

Cottonwood Heights
Parks and Recreation
Service Area

Board of Trustees
Board Meeting

February 28, 2024

3:15 pm Work Session

4:00 pm Board Meeting

**Cottonwood Heights Parks and Recreation Service Area
Board of Trustees
February 28, 2024**

**Work Session-3:15 pm
Board Meeting – 4:00 pm**

AGENDA

WORK SESSION - *no action will be taken during the work session*

3:15 pm

- A. Annual Board Training Requirements
- B. Annual Conflict of Interest forms filled out
- C. Facility Maintenance Update – Kevin Suchey
- D. Discussion of any items listed on the General Board Meeting Agenda

GENERAL BOARD MEETING

4:00 pm

GENERAL BUSINESS

- A. Pledge of Allegiance
- B. Verification of Compliance – Open Meeting Law –Bart Hopkin
- C. Review and Approval of January 24, 2024 Board Minutes-Bart Hopkin
- D. Review and Approval of the Financial Statement for January 2024 – Ben Hill
- E. Review and Approval of Accounts Payable Selected Entries for January 2024 – Lyse’ Durrant

INFORMATION/DISCUSSION ITEMS

- A. Citizen/Customer Comments
- B. Board District Representation Reports – Trustees
- C. Ice Arena Condenser/Compressor Update-Ben Hill & Kevin Suchey
- D. Executive Director’s Report – Ben Hill
- E. Information and Discussion of Engagement Letter from K & C Accountants for 2023 Audit Services-Lyse’ Durrant
- F. Information and Discussion regarding Policy #440-Sunday Hours-Lyse’ Durrant

SPECIAL BUSINESS

- A. Consideration and Recommendation to Approve Policy XVI: Reimbursable Expenses – Resolution 2024-1
- B. Consideration and Recommendation to Accept Engagement Letter from K & C Accountants for 2023 Audit Services – Resolution 2024-2

ADJOURN

CLOSED MEETING (if needed and voted upon)

ADJOURN

The above items will be discussed at the Board meeting on February 28, 2024 at 4:00 p.m. with a work session held at 3:15 pm. This meeting will be held at the Cottonwood Heights Recreation Center, 7500 S. 2700 E. CWH, UT 84121. If you would like to submit written comment, please email all comments to lysed@cottonwoodheights.com. All comments received by 2:00 pm on February 28, 2024 will be summarized for the public record (Full name and address must be submitted as well). Comments made after that time will be forwarded to the Board of Trustees but will not be on the record. Posted on the PNW, CHPRSA website, and Recreation Center.

**Minutes for the
General Board Meeting for the
Cottonwood Heights Parks and Recreation Service Area
Held at 7500 South 2700 East, Cottonwood Heights, Utah
On the 24th day of January 2024
Pursuant of Notice**

****all minutes pending until approved at the following Board Meeting****

Board of Trustees Present:

Bart Hopkin
Dan Morzelewski
Patti Hansen

Staff Present:

Ben Hill
Lyse' Durrant
Audrey Durfee
Melissa Ruff
Bonnie Harris
Andrew Davis
Allie Brown
Cameron Gonzolas
David White
Brayden Griffith

Oath of Office for District 3

The Oath of Office for District 3 was given by Lyse Durrant, District Clerk, to Dan Morzelewski.

A Work Session was held on January 24, 2024 @ 3:15pm where there was a discussion about the Utah Recreation and Parks Association Annual Conference, and any items listed on the General Board Meeting Agenda.

GENERAL BOARD MEETING

4:00pm

General Business

A. Verification of Compliance – Open Meeting Law – Bart Hopkin

B. Pledge of Allegiance

- Mr. Hill led the Pledge of Allegiance.

C. Review and Approval of December 2023 Public Hearing/ General Board Meeting Minutes – Bart Hopkin

- After review, Mr. Patti made a motion to approve the December 2023 Board Minutes. Mr. Morzelewski seconded the motion. Motion carried unanimously with Mr. Hopkin, Mr. Morzelewski, and Ms. Hansen voting “Yes.”

D. Review and Approval of the Financial Statement for December 2023 – Ben Hill

- Mr. Hill presented the Financial Statement for December 2023 to the Board.
- After review, Mr. Morzelewski made a motion to approve the December 2023 Financial Statement. Ms. Hansen seconded the motion. Motion carried unanimously with Ms. Hansen, Mr. Hopkin, and Mr. Morzelewski voting “Yes.”

E. Review and approval of Accounts Payable Selected Entries for December 2023 – Lyse’ Durrant

- Ms. Durrant presented the Accounts Payable Selected Entries for December 2023 to the Board.
- After review, Ms. Hansen made a motion to approve the December 2023 Accounts Payable Selected Entries. Ms. Morzelewski seconded the motion. Motion carried unanimously with Ms. Hansen, Mr. Hopkin, and Mr. Morzelewski voting “Yes.”

INFORMATION/DISCUSSION ITEMS

A. Citizen/Customer Comments

- Mr. McCandless inquired about boiler updates, and asked CHRC staff to evaluate maintenance procedures.

B. Board District Representation Reports – Trustees

- The Board received an email from a patron with questions regarding the boiler repairs.

C. Executive Directors Report – Ben Hill

INFORMATION & UPDATES:

- New Website:
 - Launched on Monday, January 8th!
- Butler Middle School 2024/2025 Schedule:
 - Quarters vs. Semesters (Decision by January 22, 2024)
- McIntire Park:
 - Jesse Stewart – Deputy Director of SLC Public Utilities:
 - New Inter-local Agreement is in the works (Spring 2024).
- Indoor Pool Boiler (Unforeseen breakdown on Wednesday, December 13, 2023).
 - Estimated to be fully repaired by Friday, January 26th.
 - Estimated Indoor Pool reopening is on Thursday, February 1st.
 - Indoor Women’s Showers, Rope Swing, Party Room, etc.
- Current FT Employee Recruitments:
 - David White, New FT Custodian.
 - Brayden Griffith, Park Supervisor.
 - TBD, Park Supervisor.
- CH2:
 - Report on Tuesday, January 9th Meeting:
 - Suzanne Hyland – City Council/District 2.
 - Tennis Court Resurfacing.
 - Crestwood Park Master Plan – SLCO.
 - Public Open House – Thursday, Feb 1st (4-6PM) at Whitmore Library.
 - Sweet Heart Skate - Friday, February 9th (7-9PM).
 - 2024 TRCC Application: Bywater Park Master Plan.
 - Next Meeting is Wednesday, February 14th at 10AM (Bart).
- CH Parks, Trails and Open Space Committee:
 - Next Meeting is Wednesday, January 24th (6-8PM).
- 2024 Employee Planning Workshop at City Hall:
 - Wednesday, February 7th (10AM-2PM).

- 2024 Department, Executive Director, and Board Goals (Due by March 1st).
- URPA Conference – 2024:
 - Monday – Wednesday (March 11th – 13th).
 - Board of Trustees (3) / Staff (Lyse', Bonnie, Audrey, Preston, Ruth, and Allie).
 - Leadership Academy:
 - Preston has applied for the 2024/2025 Class.
 - Award Nominations:
 - Outstanding Program: VIP Program w/ City.
- AOAP Conference – 2024:
 - Audrey (February 12th – 15th).
- Park & Recreation Maintenance Management School (NRPA):
 - Andy – Year 2 (January 28th – February 2nd)
- Revenue Development & Management School (NRPA):
 - Ben – Year 1 (March 10th – 15th)
- Other Business:
 - Holiday Staff Appreciation Party (December 21st)
 - Skate with Santa (December 23rd)
 - Free Skate Day – Brighton Bank (January 6th)

**D. Information and Discussion regarding Policy Section XVI Reimbursable Expenses –
Melissa Ruff**

- Ms. Ruff presented information regarding Policy Section XVI Reimbursable Expenses
- To be brought back in Special Business during the February General Board Meeting.

Meeting Adjourned at 4:52pm

The next meeting of the Board will be held February 28, 2023 @ 4:00pm

Chair, Bart Hopkin, adjourned the General Board Meeting to a Closed Meeting that will follow the Cottonwood Heights Parks and Recreation Center Foundation Meeting. Closed Meetings must be voted affirmatively by a majority of the Board members present.

- It was discussed and voted on to go into a Closed Meeting.

- Upon a motion by Ms. Hansen, a second by Mr. Morzelewski the motion was carried unanimously with Ms. Hansen, Mr. Morzelewski and Mr. Hopkin voting "Yes" to enter into a closed meeting.
- Upon a motion, Ms. Hansen motioned to adjourn, a second by Mr. Morzelewski, the motion was carried unanimously with Ms. Hansen, Mr. Morzelewski and Mr. Hopkin all voting "Yes".

Cottonwood Heights Parks and Recreation Monthly Consolidated Board Financials January 2024

	Jan 24	Budget	% of Budget	Jan 24	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 · MEMBERSHIPS	76,085.84	74,000.00	102.82%	76,085.84	74,000.00	102.82%	790,000.00
4010 · SILVER SNEAKERS	7,791.50	7,500.00	103.89%	7,791.50	7,500.00	103.89%	90,000.00
4100 · ARENA ADMISSIONS	23,369.69	20,000.00	116.85%	23,369.69	20,000.00	116.85%	110,000.00
4120 · L.TS GROUP SKATE LESSONS	2,675.00	2,500.00	107.0%	2,675.00	2,500.00	107.0%	55,000.00
4130 · BMS SKATE LESSONS	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
4140 · FREESTYLE	9,933.99	10,500.00	94.61%	9,933.99	10,500.00	94.61%	110,000.00
4150 · PRIVATE ARENA RENTAL	18,795.13	25,000.00	75.18%	18,795.13	25,000.00	75.18%	200,000.00
4160 · PRIVATE SKATE LESSONS	1,319.00	1,100.00	119.91%	1,319.00	1,100.00	119.91%	12,000.00
4200 · POOL ADMISSIONS	227.27	0.00	100.0%	227.27	0.00	100.0%	305,000.00
4210 · PUBLIC SWIM LESSONS	570.80	500.00	114.16%	570.80	500.00	114.16%	109,700.00
4220 · PRIVATE SWIM LESSONS	0.00	0.00	0.0%	0.00	0.00	0.0%	4,675.00
4230 · AQUACISE	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
4240 · SPECIALTY CLASSES	93.50	105.00	89.05%	93.50	105.00	89.05%	3,500.00
4250 · TEAM DUES	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
4255 · TEAM UNIFY INCOME	3,146.40	0.00	100.0%	3,146.40	0.00	100.0%	245,000.00
4260 · TEAM MEET FEES	0.00	0.00	0.0%	0.00	0.00	0.0%	13,000.00
4275 · INVITATIONAL	0.00	0.00	0.0%	0.00	0.00	0.0%	30,500.00
4280 · PRE-COMP	911.00	1,040.00	87.6%	911.00	1,040.00	87.6%	39,445.00
4290 · WATER POLO	-272.00	800.00	-34.0%	-272.00	800.00	-34.0%	14,000.00
4300 · TRACK ADMISSIONS	326.41	125.00	261.13%	326.41	125.00	261.13%	1,000.00
4310 · GYM ADMISSIONS	1,014.31	1,800.00	56.35%	1,014.31	1,800.00	56.35%	11,000.00
4320 · GYM RENTAL	1,175.00	1,000.00	117.5%	1,175.00	1,000.00	117.5%	20,000.00
4400 · RB COURT FEES	2,300.55	2,200.00	104.57%	2,300.55	2,200.00	104.57%	17,500.00
4500 · LOCKERS	437.50	500.00	87.5%	437.50	500.00	87.5%	6,500.00
4600 · AEROBICS/CYCLE	2,222.50	2,100.00	105.83%	2,222.50	2,100.00	105.83%	25,000.00
4605 · AEROBIC CAMPS	0.00	500.00	0.0%	0.00	500.00	0.0%	1,500.00
4610 · ROOM RENTAL	6,450.00	8,000.00	80.63%	6,450.00	8,000.00	80.63%	32,000.00
4630 · PERSONAL TRAINERS	247.00	350.00	70.57%	247.00	350.00	70.57%	3,500.00
4640 · WEIGHT ROOM	4,411.63	5,000.00	88.23%	4,411.63	5,000.00	88.23%	40,000.00
4660 · ADVERTISING	0.00	0.00	0.0%	0.00	0.00	0.0%	1,000.00
4700 · NURSERY	348.50	600.00	58.08%	348.50	600.00	58.08%	7,000.00
4710 · SNACK BAR	0.00	0.00	0.0%	0.00	0.00	0.0%	10,500.00
4720 · VENDING	1,341.37	2,500.00	53.66%	1,341.37	2,500.00	53.66%	14,500.00
4730 · PRO SHOP	13.80	50.00	27.6%	13.80	50.00	27.6%	5,000.00

Cottonwood Heights Parks and Recreation Monthly Consolidated Board Financials

January 2024

	Jan 24	Budget	% of Budget	Jan 24	YTD Budget	% of Budget	Annual Budget
4735 · POSTAGE/COPIES	0.00	5.00	0.0%	0.00	5.00	0.0%	50.00
4740 · CANYON'S SCHOOL DISTRICT	0.00	0.00	0.0%	0.00	0.00	0.0%	191,179.00
4760 · REBATES	0.00	0.00	0.0%	0.00	0.00	0.0%	3,500.00
4800 · PAVILION	670.00	750.00	89.33%	670.00	750.00	89.33%	20,000.00
4810 · FIELD FEES	200.00	0.00	100.0%	200.00	0.00	100.0%	38,000.00
4820 · TENNIS	125.00	1,000.00	12.5%	125.00	1,000.00	12.5%	20,000.00
4821 · PICKLEBALL TOURNAMENT ENTRY	0.00	0.00	0.0%	0.00	0.00	0.0%	6,250.00
4823 · OUTDOOR COURT RESERVATIONS	540.00	700.00	77.14%	540.00	700.00	77.14%	7,000.00
4830 · ADMIN FEES	0.00	0.00	0.0%	0.00	0.00	0.0%	2,500.00
4916 · 5-K RACE INCOME	40.00	0.00	100.0%	40.00	0.00	100.0%	55,000.00
4918 · COTTONWOOD HEIGHTS CITY HOSTING	0.00	0.00	0.0%	0.00	0.00	0.0%	10,000.00
4920 · PROPERTY TAX REVENUE	17,873.36	15,000.00	119.16%	17,873.36	15,000.00	119.16%	2,900,000.00
4921 · FEE IN LIEU, ETC.	10,568.10	11,250.00	93.94%	10,568.10	11,250.00	93.94%	180,000.00
4930 · INTEREST INCOME	10,021.64	1,000.00	1,002.16%	10,021.64	1,000.00	1,002.16%	10,000.00
4965 · CWH CITY MINTNC CONTRACT	18,185.75	18,186.00	100.0%	18,185.75	18,186.00	100.0%	218,229.00
4972 · KIDS SPORTS CAMP INCOME	0.00	0.00	0.0%	0.00	0.00	0.0%	49,000.00
4973 · FLAG FOOTBALL INCOME	10,640.00	8,000.00	133.0%	10,640.00	8,000.00	133.0%	43,500.00
4974 · JR. JAZZ	0.00	0.00	0.0%	0.00	0.00	0.0%	39,500.00
4975 · CWH YOUTH SOCCER	18,151.00	12,000.00	151.26%	18,151.00	12,000.00	151.26%	70,000.00
Total Income	251,950.54	235,661.00	106.91%	251,950.54	235,661.00	106.91%	6,206,528.00
Gross Profit	251,950.54	235,661.00	106.91%	251,950.54	235,661.00	106.91%	6,206,528.00
Expense							
5000 · ADMIN/BENEFITED EMPLOYEES	39,763.17	39,588.00	100.44%	39,763.17	39,588.00	100.44%	522,578.00
5001 · ADMIN FICA,WC,S,V	3,302.48	4,751.00	69.51%	3,302.48	4,751.00	69.51%	62,710.00
5010 · WAGES/MANAGER ON DUTY	4,709.10	5,000.00	94.18%	4,709.10	5,000.00	94.18%	64,943.00
5020 · WAGES/NURSERY	1,284.52	2,810.00	45.71%	1,284.52	2,810.00	45.71%	36,650.00
5040 · WAGES/CSR	13,942.76	13,750.00	101.4%	13,942.76	13,750.00	101.4%	182,036.00
5041 · ADMIN WAGES/FICA,WRKCOMP	1,719.36	2,587.00	66.46%	1,719.36	2,587.00	66.46%	34,035.00
5100 · SALARIES/AQUATICS	17,910.04	17,866.00	100.25%	17,910.04	17,866.00	100.25%	234,168.00
5101 · AQUATICS, SALARY,FICA,WRKCOMP	1,628.03	2,144.00	75.93%	1,628.03	2,144.00	75.93%	28,100.00
5110 · WAGES/SWIM INSTRUCTORS	128.93	500.00	25.79%	128.93	500.00	25.79%	66,226.00
5120 · WAGES/SPECIALTY CLASSES	0.00	0.00	0.0%	0.00	0.00	0.0%	4,100.00
5130 · WAGES/LIFEGUARDS	11,031.37	11,050.00	99.83%	11,031.37	11,050.00	99.83%	401,584.00
5140 · WAGES/AQUACISE INSTRUCTORS	181.75	200.00	90.88%	181.75	200.00	90.88%	27,000.00
5141 · WAGES/AQUATICS/FICA,WRKCOMP	1,348.52	970.00	139.02%	1,348.52	970.00	139.02%	59,869.00
5160 · WAGES/SWIM TEAM	1,657.49	4,542.00	36.49%	1,657.49	4,542.00	36.49%	65,907.00

Cottonwood Heights Parks and Recreation Monthly Consolidated Board Financials

January 2024

	Jan 24	Budget	% of Budget	Jan 24	YTD Budget	% of Budget	Annual Budget
5161 · SWIM TEAM WAGES/FICA,WKCOMP	190.93	545.00	35.03%	190.93	545.00	35.03%	7,909.00
5200 · SALARIES/PROGRAMS	13,030.40	13,030.00	100.0%	13,030.40	13,030.00	100.0%	167,754.00
5201 · SALARIES/PROGRAMS,FICA,WC,S,V	1,190.21	1,564.00	76.1%	1,190.21	1,564.00	76.1%	20,130.00
5210 · WAGES/AEROBICS	6,672.31	6,700.00	99.59%	6,672.31	6,700.00	99.59%	97,500.00
5240 · WAGES/SKATE GUARDS	8,003.03	8,000.00	100.04%	8,003.03	8,000.00	100.04%	74,496.00
5250 · WAGES/ILTS INSTRUCTORS	1,826.69	2,500.00	73.07%	1,826.69	2,500.00	73.07%	35,069.00
5260 · WAGES/SUPER SPORT	0.00	0.00	0.0%	0.00	0.00	0.0%	31,945.00
5264 · WAGES/YOUTH SOCCER	27.54	0.00	100.0%	27.54	0.00	100.0%	6,728.00
5266 · WAGES/FLAG FOOTBALL	0.00	0.00	0.0%	0.00	0.00	0.0%	6,730.00
5268 · WAGES/JUNIOR JAZZ	2,069.90	2,400.00	86.25%	2,069.90	2,400.00	86.25%	6,858.00
5270 · WAGES/TENNIS INSTRUCTORS	32.35	133.00	24.32%	32.35	133.00	24.32%	7,131.00
5271 · WAGES/ARENA,FICA,WC,S,V	1,358.77	2,255.00	60.26%	1,358.77	2,255.00	60.26%	31,975.00
5300 · SALARIES/OPERATIONS	18,699.96	18,670.00	100.16%	18,699.96	18,670.00	100.16%	248,682.00
5301 · SALARIES/OPER,FICA,WC,S,V	1,912.31	2,240.00	85.37%	1,912.31	2,240.00	85.37%	29,842.00
5310 · WAGES/OPERATIONS	2,807.44	3,794.00	74.0%	2,807.44	3,794.00	74.0%	49,327.00
5311 · WAGES/OPER,FICA,WC,S,V	311.00	458.00	67.9%	311.00	458.00	67.9%	5,919.00
5400 · SALARIES/GROUNDS	16,909.74	22,083.00	76.57%	16,909.74	22,083.00	76.57%	318,463.00
5401 · SALARY/GOUNDS,FICA,WC,S,V	1,775.13	2,650.00	66.99%	1,775.13	2,650.00	66.99%	38,216.00
5410 · WAGES/GROUNDS	1,769.84	2,000.00	88.49%	1,769.84	2,000.00	88.49%	58,750.00
5411 · WAGES/GROUNDS,FICA,WC,S,V	295.43	240.00	123.1%	295.43	240.00	123.1%	7,050.00
5500 · SALARIES/VISUAL MAINTENANCE	8,420.52	10,035.00	83.91%	8,420.52	10,035.00	83.91%	131,172.00
5501 · SALARIES/V,MI,FICA,WC,S,V	836.99	1,204.00	69.52%	836.99	1,204.00	69.52%	15,741.00
5510 · WAGES,VISUAL MINTNC	1,567.50	2,000.00	78.38%	1,567.50	2,000.00	78.38%	49,068.00
5511 · WAGES,VISUAL MINTNC,FICA,WC,S,V	247.95	240.00	103.31%	247.95	240.00	103.31%	5,888.00
6000 · UT STATE RETIREMENT	20,350.53	18,000.00	113.06%	20,350.53	18,000.00	113.06%	250,000.00
6010 · HEALTH INS,DISABILITY	24,357.00	28,500.00	85.46%	24,357.00	28,500.00	85.46%	347,000.00
6011 · HEALTH INS-SEC 125 PR DEDUCT	511.44			511.44			
6030 · BOARD FEES	2,484.98	2,500.00	99.4%	2,484.98	2,500.00	99.4%	24,000.00
6040 · TRAVEL	1,138.97	1,200.00	94.91%	1,138.97	1,200.00	94.91%	18,000.00
6050 · TRAINING/WORKSHOPS	790.00	1,250.00	63.2%	790.00	1,250.00	63.2%	16,750.00
6560 · PAYROLL EXPENSES	-682.34			-682.34			
7001 · MARKETING	61.69	750.00	8.23%	61.69	750.00	8.23%	12,500.00
7010 · AUDITING	0.00	250.00	0.0%	0.00	250.00	0.0%	20,500.00
7020 · CONSULTING	0.00	1,000.00	0.0%	0.00	1,000.00	0.0%	45,000.00
7040 · DUES & SUBSCRIPTIONS	19,103.15	16,659.00	114.67%	19,103.15	16,659.00	114.67%	103,062.00
7050 · PROPERTY INSURANCE	57,216.04	0.00	100.0%	57,216.04	0.00	100.0%	118,000.00

**Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials**

January 2024

	Jan 24	Budget	% of Budget	Jan 24	YTD Budget	% of Budget	Annual Budget
7060 · LEGAL/CONSULTING,ADVERTISING	0.00	500.00	0.0%	0.00	500.00	0.0%	6,500.00
7065 · CWH CITY CONTRACT EXP	1,266.13	2,198.00	57.6%	1,266.13	2,198.00	57.6%	46,748.00
7090 · RETIRED EMPLOYEE BENEFITS	0.00	0.00	0.0%	0.00	0.00	0.0%	25,000.00
7130 · BANK/CREDIT CARD SRVC CHARGES	8,598.89	6,500.00	132.29%	8,598.89	6,500.00	132.29%	85,000.00
7140 · OVER/SHORT	-1.02			-1.02			
7200 · SWIM TEAM REIMBURSABLES	3,779.00	4,000.00	94.48%	3,779.00	4,000.00	94.48%	56,000.00
7215 · INVITATIONAL EXP	0.00	0.00	0.0%	0.00	0.00	0.0%	15,000.00
7220 · SWIM TEAM EXPENSE	5,305.80	500.00	1,061.16%	5,305.80	500.00	1,061.16%	25,700.00
7221 · TEAM UNIFY EXPENSES	0.00	0.00	0.0%	0.00	0.00	0.0%	4,500.00
7230 · WATER POLO EXP	0.00	0.00	0.0%	0.00	0.00	0.0%	10,000.00
7540 · TELEPHONE EXP	1,959.63	5,000.00	39.19%	1,959.63	5,000.00	39.19%	28,000.00
7550 · UTILITIES/GAS	13,766.19	25,000.00	55.07%	13,766.19	25,000.00	55.07%	265,000.00
7551 · UTILITIES/ELECTRICITY	16,704.78	16,000.00	104.41%	16,704.78	16,000.00	104.41%	241,000.00
7552 · UTILITIES/SEWER	0.00	0.00	0.0%	0.00	0.00	0.0%	17,700.00
7553 · UTILITIES/WATER	6.11	10.00	61.1%	6.11	10.00	61.1%	40,000.00
7561 · UTILITIES/GROUNDS/ELECT	953.94	600.00	158.99%	953.94	600.00	158.99%	7,700.00
7562 · UTILITIES/GROUNDS, WATER	178.63	0.00	100.0%	178.63	0.00	100.0%	75,000.00
7563 · UTILITIES/GROUNDS,SEWER-GARBAGE	683.67	1,000.00	68.37%	683.67	1,000.00	68.37%	30,000.00
7700 · AUTO EXP	374.25	1,275.00	29.35%	374.25	1,275.00	29.35%	20,300.00
8000 · REP & MNTNC ADMIN	287.19	750.00	38.29%	287.19	750.00	38.29%	15,000.00
8010 · REP & MNTNC/POOLS	9,694.62	2,500.00	387.79%	9,694.62	2,500.00	387.79%	35,000.00
8020 · REP & MNTNC/ARENA	1,270.73	1,000.00	127.07%	1,270.73	1,000.00	127.07%	40,000.00
8030 · REP & MNTNC/GYM,WT RMS	587.82	1,000.00	58.78%	587.82	1,000.00	58.78%	12,000.00
8036 · REP & MNTNC/TENNIS	0.00	0.00	0.0%	0.00	0.00	0.0%	1,000.00
8040 · REP & MNTNC/SNACK BAR	91.00	0.00	100.0%	91.00	0.00	100.0%	2,500.00
8050 · REP & MNTC OP,PARKS,VM	36,613.01	18,000.00	203.41%	36,613.01	18,000.00	203.41%	150,800.00
8100 · PRO SHOP/COST OF GOODS	0.00	100.00	0.0%	0.00	100.00	0.0%	5,000.00
8130 · UNIFORMS EXPENSE	0.00	650.00	0.0%	0.00	650.00	0.0%	16,000.00
8140 · UNIFORMS AQUATICS	0.00	0.00	0.0%	0.00	0.00	0.0%	10,000.00
8500 · SUNDRIES	1,496.81	1,270.00	117.86%	1,496.81	1,270.00	117.86%	15,700.00
9000 · SUPPLIES/ADMIN	5,020.47	2,500.00	200.82%	5,020.47	2,500.00	200.82%	40,000.00
9010 · SUPPLIES/OFFICE POSTAGE	57.72	100.00	57.72%	57.72	100.00	57.72%	4,500.00
9020 · SUPPLIES/COMPUTER	1,820.00	2,000.00	91.0%	1,820.00	2,000.00	91.0%	37,000.00
9040 · SUPPLIES/NURSERY	46.87	125.00	37.5%	46.87	125.00	37.5%	1,500.00
9050 · SUPPLIES/POOL	11.89	600.00	1.98%	11.89	600.00	1.98%	15,000.00
9055 · SUPPLIES/POOL(OPERATING)	2,693.00	10,000.00	26.93%	2,693.00	10,000.00	26.93%	130,000.00

Cottonwood Heights Parks and Recreation Monthly Consolidated Board Financials January 2024

	Jan 24	Budget	% of Budget	Jan 24	YTD Budget	% of Budget	Annual Budget
9060 · SUPPLIES/AQUACISE	0.00	0.00	0.0%	0.00	0.00	0.0%	1,500.00
9070 · SUPPLIES/SPECIALTY CLASSES	76.00	0.00	100.0%	76.00	0.00	100.0%	9,500.00
9080 · SUPPLIES/PROGRAMS	21.45	300.00	7.15%	21.45	300.00	7.15%	3,250.00
9081 · SUPPLIES/LTS	0.00	75.00	0.0%	0.00	75.00	0.0%	1,000.00
9085 · SUPPLIES/ARENA	0.00	1,500.00	0.0%	0.00	1,500.00	0.0%	7,000.00
9090 · SUPPLIES/AEROBICS	1,991.20	2,200.00	90.51%	1,991.20	2,200.00	90.51%	5,500.00
9091 · SUPPLIES/SILVER SNEAKERS	0.00	0.00	0.0%	0.00	0.00	0.0%	400.00
9092 · Supplies Aerobic Camp	79.99	0.00	100.0%	79.99	0.00	100.0%	500.00
9110 · SUPPLIES/WEIGHT ROOM	117.59	500.00	23.52%	117.59	500.00	23.52%	5,250.00
9115 · SUPPLIES/GYM	0.00	200.00	0.0%	0.00	200.00	0.0%	1,500.00
9116 · SUPPLIES/TENNIS	0.00	0.00	0.0%	0.00	0.00	0.0%	1,800.00
9120 · SUPPLIES/OPERATIONS	0.00	300.00	0.0%	0.00	300.00	0.0%	4,500.00
9130 · SUPPLIES/GROUNDS	20.28	1,000.00	2.03%	20.28	1,000.00	2.03%	13,500.00
9131 · FIELD COSTS	0.00	0.00	0.0%	0.00	0.00	0.0%	10,500.00
9140 · SUPPLIES/VM,CLEANING	708.73	2,000.00	35.44%	708.73	2,000.00	35.44%	26,452.00
9150 · SUPPLIES/VM PAPER	2,172.66	1,500.00	144.84%	2,172.66	1,500.00	144.84%	19,355.00
9200 · SMALL EQUIP	0.00	500.00	0.0%	0.00	500.00	0.0%	25,000.00
9210 · THANKSGIVING 5K RACE EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	36,600.00
9212 · BUTLERVILLE DAYS 5K EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	3,700.00
9222 · KIDS SPORTS CAMP EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	2,500.00
9224 · FLAG FOOTBALL EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	26,000.00
9225 · JR. JAZZ EXPENSE	1,628.11	0.00	100.0%	1,628.11	0.00	100.0%	26,000.00
9226 · CWH Youth Soccer expense	0.00	0.00	0.0%	0.00	0.00	0.0%	25,000.00
Total Expense	433,978.06	391,861.00	110.75%	433,978.06	391,861.00	110.75%	5,983,516.00
Net Ordinary Income	-182,027.52	-156,200.00	116.54%	-182,027.52	-156,200.00	116.54%	223,012.00
Other Income/Expense							
Other Expense							
9300 · CAPITAL EQUIPMENT/IMPROVEMENTS	73,015.79	84,500.00	86.41%	73,015.79	84,500.00	86.41%	493,915.00
9301 · CAPITAL & OPERATING LEASES	9,556.83	11,225.00	85.14%	9,556.83	11,225.00	85.14%	144,914.00
Total Other Expense	82,572.62	95,725.00	86.26%	82,572.62	95,725.00	86.26%	638,829.00
Net Other Income	-82,572.62	-95,725.00	86.26%	-82,572.62	-95,725.00	86.26%	-638,829.00
Net Income	-264,600.14	-251,925.00	105.03%	-264,600.14	-251,925.00	105.03%	-415,817.00

Cottonwood Heights Parks and Recreation

Bill Payment Register

02/23/24

As of January 31, 2024

Accrual Basis

Type	Date	Num	Name	Memo	Amount
1016 - GENERAL CHECKING					
Bill Pmt -Check	01/02/2024	ACH	CCG	Office Furniture	-3,142.16
Bill Pmt -Check	01/04/2024	64191	AAMODT, ROBERT	6 GAMES @ \$25	-150.00
Bill Pmt -Check	01/04/2024	64192	AMERICAN CHILLER ME...		-222.50
Bill Pmt -Check	01/04/2024	64193	AMERICAN FAMILY LIFE...		-49.12
Bill Pmt -Check	01/04/2024	64194	ASCAP	MUSIC	-434.00
Bill Pmt -Check	01/04/2024	64195	BIG COTTONWOOD DR...	SHIRTS & HOODIES	-2,241.00
Bill Pmt -Check	01/04/2024	64196	BLOMQUIST HALE CON...		-385.00
Bill Pmt -Check	01/04/2024	64197	COMCAST		-801.19
Bill Pmt -Check	01/04/2024	64198	DEAN, ZORAM	6 GAMES @ \$25	-150.00
Bill Pmt -Check	01/04/2024	64199	INTERMOUNTAIN SOFT ...		-55.00
Bill Pmt -Check	01/04/2024	64200	JOHNSTONE SUPPLY	PARTS	-26.82
Bill Pmt -Check	01/04/2024	64201	PUBLIC EMPLOY DISAB...	11/23 & 12/23	-1,150.86
Bill Pmt -Check	01/04/2024	64202	RADIATE VOLLEYBALL	10/2/23-12/20/23 REC LEAGUE	-8,000.00
Bill Pmt -Check	01/04/2024	64203	ROCKY MOUNTAIN PO...		-17,903.85
Bill Pmt -Check	01/04/2024	64204	SALT LAKE CITY CORP...	Final billing for acct. 41911 9/4/23-...	-838.01
Bill Pmt -Check	01/04/2024	64205	SALT LAKE COUNTY HE...	POOL PERMITS	-3,875.00
Bill Pmt -Check	01/04/2024	64206	SIMPLIVERIFIED	PROGRAMS	-821.70
Bill Pmt -Check	01/04/2024	64207	WASTE MANAGEMENT		-399.68
Bill Pmt -Check	01/11/2024	64208	AMERIGAS SALT LAKE ...		-848.81
Bill Pmt -Check	01/11/2024	64209	CENTURYLINK		-48.73
Bill Pmt -Check	01/11/2024	64210	DOMINION ENERGY		-7,085.68
Bill Pmt -Check	01/11/2024	64211	GIBBONS, CAMERON	REFUND SPLASH ZONE	-30.00
Bill Pmt -Check	01/11/2024	64212	GORHAM, TRACY	REFUND SWIM LESSONS	-96.00
Bill Pmt -Check	01/11/2024	64213	GRAINGER		-341.15
Bill Pmt -Check	01/11/2024	64214	GUINAN, ALISHA	REFUND SPLASH ROOM	-50.00
Bill Pmt -Check	01/11/2024	64215	HIGBEE, YANNING	REFUND SWIM LESSONS	-42.00
Bill Pmt -Check	01/11/2024	64217	KNIGHT, STEPHANIE	REFUND SWIM LESSONS	-96.00
Bill Pmt -Check	01/11/2024	64218	NORCO		-1,646.65
Bill Pmt -Check	01/11/2024	64219	RADDATZ, MCKENNA .	REIMBURSEMENT LG INSERVICE	-30.53
Bill Pmt -Check	01/11/2024	64220	ROCKY MOUNTAIN PO...		-164.42
Bill Pmt -Check	01/11/2024	64221	SMALLWOOD, POSEY	REFUND SPLASH PARTY ROOM	-50.00
Bill Pmt -Check	01/11/2024	64222	SOWERS, ALEXIS	REFUND LEARN TO SKATE	-95.00
Bill Pmt -Check	01/11/2024	64223	SUMMIT ENERGY		-10,631.75
Bill Pmt -Check	01/11/2024	64224	TERRY, JESSICA	REFUND YOUTH REC. LEAGUE	-125.00
Bill Pmt -Check	01/11/2024	64225	TUCKER, JASON	REFUND SWIM LESSONS	-48.00
Bill Pmt -Check	01/11/2024	64226	WATER STAR USA	100-8481511-001	-107.70
Bill Pmt -Check	01/11/2024	64227	WESCOTT, SPENCER	REFUND MEMBERSHIP	-225.23
Bill Pmt -Check	01/11/2024	ACH	CCG	50% office furniture	-1,335.20
Bill Pmt -Check	01/16/2024	ACH	UTAH STATE RETIREM...	RETIREMENT	-11,994.26
Bill Pmt -Check	01/18/2024	64228	ANDREWS, DONNA	REFUND PICKLEBALL	-30.00
Bill Pmt -Check	01/18/2024	64229	BIG COTTONWOOD DR...	CHAT GEAR	-1,257.00
Bill Pmt -Check	01/18/2024	64230	BMI		-435.00
Bill Pmt -Check	01/18/2024	64231	BOLINE, SARAH	REFUND SWIM LESSONS (TOT...	-48.00
Bill Pmt -Check	01/18/2024	64232	CEM AQUATICS		-2,693.00
Bill Pmt -Check	01/18/2024	64233	CHAN, XIXONG	REFUND WATER POLO	-112.00
Bill Pmt -Check	01/18/2024	64234	COTTONWOOD IMPRO...		-180.00
Bill Pmt -Check	01/18/2024	64235	CUSTOM WATER TECH...		-470.00
Bill Pmt -Check	01/18/2024	64236	DURRANT, MADIE	MILEAGE REIMBURSEMENT	-125.11
Bill Pmt -Check	01/18/2024	64237	ECONO.PEST		-91.00
Bill Pmt -Check	01/18/2024	64238	ENTERLINE, McCALL	REFUND WATER POLO	-96.00
Bill Pmt -Check	01/18/2024	64239	ETHERINGTON, TODD (...)	MILEAGE REIMBURSEMENT	-177.51
Bill Pmt -Check	01/18/2024	64240	FUEL NETWORK		-374.25
Bill Pmt -Check	01/18/2024	64241	GREEN, LAURA	MILEAGE REIMBURSEMENT	-75.33
Bill Pmt -Check	01/18/2024	64242	HAGER, SUSAN	REFUND WATER POLO	-96.00
Bill Pmt -Check	01/18/2024	64243	HIGBEE, YANNING	REFUND SWIM LESSONS	-42.00
Bill Pmt -Check	01/18/2024	64244	LIMBLE	SOFTWARE	-4,140.00
Bill Pmt -Check	01/18/2024	64245	LUPTAK, ALICIA	REFUND WATER POLO	-96.00
Bill Pmt -Check	01/18/2024	64246	MOUNTAINLAND SUPPLY		-333.27
Bill Pmt -Check	01/18/2024	64247	MUELLER, DARCI	REFUND WATER POLO	-96.00
Bill Pmt -Check	01/18/2024	64248	NORTON, REBECCA	REFUND WATER POLO	-96.00
Bill Pmt -Check	01/18/2024	64249	OQUIRRH RECREATION...	LANE RENTAL	-3,060.00
Bill Pmt -Check	01/18/2024	64250	PAZZI, JAN	REFUND YOUTH REC LEAGUE	-125.00
Bill Pmt -Check	01/18/2024	64251	PITNEY BOWES		-57.72
Bill Pmt -Check	01/18/2024	64252	RAIN BIRD	DATA CARTRIDGE	-1,350.00
Bill Pmt -Check	01/18/2024	64253	RIGHTWAY SANITARY ...		-927.85
Bill Pmt -Check	01/18/2024	64254	SALT LAKE CITY CORP...		-154.15
Bill Pmt -Check	01/18/2024	64255	SKRASTINS, JANIS	REFUND SWIM LESSON	-96.00

2:37 PM

Cottonwood Heights Parks and Recreation

Bill Payment Register

02/23/24

As of January 31, 2024

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	01/18/2024	64256	STRUCTURE COMPUTE...	SERVER	-7,335.79
Bill Pmt -Check	01/18/2024	64257	UNIVERSAL GRINDING ...		-96.00
Bill Pmt -Check	01/18/2024	64258	WAXIE SANITARY SUPP...		-244.04
Bill Pmt -Check	01/18/2024	64259	ZIONS BANK		-6,525.00
Bill Pmt -Check	01/24/2024	ACH	Utah State Tax Commissi...	12/23 SALES TAX	-7,433.21
Bill Pmt -Check	01/25/2024	ACH	Citi Cards		-22,535.89
Bill Pmt -Check	01/25/2024	ACH	PUBLIC EMPLOYEES H...	Flex reimbursement	-734.64
Bill Pmt -Check	01/25/2024	ACH	UTAH LOCAL GOVERN...		-3,196.37
Bill Pmt -Check	01/25/2024	64260	AAMODT, ROBERT	JR. JAZZ 6@\$25	-150.00
Bill Pmt -Check	01/25/2024	64261	ALARM INNOVATIONS	POWER SUPPLY	-221.27
Bill Pmt -Check	01/25/2024	64262	AMERICAN RED CROSS		-76.00
Bill Pmt -Check	01/25/2024	64263	ANAND, SANJIV	REFUND PRE COMP	-62.00
Bill Pmt -Check	01/25/2024	64264	CENTURYLINK		-68.13
Bill Pmt -Check	01/25/2024	64265	CROCKETT, AMY	REFUND SPLASH ROOM	-50.00
Bill Pmt -Check	01/25/2024	64266	DANIELS, AMANDA	Refund Swim lessons	-84.00
Bill Pmt -Check	01/25/2024	64267	DAVIS, ANDY	NRPA PER DIEM	-88.50
Bill Pmt -Check	01/25/2024	64268	DEAN, ZORAM	JR. JAZZ 6 @\$25	-150.00
Bill Pmt -Check	01/25/2024	64269	DURFEE, AUDREY.	PER DIEM AOAP	-279.50
Bill Pmt -Check	01/25/2024	64270	ENERSPECT	AED Pads	-432.25
Bill Pmt -Check	01/25/2024	64271	GREENLAND, DALE	JR. JAZZ 7@\$25	-175.00
Bill Pmt -Check	01/25/2024	64272	HILLTOP AQUATIC TEA...	MEET FEES	-1,832.00
Bill Pmt -Check	01/25/2024	64273	HUNTINGTON NATIONA...		-1,181.22
Bill Pmt -Check	01/25/2024	64274	JENSON REFRIGERATI...	Outdoor Lighting	-6,864.06
Bill Pmt -Check	01/25/2024	64275	JEREZ, TERRI	REFUND MEMBERSHIP	-151.60
Bill Pmt -Check	01/25/2024	64276	JOE'S TRIPLE A	PLUMBER	-169.00
Bill Pmt -Check	01/25/2024	64277	KENNEDY, JULIE	REIMBURSEMENT SWIM TEAM	-102.09
Bill Pmt -Check	01/25/2024	64278	MACCEO, CHASE	JR. JAZZ 7@\$25	-175.00
Bill Pmt -Check	01/25/2024	64279	MOUNTAINLAND SUPPLY	SEAL	-328.00
Bill Pmt -Check	01/25/2024	64280	NEUMANN, BRUCE	Refund Swim Lessons	-96.00
Bill Pmt -Check	01/25/2024	64281	PARKER, PATRICK	REFUND GROUP SKATE	-270.00
Bill Pmt -Check	01/25/2024	64282	PEAK ALARM		-100.92
Bill Pmt -Check	01/25/2024	64283	PUBLIC EMPLOYEE HE...		-511.44
Bill Pmt -Check	01/25/2024	64284	PUBLIC EMPLOYEES H...		-27,143.72
Bill Pmt -Check	01/25/2024	64285	R & S DISTRIBUTING		-642.36
Bill Pmt -Check	01/25/2024	64286	SALT LAKE CITY CORP...		-30.59
Bill Pmt -Check	01/25/2024	64287	SOUTH DAVIS AQUATIC...	MEET FEES	-1,947.00
Bill Pmt -Check	01/25/2024	64288	SUMMIT FIRE & SECURI...	528418	-9,362.62
Bill Pmt -Check	01/25/2024	64289	URPA	REGISTRATION BOARD MEMBE...	-1,235.00
Bill Pmt -Check	01/25/2024	64290	VALVERDE-GILL, CARM...	REFUND SWIM LESSONS	-42.00
Bill Pmt -Check	01/25/2024	64291	WAXIE SANITARY SUPP...		-605.45
Bill Pmt -Check	01/25/2024	64292	WEST, GREY	REFUND OVERPAYMENT	-66.76
Bill Pmt -Check	01/25/2024	64293	WEST, JILL	REFUND GROUP SKATE	-202.50
Bill Pmt -Check	01/25/2024	64294	ZIONS BANK		-1,850.61

Total 1016 - GENERAL CHECKING

-197,419.72

TOTAL

-197,419.72

EXECUTIVE DIRECTOR'S REPORT

February 2024

INFORMATION & UPDATES:

- Skate Park and Outdoor Court Lights:
 - Winter Hours: 7AM to 8PM.
- New FT Employee:
 - Morgan MacMillan, Park Supervisor.
- CH2:
 - Report on Tuesday, February 14th Meeting:
 - Easter Egg Hunt – Saturday, March 30th.
 - URPA - Outstanding Program Award – VIP Program.
 - Tennis Courts – 2024 Resurfacing.
 - Next Meeting is Wednesday, March 20th at 10AM (Bart).
- Indoor Pool Ducky Drop (Community Event):
 - Saturday, March 23, 2024.
- URPA Conference (St. George) – 2024:
 - Monday – Wednesday (March 11th – 13th).
 - Board of Trustees (3) / Staff (Lyse', Bonnie, Audrey, Preston, Ruth, and Allie).
- Revenue Development & Management School (NRPA):
 - Ben – Year 1 (March 10th – 15th)
- Other Business:
 - CH Parks, Trails, and Open Space Committee Meeting (January 24th)
 - Meeting with Adam Hock - Murray City Council (February 1st)
 - Crestwood Park Master Plan – SLCO Public Open House (February 1st)
 - Employee Planning Workshop (February 7th)
 - UASD Board Meeting (February 9th)
 - Sweet Heart Skate (February 9th)
 - Lunch with Brighton High School (February 13th)
 - State of the City Address (February 13th)
 - New CHPRSA Logo Design Committee Meeting (February 20th)
 - East Jordan Canal Trail Feasibility Study (February 21st)



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

February 23, 2024

Members of the Board
Cottonwood Heights Parks and Recreation Service Area
7500 South 2700 East
Cottonwood Heights, Utah 84121

We are pleased to confirm our understanding of the services we are to provide Cottonwood Heights Parks and Recreation Service Area for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the statement of net position and the related statement of revenue, expenses and changes in net position and statement of cash flows, including the related notes to the financial statements, which collectively comprise the basic financial statements of Cottonwood Heights Parks and Recreation Service Area as of and for the year then ended. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Cottonwood Heights Parks and Recreation Service Area's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Cottonwood Heights Parks and Recreation Service Area's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the Proportionate Share of the Net Pension Liability – URS
- 3) Schedule of Contributions – URS
- 4) Notes to Required Supplementary Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance with the compliance requirements outlined in the *State Compliance Audit Guide*, and provide an opinion on whether Cottonwood Heights Parks and Recreation Service Area complied, in all material respects, to the compliance requirements outlined in the *State Compliance Audit Guide*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the requirements of *State Compliance Audit Guide* issued by the Office of the State Auditor, and will include tests of your accounting records of Cottonwood Heights Parks and Recreation Service Area and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition (assumed always) – this is the risk that revenue may not be recognized in accordance with GAAP.
- Management override of controls (assumed always) – this is the risk that management may override internal controls through pressure on subordinates or other methods.

As of the date of this letter we have not completed our planning of Cottonwood Heights Parks and Recreation Service Area’s audit, therefore, we will communicate any modifications to the significant risks of material misstatement identified above or if new significant risks of material misstatements are identified during our planning.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the *State Compliance Audit Guide*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Cottonwood Heights Parks and Recreation Service Area’s compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements, and related notes of Cottonwood Heights Parks and Recreation Service Area in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and the accuracy and completeness of that information.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements

aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Cottonwood Heights Parks and Recreation Service Area; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of KCHM LLC dba K&C, Certified Public Accountants (K&C) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to government or other oversight agencies, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of K&C personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the government or other oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Marcus Arbuckle is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 6, 2024.

Our fee for these services will be \$14,550. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Board of Trustees and management of Cottonwood Heights Parks and Recreation Service Area. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If during our audit we become aware that Cottonwood Heights Parks and Recreation Service Area is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. The *State Compliance Audit Guide* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Cottonwood Heights Parks and Recreation Service Area and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

K&C, CPAs

K&C, Certified Public Accountants.

RESPONSE:

This letter correctly sets forth the understanding of Cottonwood Heights Parks and Recreation Service Area.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

POLICY #440

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

**POLICY GOVERNING
SUNDAY/HOLIDAY HOURS OF OPERATION**

REFERENCE:

Sunday opening approved, Board of Trustees Meeting, December, 1986; Revised January 1, 2004.

PURPOSE:

To establish operating hours for Sunday or holiday usage of Cottonwood Heights Parks & Recreation Service Area.

SECTION I: DEFINITIONS:

Board of Trustees – Three elected officials to serve on the Cottonwood Heights Parks & Recreation Service Area Board.

Service Area – Special taxing district governed by an elected Board of Trustees. Also known as Cottonwood Heights Parks & Recreation Service Area

SECTION II: POLICY:

- 1.0 Sunday/Holiday Opening
 - 1.1 Cottonwood Heights Parks & Recreation Service Area will be open on Sundays and holidays on a limited schedule for public usage and private rentals.
 - 1.2 The facility will be closed on Easter Sunday, Christmas Day, the Sunday following Christmas Day when it falls on a Saturday, and the Sunday before Christmas Day when it falls on a Monday.
 - 1.3 All employees hired to work at Cottonwood Heights Parks & Recreation Service Area may be required to work on Sunday or a holiday as per their job descriptions.

SECTION III: PROCEDURE

- 1.0 Sunday Hours
 - 1.1 The facility will be open to the public from ~~12 noon~~ **11:00 am** to ~~5:00 p.m.~~ **4:00 pm**

- 1.2 Hours of operation and usage for various activities (i.e. swimming, ice skating, gymnasium, track, fitness rooms, etc.) shall be determined by administration and approved by the Board of Trustees.
- 1.3 The ice arena and gymnasium may be rented during non-public hours on Sunday for hockey leagues, practice ice, group activities etc. Cottonwood Heights Parks & Recreation Service Area staff will be scheduled accordingly.
- 1.4 All parks managed by Cottonwood Heights Parks & Recreation Service Area will be available on Sunday for public use ~~or private rental~~.

2.0 Holiday Hours

- 2.1 The facility will be open to the public from ~~12 noon~~ **11:00 am** to ~~5 p.m.~~ **4:00 pm** on **New Year's Day**, Memorial Day, Independence Day, Pioneer Day, and Labor Day.
- 2.2 All other holiday hours will be approved by the Board of Trustees to better meet the needs of the Service Area patrons. (e.g. ~~New Year's Day~~, Martin Luther King Day, President's Day, **Juneteenth Day**, Veteran's Day, and Thanksgiving Day).
- 2.3 There will be no private rentals on holidays unless pre-approved by the **Executive** Director or designee.

APPROVED AND PASSED THIS _____ DAY OF _____, 20__

COTTONWOOD HEIGHTS
PARKS AND RECREATION SERVICE AREA

By: _____

~~Mike Peterson~~, **Ben Hill**, **Executive** Director

BOARD OF TRUSTEES

By: _____

E. Bart Hopkin, Chairman

SECTION XVI: REIMBURSABLE EXPENSES

1. GENERAL POLICY. With prior approval, legitimate expenses will be reimbursed by Cottonwood Heights Parks and Recreation Service Area to the employee. Receipts should be required to reimburse the employee. Reimbursement may be in the form of petty cash, or a separate check. Records must be kept reflecting the amount of reimbursement each employee has received.

2. TRAINING AND CONFERENCES.
 - A. Requests to attend training seminars, conferences, or briefings should be in writing and submitted at least four weeks in advance, stating the nature, place, time and length of the conference, date of departure, return, and estimated expenses.

 - B. A written evaluation of the conference should be filed with the **Executive** Director or designee within seven working days after completion of the conference, etc.

 - C. If required by Cottonwood Heights Parks and Recreation Service Area to attend training seminars, conferences, briefings, or gather information, an employee will be compensated, in addition to paying any tuition or fees, at the rate of one and one-half (1 ½) times their regular work day pay if hours worked exceed forty (40) hours in that week.

3. TRAVEL POLICY.
 - A. All travel outside of the Cottonwood Heights Parks and Recreation Service Area limits during Cottonwood Heights Parks and Recreation Service Area work hours shall be authorized by the **Executive** Director or designate. A log of all such travel exceeding a thirty (30) mile radius of Cottonwood Heights Parks and Recreation Service Area shall be kept. This log shall include the reason for the trip, the time the employee departed, and the time the employee returned, and vehicle used.

 - B. Travel for legitimate Cottonwood Heights Parks and Recreation Service Area purposes in Cottonwood Heights Parks and Recreation Service Area vehicles may be authorized when the use of the vehicle does not detract from the operational needs of Cottonwood Heights Parks and Recreation Service Area . Overnight use of Cottonwood Heights Parks and Recreation Service Area vehicles for travel purposes shall be authorized by the **Executive** Director or designate.

 - C. If travel is outside the range of service of Cottonwood Heights Parks and Recreation Service Area's repair shop, travel costs in conjunction with the use of

Cottonwood Heights Parks and Recreation Service Area vehicles shall be paid by the employee with receipts being kept for reimbursements.

- D. All hotels or other sleeping accommodations and airplane or other travel accommodations shall be arranged in advance for overnight trips and approved by the **Executive** Director or designate prior to purchasing tickets or renting rooms. ~~This includes travel using frequent flyer miles accrued when using Service Area credit cards.~~ Payment for all travel should be on the Cottonwood Heights Parks and Recreation credit card. ~~Payment in advance is preferred.~~ If not possible, ~~and with approval,~~ Cottonwood Heights Parks and Recreation Service Area shall reimburse to the employee the cash amount of the cost of such sleeping and travel accommodations after receiving the appropriate receipts to verify that the employee has expended their own money for such purposes. Failure to produce a receipt in such circumstances will necessitate the withholding of reimbursement. Receipts for ~~all travel hotel~~ accommodations shall be turned into Cottonwood Heights Parks and Recreation Service Area by the employee as a verification of attendance no matter what the form of payment.
- E. Use of an employee's personal vehicle may be authorized when circumstances warrant. The employee shall keep track of the mileage associated with the approved travel and submit a request for reimbursement to the **Executive** Director or designate based upon this record. The mileage rate will be consistent with the established rate used by the General Services Administration. Cottonwood Heights Parks and Recreation Service Area will reimburse the lesser of (1) mileage computed using GSA regulations or (2) the round trip air fare computed using the lowest reasonable airfare to the destination.
- (1) Mileage is allowed for only one person in the vehicle.
 - (2) Mileage shall not include any miles incurred driving to and from work for regular scheduled hours.
 - (3) Mileage for the month should be turned in to the ~~Accounts Payable Clerk Senior Accounting Specialist~~ by the ~~5th-10th~~ of the following month. ~~for payment on the 10th.~~
- F. The **Executive** Director's car allowance will be determined by the Board, per written agreement.
- G. *The Assistant Director is eligible for a monthly car allowance, as determined by the Executive Director.*
- H. All registration fees, etc. will be paid in advance by check ~~or credit card.~~ ~~If this is~~

~~not possible, the employee will be reimbursed for their own expenditure for registration fees, etc. after presentation of a valid receipt in conjunction with previously authorized travel and attendance at the conference or function. If this is not possible, the employee will be reimbursed for their own registration fees, expenditure, etc. after presentation of a valid receipt with previously authorized travel and attendance at the conference function.~~

~~I. The maximum daily allowance of per diem for Cottonwood Heights Parks and Recreation Service Area employees engaged in travel on the Cottonwood Heights Parks and Recreation Service Area's behalf shall equal the amount identified by the U.S. General Services Administration, Office of Governmental Policy (<http://policyworks.gov/org/main/mt.homepage/mtt/perdiem/perd03.html>). Employees on approved Cottonwood Heights Parks and Recreation travel, will be compensated per diem at the current rate identified by the U.S. General Services Administration (gsa.gov) for first, last and full days of travel. If the conference/ clinic/workshop registration covers all or partial meals, that amount will be deducted from the total per diem based on the per meal rate established by the U.S. General Services Administration.~~

J. Hotel/motel reimbursement for travel authorized by Cottonwood Heights Parks and Recreation Service Area shall not exceed either

- (1) the cost of a single room at an authorized conference or training location;

or

- (2) the amount allowed for the area identified by the U.S. General Services Administration, ~~Office of Governmental Policy~~. Hotel receipts or conference documents are required for reimbursement or advance payment.

~~J. Travel that requires less than a full day shall be compensated by the following specific per diem allowances and based on time of departure and return:~~

- ~~(1) Breakfast: \$6.00 maximum (if departure is earlier than 6:00 a.m.).~~
- ~~(2) Lunch: \$8.00 maximum (if departure is earlier than 8 a.m. and return is prior to 6:00 p.m.).~~
- ~~(3) Dinner: \$14.00 maximum (if departure is earlier than 8 a.m. and return is later than 6:00 p.m.).~~

(4) The Service Area will reimburse parking expenses with receipts.

~~(5) These amounts may be either advanced after submission and approval of travel request, or reimbursed after presentation of receipts.~~

K. Definition of compensable hours worked for travel for principal activities performed for the employer's benefit and at his/her special request to meet the needs of the particular and unusual assignment. (Department of Labor, Code of Federal Regulations, Wage and Hour Division)

(1) Special One Day Assignment: Time spent by an employee in travel as part of his/her principal activity and performed for the employer's benefit and at his/her special request, must be counted as hours worked. Where an employee is required to report at a meeting place to receive instructions or to perform other work there, the travel from the designated place to the work place is part of the day's work, and must be counted as hours worked regardless of contract, custom, or practice. Normal home to work and return time may be deducted from the travel time. Regular meal period time is not counted.

(2) Travel away from home: Compensable hours are hours worked when it takes place during your employee's regularly scheduled hours of work. The time is not only hours worked on regular working days during normal working hours but also during the corresponding hours on nonworking days. Thus, if an employee regularly works from 9 a.m. to 5 p.m. from Monday through Friday the travel time during these hours is work time on Saturday and Sunday as well as on the other days. Regular meal period time is not counted.

a. Time spent in travel away from home outside of the employee's regularly scheduled hours of work as a passenger on an airplane, train, boat, bus, or automobile could be considered as hours worked, depending on the circumstances.

(3) If an employee is offered public transportation but requests permission to drive his car instead, the employer may count as hours worked either the time spent driving the car or the time he would have had to count as hours worked during working hours if the employee had used the public conveyance.

(4) Any work which an employee is required to perform while traveling must be counted as hours worked. An employee who drives or an employee who is required to ride therein as an assistant or helper, is working while

riding, except during meal periods or when he is permitted to sleep in adequate facilities furnished by the employer.

- a. If the employee is driving while traveling outside of the employee's regular hours of work, the travel time could be considered hours worked, depending on the circumstances.

4. CELL PHONE REIMBURSEMENT.

A. ~~An amount of \$30.00 per month will be~~ **The Service area will provide a cell phone reimbursement** to benefitted employee positions ~~that are administratively required to be available, via cell phone, in the event of an unforeseen situation which requires their immediate attention.~~ These eligible positions are determined by the Service Area's **Executive** Director.

- (1) A bi-weekly reimbursable payroll amount ~~of \$13.85 will be issued to these eligible positions.~~ **based on an employee's position, will be issued each pay period.**

APPROVED AND PASSED THIS _____ DAY OF _____, 20__

COTTONWOOD HEIGHTS
PARKS AND RECREATION SERVICE AREA

By: _____

Ben Hill, **Executive** Director

BOARD OF TRUSTEES

By: _____

~~Debbie Tyler,~~ **Bart Hopkin**, Chairperson

RESOLUTION NO. 2024-1

A RESOLUTION ADOPTING CHANGES TO A PERSONNEL POLICY OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA PERSONNEL POLICY SECTION XVI-REIMBURSABLE EXPENSES

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area Board of Trustees has adopted Personnel Policy Section XVI-Reimbursable Expense;

WHEREAS, the Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area adopts changes to Personnel Policy Section XVI- Reimbursable Expense;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA AS FOLLOWS:

1. **Adoption.** The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area adopts Personnel Policy Section XVI- Reimbursable Expense;
2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidly or unenforceability, shall not affect any other portion of this Resolution, and all sections, parts and provisions shall be severable.
3. **Effective Date.** This Resolution shall become effective immediately upon its passage

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD
HEIGHTS PARKS AND RECREATION SERVICE AREA ON THIS 28th DAY OF
FEBRUARY 2024.**

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

Bart Hopkin, Chair

Dan Morzelewski

Patti Hansen

Attest: Lyse' Durrant

RESOLUTION NO. 2024-2

A RESOLUTION OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA BOARD OF TRUSTEES TO APPROVE AN ENGAGEMENT LETTER FROM K & C ACCOUNTANTS FOR ITS 2023 AUDIT SERVICES.

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area Board of Trustees would like obtain audit services to conduct its Annual Audit for 2023;

WHEREAS, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area desires to approve an Engagement Letter from K & C Accountants to complete its Annual Audit;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA AS FOLLOWS:

1. **Adoption.** The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area approves the Engagement Letter from K & C Accountants to conduct its Annual Audit.
2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidly or unenforceability, shall not affect any other portion of this Resolution, and all sections, parts and provisions shall be severable.
3. **Effective Date.** This Resolution shall become effective immediately upon its passage

PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA ON THIS 28th DAY OF FEBRUARY, 2024.

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

Board of Trustees:

Bart Hopkin, Chair

Dan Morzelewski

Patti Hansen

Attest: _____
Lyse' Durrant