HEBER VALLEY SPECIAL SERVICE DISTRICT

1000 East Main Street
Midway, UT 84049-0427
Phone: (435) 654-2248

BOARD MEETING -Closed Session at 4:00
BOARD MEETING- Regular Session at 4:30 PM
June 11, 2026
AGENDA ITEMS

Conducting: Chair, Heidi Franco
AGENDA ITEMS:

1. **Closed Session** – A strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel or property items.
2. **ULGT 2026 Policy Renewal** (J. McKell – ULGT) Heber Valley Special Service District 2026 Renewal.pdf
3. **Public Comment:** This is the public's opportunity to comment on items not on the agenda.
4. **Entity Updates:** From HVSSD Member Entities
5. **Committee Updates:** From HVSSD Committees
6. **Consent Agenda:**
    a. May 2026 Budget Report BudgetReport_May2026.pdf
    b. May 2026 Financials
        i. Balance Sheet May 2026 BalanceSheet_May2026.pdf
        ii. Check Register May 2026 CheckDetail_May2026.pdf
        iii. P&L May 2026 ProfitLoss_May2026.pdf
    c. PTIF General Fund May 2026 PTIF_GenFund_May2026.pdf
    d. PTIF Impact Fee May 2026 PTIF_ImpactFee_May2026.pdf
    e. PTIF Bond May 2026 PTIF_DredgeBond_May2026.pdf
    f. PTIF CIBBond May2026 PTIF_CIBBond_May2026.pdf
    g. May 2026 Warrant list approval
    h. May 2026 Board Meeting Minutes-Regular Session (Pending) PENDING_05-14-2026_HVSSD Board Meeting Minutes - more detail.pdf
    i. PTIF Authorized Access Resolution 26-4 Resolution 26-4 PTIFEntityResolutionForm_06_11_2026.pdf
7. **URS Compliance Audit Results-** (Jim Goodley- 15 mins) EN653_URS Compliance Audit Report Cover Letter.pdf EN653_URS Compliance Audit Report.pdf
8. **Manager's Report** (Jim Goodley- 30 mins) ManagersReport_06_11_2026.pdf
9. **Closed Session** – A strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel or property items.
10. **Adjourn Regular Meeting**
11. **Headworks Project Completion- Site Tour** – (Jim Goodley 30 mins)

ELECTRONIC PARTICIPATION: If you are interested in participating via electronic media, please go to our HVSSD website for the link at www.hebervalleyssd.gov . Published on the State Public Notice Website at www.hebervalleyssd.gov and at the Heber Valley Special Service District Administration Building

Heber Valley Special Service District
2026 Renewal

Workers Compensation, General Liability, Automobile, Property

UTAH LOCAL GOVERNMENTS TRUST

TRUST

WORKERS COMPENSATION

Payroll

Class Code	2025 Payroll	2026 Payroll	$ Change	% Change
8810: Clerical Office Employees	$60,000	$70,000	$10,000	17 %
9416: County Employees	$530,000	$550,000	$20,000	4 %
Total	**$590,000**	**$620,000**	**$30,000**	**5 %**

Emod Impact

SURCHARGE

1.0

DISCOUNT

Loss Limits & Split Points

Primary Losses = claims dollars < $14,500

Excess Losses = claims dollars > $14,500

Accident Limitation = $126,000

Medical Only Claims = reduced by 70%

Emod Compass

Year	Total Losses	Adjusted Losses	Claims
2025	$0	$0	0
2024	$0	$0	0
2023	$0	$0	0
2022	$0	$0	0
~~2021~~	~~$0~~	~~$0~~	~~0~~

Emod

2025	2026	% Change	Impact
1.0	1.0	0 %	$0

Loss Ratios

Current	3 Year	5 Year	10 Year	Inception
0 %	0 %	0 %	0 %	0 %

Premium Breakdown

	Rate	Premium
Employers Liability	0.0	$0
Experience Modifier	1.0	$0
Total Schedule Rating	0.9	($372)
Premium Size Discount	0.0	$0
TRIPRA	0.01	$62
Catastrophe	0.01	$62

Renewal Premium

2025 Total:	$4,235
2026 Total:	$3,472
Difference:	($763) -18 %

GENERAL LIABILITY

Audited Payroll

2023	2024	$ Change	% Change
$359,270	$558,770	$199,500	56 %

Emod

2025	2026	% Change	Impact
0.96	1.49	55 %	$3,192

Loss Ratios

Current	3 Year	5 Year	10 Year	Inception
0 %	0 %	321 %	180 %	101 %

Claims

Claim Number	Loss Date	Incurred	Description
F5U5775	1/1/2023	$130,000	HVSSD HAS JUST BEEN SERVED WITH A COMPLAINT REGARDING ODORS AT OUR FACILITY.
FEX2107	12/19/2018	$8,647	IV WAS BACKING OUT OF THE STALL AND HIT PKD/UNOCC OV
FEX2065	12/19/2018	$0	IV WAS BACKING OUT OF THE STALL AND HIT PKD/UNOCC OV
FEX2107	12/19/2018	$0	IV WAS BACKING OUT OF THE STALL AND HIT PKD/UNOCC OV
FCB1851	4/11/2018	$1,343	IV BACKED INTO A PARKED AND UNOCCUPIED OV
E2U4709	12/19/2014	$796	OV WAS WAITING FOR A CAR TO PULL OUT AND THE IV PULLED OUT AND STRUCK THE OV
100433	8/10/2010	$432	ASSUMED CLAIM 4156-0001; SLIP, TRIP AND FALL - SLIP, TRIP AND FALL - S

Renewal Premium

2025 Total:	$8,483
2026 Total:	$10,742
Difference:	$2,259 27 %

AUTOMOBILE

Vehicle Counts

2025	2026	% Change
4	5	25 %

Coverage Counts

Comprehensive and Collision	% of schedule
5	100 %
Comprehensive Only	**% of schedule**
0	0 %
Liability Only	**% of schedule**
0	0 %

Emod

Comprehensive

2025	2026	% Change	Impact
0.98	0.98	0 %	($9)

Collision

2025	2026	% Change	Impact
0.94	0.93	-1 %	($48)

Automobile Liability

2025	2026	% Change	Impact
0.99	0.98	0 %	($20)

Premium Allocations

APD	%	Auto Liability	%
$1,524	51 %	$1,451	49 %

Premium Breakdown

Automobile Physical Damage

2025	$1,354
2026	$1,524
Difference	$171
% Change	13 %

Automobile Liability

2025	$1,699
2026	$1,451
Difference	($248)
% Change	-15 %

Renewal Premium

2025 Total:	$3,053
2026 Total:	$2,976
Difference:	($77) -3 %

This proposal is for illustration purposes only. Coverage and limits governed by policy terms and conditions, subject to underwriting and loss verification.

PROPERTY

Total Insured Value

2025	$14,702,384
2026	$15,262,993
Difference	$560,609
% Change	4 %
Trend %	4 %
Last Appraisal Date	4/1/2022

Emod

2025	2026	% Change	Impact
2.52	2.48	-2 %	$10,963

Loss Ratios

Current	3 Year	5 Year	10 Year	Inception
0 %	0 %	159 %	104 %	78 %

Claims

Claim Number	Loss Date	Incurred	Description
FLS2958	8/17/2021	$116,238	THE MEMBER'S CASE MAXXUM 125 TRACTOR (SERIAL # LLEH00410). CAUGHT FIRE.*****SEVERITY CHECK LIST*****--- CONTENTS DAMAGES:

Renewal Premium

2025 Total:	$24,621
2026 Total:	$29,428
Difference:	$4,807 20 %

Premium Summary

Line	2025	2026	Change
Workers Comp	$4,235	$3,472	
Liability	$8,483	$10,742	
Automobile	$3,053	$2,976	15 %
Property	$24,621	$29,428	
Total	**$40,392**	**$46,618**	

UTAH LOCAL GOVERNMENTS TRUST

TRUST

Budget Report for May 2026

HVSSD - Sewer Fund FY 2026 Budget				
Revenues	Budget FY 2026	Actual To Date FY 2026	41.6% Percent Target	Year End Projected Amount
Operating Revenues Sewer				
Sewer system sales	$ 650,641	$ 197,071	30%	$ 650,641
Dump station income	40,000	17,126	43%	40,000
Miscellaneous	5,000	18,103	362%	20,000
Total Sewer Operating Revenues	**$ 695,641**	**$ 232,300**	**33%**	**$ 710,641**
Farm Operating Income				
Rents	$ 18,000	$ 49,508	275%	$ 50,000
Farm income	200,000	28,738	14%	200,000
Total Farm Operating Revenues	**$ 218,000**	**$ 78,246**	**36%**	**$ 250,000**
Impact Fee Income				
Impact fee income	1,600,000	365,629	23%	1,600,000
Impact fee interest	550,000	208,586	38%	550,000
Total Impact Revenues	**$ 2,150,000**	**$ 574,215**	**27%**	**$ 2,150,000**
Cpaital Income				
Capital Projects	2,535,000	876,295	35%	2,535,000
Interest income	50,000	18,886	38%	50,000
Sale of asset	-	260,000	100%	260,000
PTIF interest bond	-	28,625	100%	40,000
Total Capital Income	**$ 2,585,000**	**$ 1,183,806**	**46%**	**$ 2,885,000**
TOTAL REVENUES	**$ 5,648,641**	**$ 2,068,567**	**37%**	**$ 5,995,641**

Expenses	Budget FY 2026	Actual To Date FY 2026	41.6% Percent Target	Year End Projected Amount
Plant Expenses				
Wages	$ 490,000	$ 206,604	42%	$ 490,000
Benefits	130,000	83,013	64%	130,000
Training dues, and conferences	20,000	1,815	9%	20,000
Office & lab supplies	65,000	21,044	32%	65,000
Repairs & maint	215,000	26,758	12%	215,000
Utilities	335,000	156,611	47%	335,000
Salt & chemicals	90,000	-	0%	90,000
Vehicles Expense	15,000	1,712	11%	15,000
Plant expenses	50,000	-	0%	50,000
Office expense	16,000	21,272	133%	22,000
Insurance	35,000	-	0%	35,000
Professiona & technical	200,000	86,131	43%	200,000
Directors stipend	35,000	12,250	35%	35,000
Total Plant Expenses	**$ 1,696,000**	**$ 617,210**	**36%**	**$ 1,702,000**
Farm Expenses				
Wages	$ 120,000	$ 39,636	33%	120,000
Benefits	40,000	22,590	56%	40,000
Water assessments	20,000	-	0%	20,000
Farm expenses	20,000	-	0%	20,000
Fuel, gas oil	15,000	6,804	45%	15,000
Repairs & maintainence	100,000	-	0%	100,000
Equipment supplies	75,000	-	0%	75,000
Utilities	60,000	12,853	21%	60,000
Professional services	25,000	614	2%	25,000
Insurance	15,000	-	0%	15,000
Equipment rental	25,000	-	0%	25,000
Total Farm Expenses	**$ 515,000**	**$ 82,497**	**16%**	**$ 515,000**
Impact Fee Expenses				
None	$ -	$ -	0%	$ -
Total Impact Fee Expenses	**$ -**	**$ -**	**0%**	**$ -**
Capital Expenses				
Plant updates	$ 2,801,641	$ 3,518,981	126%	$ 3,747,047
Bond payments principal	336,000	-	0%	336,000
Bond payments interest	300,000	-	0%	300,000
Lease	-	-	0%	-
Depreciation	-	72,966	100%	72,966
Total Capital Expenses	**$ 3,437,641**	**$ 3,591,947**	**104%**	**$ 4,456,013**
TOTAL EXPENSES	**$ 5,648,641**	**$ 4,291,654**	**76%**	**$ 6,673,013**
Surplus/(Deficit) Overall	**$ -**	**$ (2,223,087)**		**$ 1,539,628**

SEWER SUMMARY				
Total Sewer Operating Revenues	$ 695,641	$ 232,300	33%	$ 710,641
Total Plant Expenses	$ 1,696,000	$ 617,210	36%	$ 1,702,000
Surplus/(Deficit) Sewer Operations	$ (1,000,359)	$ (384,910)		$ (991,359)

FARM SUMMARY				
Total Farm Operating Revenues	$ 218,000	$ 78,246	36%	$ 250,000
Total Farm Expenses	$ 515,000	$ 82,497	16%	$ 515,000
Surplus/(Deficit) Farm Operations	$ (297,000)	$ (4,251)		$ (265,000)

IMPACT FEE SUMMARY				
Total Impact Revenues	$ 2,150,000	$ 574,215	27%	$ 2,150,000
Total Impact Fee Expenses	$ -	$ -	0%	$ -
Surplus/(Deficit) Impact Fee	$ 2,150,000	$ 574,215		$ 2,150,000

CAPITAL SUMMARY				
Total Capital Income	$ 2,585,000	$ 1,183,806	46%	$ 2,885,000
Total Capital Expenses	$ 3,437,641	$ 3,591,947	104%	$ 4,456,013
Surplus/(Deficit) Capital	$ (852,641)	$ (2,408,141)		$ (1,571,013)

OVERALL SUMMARY				
TOTAL REVENUES	$ 5,648,641	$ 2,068,567	37%	$ 5,995,641
TOTAL EXPENSES	$ 5,648,641	$ 4,291,654	76%	$ 6,673,013
Surplus/(Deficit) Overall	$ -	$ (2,223,087)		$ (677,372)

CASH SUMMARY

Cash Balance Beginning of Year	* Financial audit 12/31/2025 Ending balance	**$ 1,674,821**
Surplus/(Deficit)		**$ (991,359)**
Appropriate fund balance\Reserves		**$ -**
Ending Cash Balance		**$ 683,462**
Impat Cash Balance Beginning of Year	* Financial audit 12/31/2025 Ending balance	**$ 16,261,588**
Surplus/(Deficit)		**$ 2,150,000**
Appropriate fund balance\Reserves		**$ -**
Ending Cash Balance		**$ 18,411,588**
Bonds Cash Balance Beginning of Year	* Financial audit 12/31/2025 Ending balance	**$ 4,496,608**
Surplus/(Deficit)		**$ (4,496,608)**
Appropriate fund balance\Reserves		**$ -**
Ending Cash Balance		**$ -**

Heber Valley Special Service District
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1123000 CASH ZIONS BANK	1,219,654.69
1125000 PTIF GENERAL ACCOUNT	1,044,353.03
1125010 PTIF IMPACT FEES	16,701,653.59
1125020 PTIF BOND ACCOUNT	100,682.04
Total Checking/Savings	19,066,343.35
Accounts Receivable	
1303000 MIDWAY CONTRACT REC	1,698.75
A/R OTHER	28,140.55
Total Accounts Receivable	29,839.30
Other Current Assets	
1302000 MIDWAY SAN DISTRICT(1)	67,770.42
PREPAID INSURANCE	23,597.32
Total Other Current Assets	91,367.74
Total Current Assets	19,187,550.39
Fixed Assets	
1711910 PLANT/FARM EQUIPMENT	4,244,269.91
1720100 PLANT EXPANSION	12,503,362.20
CONSTRUCTION IN PROGRESS	1,723,975.37
FENCESMIDWAY LIFT STATION	34,002.74
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	-19,413,834.49
SEWAGE TREATMENT PLANT	13,026,794.28
TREATMENT PLANT EQUIPMENT	1,026,494.79
Total Fixed Assets	21,379,206.36
Other Assets	
Deferred Outflows	153,592.00
Total Other Assets	153,592.00
TOTAL ASSETS	**40,720,348.75**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE	58,284.81
Total Accounts Payable	58,284.81
Credit Cards	
Zions Bank Credit Card 3993	352.52
Total Credit Cards	352.52
Other Current Liabilities	
2222000 FEDERAL TAX W/H	-15,230.39
CURRENT MATURITY BOND	428,000.00
INTEREST PAYBLE	7,234.00
ST ACCRUED VAC/SICK LEAVE	29,349.04
WAGES PAYABLE	16,895.46
Total Other Current Liabilities	466,248.11
Total Current Liabilities	524,885.44

Heber Valley Special Service District
Balance Sheet
As of May 31, 2026

	May 31, 26
Long Term Liabilities	
BOND FLAGSTAR PUBLIC FUNDING	4,672,000.00
DEF INFLOW RESOURCESPENSIONS	255.00
LT ACCRUED VAC/SICK LEAVE	29,609.28
NET PENSION LIABILITY	80,113.00
Total Long Term Liabilities	4,781,977.28
Total Liabilities	5,306,862.72
Equity	
IMPACT FEES	12,518,543.76
Invested in Capital Assets	18,292,122.00
Opening Balance Equity	-2,904.74
Retained Earnings	6,828,715.79
Net Income	-2,222,990.78
Total Equity	35,413,486.03
TOTAL LIABILITIES & EQUITY	**40,720,348.75**

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Check		**05/31/2026**			**1123000 CASH ZIO...**	
					5213242 BANK CH...	-133.85
TOTAL						-133.85
Check	**ACH**	**05/14/2026**	**RIGHTWORKS**		**1123000 CASH ZIO...**	
					5215310 PROFESSI...	-255.00
TOTAL						-255.00
Check	**ACH**	**05/14/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213710 OFC SUP...	-94.57
TOTAL						-94.57
Check	**ACH**	**05/14/2026**	**ENBRIDGE GAS**		**1123000 CASH ZIO...**	
					5213271 OTHER U...	-645.54
TOTAL						-645.54
Check	**ACH**	**05/14/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-6,344.60
TOTAL						-6,344.60
Check	**ACH**	**05/21/2026**	**UTAH STATE RETI...**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-3,215.88
TOTAL						-3,215.88
Bill Pmt -Check	**2579**	**05/01/2026**	**BRYAN PROVOST**		**1123000 CASH ZIO...**	
Bill	Benefi...	05/01/2026			521140 EMPLOYEE...	-19,354.89
TOTAL						-19,354.89
Bill Pmt -Check	**2580**	**05/14/2026**	**ACE TIMBERLINE -...**		**1123000 CASH ZIO...**	
TOTAL						0.00
Bill Pmt -Check	**2581**	**05/14/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
Bill	71864...	04/20/2026			5213110 WAGESPL...	-99.99
TOTAL						-99.99
Bill Pmt -Check	**2582**	**05/14/2026**	**AQUA ENGINEERI...**		**1123000 CASH ZIO...**	
Bill	32821	04/27/2026			5215311 PLANT UP...	-12.80
TOTAL						-12.80

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	**2583**	**05/14/2026**	**AT&T Wireless**		**1123000 CASH ZIO...**	
Bill	040726	04/07/2026			5213271 OTHER U...	-76.32
TOTAL						-76.32
Bill Pmt -Check	**2584**	**05/14/2026**	**BANKCARD CENTER**		**1123000 CASH ZIO...**	
Bill	03092...	03/09/2026			5213271 OTHER U...	-229.16
					5213274 VEHICLE ...	-360.00
					5213710 OFC SUP...	-431.78
					5213271 OTHER U...	-38.80
					5213710 OFC SUP...	-86.93
					5213710 OFC SUP...	-136.32
TOTAL						-1,282.99
Bill Pmt -Check	**2585**	**05/14/2026**	**CHEMTECH-FORD**		**1123000 CASH ZIO...**	
Bill	26D04...	04/17/2026			5213240 OFFICE & ...	-1,578.00
Bill	26D16...	05/04/2026			5213240 OFFICE & ...	-1,101.00
TOTAL						-2,679.00
Bill Pmt -Check	**2586**	**05/14/2026**	**CRAIG SIMONS - S...**		**1123000 CASH ZIO...**	
Bill	MAY 2...	05/01/2026			5215312 DIRECTO...	-350.00
TOTAL						-350.00
Bill Pmt -Check	**2587**	**05/14/2026**	**DAMESTIQUES CL...**		**1123000 CASH ZIO...**	
Bill	32474	02/04/2026			5213710 OFC SUP...	-160.00
Bill	32654	03/18/2026			5213710 OFC SUP...	-160.00
Bill	32713	04/01/2026			5213710 OFC SUP...	-160.00
Bill	32739	04/15/2026			5213710 OFC SUP...	-40.00
Bill	32777	04/29/2026			5213710 OFC SUP...	-160.00
TOTAL						-680.00
Bill Pmt -Check	**2588**	**05/14/2026**	**DON HUGGARD - S...**		**1123000 CASH ZIO...**	
Bill	MAY	05/01/2026			5215312 DIRECTO...	-350.00
TOTAL						-350.00
Bill Pmt -Check	**2589**	**05/14/2026**	**DOUG CLEMENTS ...**		**1123000 CASH ZIO...**	
Bill	MAY	05/01/2026			5215312 DIRECTO...	-350.00
TOTAL						-350.00
Bill Pmt -Check	**2590**	**05/14/2026**	**DS Accounting Ser...**		**1123000 CASH ZIO...**	
Bill	2026-...	04/30/2026			5215310 PROFESSI...	-1,000.00
					5215310 PROFESSI...	-1,000.00
TOTAL						-2,000.00

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	**2591**	**05/14/2026**	**ETS**		**1123000 CASH ZIO...**	
Bill	EM-477	04/20/2026			5215310 PROFESSI...	-44.00
					5215310 PROFESSI...	-229.25
Bill	EM-559	04/30/2026			5215310 PROFESSI...	-2,659.73
TOTAL						-2,932.98
Bill Pmt -Check	**2592**	**05/14/2026**	**FLEET OPERATIONS**		**1123000 CASH ZIO...**	
Bill	F2609...	04/01/2026			5213274 VEHICLE ...	-251.73
TOTAL						-251.73
Bill Pmt -Check	**2593**	**05/14/2026**	**HEBER CITY CORP...**		**1123000 CASH ZIO...**	
Bill	MAY	05/01/2026			5215312 DIRECTO...	-350.00
					5215312 DIRECTO...	-350.00
					5215312 DIRECTO...	-350.00
TOTAL						-1,050.00
Bill Pmt -Check	**2594**	**05/14/2026**	**HEBER LIGHT & P...**		**1123000 CASH ZIO...**	
Bill	042226	04/22/2026			5214270 UTILITIES	-50.32
					5213271 OTHER U...	-17,530.57
					5214270 UTILITIES	-255.67
					5214270 UTILITIES	-67.80
					5214270 UTILITIES	-69.14
					5213271 OTHER U...	-80.24
					5214270 UTILITIES	-53.07
					5213271 OTHER U...	-7,066.04
					5213271 OTHER U...	-550.14
TOTAL						-25,722.99
Bill Pmt -Check	**2595**	**05/14/2026**	**Intermedia**		**1123000 CASH ZIO...**	
Bill		04/15/2026			5213271 OTHER U...	-38.85
TOTAL						-38.85
Bill Pmt -Check	**2596**	**05/14/2026**	**J and J Fabrication**		**1123000 CASH ZIO...**	
Bill	5052	04/17/2026			5213245 REPAIRS ...	-2,500.00
TOTAL						-2,500.00
Bill Pmt -Check	**2597**	**05/14/2026**	**James Goodley**		**1123000 CASH ZIO...**	
Bill	Expen...	04/20/2026			5213235 TRAINING,...	-443.70
TOTAL						-443.70
Bill Pmt -Check	**2598**	**05/14/2026**	**Larson & Company...**		**1123000 CASH ZIO...**	
Bill	22507...	04/15/2026			5215310 PROFESSI...	-16,900.00
TOTAL						-16,900.00

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	**2599**	**05/14/2026**	**LOUGHLIN**		**1123000 CASH ZIO...**	
Bill	0286244	04/08/2026			5215310 PROFESSI...	-52.50
					5215310 PROFESSI...	-702.50
					5215310 PROFESSI...	-1,260.00
TOTAL						-2,015.00
Bill Pmt -Check	**2600**	**05/14/2026**	**MABEY WRIGHT & ...**		**1123000 CASH ZIO...**	
Bill	2129	03/31/2026			5215310 PROFESSI...	-390.00
TOTAL						-390.00
Bill Pmt -Check	**2601**	**05/14/2026**	**MIDWAY CITY COR...**		**1123000 CASH ZIO...**	
Bill	4.900...	04/01/2026			5213271 OTHER U...	-84.00
					5213271 OTHER U...	-588.00
TOTAL						-672.00
Bill Pmt -Check	**2602**	**05/14/2026**	**MOUNTAINLAND S...**		**1123000 CASH ZIO...**	
Bill	S1077...	04/06/2026			5214240 BLDG SUP...	-15.92
Bill	S1077...	04/08/2026	MOUNTAINLAND S...		ACCOUNTS PAYA...	0.00
Bill	S1077...	04/13/2026			5214240 BLDG SUP...	-19.72
Bill	S1078...	05/01/2026			5213245 REPAIRS ...	-3.02
TOTAL						-38.66
Bill Pmt -Check	**2603**	**05/14/2026**	**Old West Waste So...**		**1123000 CASH ZIO...**	
Bill	2462	04/02/2026			5214240 BLDG SUP...	-530.00
Bill	2529	04/28/2026			5214240 BLDG SUP...	-530.00
					5214240 BLDG SUP...	-44.00
TOTAL						-1,104.00
Bill Pmt -Check	**2604**	**05/14/2026**	**Parkland USA Corp...**		**1123000 CASH ZIO...**	
Bill	IN-156...	04/07/2026			5213245 REPAIRS ...	-332.10
Bill	IN-177...	04/21/2026			5213245 REPAIRS ...	-332.10
TOTAL						-664.20
Bill Pmt -Check	**2605**	**05/14/2026**	**Premier Office Desi...**		**1123000 CASH ZIO...**	
Bill	20425	04/01/2026			5213710 OFC SUP...	-3,576.00
TOTAL						-3,576.00
Bill Pmt -Check	**2606**	**05/14/2026**	**RAY QUINNEY & N...**		**1123000 CASH ZIO...**	
Bill	838013	04/23/2026			5215310 PROFESSI...	-94.00
Bill	838012	04/23/2026			5215310 PROFESSI...	-3,368.00
TOTAL						-3,462.00

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	**2607**	**05/14/2026**	**Revco Leasing**		**1123000 CASH ZIO...**	
Bill	328750	04/08/2026			5213710 OFC SUP...	-53.28
TOTAL						-53.28
Bill Pmt -Check	**2608**	**05/14/2026**	**RUSTY HARRIS**		**1123000 CASH ZIO...**	
Bill	Expen...	04/20/2026			5213235 TRAINING,...	-212.43
					5213235 TRAINING,...	-25.00
					5213235 TRAINING,...	-25.00
					5213235 TRAINING,...	-212.43
TOTAL						-474.86
Bill Pmt -Check	**2609**	**05/14/2026**	**Titan Land Surveyi...**		**1123000 CASH ZIO...**	
Bill	T24-0...	05/01/2026			5214310 PROFESSI...	-450.00
TOTAL						-450.00
Bill Pmt -Check	**2610**	**05/14/2026**	**TRENT DAVIS**		**1123000 CASH ZIO...**	
Bill	Expen...	04/21/2026			5213245 REPAIRS ...	-186.24
TOTAL						-186.24
Bill Pmt -Check	**2611**	**05/14/2026**	**VALLEY IMPLEME...**		**1123000 CASH ZIO...**	
Bill	00011...	04/08/2026			5215310 PROFESSI...	-250.00
TOTAL						-250.00
Bill Pmt -Check	**2612**	**05/14/2026**	**WASATCH COUNTY**		**1123000 CASH ZIO...**	
Bill	553	05/01/2026			5213130 BENEFITS	-2,200.93
					5213130 BENEFITS	-2,177.53
					5213130 BENEFITS	-2,195.13
TOTAL						-6,573.59
Bill Pmt -Check	**2613**	**05/14/2026**	**WASATCH COUNT...**		**1123000 CASH ZIO...**	
Bill	MAY	05/01/2026			5215312 DIRECTO...	-350.00
TOTAL						-350.00
Bill Pmt -Check	**2614**	**05/14/2026**	**WASATCH COUNT...**		**1123000 CASH ZIO...**	
Bill	APRIL...	04/01/2026			5213271 OTHER U...	-196.00
Bill	MAY 2...	05/01/2026			5213271 OTHER U...	-210.50
TOTAL						-406.50

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Bill Pmt -Check	**2615**	**05/14/2026**	**ACE TIMBERLINE -...**		**1123000 CASH ZIO...**	
Bill	192874	03/05/2026			5213245 REPAIRS ...	-70.33
Bill	192892	03/06/2026			5213245 REPAIRS ...	-76.97
Bill	192897	03/06/2026			5213245 REPAIRS ...	-41.98
Bill	193137	03/17/2026			5213245 REPAIRS ...	-95.94
Bill	193206	03/19/2026			5213245 REPAIRS ...	-13.58
Bill	193353	03/25/2026			5213245 REPAIRS ...	-35.58
Bill	April 2...	04/30/2026			5213245 REPAIRS ...	-19.57
					5213245 REPAIRS ...	-60.66
					5213245 REPAIRS ...	-55.97
					5213245 REPAIRS ...	-269.97
					5213245 REPAIRS ...	-12.58
TOTAL						-753.13
Check	**2615**	**05/14/2026**	**UTAH STATE RETI...**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-6,431.76
TOTAL						-6,431.76
Check	**2616**	**05/14/2026**	**UTAH STATE RETI...**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-3,212.97
TOTAL						-3,212.97
Bill Pmt -Check	**2616**	**05/19/2026**	**Internal Revenue S...**		**1123000 CASH ZIO...**	
Bill	CP21...	05/11/2026			2222000 FEDERAL ...	-847.60
TOTAL						-847.60
Check	**2617**	**05/14/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213110 WAGESPL...	-461.54
TOTAL						-461.54
Bill Pmt -Check	**2617**	**05/19/2026**	**Internal Revenue S...**		**1123000 CASH ZIO...**	
Bill	CP21...	05/11/2026			2222000 FEDERAL ...	-2,070.45
TOTAL						-2,070.45
Check	**2618**	**05/14/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213110 WAGESPL...	-12,198.43
TOTAL						-12,198.43
Bill Pmt -Check	**2618**	**05/28/2026**	**Internal Revenue S...**		**1123000 CASH ZIO...**	
Bill	CP12...	05/18/2026			2222000 FEDERAL ...	-12,312.34
TOTAL						-12,312.34

Heber Valley Special Service District
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Check	**2619**	**05/21/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5214235 OFFICE E...	-89.13
TOTAL						-89.13
Check	**2620**	**05/21/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213110 WAGESPL...	-12,420.64
TOTAL						-12,420.64
Check	**2621**	**05/21/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-6,445.06
TOTAL						-6,445.06
Check	**2622**	**05/21/2026**	**ADP Payroll**		**1123000 CASH ZIO...**	
					5213130 BENEFITS	-461.54
TOTAL						-461.54

Heber Valley Special Service District
Profit & Loss Budget vs. Actual
May 2026

	May 26	Budget	$ Over Budget
Income			
3700000 PLANT INCOME			
3731000 SEWER CHARGES O&M	44,733.60	0.00	44,733.60
3731010 DUMP STATION INCOME	2,143.78	0.00	2,143.78
3741000 INTEREST INCOME	3,410.83	0.00	3,410.83
3741120 MISC INCOME	1,440.00		
Total 3700000 PLANT INCOME	51,728.21	0.00	51,728.21
3800000 FARM INCOME			
3740020 RENTS	45,107.50	0.00	45,107.50
3840000 FARM INCOME	28,738.08	0.00	28,738.08
Total 3800000 FARM INCOME	73,845.58	0.00	73,845.58
3900000 CAPITAL INCOME			
3731110 CAPITAL PROJECTS FUND	205,509.85	0.00	205,509.85
3741000 PTIF INTEREST BOND	328.82		
Total 3900000 CAPITAL INCOME	205,838.67	0.00	205,838.67
IMPACT FEE INCOME			
3740010 IMPACT FEE INCOME	108,757.12	0.00	108,757.12
3740015 IMPACT FEE INTEREST	0.00	0.00	0.00
Total IMPACT FEE INCOME	108,757.12	0.00	108,757.12
Total Income	440,169.58	0.00	440,169.58
Gross Profit	440,169.58	0.00	440,169.58
Expense			
5200000 PLANT EXPENSE DEPART			
5213110 WAGESPLANT	25,080.61	0.00	25,080.61
5213130 BENEFITS	32,685.40	0.00	32,685.40
5213235 TRAINING, DUES, CONF	0.00	0.00	0.00
5213240 OFFICE & LAB SUPPLIES	5,643.05	0.00	5,643.05
5213242 BANK CHARGES	133.85		
5213245 REPAIRS & MAINT	3,033.30	0.00	3,033.30
5213271 OTHER UTILITIES	25,856.89		
5213272 SALT & CHEMICALS	0.00	0.00	0.00
5213274 VEHICLE EXPENSES	334.40		
5213710 OFC SUPPLIES/EXPENSES	575.09		
5214220 FUEL, GAS, OIL ETC	0.00	0.00	0.00
5214235 OFFICE EXPENSE	89.13	0.00	89.13
5214310 PROFESSIONAL & TECH	6,176.34		
5214730 EQUIPMENT RENTAL	4,314.00		
5215310 PROFESSIONAL & TECH(1)	10,557.00	0.00	10,557.00
5215312 DIRECTORS STIPEND	2,450.00	0.00	2,450.00
Total 5200000 PLANT EXPENSE DEPART	116,929.06	0.00	116,929.06
530000 FARM EXPENSES DEPATMENT			
521140 EMPLOYEE BENEFITS	19,354.89		
5214110 WAGESFARM	0.00	0.00	0.00
5214270 UTILITIES	6,832.81	0.00	6,832.81
5214510 INSURANCE(1)	0.00	0.00	0.00
5214720 WATER ASSESSMENTS	0.00	0.00	0.00
5314000 FARM EXPENSES	0.00	0.00	0.00
5314220 FUEL, GAS, OIL	0.00	0.00	0.00
5314241 REPAIRS & MAINTENANCE	0.00	0.00	0.00
5314250 EQUIPMENT SUPPLIES	0.00	0.00	0.00
5314270 UTILITIES	0.00	0.00	0.00
5314310 PROFESSIONAL SERVICES	0.00	0.00	0.00
5314510 INSURANCE	0.00	0.00	0.00
5314730 EQUIPMENT RENTAL	0.00	0.00	0.00
Total 530000 FARM EXPENSES DEPATMENT	26,187.70	0.00	26,187.70

Heber Valley Special Service District
Profit & Loss Budget vs. Actual
May 2026

	May 26	Budget	$ Over Budget
5800000 CAPITAL			
5215311 PLANT UPDATE COSTS	0.00	0.00	0.00
Total 5800000 CAPITAL	0.00	0.00	0.00
Total Expense	143,116.76	0.00	143,116.76
Net Income	**297,052.82**	**0.00**	**297,052.82**

Heber Valley Special Service District
Profit & Loss Budget vs. Actual
May 2026

	% of Budget	
Income		
3700000 PLANT INCOME		
3731000 SEWER CHARGES O&M	100.0%	
3731010 DUMP STATION INCOME	100.0%	
3741000 INTEREST INCOME	100.0%	
3741120 MISC INCOME		
Total 3700000 PLANT INCOME		100.0%
3800000 FARM INCOME		
3740020 RENTS	100.0%	
3840000 FARM INCOME	100.0%	
Total 3800000 FARM INCOME		100.0%
3900000 CAPITAL INCOME		
3731110 CAPITAL PROJECTS FUND	100.0%	
3741000 PTIF INTEREST BOND		
Total 3900000 CAPITAL INCOME		100.0%
IMPACT FEE INCOME		
3740010 IMPACT FEE INCOME	100.0%	
3740015 IMPACT FEE INTEREST	0.0%	
Total IMPACT FEE INCOME		100.0%
Total Income		100.0%
Gross Profit		100.0%
Expense		
5200000 PLANT EXPENSE DEPART		
5213110 WAGESPLANT	100.0%	
5213130 BENEFITS	100.0%	
5213235 TRAINING, DUES, CONF	0.0%	
5213240 OFFICE & LAB SUPPLIES	100.0%	
5213242 BANK CHARGES		
5213245 REPAIRS & MAINT	100.0%	
5213271 OTHER UTILITIES		
5213272 SALT & CHEMICALS	0.0%	
5213274 VEHICLE EXPENSES		
5213710 OFC SUPPLIES/EXPENSES		
5214220 FUEL, GAS, OIL ETC	0.0%	
5214235 OFFICE EXPENSE	100.0%	
5214310 PROFESSIONAL & TECH		
5214730 EQUIPMENT RENTAL		
5215310 PROFESSIONAL & TECH(1)	100.0%	
5215312 DIRECTORS STIPEND	100.0%	
Total 5200000 PLANT EXPENSE DEPART		100.0%
530000 FARM EXPENSES DEPATMENT		
521140 EMPLOYEE BENEFITS		
5214110 WAGESFARM	0.0%	
5214270 UTILITIES	100.0%	
5214510 INSURANCE(1)	0.0%	
5214720 WATER ASSESSMENTS	0.0%	
5314000 FARM EXPENSES	0.0%	
5314220 FUEL, GAS, OIL	0.0%	
5314241 REPAIRS & MAINTENANCE	0.0%	
5314250 EQUIPMENT SUPPLIES	0.0%	
5314270 UTILITIES	0.0%	
5314310 PROFESSIONAL SERVICES	0.0%	
5314510 INSURANCE	0.0%	
5314730 EQUIPMENT RENTAL	0.0%	
Total 530000 FARM EXPENSES DEPATMENT		100.0%

Heber Valley Special Service District
Profit & Loss Budget vs. Actual
May 2026

	% of Budget
5800000 CAPITAL	
5215311 PLANT UPDATE COSTS	0.0%
Total 5800000 CAPITAL	0.0%
Total Expense	100.0%
Net Income	**100.0%**

Heber Valley Special Service District
Profit & Loss
January through May 2026

	Jan - May 26	
Income		
3700000 PLANT INCOME		
3731000 SEWER CHARGES O&M	197,071.30	
3731010 DUMP STATION INCOME	17,125.59	
3741000 INTEREST INCOME	18,885.65	
3741120 MISC INCOME	18,103.20	
Total 3700000 PLANT INCOME		251,185.74
3800000 FARM INCOME		
3740020 RENTS	49,507.50	
3840000 FARM INCOME	28,738.08	
Total 3800000 FARM INCOME		78,245.58
3900000 CAPITAL INCOME		
3731110 CAPITAL PROJECTS FUND	876,295.92	
3741000 PTIF INTEREST BOND	28,625.45	
3910000 SALE OF ASSETS	260,000.00	
Total 3900000 CAPITAL INCOME		1,164,921.37
IMPACT FEE INCOME		
3740010 IMPACT FEE INCOME	365,629.12	
3740015 IMPACT FEE INTEREST	208,585.62	
Total IMPACT FEE INCOME		574,214.74
Total Income		2,068,567.43
Gross Profit		2,068,567.43
Expense		
5200000 PLANT EXPENSE DEPART		
5213110 WAGESPLANT	206,603.97	
5213130 BENEFITS	83,013.51	
5213235 TRAINING, DUES, CONF	1,814.56	
5213240 OFFICE & LAB SUPPLIES	21,044.96	
5213245 REPAIRS & MAINT	26,758.49	
5213271 OTHER UTILITIES	156,611.66	
5213274 VEHICLE EXPENSES	1,711.82	
5213710 OFC SUPPLIES/EXPENSES	21,272.30	
5214240 BLDG SUPPLIES & MAINT	0.00	
5214310 PROFESSIONAL & TECH	0.00	
5214730 EQUIPMENT RENTAL	0.00	
5215310 PROFESSIONAL & TECH(1)	86,131.62	
5215312 DIRECTORS STIPEND	12,250.00	
Total 5200000 PLANT EXPENSE DEPART		617,212.89
530000 FARM EXPENSES DEPATMENT		
521140 EMPLOYEE BENEFITS	22,590.20	
5214110 WAGESFARM	39,636.68	
5214270 UTILITIES	12,853.49	
5214720 WATER ASSESSMENTS	177.53	
5314000 FARM EXPENSES	6,627.83	
5314310 PROFESSIONAL SERVICES	614.01	
Total 530000 FARM EXPENSES DEPATMENT		82,499.74

Heber Valley Special Service District
Profit & Loss
January through May 2026

	Jan - May 26
5800000 CAPITAL	
5215311 PLANT UPDATE COSTS	3,518,981.49
5741540 LEASE	0.00
5741900 DEPRECIATION EXPENSE	72,966.00
Total 5800000 CAPITAL	3,591,947.49
Total Expense	4,291,660.12
Net Income	**-2,223,092.69**

STATEMENT OF ACCOUNT

P T I F

U T A H P U B L I C T R E A S U R E R S' I N V E S T M E N T F U N D

Marlo M. Oaks, Utah State Treasurer, Fund Manager
PO Box 142315
350 N State Street, Suite 180
Salt Lake City, Utah 84114-2315
Local Call (801) 538-1042 Toll Free (800) 395-7665
www.treasurer.utah.gov

HEBER VALLEY SP SERV DIST
GENERAL MANAGER
PO BOX 427
MIDWAY UT 84049-0427

Account	**Account Period**
1014	May 01, 2026 through May 31, 2026

Summary

Beginning Balance	$ 1,040,942.20	Average Daily Balance	$ 1,040,942.20
Deposits	$ 3,410.83	Interest Earned	$ 3,410.83
Withdrawals	$ 0.00	360 Day Rate	3.8052
Ending Balance	$ 1,044,353.03	365 Day Rate	3.8580

Date	**Activity**	**Deposits**	**Withdrawals**	**Balance**
05/01/2026	FORWARD BALANCE	$ 0.00	$ 0.00	$ 1,040,942.20
05/31/2026	REINVESTMENT	$ 3,410.83	$ 0.00	$ 1,044,353.03
05/31/2026	ENDING BALANCE	$ 0.00	$ 0.00	$ 1,044,353.03

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager
PO Box 142315
350 N State Street, Suite 180
Salt Lake City, Utah 84114-2315
Local Call (801) 538-1042 Toll Free (800) 395-7665
www.treasurer.utah.gov

HEBER VALLEY SP SERV-IMPACT
GENERAL MANAGER
PO BOX 427
MIDWAY UT 84049-0427

Account	**Account Period**
1524	May 01, 2026 through May 31, 2026

Summary

Beginning Balance	$ 16,647,106.47	Average Daily Balance	$ 16,647,106.47
Deposits	$ 54,547.12	Interest Earned	$ 54,547.12
Withdrawals	$ 0.00	360 Day Rate	3.8052
Ending Balance	$ 16,701,653.59	365 Day Rate	3.8580

Date	**Activity**	**Deposits**	**Withdrawals**	**Balance**
05/01/2026	FORWARD BALANCE	$ 0.00	$ 0.00	$ 16,647,106.47
05/31/2026	REINVESTMENT	$ 54,547.12	$ 0.00	$ 16,701,653.59
05/31/2026	ENDING BALANCE	$ 0.00	$ 0.00	$ 16,701,653.59

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager
PO Box 142315
350 N State Street, Suite 180
Salt Lake City, Utah 84114-2315
Local Call (801) 538-1042 Toll Free (800) 395-7665
www.treasurer.utah.gov

HVSSD-BOND
GENERAL MANAGER
PO BOX 427
MIDWAY UT 84049-0427

Account	**Account Period**
9150	May 01, 2026 through May 31, 2026

Summary

Beginning Balance	$ 100,353.22	Average Daily Balance	$ 100,353.22
Deposits	$ 328.82	Interest Earned	$ 328.82
Withdrawals	$ 0.00	360 Day Rate	3.8051
Ending Balance	$ 100,682.04	365 Day Rate	3.8580

Date	Activity	Deposits	Withdrawals	Balance
05/01/2026	FORWARD BALANCE	$ 0.00	$ 0.00	$ 100,353.22
05/31/2026	REINVESTMENT	$ 328.82	$ 0.00	$ 100,682.04
05/31/2026	ENDING BALANCE	$ 0.00	$ 0.00	$ 100,682.04

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager
PO Box 142315
350 N State Street, Suite 180
Salt Lake City, Utah 84114-2315
Local Call (801) 538-1042 Toll Free (800) 395-7665
www.treasurer.utah.gov

ESC HEBER VALLEY SSD SRB S2026
GENERAL MANAGER
PO BOX 427
MIDWAY UT 84049-0427

Account	**Account Period**
9573	May 01, 2026 through May 31, 2026

Summary

Beginning Balance	$ 0.00	Average Daily Balance	$ 1,225,806.45
Deposits	$ 2,004,016.57	Interest Earned	$ 4,016.57
Withdrawals	$ 0.00	360 Day Rate	3.8052
Ending Balance	$ 2,004,016.57	365 Day Rate	3.8580

Date	Activity	Deposits	Withdrawals	Balance
05/01/2026	FORWARD BALANCE	$ 0.00	$ 0.00	$ 0.00
05/13/2026	LOAN	$ 2,000,000.00	$ 0.00	$ 2,000,000.00
05/31/2026	REINVESTMENT	$ 4,016.57	$ 0.00	$ 2,004,016.57
05/31/2026	ENDING BALANCE	$ 0.00	$ 0.00	$ 2,004,016.57

Heber Valley Special Service District
Custom Transaction Detail Report
March 11 through June 10, 2026

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Debit	Credit	Balance
ACE TIMBERLINE - HURST COMPANY											
Bill	05/31/2026	May 2026	ACE TIMBERLINE - HURST CO...	May invoices	ACCOUNTS PA...			-SPLIT-		443.90	-443.90
Total ACE TIMBERLINE - HURST COMPANY									0.00	443.90	-443.90
BANKCARD CENTER											
Bill	03/27/2026	032726	BANKCARD CENTER	STATMENT CLOSING DATE: April 8, 2026	ACCOUNTS PA...	PLANT		-SPLIT-		1,484.69	-1,484.69
Bill	04/09/2026	04092026	BANKCARD CENTER	Charges 3/24/2026 - 4/9/2026	ACCOUNTS PA...	PLANT		-SPLIT-		3,019.91	-4,504.60
Total BANKCARD CENTER									0.00	4,504.60	-4,504.60
CHEMTECH-FORD											
Bill	05/13/2026	26D2388	CHEMTECH-FORD	2nd Quarter	ACCOUNTS PA...	PLANT		5213240 OF...		931.00	-931.00
Bill	05/14/2026	26E0207	CHEMTECH-FORD	May Week #1	ACCOUNTS PA...	PLANT		5213240 OF...		1,641.00	-2,572.00
Bill	05/27/2026	26E1397	CHEMTECH-FORD	May Week #2	ACCOUNTS PA...	PLANT		5213240 OF...		1,678.00	-4,250.00
Total CHEMTECH-FORD									0.00	4,250.00	-4,250.00
CRAIG SIMONS - STIPEND											
Bill	06/01/2026	JUNE	CRAIG SIMONS - STIPEND	DIRECTOR'S STIPEND - JUNE 2026	ACCOUNTS PA...	PLANT		5215312 DI...		350.00	-350.00
Total CRAIG SIMONS - STIPEND									0.00	350.00	-350.00
DAMESTIQUES CLEANING											
Bill	05/13/2026	32816	DAMESTIQUES CLEANING	Cleaning 5/13/2026	ACCOUNTS PA...	PLANT		5213710 OF...		160.00	-160.00
Bill	05/27/2026	32854	DAMESTIQUES CLEANING	5/27/26 Cleaning	ACCOUNTS PA...	PLANT		5213710 OF...		160.00	-320.00
Total DAMESTIQUES CLEANING									0.00	320.00	-320.00
DON HUGGARD - STIPEND											
Bill	06/01/2026	JUNE	DON HUGGARD - STIPEND	DIRECTOR'S STIPEND - JUNE 2026	ACCOUNTS PA...	PLANT		5215312 DI...		350.00	-350.00
Total DON HUGGARD - STIPEND									0.00	350.00	-350.00
DOUG CLEMENTS - STIPEND											
Bill	06/01/2026	JUNE	DOUG CLEMENTS - STIPEND	DIRECTOR'S STIPEND - JUNE 2026	ACCOUNTS PA...	PLANT		5215312 DI...		350.00	-350.00
Total DOUG CLEMENTS - STIPEND									0.00	350.00	-350.00
DS Accounting Services LLC											
Bill	05/29/2026	2026-0191	DS Accounting Services LLC	May Services	ACCOUNTS PA...	PLANT		-SPLIT-		2,871.05	-2,871.05
Total DS Accounting Services LLC									0.00	2,871.05	-2,871.05
Elevated Equipment											
Bill	05/20/2026	I-000568	Elevated Equipment	Contract #C-002897 Start Date: 5/11/26	ACCOUNTS PA...	PLANT		5213245 RE...		2,061.00	-2,061.00
Bill	05/27/2026	I-000571	Elevated Equipment	Contract #C-002898 Start Date: 5/11/26	ACCOUNTS PA...	PLANT		5213245 RE...		2,253.00	-4,314.00
Total Elevated Equipment									0.00	4,314.00	-4,314.00
ENBRIDGE GAS											
Bill	04/15/2026	5465020000	ENBRIDGE GAS	Service 03/17/2026-4/15/2026	ACCOUNTS PA...	PLANT		5213271 OT...		645.54	-645.54
Bill	05/19/2026	5465020000	ENBRIDGE GAS	Service 04/16/2026-5/18/2026	ACCOUNTS PA...	PLANT		5213271 OT...		578.42	-1,223.96
Total ENBRIDGE GAS									0.00	1,223.96	-1,223.96
ETS											
Bill	05/31/2026	EM-754	ETS	May support and services	ACCOUNTS PA...	PLANT		-SPLIT-		2,855.29	-2,855.29
Total ETS									0.00	2,855.29	-2,855.29
FLEET OPERATIONS											
Bill	05/01/2026	F2610E00828	FLEET OPERATIONS	Customer Account WEX00332	ACCOUNTS PA...	PLANT		5213274 VE...		334.40	-334.40
Bill	06/01/2026	F2611E00833	FLEET OPERATIONS	Customer Account WEX00332	ACCOUNTS PA...	PLANT		5213274 VE...		165.66	-500.06
Total FLEET OPERATIONS									0.00	500.06	-500.06
GILBERT & STEWART											
Bill	05/27/2026	178907	GILBERT & STEWART	CLIENT #:178907 / Prep & File Deposit & Investment Report	ACCOUNTS PA...	PLANT		5215310 PR...		115.00	-115.00
Total GILBERT & STEWART									0.00	115.00	-115.00

Heber Valley Special Service District
Custom Transaction Detail Report
March 11 through June 10, 2026

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Debit	Credit	Balance
GILMORE & BELL P.C.											
Bill	05/13/2026	8060373	GILMORE & BELL P.C.	Invoice: 8060373 - Sewer Revenue Bonds, Series 2026	ACCOUNTS PA...	PLANT		5215311 PL...		12,000.00	-12,000.00
Total GILMORE & BELL P.C.									0.00	12,000.00	-12,000.00
HEBER CITY CORPORATION											
Bill	06/01/2026	JUNE	HEBER CITY CORPORATION	DIRECTOR'S STIPEND - JUNE 2026	ACCOUNTS PA...	PLANT		-SPLIT-		1,050.00	-1,050.00
Total HEBER CITY CORPORATION									0.00	1,050.00	-1,050.00
HEBER LIGHT & POWER											
Bill	05/22/2026	052226	HEBER LIGHT & POWER	3/22/26-4/22/26 Services	ACCOUNTS PA...			-SPLIT-		31,833.66	-31,833.66
Total HEBER LIGHT & POWER									0.00	31,833.66	-31,833.66
HIGH MOUNTAIN CONSTRUCTION INC											
Bill	05/28/2026	3947	HIGH MOUNTAIN CONSTRUCTI...	Topsoil	ACCOUNTS PA...	PLANT		-SPLIT-		1,950.00	-1,950.00
Total HIGH MOUNTAIN CONSTRUCTION INC									0.00	1,950.00	-1,950.00
Les Olson Co											
Bill	05/29/2026	EA1694250	Les Olson Co	Quarterly Contract Billing (Q4)	ACCOUNTS PA...	PLANT		5213710 OF...		101.91	-101.91
Total Les Olson Co									0.00	101.91	-101.91
LOUGHLIN											
Bill	05/07/2026	0286947	LOUGHLIN	Project 2726.1004.00 Prepare Sampling and Analysis Plan	ACCOUNTS PA...	PLANT		5215310 PR...		6,685.00	-6,685.00
Bill	06/04/2026	0287735	LOUGHLIN	Project 2726.1004.00 Prepare Draft Sampling and Analysis Plan	ACCOUNTS PA...	PLANT		5215310 PR...		2,595.00	-9,280.00
Total LOUGHLIN									0.00	9,280.00	-9,280.00
MOUNTAINLAND SUPPLY CO											
Bill	05/21/2026	S107875797.0...	MOUNTAINLAND SUPPLY CO	Misc Farm	ACCOUNTS PA...	PLANT		5214240 BL...		1,261.52	-1,261.52
Total MOUNTAINLAND SUPPLY CO									0.00	1,261.52	-1,261.52
RAY QUINNEY & NEBEKER P.C.											
Bill	05/26/2026	840581	RAY QUINNEY & NEBEKER P.C.	Client Matter: 37821-3 through April 30, 2026	ACCOUNTS PA...	PLANT		5215310 PR...		3,502.00	-3,502.00
Total RAY QUINNEY & NEBEKER P.C.									0.00	3,502.00	-3,502.00
Revco Leasing											
Bill	05/08/2026	331824	Revco Leasing	Lease # 07HEBSP-1	ACCOUNTS PA...	PLANT		5213710 OF...		58.61	-58.61
Bill	06/08/2026	334670	Revco Leasing	Lease # 07HEBSP-1	ACCOUNTS PA...	PLANT		5213710 OF...		58.61	-117.22
Total Revco Leasing									0.00	117.22	-117.22
RIGHTWORKS											
Bill	04/07/2026	APRIL	RIGHTWORKS	RIGHTWORKS CLOUD HOSTING 4/5/2026-5/4/2026	ACCOUNTS PA...			5215310 PR...		255.00	-255.00
Bill	05/07/2026	MAY	RIGHTWORKS	RIGHTWORKS CLOUD HOSTING 5/5/2026-6/4/2026	ACCOUNTS PA...			5215310 PR...		255.00	-510.00
Bill	06/05/2026	INV04401202	RIGHTWORKS	RIGHTWORKS CLOUD HOSTING 6/5/2026-7/4/2026	ACCOUNTS PA...	PLANT		5215310 PR...		255.00	-765.00
Total RIGHTWORKS									0.00	765.00	-765.00
SKM ENGINEERING											
Bill	05/17/2026	32934	SKM ENGINEERING	Project M507 Heber Valley Utah Maintenance	ACCOUNTS PA...	PLANT		5213245 RE...		1,617.65	-1,617.65
Bill	06/02/2026	33104	SKM ENGINEERING	Project No: M507 through April 30, 2026	ACCOUNTS PA...	PLANT		5213245 RE...		2,240.52	-3,858.17
Total SKM ENGINEERING									0.00	3,858.17	-3,858.17
Total Power & Controls											
Bill	06/02/2026	3342	Total Power & Controls	Headworks Overhead Door Class1 Installation	ACCOUNTS PA...	PLANT		5215311 PL...		5,441.97	-5,441.97
Total Total Power & Controls									0.00	5,441.97	-5,441.97
USA BLUEBOOK											
Bill	04/17/2026	INV01023250	USA BLUEBOOK	PO 48	ACCOUNTS PA...	PLANT		5213240 OF...		1,369.80	-1,369.80
Bill	05/28/2026	INV01059635	USA BLUEBOOK	PO 61	ACCOUNTS PA...	PLANT		5213240 OF...		292.05	-1,661.85
Total USA BLUEBOOK									0.00	1,661.85	-1,661.85

4:16 PM

06/10/26

Accrual Basis

Heber Valley Special Service District
Custom Transaction Detail Report
March 11 through June 10, 2026

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Debit	Credit	Balance
WASATCH AUTO PARTS											
Bill	05/30/2026	2248	WASATCH AUTO PARTS	May invoices	ACCOUNTS PA...	PLANT		-SPLIT-		245.65	-245.65
Total WASATCH AUTO PARTS									0.00	245.65	-245.65
WASATCH COUNTY											
Bill	06/01/2026	554	WASATCH COUNTY	June Benefits	ACCOUNTS PA...	PLANT		-SPLIT-		6,573.59	-6,573.59
Total WASATCH COUNTY									0.00	6,573.59	-6,573.59
WASATCH COUNTY - STIPEND											
Bill	06/01/2026	June	WASATCH COUNTY - STIPEND	DIRECTOR'S STIPEND - JUNE 2026	ACCOUNTS PA...	PLANT		5215312 DI...		350.00	-350.00
Total WASATCH COUNTY - STIPEND									0.00	350.00	-350.00
WASATCH COUNTY SOLID WASTE											
Bill	06/01/2026	June 2026	WASATCH COUNTY SOLID WA...	Account .80001: Billing Period 6/30/2026	ACCOUNTS PA...	PLANT		5213271 OT...		196.00	-196.00
Total WASATCH COUNTY SOLID WASTE									0.00	196.00	-196.00
William L Prater, LLC											
Bill	06/02/2026	51407	William L Prater, LLC	Heber Valley SSD (Wastewater System Improvements	ACCOUNTS PA...	PLANT		5215311 PL...		4,518.00	-4,518.00
Total William L Prater, LLC									0.00	4,518.00	-4,518.00
Zions Public Finance											
Bill	05/13/2026	8316	Zions Public Finance	INVOICE: 8316 - Municipal Advisory Fee	ACCOUNTS PA...	PLANT		5215311 PL...		15,000.00	-15,000.00
Total Zions Public Finance									0.00	15,000.00	-15,000.00
TOTAL									**0.00**	**122,154.40**	**-122,154.40**

Approval Signature: Heidi Franco Date:

UNAPPROVED

MINUTES OF THE
HEBER VALLEY SPECIAL SERVICE DISTRICT
May 15, 2026 – 4:00PM

PRESENT:	Heidi Franco	Chair
	Craig Simons	Vice Chair
	Colleen Bonner	Board Member
	Don Huggard	Board Member
	Doug Clements	Board Member
	Mike Johnston	Board Member
	Yvonne Barney	Board Member (4:08 p.m.)
ALSO PRESENT:	James Goodley	General Manager
	Chris Morgan	Secretary
	Trent Davis	HVSSD
	Rusty Harris	HVSSD
	Dave Anderson	HVSSD Accountant
	Jon Haderlie	Larson & Company

Due to an unexpected equipment failure, the digital audio recording of this session failed. These written minutes serve as a draft of the comprehensive, official record of the proceedings, motions, and votes taken by the board. ***To prevent this from happening in the future we will be running a test meeting prior to the board meeting, ensuring the equipment is working properly*****.**

CONDUCTING: Board Chair, Heidi Franco
AGENDA ITEMS:

1. **Public Comment:** This is the public's opportunity to comment on items not on the agenda.
2. **Entity Updates:** From HVSSD Member Entities
3. **Committee Updates:** From HVSSD Committees
4. **Consent Agenda:**
    - **a.** March 2026 Budget Report (Amended)
    - **b.** March 2026 Financials (Amended)
        - **i.** Balance Sheet March 2026
        - **ii.** Check Register March 2026
        - **iii.** P&L March 2026
    - **c.** April 2026 Budget Report
    - **d.** April 2026 Financials
        - **i.** Balance Sheet April 2026
        - **ii.** Check Register April 2026
        - **iii.** P&L April 2026
    - **e.** PTIF General Fund April 2026
    - **f.** PTIF Impact Fee April 2026
    - **g.** PTIF Bond April 2026
    - **h.** April 2026 Warrant list approval
    - **i.** April 2026 Board Meeting Minutes-Regular Session (Pending)
    - **j.** Headworks Project- VanCon Pay App #11 and #12
    - **k.** Resolution 26-3 – Approval of Agricultural Equipment Sale
5. **2025 Audit Review** (Jon Haderlie- Larson- 30 mins)
6. **2025 Fraud Risk Assessment** (Jim Goodley -15 mins)
7. **2025 HVSSD MWPP Review** (Jim Goodley -15 mins)
8. **Board Policy Update –** Consideration for approval an amendment to the Board Policies on URS eligibility for Board Members**-** (Jim Goodley 10 mins)
9. **Lagoon Aeration Piping Repair Estimates –** Consideration for approval (Jim Goodley- 15 mins)
10. **Manager's Report** (Jim Goodley- 30 mins)
11. **Closed Session** (Optional)– a strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel or property items.
12. **Adjourn Regular Meeting**

Heidi Franco called the meeting to order at 4:01 p.m.

1. Public Comment:
No public comment

2. Entity Updates:
No entity updates

3. Committee Updates:

Jim Goodley presented that there were no updates yet on the personnel policy, hoping for this summer

4:04 pm – Craig Simons and Doug Clements arrived
4:11 pm – Yvonne Barney arrived

4. Consent Agenda:

- **a.** March 2026 Budget Report (Amended)
- **b.** March 2026 Financials (Amended)
  - **i.** Balance Sheet March 2026
  - **ii.** Check Register March 2026
  - **iii.** P&L March 2026
- **c.** April 2026 Budget Report
- **d.** April 2026 Financials
  - **i.** Balance Sheet April 2026
  - **ii.** Check Register April 2026
  - **iii.** P&L April 2026
- **e.** PTIF General Fund April 2026
- **f.** PTIF Impact Fee April 2026
- **g.** PTIF Bond April 2026
- **h.** April 2026 Warrant list approval
- **i.** April 2026 Board Meeting Minutes-Regular Session (Pending)
- **j.** Headworks Project- VanCon Pay App #11 and #12
- **k.** Resolution 26-3 – Approval of Agricultural Equipment Sale

Dave Anderson, the districts Accountant, presented the March amended budget report and financials as well as the April budget report and financials. A summary of where the district stands as of April 30, 2026:

- Year-to-date actual revenue is $1,555,983, which represents 28% of the full year budget, which is $8,648,641. The target benchmark for this time of year is 33.3% and the year-end revenue projection is $5,951,338.
- Year-to-date actual expenses are $4,151,092, which represents 92% of the full year budget of $4,497,000, outpacing the 33.3% benchmark.
- The budget is currently running a year-to-date deficit of ($2,595,109) and does not reflect the recently approved and completed $2,000,000 CIB Bond reimbursing the district for expenses paid out of district funds for Capital Improvements.
- Total expenses are projected to reach $6,155,824 leaving an estimated year-end deficit of ($203,886).

Additionally, Dave presented a new format for input from the board and will be working to update according to any board recommendations.

MOTION: A motion to approve all consent agenda items A-K as described was made by Craig Simons and seconded by Don Huggard. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: None

5. 2025 Audit Review

Jon Haderlie, Larson & Company, presented on the years ended December 31, 2025, and 2024. The opinion of the independent auditors in regard to the Financials Statements, is that the financial statements present fairly in all material respects. Regarding Compliance, Heber Valley Special Service District complied in all material respects and with no current or prior audit findings. Please see the full agenda packet for additional details.

MOTION: A motion to approve the 2025 Audit Review completed by Larson & Company was made by Colleen Bonner and seconded by Yvonne Barney. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: None

6. 2025 Fraud Risk Assessment

Jim Goodley presented the Fraud Risk Assessment completed on March 31, 2026. The District earned 395 points out of 395 points. The previous assessment failed on two counts which the District has improved. The improvements were in #3, which was hiring Dave Anderson, a licensed or certified expert, as part of the districts management team and as their accountant. And #7, promoting a fraud hotline. The district added a fraud hotline on the district's website.

MOTION: A motion to approve the 2025 Fraud Risk Assessment was made by Yvonne Barney and seconded by Don Huggard. The motion carried with the following vote:

UNAPPROVED

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: None

7. 2025 HVSSD MWPP Review
Jim Goodley presented the Division of Water Quality 2025 Municipal Wastewater Planning Program (MWPP) review. This annual survey is an evaluation of the technical and financial needs of the district's wastewater system.

No motion was needed for this item as it was informational only.

8. Board Policy Update
Jim Goodley discussed the outcome from the recent URS audit. URS audits are conducted every 3-5 years and are determined by URS. It was suggested that the following language be added to the Board Policies as Board Member URS Ineligibility:

"Whereas, Board members are compensated for their time served on the Board and are considered employees of the District. District employees participate in the Utah Retirement System, URS, according to URS eligibility requirements. Board members are considered part time employees and are therefore ineligible to qualify for URS benefits under their Tier 2 Retirement System."

MOTION: A motion to adopt the Board Policies on URS' eligibility for Board Members was made by Colleen Bonner and seconded by Doug Clements. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: None

9. Lagoon Aeration Piping Repair Estimates
Multiple contractors were contacted by the district to provide estimates for repairs to existing aeration laterals that are leaking air and are not fully functional or are completely out of service. Since the repairs are below grade and are not visible, the entire scope of work is uncertain, and Contractor's pricing and conditions are reflected in this uncertainty.

Estimates were provided to the board with a recommendation to award the project to JB Gordon Construction utilizing the trench box option for an estimated cost of $23,060.00 per aeration lateral repair. The District has worked with JB Gordon recently on other projects and has been pleased with their performance and timeliness.

Motion: A motion to approve JB Gordon Construction with the repair of one aeration lateral was made by Mike Johnston and seconded by Yvonne Barney. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: None

10. Manager's Report:
Mr. Goodley presented his manager's report.

8. Closed Session (Optional) – a strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel items:

MOTION: A motion to move into closed session to discuss property litigation was made by Yvonne Barney and seconded by Mike Johnston. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None
ABSTAIN: None
ABSENT: Mike Johnston

The board moved into a closed session at 6:01 p.m.

9. Adjourn Regular Meeting:
The motion to adjourn was made in the Public Hearing as follows:

MOTION: A motion to move out of the closed session and into the open session and adjourn was made by Colleen Bonner, seconded by Yvonne Barney. The motion carried with the following vote:

YES: Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Yvonne Barney, Craig Simons, Doug Clements
No: None

UNAPPROVED

ABSTAIN: None
ABSENT: None

The meeting was adjourned at 6:21 p.m.

APPROVED on this _____________ day of ________________________, 2026.

_______________________________	_______________________________
Heidi Franco, Chair	Christine Morgan, Secretary

PENDING

Office of the

State Treasurer

Public Entity Resolution

1. Certification of Authorized Individuals

I, Heidi Franco (Name) hereby certify that the following are authorized: to add or delete users to access and/or transact with PTIF accounts; to add, delete, or make changes to bank accounts tied to PTIF accounts; to open or close PTIF accounts; and to execute any necessary forms in connection with such changes on behalf of Heber Valley Special Service District (Name of Legal Entity). Please list at least two individuals. Each individual must have a unique email.

Name	Title	Email	Signature(s)
James Goodley	General Manager	j.goodley@hebervalleyssd.gov	
Heidi Franco	Board Chair	hfranco@heberut.gov	

The authority of the named individuals to act on behalf of Heber Valley Special Service District (Name of Legal Entity) shall remain in full force and effect until written revocation from Heber Valley Special Servi (Name of Legal Entity) is delivered to the Office of the State Treasurer.

2. Signature of Authorization

I, the undersigned, Board Chairperson (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the 11th day of June, 20 26, at which a quorum was present and voted; that said resolution is now in full force and effect; and that the signatures as shown above are genuine.

Signature	Date	Printed Name	Title
	06/11/2026	Heidi Franco	Board Chairperson

STATE OF UTAH)
§
COUNTY OF ______________)

Subscribed and sworn to me on this 11th day of June, 20 26, by Heidi Franco (Name), as Board Chairperson (Title) of Heber Valley Special Service District (Name of Entity), proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature ______________________

(seal)

Utah Retirement Systems

Employer Services Department
PO Box 1590 | Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

May 26, 2026

James Goodley
Heber Valley Special Service District
PO Box 427
Midway UT 84049

Employer No. 653

Dear Mr. Goodley

We have completed the compliance audit of Heber Valley SSD's administration of the Utah Retirement Systems' Public Employees' Contributory and Noncontributory Retirement Systems. Enclosed is the compliance audit report.

In this report, we have included one recommendation and four findings which require your immediate attention.

Please sign the attached memo acknowledging the receipt of the attached report and return it to me at Tracey.Clements@urs.org by June 3, 2026.

We appreciate your efforts in assuring compliance with employer responsibilities in the administration of the Utah Retirement Systems' Public Employees' Contributory and Noncontributory Retirement Systems.

Please call me at 801-366-7767 if you have any questions about the compliance audit report.

Sincerely,

Tracey Clements

Tracey Clements
Compliance Auditor
Employer Services

Enclosure

Utah Retirement Systems

Employer Services Department
PO Box 1590 | Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

COMPLIANCE AUDIT REPORT

Employer	Heber Valley SSD PO Box 427 Midway UT 84049	**Report Date** **Interview Conducted**	May 26, 2026 May 8, 2026
Employer No.	653	**Prepared By**	Tracey Clements
Contact	James Goodley	**Reviewed By**	Beverly Snyder

Purpose

For this compliance audit, we examined Heber Valley Special Service District's (district) policies and procedures for administering the Utah Retirement Systems' (URS) Public Employees' Contributory and Noncontributory Retirement Systems in accordance with Title 49, the Utah State Retirement and Insurance Benefit Act. Compliance requirements for the administration of the URS administered public employees' retirement benefits include policies for defining eligibility for coverage; calculation, reporting, and payment of appropriate contributions; documentation processes for the enrollment, change in status, and leave periods of members; and management of plan related records for members.

Summary

This round 5 compliance audit covered the period of January 1, 2025 through April 10, 2026.

In conducting this audit, we researched records and discussed policies and procedures with district staff. We found that district has policies and procedures in place and staff utilizes these policies in administering the defined benefit and defined contribution retirement plans.

We have included one recommendation and four findings in the Compliance Audit Results section of this report.

- Recommendation:
  - Process improvements related to correct reporting of termination payouts
- Findings:
  - Process improvements for submitting contribution files to be compliant with state law
  - Process improvements related to ineligible employees/appointive officers
  - Process improvements related to identification, certification, and reporting of all reemployed retirees
  - Process improvements related to identification, certification, and reporting of all reemployed retirees working as independent contractors

Compliance Audit Results

The results of our audit indicate Heber Valley SSD staff administers the URS Public Employees' Contributory and Noncontributory Retirement Systems. We assessed the following areas as part of the audit:

A. Status Notifications

During the audit process, it was discovered that district staff had ineligible employees/appointive officers who had not been certified with URS. Certifying an employee/appointive officer with an ineligible status provides documentation that may protect employers from liability on claims for benefits made in the future.

Finding

1. District staff are required to complete the Certification of Ineligibility process on the Employment Wizard when an employee/appointive officer is hired as a Tier 1 or Tier 2 ineligible employee/appointive officer. District staff can reference Utah Code § 49-11-603 in Title 49.

   District staff can certify each ineligible employee/appointive officer individually or by submitting an employment file via the batch upload process which has been provided for certifying many ineligible employees/appointive officers at one time.

In testing reemployed retirees, we found that district staff have not been reporting reemployed retirees on the contribution file and paying the required amortization. All reemployed retirees, regardless of their status, must be reported on the contribution file that is submitted to URS. If the reemployed retiree has been out of the URS retirement system for more than one year, amortization will be due.

Finding

1. District staff are required to improve processes to report all reemployed retirees on the contribution file and monitor the limitations each reemployed retiree may have during their employment. District staff are also required to submit the amortization for each required reemployed retiree. District staff can refer to Utah Code § 49-11-1202 for additional information on reemployed retiree employment.

During the compliance audit, district was unable to provide the information required to test the independent contractor and/or vendor list to verify URS reemployed retiree information. Utah Code § 49-11-1206 requires participating employers to notify the retirement office immediately when re-employing a URS retiree, regardless of how they are compensated. All participating employers are required to have a process in place to identify, certify, and report all URS reemployed retirees when returning to work in any capacity.

Finding

1. District staff are required to implement processes for providing the federal tax id and/or social security number for all independent contractors and/or vendors conducting work for district. Staff can refer to Utah Code § 49-11-1206 for additional information related to the certification of all URS retirees.

Compliance Audit Results (Continued)

District staff are required to take corrective action for this finding immediately. District staff are required to review the current list of independent contractors and/or vendors to determine if any are a URS retiree. If a URS retiree is found on the list, district staff are required to certify and begin reporting on the payroll file immediately. A follow-up audit may be conducted within 6 months to determine if corrective action has been taken. Failure to take corrective action for the finding subjects the district to penalties outlined under Utah Code § 49-11-601 and Utah Code § 49-11-604, including continuing follow up audits at the district's expense.

We encourage district staff to continue to use the Employment Wizard to certify all employees, including elected and appointed officials, and to terminate each as they separate from employment. URS strives to document precise employment periods for all members. By documenting clear and precise employment periods, employers will be aware of the employees' status with URS. Knowing an employee's status with URS is important for all types of employees, especially if the employer were to hire a retiree receiving a benefit from our office.

B. Contribution Reporting

In testing Heber Valley SSD's contribution reporting cycles, we found that district staff is reporting contributions to Utah Retirement Systems beyond the 30-day established timeframe. Employers should submit contribution information and payment as soon as practical after the end of their payroll period, but not later than 30 days after the period end date.

Finding

1. District staff are required to update their contribution reporting process to report contributions to URS within the 30-day established timeframe. District staff can reference Utah Code § 49-11-604 for additional information on the contribution reporting process.

In testing payroll records, we found that district staff have been including cashouts for employees at termination from employment. Accumulated vacation leave, sick leave, compensatory time or other special payments, paid to employees that are triggered by a termination of employment, do not qualify as retirement-eligible compensation.

Recommendation

1. District staff are required to update pay codes to exclude cashouts made at termination when reporting retirement-eligible compensation to URS. District staff can reference Utah Code § 49-13-102 for additional information on reportable compensation.

   District staff are required to identify all terminated employees who have received termination cashouts which have been reported to URS dating back to May 2022. District staff are required to submit an adjustment for a refund related to reporting termination payouts on the URS Employer Portal. District staff are required to notify me in writing once the adjustments for termination payouts have been completed.

C. Employer Training

District staff would continue to benefit from reviewing information from URS and applying changes to the processes they manage as needed.

URS strives to provide educational opportunities to all employers. URS offers various trainings throughout the year. Upcoming trainings are listed below. Employers will receive an email each time new trainings become available. Staff can also reference the Employer Portal to view upcoming trainings.

Date	Training	Location
At Your Convenience	**Knowledge Corner on the Employer Portal**	**Webinars**
September 2026	**Comprehensive Employer Training**	**A location near you**

Final Remarks

URS staff is available to help district staff in their efforts of continued compliance in performing their defined benefit and defined contribution retirement plan related responsibilities.

Resource Numbers	
Employer Services	**801-366-7318**
Retirement	**801-366-7770**
Defined Contribution	**801-366-7720**
Marketing: Investment Advice	**801-366-7414**
All Other	**801-366-7700**

This audit and the resulting report are intended as a general review of your current policies and procedures regarding retirement administration. It is not a certification or guarantee that there may not be errors or omissions that would need to be corrected in the future if discovered.

Heber Valley Special Service District

Board Meeting

June 11, 2026

MANAGER'S REPORT

1. **<u>THE FARM</u>**
   a. Farm operations going well – no major issues
   b. Bryan still cleaning out home- on target for July 1

2. **<u>LAGOONS</u>**
   a. **Dredging And Aeration Project**
      i. JB Gordon has been actively making aeration lateral repairs over the past month
      ii. Two laterals have been repaired and third is in progress. Aeration has been partially reestablished (estimated 50-75%) in the repaired laterals.
      iii. Returning 3 of 14 laterals to service represents a 21% increase in aeration
      iv. Appears that prior repair methods (pinching the pipe) may have caused the pipe breaks that JB Gordaon has just repaired.
   b. **Odor Control Update**
      i. Noticeable odors from lagoons with warming temperatures- the past couple weeks have produced some stronger odors.
      ii. Despite aeration repairs and dredging dissolved oxygen remains very low in Cell 1- lack of oxygen is believed to be the cause of the odors.
      iii. Corrective actions have been taken to improve these conditions including
         1. Chemical has been ordered to commence dosing hydrogen peroxide and calcium nitrate again to Cell 1
         2. A pump has been rented to recycle higher dissolved oxygen water from Cell 3 to Cell 1 to increase dissolved oxygen and provide dilution
         3. See previous item on aeration lateral repairs
      iv. Other lagoons do not have a lack of oxygen and they appear to be operating well with minimal odors.

3. **<u>MECHANICAL PLANT</u>**
   a. **South & North Trains**
      i. Both trains in continuous operation past month
      ii. Average Daily Flow: ~1.3 MGD
      iii. Sludge bulking and foaming problems have subsided
      iv. Performance wrt effluent quality has been good

b. **STM Aerotor Repairs**
    i. Machine shop is in process of manufacturing replacement sprockets
    ii. Coordinating with Spanish Fork for purchase of spare parts

c. **Effluent Diverted to Lagoons**
    i. Continue to divert mechanical plant effluent to winter storage lagoons
    ii. Average pumping rate ~1000 gpm
    iii. Purpose is to increase stored volume to support irrigation during low water year

d. **Maintenance Work**
    i. Primary Clarifier
        1. Drained and cleaned tank June 2-5
        2. Inspected submerged components- everything appeared in decent condition

    ii. Regrading/Irrigation
        1. Continue to regrade/seed/irrigate areas damaged by dredging project

4. <u>PROJECTS/MISCELLANEOUS</u>

a. **CIB Project**
    i. Reimbursement
        1. Have gathered invoices and payments for contractors and engineer
        2. Need to review prior to sending to CIB
        3. Need to gather invoices payment for owner funded items- screens

    ii. Headworks Upgrade
        1. Project closeout
            a. Awaiting As-Built Drawings and O&M Manuals

b. **Odor Monitoring and Control**
    i. Lift Station Monitoring
        1. Continue to feed Calcium Nitrate at lift station
    ii. Lagoons
        1. Refer to Item 2b
        2. DHHS report – reviewed and provided comments on DHHS presentation of results to WCHD
        3. Still awaiting copy of draft report

c. **Capital Projects**
    i. Awaiting parts to make STM aerotor repairs
    ii. Mechanical Plant Aeration -Capacity Restoration
        1. VorTech- limited progress on this over past month
        2. Scheduled meeting to meet w/ DWQ on approval process and requirements

5. **REGULATORY/PERMITTNG**
    a. DWQ Updates
        i. Had meeting w/ DWQ on 6/3 to review draft Sampling and Analyses Plan and discuss permitting and cost challenges
        ii. DWQ was in general agreement with draft SAP
        iii. One exception was sample parameter list- added dozens of additional parameters
            1. Risk- detection of parameter will likely result in a permit limit
        iv. Authorized to move forward with the plan- just need to finalize existing wells to be sampled.
        v. Opportunities for permitting relief/compromise seem unlikely- following the rules and the opportunities for exceptions received little consideration.
    b. Implementing Draft SAP
        i. Loughlin Associates provided proposal to conduct draft SAP
        ii. Scope includes 8 tasks
        iii. T&M NTE fee of $131k
        iv. Exclusions- well driller, survey, lab analyses

6. **ADMINISTRATIVE**

    a. Personnel
        i. Chris Morgan
            1. Accepted full-time position as clerk
            2. Begins full- time on June 22

    b. IRS
        i. Accountant has addressed past filing issues with Schedule 941
        ii. Additional fines have been received and paid to IRS for past filing errors/omissions

    c. Sewer Summit 2
        i. Held second regional Sewer Summit on 6/8 between HVSSD/JSSD/County/MSD
        ii. Discuss planning, permitting and challenges
            1. Costs challenges – Affordability
            2. Permitting Challenges – PRWC/DWQ
            3. Seeking support/backing from County to push back against regulations/expensive solutions

    d. Heber City/MSD Overage
        i. Minimal progress over past month
        ii. Received updated ERU list from Heber