

**Western Kane County Special Service District No. 1**  
**Balance Sheet**  
**As of September 30, 2026**

|                                                  | Sep 30, 26                 | Sep 30, 25                 | \$ Change                |
|--------------------------------------------------|----------------------------|----------------------------|--------------------------|
| <b>ASSETS</b>                                    |                            |                            |                          |
| <b>Current Assets</b>                            |                            |                            |                          |
| <b>Checking/Savings</b>                          |                            |                            |                          |
| <b>1010100 · Cash and Cash Equivalents</b>       |                            |                            |                          |
| 1010101 · SBSU Checking 8114                     | 141,210.30                 | 127,481.19                 | 13,729.11                |
| 1010108 · SBSU TV Checking 8106                  | 18,609.76                  | 17,054.09                  | 1,555.67                 |
| <b>1010150 · PTIF Accounts</b>                   |                            |                            |                          |
| 1010151 · PTIF General 1517                      | 3,845,913.88               | 3,867,682.22               | -21,768.34               |
| 1010152 · PTIF Restricted Closure Acctnt         | 483,486.47                 | 464,756.33                 | 18,730.14                |
| <b>Total 1010150 · PTIF Accounts</b>             | <u>4,329,400.35</u>        | <u>4,332,438.55</u>        | <u>-3,038.20</u>         |
| <b>Total 1010100 · Cash and Cash Equivalents</b> | <u>4,489,220.41</u>        | <u>4,476,973.83</u>        | <u>12,246.58</u>         |
| <b>Total Checking/Savings</b>                    | <u>4,489,220.41</u>        | <u>4,476,973.83</u>        | <u>12,246.58</u>         |
| <b>Accounts Receivable</b>                       |                            |                            |                          |
| 1010400 · Receivables                            | 129,981.68                 | 164,505.95                 | -34,524.27               |
| <b>Total Accounts Receivable</b>                 | <u>129,981.68</u>          | <u>164,505.95</u>          | <u>-34,524.27</u>        |
| <b>Other Current Assets</b>                      |                            |                            |                          |
| 1010200 · Undeposited Funds                      | 1,819.79                   | -973.00                    | 2,792.79                 |
| <b>Total Other Current Assets</b>                | <u>1,819.79</u>            | <u>-973.00</u>             | <u>2,792.79</u>          |
| <b>Total Current Assets</b>                      | <u>4,621,021.88</u>        | <u>4,640,506.78</u>        | <u>-19,484.90</u>        |
| <b>Fixed Assets</b>                              |                            |                            |                          |
| 1030100 · Land                                   | 438,299.48                 | 438,299.48                 | 0.00                     |
| 1030200 · Buildings                              | 459,280.29                 | 459,280.29                 | 0.00                     |
| 1030400 · Construction in Progress               | 0.00                       | 219,494.00                 | -219,494.00              |
| 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           | 5,983,079.94               | 5,198,412.94               | 784,667.00               |
| 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                            | 365,687.97                 | 15,045.00                  | 350,642.97               |
| 1030505 · Dumpsters                              | 1,095,085.43               | 1,063,343.43               | 31,742.00                |
| 1030603 · Software                               | 14,415.63                  | 7,915.63                   | 6,500.00                 |
| 1030800 · Accumulated Depreciation               | -5,566,975.62              | -5,046,403.77              | -520,571.85              |
| <b>Total Fixed Assets</b>                        | <u>4,141,257.00</u>        | <u>3,700,455.88</u>        | <u>440,801.12</u>        |
| <b>Other Assets</b>                              |                            |                            |                          |
| 1100000 · DEFERRED OUTFLOWS OF RESOURCES         | 150,797.00                 | 138,671.00                 | 12,126.00                |
| <b>Total Other Assets</b>                        | <u>150,797.00</u>          | <u>138,671.00</u>          | <u>12,126.00</u>         |
| <b>TOTAL ASSETS</b>                              | <u><u>8,913,075.88</u></u> | <u><u>8,479,633.66</u></u> | <u><u>433,442.22</u></u> |

**Western Kane County Special Service District No. 1**  
**Balance Sheet**  
**As of September 30, 2026**

|                                          | Sep 30, 26          | Sep 30, 25          | \$ Change         |
|------------------------------------------|---------------------|---------------------|-------------------|
| <b>LIABILITIES &amp; EQUITY</b>          |                     |                     |                   |
| <b>Liabilities</b>                       |                     |                     |                   |
| <b>Current Liabilities</b>               |                     |                     |                   |
| <b>Accounts Payable</b>                  |                     |                     |                   |
| 2010100 · Accounts Payable               | 1,690.10            | 1,679.60            | 10.50             |
| <b>Total Accounts Payable</b>            | 1,690.10            | 1,679.60            | 10.50             |
| <b>Other Current Liabilities</b>         |                     |                     |                   |
| 2011300 · Accrued Paid Time Off          | 23,808.14           | 21,486.85           | 2,321.29          |
| 2011400 · Unearned Revenue               |                     |                     |                   |
| 2011401 · County Collections             | 160,170.01          | 157,073.76          | 3,096.25          |
| <b>Total 2011400 · Unearned Revenue</b>  | 160,170.01          | 157,073.76          | 3,096.25          |
| 2011500 · Other Current Liabilities      | 84.50               | 0.00                | 84.50             |
| <b>Total Other Current Liabilities</b>   | 184,062.65          | 178,560.61          | 5,502.04          |
| <b>Total Current Liabilities</b>         | 185,752.75          | 180,240.21          | 5,512.54          |
| <b>Long Term Liabilities</b>             |                     |                     |                   |
| 2020550 · Closure/Post Closure Liability | 524,280.00          | 402,394.84          | 121,885.16        |
| 2020650 · Net Pension Liability          | 84,818.00           | 58,496.00           | 26,322.00         |
| 2100000 · DEFERRED INFLOWS OF RESOURCES  | 1,241.00            | 958.00              | 283.00            |
| <b>Total Long Term Liabilities</b>       | 610,339.00          | 461,848.84          | 148,490.16        |
| <b>Total Liabilities</b>                 | 796,091.75          | 642,089.05          | 154,002.70        |
| <b>Equity</b>                            |                     |                     |                   |
| 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                   | 5,971,836.78        | 5,533,693.53        | 438,143.25        |
| Net Income                               | 379,413.35          | 538,117.08          | -158,703.73       |
| <b>Total Equity</b>                      | 8,116,984.13        | 7,837,544.61        | 279,439.52        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>8,913,075.88</b> | <b>8,479,633.66</b> | <b>433,442.22</b> |