

1:36 PM

## Western Kane County Special Service District No. 1

01/07/26

## Balance Sheet by Fund

Accrual Basis

As of December 31, 2025

|                                             | Solid Waste Fund    | TV Fund             | Unclassified | TOTAL               |
|---------------------------------------------|---------------------|---------------------|--------------|---------------------|
| <b>ASSETS</b>                               |                     |                     |              |                     |
| Current Assets                              |                     |                     |              |                     |
| Checking/Savings                            |                     |                     |              |                     |
| 1010100 · Cash and Cash Equivalents         |                     |                     |              |                     |
| 1010101 · SBSU Checking 8114                | 138,137.65          | 50.00               | 889.54       | 139,077.19          |
| 1010108 · SBSU TV Checking 8106             | -1,009.40           | 13,424.99           | 0.00         | 12,415.59           |
| 1010150 · PTIF Accounts                     |                     |                     |              |                     |
| 1010151 · PTIF General 1517                 | 2,986,436.90        | 1,321,993.39        | 0.00         | 4,308,430.29        |
| 1010152 · PTIF Restricted Closure Acct      | 469,621.08          | 0.00                | 0.00         | 469,621.08          |
| Total 1010150 · PTIF Accounts               | 3,456,057.98        | 1,321,993.39        | 0.00         | 4,778,051.37        |
| Total 1010100 · Cash and Cash Equivalents   | 3,593,186.23        | 1,335,468.38        | 889.54       | 4,929,544.15        |
| Total Checking/Savings                      | 3,593,186.23        | 1,335,468.38        | 889.54       | 4,929,544.15        |
| Accounts Receivable                         |                     |                     |              |                     |
| 1010400 · Receivables                       | 363,756.60          | 150.00              | -3,474.41    | 360,432.19          |
| Total Accounts Receivable                   | 363,756.60          | 150.00              | -3,474.41    | 360,432.19          |
| Other Current Assets                        |                     |                     |              |                     |
| 1010200 · Undeposited Funds                 | -962.87             | 0.00                | 2,584.87     | 1,622.00            |
| Total Other Current Assets                  | -962.87             | 0.00                | 2,584.87     | 1,622.00            |
| Total Current Assets                        | 3,955,979.96        | 1,335,618.38        | 0.00         | 5,291,598.34        |
| Fixed Assets                                |                     |                     |              |                     |
| 1030100 · Land                              | 407,701.48          | 30,598.00           | 0.00         | 438,299.48          |
| 1030200 · Buildings                         | 416,728.38          | 42,551.91           | 0.00         | 459,280.29          |
| 1030400 · Construction in Progress          | 294,721.17          | 0.00                | 0.00         | 294,721.17          |
| 1030401 · Fence & Improvements              | 463,651.02          | 0.00                | 0.00         | 463,651.02          |
| 1030500 · Translator Equipment              | 0.00                | 708,813.33          | 0.00         | 708,813.33          |
| 1030501 · Machinery-Trucks & Equipment      | 5,198,412.94        | 0.00                | 0.00         | 5,198,412.94        |
| 1030502 · Vehicles                          | 169,792.00          | 0.00                | 0.00         | 169,792.00          |
| 1030503 · Furniture and Fixtures            | 2,812.53            | 0.00                | 0.00         | 2,812.53            |
| 1030504 · Large Tools                       | 19,885.00           | 0.00                | 0.00         | 19,885.00           |
| 1030505 · Dumpsters                         | 1,063,343.43        | 0.00                | 0.00         | 1,063,343.43        |
| 1030603 · Software                          | 7,915.63            | 0.00                | 0.00         | 7,915.63            |
| 1030800 · Accumulated Depreciation          | -4,443,061.09       | -741,998.09         | 0.00         | -5,185,059.18       |
| Total Fixed Assets                          | 3,601,902.49        | 39,965.15           | 0.00         | 3,641,867.64        |
| Other Assets                                |                     |                     |              |                     |
| 1100000 · DEFERRED OUTFLOWS OF RESOUR...    | 138,671.00          | 0.00                | 0.00         | 138,671.00          |
| Total Other Assets                          | 138,671.00          | 0.00                | 0.00         | 138,671.00          |
| <b>TOTAL ASSETS</b>                         | <b>7,696,553.45</b> | <b>1,375,583.53</b> | <b>0.00</b>  | <b>9,072,136.98</b> |
| <b>LIABILITIES &amp; EQUITY</b>             |                     |                     |              |                     |
| Liabilities                                 |                     |                     |              |                     |
| Current Liabilities                         |                     |                     |              |                     |
| Accounts Payable                            |                     |                     |              |                     |
| 2010100 · Accounts Payable                  | 57,527.87           | 0.00                | 0.00         | 57,527.87           |
| Total Accounts Payable                      | 57,527.87           | 0.00                | 0.00         | 57,527.87           |
| Other Current Liabilities                   |                     |                     |              |                     |
| 2010200 · Accrued Liabilities-Current       |                     |                     |              |                     |
| 2020201 · Payroll Taxes Payable             | 1,632.69            | 0.00                | 0.00         | 1,632.69            |
| 2020202 · Utah Retirement Payable           | 3,364.50            | 0.00                | 0.00         | 3,364.50            |
| Total 2010200 · Accrued Liabilities-Current | 4,997.19            | 0.00                | 0.00         | 4,997.19            |
| 2010201 · Accrued Payroll                   | 22,329.60           | 0.00                | 0.00         | 22,329.60           |
| 2011300 · Accrued Paid Time Off             | 21,486.85           | 0.00                | 0.00         | 21,486.85           |

1:36 PM

## Western Kane County Special Service District No. 1

01/07/26

## Balance Sheet by Fund

Accrual Basis

As of December 31, 2025

|                                          | Solid Waste Fund    | TV Fund             | Unclassified | TOTAL               |
|------------------------------------------|---------------------|---------------------|--------------|---------------------|
| 2011400 · Unearned Revenue               |                     |                     |              |                     |
| 2011401 · County Collections             | 641,670.01          | 0.00                | 0.00         | 641,670.01          |
| <b>Total 2011400 · Unearned Revenue</b>  | <b>641,670.01</b>   | <b>0.00</b>         | <b>0.00</b>  | <b>641,670.01</b>   |
| 2011500 · Other Current Liabilities      | 42.25               | 0.00                | 0.00         | 42.25               |
| <b>Total Other Current Liabilities</b>   | <b>690,525.90</b>   | <b>0.00</b>         | <b>0.00</b>  | <b>690,525.90</b>   |
| <b>Total Current Liabilities</b>         | <b>748,053.77</b>   | <b>0.00</b>         | <b>0.00</b>  | <b>748,053.77</b>   |
| <b>Long Term Liabilities</b>             |                     |                     |              |                     |
| 2020550 · Closure/Post Closure Liability | 402,394.84          | 0.00                | 0.00         | 402,394.84          |
| 2020650 · Net Pension Liability          | 58,496.00           | 0.00                | 0.00         | 58,496.00           |
| 2100000 · DEFERRED INFLOWS OF RESOUR...  | 958.00              | 0.00                | 0.00         | 958.00              |
| <b>Total Long Term Liabilities</b>       | <b>461,848.84</b>   | <b>0.00</b>         | <b>0.00</b>  | <b>461,848.84</b>   |
| <b>Total Liabilities</b>                 | <b>1,209,902.61</b> | <b>0.00</b>         | <b>0.00</b>  | <b>1,209,902.61</b> |
| <b>Equity</b>                            |                     |                     |              |                     |
| 2310000 · Net Invest. In Capital Assets  | 1,409,228.00        | 128,431.00          | 0.00         | 1,537,659.00        |
| 2320000 · Restricted                     | 228,075.00          | 0.00                | 0.00         | 228,075.00          |
| 2330000 · Unrestricted                   | 4,325,959.73        | 1,207,546.80        | 0.00         | 5,533,506.53        |
| <b>Net Income</b>                        | <b>523,388.11</b>   | <b>39,605.73</b>    | <b>0.00</b>  | <b>562,993.84</b>   |
| <b>Total Equity</b>                      | <b>6,486,650.84</b> | <b>1,375,583.53</b> | <b>0.00</b>  | <b>7,862,234.37</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>7,696,553.45</b> | <b>1,375,583.53</b> | <b>0.00</b>  | <b>9,072,136.98</b> |