

FINANCIAL CERTIFICATION



Northwestern Special Service District



Under penalty of perjury, I, Mike Johnson and I, Rosemary D'Amato, certify that: I have reviewed the annual financial report of Northwestern Special Service District for the year ended December 31, 2025. Based on my knowledge, the annual report does not contain any untrue statement of material fact or omit to state a material fact that would cause the statements to mislead. Based on my knowledge, the financial statements, and other information provided to the Office of the State Auditor, fairly presents in all material respects the financial condition and results of operation of Northwestern Special Service District for the year ended December 31, 2025. The other certifying officer and I are responsible for the fair presentation of financial reports and for the design, implementation, and evaluation of the internal controls over financial reporting for Northwestern Special Service District.

Signature: //s// Stephen M Johnson
Chief Administrative Officer

Signature: //s// Rosemary D'Amato
Chief Financial Officer

Notes:

- a. This certification is required to be submitted with the annual financial report to the Office of the Utah State Auditor in accordance with *Utah Code 11-50-201*
- b. *Utah Code 11-50-202* designates the **chief administrative officer** as the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision. In designating a chief administrative officer, the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.
- c. *Utah Code 11-50-202* designates the **chief financial officer** as the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision. In designating a chief financial officer, the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.