

6:51 PM

Western Kane County Special Service District No. 1

10/08/25

Balance Sheet

Accrual Basis

As of September 30, 2025

	Sep 30, 25	Sep 30, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	127,481.19	153,151.95	-25,670.76
1010108 · SBSU TV Checking 8106	17,054.09	21,029.99	-3,975.90
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	3,867,682.22	3,889,928.26	-22,246.04
1010152 · PTIF Restricted Closure Accnt	464,756.33	443,987.92	20,768.41
Total 1010150 · PTIF Accounts	4,332,438.55	4,333,916.18	-1,477.63
Total 1010100 · Cash and Cash Equivalents	4,476,973.83	4,508,098.12	-31,124.29
Total Checking/Savings	4,476,973.83	4,508,098.12	-31,124.29
Accounts Receivable			
1010400 · Receivables	119,362.81	146,872.24	-27,509.43
Total Accounts Receivable	119,362.81	146,872.24	-27,509.43
Other Current Assets			
1010200 · Undeposited Funds	-973.00	565.00	-1,538.00
Total Other Current Assets	-973.00	565.00	-1,538.00
Total Current Assets	4,595,363.64	4,655,535.36	-60,171.72
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	219,494.00	0.00	219,494.00
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	1,063,343.43	969,488.93	93,854.50
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-5,046,403.77	-4,612,335.94	-434,067.83
Total Fixed Assets	3,700,455.88	3,049,112.87	651,343.01
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	8,434,490.52	7,815,483.23	619,007.29
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	157,073.76	136,101.11	20,972.65
Total 2011400 · Unearned Revenue	157,073.76	136,101.11	20,972.65

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2011500 · Other Current Liabilities	76.05	0.00	76.05
Total Other Current Liabilities	205,963.45	160,873.83	45,089.62
Total Current Liabilities	205,963.45	160,873.83	45,089.62
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	667,812.29	565,792.57	102,019.72
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	467,437.70	662,393.62	-194,955.92
Total Equity	7,766,678.23	7,249,690.66	516,987.57
TOTAL LIABILITIES & EQUITY	8,434,490.52	7,815,483.23	619,007.29