

Table 3

February 2016 thru January 2017

Summary Of Loadings To The Central Valley Plant
Based On Data From Previous 12 Months

ENTITY	FLOW MGD	BOD Mg/l	BOD # Per Day	TSS Mg/l	TSS # Per Day
COTTONWOOD	8.64	226.80	16,333.64	225.79	16,260.69
MOUNT OLYMPUS	13.40	177.78	19,869.85	156.37	17,477.33
GRANGER-HUNTER	12.86	209.18	22,430.21	173.82	18,638.95
KEARNS	3.29	449.61	12,338.84	352.51	9,674.08
MURRAY	4.41	239.58	8,818.30	200.84	7,392.51
SOUTH SALT LAKE	3.11	261.34	6,786.80	178.86	4,644.72
TAYLORSVILLE-BENNION	4.57	279.59	10,658.06	231.95	8,841.90
TOTALS	50.28	231.87	97,235.70	197.76	82,930.19

Table 5

February 2016 thru January 2017

Entities Share Of O&M Cost

ENTITY	Percent Based On Flow	Percent Based On BOD	Percent Based On TSS	Percent Of Total O&M Cost's
COTTONWOOD	4.0360%	5.6292%	8.4289%	18.0941%
MOUNT OLYMPUS	6.2635%	6.8479%	9.0596%	22.1710%
GRANGER-HUNTER	6.0093%	7.7303%	9.6617%	23.4012%
KEARNS	1.5379%	4.2524%	5.0147%	10.8050%
MURRAY	2.0628%	3.0391%	3.8320%	8.9339%
SOUTH SALT LAKE	1.4553%	2.3390%	2.4076%	6.2020%
TAYLORSVILLE-BENNION	2.1363%	3.6732%	4.5833%	10.3928%
TOTALS	23.5011%	33.5111%	42.9879%	100.0000%

Central Valley Water Reclamation Facility
Balance Sheet
February 28, 2017

Current Assets	2017	2016
Cash & equivalents	\$ 954,283	1,168,703
Accounts Receivable, net		
Member entity receivables	2,567,375	1,034,807
Other receivables	(162)	(170)
Unbilled sales	529,301	429,795
Bond interest - due from members	153,820	167,880
Bond - due from members	728,000	703,000
Inventory	252,511	252,595
Prepaid expenses	271,941	173,866
Total Current Assets	5,457,069	3,930,476
 Noncurrent Assets		
Bond - due from member	6,963,000	7,691,000
Capital assets		
Land	10,147,897	10,147,897
Construction in progress	2,859,610	173,669
Equipment	8,516,105	7,660,827
Golf course	6,014,119	6,014,119
Treatment plant	195,623,782	193,379,738
Accumulated depreciation	(140,218,073)	(134,755,746)
Total Non-Current Assets	89,906,440	90,311,504
Total Assets	\$ 95,363,509	\$ 94,241,980
 Current Liabilities		
Accounts payable	-	-
Accrued liabilities	112,228	108,661
Compensated absences	922,782	752,461
Deposit	2,100	2,100
Interest payable	153,820	167,880
State loan	728,000	703,000
Total Current Liabilities	1,918,930	1,734,102
 Noncurrent Liabilities		
Employee insurance premiums	271,654	331,711
State loan	6,963,000	7,691,000
Total Non-Current Liabilities	7,234,654	8,022,711
Total Liabilities	9,153,584	9,756,813
 Member Equity		
Cottonwood Improvement District	14,292,242	10,638,608
Mt Olympus Improvement District	21,043,186	16,443,717
Granger-Hunter Improvement District	18,687,205	14,984,441
Kearns Improvement District	8,933,323	8,143,088
Murray City	7,102,573	5,484,986
South Salt Lake City	4,423,609	3,277,110
Taylorsville-Bennion Improvement District	10,329,726	8,044,384
Contributions	-	17,468,833
Retained Earnings	1,398,061	-
Total Member Entity's Equity	86,209,925	84,485,167
Total Liabilities and Member Entity's Equity	\$ 95,363,509	\$ 94,241,980

**Central Valley Water Reclamation Facility
Income Statement
February 28, 2017**

	2017	2016
Revenue		
Cottonwood Improvement District	\$ 657,960	\$ 409,636
Mt Olympus Improvement District	822,038	498,538
Granger-Hunter Improvement District	860,358	525,085
Kearns Improvement District	397,114	231,070
Murray City	339,496	198,979
South Salt Lake City	244,347	131,662
Taylorsville-Bennion Improvement District	375,737	213,433
Total Member Entity Revenue	3,697,050	2,208,403
Operating Expenses:		
Plant Operations	1,555,814	1,504,152
Administration	231,780	213,295
Laboratory	147,928	134,959
Interceptor Monitoring	5,370	3,858
Board Costs	5,177	6,496
Pretreatment Monitoring	104,768	103,281
Engineering	248,152	242,362
Total Operating Expenses	2,298,989	2,208,403
Operating Income (Loss)	1,398,061	-
Other income/(expense):		
Interest income	-	-
Cost reimbursements	-	-
Total other income/(expense)	-	-
Net Income (Loss)	\$ 1,398,061	\$ -

Central Valley Water Reclamation
Plant Operations & Maintenance Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	283,449.82	314,154.00	30,704.18	9.77
Benefits	178,794.07	206,000.00	27,205.93	13.21
Insurance	0.00	3,400.00	3,400.00	100.00
Utilities				
Power	31,412.87	37,500.00	6,087.13	16.23
Water	2,008.09	1,400.00	(608.09)	(43.44)
Natural Gas	61,473.75	41,666.00	(19,807.75)	(47.54)
Telephone	1,393.84	2,437.00	1,043.16	42.81
Supplies	4,803.76	5,041.00	237.24	4.71
Fuel				
Diesel	6,804.15	9,000.00	2,195.85	24.40
Unleaded	(100.63)	1,166.00	1,266.63	108.63
Chemicals				
Polymer	14,272.50	14,000.00	(272.50)	(1.95)
Hypo Chlorite	2,218.46	2,662.00	443.54	16.66
Ferrous Chloride	4,315.72	16,225.00	11,909.28	73.40
Citric Acid	0.00	450.00	450.00	100.00
Maintenance				
Sludge Truck	11,656.64	17,416.00	5,759.36	33.07
Vehicles	204.44	900.00	695.56	77.28
Electrical	7,151.75	19,166.00	12,014.25	62.69
Mechanical	29,458.77	50,891.00	21,432.23	42.11
Grounds	766.10	3,541.00	2,774.90	78.36
MIS	15,797.53	19,500.00	3,702.47	18.99
Security & Camera	3,536.28	832.00	(2,704.28)	(325.03)
Oper & Enginators	5,989.97	53,833.00	47,843.03	88.87
Uniforms	577.27	2,307.50	1,730.23	74.98
Tipping Fees	16,652.67	13,000.00	(3,652.67)	(28.10)
STA Samples	1,265.00	250.00	(1,015.00)	(406.00)
Auto & Travel	3,360.00	200.00	(3,160.00)	(1,580.00)
Education & Training	12,401.64	4,020.00	(8,381.64)	(208.50)
Contract Service	26,364.78	43,432.00	17,067.22	39.30
Subscriptions	460.00	450.00	(10.00)	(2.22)
Professional Fees	0.00	1,000.00	1,000.00	100.00
Total Expenses	726,489.24	885,839.50	159,350.26	17.99
Less Oper Revenue	2,793.75	7,200.00	4,406.25	61.20
Net Oper Expenses	723,695.49	878,639.50	154,944.01	17.63

Central Valley Water Reclamation
Plant Operations & Maintenance Expense
Year to Date

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	569,594.31	628,304.00	58,709.69	9.34
Benefits	474,262.49	504,500.00	30,237.51	5.99
Insurance	271.00	3,400.00	3,129.00	92.03
Utilities				
Power	62,403.99	75,000.00	12,596.01	16.79
Water	3,334.05	2,800.00	(534.05)	(19.07)
Natural Gas	110,922.47	83,332.00	(27,590.47)	(33.11)
Telephone	3,055.58	4,864.00	1,808.42	37.18
Supplies	10,153.11	10,082.00	(71.11)	(0.71)
Fuel				
Diesel	12,952.05	18,000.00	5,047.95	28.04
Unleaded	(373.85)	2,332.00	2,705.85	116.03
Chemicals				
Polymer	28,545.00	28,000.00	(545.00)	(1.95)
Hypo Chlorite	2,218.46	5,324.00	3,105.54	58.33
Ferrous Chloride	17,056.17	32,450.00	15,393.83	47.44
Citric Acid	0.00	900.00	900.00	100.00
Maintenance				
Sludge Truck	17,832.66	34,832.00	16,999.34	48.80
Vehicles	204.44	1,800.00	1,595.56	88.64
Electrical	23,487.07	38,332.00	14,844.93	38.73
Mechanical	57,168.38	101,782.00	44,613.62	43.83
Grounds	5,363.27	7,082.00	1,718.73	24.27
MIS	30,007.03	39,000.00	8,992.97	23.06
Security & Camera	3,536.28	1,664.00	(1,872.28)	(112.52)
Enginators	12,362.39	101,666.00	89,303.61	87.84
Uniforms	4,240.55	4,605.00	364.45	7.91
Tipping Fees	36,016.67	26,000.00	(10,016.67)	(38.53)
STA Samples	2,213.12	525.00	(1,688.12)	(321.55)
Auto & Travel	3,360.00	800.00	(2,560.00)	(320.00)
Education & Training	12,601.64	4,620.00	(7,981.64)	(172.76)
Contract Service	52,278.83	86,864.00	34,585.17	39.82
Subscriptions	622.00	1,100.00	478.00	43.45
Professional Fees	124.86	1,300.00	1,175.14	90.40
Total Expenses	1,555,814.02	1,851,260.00	295,445.98	15.96
Less Oper Revenue	5,930.67	10,400.00	4,469.33	42.97
Net Oper Expenses	1,549,883.35	1,840,860.00	290,976.65	15.81

Board Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Board Compensation	2,684.00	3,375.00	691.00	20.47
Insurance	0.00	0.00	0.00	0.00
Board Travel & Training	0.00	1,000.00	1,000.00	100.00
Miscellaneous	(177.45)	200.00	377.45	188.73
Total Expenses	2,506.55	4,575.00	2,068.45	45.21

	Year To Date			
	Actual	Current Budget	Variance	%
Board Compensation	5,368.00	6,750.00	1,382.00	20.47
Insurance	0.00	0.00	0.00	0.00
Board Travel & Training	0.00	1,500.00	1,500.00	100.00
Miscellaneous	(191.45)	400.00	591.45	147.86
Total Expenses	5,176.55	8,650.00	3,473.45	40.16

Central Valley Water Reclamation
Administration Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	64,207.51	71,383.00	7,175.49	10.05
Benefits	32,622.66	37,000.00	4,377.34	11.83
Insurance	0.00	0.00	0.00	0.00
Telephone	485.47	649.00	163.53	25.20
Supplies	225.68	750.00	524.32	69.91
Postage	(0.90)	291.00	291.90	100.31
Auto & Travel	2,875.34	4,632.00	1,756.66	37.92
Education & Training	25.00	2,799.00	2,774.00	99.11
Subscriptions	573.00	300.00	(273.00)	(91.00)
Public Notices & Adv	75.00	83.00	8.00	9.64
Repairs & Maint	720.99	1,750.00	1,029.01	58.80
Professional Fees	7,999.44	11,435.00	3,435.56	30.04
Legislative Issues	0.00	4,166.00	4,166.00	100.00
Misc/Employee Awards	706.46	2,316.00	1,609.54	69.50
Total Expenses	110,515.65	137,554.00	27,038.35	19.66
Less Admin Revenue	5,847.35	10,000.00	4,152.65	41.53
Net Oper Expenses	104,668.30	127,554.00	22,885.70	17.94

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	123,723.02	142,766.00	19,042.98	13.34
Benefits	82,340.17	88,500.00	6,159.83	6.96
Insurance	0.00	0.00	0.00	0.00
Telephone	958.07	1,298.00	339.93	26.19
Supplies	193.05	1,500.00	1,306.95	87.13
Postage	128.10	582.00	453.90	77.99
Auto & Travel	6,296.11	9,264.00	2,967.89	32.04
Education & Training	2,113.00	5,597.00	3,484.00	62.25
Subscriptions	1,543.00	1,800.00	257.00	14.28
Public Notices & Adv	266.25	166.00	(100.25)	(60.39)
Repairs & Maint	1,494.87	3,500.00	2,005.13	57.29
Professional Fees	13,055.28	22,870.00	9,814.72	42.92
Legislative Issues	0.00	8,332.00	8,332.00	100.00
Misc/Employee Awards	(331.20)	4,632.00	4,963.20	107.15
Total Expenses	231,779.72	290,807.00	59,027.28	20.30
Less Admin Revenue	22,462.24	20,000.00	(2,462.24)	(12.31)
Net Admin Expenses	209,317.48	270,807.00	61,489.52	22.71

Central Valley Water Reclamation
Lab Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	31,263.88	32,538.00	1,274.12	3.92
Benefits	21,731.22	19,000.00	(2,731.22)	(14.37)
Insurance	0.00	0.00	0.00	0.00
Telephone	70.88	116.00	45.12	38.90
Office Supplies	355.62	300.00	(55.62)	(18.54)
Lab Supplies	3,405.79	5,041.00	1,635.21	32.44
Chemicals	2,400.88	4,375.00	1,974.12	45.12
Uniforms	30.07	154.00	123.93	80.47
Lab Service	5,269.17	3,333.00	(1,936.17)	(58.09)
Auto & Travel	560.00	300.00	(260.00)	(86.67)
Education & Training	0.00	0.00	0.00	0.00
Subscriptions	170.00	0.00	(170.00)	0.00
Maintenance	8,838.91	3,583.00	(5,255.91)	(146.69)
Total Expenses	74,096.42	68,740.00	(5,356.42)	(7.79)
Less Entity Lab Revenue	6,439.26	4,000.00	(2,439.26)	(60.98)
Less Other Lab Revenue	360.00	200.00	(160.00)	(80.00)
Net Oper Expenses	67,297.16	64,540.00	(2,757.16)	(4.27)

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	60,787.19	65,076.00	4,288.81	6.59
Benefits	54,854.44	53,000.00	(1,854.44)	(3.50)
Insurance	0.00	0.00	0.00	0.00
Telephone	168.98	232.00	63.02	27.16
Office Supplies	580.96	600.00	19.04	3.17
Lab Supplies	5,764.93	10,082.00	4,317.07	42.82
Chemicals	6,693.46	8,750.00	2,056.54	23.50
Uniforms	106.18	308.00	201.82	65.53
Lab Service	6,330.65	6,666.00	335.35	5.03
Auto & Travel	560.00	600.00	40.00	6.67
Education & Training	0.00	100.00	100.00	100.00
Subscriptions	441.00	300.00	(141.00)	(47.00)
Maintenance	11,640.64	7,166.00	(4,474.64)	(62.44)
Total Expenses	147,928.43	152,880.00	4,951.57	3.24
Less Entity Lab Revenue	10,657.26	8,000.00	(2,657.26)	(33.22)
Less Other Lab Revenue	720.00	400.00	(320.00)	(80.00)
Net Oper Expenses	136,551.17	144,480.00	7,928.83	5.49

Interceptor Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	1,756.00	1,450.00	(306.00)	(21.10)
Benefits	756.47	650.00	(106.47)	(16.38)
Insurance	0.00	0.00	0.00	0.00
Maintenance	10.06	850.00	839.94	98.82
Total Expenses	2,522.53	2,950.00	427.47	14.49

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	3,178.51	2,900.00	(278.51)	(9.60)
Benefits	2,154.18	2,050.00	(104.18)	(5.08)
Insurance	0.00	0.00	0.00	0.00
Maintenance	37.38	1,650.00	1,612.62	97.73
Total Expenses	5,370.07	6,600.00	1,229.93	18.64

Central Valley Water Reclamation
Pretreatment Field Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	28,210.70	31,000.00	2,789.30	9.00
Benefits	16,143.97	20,000.00	3,856.03	19.28
Insurance	0.00	0.00	0.00	0.00
Telephone	351.17	475.00	123.83	26.07
Office Supplies	0.00	250.00	250.00	100.00
Uniforms	0.00	133.00	133.00	100.00
Lab Service	0.00	0.00	0.00	0.00
Auto & Travel	0.00	0.00	0.00	0.00
Education & Training	585.00	0.00	(585.00)	0.00
Subscriptions	85.00	100.00	15.00	15.00
Maintenance	568.25	1,000.00	431.75	43.18
Professional Fees	0.00	200.00	200.00	100.00
Total Expenses	45,944.09	53,158.00	7,213.91	13.57
Less Field Revenue	14,743.30	0.00	(14,743.30)	0.00
Net Oper Expenses	31,200.79	53,158.00	21,957.21	41.31

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	55,946.18	62,000.00	6,053.82	9.76
Benefits	45,875.58	50,000.00	4,124.42	8.25
Insurance	0.00	0.00	0.00	0.00
Telephone	747.84	950.00	202.16	21.28
Office Supplies	31.56	500.00	468.44	93.69
Uniforms	0.00	266.00	266.00	100.00
Lab Service	0.00	0.00	0.00	0.00
Auto & Travel	0.00	0.00	0.00	0.00
Education & Training	585.00	0.00	(585.00)	0.00
Subscriptions	170.00	200.00	30.00	15.00
Maintenance	1,411.44	2,000.00	588.56	29.43
Professional Fees	0.00	400.00	400.00	100.00
Total Expenses	104,767.60	116,316.00	11,548.40	9.93
Less Field Revenue	41,385.35	25,000.00	(16,385.35)	(65.54)
Net Oper Expenses	63,382.25	91,316.00	27,933.75	30.59

Central Valley Water Reclamation
Engineering & Safety Expense
February 2017

	Period To Date			
	Actual	Current Budget	Variance	%
Wages	20,555.20	31,500.00	10,944.80	34.75
Benefits	10,331.27	15,000.00	4,668.73	31.12
Telephone	164.02	241.00	76.98	31.94
Office Supplies	0.00	100.00	100.00	100.00
Uniforms	0.00	100.00	100.00	100.00
Auto & Travel	603.08	1,000.00	396.92	39.69
Education & Training	0.00	236.00	236.00	100.00
Subscriptions	85.00	0.00	(85.00)	0.00
Maintenance	7,513.20	2,525.00	(4,988.20)	(197.55)
Professional Fees	5,519.63	25,000.00	19,480.37	77.92
Physicals & Testing	0.00	200.00	200.00	100.00
Total Expenses	44,771.40	75,902.00	31,130.60	41.01

	Year To Date			
	Actual	Current Budget	Variance	%
Wages	41,620.61	62,616.00	20,995.39	33.53
Benefits	24,595.45	31,500.00	6,904.55	21.92
Telephone	340.14	482.00	141.86	29.43
Office Supplies	0.00	150.00	150.00	100.00
Uniforms	0.00	100.00	100.00	100.00
Auto & Travel	926.16	1,400.00	473.84	33.85
Education & Training	0.00	472.00	472.00	100.00
Subscriptions	465.00	400.00	(65.00)	(16.25)
Maintenance	7,513.20	5,050.00	(2,463.20)	(48.78)
Professional Fees	172,514.70	193,000.00	20,485.30	10.61
Physicals & Testing	177.00	400.00	223.00	55.75
Total Expenses	248,152.26	295,570.00	47,417.74	16.04