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Western Kane County Special Service District No. 1

08/13/25

Balance Sheet

Accrual Basis

As of July 31, 2025

	Jul 31, 25	Jul 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	139,846.13	189,989.16	-50,143.03
1010108 · SBSU TV Checking 8106	13,435.56	21,050.61	-7,615.05
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	3,939,004.70	3,805,316.48	133,688.22
1010152 · PTIF Restricted Closure Accnt	461,338.16	440,033.20	21,304.96
Total 1010150 · PTIF Accounts	4,400,342.86	4,245,349.68	154,993.18
Total 1010100 · Cash and Cash Equivalents	4,553,624.55	4,456,389.45	97,235.10
Total Checking/Savings	4,553,624.55	4,456,389.45	97,235.10
Accounts Receivable			
1010400 · Receivables	169,329.67	145,761.77	23,567.90
Total Accounts Receivable	169,329.67	145,761.77	23,567.90
Other Current Assets			
1010200 · Undeposited Funds	-612.00	2,590.36	-3,202.36
Total Other Current Assets	-612.00	2,590.36	-3,202.36
Total Current Assets	4,722,342.22	4,604,741.58	117,600.64
Fixed Assets			
1030100 · Land	438,299.48	438,299.48	0.00
1030200 · Buildings	459,280.29	459,280.29	0.00
1030400 · Construction in Progress	60,000.00	0.00	60,000.00
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	4,423,867.60	689,645.34
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	1,026,464.93	957,968.93	68,496.00
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-4,972,453.77	-4,550,953.64	-421,500.13
Total Fixed Assets	3,578,033.38	3,098,975.17	479,058.21
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	8,439,046.60	7,814,551.75	624,494.85
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	262,096.26	272,272.21	-10,175.95
Total 2011400 · Unearned Revenue	262,096.26	272,272.21	-10,175.95

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2011500 · Other Current Liabilities	76.05	0.00	76.05
Total Other Current Liabilities	310,985.95	297,044.93	13,941.02
Total Current Liabilities	310,985.95	297,044.93	13,941.02
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	772,834.79	701,963.67	70,871.12
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	5,533,506.53	4,821,563.04	711,943.49
Net Income	366,971.28	525,291.04	-158,319.76
Total Equity	7,666,211.81	7,112,588.08	553,623.73
TOTAL LIABILITIES & EQUITY	8,439,046.60	7,814,551.75	624,494.85