

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES, MIDVALLEY SEWER DISTRICT, HELD AT 160 EAST 7800 SOUTH, MIDVALE, UTAH 84047 ON MAY 13, 2026, AT THE TIME OF 5:00 PM, PURSUANT TO NOTICE.**

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**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 – RYAN RICHARDS LAW  
STEVE ROWLEY – AUDITOR (K&C CERTIFIED PUBLIC ACCOUNTANTS)**

The meeting was called to order at 5:00 PM by Chair Roemmich.

**1. PUBLIC COMMENTS/CEREMONIES/PRESENTATION**

No one in attendance.

**2. AUDITOR’S REPORT – STEVE ROWLEY, KEDDINGTON & CHRISTENSEN, CPA**

Mr. Roemmich welcomed Mr. Rowley, audit partner, with K&C Certified Public Accountants (K&C) to the meeting. Mr. Rowley stated that K&C performed the financial statement audit for Midvalley Sewer District (the District) for the year ended December 31, 2025.

Mr. Rowley acknowledged that even though K&C staff work closely with the District’s management and staff, the Board of Trustees are who K&C reports to.

Mr. Rowley clarified that the auditor's duty is to provide an opinion on the financial statements based on their audit procedures. He indicated that the audit was conducted in accordance with generally accepted auditing standards as well as Government Auditing Standards, which are outlined in his report. Mr. Rowley further noted that he issued an unqualified (clean) opinion, confirming that the financial statements accurately represent, in all material respects, the District's financial position, revenues and expenses, and cash flows for the fiscal year.

Mr. Rowley explained that, during the planning and execution of the audit of the financial statements, the auditors assessed the District’s internal control over financial reporting solely to determine the appropriate audit procedures relevant

for forming an opinion on the financial statements. This evaluation was not intended to result in an opinion regarding the effectiveness of the District's internal control. Additionally, the auditors provided opinions in their Supplemental Report concerning the District's internal control and adherence to applicable laws and regulations.

Mr. Rowley reported no audit findings or difficulties and praised the staff for their prompt assistance to the auditors.

Mr. Rowley observed that the District, when compared to other government clients, keeps its records impressively organized. Thanks to this careful documentation, the audit went smoothly and without issues.

Mr. Rowley encouraged Board members to contact him via phone or email should they have any concerns or inquiries.

The Board thanked Mr. Rowley for his outstanding work. Mr. Christensen noted that Mr. Rowley consistently delivers strong results, supported by his firm's impressive attention to detail. He further explained that Mr. Rowley and his firm have significant experience with governmental accounting rules, as they work with many government clients.

**3. MINUTES – APPROVAL**

**a. April 8, 2026, Public Hearing**

**Upon Motion** made by Mr. Roemmich, seconded by Mr. Sperry, and passed unanimously, the Board accepted April 8, 2026, Public Hearing minutes as written.

|              | <u>YEA</u> | <u>NAY</u> | <u>ABSTAIN/ABSENT</u> |
|--------------|------------|------------|-----------------------|
| Mr. Roemmich | X          |            |                       |
| Mr. Sperry   | X          |            |                       |
| Mr. Hansen   | X          |            |                       |

**b. April 8, 2026, Minutes**

**Upon Motion** made by Mr. Roemmich, seconded by Mr. Sperry, and passed unanimously, the Board accepted April 8, 2026, minutes as written.

|              | <u>YEA</u> | <u>NAY</u> | <u>ABSTAIN/ABSENT</u> |
|--------------|------------|------------|-----------------------|
| Mr. Roemmich | X          |            |                       |
| Mr. Sperry   | X          |            |                       |
| Mr. Hansen   | X          |            |                       |

**4. ATTORNEY REPORT**

No report currently.

**5. GENERAL MANAGER REPORT**

**a. Legal Services**

Mr. Syme mentioned that he had spoken with the Board about finding a replacement for the current legal counsel, Hayes Godfrey Bell. He explained that he had reviewed several potential candidates. Mr. Syme stated that after reviewing Mr. Ryan Richards' qualifications and his experience working alongside him at South Valley Water Reclamation Facility, Mr. Syme recommends appointing Mr. Richards to represent the District and serve as its legal counsel.

**Upon Motion** made by Mr. Roemmich, seconded by Mr. Sperry and passed unanimously, the Board approved the engagement of Ryan J. Richards of Ryan Richards Law as legal counsel for Midvalley Sewer District, replacing current legal counsel, and to authorize the Board Chair and/or District Manager to execute the agreement on behalf of the District.

|              | <u>YEA</u> | <u>NAY</u> | <u>ABSTAIN/ABSENT</u> |
|--------------|------------|------------|-----------------------|
| Mr. Roemmich | X          |            |                       |
| Mr. Sperry   | X          |            |                       |
| Mr. Hansen   | X          |            |                       |

**b. Vehicle Fleet**

Mr. Syme stated that he recently sold the 2025 GMC Sierra 3500HD for full asking price of \$75,000. He stated that the District has two trucks currently on order and delivery will be this summer. Mr. Syme stated that he will continue to update the Board as more information becomes available.

**c. Update: Pending Matters**

No report currently

**6. SOUTH VALLEY WATER RECLAMATION FACILITY (SVWRF) (Information & Update)**

No report currently

**7. REVIEW, APPROVE AND RATIFY CASH DISBURSEMENTS**

**a. April 2026**

**Upon Motion** made by Mr. Hansen, seconded by Mr. Sperry and passed unanimously, the Board approved April 2026 cash disbursements for \$416,565.10.

|              | <u>YEA</u> | <u>NAY</u> | <u>ABSTAIN/ABSENT</u> |
|--------------|------------|------------|-----------------------|
| Mr. Roemmich | X          |            |                       |
| Mr. Sperry   | X          |            |                       |
| Mr. Hansen   | X          |            |                       |

**8. OFFICE REPORT**

No report currently.

**9. CHIEF FINANCIAL OFFICER REPORT**

Mr. Christensen stated that Board members had received the quarterly financial reports via email prior to the meeting for their review.

**a. Balance Sheet Two-year Comparison**

Mr. Christensen reported on the Balance Sheet Two-Year Comparison report as of March 31, 2026. Mr. Christensen stated that most of the accounts are consistent with the prior year and there were no unexpected fluctuations.

**b. Profit & Loss YTD – Comparison to Prior Year 1<sup>ST</sup> Quarter**

Mr. Christensen reported on the Profit & Loss YTD Comparison to Prior Year report for January through March 2026. Mr. Christensen stated that sewer service fee revenue increased 16.76% due to a 10% rate increase, new growth in the District over the past year, and updated water meter readings for all commercial accounts, which contributed to higher sewer service fees.

He also noted that depreciation expense is higher this year because, in January, the District began depreciating the 7500 South Sewer Line Project and \$261,000 in contributed sewer lines.

**c. Profit & Loss YTD – Budget vs Actual 1<sup>ST</sup> Quarter**

Mr. Christensen presented the Profit & Loss YTD – Budget vs. Actual report for the period of January through March 2026. Mr. Christensen stated that most accounts were generally in line with the budgeted amounts. He noted, as anticipated, two significant variances were observed in Impact Fee Income and Interest Income, both of which are inherently difficult to forecast. Mr. Christensen explained that the District takes a conservative approach when budgeting for interest income, given the uncertainty surrounding future interest rate fluctuations.

Mr. Christensen briefly reviewed several smaller variances between actual and budgeted amounts on several report line items. He noted that the District intentionally budgets conservatively in certain expense categories to ensure adequate funding is available for emergencies and unexpected costs.

**d. Financial and Accounting Matters**

No report currently.

**10. SUPERVISOR’S REPORT**

Mr. Cecala stated that development in the District is steady. He stated that the Hubert Flag Lot (910 E 7800 S) and McDougal Flag Lot (300 E 8080 S) are the two newest projects in the District.

**11. TRUSTEES**

Mr. Sperry inquired about the cleaning procedures used in CIPP projects. Mr. Syme informed the Board about how the process operates, mentioning that the contractor either uses their own team or hires an external crew to handle cleaning before and after the liner installation.

**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.

|              | <u>YEA</u> | <u>NAY</u> | <u>ABSTAIN/ABSENT</u> |
|--------------|------------|------------|-----------------------|
| Mr. Roemmich | X          |            |                       |
| Mr. Sperry   | X          |            |                       |
| Mr. Hansen   | X          |            |                       |

The meeting was adjourned at 5:54PM and the next Board meeting will be on June 10, 2026, at 5:00 PM.