Heber Valley Special Service District
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1123000 CASHZIONS BANK	627,668.42
1125000 PTIFGENERAL ACCOUNT	2,146,045.18
1125010 PTIFIMPACT FEES	14,655,401.49
Total Checking/Savings	17,429,115.09
Accounts Receivable	
1303000 MIDWAY CONTRACT REC	-3,648.75
A/R OTHER	1,698.75
Total Accounts Receivable	-1,950.00
Other Current Assets	
1301000 HEBER CITY(1)	688,071.86
1302000 MIDWAY SAN DISTRICT(1)	142,256.91
1303100 HAY SALES RECEIVABLE	49,145.90
PREPAID INSURANCE	14,230.98
Total Other Current Assets	893,705.65
Total Current Assets	18,320,870.74
Fixed Assets	
1711910 PLANT/FARM EQUIPMENT	3,410,030.07
1720100 PLANT EXPANSION	12,503,362.20
CONSTRUCTION IN PROGRESS	434,255.69
FENCESMIDWAY LIFT STATION	3,877.74
GROUND WATER DRAINS	38,686.27
LAND	6,433,258.10
LANDDISPOSAL SITE	1,761,158.31
LANDMIDWAY LIFT STATION	1,038.88
LESS ACCUM DEPRECIATION	-18,869,796.49
SEWAGE TREATMENT PLANT	12,298,028.82
TREATMENT PLANT EQUIPMENT	611,996.79
Total Fixed Assets	18,625,896.38
TOTAL ASSETS	**36,946,767.12**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE	273,141.80
Total Accounts Payable	273,141.80
Other Current Liabilities	
2221000 FICA W/H PAYABLE	-29,735.76
2222000 FEDERAL TAX W/H	-23,404.00
2223000 STATE TAX WITHHELD	-9,558.00
2233000 HEALTH INSUR PAYABLE	150.00
ACCRUED VAC/SICK LEAVE PAYABLE	52,180.04
Other Currenty Liability	9,450.56
Payroll Liabilities	53,355.67
RETIREMENT PAYABLE	6,378.13
Total Other Current Liabilities	58,816.64
Total Current Liabilities	331,958.44
Long Term Liabilities	
DEF INFLOW RESOURCESPENSIONS	486.00
DEF OUTFLOW RESOURCESPENSIONS	-127,901.00
NET PENSION LIABILITY	52,746.00
Total Long Term Liabilities	-74,669.00
Total Liabilities	257,289.44

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Equity	
CONTR. IMPACT PLANT ADDS	10,279,787.72
CONTRIBUTION FROM EPA	5,480,451.50
HEBER CITY	147,248.50
IMPACT FEES	11,127,749.93
MIDWAY SANITATION DISTRICT	60,134.36
Retained Earnings	7,113,368.22
RETAINED EARNINGS(2)	-1,000.00
WASATCH COUNTY	14,894.00
Net Income	2,466,843.45
Total Equity	36,689,477.68
TOTAL LIABILITIES & EQUITY	**36,946,767.12**