

KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT

Balance Sheet Prev Year Comparison

As of July 31, 2026

	Jul 31, 26	Jul 31, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	477,129.40	55,958.24	421,171.16	752.65%
1112 · LGIP MONEY MARKET	1,675,479.95	1,502,313.64	173,166.31	11.53%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	5,280.07	4,820.08	459.99	9.54%
1126 · LGIP EQUIPMENT RESERVE	1,031,113.64	744,022.90	287,090.74	38.59%
1127 · LGIP BUILDING RESERVE	685,886.76	413,042.76	272,844.00	66.06%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
Total Checking/Savings	3,874,989.82	2,720,257.62	1,154,732.20	42.45%
Accounts Receivable				
1200 · *ACCOUNTS RECEIVABLE	2,367.10	64,420.50	-62,053.40	-96.33%
Total Accounts Receivable	2,367.10	64,420.50	-62,053.40	-96.33%
Other Current Assets				
1202 · EXCISE TAX RECEIVABLE	624,782.24	311,289.47	313,492.77	100.71%
1600 · PREPAID COMPUTER MAINTENANCE	31,973.09	36,814.34	-4,841.25	-13.15%
1620 · PREPAID SUBSCRIPTIONS	1,112.76	0.00	1,112.76	100.0%
1630 · PREPAID INSURANCE	8,112.50	6,992.06	1,120.44	16.02%
1635 · PREPAID RADIO USER FEE & MAINT.	-830.87	-830.87	0.00	0.0%
1700 · PROPERTY TAXES	155,448.17	125,329.13	30,119.04	24.03%
Total Other Current Assets	820,597.89	479,594.13	341,003.76	71.1%
Total Current Assets	4,697,954.81	3,264,272.25	1,433,682.56	43.92%
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	6,944,793.11	5,511,110.55	1,433,682.56	26.01%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *ACCOUNTS PAYABLE	38,510.93	240,581.56	-202,070.63	-83.99%
Total Accounts Payable	38,510.93	240,581.56	-202,070.63	-83.99%
Other Current Liabilities				
2020 · ACCRUED VACATION/COMP TIME	138,267.61	136,066.00	2,201.61	1.62%
2030 · DEFERRED REVENUE	452,767.84	109,156.03	343,611.81	314.79%
2034 · PERS PAYABLE	4,251.96	3,569.09	682.87	19.13%
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	0.00	28,571.43	-28,571.43	-100.0%
2100 · PAYROLL LIABILITIES	3,967.26	3,600.09	367.17	10.2%
Total Other Current Liabilities	668,697.63	334,152.75	334,544.88	100.12%
Total Current Liabilities	707,208.56	574,734.31	132,474.25	23.05%

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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	1,142,208.56	1,069,734.31	72,474.25	6.78%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-571,065.82	-631,065.82	60,000.00	9.51%
3020 · GENERAL FUND BALANCE	1,132,913.68	1,135,115.29	-2,201.61	-0.19%
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	1,196,515.08	1,465,712.92	-269,197.84	-18.37%
Net Income	86,196.26	-175,264.46	261,460.72	149.18%
Total Equity	5,802,584.55	4,441,376.24	1,361,208.31	30.65%
TOTAL LIABILITIES & EQUITY	6,944,793.11	5,511,110.55	1,433,682.56	26.01%