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06/10/26

Accrual Basis

Western Kane County Special Service District No. 1
Balance Sheet by Fund
As of May 31, 2026

	Solid Waste Fund	TV Fund	Unclassified	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1010100 · Cash and Cash Equivalents				
1010101 · SBSU Checking 8114	166,922.79	0.00	2,278.54	169,201.33
1010108 · SBSU TV Checking 8106	0.00	22,363.00	0.00	22,363.00
1010150 · PTIF Accounts				
1010151 · PTIF General 1517	2,535,159.09	1,314,607.00	0.00	3,849,766.09
1010152 · PTIF Restricted Closure Accnt	474,102.81	0.00	0.00	474,102.81
Total 1010150 · PTIF Accounts	3,009,261.90	1,314,607.00	0.00	4,323,868.90
Total 1010100 · Cash and Cash Equivalents	3,176,184.69	1,336,970.00	2,278.54	4,515,433.23
Total Checking/Savings	3,176,184.69	1,336,970.00	2,278.54	4,515,433.23
Accounts Receivable				
1010400 · Receivables	169,198.62	150.00	-5,123.41	164,225.21
Total Accounts Receivable	169,198.62	150.00	-5,123.41	164,225.21
Other Current Assets				
1010200 · Undeposited Funds	-1,427.87	100.00	2,844.87	1,517.00
Total Other Current Assets	-1,427.87	100.00	2,844.87	1,517.00
Total Current Assets	3,343,955.44	1,337,220.00	0.00	4,681,175.44
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	330,904.75	0.00	0.00	330,904.75
1030401 · Fence & Improvements	463,651.02	0.00	0.00	463,651.02
1030500 · Translator Equipment	0.00	716,128.33	0.00	716,128.33
1030501 · Machinery-Trucks & Equipment	5,824,867.94	0.00	0.00	5,824,867.94
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	1,074,863.43	0.00	0.00	1,074,863.43
1030603 · Software	7,915.63	0.00	0.00	7,915.63
1030800 · Accumulated Depreciation	-4,653,477.74	-743,757.24	0.00	-5,397,234.98
Total Fixed Assets	4,065,644.42	45,521.00	0.00	4,111,165.42
Other Assets				
1100000 · DEFERRED OUTFLOWS OF RESOURCES	150,797.00	0.00	0.00	150,797.00
Total Other Assets	150,797.00	0.00	0.00	150,797.00
TOTAL ASSETS	7,560,396.86	1,382,741.00	0.00	8,943,137.86

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	<u>Solid Waste Fund</u>	<u>TV Fund</u>	<u>Unclassified</u>	<u>TOTAL</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010100 · Accounts Payable	891.70	798.40	0.00	1,690.10
Total Accounts Payable	891.70	798.40	0.00	1,690.10
Other Current Liabilities				
2011300 · Accrued Paid Time Off	23,808.14	0.00	0.00	23,808.14
2011400 · Unearned Revenue				
2011401 · County Collections	374,170.01	0.00	0.00	374,170.01
Total 2011400 · Unearned Revenue	374,170.01	0.00	0.00	374,170.01
2011500 · Other Current Liabilities	42.25	0.00	0.00	42.25
Total Other Current Liabilities	398,020.40	0.00	0.00	398,020.40
Total Current Liabilities	398,912.10	798.40	0.00	399,710.50
Long Term Liabilities				
2020550 · Closure/Post Closure Liability	524,280.00	0.00	0.00	524,280.00
2020650 · Net Pension Liability	84,818.00	0.00	0.00	84,818.00
2100000 · DEFERRED INFLOWS OF RESOURCES	1,241.00	0.00	0.00	1,241.00
Total Long Term Liabilities	610,339.00	0.00	0.00	610,339.00
Total Liabilities	1,009,251.10	798.40	0.00	1,010,049.50
Equity				
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	4,719,910.54	1,252,082.24	0.00	5,971,992.78
Net Income	193,932.22	1,429.36	0.00	195,361.58
Total Equity	6,551,145.76	1,381,942.60	0.00	7,933,088.36
TOTAL LIABILITIES & EQUITY	7,560,396.86	1,382,741.00	0.00	8,943,137.86