



**NOTICE OF PUBLIC MEETING**  
**OF THE**  
**METROPOLITAN WATER DISTRICT OF PLEASANT GROVE**

Notice is hereby given that the Board of Directors of the Metropolitan Water District of Pleasant Grove will hold a public meeting at **5:00 p.m. on Wednesday, June 25, 2025** in the City Hall Conference Room at 70 South 100 East, Pleasant Grove, Utah. This is a public meeting and anyone is invited to attend. ***Please note one or more members of the Board may be joining the meeting electronically.***

**AGENDA**

1. Public Hearing to consider for adoption a Resolution (2025-02MWD) adopting the Metropolitan Water District of Pleasant Grove final budget for fiscal year 2026 (July 1, 2025 and ending June 30, 2026).
2. Fraud Assessment Discussion.
3. Adjourn.

**CERTIFICATE OF POSTING**

I certify that the above notice and agenda was posted in three public places within the Pleasant Grove City limits. Agenda also posted on State (<http://pmn.utah.gov>) and City websites ([www.plgrove.org](http://www.plgrove.org)).

Posted by: /s/ Wendy Thorpe, MWD Assistant Secretary  
Posted: June 24, 2025 Time: 3:00 p.m.  
Place: City Hall, Library and Community Room 108 S 100 E.

\*NOTE: If you are planning to attend this public meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City Recorder, (801) 785-5045, forty-eight hours in advance of the meeting and we will try to provide whatever assistance may be required.

**RESOLUTION NO. 2025-02MWD**

**A RESOLUTION OF THE METROPOLITAN WATER DISTRICT OF PLEASANT GROVE, UTAH COUNTY, UTAH ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026 BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

**WHEREAS**, the Metropolitan Water District of Pleasant Grove (MWD) is an independent special service district; and

**WHEREAS**, the Metropolitan Water District of Pleasant Grove is required to adopt a budget annually; and

**WHEREAS**, the Metropolitan Water District of Pleasant Grove held a duly noticed Public Hearing on June 25, 2025 to adopt the final Fiscal Year 2025/2026 budget; and

**NOW, THEREFORE, BE IT RESOLVED** that the Metropolitan Water District of Pleasant Grove, Utah County, State of Utah, does hereby adopt final FY 2025/2026 budget, attached hereto as Exhibit "A".

**PASSED AND ADOPTED** by the City Council of Pleasant Grove City, Utah this 25<sup>th</sup> day of June, 2025.

\_\_\_\_\_  
E. Mark Bezzant, Chair

ATTEST:

\_\_\_\_\_  
Wendy Thorpe, Assistant Secretary

**Motion: Board Member** \_\_\_\_\_

**Second: Board Member** \_\_\_\_\_

<b><u>ROLL CALL</u></b>	<b><u>Yes</u></b>	<b><u>No</u></b>	<b><u>Absent</u></b>
Brian Andrew	_____	_____	_____
Mark Bezzant	_____	_____	_____
Marty Beaumont	_____	_____	_____
Frank Mills	_____	_____	_____
Paul Pierpont	_____	_____	_____
Neal Winterton	_____	_____	_____
Craig Veenker	_____	_____	_____

# Metropolitan Water District of Pleasant Grove

Enterprise Fund

	Prior Year Actual-2024	Beginning FY 2025 Budget	Amended FY 2025 Budget	Estimated Actual	Adopted FY 2026 Budget
<b>Revenues</b>					
Interest	28,166	20,000	20,000	20,000	20,000
Water Rental Revenues	212,620	250,000	250,000	250,000	100,000
Developer Contributions	389,561				
Cash in Lieu	189,184	100,000	100,000	145,000	145,000
Other Revenue		-	-		-
<b>Total Revenues</b>	<b>819,531</b>	<b>370,000</b>	<b>370,000</b>	<b>415,000</b>	<b>265,000</b>
<b>Expenditures</b>					
Audit	1,000	2,000	2,000	4,200	2,000
Water Share Acquisition		250,000	250,000	150,000	250,000
Principal Payments		-	-	-	-
Interest Payments	3,870	-	-		-
Capital Outlay					
Power Loss Olmstead	15,792	30,000	30,000	30,000	30,000
Other Expenditures	200	1,000	1,000	1,000	1,000
Water Assesments	304,724	400,000	400,000	375,000	400,000
<b>Total Expenditures</b>	<b>325,585</b>	<b>683,000</b>	<b>683,000</b>	<b>560,200</b>	<b>683,000</b>
<b>Change in Net Assets</b>	<b>493,945</b>	<b>(313,000)</b>	<b>(313,000)</b>	<b>(145,200)</b>	<b>(418,000)</b>

# Fraud Risk Assessment

Continued

\*Total Points Earned: 370/395 \*Risk Level: Very Low Low Moderate High Very High  
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	<u>200</u>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<u>5</u>	5
b. Procurement?	<u>5</u>	5
c. Ethical behavior?	<u>5</u>	5
d. Reporting fraud and abuse?	<u>5</u>	5
e. Travel?	<u>5</u>	5
f. Credit/Purchasing cards (where applicable)?	<u>5</u>	5
g. Personal use of entity assets?	<u>5</u>	5
h. IT and computer security?	<u>5</u>	5
i. Cash receipting and deposits?	<u>5</u>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	<u>0</u>	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	<u>10</u>	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	<u>20</u>	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	<u>20</u>	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	<u>20</u>	20
7. Does the entity have or promote a fraud hotline?	<u>20</u>	20
8. Does the entity have a formal internal audit function?	<u>20</u>	20
9. Does the entity have a formal audit committee?	<u>20</u>	20

\*Entity Name: Metropolitan Water District of Pleasant Grove

\*Completed for Fiscal Year Ending: 6/30/2025 \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: Denise Rog

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: Denise Rog

\*Required