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Western Kane County Special Service District No. 1

07/08/25

Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	234,024.37	206,600.29	27,424.08
1010108 · SBSU TV Checking 8106	18,483.05	20,156.08	-1,673.03
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	3,924,109.66	3,987,341.04	-63,231.38
1010152 · PTIF Restricted Closure Accnt	459,593.65	438,012.82	21,580.83
Total 1010150 · PTIF Accounts	4,383,703.31	4,425,353.86	-41,650.55
Total 1010100 · Cash and Cash Equivalents	4,636,210.73	4,652,110.23	-15,899.50
Total Checking/Savings	4,636,210.73	4,652,110.23	-15,899.50
Accounts Receivable			
1010400 · Receivables	138,136.35	146,769.81	-8,633.46
Total Accounts Receivable	138,136.35	146,769.81	-8,633.46
Other Current Assets			
1010200 · Undeposited Funds	6,575.00	15,057.00	-8,482.00
Total Other Current Assets	6,575.00	15,057.00	-8,482.00
Total Current Assets	4,780,922.08	4,813,937.04	-33,014.96
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	957,968.93	56,976.00
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-4,935,478.77	-4,520,262.49	-415,216.28
Total Fixed Assets	3,543,488.38	2,897,227.61	646,260.77
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	8,463,081.46	7,821,999.65	641,081.81
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	314,607.51	340,357.76	-25,750.25
Total 2011400 · Unearned Revenue	314,607.51	340,357.76	-25,750.25

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2011500 · Other Current Liabilities	76.05	0.00	76.05
Total Other Current Liabilities	363,497.20	365,130.48	-1,633.28
Total Current Liabilities	363,497.20	365,130.48	-1,633.28
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	825,346.04	770,049.22	55,296.82
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	338,307.89	464,653.39	-126,345.50
Total Equity	7,637,735.42	7,051,950.43	585,784.99
TOTAL LIABILITIES & EQUITY	8,463,081.46	7,821,999.65	641,081.81