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Western Kane County Special Service District No. 1

06/10/25

Balance Sheet

Accrual Basis

As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	145,300.06	168,106.03	-22,805.97
1010108 · SBSU TV Checking 8106	15,184.20	17,566.97	-2,382.77
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	3,939,655.94	3,969,595.03	-29,939.09
1010152 · PTIF Restricted Closure Accnt	457,907.70	436,063.41	21,844.29
Total 1010150 · PTIF Accounts	4,397,563.64	4,405,658.44	-8,094.80
Total 1010100 · Cash and Cash Equivalents	4,558,047.90	4,591,331.44	-33,283.54
Total Checking/Savings	4,558,047.90	4,591,331.44	-33,283.54
Accounts Receivable			
1010400 · Receivables	113,858.33	151,287.63	-37,429.30
Total Accounts Receivable	113,858.33	151,287.63	-37,429.30
Other Current Assets			
1010200 · Undeposited Funds	6,862.22	1,754.40	5,107.82
Total Other Current Assets	6,862.22	1,754.40	5,107.82
Total Current Assets	4,678,768.45	4,744,373.47	-65,605.02
Fixed Assets			
1030100 · Land	438,299.48	438,299.48	0.00
1030200 · Buildings	459,280.29	459,280.29	0.00
1030401 · Fence & Improvements	463,651.02	463,651.02	0.00
1030500 · Translator Equipment	708,813.33	708,813.33	0.00
1030501 · Machinery-Trucks & Equipment	5,113,512.94	4,191,428.89	922,084.05
1030502 · Vehicles	254,692.00	172,275.00	82,417.00
1030503 · Furniture and Fixtures	2,812.53	2,812.53	0.00
1030504 · Large Tools	15,045.00	15,045.00	0.00
1030505 · Dumpsters	1,014,944.93	932,624.93	82,320.00
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-4,898,503.77	-4,489,571.34	-408,932.43
Total Fixed Assets	3,580,463.38	2,902,574.76	677,888.62
Other Assets			
1100000 · DEFERRED OUTFLOWS OF RESOURCES	138,671.00	110,835.00	27,836.00
Total Other Assets	138,671.00	110,835.00	27,836.00
TOTAL ASSETS	8,397,902.83	7,757,783.23	640,119.60
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2010200 · Accrued Liabilities-Current			
2020201 · Payroll Taxes Payable	1,632.69	0.00	1,632.69
2020202 · Utah Retirement Payable	3,364.50	0.00	3,364.50
Total 2010200 · Accrued Liabilities-Current	4,997.19	0.00	4,997.19
2010201 · Accrued Payroll	22,329.60	0.00	22,329.60
2011300 · Accrued Paid Time Off	21,486.85	24,772.72	-3,285.87
2011400 · Unearned Revenue			
2011401 · County Collections	367,118.76	408,443.31	-41,324.55
Total 2011400 · Unearned Revenue	367,118.76	408,443.31	-41,324.55

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2011500 · Other Current Liabilities	76.05	0.00	76.05
Total Other Current Liabilities	416,008.45	433,216.03	-17,207.58
Total Current Liabilities	416,008.45	433,216.03	-17,207.58
Long Term Liabilities			
2020550 · Closure/Post Closure Liability	402,394.84	358,562.74	43,832.10
2020650 · Net Pension Liability	58,496.00	43,703.00	14,793.00
2100000 · DEFERRED INFLOWS OF RESOURCES	958.00	2,653.00	-1,695.00
Total Long Term Liabilities	461,848.84	404,918.74	56,930.10
Total Liabilities	877,857.29	838,134.77	39,722.52
Equity			
2310000 · Net Invest. In Capital Assets	1,537,659.00	1,537,659.00	0.00
2320000 · Restricted	228,075.00	228,075.00	0.00
2330000 · Unrestricted	5,533,693.53	4,821,563.04	712,130.49
Net Income	220,618.01	332,351.42	-111,733.41
Total Equity	7,520,045.54	6,919,648.46	600,397.08
TOTAL LIABILITIES & EQUITY	8,397,902.83	7,757,783.23	640,119.60