MIDVALLEY SEWER DISTRICT

BOARD OF TRUSTEES MEETING AGENDA

Date: Wednesday, August 12, 2026
Time: 5:00 PM
Location: Midvalley Sewer District
160 East 7800 South
Midvale, Utah 84047

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1. Call to Order

2. Public Comments, Ceremonies, and Presentations

3. Approval of Minutes

a. Approval of June 10, 2026, Board Meeting Minutes

4. Attorney Report

a. Update and Discussion of Pending Legal Matters

5. General Manager Report

a. Ratify Server Purchase – Discussion / Approval
b. Fleet Update – Discussion Only
c. District Boundary Update – Discussion Only
d. Cues Software Renewal – Discussion Only
e. Sewer Main Repair on 430 E. 6770 S.
f. Update on Pending Matters

6. South Valley Water Reclamation Facility Report

a. Update on Pending Matters

7. Review, Approval, and Ratification of Cash Disbursements

a. June 2026
b. July 2026

8. Office Report

a. Update on Pending Matters

9. Chief Financial Officer Report

a. Certified Tax Rate – Discussion / Approval
b. Balance Sheet Report for June 30, 2026 – Discussion Only

c. Profit & Loss - Comparison to Prior Year Report for 2nd Quarter 2026 – Discussion Only
d. Profit & Loss – Budget vs Actual Report for 2nd Quarter 2026 – Discussion Only
e. Financial and Accounting Matters

10. Supervisor's Report

a. Construction Activities Within the District – Discussion Only
b. Update on Pending Matters

11. Trustee Reports

a. Trustee Updates and Discussion of Pending Matters

12. Closed Meeting (If Necessary)

The Board may convene in a Closed Meeting for purposes authorized under Utah Code Annotated § 52-4-205.

13. Adjourn

The order of agenda items may be changed at the discretion of the Board. Board members may participate electronically. In compliance with the Americans with Disabilities Act (ADA), individuals requiring special accommodations (including auxiliary communicative aids and services) during this meeting should notify Midvalley Sewer District at (801) 255-7321 at least three (3) working days prior to the meeting.

Midvalley Board Meeting Attendance

Name	Title/Position	Present	Absent	Notes
Chairperson	Blake Roemmich	☑	☐	
Vice Chair	Ronald Sperry	☑	☐	
Board Member	Alex Hansen	☑	☐	
Attorney	Ryan Richards	☑	☐	
General Manager	Jared Syme	☑	☐	
Chief Financial Officer	Brent Christensen	☑	☐	
Treasurer	Zeth Docter	☑	☐	
Operations Supervisor	Rick Cecala	☑	☐	

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES, MIDVALLEY SEWER DISTRICT, HELD AT 160 EAST 7800 SOUTH, MIDVALE, UTAH 84047 ON JUNE 10, 2026, AT THE TIME OF 5:00 PM, PURSUANT TO NOTICE.

BOARD OF TRUSTEES PRESENT

BLAKE ROEMMICH – CHAIR
RON SPERRY – VICE-CHAIR
ALEX HANSEN – TRUSTEE

OTHERS PRESENT

JARED SYME – GENERAL MANAGER
BRENT CHRISTENSEN – CHIEF FINANCIAL OFFICER, DISTRICT CLERK
RICK CECALA – OPERATIONS SUPERVISOR
ZETH DOCTER – TREASURER
RYAN RICHARDS – ATTORNEY

1. **CALL TO ORDER**
   The meeting was called to order at 5:00 PM by Chair Roemmich.

2. **PUBLIC COMMENTS/CEREMONIES/PRESENTATION**
   No one was in attendance.

3. **MINUTES – APPROVAL**
   a. **May 13, 2026, minutes**
   Upon Motion made by Mr. Sperry, seconded by Mr. Hansen, and passed unanimously, the Board accepted May 13, 2026, minutes as written.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

4. **ATTORNEY REPORT**
   a. **Utah Open and Public Meetings Act Training**
   Mr. Richards delivered the Utah Open and Public Meetings Act Training, an annual requirement for Board members. He explained that a quorum is needed for meetings, which require 24-hour public notice with agenda, date, time, and location posted on relevant websites and at a visible District location. Mr. Richards stated that the annual schedule must be published and Meeting minutes are official records, kept permanently, and approved minutes must be accessible to the public within three business days.

5. **GENERAL MANAGER REPORT**
   a. **IT Backup and Infrastructure**
   Mr. Syme provided an update on the backup server software, noting that District staff are currently assessing changes to both the software and the IT infrastructure. He explained that this review has become necessary due to major shifts in the technology market, such as new software licensing models, changes in vendor ownership and investment, and rising service and support costs. Mr. Syme mentioned that Curt Lalli, the District's IT professional, is analyzing the situation to find the best long-term solution. He also stated that the District will continue to explore options over the coming months and will present their findings to the Board at a future meeting.

   b. **Ivory Homes Development on Center Street**
   Mr. Syme explained that he received a plan for a multi-family development, which includes two residential buildings and roughly 144 dwelling units. He mentioned that this project will need changes to the current sewer infrastructure, requiring both relocation and realignment. Mr. Syme also noted that he and Dan Woodbury from Aqua Engineering are collaborating with Ivory Homes to review different alignment possibilities and assess the long-term effects on the District's sewer system.

   c. **Update: Pending Matters**
   No report currently.

6. **SOUTH VALLEY WATER RECLAMATION FACILITY (SVWRF) (Information & Update)**
   a. **SVWRF Capacity Analysis Study**
   Mr. Syme provided an update regarding the SVWRF capacity analysis study. He explained that SVWRF requested involvement in the evaluation of the interceptor system spanning from 700 W. and 7200 S. to the treatment facility. Mr. Syme noted that the total cost of the study is $16,500, with the District's allocated portion amounting to $8,735. After reviewing the cost distribution and to ensure timely progress of the project, he authorized SVWRF to commence the study.

7. **REVIEW, APPROVE AND RATIFY CASH DISBURSEMENTS**
   a. **May 2026**
   Upon Motion made by Mr. Sperry, seconded by Mr. Hansen and passed unanimously, the Board approved April 2026 cash disbursements for

   $321,777.48.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

8. **OFFICE REPORT**

   a. **Card Processing Fees**

   Mr. Docter informed the Board that customers are currently able to pay their bills using credit and debit cards via Xpress Bill Pay. He highlighted that while this service enhances customer convenience, the District has experienced a notable increase in processing costs as electronic payment rises. Mr. Docter reported that monthly card processing fees typically range from $2,200 to $4,700, and prevailing trends suggest annual processing expenses may surpass $50,000. He expressed his plan to collect further data in the next several months and will present additional recommendations for the Board's review at a forthcoming meeting.

9. **CHIEF FINANCIAL OFFICER REPORT**

   a. **Certified Tax Rate**

   Mr. Christensen reported that each year the District is required by Utah Law to adopt and report the District's certified tax rate on or before June 22. This Certified Tax Rate will be used by Salt Lake County to levy property taxes on the properties within the District boundaries.

   The Salt Lake County Auditor's Office provides the District with a certified tax rate, which has been adjusted from last year's rate to provide about the same property tax revenue, before adding property tax revenue from new growth. The Certified Tax rate will drop again from last year's rate as property values have increased.

   Mr. Christensen informed the Board that he checked just before the meeting on the Salt Lake County Auditor's website, and they had not updated or posted the District's certified tax rate for this year. Mr. Syme received an email today from Salt Lake County informing the District that the rate will not be available until Saturday June 13th.

   Therefore, Mr. Christensen recommended that the Board adopt the Certified Tax Rate that will be calculated by the Salt Lake County Auditor's office as shown on their website (Taxrates.Utah.Gov) for the District in June 2026.

   Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry and passed unanimously, the Board approved Resolution 26-06-10, a Resolution adopting the Certified Tax Rate for the Midvalley Sewer District for Tax Year 2026 to establish and adopt a Certified Tax Rate that will be calculated upon its calculation by the Salt Lake County Auditor and publication by the Utah State Tax Commission on TaxRates.Utah.gov, for the purpose of Levying property taxes within the District for tax year 2026.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

Mr. Christensen reported that after the District determines the actual certified tax rate is, he will mail a copy of the resolution to the Salt Lake County Auditor and report the adopted certified tax rate through our account on the Utah State Tax Commission's website at taxrates.utah.gov.

b. Financial and Accounting Matters
No report currently.

10. SUPERVISOR'S REPORT

Mr. Cecala stated that development in the District is steady. He stated that Take 5 Oil Change (7200 S. and 39 W.) and First Watch (924 E. Ft Union Blvd) started construction.

11. TRUSTEES

No report currently.

12. CLOSED MEETING– (if Necessary) – For the purpose(s) described in U.C.A. 52-4-205

No closed meeting currently.

ADJOURN

Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry and passed unanimously, the Board approved to adjourn the meeting.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

The meeting was adjourned at 6:13PM and the next Board meeting will be on August 12, 2026, at 5:00 PM.

BOARD MEETING
ISSUE SUMMARY

Date: 8/12/2026

Subject: Scale Computing Server Infrastructure Purchase

Background: The purchase of the Scale Computing server infrastructure was discussed with the Board at previous meetings. Due to the cancellation of the July Board meeting and the time-sensitive nature of the vendor pricing, staff sent an email to the Board on **July 6, 2026**, requesting authorization to proceed with the purchase.

On **July 17, 2026**, unanimous approval was received from all Board members via email to proceed with the purchase at a total cost of **$56,779.70**, consisting of **$36,979.70** for the hardware and installation and **$19,800.00** for the required five-year software licensing and warranty.

Staff proceeded with the purchase to secure the approved pricing and avoid delays in replacing the District's aging server infrastructure. This item is presented to formally ratify the Board's unanimous email approval and incorporate the action into the District's official meeting record.

Recommendation: *Staff recommends that the Board ratify the previously approved purchase of the Scale Computing server infrastructure in the total amount of $56,779.70.*

Suggested Motion: **"I move that the Board ratify the purchase of the Scale Computing server infrastructure in the total amount of $56,779.70, consisting of $36,979.70 for hardware and installation and $19,800.00 for the required five-year software licensing and warranty, as unanimously approved by the Board via email on July 17, 2026."**

BOARD MEETING
ISSUE SUMMARY

MIDVALLEY SEWER DISTRICT

Date: 8/12/2026

Subject: Fleet Update

Background: Staff has completed the District's planned vehicle acquisitions for 2026. The final two vehicles ordered this year—a **Toyota Tacoma** and a **Chevrolet Silverado 1500**—have been received, outfitted, and placed into service.

Additionally, the District successfully sold the **2025 Chevrolet Silverado 1500**, receiving a full-price offer for the vehicle. The **Toyota Tundra** remains listed for sale, and staff will continue to market the vehicle until it is sold.

At this time, staff does not anticipate making any additional vehicle purchases or placing any further vehicle orders during the remainder of the 2026 calendar year.

Recommendation: **None**

Suggested Motion: None

BOARD MEETING
ISSUE SUMMARY

Date: 8/12/2026

Subject: District Boundary Update

Background: After nearly four years of planning, research, and coordination, the District's boundary correction project has been successfully completed. The District received the official Certificate of Approval from the Utah Lieutenant Governor's Office confirming the approved boundary adjustment. Following receipt of the certificate, staff finalized the implementation process with Salt Lake County, completing the final steps necessary to officially close out the project.

As a result of these efforts, the District is now receiving property tax revenues from parcels that had previously been assigned to the incorrect taxing entity. While the majority of the affected parcels have been corrected for the 2026 tax year, a small number could not be adjusted due to county processing deadlines and will be corrected beginning with the 2027 tax year.

This project represents a significant milestone for the District and, to the best of our knowledge, is the first comprehensive boundary correction completed since the District was originally established. Completing this effort ensures the District's boundaries accurately reflect the customers we serve and that property tax revenues are allocated appropriately.

Staff would like to thank the Board and District employees for their continued support and efforts throughout this project. The successful completion of this long-term initiative reflects the dedication and teamwork of everyone involved and will provide lasting benefits to the District for years to come.

Recommendation: **None**

Suggested Motion: None

STATE OF UTAH

OFFICE OF THE LIEUTENANT GOVERNOR

CERTIFICATE OF BOUNDARY ADJUSTMENT

I, Deidre M. Henderson, Lieutenant Governor of the State of Utah, hereby certify that there has been filed in my office a notice of a common boundary adjustment known as the MIDVALLEY SEWER DISTRICT AREA BOUNDARY ADJUSTMENT, between SANDY SUBURBAN IMPROVEMENT DISTRICT, COTTONWOOD IMPROVEMENT DISTRICT, MURRAY CITY and MIDVALE CITY, dated AUGUST 1, 2025, complying with Section §17B-1-417, Utah Code Annotated, 1953, as amended.

Now, therefore, notice is hereby given to all whom it may concern that the attached is a true and correct copy of the notice of common boundary adjustment, referred to above, on file with the Office of the Lieutenant Governor pertaining to the MIDVALLEY SEWER DISTRICT AREA BOUNDARY ADJUSTMENT, located in SALT LAKE COUNTY, State of Utah.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed the Great Seal of the State of Utah this 22nd day of JUNE, 2026 at Salt Lake City, Utah.

DEIDRE M. HENDERSON
Lieutenant Governor

Certificate #203042

BOARD MEETING
ISSUE SUMMARY

Date: 8/12/2026

Subject: Camera Truck Software Renewal

Background: As the Board may recall, last year the District purchased a new Rausch camera truck. At that time, we elected to use POSM camera software; however, after implementation it became clear that the software did not meet our operational needs and lacked several features our staff had relied on with GraniteNet over the past 16 years.

With the Board's approval, we were able to obtain a refund for the POSM software and transition back to GraniteNet. Although GraniteNet has moved to a cloud-based platform with an annual subscription model, it continues to provide the functionality and reliability our staff requires.

As the annual renewal approached this year, I was concerned about the quoted renewal cost of **$30,328.00**, particularly given that Midvalley Sewer District operates only a single camera truck. I contacted CUES to discuss our situation and asked whether there was any flexibility in the renewal pricing.

After several discussions, CUES agreed to reduce the annual GraniteNet renewal to **$20,004.47**, resulting in a savings of **$10,323.53**. This is a significant cost savings for the District while allowing us to continue using the software that best meets our operational needs.

I wanted to make the Board aware of this successful negotiation and the savings achieved for the District.

Recommendation: **None**

Suggested Motion: None

BOARD MEETING
ISSUE SUMMARY

Date: 8/12/2026

Subject: Sewer Main Spot Repair at 430 E 6770 So, Midvale

Background: During a routine CCTV inspection, District camera crews identified a section of sewer main at **430 East 6770 South, Midvale,** where a pipe joint had separated and was in jeopardy of collapsing. To avoid a potential failure and emergency repair, staff determined that a proactive spot repair was the most appropriate course of action.

Because this was identified before becoming an emergency, the District was not required to utilize one of its emergency on-call contractors. Instead, the project was competitively bid in accordance with the District's procurement policy. Quotes were received from **WATTCO**, **Spade Excavation**, and **Cliff Johnson Excavation**.

The lowest responsive bid was submitted by **WATTCO** in the amount of **$21,904.73**, and the District proceeded with their proposal. WATTCO has successfully completed repair work for the District in the past. A formal construction contract was prepared, reviewed by the District's legal counsel, Ryan Richards, and executed by the contractor. All District procurement requirements were satisfied prior to the start of work.

The repair project began on July 29, 2026, and is intended to restore the structural integrity of the affected section while preventing further deterioration.

Although the spot repair addresses the immediate concern, the remaining section of pipe has reached the point where rehabilitation is warranted. Staff plans to include this segment in the District's 2026 sewer rehabilitation project to ensure the long-term integrity and reliability of the pipeline.

link

Recommendation: **None**

Suggested Motion: None

MIDVALLEY SEWER DISTRICT
Cash Disbursements
June 2026

Total Cash Disbursement of:
$ 436,588.64 BR

Num	Date	Name	Account	Memo	Paid Amount
	06/01/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Direct Deposit Service on 05/...**	
			Bank & Credit Card Fees	Fee for 2 direct deposit(s) at $1.75 each	-3.50
TOTAL					-3.50
	06/12/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 06/11/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 06/11/2026	-30,668.24
TOTAL					-30,668.24
	06/29/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 06/24/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 06/24/2026	-27,319.52
TOTAL					-27,319.52
	06/30/2026		**Cash In Bank - WF**	**Service Charge**	
			Bank & Credit Card Fees	Bank & Credit Card Fees	-6,850.33
TOTAL					-6,850.33
ACH-eftps	**06/15/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee withholdings	-5,160.00
			Fed W/H & FICA Payable	District match	-717.02
			Fed W/H & FICA Payable	Employee withholdings	-717.02
			Fed W/H & FICA Payable	District match	-3,066.00
			Fed W/H & FICA Payable	Employee withholdings	-3,066.00
TOTAL					-12,726.04
ACH-eftps	**06/30/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee Withholdings	-5,160.00
			Fed W/H & FICA Payable	District Match	-639.11
			Fed W/H & FICA Payable	Employee Withholdings	-639.11
			Fed W/H & FICA Payable	District Match	-2,732.76
			Fed W/H & FICA Payable	Employee Withholdings	-2,732.76
TOTAL					-11,903.74
ACH-taps	**06/30/2026**	**UTAH STATE TAX COMMISSION**	**Cash In Bank - WF**	**Utah State Withholding Taxes**	
			UT State Withholding	Employee Withholdings	-3,778.00
TOTAL					-3,778.00
ACH-ulgt	**06/04/2026**	**UTAH LOCAL GOVERNMENTS ...**	**Cash In Bank - WF**		
			Life & Disability Insurance	June Accidental Dental Insurance	-7.80
TOTAL					-7.80
ACH-urs	**06/24/2026**	**UTAH STATE RETIREMENT**	**Cash In Bank - WF**	**745**	
			Retirement Expense	June retirement	-19,594.79
			401(k) Employee Contrib Payable	Employee withholdings	-2,860.00
			401(k) Employee Loan pmts	Employee withholdings	-2,210.12
			457 - Employee Contribution	Employee withholdings	-150.00
			Roth 401(k)	Employee withholdings	-4,451.79
			Roth 457(b)	Employee withholdings	-2,666.66
			Roth IRA	Employee withholdings	-1,220.00
			URS Employee Contribution	Employee withholdings	-238.20
TOTAL					-33,391.56

MIDVALLEY SEWER DISTRICT

Cash Disbursements

June 2026

Num	Date	Name	Account	Memo	Paid Amount
13289	**06/01/2026**	**CASELLE**	**Cash In Bank - WF**	**Acct #: C-11521**	
	06/01/2026		Computers & Software	June billing software support	-290.00
TOTAL					-290.00
13290	**06/01/2026**	**PEHP HEALTH INSURANCE**	**Cash In Bank - WF**	**Acct #: 738 Policy #: AC-2050**	
	06/01/2026		Health Insurance - Employees	June health insurance	-27,213.97
TOTAL					-27,213.97
13291	**06/01/2026**	**AQUA ENGINEERING**	**Cash In Bank - WF**	**Invoice: 33041 & 33042**	
			Pipe Lining	April RFP assistance for 2027 project	-1,290.00
			Pipe Lining	April RFP assistance for 2026 project	-1,490.00
TOTAL					-2,780.00
13292	**06/03/2026**	**ANSERFONE**	**Cash In Bank - WF**	**Acct # 2217**	
	06/01/2026		Telephone & Internet	June after-hours answering service	-105.00
TOTAL					-105.00
13293	**06/03/2026**	**AT&T MOBILITY**	**Cash In Bank - WF**	**Account: 2872 8608 5147**	
	05/31/2026		Telephone & Internet	Mayl cell phone, iPad, & radio service	-759.70
TOTAL					-759.70
13294	**06/03/2026**	**BLUE STAKES OF UTAH**	**Cash In Bank - WF**	**MDVLYID**	
	05/31/2026		Blue Stakes	May Blue Stakes Notifications	-178.87
TOTAL					-178.87
13295	**06/03/2026**	**HY-KO SUPPLY**	**Cash In Bank - WF**	**Invoice: #929041**	
	05/31/2026		Shop Supplies	Bathroom paper towels & cleaner	-216.34
TOTAL					-216.34
13296	**06/03/2026**	**MOUNTAINLAND SUPPLY COM...**	**Cash In Bank - WF**	**Invoice # S107835533.001 Cust #: 32729**	
	05/31/2026		Property & Equipment	Milwaukee battery packs	-269.10
TOTAL					-269.10
13297	**06/03/2026**	**NAPA AUTO PARTS**	**Cash In Bank - WF**	**Acct #16105666**	
	05/31/2026		Auto & Truck Expense	Truck oil filters & oil	-49.76
TOTAL					-49.76
13298	**06/03/2026**	**OWEN EQUIPMENT**	**Cash In Bank - WF**	**Account #: S1859 Invoice #: 00124057**	
	05/31/2026		Auto & Truck Expense	Vactor truck cleaning nozzle insert	-315.70
TOTAL					-315.70
13299	**06/03/2026**	**PRO SECURITY PRODUCTS**	**Cash In Bank - WF**	**Invoice #: 0170178445**	
	05/31/2026		Property & Equipment	Admin back door lock repair	-640.96
TOTAL					-640.96

MIDVALLEY SEWER DISTRICT
Cash Disbursements
June 2026

Num	Date	Name	Account	Memo	Paid Amount
13300	**06/03/2026**	**UTOPIA**	**Cash In Bank - WF**	**Customer ID: # 368776**	
	06/02/2026		Telephone & Internet	June internet service	-75.00
TOTAL					-75.00
13301	**06/03/2026**	**WELLS FARGO #0551**	**Cash In Bank - WF**	**Acct # 0551**	
	05/31/2026		Supplies	Board meeting meal	-11.33
			Supplies	Employee birthday luncheon	-38.08
TOTAL					-49.41
13302	**06/03/2026**	**WELLS FARGO #3192**	**Cash In Bank - WF**	**Acct # 3192**	
	05/31/2026		Shop Supplies	Shop employee birthday luncheon	-169.93
			Supplies	Board meeting meal	-129.74
			Supplies	Admin employee birthday luncheon	-235.30
TOTAL					-534.97
13303	**06/03/2026**	**WELLS FARGO #3523**	**Cash In Bank - WF**	**Acct # 3523**	
	05/31/2026		Computers & Software	Cloud storage	-0.99
			Auto & Truck Expense	Camera shipping camera	-13.99
			Shop Supplies	Shop office supplies	-91.31
			Computers & Software	Shop computer accessories	-39.34
			Supplies	Sams Club annual membership	-169.21
			Shop Supplies	Shop kitchen supplies	-18.98
			Supplies	Admin kitchen supplies	-68.27
TOTAL					-402.09
13304	**06/03/2026**	**WELLS FARGO #4777**	**Cash In Bank - WF**	**Acct # 4777**	
	05/31/2026		Computers & Software	Truck software subscription	-19.34
			Shop Supplies	Anti-glare screen for iPad	-15.99
			Shop Supplies	Admin bathroom supplies	-116.45
TOTAL					-151.78
13305	**06/03/2026**	**ZIONS BANKCARD CENTER #0...**	**Cash In Bank - WF**	**Acct #: 0667**	
	05/31/2026		Shop Supplies	Admin kitchen supplies	-60.02
			Shop Supplies	Shop kitchen supplies	-60.02
			Supplies	Payroll processing fee	-29.01
			Supplies	Board room computer accessories	-142.60
			Computers & Software	ChatGPT software fee	-80.59
			Telephone & Internet	iPhone cases & chargers	-114.95
			Seminars & Education	Tri-State conference registration	-396.00
			Seminars & Education	CFO membership & fees	-575.00
			Seminars & Education	Tri-State conference hotel	-429.40
			Seminars & Education	WEAU activity & networking	-65.00
			Telephone & Internet	Email accounts	-28.00
TOTAL					-1,980.59
13306	**06/05/2026**	**US POSTAL SERVICE**	**Cash In Bank - WF**	**PO Box #145 Service Fee Payment**	
			Postage, Forms, & Delivery	Annual PO Box fee	-250.00
TOTAL					-250.00
13307	**06/08/2026**	**YOUNG AUTOMOTIVE GROUP**	**Cash In Bank - WF**	**VIN: TZ379277 Invoice: 3S13716**	
			Trucks & Equipment	Chevy Silverado 1500 crew cab pickup	-58,138.00
TOTAL					-58,138.00

MIDVALLEY SEWER DISTRICT
Cash Disbursements
June 2026

Num	Date	Name	Account	Memo	Paid Amount
13308	**06/09/2026**	**ACE RECYCLING & DISPOSAL**	**Cash In Bank - WF**	**Account #: 803150**	
	06/05/2026		Utilities	June dumpster service	-110.39
TOTAL					-110.39
13309	**06/09/2026**	**ALLSTREAM**	**Cash In Bank - WF**	**Acct # 906629**	
	06/08/2026		Telephone & Internet	June land-line phone service	-444.64
TOTAL					-444.64
13310	**06/09/2026**	**FUEL NETWORK**	**Cash In Bank - WF**	**Invoice #: F2611 E00875**	
	05/31/2026		Auto & Truck Expense	May fuel costs	-2,095.14
TOTAL					-2,095.14
13311	**06/09/2026**	**HOME DEPOT CREDIT SERVICES**	**Cash In Bank - WF**		
	05/31/2026		Supplies	Admin cleaning supplies	-119.38
			Shop Supplies	Ridgid wet vac	-79.98
TOTAL					-199.36
13312	**06/09/2026**	**THE DATA CENTER**	**Cash In Bank - WF**	**Inv #: 71841**	
	06/09/2026		Prepaid Statements & Mailing	Prepaid customer stmts & postage	-5,000.00
TOTAL					-5,000.00
13313	**06/09/2026**	**WATER STAR USA**	**Cash In Bank - WF**	**Contract #: 100-9297501-001 Inv #: 2037...**	
	05/31/2026		Supplies	May water coolers	-199.98
TOTAL					-199.98
13314	**06/10/2026**	**YOUNG AUTOMOTIVE GROUP**	**Cash In Bank - WF**	**VIN: TT071966 Invoice: 13S6191**	
			Trucks & Equipment	Toyota Tacoma Dbl Cab pickup	-52,885.00
TOTAL					-52,885.00
13315	**06/22/2026**	**SOUTH VALLEY WATER RECL...**	**Cash In Bank - WF**		
			Sewage Treatment Expenses	May sewage treatment expense	-145,301.00
			Sewage Treatment Expenses	May YDM meter billings	-53.65
TOTAL					-145,354.65
13316	**06/22/2026**	**AQUA ENGINEERING**	**Cash In Bank - WF**	**Invoice: 33200 Project: 3088.C**	
			Engineer Fees	Engineering services for Ivory project	-1,130.00
TOTAL					-1,130.00
13317	**06/23/2026**	**BCS CLEANING SPECIALISTS I...**	**Cash In Bank - WF**	**Invoice # 28015**	
	06/22/2026		Janitorial	Window washing admin bldg	-75.00
			Shop Supplies	Window washing shop bldgs	-74.00
TOTAL					-149.00
13318	**06/23/2026**	**ENBRIDGE**	**Cash In Bank - WF**	**4589520000**	
	05/31/2026		Utilities	May natural gas	-74.66
TOTAL					-74.66

MIDVALLEY SEWER DISTRICT
Cash Disbursements
June 2026

Num	Date	Name	Account	Memo	Paid Amount
13319	**06/23/2026**	**GLASS DOCTOR AUTO OF MID...**	**Cash In Bank - WF**	**Invoice 79179101**	
	06/11/2026		Auto & Truck Expense	Pickup replace windshield	-695.01
TOTAL					-695.01
13320	**06/23/2026**	**MIDVALE CITY CORPORATION**	**Cash In Bank - WF**	**Acct # 4.4026.00**	
	06/22/2026		Utilities	June water & storm drain & streetlight	-298.15
TOTAL					-298.15
13321	**06/23/2026**	**PEHP LIFE AD&D**	**Cash In Bank - WF**	**Account # 738**	
	06/22/2026		Life & Disability Insurance	June Life and AD&D insurance	-466.42
TOTAL					-466.42
13322	**06/23/2026**	**PEHP LTD PROGRAM**	**Cash In Bank - WF**	**Acct # 738**	
	06/24/2026		Life & Disability Insurance	June long-term disability insurance	-587.01
TOTAL					-587.01
13323	**06/23/2026**	**ROCKY MOUNTAIN POWER**	**Cash In Bank - WF**	**Acct # 32065636-001 5**	
	06/22/2026		Utilities	June power	-577.87
TOTAL					-577.87
13324	**06/24/2026**	**FCF BENEFITS & ADMINISTRAT...**	**Cash In Bank - WF**		
			Other Employee Benefit Expenses	Admin fee	-75.00
			Flexible Spending	Employee Withholdings	-1,566.62
TOTAL					-1,641.62
13326	**06/30/2026**	**AQUA ENGINEERING**	**Cash In Bank - WF**	**Invoice: 33262 Project: 30864.C**	
			Engineer Fees	2026 Pipe lining project engineering	-1,935.00
			Engineer Fees	2027 Pipe lining project engineering	-430.00
TOTAL					-2,365.00
13327	**06/30/2026**	**AT&T MOBILITY**	**Cash In Bank - WF**	**Account: 2872 8608 5147**	
	06/30/2026		Telephone & Internet	June cell phone, iPad, & radio service	-828.46
TOTAL					-828.46
13328	**06/30/2026**	**ROYCE INDUSTRIES LC**	**Cash In Bank - WF**	**Invoice No: SLC 100943**	
	06/30/2026		Shop Supplies	Pressure washer parts	-76.09
TOTAL					-76.09
60126	**06/02/2026**	**CATHY M KINGSBURY**	**Cash In Bank - WF**		
	06/02/2026		Health Insurance - Retire Reimb	June insurance reimbursement	-162.09
TOTAL					-162.09
60127	**06/02/2026**	**SONDRA F. SMITH**	**Cash In Bank - WF**		
	06/02/2026		Health Insurance - Retire Reimb	June insurance reimbursement	-198.13
TOTAL					-198.13

MIDVALLEY SEWER DISTRICT
Cash Disbursements
July 2026

Total Cash Disbursement of:
$ 384,324.54 BR

Num	Date	Name	Account	Memo	Paid Amount
	07/01/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Direct Deposit Service on 06/...**	
			Bank & Credit Card Fees	Fee for 2 direct deposit(s) at $1.75 each	-3.50
TOTAL					-3.50
	07/14/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 07/13/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 07/13/2026	-27,247.49
TOTAL					-27,247.49
	07/30/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 07/28/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 07/28/2026	-27,247.46
TOTAL					-27,247.46
	07/31/2026		**Cash In Bank - WF**	**Service Charge**	
			Bank & Credit Card Fees	Bank and Credit Card Fees	-6,098.93
TOTAL					-6,098.93
ACH-efpts	**07/31/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee Withholdings	-5,160.00
			Fed W/H & FICA Payable	District Match	-639.12
			Fed W/H & FICA Payable	Employee Withholdings	-639.12
			Fed W/H & FICA Payable	District Match	-2,732.76
			Fed W/H & FICA Payable	Employee Withholdings	-2,732.76
TOTAL					-11,903.76
ACH-eftps	**07/15/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee withholdings	-5,160.00
			Fed W/H & FICA Payable	District match	-639.11
			Fed W/H & FICA Payable	Employee withholdings	-639.11
			Fed W/H & FICA Payable	District match	-2,732.74
			Fed W/H & FICA Payable	Employee withholdings	-2,732.74
TOTAL					-11,903.70
ACH-taps	**07/31/2026**	**UTAH STATE TAX COMMISSION**	**Cash In Bank - WF**	**Utah State Withholding Taxes**	
			UT State Withholding	Employee Withholdings	-3,778.00
TOTAL					-3,778.00
ACH-ulgt	**07/10/2026**	**UTAH LOCAL GOVERNMENTS ...**	**Cash In Bank - WF**	**Annual Insurance Payments**	
			Life & Disability Insurance	July Accidental Dental Insurance	-7.80
			Workers Compensation	Annual Workers Compensation Insurance	-5,134.79
			Liability & Property Insurance	Annual Auto Insurance	-11,491.27
			Liability & Property Insurance	Annual Auto Insuarnce additional	-102.90
			Liability & Property Insurance	Annual General Liability Insurance	-20,176.62
			Liability & Property Insurance	Annual Property Insurance	-3,892.47
TOTAL					-40,805.85

MIDVALLEY SEWER DISTRICT
Cash Disbursements
July 2026

Num	Date	Name	Account	Memo	Paid Amount
ACH-urs	**07/30/2026**	**UTAH STATE RETIREMENT**	**Cash In Bank - WF**	**745**	
			Retirement Expense	July Retirement	-18,697.62
			401(k) Employee Contrib Payable	Employee withholdings	-2,860.00
			401(k) Employee Loan pmts	Employee withholdings	-2,210.12
			457 - Employee Contribution	Employee withholdings	-150.00
			Roth 401(k)	Employee withholdings	-2,836.66
			Roth 457(b)	Employee withholdings	-2,666.66
			Roth IRA	Employee withholdings	-1,220.00
			URS Employee Contribution	Employee withholdings	-382.30
TOTAL					-31,023.36
7001	**07/02/2026**	**CATHY M KINGSBURY**	**Cash In Bank - WF**		
	07/02/2026		Health Insurance - Retire Reimb	July insurance reimbursement	-162.09
TOTAL					-162.09
7002	**07/02/2026**	**SONDRA F. SMITH**	**Cash In Bank - WF**		
	07/02/2026		Health Insurance - Retire Reimb	July insurance reimbursement	-198.13
TOTAL					-198.13
13329	**07/01/2026**	**ANSERFONE**	**Cash In Bank - WF**	**Acct # 2217**	
	07/01/2026		Telephone & Internet	July after-hours answering service	-115.00
TOTAL					-115.00
13330	**07/01/2026**	**AQUANUITY INC**	**Cash In Bank - WF**	**Invoice: 1715**	
	07/01/2026		Computers & Software	AquaTwin Sewer annual support agreement	-5,000.00
TOTAL					-5,000.00
13331	**07/01/2026**	**CASELLE**	**Cash In Bank - WF**	**Acct #: C-11521**	
	07/01/2026		Computers & Software	2026 Annual accounting software	-1,931.40
			Prepaid Software Subscriptions	2027 Annual accounting software	-1,931.40
TOTAL					-3,862.80
13332	**07/01/2026**	**PEHP HEALTH INSURANCE**	**Cash In Bank - WF**	**Acct #: 738 Policy #: AC-2050**	
	07/01/2026		Health Insurance - Employees	July health insurance	-27,213.97
TOTAL					-27,213.97
13333	**07/06/2026**	**ACE RECYCLING & DISPOSAL**	**Cash In Bank - WF**	**Account #: 803150**	
	07/06/2026		Utilities	July dumpster service	-110.39
TOTAL					-110.39
13334	**07/06/2026**	**APLENA, INC**	**Cash In Bank - WF**	**Invoice #: 44545**	
	06/30/2026		Computers & Software	Virus & security software subscription update	-1,256.50
TOTAL					-1,256.50
13335	**07/06/2026**	**BLUE STAKES OF UTAH**	**Cash In Bank - WF**	**MDVLYID**	
	06/30/2026		Blue Stakes	June Blue Stakes Notifications	-270.30
TOTAL					-270.30

MIDVALLEY SEWER DISTRICT
Cash Disbursements
July 2026

Num	Date	Name	Account	Memo	Paid Amount
13336	**07/06/2026**	**CURT LALLI**	**Cash In Bank - WF**		
	06/30/2026		Computers & Software	May & June computer consulting	-693.75
TOTAL					-693.75
13337	**07/06/2026**	**HOME DEPOT CREDIT SERVIC...**	**Cash In Bank - WF**		
	06/30/2026		Auto & Truck Expense	Camera truck parts	-51.04
			Shop Supplies	Shop supplies	-12.48
			Property & Equipment	Yard and landscape	-42.53
TOTAL					-106.05
13338	**07/06/2026**	**UTOPIA**	**Cash In Bank - WF**	**Customer ID: # 368776**	
	07/02/2026		Telephone & Internet	July internet service	-75.00
TOTAL					-75.00
13339	**07/06/2026**	**WATER STAR USA**	**Cash In Bank - WF**	**Contract #: 100-9297501-001 Inv #: 2053...**	
	06/30/2026		Supplies	June water coolers	-199.98
TOTAL					-199.98
13340	**07/06/2026**	**WELLS FARGO #0551**	**Cash In Bank - WF**	**Acct # 0551**	
	06/30/2026		Auto & Truck Expense	Truck bed liner	-349.00
			Auto & Truck Expense	Camera truck lubricant	-69.97
			Auto & Truck Expense	Camera truck wires and cables	-24.78
TOTAL					-443.75
13341	**07/06/2026**	**WELLS FARGO #3192**	**Cash In Bank - WF**	**Acct # 3192**	
	06/30/2026		Shop Supplies	Employee funeral plant	-170.24
TOTAL					-170.24
13342	**07/06/2026**	**WELLS FARGO #3523**	**Cash In Bank - WF**	**Acct # 3523**	
	06/30/2026		Computers & Software	Cloud storage	-0.99
			Shop Supplies	Shop cleaning supplies	-51.61
			Shop Supplies	Operator certification renewal	-75.00
			Shop Supplies	Wash bay bucket	-7.68
			Shop Supplies	Shop supplies	-39.72
			Auto & Truck Expense	Camera truck cables and wire	-798.18
			Shop Supplies	Shop kitchen supplies	-128.23
TOTAL					-1,101.41
13343	**07/06/2026**	**WELLS FARGO #4777**	**Cash In Bank - WF**	**Acct # 4777**	
	06/30/2026		Computers & Software	Truck software subscription	-19.34
TOTAL					-19.34
13344	**07/06/2026**	**ZIONS BANKCARD CENTER #0...**	**Cash In Bank - WF**	**Acct #: 0667**	
	06/30/2026		Supplies	GFOA budget award	-133.25
			Supplies	Payroll processing fee	-29.01
			Trucks & Equipment	Truck software	-37.21
			Supplies	Trustee meeting meal	-124.91
			Supplies	Employee birthday luncheon	-176.92
			Supplies	Board meeting microphone	-244.98
			Supplies	Admin office supplies	-140.17
			Computers & Software	Admin office software	-80.59
			Shop Supplies	Wash bay cleaners	-93.74
			Telephone & Internet	Email accounts	-28.00
TOTAL					-1,088.78

MIDVALLEY SEWER DISTRICT
Cash Disbursements
July 2026

Num	Date	Name	Account	Memo	Paid Amount
13345	**07/14/2026**	**DEBBIE HENRIKSEN**	**Cash In Bank - WF**	**Refund of over-payment #32001**	
			Accounts Receivable - Customers	Refund of over-payment #32001	-999.00
TOTAL					-999.00
13346	**07/14/2026**	**ALLSTREAM**	**Cash In Bank - WF**	**Acct # 906629**	
	07/10/2026	3 OLYMPUS	Telephone & Internet	July land-line phone service	-445.59
TOTAL					-445.59
13347	**07/14/2026**	**CUES, INC.**	**Cash In Bank - WF**	**Invoice #: 9700 72849**	
	07/14/2026		Trucks & Equipment	Camera truck software & cloud storage	-20,004.47
TOTAL					-20,004.47
13348	**07/14/2026**	**ENBRIDGE**	**Cash In Bank - WF**	**4589520000**	
	06/30/2026		Utilities	June natural gas	-57.84
TOTAL					-57.84
13349	**07/14/2026**	**FUEL NETWORK**	**Cash In Bank - WF**	**Invoice #: F2612 E00896**	
	06/30/2026		Auto & Truck Expense	June fuel costs	-1,809.63
TOTAL					-1,809.63
13350	**07/14/2026**	**NAPA AUTO PARTS**	**Cash In Bank - WF**	**Acct #16105666**	
	06/30/2026		Auto & Truck Expense	Truck oil filters & oil	-115.76
TOTAL					-115.76
13351	**07/20/2026**	**BOWEN COLLINS & ASSOCIAT...**	**Cash In Bank - WF**	**Invoices: 41907 & 42227**	
			Engineer Fees	April & May sewer model services	-534.00
			Engineer Fees	June sewer model services	-3,296.00
TOTAL					-3,830.00
13352	**07/21/2026**	**FCF BENEFITS & ADMINISTRA...**	**Cash In Bank - WF**		
			Other Employee Benefit Expenses	Admin Fee	-75.00
			Flexible Spending	Employee Withholdings	-1,566.62
TOTAL					-1,641.62
13353	**07/21/2026**	**PEHP LIFE AD&D**	**Cash In Bank - WF**	**Account # 738**	
	07/20/2026		Life & Disability Insurance	July Life and AD&D insurance	-466.42
TOTAL					-466.42
13354	**07/21/2026**	**PEHP LTD PROGRAM**	**Cash In Bank - WF**	**Acct # 738**	
	07/21/2026		Life & Disability Insurance	July long-term disability insurance	-403.29
TOTAL					-403.29
13355	**07/17/2026**	**SOUTH VALLEY WATER RECL...**	**Cash In Bank - WF**		
			Sewage Treatment Expenses	May sewage treatment expense	-145,301.00
			Sewage Treatment Expenses	June YDM meter billings	-28.20
TOTAL					-145,329.20

MIDVALLEY SEWER DISTRICT
Cash Disbursements
July 2026

Num	Date	Name	Account	Memo	Paid Amount
13356	**07/28/2026**	**AQUA ENGINEERING**	**Cash In Bank - WF**	**Invoice: 33554 Project: 30864.C**	
			Engineer Fees	2026 Pipe lining project engineering	-1,290.00
			Engineer Fees	2027 Pipe lining project engineering	-2,580.00
TOTAL					-3,870.00
13357	**07/28/2026**	**CHASE B ROGERS**	**Cash In Bank - WF**	**Tri-State Conference**	
			Seminars & Education	Tri-State Conference per diem	-430.00
TOTAL					-430.00
13358	**07/28/2026**	**COLLIN S CHILD**	**Cash In Bank - WF**		
			Seminars & Education	Tri-State Conference per diem	-430.00
TOTAL					-430.00
13359	**07/28/2026**	**JOSEPH R MORGAN**	**Cash In Bank - WF**		
			Seminars & Education	Tri-State Conference per diem & mileage	-614.38
TOTAL					-614.38
13360	**07/28/2026**	**FREDRICK T PHILLIPS**	**Cash In Bank - WF**		
			Seminars & Education	Tri-State Conference per diem & mileage	-610.18
TOTAL					-610.18
13361	**07/28/2026**	**ANSERFONE**	**Cash In Bank - WF**	**Acct # 2217**	
	07/28/2026		Telephone & Internet	August after-hours answering service	-95.00
TOTAL					-95.00
13362	**07/28/2026**	**MIDVALE CITY CORPORATION**	**Cash In Bank - WF**	**Acct # 4.4026.00**	
	07/28/2026		Utilities	July water & storm drain & streetlight	-309.85
TOTAL					-309.85
13363	**07/28/2026**	**ROCKY MOUNTAIN POWER**	**Cash In Bank - WF**	**Acct # 32065636-001 5**	
	07/28/2026		Utilities	July power	-762.78
TOTAL					-762.78

BOARD MEETING
ISSUE SUMMARY

Date: August 12, 2026

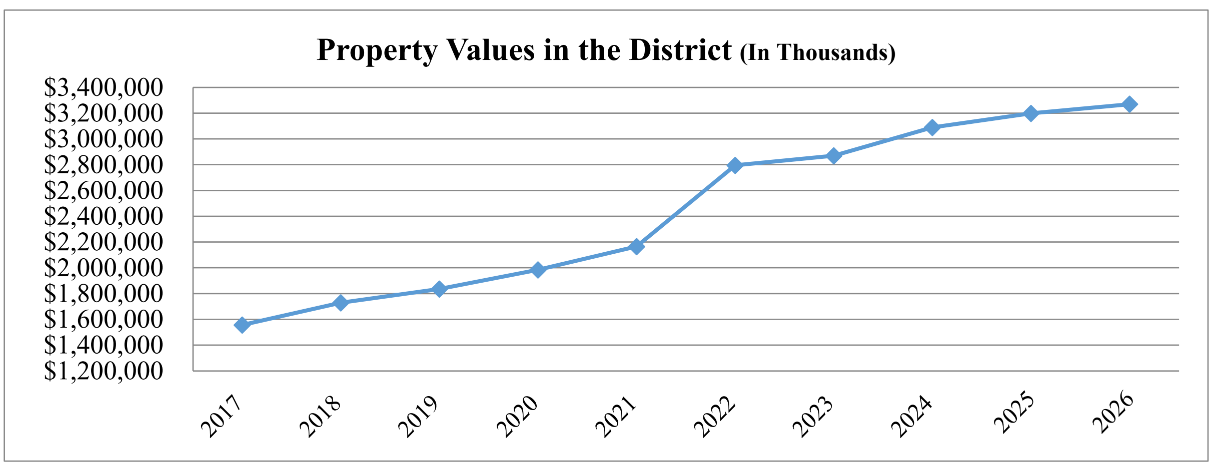
Subject: Certified Tax Rate Adopted

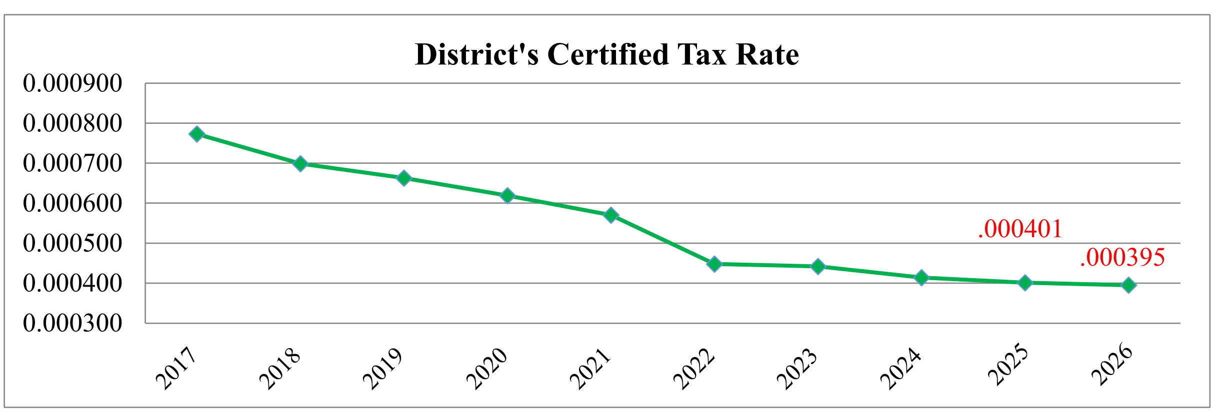
MIDVALLEY SEWER DISTRICT

Background: Each year, Utah Code requires the District to adopt and report its certified tax rate on or before June 22. As of the June 10, 2026 Board meeting, the Salt Lake County Auditor's Office (County) had not yet calculated the District's certified tax rate for 2026. Accordingly, the Board adopted a resolution approving the certified tax rate to be calculated by the County and posted to the District's account on TaxRates.Utah.gov.

On June 22, 2026, the District reported the approved certified tax rate of 0.000395 through its TaxRates.Utah.gov account and provided the County with a copy of the District's resolution. The certified tax rate decreased again this year due to increased property values.

The graphs below illustrate the increase in value of property within the District's boundaries and the decrease in the certified tax rate. During the past decade, as the property values have increased, the certified tax rate has decreased. For individual residents, this means that as their property values increase, the property taxes paid remains the same.





MIDVALLEY SEWER DISTRICT

Balance Sheet Two Year Comparison

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	$ Change
ASSETS			
Current Assets			
Checking/Savings	645,407	560,779	84,628
Other Current Assets			
Petty Cash	400	400	0
PTIF #666 - General Account	4,290,753	3,739,576	551,177
PTIF #4886 - SVWRF 4D Bond	805	393	412
Accounts Receivable - Customers	204,159	191,887	12,272
Liens Receivable	7,830	5,914	1,915
Prepaid Expenses	11,724	7,738	3,985
Prepaid Treatment Costs ST			
Prepaid - SVWRF Exp 2008 Curr	80,585	80,585	0
Prepaid - SVWRF Exp 2021 Curr	98,350	98,350	0
Total Prepaid Treatment Costs ST	178,935	178,935	0
Prepaid - SWVRF Bond Pmt	63,177	63,174	3
Total Other Current Assets	4,757,782	4,188,018	569,765
Total Current Assets	5,403,189	4,748,796	654,393
Fixed Assets			
Capital Assets - Not Depreciate			
Intangible Asset - SVWRF	3,414,424	3,414,424	0
Land	300,370	300,370	0
CIP 7500 S Sewer Line Project	0	689,864	(689,864)
Total Capital Assets - Not Depreciate	3,714,794	4,404,658	(689,864)
Capital Assets - Depreciated			
Buildings & Improvements	1,973,122	1,986,140	(13,018)
Sewer System - Contributed	5,285,791	4,941,645	344,146
Sewer System - Constructed	12,567,948	9,684,324	2,883,624
Trucks & Equipment	2,005,428	1,686,321	319,106
Machinery & Equipment	65,483	77,826	(12,343)
Office Equipment	105,745	133,462	(27,717)
Accumulated Depreciation	(8,234,046)	(7,806,110)	(427,936)
Total Capital Assets - Depreciated	13,769,470	10,703,608	3,065,862
Total Fixed Assets	17,484,264	15,108,266	2,375,998
Other Assets			
Prepaid Treatment Costs LT			
Prepaid - SVWRF Exp 2021 LT	1,376,899	1,475,251	(98,352)
Prepaid - SVWRF Exp 2008 LT	282,047	362,632	(80,585)
Total Prepaid Treatment Costs LT	1,658,946	1,837,883	(178,937)

Balance Sheet Two Year Comparison

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	$ Change
Investments			
Investments - Cost	6,490,977	6,228,061	262,916
Investments - Fair Value Adjust	24,983	(14,887)	39,871
Total Investments	6,515,960	6,213,173	302,787
Deferred Outflows - Pensions	375,858	374,855	1,003
Total Other Assets	8,550,764	8,425,911	124,853
TOTAL ASSETS	**31,438,217**	**28,282,973**	**3,155,244**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	7,333	125,273	(117,939)
Other Current Liabilities			
Accounts Payable - Other	126,357	126,348	9
Deferred Revenue	217,635	205,055	12,580
Refundable Deposits			
Cash Bond Escrow Acct	327,628	93,549	234,079
Total Refundable Deposits	327,628	93,549	234,079
Comp Absences - Current	192,730	176,252	16,478
Total Other Current Liabilities	864,350	601,204	263,146
Total Current Liabilities	871,683	726,477	145,207
Long Term Liabilities			
Comp Absences - Long Term	427,295	383,368	43,927
Net Pension Liability	229,502	165,977	63,525
Deferred Inflows - Pensions	1,475	1,445	30
Total Long Term Liabilities	658,272	550,790	107,482
Total Liabilities	1,529,955	1,277,267	252,689
Equity			
Net Position	4,995,510	4,766,774	228,736
Retained Earnings	24,001,071	21,463,815	2,537,256
Net Income	911,681	775,118	136,563
Total Equity	29,908,262	27,005,707	2,902,555
TOTAL LIABILITIES & EQUITY	**31,438,217**	**28,282,973**	**3,155,244**

Midvalley Sewer District
Profit & Loss YTD - Comparison To Prior Year
January to June 2026

	2026	2025	Change		% Change
Operating Revenues					
Sewer Service Fees	$ 2,857,430	$ 2,436,909	$ 420,521	**A**	17.26%
Finance Charges & Other	5,256	13,186	(7,930)		(60%)
Total Operating Revenues	2,862,686	2,450,095	412,591		17%
Operating Expenses					
Sewage Treatment Fees	1,024,810	1,056,989	(32,179)		(3%)
Salary and Wages	585,269	542,727	42,542		8%
Employee Benefits	356,424	328,088	28,336		9%
Depreciation and Amortization	258,000	214,200	43,800	**B**	20%
Pipe-Lining and Manhole Rehab	6,505	0	6,505		100%
Repairs & Maintenance	9,301	10,690	(1,389)		(13%)
Insurance	20,378	22,120	(1,742)		(8%)
Legal & Accounting Services	23,929	24,516	(587)		(2%)
Office & Administrative	97,653	91,467	6,186		7%
Auto & Truck Expense	20,801	20,404	397		2%
Engineering Fees	8,356	5,438	2,918		54%
Total Operating Expenses	2,411,426	2,316,639	94,787		4%
Net Income (Loss) From Operations	451,260	133,456	317,804		238%
Non-Operating Revenues					
Property Tax Revenue	124,104	122,890	1,214		1%
Impact Fee Income	30,310	46,478	(16,168)	**C**	(35%)
Interest Income	211,917	206,406	5,511		3%
Lien Fees	1,444	941	503		53%
Gain or Loss on Sale of Asset	9,796	264,947	(255,151)	**D**	(96%)
Total Non-Operating Revenues	377,571	641,662	(264,091)		(41%)
Contributed Capital - Sewer Lines	82,848	0	82,848	**E**	100%
Net Income (Loss)	**$ 911,679**	**$ 775,118**	**$ 136,561**		**18%**

Midvalley Sewer District
Profit & Loss YTD - Comparison To Prior Year
January to June 2026

Explanation of changes greater than $10,000 and 10%.

A The increase is primarily due to the District's 10% sewer service fee increase implemented in January 2026. Additionally, updated water meter readings for all commercial accounts contributed to higher sewer service fees.

B The increase is expected, as the District capitalized the 7500 South Sewer Line project in December and has begun recognizing depreciation expense related to the project.

C Impact fee revenues are not expected to be consistent with the prior year as impact fee revenue is dependent on construction in the District. The following is a breakdown of the impact fees collected:

	Impact Fees **2026**	Impact Fees **2025**
Residential housing	$ 27,784	$ 31,374
Commercial / Business	2,526	15,104
Total	$ 30,310	$ 46,478

D This account tracks gains and losses from the disposition of District assets, primarily vehicles. The current year gain is from the sale of three pickup trucks. In the prior year, the District recognized large gains from the sale of the CCTV camera truck and the VACTOR jet cleaning truck.

E The increase was due to sewer lines contributed by developers during the year. No developer-contributed sewer lines were received in the prior year..

Midvalley Sewer District
Profit & Loss YTD - Budget vs Actual
January to June 2026

	Actual	Budget	Over (Under) Budget		% Change
Operating Revenues					
Sewer Service Fees	$ 2,857,430	$ 2,700,498	$ 156,932		5.8%
Finance Charges & Other	5,256	12,492	(7,236)		(58%)
Total Operating Revenues	2,862,686	2,712,990	149,696		6%
Operating Expenses					
Sewage Treatment Fees	1,024,810	1,062,000	(37,190)		(4%)
Salary and Wages	585,269	585,000	269		0%
Employee Benefits	356,424	372,498	(16,074)		(4%)
Depreciation and Amortization	258,000	229,500	28,500	A	12%
Pipe-Lining and Manhole Rehab	6,505	6,000	505		8%
Repairs & Maintenance	9,301	29,493	(20,192)	B	(68%)
Insurance	20,378	23,000	(2,622)		(11%)
Legal & Accounting Services	23,929	21,000	2,929		14%
Office & Administrative	97,653	106,075	(8,422)		(8%)
Auto & Truck Expense	20,801	34,998	(14,197)	C	(41%)
Engineering Fees	8,356	8,334	22		0%
Election	0	0	0		0%
Total Operating Expenses	2,411,426	2,477,898	(66,472)		(3%)
Net Income (Loss) From Operations	451,260	235,092	216,168		92%
Non-Operating Revenues					
Property Tax Revenue	124,104	124,950	(846)		(1%)
Impact Fee Income	30,310	100,002	(69,692)	D	(70%)
Interest Income	211,917	124,998	86,919	E	70%
Lien Fees	1,444	3,498	(2,054)		(59%)
Gain or Loss on Sale of Asset	9,796	1,500	8,296		553%
Total Non-Operating Revenues	377,571	354,948	22,623		6%
Contributed Capital - Sewer Lines	82,848	0	82,848	F	100%
Net Income (Loss)	**$ 911,679**	**$ 590,040**	**$ 238,791**		**55%**

Midvalley Improvement District
Profit & Loss YTD - Budget vs Actual
January to June 2026

Explanation of major over or (under) budget line items (greater than 10% and $10,000):

A The over-budget amount is attributable to additional depreciation in the current year related to the 7500 South Sewer Line Project, as well as depreciation on the contributed sewer lines received in 2025.

B The under-budget variance is expected, as the District did not incur any major repair projects during the year. Historically, the District has budgeted this category conservatively to account for potential unexpected emergency repairs or maintenance costs.

C The under-budget amount is expected, as the District has not incurred any unanticipated auto or truck costs. The District has traditionally budgeted this line item conservatively to cover potential unexpected vehicle repairs.

D The under-budget amount is due to the District receiving less impact fees than originally projected. Estimating impact fee revenue is challenging because it can vary significantly from year to year and depends on levels of development and construction activity within the District.

E The over-budget aount is due to interest rates remaining higher than anticipated during last fall's budgeting process.

F The District does not budget for sewer lines contributed by developers because these assets do not represent spendable resources received by the District.

Development in the District

Year plans submitted	Name	Address/location	Total Connections	Connected	Comments	Contact
2023	Midvale Mills Phase 2	264 E 8000 S	48		Still under construction 04/26	Jake Ballstaedt (801) 455-5131
2023	Midvale Mills Phase 3	264 E 8000 S	11		Under construction 08/26	Jake Ballstaedt (801) 455-5131
2022	Woodhaven	7635 S 300 E	24		8 units complete; no occupancy 04/26	Fry Development
2023	Cottages at 7240	7240 S 525 E	4		Units completed; some occupied 04/26	
2023	MADD Apartments	7488 S Casa Blanca Dr	8		Buildings under construction; no occupancy yet 08/26	
2024	Torson Residence	972 E Casa Roja St	1		Building still under construction 04/26	
2025	KV Larsen Sub	963 E 8600 S	8		Pipe and manholes in; building under construction 08/26	
2024	Ottoson Duplex	461 E 7200 S	2		Still under construction 04/26	
2025	Trailside Reserve	6766 S 300 E	27		Units still under construction 08/26	
2025	Midvale Townhomes	7309 S 180 W	224		Under construction; main line being installed 08/26	
2025	Charlottes Fields Sub	6755 S Perrine Dr	8		Laterals connected; units under construction 04/26	
2025	Latitude 40 Sub	160 E 7200 S	18		Still under construction 08/26	
2025	Aaron Condos	7444 S State St	28		Buildings under construction 08/26	
2025	Tate Wood Sub.	7800 S 489 E	1		Lateral tied in 04/26	
2025	First Watch Restaurant	924 Fort Union Blvd	1		Construction started 08/26	
2025	Office Building	7865 S 700 E	1		No construction 08/26	
2025	Sharp Sub	7615 S 120 E	3		Connections complete; still under construction 08/26	
2026	Bordeaux Duplex	852 E Bordeaux Dr	2		Still under construction 08/26	
2026	Take 5 Oil Changers	39 W 7200 S	1		Construction started 08/26	
2026	Lotus Embers	195 W 7200 S	106		No construction yet 08/26	
2026	Hubert Flag Lot	910 E 7800 S	1		Notified of plan; no plans submitted yet 04/26	
2026	McDougal Flag Lot	300 E 8080 S	1		Plans submitted 05/26	
2026	Gutierrez Property	886 E 7800 S	9		Plans approved 07/26	
2026	HCI Bus Garage	85 E 7420 S	1		Construction started 08/26	
2026	Ivory Apartments	38 W Center St	144		Design under review 08/26	
	Total		**682**			