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Western Kane County Special Service District No. 1

11/11/25

Balance Sheet

Accrual Basis

As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	150,085.41	164,204.03	-14,118.62
1010108 · SBSU TV Checking 8106	15,773.42	21,396.48	-5,623.06
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	3,867,682.22	3,906,571.70	-38,889.48
1010152 · PTIF Restricted Closure Accnt	464,756.33	445,887.57	18,868.76
Total 1010150 · PTIF Accounts	4,332,438.55	4,352,459.27	-20,020.72
Total 1010100 · Cash and Cash Equivalents	4,498,297.38	4,538,059.78	-39,762.40
Total Checking/Savings	4,498,297.38	4,538,059.78	-39,762.40
Accounts Receivable			
1010400 · Receivables	126,476.59	155,163.40	-28,686.81
Total Accounts Receivable	126,476.59	155,163.40	-28,686.81
Other Current Assets			
1010200 · Undeposited Funds	-553.00	275.00	-828.00
Total Other Current Assets	-553.00	275.00	-828.00
Total Current Assets	4,624,220.97	4,693,498.18	-69,277.21
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	222,245.72	0.00	222,245.72
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	5,198,412.94	4,910,837.94	287,575.00
1030502 · Vehicles	169,792.00	169,792.00	0.00
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	-5,083,378.77	-4,623,531.34	-459,847.43
Total Fixed Assets	3,666,232.60	3,522,404.81	143,827.79
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	8,429,124.57	8,326,737.99	102,386.58
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010100 · Accounts Payable	0.00	486,970.34	-486,970.34
Total Accounts Payable	0.00	486,970.34	-486,970.34
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

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2011400 · Unearned Revenue			
2011401 · County Collections	104,562.51	68,015.56	36,546.95
Total 2011400 · Unearned Revenue	104,562.51	68,015.56	36,546.95
Total Other Current Liabilities	153,376.15	92,788.28	60,587.87
Total Current Liabilities	153,376.15	579,758.62	-426,382.47
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	615,224.99	984,677.36	-369,452.37
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	514,659.05	754,763.59	-240,104.54
Total Equity	7,813,899.58	7,342,060.63	471,838.95
TOTAL LIABILITIES & EQUITY	8,429,124.57	8,326,737.99	102,386.58