

1:37 PM

Western Kane County Special Service District No. 1

01/07/26

Balance Sheet

Accrual Basis

As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	139,077.19	489,206.13	-350,128.94
1010108 · SBSU TV Checking 8106	12,415.59	23,186.48	-10,770.89
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	4,308,430.29	3,862,842.56	445,587.73
1010152 · PTIF Restricted Closure Acct	469,621.08	449,472.31	20,148.77
Total 1010150 · PTIF Accounts	4,778,051.37	4,312,314.87	465,736.50
Total 1010100 · Cash and Cash Equivalents	4,929,544.15	4,824,707.48	104,836.67
Total Checking/Savings	4,929,544.15	4,824,707.48	104,836.67
Accounts Receivable			
1010400 · Receivables	360,432.19	344,720.63	15,711.56
Total Accounts Receivable	360,432.19	344,720.63	15,711.56
Other Current Assets			
1010200 · Undeposited Funds	1,622.00	5,003.99	-3,381.99
Total Other Current Assets	1,622.00	5,003.99	-3,381.99
Total Current Assets	5,291,598.34	5,174,432.10	117,166.24
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	294,721.17	0.00	294,721.17
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	5,113,512.94	84,900.00
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	19,885.00	15,045.00	4,840.00
1030505 · Dumpsters	1,063,343.43	981,008.93	82,334.50
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-5,185,059.18	-4,713,628.77	-471,430.41
Total Fixed Assets	3,641,867.64	3,646,502.38	-4,634.74
Other Assets			
1100000 · DEFERRED OUTFLOWS OF RESOURCES	138,671.00	138,671.00	0.00
Total Other Assets	138,671.00	138,671.00	0.00
TOTAL ASSETS	9,072,136.98	8,959,605.48	112,531.50
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010100 · Accounts Payable	57,527.87	519,926.06	-462,398.19
Total Accounts Payable	57,527.87	519,926.06	-462,398.19
Other Current Liabilities			
2010200 · Accrued Liabilities-Current			
2020201 · Payroll Taxes Payable	1,632.69	1,632.69	0.00
2020202 · Utah Retirement Payable	3,364.50	3,364.50	0.00
Total 2010200 · Accrued Liabilities-Current	4,997.19	4,997.19	0.00
2010201 · Accrued Payroll	22,329.60	22,329.60	0.00
2011300 · Accrued Paid Time Off	21,486.85	21,486.85	0.00

Balance Sheet

As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change
2011400 · Unearned Revenue			
2011401 · County Collections	641,670.01	629,675.01	11,995.00
Total 2011400 · Unearned Revenue	641,670.01	629,675.01	11,995.00
2011500 · Other Current Liabilities	42.25	101.40	-59.15
Total Other Current Liabilities	690,525.90	678,590.05	11,935.85
Total Current Liabilities	748,053.77	1,198,516.11	-450,462.34
Long Term Liabilities			
2020550 · Closure/Post Closure Liability	402,394.84	402,394.84	0.00
2020650 · Net Pension Liability	58,496.00	58,496.00	0.00
2100000 · DEFERRED INFLOWS OF RESOURCES	958.00	958.00	0.00
Total Long Term Liabilities	461,848.84	461,848.84	0.00
Total Liabilities	1,209,902.61	1,660,364.95	-450,462.34
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	562,993.84	711,943.49	-148,949.65
Total Equity	7,862,234.37	7,299,240.53	562,993.84
TOTAL LIABILITIES & EQUITY	9,072,136.98	8,959,605.48	112,531.50