

**MINUTES OF THE WASATCH COUNTY COUNCIL
ACTING AS THE
GOVERNING BOARD OF THE NORTH VILLAGE
SPECIAL SERVICE DISTRICT
JUNE 10, 2025**

PRESENT: Board Chair Erik Rowland
Board Member Colleen Bonner
Board Member Heidi Franco
Board Member Yvonne Barney via Zoom
Board Member Spencer Park
Board Member Kendall Crittenden
Board Member Karl McMillan

EXCUSED: Board Member Luke Searle

STAFF: Max Covey, the General Manager
Doug Scow, Water Rights Manager
Dana Kohler, Administrative Assistant
Kierstan Smith, CPA
David Fuller, Assistant General Manager
Rick Tatton, Court Reporter via Zoom
Theresa Baronek, District Treasurer
Shari Coleman, Accounting Clerk

Board Chair Erik Rowland called the meeting to order on Tuesday, May 10, 2025, at 4:41 p.m. The record should also show that all the Governing Board Members of the North Village Special Service District are present except for Board Member Luke Searle. The record should show that the Governing Board of the North Village Special Service District are meeting in the Wasatch County Council Chambers located in the Wasatch County Administration Building located at 25 North Main, Heber City, Utah 94032. Board Chair Erik Rowland then called the first agenda item.

REGULAR SESSION

APPROVAL OF THE MINUTES FOR MAY 13, 2025

Board Member Heidi Franco made a motion to approve the minutes May 13, 2025, as written. Board Member Colleen Bonner seconded the motion, and the motion carries with the following vote:

AYE: Board Chair Erik Rowland

**AYE: Board Member Colleen Bonner
AYE: Board Member Spencer Park
AYE: Board Member Heidi Franco
AYE: Board Member Yvonne Barney via Zoom
AYE: Board Member Kendall Crittenden**

NAY: None.

WARRANT LIST APPROVAL

Board Member Heidi Franco made a motion to approve the warrants in the amount of \$55,766.80. Board Member Yvonne Barney via Zoom seconded the motion and the motion carries with the following vote:

**AYE: Board Chair Erik Rowland
AYE: Board Member Colleen Bonner
AYE: Board Member Heidi Franco
AYE: Board Member Yvonne Barney via Zoom
AYE: Board Member Spencer Park
AYE: Board Member Kendall Crittenden**

NAY: None.

2024 AUDIT REPORT

Matt Geddes, from Squire, addressed the Governing Board of the North Village Special Service District and presented a power point presentation and then indicated that we have audited the statement of net position of North Village Special Service District for December 31, 2024 and the statement of revenues, expenses, and changes in net position and statement cash flows for the year then ended and the related notes to the financial statements, which collectively comprise the District's basis financial statements.

Matt Geddes indicated that in our opinion the financial statements referred to above present fairly, in all material respects, the financial position of North Village Special Service District as of December 31, 2024, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. The summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects with the audited financial statements from which it has been derived.

Matt Geddes indicated that in accordance with Government Auditing Standards, we have also issued our report dated June 9, 2025 on our consideration of the district's internal control over financial reporting and in our tests of its compliance with certain provisions, of laws, regulations,

contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing and not to provide an opinion on the effectiveness of the district's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the district's internal control over financial reporting and compliance. Also, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Matt Geddes also indicated that in addition to performing our audit in accordance with the accepted auditing standards we also perform our audit in accordance with Government Auditing Standards. Which Government Auditing Standards we require that the internal control over financial reporting is complying. We did not identify any significant deficiencies or material weaknesses in your internal control over financial reporting. It is also that everything is in accordance with the state compliance audit guide and each year the office of the Utah State Auditor issues an audit guide which require an audit of certain compliance requirements related to the district and then issue an opinion on those compliance requirements and in our opinion the district complied in all material respects with compliance requirements required in the state compliance audit guide issues by the office of the Utah State Auditor. In overall this was a particularly good report thanks to Max Covey's staff which made it quite easy to perform this audit and we express our appreciation from his staff and there was nothing to note and to report on.

Board Member Colleen Bonner made a motion to accept the 2024 Audit Report. Board Member Karl McMillan seconded that motion and the motion carries with the following vote:

**AYE: Board Chair Erik Rowland
AYE: Board Member Colleen Bonner
AYE: Board Member Spencer Park
AYE: Board Member Heidi Franco
AYE: Board Member Yvonne Barney via Zoom
AYE: Board Member Karl McMillan**

NAY: None.

GENERAL MANAGER'S REPORT

Max Covey, the General Manager, addressed the Governing Board of the North Village Special Service District and indicated that there is not a whole lot to report. Everything is moving forward and there are no issues to report.

OTHER BUSINESS

Max Covey, the General Manager and the Governing Board of the North Village Special District

both indicated that they had no other business to report.

ADJOURNMENT

Board Member Karl McMillan made a motion to adjourn. Board Member Heidi Franco seconded the motion, and the motion carries with the following vote:

**AYE: Board Chair Erik Rowland
AYE: Board Member Colleen Bonner
AYE: Board Member Spencer Park
AYE: Board Member Heidi Franco
AYE: Board Member Yvonne Barney
AYE: Board Member Karl McMillan
AYE: Board Member Kendall Crittenden**

NAY: None.

Meeting adjourned at 4:49 p.m.

Board Chair Erik Rowland