

Central Valley Water Reclamation Facility
Balance Sheet (unaudited)
January 31, 2026

Current Assets	2026	2025
Cash & Equivalents	\$ 14,412,363	\$ 11,217,995
Accounts Receivable, Net		
Member Entity Receivables	6,536,817	8,522,259
Other Receivables	128,951	23,987
Inventory	728,941	509,211
Prepaid Expenses	10,000	33,598
Total Current Assets	<u>21,817,072</u>	<u>20,307,050</u>
Noncurrent Assets		
Restricted Cash		
2021A Bank of Utah	-	6
Arbitrage Trust Account	4,361,526	-
2021B Bond Construction Funds	1	247,273
2021C Bond Construction Funds	391,679	9,806,623
2024A Bond Construction Funds	59,463,378	84,822,291
Debt Service Reserves	21,819,567	22,068,906
Bond Payment	16,501,199	16,722,283
Bond - Due from Member	-	120,000
Capital assets		
Land	10,147,897	10,147,897
Construction in Progress	97,108,262	269,114,461
Facility	362,097,780	201,115,470
Facility Equipment	164,604,147	113,471,979
Interceptor Lines	31,770,771	30,945,615
Vehicle & Equipment	13,561,030	12,277,386
Golf Course	5,601,756	5,601,756
Accumulated Depreciation	(195,578,317)	(189,052,801)
Total Non-Current Assets	<u>591,850,676</u>	<u>587,409,145</u>
Total Assets	<u>\$ 613,667,748</u>	<u>\$ 607,716,195</u>
Current Liabilities		
Accounts Payable	3,225,365	3,592,627
Retainage	9,761,969	8,471,537
Accrued Liabilities	5,714,926	4,215,884
Compensated Absences	2,242,114	2,048,537
Interest Payable	4,409,219	3,611,206
Bonds Payable	12,909,000	13,899,000
Total Current Liabilities	<u>38,262,593</u>	<u>35,838,791</u>
Noncurrent Liabilities		
Bonds Payable	333,933,000	346,842,000
Bond Premiums	36,578,461	38,580,237
Total Non-Current Liabilities	<u>370,511,461</u>	<u>385,422,237</u>
Total Liabilities	<u>408,774,054</u>	<u>421,261,028</u>
Member Equity		
Cottonwood Improvement District	29,241,716	27,598,267
Mt Olympus Improvement District	45,319,128	41,534,194
Granger-Hunter Improvement District	46,019,748	42,030,071
Kearns Improvement District	20,391,764	18,843,426
Murray City	14,233,672	13,525,545
South Salt Lake City	9,181,825	8,686,443
Taylorville-Bennion Improvement District	19,986,141	18,775,029
Retained Earnings	20,519,700	15,462,192
Total Member Entity's Equity	<u>204,893,694</u>	<u>186,455,167</u>
Total Liabilities and Member Entity's Equity	<u>\$ 613,667,748</u>	<u>\$ 607,716,195</u>

Central Valley Water Reclamation Facility
Income Statement (unaudited)
January 31, 2026

	Current Period	2026	2025
Revenue			
Cottonwood Improvement District	\$ 982,087	\$ 982,087	\$ 942,307
Mt Olympus Improvement District	1,501,402	1,501,402	1,429,051
Granger-Hunter Improvement District	1,750,770	1,750,770	1,691,433
Kearns Improvement District	1,019,355	1,019,355	668,246
Murray City	488,529	488,529	470,450
South Salt Lake City	245,460	245,460	392,924
Taylorville-Bennion Improvement District	549,213	549,213	524,204
Septage	39,276	39,276	100
Compost	3,078	3,078	999
Wood Chips	498	498	-
Rent	23,932	23,932	8,842
Sale of Capital Assets	-	-	-
Other Income	6,837	6,837	895
Total Member Entity Revenue	<u>6,610,437</u>	<u>6,610,437</u>	<u>6,129,451</u>
Operating Expenses:			
Operations	2,591,751	2,591,751	2,466,417
Administration	589,479	589,479	537,963
Laboratory	155,690	155,690	170,949
Board	2,931	2,931	2,684
Pretreatment	115,907	115,907	117,083
Engineering & Safety	432,225	432,225	322,834
Depreciation	1,028,088	1,028,088	832,087
Total Operating Expenses	<u>4,916,071</u>	<u>4,916,071</u>	<u>4,450,017</u>
Operating Income (Loss)	1,694,366	1,694,366	1,679,434
Other Income/(Expense):			
Interest Income	18,257	18,257	12,489
Restricted Interest Income	(376,341)	(376,341)	394,408
Fiscal Charges	(8,206)	(8,206)	(5,158)
Total Other Income/(Expense)	<u>(366,290)</u>	<u>(366,290)</u>	<u>401,739</u>
Net Income (Loss)	<u>\$ 1,328,076</u>	<u>\$ 1,328,076</u>	<u>\$ 2,081,173</u>