

Cottonwood Heights
Parks and Recreation
Service Area

Board of Trustees
Board Meeting

February 26, 2025

3:15 pm Work Session

4:00 pm Board Meeting

**Cottonwood Heights Parks and Recreation Service Area
Board of Trustees
February 26, 2025**

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

AGENDA

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

3:15 pm

- A. Canyon Centre CDA Discussion- Mike Johnson, Cottonwood Heights City
- B. Discussion of any items listed on the General Board Meeting Agenda

GENERAL BOARD MEETING

4:00 pm

GENERAL BUSINESS

- A. Welcome and Pledge of Allegiance
- B. Review and Approval of January 22, 2025 Board Minutes-Dan Morzelewski
- C. Review and Approval of the Financial Statement for January 2025 – Ben Hill
- D. Review and Approval of Accounts Payable Selected Entries for January 2025 – Lyse' Durrant

INFORMATION/DISCUSSION ITEMS

- A. Citizen/Customer Comments
- B. Board District Representation Reports – Trustees
- C. Safety Updates – Audrey Durfee
- D. Executive Director's Report – Ben Hill
- E. Interlocal Agreement with Canyon Center CDA – Ben Hill
- F. Discussion and Information regarding Engagement Letter from K & C Accountants for 2024 Audit Services-Lyse' Durrant
- G. Discussion and Updated Information regarding Policy #XVII: Benefits – Melissa Ruff
- H. Discussion and Updated Information regarding Policy #XXIV: Vehicle Usage – Lyse' Durrant

SPECIAL BUSINESS

- A. Consideration and Recommendation to Approve updated Amendments with Canyon Centre CDA – Resolution 2025-1
- B. Consideration and Recommendation to Accept Engagement Letter from K & C Accountants for 2024 Audit Services-Resolution 2025-2
- C. Consideration and Recommendation to Approve Policy # XVII: Benefits Policy – Resolution 2025-3
- D. Consideration and Recommendation to Approve Policy # XXIV: Vehicle Usage Policy-Resolution 2025-4

ADJOURN

CLOSED MEETING (if needed and voted upon) - a closed meeting to discuss litigation, property acquisition or the character and professional competence or physical or mental health of an individual

ADJOURN

The above items will be discussed at the Board meeting on February 26, 2025 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 26, 2025 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 22nd day of January 2025
Pursuant of Notice**

all minutes pending until approved at the following Board Meeting

Board of Trustees Present:

Dan Morzelewski

Patti Hansen

Bart Hopkin

Staff Present:

Ben Hill

Lyse' Durrant

Andrew Davis

Bonnie Harris

Audrey Durfee

Kevin Suchey

Allie Brown

Melissa Ruff

Alex Ihrig

A Work Session was held on January 22nd @ 3:15pm where there was a discussion about the Utah Recreation and Parks Association Annual Convention and review of the 2025 and a discussion on any items listed on the General Board Meeting Agenda.

GENERAL BOARD MEETING

4:00pm

General Business

A. Pledge of Allegiance

- Mr. Morzelewski led the Pledge of Allegiance.

B. Review and Approval of December 2024 Public Hearing Minutes – Dan Morzelewski

- After review, Mr. Hopkin made a motion to approve the December 2024 Public Hearing General Board Minutes. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen and Mr. Hopkin voting “Aye.”

C. Review and Approval of December 2024 General Board Meeting Minutes – Dan Morzelewski

- After review, Mr. Hopkin made a motion to approve the December 2024 General Board Minutes. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen and Mr. Hopkin voting “Aye.”

D. Review and Approval of the Financial Statement for December 2024 – Ben Hill

- Mr. Hill presented the Financial Statement for December 2024 to the Board.
- After review, Ms. Hansen made a motion to approve the December 2024 Financial Statement. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin “Yes.”

E. Review and Approval of Accounts Payable Selected Entries for December 2024 – Lyse’ Durrant

- Ms. Durrant presented the Accounts Payable Selected Entries for December 2024 to the Board.
- After review, Mr. Hopkin made a motion to approve the December 2024 Accounts Payable Selected Entries. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin “Yes.”

INFORMATION/DISCUSSION ITEMS

A. Citizen/Customer Comments

- Howard Silver expressed his concerns regarding the Whirlpool in the Indoor Pool area. The Director will follow up with staff and Mr. Silver.

B. Board District Representation Reports – Trustees

- None

C. Executive Directors Report – Ben Hill

INFORMATION & UPDATES:

- RFP – 2025 Facility Capital Maintenance Master Plan:
 - Proposals Due – February 20, 2025, at 3PM
- 2025 Fee Schedule Updates:
 - Group Home Rates
- 2025 TRCC Project – Bywater Park Improvements:
 - Contract with Salt Lake County is in progress
 - Scott Peters, VENN Collaborative – Design Work, etc.
- CH2:
 - Report on Wednesday, January 8th Meeting:
 - Inter-Local Agreement Expires... June 30th, 2025:
 - Possible Feasibility Study for Exhibit Cost – Early 2025
 - Sweetheart Skate (BOGO) – Friday, February 14th (7-9PM)
 - Butlerville Days is July 24th – 26th
 - 2025 TRCC Support - \$60,000.00
 - My next meeting with Jared is Thursday, January 23rd
 - Next CH2 Meeting is Wednesday, February 12th at 10AM (Dan)
- Employee Planning Retreat – 2025 at City Hall:
 - Wednesday, February 5th (10AM – 2PM)
 - 2025 Department, Executive Director, and Board Goals (Due by February 28, 2025)
- URPA Conference – 2025 (St. George, UT):
 - Monday – Wednesday (March 10th – 12th)
 - Trustees (3) / Staff (Ben, Lyse, Melissa, Audrey, McKenna, Preston, Andrew, Morgan)
 - Preston will be recognized and graduating from Leadership Academy.
 - Ben's nomination as URPA: President-elect.
 - Award Nominations:
 - Outstanding Professional: Audrey (Aquatics), Andrew (Parks), Melissa (HR), and Preston (Young Professional).
 - Outstanding Citizen Advocate: Bart Hopkin
 - Outstanding Program: Thanksgiving 5K – 40th Anniversary
 - Outstanding Facility: Antczak Park
- Other Business:
 - CH Parks, Trails, Open Space Committee Meeting (December 18th)
 - Skate with Santa (December 21st)
 - CHPRSA – Safety Meeting (January 6th)
 - Free Skate Day – Brighton Bank (January 11th)
 - State of the City – Address (January 15th)
 - UASD Board Meeting (January 16th)

D. Group Home Membership Discussion– Ben Hill

- Mr. Hill and the Board discussed the proposed new group home membership options, as discussed in the Work Session.

E. Information and Discussion regarding Policy #XVII: Benefits Policy – Melissa Ruff

- Ms. Ruff presented information regarding Policy #XVII: Benefits Policy.
- To be brought back in Special Business during the February 2025 Board Meeting.

F. Information and Discussion regarding Policy #XXIV: Vehicle Usage Policy – Lyse’ Durrant

- Ms. Durrant presented information regarding Policy #XXIV: Vehicle Usage Policy.
- To be brought back in Special Business during the February 2025 Board meeting.

Meeting Adjourned at 4:40pm

Chairman Dan Morzelewski adjourned the General Board Meeting to a Closed Meeting that will follow the Cottonwood Heights Parks and Recreation 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 Mr. Hopkin, a second by Ms. Hansen the motion was carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

The next meeting of the Board will be held on February 26th @ 4pm

Cottonwood Heights Parks and Recreation Monthly Consolidated Board Financials

January 2025

Ordinary Income/Expense	Jan 25	Budget	% of Budget	Jan 25	YTD Budget	% of Budget	Annual Budget
Income							
4000 · MEMBERSHIPS	77,264.65	77,000.00	100.34%	77,264.65	77,000.00	100.34%	790,000.00
4010 · SILVER SNEAKERS	7,371.00	8,500.00	86.72%	7,371.00	8,500.00	86.72%	100,000.00
4100 · ARENA ADMISSIONS	29,323.02	29,000.00	101.11%	29,323.02	29,000.00	101.11%	110,000.00
4120 · LTS GROUP SKATE LESSONS	1,303.67	1,500.00	86.91%	1,303.67	1,500.00	86.91%	55,000.00
4130 · BMS SKATE LESSONS	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
4140 · FREESTYLE	9,322.42	10,000.00	93.22%	9,322.42	10,000.00	93.22%	110,000.00
4150 · PRIVATE ARENA RENTAL	22,919.30	22,000.00	104.18%	22,919.30	22,000.00	104.18%	200,000.00
4160 · PRIVATE SKATE LESSONS	2,361.00	1,000.00	236.1%	2,361.00	1,000.00	236.1%	12,000.00
4200 · POOL ADMISSIONS	9,662.12	9,000.00	107.36%	9,662.12	9,000.00	107.36%	320,000.00
4210 · PUBLIC SWIM LESSONS	4,457.50	4,100.00	108.72%	4,457.50	4,100.00	108.72%	99,000.00
4220 · PRIVATE SWIM LESSONS	725.00	450.00	161.11%	725.00	450.00	161.11%	4,500.00
4230 · AQUACISE	93.00	200.00	46.5%	93.00	200.00	46.5%	5,000.00
4240 · SPECIALTY CLASSES	440.00	400.00	110.0%	440.00	400.00	110.0%	3,500.00
4250 · TEAM DUES	0.00	0.00	0.0%	0.00	0.00	0.0%	500.00
4255 · TEAM UNIFY INCOME	5,527.18	3,000.00	184.24%	5,527.18	3,000.00	184.24%	245,000.00
4260 · TEAM MEET FEES	912.00	0.00	100.0%	912.00	0.00	100.0%	13,000.00
4275 · INVITATIONAL	0.00	0.00	0.0%	0.00	0.00	0.0%	32,500.00
4280 · PRE-COMP	1,575.00	1,400.00	112.5%	1,575.00	1,400.00	112.5%	36,000.00
4290 · WATER POLO	0.00	0.00	0.0%	0.00	0.00	0.0%	7,000.00
4300 · TRACK ADMISSIONS	193.96	100.00	193.96%	193.96	100.00	193.96%	1,000.00
4310 · GYM ADMISSIONS	1,203.65	1,100.00	109.42%	1,203.65	1,100.00	109.42%	11,000.00
4320 · GYM RENTAL	0.00	1,350.00	0.0%	0.00	1,350.00	0.0%	20,000.00
4400 · RB COURT FEES	2,422.75	1,800.00	134.6%	2,422.75	1,800.00	134.6%	18,000.00
4500 · LOCKERS	1,571.13	700.00	224.45%	1,571.13	700.00	224.45%	7,000.00
4600 · AEROBICS/CYCLE	2,726.06	2,400.00	113.59%	2,726.06	2,400.00	113.59%	27,000.00
4605 · AEROBIC CAMPS	1,520.50	1,500.00	101.37%	1,520.50	1,500.00	101.37%	4,000.00
4610 · ROOM RENTAL	6,381.25	2,500.00	255.25%	6,381.25	2,500.00	255.25%	29,000.00
4630 · PERSONAL TRAINERS	421.00	325.00	129.54%	421.00	325.00	129.54%	3,500.00
4640 · WEIGHT ROOM	6,656.34	6,500.00	102.41%	6,656.34	6,500.00	102.41%	45,000.00
4660 · ADVERTISING	0.00	0.00	0.0%	0.00	0.00	0.0%	1,000.00
4700 · NURSERY	452.00	550.00	82.18%	452.00	550.00	82.18%	7,000.00
4710 · SNACK BAR	0.00	0.00	0.0%	0.00	0.00	0.0%	11,500.00
4720 · VENDING	2,411.32	1,000.00	241.13%	2,411.32	1,000.00	241.13%	15,000.00
4730 · PRO SHOP	235.11	150.00	156.74%	235.11	150.00	156.74%	4,250.00
4735 · POSTAGE/COPIES	0.00	5.00	0.0%	0.00	5.00	0.0%	50.00

Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
January 2025

	Jan 25	Budget	% of Budget	Jan 25	YTD Budget	% of Budget	Annual Budget
4740 · CANYON'S SCHOOL DISTRICT	0.00	0.00	0.0%	0.00	0.00	0.0%	202,323.00
4760 · REBATES	0.00	0.00	0.0%	0.00	0.00	0.0%	3,500.00
4800 · PAVILION	840.00	650.00	129.23%	840.00	650.00	129.23%	22,000.00
4810 · FIELD FEES	100.00	0.00	100.0%	100.00	0.00	100.0%	40,000.00
4820 · TENNIS	660.00	150.00	440.0%	660.00	150.00	440.0%	21,000.00
4821 · PICKLEBALL TOURNAMENT ENTRY	0.00	0.00	0.0%	0.00	0.00	0.0%	6,250.00
4823 · OUTDOOR COURT RESERVATIONS	608.00	750.00	81.07%	608.00	750.00	81.07%	7,500.00
4830 · ADMIN FEES	0.00	0.00	0.0%	0.00	0.00	0.0%	2,500.00
4916 · 5-K RACE INCOME	25.00	0.00	100.0%	25.00	0.00	100.0%	60,000.00
4918 · COTTONWOOD HEIGHTS CITY HOSTING	0.00	0.00	0.0%	0.00	0.00	0.0%	10,000.00
4920 · PROPERTY TAX REVENUE	17,567.16	15,000.00	117.11%	17,567.16	15,000.00	117.11%	2,920,000.00
4921 · FEE IN LIEU, ETC.	9,383.20	11,250.00	83.41%	9,383.20	11,250.00	83.41%	180,000.00
4930 · INTEREST INCOME	8,603.32	2,000.00	430.17%	8,603.32	2,000.00	430.17%	15,000.00
4960 · GAIN (LOSS) ON SALE OF EQUIP	300.00			300.00			
4965 · CWH CITY MNTNC CONTRACT	19,215.71	19,216.00	100.0%	19,215.71	19,216.00	100.0%	230,589.00
4972 · KIDS SPORTS CAMP INCOME	0.00	0.00	0.0%	0.00	0.00	0.0%	58,000.00
4973 · FLAG FOOTBALL INCOME	11,294.00	10,000.00	112.94%	11,294.00	10,000.00	112.94%	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	29,290.50	25,000.00	117.16%	29,290.50	25,000.00	117.16%	80,000.00
5810 · INTEREST INCOME BOND	1,939.97			1,939.97			
Total Income	299,278.79	271,546.00	110.21%	299,278.79	271,546.00	110.21%	6,293,962.00
Gross Profit	299,278.79	271,546.00	110.21%	299,278.79	271,546.00	110.21%	6,293,962.00
Expense							
5000 · ADMIN/BENEFITED EMPLOYEES	42,609.10	42,470.00	100.33%	42,609.10	42,470.00	100.33%	559,814.00
5001 · ADMIN FICA,WC,S,V	3,372.26	4,884.00	69.05%	3,372.26	4,884.00	69.05%	64,379.00
5010 · WAGES/MANAGER ON DUTY	4,735.24	5,100.00	92.85%	4,735.24	5,100.00	92.85%	65,000.00
5020 · WAGES/NURSERY	1,542.16	2,800.00	55.08%	1,542.16	2,800.00	55.08%	36,650.00
5040 · WAGES/CSR	14,582.34	16,000.00	91.14%	14,582.34	16,000.00	91.14%	205,000.00
5041 · ADMIN WAGES/FICA,WRKCOMP	1,678.28	2,749.00	61.05%	1,678.28	2,749.00	61.05%	35,265.00
5100 · SALARIES/AQUATICS	18,997.10	18,937.00	100.32%	18,997.10	18,937.00	100.32%	249,520.00
5101 · AQUATICS, SALARY,FICA,WRKCOMP	1,566.02	2,178.00	71.9%	1,566.02	2,178.00	71.9%	28,695.00
5110 · WAGES/SWIM INSTRUCTORS	2,282.22	3,000.00	76.07%	2,282.22	3,000.00	76.07%	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	21,620.93	21,116.00	102.39%	21,620.93	21,116.00	102.39%	420,000.00
5140 · WAGES/AQUACISE INSTRUCTORS	1,352.00	1,800.00	75.11%	1,352.00	1,800.00	75.11%	27,000.00
5141 · WAGES/AQUATICS/FICA,WRKCOMP	2,130.05	2,521.00	84.49%	2,130.05	2,521.00	84.49%	59,492.00

**Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
January 2025**

	Jan 25	Budget	% of Budget	Jan 25	YTD Budget	% of Budget	Annual Budget
5160 · WAGES/SWIM TEAM	2,455.41	3,000.00	81.85%	2,455.41	3,000.00	81.85%	58,000.00
5161 · SWIM TEAM WAGES/FICA,WRKCOMP	216.74	345.00	62.82%	216.74	345.00	62.82%	6,670.00
5200 · SALARIES/PROGRAMS	13,781.91	13,871.00	99.36%	13,781.91	13,871.00	99.36%	183,440.00
5201 · SALARIES/PROGRAMS,FICA,WC,S,V	1,139.02	1,595.00	71.41%	1,139.02	1,595.00	71.41%	21,096.00
5210 · WAGES/AEROBICS	7,021.13	7,600.00	92.38%	7,021.13	7,600.00	92.38%	99,500.00
5240 · WAGES/SKATE GUARDS	8,461.97	9,500.00	89.07%	8,461.97	9,500.00	89.07%	77,500.00
5250 · WAGES/LTS INSTRUCTORS	1,867.65	2,500.00	74.71%	1,867.65	2,500.00	74.71%	35,000.00
5260 · WAGES/SUPER SPORT	26.13	0.00	100.0%	26.13	0.00	100.0%	31,000.00
5264 · WAGES/YOUTH SOCCER	0.00	0.00	0.0%	0.00	0.00	0.0%	7,500.00
5266 · WAGES/FLAG FOOTBALL	0.00	0.00	0.0%	0.00	0.00	0.0%	7,000.00
5268 · WAGES/JUNIOR JAZZ	1,488.78	2,500.00	59.55%	1,488.78	2,500.00	59.55%	8,000.00
5270 · WAGES/TENNIS INSTRUCTORS	102.21	100.00	102.21%	102.21	100.00	102.21%	8,500.00
5271 · WAGES/ARENA,FICA,WC,S,V	1,321.51	2,553.00	51.76%	1,321.51	2,553.00	51.76%	31,510.00
5300 · SALARIES/OPERATIONS	20,199.00	20,366.00	99.18%	20,199.00	20,366.00	99.18%	270,139.00
5301 · SALARIES/OPER,FICA,WC,S,V	1,761.40	2,342.00	75.21%	1,761.40	2,342.00	75.21%	31,066.00
5310 · WAGES/OPERATIONS	2,397.74	3,794.00	63.2%	2,397.74	3,794.00	63.2%	49,327.00
5311 · WAGES/OPER,FICA,WC,S,V	227.17	436.00	52.1%	227.17	436.00	52.1%	5,673.00
5400 · SALARIES/GROUNDS	25,716.90	25,318.00	101.58%	25,716.90	25,318.00	101.58%	337,281.00
5401 · SALARY/GOUNDS,FICA,WC,S,V	2,181.81	2,912.00	74.93%	2,181.81	2,912.00	74.93%	38,554.00
5410 · WAGES/GROUNDS	941.60	2,000.00	47.08%	941.60	2,000.00	47.08%	58,750.00
5411 · WAGES/GROUNDS,FICA,WC,S,V	145.88	230.00	63.43%	145.88	230.00	63.43%	6,756.00
5500 · SALARIES/VISUAL MAINTENANCE	7,426.94	8,522.00	87.15%	7,426.94	8,522.00	87.15%	136,215.00
5501 · SALARIES/VM,FICA,WC,S,V	654.83	1,213.00	53.98%	654.83	1,213.00	53.98%	15,898.00
5510 · WAGES,VISUAL MNTNC	3,964.65	3,962.00	100.07%	3,964.65	3,962.00	100.07%	45,000.00
5511 · WAGES,VISUAL MNTNC,FICA,WC,S,V	361.38	398.00	90.8%	361.38	398.00	90.8%	5,175.00
6000 · UT STATE RETIREMENT	21,409.29	20,000.00	107.05%	21,409.29	20,000.00	107.05%	273,000.00
6010 · HEALTH INS,DISABILITY	27,709.01	28,500.00	97.23%	27,709.01	28,500.00	97.23%	347,000.00
6011 · HEALTH INS-SEC 125 PR DEDUCT	534.70			534.70			
6030 · BOARD FEES	1,249.98	2,500.00	50.0%	1,249.98	2,500.00	50.0%	35,000.00
6040 · TRAVEL	0.00	1,200.00	0.0%	0.00	1,200.00	0.0%	18,000.00
6050 · TRAINING/WORKSHOPS	3,550.00	3,400.00	104.41%	3,550.00	3,400.00	104.41%	17,250.00
6560 · PAYROLL EXPENSES	-30.00			-30.00			
7001 · MARKETING	411.29	750.00	54.84%	411.29	750.00	54.84%	12,500.00
7010 · AUDITING	0.00	0.00	0.0%	0.00	0.00	0.0%	20,500.00
7020 · CONSULTING	0.00	1,000.00	0.0%	0.00	1,000.00	0.0%	50,000.00
7040 · DUES & SUBSCRIPTIONS	10,532.83	17,359.00	60.68%	10,532.83	17,359.00	60.68%	103,574.00

**Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
January 2025**

	Jan 25	Budget	% of Budget	Jan 25	YTD Budget	% of Budget	Annual Budget
7050 · PROPERTY INSURANCE	0.00	0.00	0.0%	0.00	0.00	0.0%	120,360.00
7060 · LEGAL/CONSULTING,ADVERTISING	0.00	500.00	0.0%	0.00	500.00	0.0%	8,500.00
7065 · CWH CITY CONTRACT EXP	1,854.60	2,200.00	84.3%	1,854.60	2,200.00	84.3%	57,047.00
7130 · BANK/CREDIT CARD SRVC CHARGES	19,768.73	17,500.00	112.96%	19,768.73	17,500.00	112.96%	115,000.00
7140 · OVER/SHORT	-62.52			-62.52			
7141 · UNCLEARED BANK TRANSACTIONS	-10.00			-10.00			
7200 · SWIM TEAM REIMBURSABLES	3,924.00	4,000.00	98.1%	3,924.00	4,000.00	98.1%	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	941.84	500.00	188.37%	941.84	500.00	188.37%	25,700.00
7221 · TEAM UNIFY EXPENSES	0.00	0.00	0.0%	0.00	0.00	0.0%	3,000.00
7230 · WATER POLO EXP	0.00	0.00	0.0%	0.00	0.00	0.0%	5,000.00
7540 · TELEPHONE EXP	1,722.20	4,500.00	38.27%	1,722.20	4,500.00	38.27%	28,000.00
7550 · UTILITIES/GAS	18,302.34	25,000.00	73.21%	18,302.34	25,000.00	73.21%	265,000.00
7551 · UTILITIES/ELECTRICITY	22,059.60	22,000.00	100.27%	22,059.60	22,000.00	100.27%	241,000.00
7552 · UTILITIES/SEWER	0.00	200.00	0.0%	0.00	200.00	0.0%	18,000.00
7553 · UTILITIES/WATER	0.00	150.00	0.0%	0.00	150.00	0.0%	50,000.00
7561 · UTILITIES/GROUNDS/ELECT	1,101.66	600.00	183.61%	1,101.66	600.00	183.61%	7,700.00
7562 · UTILITIES/GROUNDS,WATER	818.24	0.00	100.0%	818.24	0.00	100.0%	75,000.00
7563 · UTILITIES/GROUNDS,SEWER-GARBAGE	1,069.10	1,000.00	106.91%	1,069.10	1,000.00	106.91%	32,000.00
7700 · AUTO EXP	2,678.14	3,600.00	74.39%	2,678.14	3,600.00	74.39%	22,000.00
8000 · REP & MNTNC ADMIN	0.00	750.00	0.0%	0.00	750.00	0.0%	15,000.00
8010 · REP & MNTNC/POOLS	557.33	4,500.00	12.39%	557.33	4,500.00	12.39%	45,000.00
8020 · REP & MNTNC/ARENA	2,127.41	1,000.00	212.74%	2,127.41	1,000.00	212.74%	40,000.00
8030 · REP & MNTNC/GYM,WT RMS	2,272.34	2,000.00	113.62%	2,272.34	2,000.00	113.62%	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	338.72	80.00	423.4%	338.72	80.00	423.4%	2,500.00
8050 · REP & MNTC OP,PARKS,VM	2,113.26	4,000.00	52.83%	2,113.26	4,000.00	52.83%	155,000.00
8100 · PRO SHOP/COST OF GOODS	0.00	100.00	0.0%	0.00	100.00	0.0%	4,500.00
8130 · UNIFORMS EXPENSE	0.00	500.00	0.0%	0.00	500.00	0.0%	17,000.00
8140 · UNIFORMS AQUATICS	855.15	1,000.00	85.52%	855.15	1,000.00	85.52%	10,000.00
8500 · SUNDRIES	853.16	1,075.00	79.36%	853.16	1,075.00	79.36%	17,200.00
9000 · SUPPLIES/ADMIN	2,114.08	2,500.00	84.56%	2,114.08	2,500.00	84.56%	40,000.00
9010 · SUPPLIES/OFFICE POSTAGE	0.00	750.00	0.0%	0.00	750.00	0.0%	4,500.00
9020 · SUPPLIES/COMPUTER	188.98	2,000.00	9.45%	188.98	2,000.00	9.45%	38,000.00
9040 · SUPPLIES/NURSERY	61.85	75.00	82.47%	61.85	75.00	82.47%	1,250.00
9050 · SUPPLIES/POOL	285.00	1,500.00	19.0%	285.00	1,500.00	19.0%	15,000.00

Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
January 2025

	Jan 25	Budget	% of Budget	Jan 25	YTD Budget	% of Budget	Annual Budget
9055 · SUPPLIES/POOL(OPERATING)	6,471.29	10,000.00	64.71%	6,471.29	10,000.00	64.71%	138,000.00
9060 · SUPPLIES/AQUACISE	0.00	0.00	0.0%	0.00	0.00	0.0%	1,500.00
9070 · SUPPLIES/SPECIALTY CLASSES	480.00	4,000.00	12.0%	480.00	4,000.00	12.0%	9,500.00
9080 · SUPPLIES/PROGRAMS	113.65	400.00	28.41%	113.65	400.00	28.41%	3,250.00
9081 · SUPPLIES/LTS	0.00	0.00	0.0%	0.00	0.00	0.0%	1,000.00
9085 · SUPPLIES/ARENA	35.32	100.00	35.32%	35.32	100.00	35.32%	7,000.00
9090 · SUPPLIES/AEROBICS	2,292.73	2,350.00	97.56%	2,292.73	2,350.00	97.56%	5,500.00
9091 · SUPPLIES/SILVER SNEAKERS	0.00	0.00	0.0%	0.00	0.00	0.0%	500.00
9092 · Supplies Aerobic Camp	0.00	100.00	0.0%	0.00	100.00	0.0%	1,000.00
9110 · SUPPLIES/WEIGHT ROOM	111.40	250.00	44.56%	111.40	250.00	44.56%	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	2,692.92	1,900.00	141.73%	2,692.92	1,900.00	141.73%	13,500.00
9131 · FIELD COSTS	0.00	0.00	0.0%	0.00	0.00	0.0%	12,500.00
9140 · SUPPLIES/VM,CLEANING	3,193.70	2,100.00	152.08%	3,193.70	2,100.00	152.08%	27,844.00
9150 · SUPPLIES/VM PAPER	155.78	1,575.00	9.89%	155.78	1,575.00	9.89%	20,373.00
9200 · SMALL EQUIP	0.00	0.00	0.0%	0.00	0.00	0.0%	25,000.00
9210 · THANKSGIVING 5K RACE EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	37,000.00
9212 · BUTLERVILLE DAYS 5K EXPENSE	0.00	0.00	0.0%	0.00	0.00	0.0%	3,800.00
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	704.00	1,250.00	56.32%	704.00	1,250.00	56.32%	26,000.00
9226 · CWH Youth Soccer expense	212.05	250.00	84.82%	212.05	250.00	84.82%	30,000.00
Total Expense	388,094.61	441,676.00	87.87%	388,094.61	441,676.00	87.87%	6,239,589.00
Net Ordinary Income	-88,815.82	-170,130.00	52.21%	-88,815.82	-170,130.00	52.21%	54,373.00
Other Income/Expense							
Other Income							
5760 · TRCC/ Grants / Spec Proj Income	60,000.00			60,000.00			
Total Other Income	60,000.00			60,000.00			
Other Expense							
9300 · CAPITAL EQUIPMENT/IMPROVEMENTS	0.00	0.00	0.0%	0.00	0.00	0.0%	311,832.00
9301 · CAPITAL & OPERATING LEASES	14,800.98	14,806.00	99.97%	14,800.98	14,806.00	99.97%	168,091.00
Total Other Expense	14,800.98	14,806.00	99.97%	14,800.98	14,806.00	99.97%	479,923.00
Net Other Income	45,199.02	-14,806.00	-305.28%	45,199.02	-14,806.00	-305.28%	-479,923.00
Net Income	-43,616.80	-184,936.00	23.59%	-43,616.80	-184,936.00	23.59%	-425,550.00

Cottonwood Heights Parks and Recreation

02/24/25

Bill Payment Register

Accrual Basis

As of January 31, 2025

Type	Date	Num	Name	Memo	Amount
1016 - GENERAL CHECKING					
Bill Pmt -Check	01/02/2025	ACH	UTAH LOCAL GOVERN...		-1,482.86
Bill Pmt -Check	01/02/2025	ACH	Citi Cards		-20,050.20
Bill Pmt -Check	01/02/2025	65462	ASCAP		-445.00
Bill Pmt -Check	01/02/2025	65463	AVERIN, OLGA	REFUND PICKLEBALL	-30.00
Bill Pmt -Check	01/02/2025	65464	BECKER ARENA PROD...	ICE GLASS	-1,227.25
Bill Pmt -Check	01/02/2025	65465	BIG COTTONWOOD DR...	UNIFORMS	-2,154.00
Bill Pmt -Check	01/02/2025	65466	JOE'S TRIPLE A	MAIN DRAIN	-259.00
Bill Pmt -Check	01/02/2025	65467	JOHNSON CONTROLS	POOL PACK	-345.00
Bill Pmt -Check	01/02/2025	65468	KENNEDY, JULIE	CHAT REIMBURSEMENT	-161.56
Bill Pmt -Check	01/02/2025	65469	PUBLIC EMPLOY DISAB...		-2,072.41
Bill Pmt -Check	01/02/2025	65471	RIGHTWAY SANITARY ...		-1,919.55
Bill Pmt -Check	01/02/2025	65472	ROCKY MOUNTAIN PO...		-22,859.38
Bill Pmt -Check	01/02/2025	65473	WASTE MANAGEMENT		-841.62
Bill Pmt -Check	01/02/2025	65474	WAXIE SANITARY SUPP...		-457.84
Bill Pmt -Check	01/02/2025	65470	PUBLIC EMPLOYEES H...		-31,729.37
Bill Pmt -Check	01/09/2025	65475	MOUNTAINLAND SUPPLY	OPS	-37.02
Bill Pmt -Check	01/09/2025	65476	R & S DISTRIBUTING		-560.76
Bill Pmt -Check	01/09/2025	ACH	PUBLIC EMPLOYEES H...	flex reimbursement	-733.82
Bill Pmt -Check	01/09/2025	65477	AAMODT, ROBERT	JR. JAZZ	-300.00
Bill Pmt -Check	01/09/2025	65478	AMERICAN FAMILY LIFE...		-49.12
Bill Pmt -Check	01/09/2025	65479	BLOMQUIST HALE CON...		-385.00
Bill Pmt -Check	01/09/2025	65480	COTTONWOOD IMPRO...		-72.00
Bill Pmt -Check	01/09/2025	65481	CUSTOM WATER TECH...		-570.00
Bill Pmt -Check	01/09/2025	65482	DEAN, ZORAM	JR. JAZZ	-300.00
Bill Pmt -Check	01/09/2025	65483	DOGPOOPBAGS		-194.46
Bill Pmt -Check	01/09/2025	65484	GRAINGER	OPS	-357.81
Bill Pmt -Check	01/09/2025	65485	HOPKINS, TRAVIS	REFUND SKATE LESSONS	-70.00
Bill Pmt -Check	01/09/2025	65486	JOE'S TRIPLE A	DRAIN	-254.46
Bill Pmt -Check	01/09/2025	65487	PUBLIC EMPLOYEE HE...		-497.10
Bill Pmt -Check	01/09/2025	65488	QUIGLEY, QUINN	REFUND SKATE LESSONS	-280.00
Bill Pmt -Check	01/09/2025	65489	RIGHTWAY SANITARY ...		-83.45
Bill Pmt -Check	01/09/2025	65490	RYAN, LAUREN	REFUND SOCCER	-85.00
Bill Pmt -Check	01/09/2025	65491	SALT LAKE CITY CORP...		-52.21
Bill Pmt -Check	01/09/2025	65492	SIMPLIVERIFIED		-704.00
Bill Pmt -Check	01/09/2025	65493	SUMMIT ENERGY		-14,659.61
Bill Pmt -Check	01/09/2025	65494	UTAH SWIMMING	MEET FEES	-342.50
Bill Pmt -Check	01/16/2025	65495	WAXIE SANITARY SUPP...		-44.18
Bill Pmt -Check	01/16/2025	65496	ZIONS BANK		-7,094.76
Bill Pmt -Check	01/16/2025	65497	AAMODT, ROBERT	6 @ \$25.00 JR. JAZZ	-150.00
Bill Pmt -Check	01/16/2025	65498	AMERIGAS SALT LAKE ...		-1,062.17
Bill Pmt -Check	01/16/2025	65499	BMI		-446.00
Bill Pmt -Check	01/16/2025	65500	CEM AQUATICS		-930.33
Bill Pmt -Check	01/16/2025	65501	COMCAST		-624.20
Bill Pmt -Check	01/16/2025	65502	DEAN, ZORAM	6 @ \$25.00	-150.00
Bill Pmt -Check	01/16/2025	65503	ENBRIDGE		-3,642.73
Bill Pmt -Check	01/16/2025	65504	FUEL NETWORK		-500.07
Bill Pmt -Check	01/16/2025	65505	HILLTOP AQUATIC TEA...	MEET FEES	-1,746.00
Bill Pmt -Check	01/16/2025	65506	HUNTINGTON NATIONA...		-1,181.22
Bill Pmt -Check	01/16/2025	65507	INTERMOUNTAIN SOFT ...		-55.00
Bill Pmt -Check	01/16/2025	65508	JENSON REFRIGERATI...	OPS	-254.46
Bill Pmt -Check	01/16/2025	65509	LINCOLN AQUATICS	VACUUM BELTS	-52.42
Bill Pmt -Check	01/16/2025	65510	NORCO		-3,179.03
Bill Pmt -Check	01/16/2025	65511	PACIFIC WATER INC.	2173	-50.00
Bill Pmt -Check	01/16/2025	65512	R & S DISTRIBUTING	VOID: duplicate payment	0.00
Bill Pmt -Check	01/16/2025	65513	SALT LAKE CITY CORP...		-765.21
Bill Pmt -Check	01/16/2025	65514	SALT LAKE COUNTY HE...		-4,750.00
Bill Pmt -Check	01/16/2025	65515	STARFISH AQUATIC IN...	LICENSE RENEWAL	-749.00
Bill Pmt -Check	01/16/2025	65516	THE SHERWIM WILLIAM...	PARK RESTROOM PAINT	-244.75
Bill Pmt -Check	01/16/2025	65517	TURF EQUIPMENT	TORO GROOMER	-240.72
Bill Pmt -Check	01/16/2025	65518	WATER STAR USA	100-8481511-001	-107.70
Bill Pmt -Check	01/16/2025	65519	WEBER, ROBERT	REFUND SKATE LESSONS	-58.33
Bill Pmt -Check	01/16/2025	65520	ZIONS BANK		-6,525.00
Bill Pmt -Check	01/16/2025	ACH	UTAH STATE RETIREM...		-13,634.79
Bill Pmt -Check	01/23/2025	65521	CEM AQUATICS		-2,361.93
Bill Pmt -Check	01/23/2025	65522	Cottonwood Heights City (1)	NEWSLETTER	-341.08
Bill Pmt -Check	01/23/2025	65523	ECONO.PEST		-98.00
Bill Pmt -Check	01/23/2025	65524	ETHERINGTON, TODD (...)	MILEAGE REIMBURSEMENT	-524.34

Cottonwood Heights Parks and Recreation

Bill Payment Register

02/24/25

As of January 31, 2025

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	01/23/2025	65525	JONES, EVETTE	REFUND MEMBERSHIP OVER P...	-99.75
Bill Pmt -Check	01/23/2025	65526	MOTION INDUSTRIES	BOILER MOTOR FAN	-148.40
Bill Pmt -Check	01/23/2025	65527	MOUNTAINLAND SUPPLY	OPS	-56.23
Bill Pmt -Check	01/23/2025	65528	PUBLIC EMPLOYEE HE...		-534.70
Bill Pmt -Check	01/23/2025	65529	PUBLIC EMPLOYEES H...		-31,714.89
Bill Pmt -Check	01/23/2025	65530	RICHARDS LABORATO...	POOL TESTING	-150.00
Bill Pmt -Check	01/23/2025	65531	STERICYCLE, INC.		-171.83
Bill Pmt -Check	01/23/2025	65532	TURF EQUIPMENT	PARKS	-120.72
Bill Pmt -Check	01/23/2025	65534	WATER SAFETY PROD...	LANYARDS AND WHISTLES	-933.15
Bill Pmt -Check	01/30/2025	ACH	Utah State Tax Commissi...	Dec. sales tax	-8,866.10
Bill Pmt -Check	01/30/2025	65535	AMERICAN RED CROSS	SPECIALTY CLASS	-480.00
Bill Pmt -Check	01/30/2025	65536	Cottonwood Heights City (1)	NEWSLETTER	-793.20
Bill Pmt -Check	01/30/2025	65537	GREENWOOD, SHAUN	REFUND ICE SKATING	-67.50
Bill Pmt -Check	01/30/2025	65538	INSPIRE	RETREAT SPEAKER	-1,000.00
Bill Pmt -Check	01/30/2025	65539	PREMIER VEHICLE INS...	FACILITY TRUCK	-2,149.46
Bill Pmt -Check	01/30/2025	65540	PUBLIC EMPLOY DISAB...		-807.56
Bill Pmt -Check	01/30/2025	65541	RUNSUM TIMING	2024 THANKSGIVING 5K	-6,030.00
Bill Pmt -Check	01/30/2025	65542	SCHAPP, SARAH	REFUND SWIM LESSONS	-51.00
Bill Pmt -Check	01/30/2025	65543	SOUTH DAVIS AQUATIC...	MEET FEES	-2,178.00
Bill Pmt -Check	01/30/2025	65544	UTAH SWIMMING	SANCTION FEE	-25.00
Bill Pmt -Check	01/30/2025	65545	WAXIE SANITARY SUPP...		-814.41
Bill Pmt -Check	01/30/2025	65546	WHITE, KELLI	REFUND YOUTH REC.	-125.00
Bill Pmt -Check	01/30/2025	65547	WINEGAR, ASHLEE	REFUND ROOM RENTAL	-50.00
Bill Pmt -Check	01/30/2025	ACH	UTAH LOCAL GOVERN...		-1,482.86
Bill Pmt -Check	01/30/2025	ACH	UTAH STATE RETIREM...		-13,695.51
Total 1016 · GENERAL CHECKING					-230,732.05
TOTAL					-230,732.05

EXECUTIVE DIRECTOR'S REPORT

February 2025

INFORMATION & UPDATES:

- RFP – 2025 Facility Capital Maintenance Master Plan:
 - Proposals Due: Thursday, February 20th
 - Project Awarded to: _____
- 2025 TRCC Project – Bywater Park Improvements:
 - Reimbursement Contract with Salt Lake County (80/20 Split) – In Process
 - Playground Area Improvements – In Process (Big T Recreation)
 - Tennis Courts – Project Awarded to Renner Sports
 - Ballfield Fencing – Proposals Due: Friday, February 21st
 - Monument Sign - TBD
- CH2:
 - Report on Wednesday, February 12th Meeting:
 - Inter-Local Agreement Expires on June 30th:
 - Redline Discussions – In Process
 - Cost Analyst of the PTOS Maintenance Exhibit Cost w/ 110%:
 - Beginning Discussions – Tuesday, March 4th
 - Completion Goal – Thursday, May 1st
 - Indoor Pool Ducky Drop is Saturday, March 29th at 11AM
 - Planning a Work Session Lunch – City Council and Trustees – Early April
 - Easter Egg Hunt is Saturday, April 19th
 - Butlerville Days is July 24th – 26th
 - Next CH2 Meeting is Wednesday, March 19th at 10AM (Dan)
- Canyons School District:
 - Lease Agreement Expires on June 30th:
 - Redline Discussions – In Process
- URPA Conference – 2025 (St. George, UT):
 - Monday – Wednesday (March 10th – 12th)
 - Trustees (3) / Staff (Ben, Lyse', Melissa, Audrey, McKenna, Preston, Andrew, Morgan)
- Other Business:
 - CH Parks, Trails, Open Space Committee Meeting (December 18th)
 - Skate with Santa (December 21st)
 - CHPRSA – Safety Meeting (February 3rd)
 - CHPRSA – 2025 Employee Planning Training/Work Shop (February 5th)
 - UASD Board Meeting (Friday, February 14th)
 - Sweet Heart Skate (Friday, February 14th)
 - CDRA Public Hearing (Tuesday, February 18th)
 - 2025 Salt Lake County Elections Meeting (Friday, February 21st)
 - CH PTOS Committee Meeting (Wednesday, February 26th)



CERTIFIED PUBLIC
ACCOUNTANTS

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

February 21, 2025

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, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Cottonwood Heights Parks and Recreation Service Area as of and for the year ended December 31, 2024. 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 the 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 audit, therefore we will communicate any modifications to the significant risks of material misstatement identified above or if new significant risks of material misstatement 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 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and the provisions of contracts and grant agreements.

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) additional information that we may request for the purpose of the audit; and (3) 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 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*.

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 5, 2025.

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 a written report upon completion of our audit of Cottonwood Heights Parks and Recreation Service Area's financial statements. 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.

Sincerely,

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: _____

SECTION XVII: BENEFITS

1. WORKERS' COMPENSATION.

- A. All employees are covered by workers' compensation which provides medical reimbursement and disability benefits for job-related illness or injury. For compensation coverage, check the worker's compensation contract on file with the **Executive** Director, or designee.
- B. Medical Attention. An employee who sustains a bona fide, on-the-job injury may seek medical attention from a medical facility determined by the current Workers Compensation carrier. The **Executive** Director or designee may instruct the employee to receive medical assessment or treatment. He/She must report to the medical provider, how, when and where the accident occurred. The medical provider will complete a medical report and copies of this report should be sent within seven (7) days to the insurance carrier, the Industrial Commission, and to the injured worker (Please Note: Do not submit doctor or hospital bills for on-the-job injuries or illness to the regular medical plan).
- D. Initial Reporting of Illness or Injury. Reporting the accident or illness is critical to qualification for payment under workers' compensation. If an employee is injured while on the job, no matter how minor, the circumstances should be reported to the **Executive** Director or designee immediately. ~~The Human Resources Manager~~ will complete the necessary forms and ensure that a copy is sent to the insurance carrier and a copy is sent to the Industrial Commission within seven (7) days of the date of injury.
- E. Reporting while off the Job. While on leave because of a bone fide, on-the-job injury or illness, an employee must contact their supervisor or the **Executive** Director to report on their condition. Failure to provide the required medical status reports may result in revocation of the leave and/or immediate termination.
- F. Return to Service. All employees must return to work after the approval of the attending physician. A statement from the attending physician stating the employee is able to resume normal duties will be required before returning to work. Failure to return to work when directed may result in immediate termination. An employee who is able to return to work on light duty status may be required to work in a different department and perform duties not contained within their current job classification.

- G. At the time of final release or settlement of a workers' compensation claim, if no vacancy exists and, if a reasonable effort which has proven to be unsuccessful has been made to place the employee in another position, they may be terminated and paid any accrued benefits due to them.
2. SOCIAL SECURITY/FICA. All employees whether full-time, part-time, or seasonal are covered by the benefits of Old Age, Survivors, and Disability Insurance as provided for by law. Contributions of the employee and Cottonwood Heights Parks and Recreation Service Area will be made in accordance with the provision of the law.
3. INSURANCE.
- A. Medical and Dental Health Insurance. It is the policy of Cottonwood Heights Parks and Recreation Service Area to offer health, dental, and minimum life insurance for each individual full-time employee and their immediate family.
- (1) The effective date for insurance coverage will be the hire date.
 - (2) The date of termination of employment will be the effective date of termination of insurance coverage.
 - (3) Employees who have access to more than one insurance plan are encouraged to utilize only one where possible and when it does not prove detrimental to the employee.
- B. Employee Cost for Health Insurance
- (1) Benefited employees pay a portion of the annual premium for the selected health insurance plan as determined by the Board of Trustees.
 - (2) Health Insurance plans available to employees are determined by Administration with the approval of the Board of Trustees.
 - (3) *Employees who do not utilize the Service Area's health or dental insurance plan, may be eligible for a stipend. This stipend will be determined and approved in the annual budget by the Board of Trustees.*
 - (4) *Employee must also provide proof of current health insurance to receive this stipend.*

- D. Life Insurance. A life insurance policy is provided for each benefited employee (\$25,000), their spouse (\$15,000) and dependants (\$5,000). The premiums are paid by the Service Area.
- (1) Employees who were provided with the Provident Life Insurance Policy will be covered as an additional policy as per the terms of the Provident Life Insurance policy until termination of employment.
- E. Insurance Termination, Transition, and Conversion.
- (1) Termination. When an employee is terminated from employment with Cottonwood Heights Parks and Recreation Service Area, Cottonwood Heights Parks and Recreation Service Area will cease making contributions to the employee's insurance plans.
 - (2) Transition. In cases requiring longer than three (3) months, arrangements may be made with the Executive Director or designee for the employee to pay the additional premiums required. Both Medical/Dental Insurance and Life Insurance may be converted on termination in accordance with the terms of the individual policies. This is an individual responsibility that should be made directly between the individual employee and Cottonwood Heights Parks and Recreation Service Area.
 - (3) Conversion.
 - (a) The Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 is available for those employees who resign or are terminated from employment or if work hours are reduced which makes the employee no longer eligible to participate in the Service Area group health insurance plans. Employees may have the right to continue to participate in a COBRA program through the insurance carrier for up to eighteen (18) months at the employee's expense, subject to current state and federal law.
 - (b) Eligible dependents may also extend coverage, at their expense, for up to thirty-six (36) months in the current insurance health plans in the event of the employee's death, divorce, legal separation, or entitlement to Medicare benefits, or when a child

ceases to be eligible for coverage as a dependent under the terms of the plan, subject to current state and federal law.

4. STATE AND FEDERAL UNEMPLOYMENT. All employees whether regular, part-time, or seasonal are covered by the benefits of State and Federal Unemployment.
5. CONTINUING EDUCATION. Employees are encouraged to obtain continuing education through attendance at job related seminars. Requests for attendance must be approved in advance by the **Executive** Director, or designee.
 - A. Required by Cottonwood Heights Parks and Recreation Service Area: When Cottonwood Heights Parks and Recreation Service Area requires an employee to attend any education or training course, conference, seminar, or certification course, Cottonwood Heights Parks and Recreation Service Area will provide the necessary time off with pay and will reimburse the employee for all associated costs including tuition or registration fees, authorized travel, meals, and lodging.
 - B. Encouraged by Cottonwood Heights Parks and Recreation Service Area: Non-seasonal, full-time employees are encouraged to further their education and training in areas that will enhance their job performance. Upon advance approval by the **Executive** Director, and upon successful completion of relevant training courses, employees shall be reimbursed 75% for tuition fees, materials, and other necessary and approved expenses upon presentation of proper receipts.
 - (1) Proof of successful completion will include one of the following:
 - (a) A certificate indicating successful course completion, if applicable.
 - (b) A grade point average of 2.0 or higher on a 4.0 (A, B, C, D) scale.
 - (c) A grade "pass" on a pass/fail grading system.
 - C. Termination of employment with Cottonwood Heights Parks and Recreation Service Area will result in the following repayment schedule:
 - (a) Any tuition received within the preceding 12 months – 100% of the total amount.
6. RETIREMENT SYSTEM. Additional details are available from the Executive Director or designee.

- A. All non-seasonal full-time Cottonwood Heights Parks and Recreation Service Area employees, including Board appointed Executive Director, are enrolled in the Utah State Retirement Systems, Non-contributory Plan, unless otherwise authorized by the Board according to State Law. (This is in addition to Social Security coverage). An eligible employee is one employed in a position requiring at least thirty (30) hours of service per week and receives one benefit.
 - (1) The effective date for Utah Retirement will be the employee’s hire date.
- B. All benefited employees upon the effective hire date, are eligible to enroll in a Defined Contribution Plan offered by Utah Retirement Systems. After completion of the six (6) month probationary period and enrolled in the Utah Retirement 401K plan or 457 Plan, Cottonwood Heights Parks and Recreation Service Area will contribute a maximum of 2% matching funds to the employee’s plan, not to exceed the maximum allowed annually by Utah Retirement.
- C. Cottonwood Heights Parks and Recreation Service Area elected officials are ineligible to participate in any Retirement plan the Service area offers to its eligible employees.

APPROVED AND PASSED THIS _____ DAY OF _____, 20__

COTTONWOOD HEIGHTS
PARKS AND RECREATION SERVICE AREA

By: _____

Ben Hill, Executive Director

BOARD OF TRUSTEES

By: _____

~~Carl Evans~~ Dan Morzelewski, Chairperson

SECTION XXIV: VEHICLE USAGE POLICY

1. GENERAL POLICY. Cottonwood Heights Parks & Recreation Service Area's employees are responsible for operating both Service Area owned vehicles and personal vehicles on Service Area business according to state and federal laws and Service Area policy. For personal vehicle mileage reimbursement, refer to SECTION VXI; 3, E. All drivers must be at least sixteen (16) years old and possess a valid Utah driver's license with endorsements appropriate for the vehicles to be operated. Any employee without a valid driver's license will not be allowed to operate a Service Area vehicle or drive on Service Area business. If driving is an essential job function, and the employee cannot be reasonably accommodated, the employee will be terminated.

2. MANDATORY MOTOR VEHICLE REPORTS. Motor Vehicle Reports will be checked on all employees who use Service Area vehicles or use personal vehicles for business purposes, after the date of hire and any subsequent rehire. A Motor Vehicle Report will also be updated monthly and monitored to address any unacceptable status. All violations recorded on the MVR, whether they occurred on the job or not, are included in the driver qualification report. The report will be reviewed to ascertain whether the employee holds a valid license and whether his or her driving record is within the parameters set by the Service Area.

3. "Acceptable", "Borderline", or "Unacceptable" qualification will be determined using the following criteria. Any number of violations or accident in excess of the "borderline" criteria constitutes a failure to meet the driver qualification standard resulting in revocation of driver authorization. (note-DUI and DWI are not evaluated as a standard violation)

ACCEPTABLE

- Up to 2 violations recorded on the MVR, or
- Up to 1 at fault work related accident in the prior three years, or
- A combination of 1 violation on the MVR and 1 at fault work related accident in the last three years

BORDERLINE

- 3 violations recorded on the MVR or,
- 2 at fault work related accidents in the last three years or,
- DUI or DWI with in the last 5 years or,
- Any violation for Careless, Reckless or Distracted Driving

UNACCEPTABLE

- No valid Utah Drivers License
- DUI conviction within the the last 24 months
- 4 or more violations recorded on the MVR

4. A single major violation recorded on the MVR, or resulting from a work related incident, may result in revocation of the drivers' qualification and driver authorization. Major violations include, but are not limited to:

- DUI or DWI in the previous 24 months
- Failure to stop/report an accident
- Making a false accident report
- Attempting to elude law enforcement
- Others as determined by the Fleet Manger, Human Resource Director, Executive Director or designee

~~A. The suspension of driving privileges may occur for up to one (1) year for the following reasons:~~

- ~~(1) The employee has been involved in two (2) or more at fault and/or preventable accidents within a two (2) year period;~~
- ~~(2) The employee has two (2) or more moving violations while driving a Service Area vehicle within a twelve (12) month period;~~
- ~~(3) The employee has been convicted of any driving violation that the Executive Director or designee determines to pose a significant risk to the safety of the Service area; or~~
- ~~(4) The employee engages in unauthorized use or misuse of a Service Area vehicle.~~

3. PROCEDURES.

- (1) Employees shall not operate a vehicle if he or she is not physically and mentally able to drive safely.
- (2) Drivers must conform to all traffic laws and make allowances for adverse weather and traffic conditions.
- (3) Drivers must abide by all laws regarding the use of electronic devices (including cellular phones) in vehicles.
- (4) Seat belts must be worn by the driver and all passengers whenever a vehicle is in motion.

- (5) Employees shall not allow anyone to ride in any part of the vehicle not specifically intended for passenger use and/or any seat that does not include a working seat belt.
- (6) Service Area-owned vehicles are to be used for Service Area business only. There shall be no personal use of a Service Area-owned vehicle. Service Area vehicles may be driven home and used as transportation to and from work only if approved by the Service Area Executive Director which will only be given for limited periods of time.
- (7) Employees are responsible for all fines they incur while operating a vehicle for Service Area business.
- (8) Personal automobiles, if used for Service Area business, must be legally insured, registered, and in safe operating condition. Personal automobile liability insurance is primary in the event of a claim while driving a personal vehicle on Service Area business.
- (9) Employees are required to report to their manager, **within twenty-four (24) hours** any moving or parking violations received while driving on Service Area business and/or in Service Area-owned vehicles. An Incident Report must be completed to document the violation. Failure to do so may result in disciplinary action up to including termination.
- (10) Employees involved in accidents while driving on Service Area business and/or in Service Area-owned vehicles are required to complete and submit an Incident Report to their manager within **twelve (12)** ~~twenty-four (24)~~ hours of the accident. Failure to do so may result in disciplinary action up to including termination.
- (11) Employees must inform their manager if they have a change in their driver's license status. Employees must also report the suspension, revocation or termination of their driver's license, a DUI or DWI citation and/or conviction within 5 days of incident. Failure to do so may result in disciplinary action up to including termination.
- (12) It shall be the duty and responsibility of the Parks and Facilities Maintenance Manager to see that any Service Area-owned vehicle used is properly serviced, maintained and cleaned. This includes, but is not limited to, having the appropriate service performed on the vehicle at all designated intervals as set forth by management. A sticker will be affixed to the vehicle in a conspicuous place indicating time of usage and service due for the vehicle. Proper service or maintenance as

prescribed by management must take place within thirty (30) working days or five hundred (500) miles of the required service or maintenance time.

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~~, Dan Morzelewski, Chairperson

**Second Amendment to Interlocal Cooperation
Agreement for the Canyon Centre CDA
(Cottonwood Heights Parks and Recreation Service Area
—Cottonwood Heights CDRA)**

THIS SECOND AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT (this “*Amendment*”) is entered into effective _____ 2025 between the **COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA**, a political subdivision of the state of Utah (“*Taxing Entity*”), and the **COTTONWOOD HEIGHTS COMMUNITY DEVELOPMENT AND RENEWAL AGENCY** (“*Agency*”). Taxing Entity and Agency are sometimes referred to herein individually as a “*Party*” and collectively as the “*Parties*.”

RECITALS:

A. The Parties entered into (1) an “Interlocal Cooperation Agreement for the Canyon Centre CDA” effective on or about 7 February 2012 and dated __ September 2011, and (2) a “First Amendment to Interlocal Cooperation Agreement for the Canyon Centre CDA” effective on or about 21 June 2018 (collectively, the “*Agreement*”).

B. The Parties now desire to amend certain provisions of the Agreement as specified in this Amendment.

AGREEMENT:

NOW, THEREFORE, for the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each Party hereto, the Parties hereby agree as follows:

1. **Recitals; Defined Terms.** The recitals describing the factual and legal background of the Agreement are incorporated into this Amendment by reference. Unless otherwise defined herein, the capitalized “terms of art” or defined terms in this Amendment shall have the same meanings as in the Agreement.

2. **Amended Exhibits.** The versions of the final Project Area Plan (the “*Plan*”) and final Project Area Budget (the “*Budget*”) which were attached to the Agreement as Exhibit “A” and Exhibit “B,” respectively, are hereby superseded and replaced by the 3rd Amended Project Area Plan and 2nd Amended Project Area Budget that are attached to this Amendment as Exhibit “A” and Exhibit “B,” respectively. All references in the Agreement to the Plan and/or or Exhibit “A” hereafter shall be deemed references to Exhibit “A” to this Amendment, and all references in the Agreement to the Budget and/or Exhibit “B” hereafter shall be deemed referenced to Exhibit “B” to this Amendment.

3. **No Other Modifications.** The Agreement shall remain in full force and effect, subject only to the amendments specified in this Amendment.

4. **Publication of Notice.** Immediately after full execution and delivery of this Amendment, Agency shall cause to be published a notice regarding this Amendment as allowed or provided in UTAH CODE ANN. §§11-13-219 and 17C-4-202. For purposes of UTAH CODE ANN.

§17C-4-202, the Agency shall cause a notice to be published that sets forth a summary of this Amendment and includes a statement that the adopting resolution or this Amendment is available for general inspection and the place and hours of inspection.

5. **Effective Date of Amendment.** This Amendment shall take effect immediately upon the completion of the following: (a) the approval of this Amendment by the governing bodies of Agency and Taxing Entity, including the adoption of any necessary resolutions or ordinances by Agency and Taxing Entity authorizing the execution of this Amendment by the appropriate person or persons for Agency and Taxing Entity, respectively, (b) the execution of this Amendment by a duly authorized official of each of the Parties, (c) the submission of this Amendment to an attorney for each Party that is authorized to represent said Party for review as to proper form and compliance with applicable law, pursuant to UTAH CODE ANN. §11-13-202.5, and the approval of each respective attorney, (d) the filing of a copy of this Amendment with the keeper of records of each Party, and (e) the publication of the notice described in section 4 above.

6. **Counterparts.** This Amendment may be executed in several counterparts and all so executed shall constitute one Amendment to the Agreement binding on all the Parties, notwithstanding that each of the Parties are not signatory to the original or the same counterpart. Further, executed copies of this Amendment delivered by facsimile or email shall be deemed an original signed copy of this Amendment.

DATED effective the date first-above written.

(Signature pages follow)

AGENCY:

**COTTONWOOD HEIGHTS COMMUNITY
DEVELOPMENT AND RENEWAL AGENCY**

ATTEST:

By: _____
Maria Devereux, Secretary

By: _____
Michael T. Weichers, Chairman

By: _____
Jared Gerber, Executive Director

STATE OF UTAH)
):ss
COUNTY OF SALT LAKE)

On _____ 2025, personally appeared before me **Michael T. Weichers, Jared Gerber** and **Maria Devereux**, who, being by me duly sworn, did say that they are the chairman, executive director and secretary, respectively, of the **Cottonwood Heights Community Development and Renewal Agency**, and that the foregoing instrument was signed in behalf of said agency by authority of law.

NOTARY PUBLIC

APPROVED IN ACCORDANCE WITH UTAH CODE ANN. § 11-13-202.5:

Wm. Shane Topham, Agency Counsel

TAXING ENTITY:

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

ATTEST:

By: _____
_____, Clerk/Secretary

By: _____
_____, Board Chair

STATE OF UTAH)
):ss
COUNTY OF SALT LAKE)

On __ _____ 2025, personally appeared before me _____ and _____ who, being by me duly sworn, did say that they are the Board Chair and the Clerk/Secretary, respectively, of the **COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA**, and that the foregoing instrument was signed in behalf of said service area by authority of law.

NOTARY PUBLIC

APPROVED IN ACCORDANCE WITH UTAH CODE ANN. § 11-13-202.5:

_____, Service Area Counsel

Exhibit “A” to
First Amendment to
Interlocal Cooperation Agreement

(Attach copy of 3rd Amended Project Area Plan)

Exhibit “B” to
First Amendment to
Interlocal Cooperation Agreement

(Attach Copy of 2nd Amended Project Area Budget)

RESOLUTION NO. 2025-2

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 2024 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 2024;

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 26th DAY OF FEBRUARY, 2025.

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

Board of Trustees:

Dan Morzelewski, Chair

Bart Hopkin

Patti Hansen

Attest: _____
Allie Brown

RESOLUTION NO. 2025-3

A RESOLUTION ADOPTING CHANGES TO A PERSONNEL POLICY OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA PERSONNEL POLICY SECTION XVII-BENEFITS POLICY

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

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

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 XVII- Benefits Policy;
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 26th DAY OF
FEBRUARY 2025.**

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

Dan Morzelewski, Chair

Bart Hopkin

Patti Hansen

Attest: Allie Brown

RESOLUTION NO. 2025-4

A RESOLUTION ADOPTING CHANGES TO A PERSONNEL POLICY OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA PERSONNEL POLICY SECTION XXIV-VEHICLE USAGE

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area Board of Trustees has adopted Personnel Policy Section XXIV-Vehicle Usage;

WHEREAS, the Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area adopts changes to Personnel Policy Section XXIV- Vehicle Usage;

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 XXIV- Vehicle Usage;
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 26th DAY OF
FEBRUARY 2025.**

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

Dan Morzelewski, Chair

Bart Hopkin

Patti Hansen

Attest: Allie Brown