462.02	-1.02%
2030 · DEFERRED REVENUE	452,767.84	109,156.03	343,611.81	314.79%
2034 · PERS PAYABLE	4,304.53	3,428.87	875.66	25.54%
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%
2100 · PAYROLL LIABILITIES	4,986.81	4,412.15	574.66	13.02%
Total Other Current Liabilities	673,271.33	313,418.37	359,852.96	114.82%
Total Current Liabilities	770,988.23	376,598.52	394,389.71	104.72%

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Long Term Liabilities				
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	1,205,988.23	871,598.52	334,389.71	38.37%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-571,065.82	-631,065.82	60,000.00	9.51%
3020 · GENERAL FUND BALANCE	1,129,412.10	1,127,950.08	1,462.02	0.13%
3100 · EQUIPMENT RESERVE	1,027,622.54	350,035.01	677,587.53	193.58%
3110 · FACILITY MAINT & REPAIRS FUND	683,564.51	50,005.00	633,559.51	1,266.99%
3115 · INVESTED IN CAPITAL ASSETS	2,246,838.30	2,246,838.30	0.00	0.0%
3900 · RETAINED EARNINGS	1,191,579.00	1,465,712.92	-274,133.92	-18.7%
Net Income	-177,730.57	-19,479.95	-158,250.62	-812.38%
Total Equity	5,530,220.06	4,589,995.54	940,224.52	20.48%
TOTAL LIABILITIES & EQUITY	6,736,208.29	5,461,594.06	1,274,614.23	23.34%