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Western Kane County Special Service District No. 1

02/09/26

Balance Sheet

Accrual Basis

As of December 31, 2026

	Dec 31, 26	Dec 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010100 · Cash and Cash Equivalents			
1010101 · SBSU Checking 8114	135,012.82	139,077.19	-4,064.37
1010108 · SBSU TV Checking 8106	5,388.03	12,415.59	-7,027.56
1010150 · PTIF Accounts			
1010151 · PTIF General 1517	4,472,689.76	4,308,430.29	164,259.47
1010152 · PTIF Restricted Closure Acct	471,159.82	469,621.08	1,538.74
Total 1010150 · PTIF Accounts	4,943,849.58	4,778,051.37	165,798.21
Total 1010100 · Cash and Cash Equivalents	5,084,250.43	4,929,544.15	154,706.28
Total Checking/Savings	5,084,250.43	4,929,544.15	154,706.28
Accounts Receivable			
1010400 · Receivables	171,095.15	404,579.25	-233,484.10
Total Accounts Receivable	171,095.15	404,579.25	-233,484.10
Other Current Assets			
1010200 · Undeposited Funds	1,752.52	1,622.00	130.52
Total Other Current Assets	1,752.52	1,622.00	130.52
Total Current Assets	5,257,098.10	5,335,745.40	-78,647.30
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	296,560.49	296,560.49	0.00
1030401 · Fence & Improvements	463,651.02	463,651.02	0.00
1030500 · Translator Equipment	716,128.33	708,813.33	7,315.00
1030501 · Machinery-Trucks & Equipment	5,198,412.94	5,198,412.94	0.00
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	19,885.00	0.00
1030505 · Dumpsters	1,074,863.43	1,063,343.43	11,520.00
1030603 · Software	7,915.63	7,915.63	0.00
1030800 · Accumulated Depreciation	-5,227,494.34	-5,185,059.18	-42,435.16
Total Fixed Assets	3,620,106.80	3,643,706.96	-23,600.16
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	9,015,875.90	9,118,123.36	-102,247.46
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010100 · Accounts Payable	3,396.10	86,473.73	-83,077.63
Total Accounts Payable	3,396.10	86,473.73	-83,077.63
Other Current Liabilities			
2010200 · Accrued Liabilities-Current			
2020201 · Payroll Taxes Payable	0.00	1,806.30	-1,806.30
2020202 · Utah Retirement Payable	0.00	3,387.52	-3,387.52
Total 2010200 · Accrued Liabilities-Current	0.00	5,193.82	-5,193.82
2010201 · Accrued Payroll	0.00	24,619.65	-24,619.65
2011300 · Accrued Paid Time Off	23,808.14	23,808.14	0.00

Balance Sheet

As of December 31, 2026

	Dec 31, 26	Dec 31, 25	\$ Change
2011400 · Unearned Revenue			
2011401 · County Collections	588,170.01	641,670.01	-53,500.00
Total 2011400 · Unearned Revenue	588,170.01	641,670.01	-53,500.00
2011500 · Other Current Liabilities	42.25	42.25	0.00
Total Other Current Liabilities	612,020.40	695,333.87	-83,313.47
Total Current Liabilities	615,416.50	781,807.60	-166,391.10
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	1,077,265.34	1,243,656.44	-166,391.10
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	6,108,732.92	5,533,506.53	575,226.39
Net Income	64,143.64	575,226.39	-511,082.75
Total Equity	7,938,610.56	7,874,466.92	64,143.64
TOTAL LIABILITIES & EQUITY	9,015,875.90	9,118,123.36	-102,247.46