

**KLAMATH 9-1-1 EMERGENCY COMMUNICATIONS DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2025

	<u>Dec 31, 25</u>	<u>Dec 31, 24</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1110 · COLUMBIA PUBLIC FUNDS MONEY MKT	40,685.71	29,657.61	11,028.10	37.19%
1112 · LGIP MONEY MARKET	2,922,232.02	2,787,078.36	135,153.66	4.85%
1120 · COLUMBIA PUBLIC FUNDS CHECKING	3,733.51	2,499.95	1,233.56	49.34%
1126 · LGIP EQUIPMENT RESERVE	758,129.48	490,137.62	267,991.86	54.68%
1127 · LGIP BUILDING RESERVE	420,874.00	53,352.99	367,521.01	688.85%
1130 · TREASURER'S OFFICE	44,877.85	35,011.54	9,866.31	28.18%
1160 · PETTY CASH	100.00	100.00	0.00	0.0%
<b>Total Checking/Savings</b>	<b>4,190,632.57</b>	<b>3,397,838.07</b>	<b>792,794.50</b>	<b>23.33%</b>
<b>Accounts Receivable</b>				
1200 · *ACCOUNTS RECEIVABLE	70,440.68	466.32	69,974.36	15,005.65%
<b>Total Accounts Receivable</b>	<b>70,440.68</b>	<b>466.32</b>	<b>69,974.36</b>	<b>15,005.65%</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	86,651.27	20,642.40	66,008.87	319.77%
1620 · PREPAID SUBSCRIPTIONS	902.64	0.00	902.64	100.0%
1635 · PREPAID RADIO USER FEE & MAINT.	-4,985.22	0.00	-4,985.22	-100.0%
1700 · PROPERTY TAXES	125,329.13	93,079.72	32,249.41	34.65%
<b>Total Other Current Assets</b>	<b>519,187.29</b>	<b>296,176.31</b>	<b>223,010.98</b>	<b>75.3%</b>
<b>Total Current Assets</b>	<b>4,780,260.54</b>	<b>3,694,480.70</b>	<b>1,085,779.84</b>	<b>29.39%</b>
<b>Fixed Assets</b>				
1502 · FIXED ASSET	2,246,838.30	2,246,838.30	0.00	0.0%
<b>Total Fixed Assets</b>	<b>2,246,838.30</b>	<b>2,246,838.30</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b><u>7,027,098.84</u></b>	<b><u>5,941,319.00</u></b>	<b><u>1,085,779.84</u></b>	<b><u>18.28%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · *ACCOUNTS PAYABLE	8,584.83	18,405.69	-9,820.86	-53.36%
<b>Total Accounts Payable</b>	<b>8,584.83</b>	<b>18,405.69</b>	<b>-9,820.86</b>	<b>-53.36%</b>
<b>Other Current Liabilities</b>				
2020 · ACCRUED VACATION/COMP TIME	133,843.58	91,310.99	42,532.59	46.58%
2030 · DEFERRED REVENUE	109,156.03	76,906.62	32,249.41	41.93%
2034 · PERS PAYABLE	3,744.66	2,550.44	1,194.22	46.82%
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	5,619.42	3,579.72	2,039.70	56.98%
<b>Total Other Current Liabilities</b>	<b>305,553.80</b>	<b>221,030.83</b>	<b>84,522.97</b>	<b>38.24%</b>
<b>Total Current Liabilities</b>	<b>314,138.63</b>	<b>239,436.52</b>	<b>74,702.11</b>	<b>31.2%</b>
<b>Long Term Liabilities</b>				

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1124 · COMMERCE BANK - BLDG LOAN	495,000.00	555,000.00	-60,000.00	-10.81%
Total Long Term Liabilities	495,000.00	555,000.00	-60,000.00	-10.81%
Total Liabilities	809,138.63	794,436.52	14,702.11	1.85%
Equity				
1180 · AMOUNT TO BE PROVIDED FOR DEBT	-631,065.82	-647,240.82	16,175.00	2.5%
3020 · GENERAL FUND BALANCE	1,137,337.71	1,136,045.30	1,292.41	0.11%
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	1,470,658.74	483,543.26	987,115.48	204.14%
Net Income	1,594,151.27	1,527,656.43	66,494.84	4.35%
Total Equity	6,217,960.21	5,146,882.48	1,071,077.73	20.81%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,027,098.84</b>	<b>5,941,319.00</b>	<b>1,085,779.84</b>	<b>18.28%</b>