



OFFICE OF THE  
STATE AUDITOR

January 4, 2017

Kipp Bangerter, Chairman  
Wasatch County Recreation Special Service District #2  
25 North Main  
Heber City, Utah 84032

Dear Mr. Bangerter:

Notification for the public hearing held on December 7, 2016 prior to the adoption of the 2017 budget for the Wasatch County Recreation Special Service District #2 was not in accordance with Utah Code 17B-1-609(1)(b)(ii). The law requires the district to post notice of the public hearing "at least seven days before the hearing on the Utah Public Notice Website..."

The notice published on the site for the adoption of the district budget was posted under the name of the County, rather than the district. This did not allow citizens subscribed to the district to receive notice of the public hearing. As such, we do not consider the budget duly approved.

As such, *Utah Code* 17B-1-619 prohibits the disbursement of public funds without a legally adopted budget. Therefore, as authorized by Utah Code 67-3-3 the State Auditor is ordering you to immediately suspend all disbursements, expenditures, or payments by your entity until a budget has been duly adopted and provided to our office.

If a 2017 budget is not duly adopted and provided to our office and disbursements, expenditures, or payments are made in violation of this notice, the State Auditor may exercise authority provided in *Utah Code* 67-3-1(8)(d) which prohibits accessing entity funds held by the State Treasurer in the Public Treasurers' Investment Fund (PTIF) or deposits held at a financial institution. Also, the State Auditor may cause any disbursements, expenditures, or payments made prior to the adoption of the budget to be voided.

If you have any questions regarding this letter, please contact me at 801-538-1721 or [ryanroberts@utah.gov](mailto:ryanroberts@utah.gov).

Sincerely,

Ryan Roberts, CPA  
Local Government Supervisor