

Cottonwood Heights
Parks and Recreation
Service Area

Board of Trustees
Board Meeting

June 18, 2025

3:15 pm Work Session

4:00 pm Board Meeting

Cottonwood Heights Parks and Recreation Service Area

Board of Trustees

June 18, 2025

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. Update on the CHRC Master Plan – Ben Hill
- B. Update on CHPRSA Logo Design – Allie Brown/Ben Hill
- C. 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 May 21, 2025 Board Minutes – Dan Morzelewski
- C. Review and Approval of the Financial Statement for May 2025 – Ben Hill
- D. Review and Approval of Accounts Payable Selected Entries for May 2025 – Lyse' Durrant

INFORMATION/DISCUSSION ITEMS

- A. Public Comment
- B. Board District Representation Reports – Trustees
- C. Presentation of the 2024 Annual Audit – K&C, CPA's
- D. Safety Updates – Audrey Durfee
- E. Fraud Risk Assessment – Lyse' Durrant
- F. Executive Director's Report – Ben Hill
- G. Information and Discussion regarding the Certified Tax Rate 2025 – Lyse' Durrant
- H. Information and Discussion regarding a lease for new cardio equipment approved during the 2025 budget process – Ben Hill

SPECIAL BUSINESS

- A. Consideration and Recommendation to Approve the 2024 Audit Report - Resolution 2025-12
- B. Consideration and Recommendation to Establish and Adopt the pending Certified Tax Rate for the Cottonwood Heights Parks and Recreation Service Area – Resolution 2025-13

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 June 18, 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 June 18, 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 21st day of May 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 Lee
Melissa Ruff	Kevin Suchey
Ruth Brown	Allie Brown
Rich Evans	Amir Dervisevic
Liz Miller	Rachel Hailstone

A work session was held on May 21st at 2:45 p.m. During the session, Jason Grooms and Lin Alder from McKinstry gave a presentation on energy savings. Alex Buxton from Zions Bank provided an overview of government finance options. The session also included a discussion of items listed on the General Board Meeting agenda.

GENERAL BOARD MEETING

4:00pm

General Business

A. Pledge of Allegiance

- Mr. Hopkin led the Pledge of Allegiance.

B. Review and Approval of April 2025 General Board Meeting Minutes – Dan Morzelewski

- After review, Mr. Hopkin made a motion to approve the April 2025 General Board Minutes. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen and Mr. Hopkin voting “Yes.”

C. Review and Approval of the Financial Statement for April 2025 – Ben Hill

- Mr. Hill presented the Financial Statement for April 2025 to the Board.
- After review, Ms. Hansen made a motion to approve the April 2025 Financial Statement. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin “Yes.”

D. Review and Approval of Accounts Payable Selected Entries for April 2025 – Lyse’ Durrant

- Ms. Durrant presented the Accounts Payable Selected Entries for April 2025 to the Board.
- After review, Mr. Hopkin made a motion to approve the April 2025 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. Public Comment

- None

B. Board District Representation Reports – Trustees

- Patti noted multiple requests for repairs to the recumbent bikes, along with feedback highlighting a need for additional ellipticals. Staff responded to these concerns.
- Bart shared that the Antczak Park cleanup event on April 30th was a success and thanked the Parks team for their efforts, noting how well-maintained the parks are looking.

C. Recognition and Celebration of Full Time Service for: Ben Hill (10), Ruth Brown (20), Rich Evans (25), Amir Dervisevic (25).

- Staff were recognized for their outstanding work.

D. Safety Updates – Audrey Durfee

- Ms. Durfee gave the Board a monthly safety report.

E. Executive Directors Report – Ben Hill

INFORMATION & UPDATES:

- 2025 CHRC Master Plan | VCBO | McKinstry
 - Regular Meeting Update | Tuesday, May 20th
 - Stakeholder Workshops | TBA
- 2025 TRCC Project | Bywater Park Improvements
 - SLCO Contract has been fully executed, and reimbursement can now be submitted
 - Playground Area Improvements | Completed
 - Tennis Courts | Completed by the End of the Month
 - Tennis Lighting Retrofitting | Completed
 - Ballfield Fencing | Completed
 - Score Boards (2) | Shipped, with an expected, mid-June arrival and installation
- New FT Custodian
 - Rachel Hailstone
- Certified Park & Recreation Professional | NRPA
 - Bonnie Lee | Recreation & Fitness Manager
- CH2 | Report on Wednesday, May 14th Meeting:
 - Outdoor Pool will open to the public on Saturday, May 24th
 - Splash Pad at Mountview Park will open on Saturday, May 24th
 - Monument Rock for Edy Wrights | Golden Hills Park
 - Dover Hill's Park will open mid to late Summer
 - CHAT Invitational is Wednesday, June 18th – Saturday, June 21st
 - The Ice Arena will be closed, for Maintenance on Sunday, June 22nd – Monday, July 21st
- Other Business:
 - CH PTOS | Committee Meeting | April 23rd
 - Work Session Lunch | City Council and Trustees | April 24th

- Health in the Heights | Key Leader Orientation | April 30th
- Annual Antczak Park Clean-up | April 30th
- Water Safety Day | May 1st
- CHPRSA | Safety Meeting | May 5th
- Logo Check-in with Davis Design | May 6th
- UASD Board Meeting | May 8th
- Butlerville Days Committee Meeting | May 13th
- Canyon View Elementary Wellness Fair | May 16th
- CHPRSA's Summer Kick Off Event | May 17th

F. Information and Discussion regarding the 2024 Audit – Ben Hill

- Mr. Hill presented information regarding the 2024 Audit
- To be brought back in Special Business during the June 2025 meeting.

G. Information and Discussion regarding the Certified Tax Rate 2025 – Lyse' Durrant

- Ms. Durrant presented information regarding the Certified Tax Rate 2025.
- To be brought back in Special Business during the June 2025 meeting.

H. Information and Discussion regarding the Investment Grade Audit Agreement with McKinstry.

- There was information presented regarding the Investment Grade Audit Agreement with McKinstry.
- To be brought back in Special Business.

Special Business

A. Consideration and Recommendation to Approve the Investment Grade Audit Agreement with McKinstry - Resolution 2025-11

- After review, Mr. Hopkin made a motion to Approve the Investment Grade Audit Agreement with McKinstry -2025-11. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Hopkin, Ms. Hansen and Mr. Morzelewski voting "Yes."

Meeting Adjourned

Next meeting of the Board will be held June 18, 2025 @ 4pm

Cottonwood Heights Parks and Recreation

Monthly Consolidated Board Financials

May 2025

Ordinary Income/Expense

Income

	May 25	Budget	% of Budget	Jan - May 25	YTD Budget	% of Budget	Annual Budget
4000 · MEMBERSHIPS	87,288.16	65,000.00	134.29%	357,921.60	331,000.00	108.13%	790,000.00
4010 · SILVER SNEAKERS	9,543.00	8,000.00	119.29%	48,432.50	41,500.00	116.71%	100,000.00
4100 · ARENA ADMISSIONS	3,485.33	3,000.00	116.18%	65,980.05	60,000.00	109.97%	110,000.00
4120 · LTS GROUP SKATE LESSONS	1,980.66	5,000.00	39.61%	32,306.51	26,000.00	124.26%	55,000.00
4130 · BMS SKATE LESSONS	875.00	0.00	100.0%	5,225.00	5,000.00	104.5%	5,000.00
4140 · FREESTYLE	9,667.66	10,000.00	96.68%	53,323.30	50,000.00	106.65%	110,000.00
4150 · PRIVATE ARENA RENTAL	14,309.05	15,000.00	95.39%	88,600.57	102,000.00	86.86%	200,000.00
4160 · PRIVATE SKATE LESSONS	1,350.00	1,000.00	135.0%	8,327.00	5,000.00	166.54%	12,000.00
4200 · POOL ADMISSIONS	31,555.36	9,000.00	350.62%	64,379.29	35,000.00	183.94%	320,000.00
4210 · PUBLIC SWIM LESSONS	15,669.40	16,100.00	97.33%	39,245.90	35,500.00	110.55%	99,000.00
4220 · PRIVATE SWIM LESSONS	462.00	450.00	102.67%	2,387.00	2,250.00	106.09%	4,500.00
4230 · AQUACISE	211.00	450.00	46.89%	596.00	2,100.00	28.38%	5,000.00
4240 · SPECIALTY CLASSES	590.00	600.00	98.33%	1,796.16	1,900.00	94.54%	3,500.00
4250 · TEAM DUES	0.00	0.00	0.0%	250.00	125.00	200.0%	500.00
4255 · TEAM UNIFY INCOME	3,993.55	3,000.00	133.12%	73,105.17	67,700.00	107.98%	245,000.00
4260 · TEAM MEET FEES	0.00	1,000.00	0.0%	936.00	3,500.00	26.74%	13,000.00
4275 · INVITATIONAL	10,596.00	3,500.00	302.74%	13,646.00	3,500.00	389.89%	32,500.00
4280 · PRE-COMP	1,770.00	4,200.00	42.14%	7,659.00	12,000.00	63.83%	36,000.00
4290 · WATER POLO	0.00	0.00	0.0%	0.00	0.00	0.0%	7,000.00
4300 · TRACK ADMISSIONS	41.03	60.00	68.38%	570.69	420.00	135.88%	1,000.00
4310 · GYM ADMISSIONS	452.23	800.00	56.53%	4,050.07	5,100.00	79.41%	11,000.00
4320 · GYM RENTAL	7,050.00	1,500.00	470.0%	10,387.50	8,850.00	117.37%	20,000.00
4400 · RB COURT FEES	1,265.78	1,200.00	105.48%	7,121.74	8,100.00	87.92%	18,000.00
4500 · LOCKERS	545.00	300.00	181.67%	4,925.38	2,800.00	175.91%	7,000.00
4600 · AEROBICS/CYCLE	2,942.53	2,150.00	136.86%	14,075.89	11,450.00	122.93%	27,000.00
4605 · AEROBIC CAMPS	0.00	0.00	0.0%	1,520.50	1,500.00	101.37%	4,000.00
4610 · ROOM RENTAL	1,993.75	2,000.00	99.69%	15,492.88	12,400.00	124.94%	29,000.00
4630 · PERSONAL TRAINERS	505.00	300.00	168.33%	2,551.50	1,550.00	164.61%	3,500.00
4640 · WEIGHT ROOM	4,494.17	3,500.00	128.41%	27,070.56	22,750.00	118.99%	45,000.00
4660 · ADVERTISING	0.00	100.00	0.0%	0.00	250.00	0.0%	1,000.00
4700 · NURSERY	390.50	600.00	65.08%	2,330.50	2,900.00	80.36%	7,000.00
4710 · SNACK BAR	0.00	500.00	0.0%	0.00	500.00	0.0%	11,500.00
4720 · VENDING	1,152.03	1,200.00	96.0%	6,324.05	5,200.00	121.62%	15,000.00
4730 · PRO SHOP	271.02	350.00	77.43%	1,035.60	1,000.00	103.56%	4,250.00
4735 · POSTAGE/COPIES	0.00	5.00	0.0%	4.69	25.00	18.76%	50.00
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%	3,220.10	2,500.00	128.8%	3,500.00

Cottonwood Heights Parks and Recreation

Monthly Consolidated Board Financials

May 2025

	May 25	Budget	% of Budget	Jan - May 25	YTD Budget	% of Budget	Annual Budget
4800 · PAVILION	5,371.03	4,900.00	109.61%	14,398.53	12,350.00	116.59%	22,000.00
4810 · FIELD FEES	150.00	4,500.00	3.33%	280.00	9,000.00	3.11%	40,000.00
4820 · TENNIS	4,320.00	3,500.00	123.43%	22,330.00	11,650.00	191.67%	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	590.00	1,000.00	59.0%	3,228.00	4,000.00	80.7%	7,500.00
4830 · ADMIN FEES	0.00	0.00	0.0%	0.00	0.00	0.0%	2,500.00
4910 · FOUNDATION / DONATIONS	8,850.00			9,729.00			
4916 · 5-K RACE INCOME	0.00	0.00	0.0%	26.00	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	22,844.14	16,750.00	136.38%	130,936.89	89,050.00	147.04%	2,920,000.00
4921 · FEE IN LIEU, ETC.	11,594.75	18,000.00	64.42%	49,774.64	77,350.00	64.35%	180,000.00
4930 · INTEREST INCOME	4,150.25	1,500.00	276.68%	32,044.37	8,000.00	400.56%	15,000.00
4960 · GAIN (LOSS) ON SALE OF EQUIP	0.00			300.00			
4965 · CWH CITY MNTNC CONTRACT	19,215.71	19,216.00	100.0%	96,078.55	96,080.00	100.0%	230,589.00
4972 · KIDS SPORTS CAMP INCOME	-235.00	10,000.00	-2.35%	59,732.00	58,000.00	102.99%	58,000.00
4973 · FLAG FOOTBALL INCOME	0.00	0.00	0.0%	21,808.50	23,000.00	94.82%	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	0.00	0.00	0.0%	53,100.50	40,000.00	132.75%	80,000.00
5810 · INTEREST INCOME BOND	2,608.49			11,810.93			
Total Income	293,908.58	239,231.00	122.86%	1,470,376.61	1,299,850.00	113.12%	6,293,962.00
Gross Profit	293,908.58	239,231.00	122.86%	1,470,376.61	1,299,850.00	113.12%	6,293,962.00
Expense							
5000 · ADMIN/BENEFITED EMPLOYEES	64,486.07	64,476.00	100.02%	235,646.03	234,824.00	100.35%	559,814.00
5001 · ADMIN FICA,WC,S,V	5,012.22	7,415.00	67.6%	18,489.92	27,005.00	68.47%	64,379.00
5010 · WAGES/MANAGER ON DUTY	7,181.70	7,550.00	95.12%	27,504.39	27,200.00	101.12%	65,000.00
5020 · WAGES/NURSERY	3,042.93	4,200.00	72.45%	10,775.74	14,850.00	72.56%	36,050.00
5040 · WAGES/CSR	23,866.74	21,500.00	111.01%	86,794.26	85,100.00	101.99%	205,600.00
5041 · ADMIN WAGES/FICA,WRKCOMP	2,710.00	3,805.00	71.22%	9,986.82	14,690.00	67.98%	35,265.00
5100 · SALARIES/AQUATICS	28,446.41	29,091.00	97.78%	104,478.69	105,739.00	98.81%	249,520.00
5101 · AQUATICS, SALARY,FICA,WRKCOMP	2,305.66	3,345.00	68.93%	8,536.23	12,162.00	70.19%	28,695.00
5110 · WAGES/SWIM INSTRUCTORS	5,662.02	8,000.00	70.78%	17,455.01	21,500.00	81.19%	66,226.00
5120 · WAGES/SPECIALTY CLASSES	36.30	600.00	6.05%	117.98	1,700.00	6.94%	4,100.00
5130 · WAGES/LIFEGUARDS	47,577.09	34,597.00	137.52%	139,898.93	107,061.00	130.67%	420,000.00
5140 · WAGES/AQUACISE INSTRUCTORS	3,109.53	2,950.00	105.41%	9,511.53	11,050.00	86.08%	27,000.00
5141 · WAGES/AQUATICS/FICA,WRKCOMP	4,511.47	5,422.00	83.21%	13,804.52	15,906.00	86.79%	59,492.00
5160 · WAGES/SWIM TEAM	5,182.33	7,000.00	74.03%	14,963.96	25,000.00	59.86%	58,000.00
5161 · SWIM TEAM WAGES/FICA,WRKCOMP	428.09	805.00	53.18%	1,327.26	2,876.00	46.15%	6,670.00
5200 · SALARIES/PROGRAMS	20,657.86	21,020.00	98.28%	75,865.11	76,518.00	99.15%	183,440.00

Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
May 2025

	May 25	Budget	% of Budget	Jan - May 25	YTD Budget	% of Budget	Annual Budget
5201 · SALARIES/PROGRAMS,FICA,WC,S,V	1,677.20	2,417.00	69.39%	6,201.71	8,799.00	70.48%	21,096.00
5210 · WAGES/AEROBICS	13,467.61	11,250.00	119.71%	47,623.10	41,650.00	114.34%	99,500.00
5240 · WAGES/SKATE GUARDS	8,976.27	7,500.00	119.68%	39,311.32	35,250.00	111.52%	77,500.00
5250 · WAGES/LTS INSTRUCTORS	3,674.38	4,500.00	81.65%	14,043.35	16,100.00	87.23%	35,000.00
5260 · WAGES/SUPER SPORT	100.49	10,000.00	1.01%	344.73	10,000.00	3.45%	31,000.00
5264 · WAGES/YOUTH SOCCER	1,930.38	2,000.00	96.52%	2,585.04	3,250.00	79.54%	7,500.00
5266 · WAGES/FLAG FOOTBALL	2,357.02	1,850.00	127.41%	3,389.72	3,000.00	112.99%	7,000.00
5268 · WAGES/JUNIOR JAZZ	192.23	0.00	100.0%	5,089.02	6,000.00	84.82%	8,000.00
5270 · WAGES/TENNIS INSTRUCTORS	74.39	0.00	100.0%	567.21	400.00	141.8%	8,500.00
5271 · WAGES/ARENA,FICA,WC,S,V	2,013.08	4,267.00	47.18%	7,874.05	13,300.00	59.2%	31,510.00
5300 · SALARIES/OPERATIONS	30,061.04	31,729.00	94.74%	110,366.77	113,193.00	97.5%	270,139.00
5301 · SALARIES/OPER,FICA,WC,S,V	2,533.60	3,649.00	69.43%	9,482.53	13,017.00	72.85%	31,066.00
5310 · WAGES/OPERATIONS	4,359.99	5,692.00	76.6%	15,827.17	20,871.00	75.83%	49,327.00
5311 · WAGES/OPER,FICA,WC,S,V	379.70	655.00	57.97%	1,414.92	2,402.00	58.91%	5,673.00
5400 · SALARIES/GROUNDS	35,583.55	38,882.00	91.52%	127,672.78	141,222.00	90.41%	337,281.00
5401 · SALARY/GOUNDS,FICA,WC,S,V	2,958.18	4,446.00	66.54%	10,984.32	16,163.00	67.96%	38,554.00
5410 · WAGES/GROUNDS	4,585.96	8,000.00	57.33%	8,733.99	17,000.00	51.38%	58,750.00
5411 · WAGES/GROUNDS,FICA,WC,S,V	426.72	920.00	46.38%	1,031.63	1,955.00	52.77%	6,756.00
5500 · SALARIES/VISUAL MAINTENANCE	13,369.03	15,955.00	83.79%	51,982.04	56,136.00	92.6%	136,215.00
5501 · SALARIES/VM,FICA,WC,S,V	1,116.81	1,835.00	60.86%	4,378.43	6,690.00	65.45%	15,898.00
5510 · WAGES,VISUAL MNTNC	4,833.25	5,192.00	93.09%	19,849.91	19,540.00	101.59%	45,000.00
5511 · WAGES,VISUAL MNTNC,FICA,WC,S,V	430.90	597.00	72.18%	1,830.10	2,189.00	83.6%	5,175.00
6000 · UT STATE RETIREMENT	28,254.02	36,000.00	78.48%	125,011.09	116,000.00	107.77%	273,000.00
6010 · HEALTH INS,DISABILITY	40,388.64	28,900.00	139.75%	149,478.44	146,300.00	102.17%	347,000.00
6011 · HEALTH INS-SEC 125 PR DEDUCT	531.97			2,683.19			
6030 · BOARD FEES	1,249.98	2,000.00	62.5%	12,265.66	15,750.00	77.88%	35,000.00
6040 · TRAVEL	0.00	1,000.00	0.0%	5,489.68	11,700.00	46.92%	18,000.00
6050 · TRAINING/WORKSHOPS	0.00	1,000.00	0.0%	5,151.72	10,550.00	48.83%	17,250.00
6560 · PAYROLL EXPENSES	-45.00			-285.00			
66900 · Reconciliation Discrepancies	0.00			-0.06			
7001 · MARKETING	1,474.46	1,250.00	117.96%	2,717.83	5,950.00	45.68%	12,500.00
7010 · AUDITING	0.00	750.00	0.0%	0.00	2,000.00	0.0%	20,500.00
7020 · CONSULTING	1,050.00	4,000.00	26.25%	8,413.75	20,000.00	42.07%	50,000.00
7040 · DUES & SUBSCRIPTIONS	7,286.24	7,409.00	98.34%	41,628.71	40,100.00	103.81%	103,574.00
7050 · PROPERTY INSURANCE	0.00	0.00	0.0%	0.00	860.00	0.0%	120,360.00
7060 · LEGAL/CONSULTING,ADVERTISING	445.00	1,000.00	44.5%	2,960.00	3,750.00	78.93%	8,500.00
7065 · CWH CITY CONTRACT EXP	7,375.44	7,000.00	105.36%	18,837.10	21,500.00	87.61%	57,047.00
7130 · BANK/CREDIT CARD SRVC CHARGES	28,250.34	11,500.00	245.66%	118,073.55	55,000.00	214.68%	115,000.00
7140 · OVER/SHORT	-26.91			-178.48			

Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
May 2025

	May 25	Budget	% of Budget	Jan - May 25	YTD Budget	% of Budget	Annual Budget
7141 · UNCLEARED BANK TRANSACTIONS	0.00			-10.00			
7200 · SWIM TEAM REIMBURSABLES	2,109.75	9,000.00	23.44%	25,417.58	24,500.00	103.75%	56,000.00
7215 · INVITATIONAL EXP	2,055.21	5,000.00	41.1%	10,328.15	6,000.00	172.14%	15,000.00
7220 · SWIM TEAM EXPENSE	116.20	3,000.00	3.87%	5,337.76	13,000.00	41.06%	25,700.00
7221 · TEAM UNIFY EXPENSES	0.00	0.00	0.0%	0.00	1,500.00	0.0%	3,000.00
7230 · WATER POLO EXP	0.00	1,000.00	0.0%	0.00	1,000.00	0.0%	5,000.00
7540 · TELEPHONE EXP	2,830.89	2,000.00	141.55%	11,148.69	14,000.00	79.63%	28,000.00
7550 · UTILITIES/GAS	23,611.47	26,000.00	90.81%	95,224.07	128,000.00	74.39%	265,000.00
7551 · UTILITIES/ELECTRICITY	0.00	21,000.00	0.0%	87,339.99	89,000.00	98.14%	241,000.00
7552 · UTILITIES/SEWER	0.00	200.00	0.0%	4,896.00	5,025.00	97.43%	18,000.00
7553 · UTILITIES/WATER	0.00	100.00	0.0%	15,732.30	9,500.00	165.6%	50,000.00
7561 · UTILITIES/GROUNDS/ELECT	544.35	650.00	83.75%	3,533.09	3,100.00	113.97%	7,700.00
7562 · UTILITIES/GROUNDS,WATER	1,127.45	1,000.00	112.75%	13,401.48	5,000.00	268.03%	75,000.00
7563 · UTILITIES/GROUNDS,SEWER-GARBAGE	2,303.29	4,500.00	51.18%	10,193.34	11,500.00	88.64%	32,000.00
7700 · AUTO EXP	976.91	1,520.00	64.27%	6,626.15	12,010.00	55.17%	22,000.00
8000 · REP & MNTNC ADMIN	179.90	500.00	35.98%	3,472.79	5,500.00	63.14%	15,000.00
8010 · REP & MNTNC/POOLS	2,268.58	5,000.00	45.37%	27,735.03	23,500.00	118.02%	45,000.00
8020 · REP & MNTNC/ARENA	4,833.40	1,500.00	322.23%	11,015.02	14,500.00	75.97%	40,000.00
8030 · REP & MNTNC/GYM,WT RMS	864.11	1,000.00	86.41%	12,496.28	6,000.00	208.27%	12,000.00
8036 · REP & MNTNC/TENNIS	295.40	250.00	118.16%	295.40	500.00	59.08%	1,000.00
8040 · REP & MNTNC/SNACK BAR	98.00	250.00	39.2%	828.28	1,910.00	43.37%	2,500.00
8050 · REP & MNTC OP,PARKS,VM	10,187.00	14,000.00	72.76%	75,859.46	72,500.00	104.63%	155,000.00
8100 · PRO SHOP/COST OF GOODS	247.65	100.00	247.65%	1,282.53	2,900.00	44.23%	4,500.00
8130 · UNIFORMS EXPENSE	0.00	1,250.00	0.0%	1,803.00	8,000.00	22.54%	17,000.00
8140 · UNIFORMS AQUATICS	867.07	800.00	108.38%	7,857.06	10,000.00	78.57%	10,000.00
8500 · SUNDRIES	1,609.70	2,300.00	69.99%	5,449.62	7,150.00	76.22%	17,200.00
9000 · SUPPLIES/ADMIN	904.80	2,500.00	36.19%	10,981.92	14,500.00	75.74%	40,000.00
9010 · SUPPLIES/OFFICE POSTAGE	273.27	750.00	36.44%	1,762.40	2,650.00	66.51%	4,500.00
9020 · SUPPLIES/COMPUTER	10,725.31	4,000.00	268.13%	17,268.96	17,000.00	101.58%	38,000.00
9040 · SUPPLIES/NURSERY	130.85	100.00	130.85%	492.42	500.00	98.48%	1,250.00
9050 · SUPPLIES/POOL	2,449.37	3,500.00	69.98%	5,615.44	10,000.00	56.15%	15,000.00
9055 · SUPPLIES/POOL(OPERATING)	24,228.83	13,000.00	186.38%	50,641.67	56,000.00	90.43%	138,000.00
9060 · SUPPLIES/AQUACISE	0.00	500.00	0.0%	192.38	1,250.00	15.39%	1,500.00
9070 · SUPPLIES/SPECIALTY CLASSES	517.00	500.00	103.4%	5,450.46	7,500.00	72.67%	9,500.00
9080 · SUPPLIES/PROGRAMS	513.85	275.00	186.86%	954.50	1,500.00	63.63%	3,250.00
9081 · SUPPLIES/LTS	111.00	100.00	111.0%	118.99	400.00	29.75%	1,000.00
9085 · SUPPLIES/ARENA	0.00	100.00	0.0%	958.70	500.00	191.74%	7,000.00
9090 · SUPPLIES/AEROBICS	0.00	300.00	0.0%	2,920.72	3,550.00	82.27%	5,500.00
9091 · SUPPLIES/SILVER SNEAKERS	47.22	35.00	134.91%	47.22	140.00	33.73%	500.00

Cottonwood Heights Parks and Recreation
Monthly Consolidated Board Financials
May 2025

	May 25	Budget	% of Budget	Jan - May 25	YTD Budget	% of Budget	Annual Budget
9092 · Supplies Aerobic Camp	0.00	0.00	0.0%	554.78	500.00	110.96%	1,000.00
9110 · SUPPLIES/WEIGHT ROOM	1,042.52	450.00	231.67%	1,995.18	2,050.00	97.33%	5,250.00
9115 · SUPPLIES/GYM	131.88	100.00	131.88%	498.85	600.00	83.14%	1,500.00
9116 · SUPPLIES/TENNIS	0.00	300.00	0.0%	250.00	900.00	27.78%	1,800.00
9120 · SUPPLIES/OPERATIONS	0.00	300.00	0.0%	0.00	1,700.00	0.0%	4,500.00
9130 · SUPPLIES/GROUNDS	110.96	1,000.00	11.1%	6,848.81	7,500.00	91.32%	13,500.00
9131 · FIELD COSTS	1,787.14	1,250.00	142.97%	5,958.84	6,750.00	88.28%	12,500.00
9140 · SUPPLIES/VM,CLEANING	874.19	2,625.00	33.3%	10,976.68	12,094.00	90.76%	27,844.00
9150 · SUPPLIES/VM PAPER	1,376.13	2,100.00	65.53%	3,924.26	8,400.00	46.72%	20,373.00
9200 · SMALL EQUIP	0.00	0.00	0.0%	0.00	2,500.00	0.0%	25,000.00
9210 · THANKSGIVING 5K RACE EXPENSE	0.00	2,500.00	0.0%	0.00	2,500.00	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	406.23	250.00	162.49%	601.08	1,750.00	34.35%	2,500.00
9224 · FLAG FOOTBALL EXPENSE	532.00	500.00	106.4%	11,772.64	13,000.00	90.56%	26,000.00
9225 · JR. JAZZ EXPENSE	15,980.00	0.00	100.0%	26,955.83	24,750.00	108.91%	26,000.00
9226 · CWH Youth Soccer expense	794.00	14,000.00	5.67%	26,486.82	15,000.00	176.58%	30,000.00
Total Expense	595,615.26	637,876.00	93.38%	2,389,480.02	2,471,847.00	96.67%	6,239,589.00
Net Ordinary Income	-301,706.68	-398,645.00	75.68%	-919,103.41	-1,171,997.00	78.42%	54,373.00
Other Income/Expense							
Other Income							
5760 · TRCC/ Grants / Spec Proj Income	0.00			60,000.00			
Total Other Income	0.00			60,000.00			
Other Expense							
9300 · CAPITAL EQUIPMENT/IMPROVEMENTS	180,351.06	0.00	100.0%	563,520.17	151,832.00	371.15%	311,832.00
9301 · CAPITAL & OPERATING LEASES	26,523.62	27,706.00	95.73%	71,538.04	72,730.00	98.36%	168,091.00
Total Other Expense	206,874.68	27,706.00	746.68%	635,058.21	224,562.00	282.8%	479,923.00
Net Other Income	-206,874.68	-27,706.00	746.68%	-575,058.21	-224,562.00	256.08%	-479,923.00
Net Income	-508,581.36	-426,351.00	119.29%	-1,494,161.62	-1,396,559.00	106.99%	-425,550.00

10:04 AM

Cottonwood Heights Parks and Recreation

06/11/25

Bill Payment Register

Accrual Basis

As of May 31, 2025

Type	Date	Num	Name	Memo	Amount
1016 - GENERAL CHECKING					
Bill Pmt -Check	05/01/2025	ACH	Citi Cards		-20,805.03
Bill Pmt -Check	05/01/2025	65813	STALLINGS CONSTRUC...	SOFFIT REPAIR	-1,275.00
Bill Pmt -Check	05/01/2025	65814	ALDEN, HEATHER	REFUND TENNIS	-60.00
Bill Pmt -Check	05/01/2025	65815	AMERICAN FAMILY LIFE...		-49.12
Bill Pmt -Check	05/01/2025	65816	AMERICAN RED CROSS	CPR/first aid training	-840.00
Bill Pmt -Check	05/01/2025	65817	BIG COTTONWOOD DR...	CHAT TEAM GEAR	-1,111.07
Bill Pmt -Check	05/01/2025	65818	CEM AQUATICS		-5,823.60
Bill Pmt -Check	05/01/2025	65819	CHEMWORLD	OPS	-379.98
Bill Pmt -Check	05/01/2025	65820	COLLINS, CODY	REFUND KIDS CAMP	-180.00
Bill Pmt -Check	05/01/2025	65821	COOK, CRISTINA	REFUND TENNIS	-60.00
Bill Pmt -Check	05/01/2025	65822	COTTONWOOD HEIGHT...	70/30 FOUNDATION MEET FEES	-1,778.01
Bill Pmt -Check	05/01/2025	65823	CUSTOM WATER TECH...		-520.00
Bill Pmt -Check	05/01/2025	65824	Dudley, Lorie	CPA	-1,755.00
Bill Pmt -Check	05/01/2025	65825	EVANS, AMELIA	REFUND TENNIS	-50.00
Bill Pmt -Check	05/01/2025	65826	HILLTOP AQUATIC TEA...	Meet Fees	-2,260.00
Bill Pmt -Check	05/01/2025	65827	MOUNTAINLAND SUPPLY	Parks	-2,287.08
Bill Pmt -Check	05/01/2025	65828	RENNER SPORTS SURF...	TRCC BYWATER TENNIS COUR...	-25,294.00
Bill Pmt -Check	05/01/2025	65829	RICHARDS LABORATO...		-120.00
Bill Pmt -Check	05/01/2025	65830	RIGHTWAY SANITARY ...		-560.95
Bill Pmt -Check	05/01/2025	65831	RIVENDELL TREE EXPE...	Parks	-7,075.00
Bill Pmt -Check	05/01/2025	65832	ROCKY MOUNTAIN PO...		-22,957.40
Bill Pmt -Check	05/01/2025	65833	ROYAL SWIMMING	CHAT Gear	-2,400.00
Bill Pmt -Check	05/01/2025	65834	STALLINGS CONSTRUC...	TRCC BASEBALL FENCING PHA...	-9,191.00
Bill Pmt -Check	05/01/2025	65835	SYMBOL ARTS	Invitational medals	-3,412.50
Bill Pmt -Check	05/01/2025	65836	TRINH, HUI	REFUND ROOM RENTAL	-50.00
Bill Pmt -Check	05/01/2025	65837	TRUGREEN-CHEMLAWN		-5,208.65
Bill Pmt -Check	05/01/2025	65838	TURF EQUIPMENT	PARKS TORO	-346.50
Bill Pmt -Check	05/01/2025	65839	WASTE MANAGEMENT		-2,852.08
Bill Pmt -Check	05/02/2025	ACH	UTAH LOCAL GOVERN...		-1,482.86
Bill Pmt -Check	05/08/2025	65840	110%	PARK ANALYSIS	-1,050.00
Bill Pmt -Check	05/08/2025	65841	ALL COURT FABRICS	PRIVACY SCREENS	-1,136.24
Bill Pmt -Check	05/08/2025	65842	AMERIGAS SALT LAKE ...		-763.83
Bill Pmt -Check	05/08/2025	65843	BENGHIAT, SHANEL	REFUND SKATE LESSON	-11.67
Bill Pmt -Check	05/08/2025	65844	BLOMQUIST HALE CON...		-385.00
Bill Pmt -Check	05/08/2025	65845	BUY, SUKI	REFUND TENNIS	-60.00
Bill Pmt -Check	05/08/2025	65846	CEM AQUATICS		-225.99
Bill Pmt -Check	05/08/2025	65847	COTTONWOOD IMPRO...		-285.00
Bill Pmt -Check	05/08/2025	65848	GRAINGER		-126.48
Bill Pmt -Check	05/08/2025	65849	JR. REAL	SOCCER JERSEYS/TICKETS	-23,488.00
Bill Pmt -Check	05/08/2025	65850	STATEFIRE SALES AND...		-189.00
Bill Pmt -Check	05/08/2025	65851	TRUGREEN-CHEMLAWN		-3,866.84
Bill Pmt -Check	05/08/2025	65852	TURF EQUIPMENT	FINAL PAYMENT BUYOUT FOR ...	-20,000.00
Bill Pmt -Check	05/08/2025	65853	ZION ENGINEERING	OPS MECHANICAL UNITS	-9,929.22
Bill Pmt -Check	05/12/2025	ACH	UTAH STATE RETIREM...	FITISEMANU CATCH UP 2/25/18-...	-5,423.64
Bill Pmt -Check	05/12/2025	ACH	UTAH STATE RETIREM...		-13,756.08
Bill Pmt -Check	05/15/2025	65854	AMERICAN RED CROSS	Lifeguard Training	-752.00
Bill Pmt -Check	05/15/2025	65855	COMCAST		-630.62
Bill Pmt -Check	05/15/2025	65856	CUSTOM WATER TECH...		-520.00
Bill Pmt -Check	05/15/2025	65857	ENBRIDGE		-4,031.34
Bill Pmt -Check	05/15/2025	65858	HASTY AWARDS	ribbons	-201.77
Bill Pmt -Check	05/15/2025	65859	INTERMOUNTAIN SOFT ...		-55.00
Bill Pmt -Check	05/15/2025	65860	JOE'S TRIPLE A		-169.00
Bill Pmt -Check	05/15/2025	65861	NORCO		-2,297.22
Bill Pmt -Check	05/15/2025	65862	PACIFIC WATER INC.	2173	-50.00
Bill Pmt -Check	05/15/2025	65863	ROBERTSON, KAYLI	REFUND KIDS CLUB	-125.00
Bill Pmt -Check	05/15/2025	65864	SALT LAKE COUNTY HE...		-950.00
Bill Pmt -Check	05/15/2025	65865	SIMPLIVERIFIED		-176.00
Bill Pmt -Check	05/15/2025	65866	STERICYCLE, INC.		-171.17
Bill Pmt -Check	05/15/2025	65867	STRUCTURE COMPUTE...	Computers	-10,725.31
Bill Pmt -Check	05/15/2025	65868	WATER STAR USA	100-8481511-001	-108.20
Bill Pmt -Check	05/15/2025	65869	WAXIE SANITARY SUPP...		-3,710.00
Bill Pmt -Check	05/15/2025	65870	ZIONS BANK		-6,523.62
Bill Pmt -Check	05/16/2025	65871	ADS ON BOARDS	BOARD CLEANING AND SEAL	-1,200.00
Bill Pmt -Check	05/22/2025	ACH	PUBLIC EMPLOYEES H...		-769.22
Bill Pmt -Check	05/22/2025	65872	BIG T RECREATION	GOLDEN HILLS PARK WOOD C...	-3,000.00
Bill Pmt -Check	05/22/2025	65873	COMMERCIAL LIGHTIN...	parks/ops	-440.03
Bill Pmt -Check	05/22/2025	65874	DOHMAN, HELEN	REFUND SWIM LESSONS	-45.00

10:04 AM

Cottonwood Heights Parks and Recreation

06/11/25

Bill Payment Register

Accrual Basis

As of May 31, 2025

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/22/2025	65875	ECONO.PEST		-98.00
Bill Pmt -Check	05/22/2025	65876	ETHERINGTON, TODD (...)	PER DIEM	-658.00
Bill Pmt -Check	05/22/2025	65877	EWING IRRIGATION	PARKS	-105.45
Bill Pmt -Check	05/22/2025	65878	FABIAN VANCOTT		-445.00
Bill Pmt -Check	05/22/2025	65879	FELSTEAD, DAVID	REFUND ADMISSION	-34.00
Bill Pmt -Check	05/22/2025	65880	FLADMO, AMY	REFUND KIDS CAMP	-190.00
Bill Pmt -Check	05/22/2025	65881	FUEL NETWORK		-962.02
Bill Pmt -Check	05/22/2025	65882	HOUSE OF PUMPS	OPS	-700.80
Bill Pmt -Check	05/22/2025	65883	JENSON REFRIGERATI...	Bywater Tennis courts	-2,211.56
Bill Pmt -Check	05/22/2025	65884	LUPTAK, ALICIA .	MILEAGE REIMBURSEMENT	-116.20
Bill Pmt -Check	05/22/2025	65885	MOJO	Subscription	-1,250.00
Bill Pmt -Check	05/22/2025	65886	MOUNTAINLAND SUPPLY	parks	-691.33
Bill Pmt -Check	05/22/2025	65887	PETERSEN, JOHANNA	REFUND TENNIS	-120.00
Bill Pmt -Check	05/22/2025	65888	PITNEY BOWES		-273.27
Bill Pmt -Check	05/22/2025	65889	PUBLIC EMPLOY DISAB...		-699.78
Bill Pmt -Check	05/22/2025	65890	RIGHTWAY SANITARY ...		-956.45
Bill Pmt -Check	05/22/2025	65892	SALT LAKE CITY CORP...		-1,033.84
Bill Pmt -Check	05/22/2025	65893	SOUTHERN UTAH SWI...	MEET FEES	-1,113.00
Bill Pmt -Check	05/22/2025	65894	STEVE REGAN CO.	OPS	-653.50
Bill Pmt -Check	05/22/2025	65895	TRUGREEN-CHEMLAWN		-601.83
Bill Pmt -Check	05/22/2025	65896	UNIVERSAL GRINDING ...		-96.00
Bill Pmt -Check	05/22/2025	ACH	UTAH STATE RETIREM...		-13,908.44
Bill Pmt -Check	05/22/2025	65898	WINKEL, CLAIRE	REFUND TENNIS	-120.00
Bill Pmt -Check	05/22/2025	65899	RISE FLAG	FLAG FOOTBALL JERSEY'S to r...	-10,780.00
Bill Pmt -Check	05/29/2025	ACH	Utah State Tax Commissi...		-5,930.10
Bill Pmt -Check	05/29/2025	65900	AMERICAN FAMILY LIFE...		-49.12
Bill Pmt -Check	05/29/2025	65901	BIG COTTONWOOD DR...	aquatic uniforms	-988.07
Bill Pmt -Check	05/29/2025	65902	CEM AQUATICS		-6,396.52
Bill Pmt -Check	05/29/2025	65903	DOYON, JIM	REFUND KIDS CAMP	-330.00
Bill Pmt -Check	05/29/2025	65904	GAY, SHAYLIN	REFUND SKATE LESSONS	-140.00
Bill Pmt -Check	05/29/2025	65905	JENKINS PLUMBING CO.	parks	-550.00
Bill Pmt -Check	05/29/2025	65906	JENSON REFRIGERATI...	bywater park	-1,356.32
Bill Pmt -Check	05/29/2025	65907	MATVEJEVA, SVETIANA	REFUND TENNIS	-60.00
Bill Pmt -Check	05/29/2025	65908	PUBLIC EMPLOYEE HE...		-531.97
Bill Pmt -Check	05/29/2025	65909	PUBLIC EMPLOYEES H...		-30,280.50
Bill Pmt -Check	05/29/2025	65910	SALT LAKE CITY CORP...		-93.61
Bill Pmt -Check	05/29/2025	65911	TINY MOBILE ROBOTS	PARKS	-40.79
Bill Pmt -Check	05/29/2025	65912	WAXIE SANITARY SUPP...		-142.24
Bill Pmt -Check	05/30/2025	65913	SUMMIT ENERGY		-19,580.13
Total 1016 · GENERAL CHECKING					-341,820.16
TOTAL					-341,820.16

Fraud Risk Assessment

Continued

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

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

*Entity Name: Cottonwood Heights Parks & Recreation Service Area

*Completed for Fiscal Year Ending: 2025 *Completion Date: 6/16/2025

*CAO Name: Bent Hill *CFO Name: Lyse Durant

*CAO Signature:  *CFO Signature: 

*Required

EXECUTIVE DIRECTOR'S REPORT

June 2025

INFORMATION & UPDATES

- 50th Annual CHAT Invitational Swim Meet:
 - Wednesday, June 18th – Saturday, June 21st
- Ice Arena Closure for Maintenance:
 - Sunday, June 22nd – Saturday, July 26th
- New Cardio Equipment | Cardio Room Closure:
 - Monday, July 28th – Friday, August 8th
- CHPRSA Full-Time Recruitment:
 - Parks Supervisor (1)
- CH2 | Report on Wednesday, June 11th Meeting:
 - Butlerville Days is Thursday, July 24th – Saturday, July 26th
 - Exhibit Update for 2026 | Meeting is being scheduled with CH City and 110%
 - SLCO | ZAP Application
- Other Business:
 - Meet the South Valley Chamber Lunch | May 22nd
 - CHPR Foundation | Committee Meeting | May 27th
 - CHPRSA Updates with CH City Manager | May 28th
 - CH Park, Trails, and Open Space | Committee Meeting | May 28th
 - Declaration of Candidacy | June 2nd – June 9th
 - CHPRSA | Safety Meeting | June 2nd
 - CHRC | Facility Master Plan Meeting | June 3rd
 - Parents Empowered Community Partnership Project Grant Meeting | June 4th
 - South Valley Chamber of Commerce | SVC Chamber 101 | June 12th
 - UASD Board Meeting | June 13th
 - CHRC | Facility Master Plan Meeting | June 17th

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) TY: 4200 COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE A	Form PT-693 Rev. 2/15
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SALT LAKE COUNTY

Tax Year: 2025

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
570 County Service Area 17B-2a-900	0.000653	0.000653	0.0014	2,937,177
Total Tax Rate	0.000653	0.000653	Total Revenue	\$2,937,177

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

RESOLUTION NO. 2025-12

A RESOLUTION ADOPTING THE 2024 INDEPENDENT AUDIT REPORT FROM K & C, CPA'S FOR THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA.

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area Board of Trustees has completed an independent audit, in compliance with the applicable general state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the Service Area, for the year ended December 31, 2024;

WHEREAS, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area desires to adopt the 2024 independent audit from K & C, CPA'S;

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 2024 Independent Audit from K & C, CPA'S of the Cottonwood Heights Parks and Recreation Service Area, attached hereto as Exhibit A and by this reference made a part of hereof, is hereby approved and adopted by the Board of Trustees.
2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity 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 18th DAY OF JUNE, 2025.

**COTTONWOOD HEIGHTS PARKS AND
RECREATION SERVICE AREA**

ATTEST:

Dan Morzelewski, Chair

Patti Hansen

Bart Hopkin

Attest: _____
Allie Brown

RESOLUTION NO. 2025-13

A RESOLUTION ADOPTING TAX RATES FOR THE PURPOSE OF LEVYING TAXES WITHIN THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA FOR THE YEAR 2025.

WHEREAS, the Cottonwood Heights Parks and Recreation Service Area has, in accordance with law, adopted its budget for the year 2025; and

WHEREAS, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area desires now to adopt tax rates for the purpose of raising money necessary for said budget.

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

1. **Adoption.** TAX RATE ADOPTED The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area does hereby set, establish and adopt the tax rate of **0.000653** for the year 2025.
2. **Delivered.** A copy of this Resolution shall be delivered to the Salt Lake County Auditor.
3. **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.
4. **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 18th DAY OF JUNE, 2025.

**COTTONWOOD HEIGHTS PARKS AND
RECREATION SERVICE AREA**

ATTEST:

Dan Morzelewski, Chair

Patti Hansen

Bart Hopkin

Attest: _____
Allie Brown

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: SALT LAKE

Tax Year: 2025

It is hereby resolved that the governing body of:

COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
20 Interest and Sinking Fund/Bond		
190 Discharge of Judgement		
570 County Service Area	2,937,177	0.000653
	\$2,937,177	0.000653

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____