



NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT MEETING NOTICE AND AGENDA

PUBLIC NOTICE is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the “Board”) of the North Summit North Summit Recreation Special Service District (the “District”) will hold its regular work session and meeting on **Monday, August 14, 2023**, beginning at **6:30PM** at the The Summit County Courthouse, Conference Room 001 (1st Floor), 60 North Main Street, Coalville, UT 84017

Join Meeting via Zoom:

<https://us06web.zoom.us/j/88096257734?pwd=WXhnN2sybldKVEFUNDI4REhBRnhnUT09>

Meeting ID: 880 9625 7734

Passcode: 052119

Members of the Board, presenters, and members of public, may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the same as listed above.

AGENDA

- 1. Call meeting to order**
- 2. Roll Call**
- 3. Closed session in compliance with Utah Code §52-4-205(1) as needed, to discuss:**
 - a. Purchase, exchange, or lease of real property
 - b. Pending or reasonably imminent litigation
 - c. Personnel – to discuss the character, competence, or physical or mental health of an individual
- 4. Reconvene in Open Meeting**
- 5. Pledge of Allegiance**

6. Work Session

- a. Review of engineered plans, concessions plans and potential projects costs for Beacon Hill Sports Complex

7. Public Input

8. Consent Agenda

- a. June and July Financials
- b. Minutes of April 10, June 12 and July 10, 2023
- c. Special Meeting Minutes of July 27, 2023

9. Consideration for Approval

- a. Update/discussion on plans for water shares
 - Possible vote on water shares/plans
- b. Update/discussion of the construction timeline/costs for the Beacon Hill Sports Complex
 - Possible vote on project costs/timeline
- c. Discussion and possible vote on filling vacant board responsibilities - Secretary

5. Board Comments & Review of Action Items

7. Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Virginia Richins at (801) 791-8886.

NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
Meeting Minutes (Unapproved)
4-10-23

Present: Charity Richins, Brian Zwhalen, Virginia Richins, John Hansen, Wes Chappell and Amanda Pace

Absent: Dana Jones

Hogan Construction Project Manager: Tyler

- **Programs Update – Amanda Pace**

- Football start date has been moved back two weeks due to weather
The program start date will be 4-17-23
- Baseball
 - Start date for baseball will be 5-15-23
- Kennady McQueen Camp
 - Kennady’s camp will be run through the NSRSSD
 - We will provide registration and advertisement
 - The McQueen’s have not yet decided how much they will be charging for the camp
 - The camp is currently listed on the NSRSSD website
- Amanda is currently talking with a Soccer camp that Charity recommended
 - They indicate that the cost will be \$300 per participant and will need at least 40 participants to conduct the camp
- Swim Camp
 - Amanda is speaking with Amberly at the pool to see if the NSRSSD could have a possible swim camp

- **Construction Updates – Brian Z and Tyler**

- The cost for a multipurpose/softball field would be approximately \$800,000 to 950,000
 - The district needs to make a decision on where to spend the money for construction—priorities of the project
 - The district need to make sure that Blu Line includes only what is necessary and what the board approves
 - Board discussion on what is needed
 - Pickle ball courts, basketball courts, concession stand etc.
 - Tyler from Hogan indicates that we should have a first version of the itemized list by function by the end of the week
 - He will provide an email by the end of the week with the high and low costs on the project

- He wants to meet the demands of the district but still give us options to look at
 - Summit County has not yet signed the contract for the project
 - Ron Boyer will be in contact with Hogan about the signing of the contract
 - NSRSSD will need to go to Coalville City with the master plan for approval in a Coalville City Council meeting
- **Budget/ Financial Items**
 - Summit County requested the one million dollars be returned so that bills can be paid for construction costs through the County
 - NSRSSD need to consolidate the budget into one so that it is easier to track the spending
 - Tim Rees is the districts accountant for tax reporting
 - If the future the district may need to consider hiring an accountant
 - Board discussion on funding numbers for the project from the County
 - Motion by Brian Z. to close the PTIF account that is unused.
 - Wes C. will get with Ron Boyer on finding out where the funds are coming from for the project
 - He will also look at monthly and quarterly cash flow
 - He will list the accounts the district has and track where the districts money is going
 - Approved signers on the Zion's account
 - Virginia will check to see who is on the signature card at Zion's bank and have that information at the next board meeting
- **Policies and Procedures/Bylaws**
 - Charity R. will be sending out a draft of the Policy and Procedures
 - She would like board members to look at specific sections that she will indicate in the email
- **Consideration for Approval**
 - Motion to approve March financials contingent on the 1.1 million dollars made by Brian Z. second by Wes C.
 - Unanimous vote
 - Motion passes
 - Motion to approve the March 6,2023 and March 8, 2023 meeting minutes made by Wes C second by John H
 - Unanimous vote
 - Motion passes

- **May Agenda Items**
 - Board discussion of Policies and Procedures to be sent to Ryan Stack for legal corrections
 - Construction design discussion on how and where the softball field should be placed on the project
 - Construction updates
 - Possible approval of April meeting minutes
- Motion to adjourn made by Wes C. second by John H.
 - Unanimous yea vote
 - Motion passes

NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
Meeting Minutes (Unapproved)
6-12-23

Present: Charity Richins, Brian Zwhalen, Virginia Richins, Dana Jones, Tyler Orgill
and Amanda Pace

Attending Via Zoom: Wes Chappell

Absent: John Hansen

- Welcome to new board member Tyler Orgill

- **Programs Update – Amanda Pace**
 - Beacon Hill
 - Checking into yoga program for seniors at Beacon Hill
 - Park Reservations
 - Discussion and ideas of how reservations for Beacon Hill Park be handled
 - Baseball
 - Only two weeks left of baseball
 - It has been hard finding staff to help with the program
 - Kennady McQueen Camp
 - Camp started today and is going well so far
 - Amanda will come with recommendations for next year at a later meeting
 - Gymkhana
 - Next event will be on June 30th
 - Training and agility camp will begin July 6th

- **Business and Finance**
 - SOP's
 - Wes C. meet with Amanda P and Tanah S. to write SOP's
 - NSRSSD will need to be able to move monies from the PTIF account to the Zion's account so that bills can be paid
 - Could their be a possible draft for SOP's by the July meeting

- **Policies and Procedures/Bylaws**
 - Ryan has recommended that Chapters 7-10 be removed from the draft
 - Board members should be watching for the edited version of the Policies and Procedures from Charity R.
 - All members should review the document and send any revisions or questions to Charity R. by 6-19-23
 - Ryan S. should have all edits complete by next NSRSSD meeting

- Possible recommendation at the next meeting to send Policies and Procedures handbook on to the County Council for approval
 - Possible recommendation at the next meeting to send Bylaws handbook on to the County Council for approval
- **Grants**
 - Restaurant Tax Grant
 - NSRSSD was awarded \$264,000
 - This will be used to help build concessions, basketball and pickle ball courts at the new Beacon Hill Sports Park construction site
- **Rail Trail**
 - Summit County would like to operate and manage the Rail Trail
 - Rail Trail Corridor Plan
 - Summit County has been looking into how much work needs to be done to improve the Rail Trail
 - A review of the trail has been done and a list of things that need to be upgraded is being completed
 - NSRSSD could help with the Trail in our area. This would help get the districts name out in the community
 - NSRSSD could also design and hold events on the trail
 - Dana J. will follow up with the County to see how things are progressing
- **Consideration for Approval**
 - Water shares for Beacon Hill Sports Park construction project
 - It would be possible to purchase water shares from Coalville City
 - The cost would be \$12,500
 - It is also possible to lease water shares from North Summit School District
 - The cost would be \$2,000
 - The NSRSSD need a clarification on the length of both leases
 - Motion made by Charity R. That we approve the shares for the water for the project. The first preference is to get a lease from the School District only if it is a 100 year lease and we can move within the next 30 days
 If that is not the case if it is less than 100 years or if it is going to take too long then approve sending the \$12,500 to purchase the water shares from Coalville City
 - Motion second by Brian Z.
 - Unanimous vote
 - Motion passes

- **Construction Updates**

- Blu Line did not include the designs for the concession stand
 - Restaurant grant monies will allow NSRSSD to make updates to the concessions, basketball and pickle ball courts
 - Discussion of ideas for updates by the board
 - How many sinks will be needed?
 - Is a hood needed?
 - What would be required by the County health department
 - What could be the maximum footprint of the building?
 - Pickle ball and basketball fencing should be moved from 6 feet to 10 feet
 - Does the District want the turf infield to be brown or green like the rest of the turf
 - Motion by Charity R. to approve the design plans for phase one with the changes of the 10 foot fence for the pickle ball court and 10 foot fence around the basketball court. Also making sure it is for baseball and not softball. Then changing the size of the concessions to a 15' x 20' The details of hood or no hood can be decided later because it will not be necessary to send to the City
 - Motion second by Tyler Orgill.
 - Unanimous vote yea
 - Motions passes

- **Budget/ Financial Items**

- Unused PTIF Account
 - Motion by Brian Z. to close the PTIF account that is unused. second by Dana J. Unanimous vote yea
Motion passes
- Motion by Brian Z. to approve the financials for May second by Virginia R. Unanimous vote yea
Motion passes

- **Meeting Minutes**

- Motion made by Brian Z to approve the May 8, 2023 meeting minutes second by Charity R. Unanimous vote
Motion passes

- **July Agenda Items**

- Approval/recommendation of Policies and Procedures and Bylaws to be sent to the County Council for approval
- Clarification about where interest is going from PTIF monies moved back to the County

- Update on water shares
- Construction updates
- SOP update
- Possible approval of April and June meeting minutes
- Motion to adjourn made by Tyler O. second by Virginia R.
 - Unanimous yea vote
 - Motion passes

NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
Meeting Minutes (Unapproved)
7-10-23

Present: Charity Richins, Virginia Richins, Dana Jones, John Hansen and Amanda Pace

Attending Via Zoom: Tyler Orgill

Absent: Brian Zwhalen

Work Session

• **Programs Update – Amanda Pace**

- Direction from the board on what they would like Amanda to present to the board each month
 - An overview of all the programs
 - If she needs any help or support from the board
 - The budget for the month and up to 90 days ahead
- Gymkhana
 - The third event is up coming
 - So far the participation is about the same as last year
- Sports Training
 - The program is on going and doing well
 - Approximately 27 participants
- Beacon Hill
 - The district now has a QR code that is on the NSRSSD website and will be placed at Beacon Hill for community members to reserve the park.
- Baseball/Softball
 - The seasons are complete and went well
- Kennady McQueen Camp
 - NSRSSD made approximately \$700-\$800 profit from the camp
 - Board discussion about the camp
 - Board would like to see if with all the expenses if the program was actually profitable
 - Amanda's recommendation for next year it to allow the McQueen's to run the camp on their own
- Tackle Football
 - There will be enough participants for two teams
 - 5th and 6th grade and 7th and 8th grade

- Soccer
 - Amanda is concerned about where to hold soccer games
 - The County park will not be available due to construction
 - Possibly will be able to use the field at Hoytsville and Henefer
- **Business and Finance**
 - SOP presentation
 - Wes C. met with Amanda P and Tanah S. to write a templet
 - Wes C. believes that SOP's will be ready for approval at August NSRSSD meeting
 - Restaurant Tax
 - NSRSSD has received the \$264,000 from the grant
 - The monies have been moved into the PTIF account to accrue more interest

Consideration for Approval

- **Policies and Procedures/Bylaws**
 - Ryan has indicated to Charity the board will not be able to vote on any approval due to the items not being posted on enough public websites
 - Water shares for Beacon Hill Park Construction
 - Information received back from NS School district indicates that the school district would be willing to lease water shares to the NSRSSD
 - Coalville City has also indicated that they would be willing to wave the connection fee for the NSRSSD Beacon Hill construction project
- **Construction Updates**
 - Waiting for storm water plan
 - Waiting for water shares to be finalized
 - Waiting for the design plans for the concession stand
 - Blu Line can not design the concession stand
 - Suggestion that board members physically go up to the site and look at the are where the concession stand would be built
- **Special Meeting**
 - Motion made by Charity R. to have a special meeting on Monday, July 17th at 6:30 pm second by Virginia R.
 - Unanimous vote
 - Motion passes

- **Agenda Items for Special Meetings**
 - Approval/recommendation of Policies and Procedures and Bylaws to be sent to the County Council for approval
 - Water shares revote
 - Update on water shares
 - Possible approval of April, June and July 10, 2023 meeting minutes
- Motion to adjourn made by Wes C. second by John H.
 - Unanimous yea vote
 - Motion passes



**North Summit Recreation Special Service District
Special Meeting Minutes
Thursday, July 27, 2023**
Summit County Courthouse, Conference Room 001 (1st Floor),
Virtual Meeting via Zoom
Meeting ID: 880 9625 7734
60 North Main Street, Coalville, Utah

1 **Board Members in Attendance:** Wes Chappell, John Hasen, Dana Jones, Tyler Orgill, Charity
2 Richins, Virginia Richins, Brian Zwhalen. Board members participated at anchor location.

3
4 **Absent:** None

5
6 **Staff Present:** Amanda Pace, District Director; Ryan Stack, Summit County Attorney; Ron
7 Boyer, Summit County; Jess Kirby, Summit County. Staff participated electronically via Zoom
8 and at anchor location.

9
10 **Attending Guests:** None

11
12 **CALL TO ORDER**
13 The meeting of July 27, 2023, was called to order by Chair C. Richins at 6:34 pm.

14
15 **CLOSED SESSION: UTAH CODE 52-4-205(1) PROPERTY**
16 At 6:36 pm, Chair C. Richins called for a motion to enter into executive session for the purpose
17 of discussing property acquisition matters.

18
19 **MOTION:** To enter into executive session to discuss property matters per Utah Code 52-4-
20 205(1). [CHAPPELL / HANSEN] All in favor: Chappell, Hansen, Jones, Orgill, Chair C.
21 Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.

22
23 The executive session to discuss property acquisition matters was recorded.

24
25 Board members in attendance: Wes Chappell, John Hasen, Dana Jones, Tyler Orgill, Charity
26 Richins, Virginia Richins, Brian Zwhalen.

27
28 Staff members in attendance: Director Amanda Pace, Ryan Stack, Ron Boyer.

29
30 At 7:00 pm, Chair C. Richins called for a motion to close the executive session for the purpose of
31 discussing property acquisition matters.

32
33 **MOTION:** To close the executive session to discuss property matters per Utah Code 52-4-
34 205(1). [ZWHALEN/CHAPPELL] All in favor: Chappell, Hansen, Jones, Orgill, Chair C.
35 Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.

36
37 **DISCUSSION AND POSSIBLE APPROVAL TO RECOMMEND NSRSSD**
38 **OPERATIONAL POLICIES MANUAL TO THE SUMMIT COUNTY COUNCIL FOR**
39 **APPROVAL**

40 Ryan S. gave history of the policy development and provided Board members with DRAFT
41 policies that included purchasing policies prior to the Board meeting for review. Board had no
42 additional questions/edits or concerns.

43
44 **MOTION:** To recommend this policy, the latest draft to be presented to the Summit County
45 Council for approval. [CHAPPELL/HANSEN] All in favor: Chappell, Hansen, Jones, Orgill,
46 Chair C. Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion
47 carries.

48
49 **DISCUSSION AND POSSIBLE APPROVAL TO RECOMMEND NSRSSD BYLAWS TO**
50 **THE SUMMIT COUNTY COUNCIL FOR APPROVAL**

51 Board members received a DRAFT copy of the NSRSSD Bylaws from Ryan S. prior to the
52 meeting for review. Ryan S. explained that he had reviewed and edited the document. There
53 were no questions, changes, or comments from the Board.

54
55 **MOTION:** To recommend the latest version of the NSRSSD Bylaws to the Summit County
56 Council for approval. [ZWHALEN/V. RICHINS] All in favor: Chappell, Hansen, Jones, Orgill,
57 Chair C. Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion
58 carries.

59
60 **DISCUSSION AND POSSIBLE APPROVAL OF DESIGN PLANS FOR PHASE 1**
61 **BEACON HILL SPORTS PROJECT**

62
63 Board members received the Construction Documents/Plan Set for the NSSRD Outdoor Sports
64 Complex at Beacon Hill in their board packets. Ron B. gave the board an overview of the plans,
65 the board discussed plans, turf colors, fence heights and electrical outlets.

66
67 Ryan S. left meeting.

68
69 The board discussed the \$264k Restaurant Tax Grant and how the funds could be spent. What
70 the facility would need to accommodate food trucks (hookups/parking), the concessions and
71 courts areas.

72

73 **MOTION:** To approve the latest plans we have in front of us for Phase 1 Beacon Hill Sports
74 Project. [CHAPPELL/HANSEN] All in favor: Chappell, Hansen, Jones, Orgill, Chair C. Richins,
75 V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.
76

77 **DISCUSSION AND POSSIBLE APPROVAL TO RECOMMEND STORM WATER**
78 **DRAINAGE PLANS FOR THE BEACON HILL PROJECT TO COALVILLE CITY FOR**
79 **APPROVAL**
80

81 Board members reviewed the project storm water plans as shown on the provided construction
82 documents/plan set for the Beacon Hill project. The board discussed the potential for the
83 detention basin as a usable space.
84

85 **MOTION:** To approve storm water drainage plans on the latest sports complex design.
86 [HANSEN/CHAPPELL] All in favor: Chappell, Hansen, Jones, Orgill, Chair C. Richins, V.
87 Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.
88

89 **CONSIDERATION OF POSSIBLE AGENDA ITEMS FOR AUGUST 14, 2023**
90 **MEETING**

- 91 • Approve minutes and financials
 - 92 • Water shares for Beacon Hill
 - 93 • Food Truck(s)/Concession Plan
 - 94 • Transition Plan for Board Members
 - 95 ○ Secretary
 - 96 • Engineering Plan for Beacon Hill Phase 1
- 97

98 **BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS**
99

100 Ron B. advised the board that the plat would need a notarized owner’s signature. Amanda will
101 come down to the Courthouse to sign with a county notary.
102

103 Jess K. introduced herself as the Director of County Open Lands and Natural Resources.
104

105 Chair C. Richins advised that she would not be present at the August Board Meeting.
106

107 At 7:45pm, Chair C. Richins called for a motion to adjourn the meeting.
108

109 **MOTION:** To adjourn the meeting of July 27, 2023. [CHAPPELL / V. RICHINS] All in favor:
110 Chappell, Hansen, Jones, Orgill, Chair C. Richins, V. Richins, Zwhalen. None Opposed.
111 Abstain: None. Absent: None. Motion carries.
112

113 **MOTIONS:**

114 **MOTION:** To enter into executive session to discuss property matters per Utah Code 52-4-
115 205(1). [CHAPPELL / HANSEN] All in favor: Chappell, Hansen, Jones, Orgill, Chair C.
116 Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.
117

118 **MOTION:** To close the executive session to discuss property matters per Utah Code 52-4-
119 205(1). [ZWHALEN/CHAPPELL] All in favor: Chappell, Hansen, Jones, Orgill, Chair C.
120 Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.

121
122 **MOTION:** To recommend this policy, the latest draft to be presented to the Summit County
123 Council for approval. [CHAPPELL/HANSEN] All in favor: Chappell, Hansen, Jones, Orgill,
124 Chair C. Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion
125 carries.

126
127 **MOTION:** To recommend the latest version of the NSRSSD Bylaws to the Summit County
128 Council for approval. [ZWHALEN/V. RICHINS] All in favor: Chappell, Hansen, Jones, Orgill,
129 Chair C. Richins, V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion
130 carries.

131
132 **MOTION:** To approve the latest plans we have in front of us for Phase 1 Beacon Hill Sports
133 Project. [CHAPPELL/HANSEN] All in favor: Chappell, Hansen, Jones, Orgill, Chair C. Richins,
134 V. Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.

135
136 **MOTION:** To approve storm water drainage plans on the latest sports complex design.
137 [HANSEN/CHAPPELL] All in favor: Chappell, Hansen, Jones, Orgill, Chair C. Richins, V.
138 Richins, Zwhalen. None Opposed. Abstain: None. Absent: None. Motion carries.

139
140 **MOTION:** To adjourn the meeting of July 27, 2023. [CHAPPELL / V. RICHINS] All in favor:
141 Chappell, Hansen, Jones, Orgill, Chair C. Richins, V. Richins, Zwhalen. None Opposed.
142 Abstain: None. Absent: None. Motion carries.

143
144 Minutes prepared by Dana Jones

145
146 Clerk/Board Chair Approval: _____

North Summit Recreation Special Service District
Profit & Loss (MTD)
July 2023

4:12 PM
 August 3, 2023
 Accrual Basis

	Jul 23	Jul 22
Ordinary Income/Expense		
Income		
Property Tax	1,358.12	1,331.98
Charges for Services		
Tournament Income	0.00	524.00
Camps & Clinics	1,066.00	0.00
Charges for Services - Other	3,709.69	6,735.00
Total Charges for Services	4,775.69	7,259.00
Interest Income	559.40	114.06
Total Income	6,693.21	8,705.04
Cost of Goods Sold		
Subcontractors		
Field Setup	1,170.00	0.00
Camp Director	1,733.00	440.00
Program Assistant	702.00	0.00
Officiating	48.00	507.00
Total Subcontractors	3,653.00	947.00
Athlete Appreciation	0.00	30.00
Cost of Goods Sold	2,500.00	0.00
Recreation Supplies & Equipment	0.00	1,027.85
Trophies & Awards	2,000.00	0.00
Uniforms	5,061.33	1,870.00
Total COGS	13,214.33	3,874.85
Gross Profit	-6,521.12	4,830.19
Expense		
Coach Refund	0.00	694.00
Office Supplies	0.00	85.71
Payroll Expenses		
Salaries & Wages		
Office	0.00	180.00
Administrator	0.00	2,890.00
Total Salaries & Wages	0.00	3,070.00
Payroll Taxes	0.00	244.07
Payroll Expenses - Other	3.50	3.50
Total Payroll Expenses	3.50	3,317.57
Utilities	0.00	34.55
Phone Service	49.41	48.59
Website	125.39	98.25
Total Expense	178.30	4,278.67
Net Ordinary Income	-6,699.42	551.52
Net Income	-6,699.42	551.52

North Summit Recreation Special Service District
Profit & Loss (MTD)
July 2023

4:12 PM
 August 3, 2023
 Accrual Basis

	<u>\$ Change</u>
Ordinary Income/Expense	
Income	
Property Tax	26.14
Charges for Services	
Tournament Income	-524.00
Camps & Clinics	1,066.00
Charges for Services - Other	-3,025.31
	<hr/>
Total Charges for Services	-2,483.31
Interest Income	445.34
	<hr/>
Total Income	-2,011.83
Cost of Goods Sold	
Subcontractors	
Field Setup	1,170.00
Camp Director	1,293.00
Program Assistant	702.00
Officiating	-459.00
	<hr/>
Total Subcontractors	2,706.00
Athlete Appreciation	-30.00
Cost of Goods Sold	2,500.00
Recreation Supplies & Equipment	-1,027.85
Trophies & Awards	2,000.00
Uniforms	3,191.33
	<hr/>
Total COGS	9,339.48
Gross Profit	-11,351.31
Expense	
Coach Refund	-694.00
Office Supplies	-85.71
Payroll Expenses	
Salaries & Wages	
Office	-180.00
Administrator	-2,890.00
	<hr/>
Total Salaries & Wages	-3,070.00
Payroll Taxes	-244.07
Payroll Expenses - Other	0.00
	<hr/>
Total Payroll Expenses	-3,314.07
Utilities	-34.55
Phone Service	0.82
Website	27.14
	<hr/>
Total Expense	-4,100.37
Net Ordinary Income	-7,250.94
	<hr/>
Net Income	<u><u>-7,250.94</u></u>

North Summit Recreation Special Service District Profit & Loss Budget Performance

4:14 PM

08/03/23

January through July 2023

Accrual Basis

	Jan - Jul 23	Budget	Jan - Jul 23	YTD Budget
Ordinary Income/Expense				
Income				
Property Tax	108,433		108,433	
Donation	179		179	
Charges for Services				
Camps & Clinics	1,066		1,066	
Recreation Programs	1,655		1,655	
Charges for Services - Other	35,810		35,810	
Total Charges for Services	38,531		38,531	
Interest Income	3,566		3,566	
Total Income	150,709		150,709	
Cost of Goods Sold				
Subcontractors				
Field Setup	1,155		1,155	
Camp Director	7,844		7,844	
Program Assistant	3,082		3,082	
Officiating	3,520		3,520	
Total Subcontractors	15,600		15,600	
Athlete Appreciation	(30)		(30)	
Cost of Goods Sold	2,500		2,500	
Recreation Supplies & Equipment	3,125		3,125	
Trophies & Awards	3,898		3,898	
Uniforms	15,159		15,159	
Total COGS	40,253		40,253	
Gross Profit	110,455		110,455	
Expense				
Coach Refund	924		924	
Insurance				
Workers Compensation Insurance	605		605	
Total Insurance	605		605	
Advertising	419		419	
Computer Software	75		75	
Fees & Interest Expense	25		25	
Office Supplies	58		58	
Payroll Expenses				
Salaries & Wages				
Office	1,008		1,008	
Administrator	19,074		19,074	
Total Salaries & Wages	20,082		20,082	
Payroll Taxes	1,597		1,597	
Payroll Expenses - Other	25		25	
Total Payroll Expenses	21,703		21,703	
Postage	94		94	
Professional Services	1,070		1,070	
Rap Tax Grant Funds	836,000		836,000	
Utilities	738		738	
Phone Service	395		395	
Website	1,311		1,311	
Total Expense	863,417		863,417	
Net Ordinary Income	(752,961)		(752,961)	
Other Income/Expense				
Other Expense				
Refund	(1,367)		(1,367)	
Total Other Expense	(1,367)		(1,367)	
Net Other Income	1,367		1,367	
Net Income	(751,594)		(751,594)	

North Summit Recreation Special Service District Profit & Loss Budget Performance

4:14 PM

08/03/23

January through July 2023

Accrual Basis

Annual Budget

Ordinary Income/Expense
Income
 Property Tax
 Donation
 Charges for Services
 Camps & Clinics
 Recreation Programs
 Charges for Services - Other
Total Charges for Services
Interest Income
Total Income
Cost of Goods Sold
 Subcontractors
 Field Setup
 Camp Director
 Program Assistant
 Officiating
 Total Subcontractors
 Athlete Appreciation
 Cost of Goods Sold
 Recreation Supplies & Equipment
 Trophies & Awards
 Uniforms
Total COGS
Gross Profit
Expense
 Coach Refund
 Insurance
 Workers Compensation Insurance
 Total Insurance
 Advertising
 Computer Software
 Fees & Interest Expense
 Office Supplies
 Payroll Expenses
 Salaries & Wages
 Office
 Administrator
 Total Salaries & Wages
 Payroll Taxes
 Payroll Expenses - Other
Total Payroll Expenses
 Postage
 Professional Services
 Rap Tax Grant Funds
 Utilities
 Phone Service
 Website
Total Expense
Net Ordinary Income
Other Income/Expense
 Other Expense
 Refund
Total Other Expense
Net Other Income
Net Income

North Summit Recreation Special Service District

4:14 PM

Balance Sheet

August 3, 2023

As of July 31, 2023

Accrual Basis

	Jul 31, 23	Jul 31, 22
ASSETS		
Current Assets		
Checking/Savings		
2 PTIF Savings-8079	119,207.72	71,142.16
3 PTIF Savings-8639 (WFFL)	9,298.14	11,513.30
4 PTIF Savings-8654	(0.13)	38.27
1 Zions Checking-8775	258,710.72	1,085,196.99
Total Checking/Savings	387,216.45	1,167,890.72
Accounts Receivable		
Accounts Receivable		(35,339.73)
Total Accounts Receivable		(35,339.73)
Other Current Assets		
Property tax receivable	44,660.27	
Total Other Current Assets	44,660.27	
Total Current Assets	431,876.72	1,132,550.99
Fixed Assets		
Beacon Hill Park	206,840.50	206,890.50
Building	14,200.00	14,200.00
Land	225,500.00	225,500.00
Sports Equipment	40,937.17	39,970.00
Accumulatd depreciaion	(13,252.00)	(13,252.00)
Equipment	13,768.27	13,768.27
Improvements	9,336.00	9,336.00
Property, Plant & Equipment		
Software	361.99	149.86
Total Property, Plant & Equipment	361.99	149.86
Accumulated Depreciation	(32,299.14)	(32,299.14)
Total Fixed Assets	465,392.79	464,263.49
TOTAL ASSETS	897,269.51	1,596,814.48
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	(192.59)	195.75
Total Accounts Payable	(192.59)	195.75
Other Current Liabilities		
Unearned Revenue	1,100,000.00	1,100,000.00
Direct Deposit Liabilities	(2,988.96)	(2,794.56)

North Summit Recreation Special Service District

4:14 PM

Balance Sheet

August 3, 2023

As of July 31, 2023

Accrual Basis

	Jul 31, 23	Jul 31, 22
Payroll Liabilities		
Medicare W/H Payable		89.04
Social Security W/H Payable		380.68
State Unemployment Payable	(0.01)	9.20
State Withholding Payable		96.00
Total Payroll Liabilities	(0.01)	574.92
Total Other Current Liabilities	1,097,011.03	1,097,780.36
Total Current Liabilities	1,096,818.44	1,097,976.11
Total Liabilities	1,096,818.44	1,097,976.11
Equity		
Investment in Capital Assets, N	289,409.89	289,409.89
Restricted	154,046.00	154,046.00
Retained Earnings	108,589.59	78,056.50
Net Income	(751,594.41)	(22,674.02)
Total Equity	(199,548.93)	498,838.37
TOTAL LIABILITIES & EQUITY	897,269.51	1,596,814.48

Balance Sheet

August 3, 2023

As of July 31, 2023

Accrual Basis

	<u>\$ Change</u>
ASSETS	
Current Assets	
Checking/Savings	
2 PTIF Savings-8079	48,065.56
3 PTIF Savings-8639 (WFFL)	(2,215.16)
4 PTIF Savings-8654	(38.40)
1 Zions Checking-8775	(826,486.27)
Total Checking/Savings	(780,674.27)
Accounts Receivable	
Accounts Receivable	35,339.73
Total Accounts Receivable	35,339.73
Other Current Assets	
Property tax receivable	44,660.27
Total Other Current Assets	44,660.27
Total Current Assets	(700,674.27)
Fixed Assets	
Beacon Hill Park	(50.00)
Building	
Land	
Sports Equipment	967.17
Accumulatd depreciaion	
Equipment	
Improvements	
Property, Plant & Equipment	
Software	212.13
Total Property, Plant & Equipment	212.13
Accumulated Depreciation	
Total Fixed Assets	1,129.30
TOTAL ASSETS	(699,544.97)
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	(388.34)
Total Accounts Payable	(388.34)
Other Current Liabilities	
Unearned Revenue	
Direct Deposit Liabilities	(194.40)

North Summit Recreation Special Service District

4:14 PM

Balance Sheet

August 3, 2023

As of July 31, 2023

Accrual Basis

	<u>\$ Change</u>
Payroll Liabilities	
Medicare W/H Payable	(89.04)
Social Security W/H Payable	(380.68)
State Unemployment Payable	(9.21)
State Withholding Payable	(96.00)
	<hr/>
Total Payroll Liabilities	(574.93)
	<hr/>
Total Other Current Liabilities	(769.33)
	<hr/>
Total Current Liabilities	(1,157.67)
	<hr/>
Total Liabilities	(1,157.67)
	<hr/>
Equity	
Investment in Capital Assets, N Restricted	
Retained Earnings	30,533.09
Net Income	(728,920.39)
	<hr/>
Total Equity	(698,387.30)
	<hr/>
TOTAL LIABILITIES & EQUITY	(699,544.97)
	<hr/> <hr/>

North Summit Recreation Special Service District Voided/Deleted Transactions Summary

4:15 PM

08/03/23

Entered/Last Modified July 2023

Num	Action	Entered/Last Modified	Date	Name	Memo
Transactions entered or modified by Admin					
Bill					
	Voided Transaction	07/05/2023 07:41:50	02/18/2023	Kayley Lucero	VOID: Youth Bas...
	Added Transaction	02/18/2023 17:04:56	02/18/2023	Kayley Lucero	Youth Basketball...
Bill					
	Deleted Transaction	07/05/2023 07:43:43			
	Added Transaction	04/20/2023 15:18:14	02/21/2023	Summit Merc	Tie Wrap
Bill Pmt -Check 2490					
2490	Voided Transaction	07/05/2023 07:40:43	02/18/2023	Kayley Lucero	VOID: Youth Bas...
2490	Changed Transaction	03/03/2023 18:09:27	02/18/2023	Kayley Lucero	Youth Basketball...
2572	Changed Transaction	03/03/2023 18:08:51	02/18/2023	Kayley Lucero	Youth Basketball...
2578	Changed Transaction	02/18/2023 17:49:26	02/18/2023	Kayley Lucero	Youth Basketball...
2568	Added Transaction	02/18/2023 17:41:06	02/18/2023	Kayley Lucero	Youth Basketball...
Bill Pmt -Check ACH					
ACH	Deleted Transaction	07/05/2023 07:40:52			
ACH	Added Transaction	04/20/2023 15:22:04	04/20/2023	Summit Merc	Tie Wrap

North Summit Recreation Special Service District Voided/Deleted Transactions Summary

4:15 PM

08/03/23

Entered/Last Modified July 2023

<u>Account</u>	<u>Split</u>	<u>Amount</u>
Accounts Payable	Subcontractors:Pr...	
Accounts Payable	Subcontractors:Pr...	(1,440.00)
Accounts Payable	Recreation Suppli...	(18.19)
1 Zions Checking-8775	Accounts Payable	
1 Zions Checking-8775	Accounts Payable	(1,440.00)
1 Zions Checking-8775	Accounts Payable	(1,440.00)
1 Zions Checking-8775	Accounts Payable	(1,440.00)
1 Zions Checking-8775	Accounts Payable	(1,440.00)
1 Zions Checking-8775	Accounts Payable	(18.19)

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

4:16 PM
 08/03/23
 Accrual Basis

Type	Date	Num	Name
2 PTIF Savings-8079			
Deposit	07/17/2023		
Deposit	07/31/2023		
Total 2 PTIF Savings-8079			
3 PTIF Savings-8639 (WFFL)			
Deposit	07/31/2023		
Total 3 PTIF Savings-8639 (WFFL)			
1 Zions Checking-8775			
Bill Pmt -Check	07/05/2023	EFT	Microsoft 365
Bill Pmt -Check	07/05/2023	EFT	EPX
Deposit	07/05/2023		
Deposit	07/06/2023		
Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
Bill Pmt -Check	07/07/2023	2639	Addie Pace
Bill Pmt -Check	07/07/2023	2638	Brandt Judd
Bill Pmt -Check	07/07/2023	2637	Braxton Lefler
Bill Pmt -Check	07/07/2023	2636	Easton Richins
Bill Pmt -Check	07/07/2023	2640	Hallie Judd
Bill Pmt -Check	07/07/2023	2635	Jaxon Preator
Bill Pmt -Check	07/07/2023	2634	JW Silcox
Bill Pmt -Check	07/07/2023	2633	Kendrie Comer
Bill Pmt -Check	07/07/2023	2632	Kestin Richins
Bill Pmt -Check	07/07/2023	2631	Krisde Paterson
Bill Pmt -Check	07/07/2023	2630	Tracen Judd
Deposit	07/07/2023		
Deposit	07/10/2023		
Deposit	07/11/2023		
Deposit	07/11/2023		
Deposit	07/12/2023		
Bill Pmt -Check	07/13/2023	0	Nakayla Judd
Deposit	07/18/2023		
Deposit	07/25/2023		
Deposit	07/25/2023		
Deposit	07/25/2023		
Liability Check	07/28/2023	On-lin...	Utah State Tax Com...
Liability Check	07/28/2023	On-line	Utah UC Fund
Bill Pmt -Check	07/28/2023	2641	Papa Murphey's Pizza
Bill Pmt -Check	07/28/2023	2642	Universal Athletic Se...
Liability Check	07/31/2023		QuickBooks Payroll ...

Total 1 Zions Checking-8775

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

4:16 PM
 08/03/23
 Accrual Basis

Type	Date	Num	Name
Accounts Payable			
Bill	07/05/2023		Nakayla Judd
Bill Pmt -Check	07/05/2023	EFT	Microsoft 365
Bill	07/05/2023		EPX
Bill Pmt -Check	07/05/2023	EFT	EPX
Bill	07/07/2023		Jaxon Preator
Bill	07/07/2023		Braxton Lefler
Bill	07/07/2023		Easton Richins
Bill	07/07/2023		Kestin Richins
Bill	07/07/2023		Tracen Judd
Bill	07/07/2023		Brandt Judd
Bill	07/07/2023		Kendrie Comer
Bill	07/07/2023		Addie Pace
Bill	07/07/2023		JW Silcox
Bill	07/07/2023		Krisde Paterson
Bill	07/07/2023		Hallie Judd
Bill Pmt -Check	07/07/2023	2639	Addie Pace
Bill Pmt -Check	07/07/2023	2638	Brandt Judd
Bill Pmt -Check	07/07/2023	2637	Braxton Lefler
Bill Pmt -Check	07/07/2023	2636	Easton Richins
Bill Pmt -Check	07/07/2023	2640	Hallie Judd
Bill Pmt -Check	07/07/2023	2635	Jaxon Preator
Bill Pmt -Check	07/07/2023	2634	JW Silcox
Bill Pmt -Check	07/07/2023	2633	Kendrie Comer
Bill Pmt -Check	07/07/2023	2632	Kestin Richins
Bill Pmt -Check	07/07/2023	2631	Krisde Paterson
Bill Pmt -Check	07/07/2023	2630	Tracen Judd
Bill	07/07/2023		Zoom
Bill Pmt -Check	07/13/2023	0	Nakayla Judd
Bill	07/21/2023		Nakayla Judd
Bill	07/21/2023		Allwest Communicati...
Bill	07/28/2023		Universal Athletic Se...
Bill	07/28/2023		Papa Murphey's Pizza
Bill Pmt -Check	07/28/2023	2641	Papa Murphey's Pizza
Bill Pmt -Check	07/28/2023	2642	Universal Athletic Se...

Total Accounts Payable

Direct Deposit Liabilities

Liability Check	07/31/2023		QuickBooks Payroll ...
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Total Direct Deposit Liabilities

Payroll Liabilities

Federal Withholding Payable

Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
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Total Federal Withholding Payable

Medicare W/H Payable

Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS

Total Medicare W/H Payable

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

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 08/03/23
 Accrual Basis

Type	Date	Num	Name
Social Security W/H Payable			
Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
Total Social Security W/H Payable			
State Unemployment Payable			
Liability Check	07/28/2023	On-line	Utah UC Fund
Total State Unemployment Payable			
State Withholding Payable			
Liability Check	07/28/2023	On-lin...	Utah State Tax Com...
Total State Withholding Payable			
Payroll Liabilities - Other			
Liability Check	07/07/2023	E-pay	941/944 EFTPS - IRS
Total Payroll Liabilities - Other			
Total Payroll Liabilities			
Property Tax			
Deposit	07/17/2023		
Total Property Tax			
Charges for Services			
Camps & Clinics			
Deposit	07/25/2023		
Total Camps & Clinics			
Charges for Services - Other			
Deposit	07/05/2023		
Deposit	07/06/2023		
Deposit	07/07/2023		
Deposit	07/10/2023		
Deposit	07/11/2023		
Deposit	07/11/2023		
Deposit	07/12/2023		
Deposit	07/18/2023		
Deposit	07/25/2023		
Deposit	07/25/2023		
Total Charges for Services - Other			
Total Charges for Services			
Interest Income			
Deposit	07/31/2023		
Deposit	07/31/2023		
Total Interest Income			

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

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 08/03/23
 Accrual Basis

Type	Date	Num	Name
Subcontractors			
Field Setup			
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Bill	07/07/2023		Recreation Program...
Total Field Setup			
Camp Director			
Bill	07/07/2023		Recreation Program...
Total Camp Director			
Program Assistant			
Bill	07/07/2023		Recreation Program...
Total Program Assistant			
Officiating			
Bill	07/07/2023		Kestin Richins
Bill	07/07/2023		Recreation Program...
Total Officiating			
Total Subcontractors			
Cost of Goods Sold			
Bill	07/28/2023		Youth Tackle Football
Total Cost of Goods Sold			
Trophies & Awards			
Bill	07/05/2023		Camps & Clinics
Bill	07/21/2023		Camps & Clinics
Total Trophies & Awards			
Uniforms			
Bill	07/28/2023		Youth Tackle Football
Total Uniforms			
Payroll Expenses			
Liability Check	07/31/2023		QuickBooks Payroll ...
Total Payroll Expenses			
Phone Service			
Bill	07/21/2023		Allwest Communicati...
Total Phone Service			

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

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08/03/23
Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>
Website			
Bill	07/05/2023		EPX
Bill	07/07/2023		Zoom
Total Website			
TOTAL			

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

Memo	Clr	Debit
Deposit	X	1,358.12
Deposit	X	518.70
		1,876.82
Deposit	X	40.70
		40.70
	X	
	X	
Deposit	X	390.00
Deposit	X	925.00
27-1615625 QB Tracking # -319458806	X	
Softball 2023	X	
Softball 2023	X	
Baseball 2023		
Baseball 2023		
Softball 2023	X	
Baseball 2023		
Softball 2023	X	
	X	
	X	
Baseball 2023	X	75.00
Deposit	X	203.07
Deposit	X	100.00
Deposit	X	1,182.00
Deposit	X	75.00
	X	
Deposit	X	100.00
Deposit	X	1,066.00
Deposit	X	156.85
Deposit	X	502.77
13492255-003-WTH	X	
C 9-446642-0	X	
Fundraising Cards- 250		
Invoice #222-0121163-01		
Created by Payroll Service on 07/28/2023	X	
		4,775.69

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

Memo	Clr	Debit
Gymkhana		
		108.25
Baseball 2023		
Baseball 2023		
Softball 2023		
Baseball 2023		
Baseball 2023		
Softball 2023		
Softball 2023		215.00
Softball 2023		180.00
Baseball 2023		192.00
Baseball 2023		24.00
Softball 2023		702.00
		36.00
Baseball 2023		48.00
Softball 2023		55.00
		180.00
Baseball 2023		1,733.00
Softball 2023		288.00
		1,000.00
Gymkhana		
Invoice #222-0121163-01		
Fundraising Cards- 250		
Fundraising Cards- 250		2,500.00
Invoice #222-0121163-01		5,061.33
		12,322.58
Created by Payroll Service on 07/28/2023		2,988.96
		2,988.96
27-1615625 QB Tracking # -319458806		
27-1615625 QB Tracking # -319458806		97.67
27-1615625 QB Tracking # -319458806		97.67
		195.34

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

4:16 PM
 08/03/23
 Accrual Basis

Memo	Clr	Debit
27-1615625 QB Tracking # -319458806		417.64
27-1615625 QB Tracking # -319458806		417.64
		835.28
C 9-446642-0		30.22
		30.22
13492255-003-WTH		330.00
		330.00
27-1615625 QB Tracking # -319458806		
		1,390.84
Deposit		
Gymkhana		
Deposit		
Gymkhana		
Deposit		
Deposit		
SaddleBook		
SaddleBook		
Deposit		
Deposit		

North Summit Recreation Special Service District
Transaction Detail by Account
 July 2023

4:16 PM
 08/03/23
 Accrual Basis

Memo	Clr	Debit
		36.00
Baseball 2023		192.00
Baseball 2023		24.00
		180.00
Softball 2023		288.00
Softball 2023		180.00
Softball 2023		55.00
Softball 2023		215.00
		1,170.00
Baseball 2023		1,733.00
		1,733.00
Softball 2023		702.00
		702.00
Baseball 2023		48.00
		48.00
		3,653.00
250 cards @ \$10 each		2,500.00
		2,500.00
Gymkhana		1,000.00
Gymkhana		1,000.00
		2,000.00
Tackle Football Game Pants- 80@\$35, 55@\$38		5,061.33
		5,061.33
Fee for 2 direct deposit(s) at \$1.75 each		3.50
		3.50
		49.41
		49.41

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

<u>Memo</u>	<u>Clr</u>	<u>Debit</u>
		108.25
		17.14
		<u>125.39</u>
		<u><u>36,788.22</u></u>

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

Credit

108.25

1,030.62

215.00

180.00

192.00

24.00

702.00

36.00

48.00

55.00

180.00

1,733.00

288.00

1,000.00

330.00

30.22

2,500.00

5,061.33

2,992.46

16,705.88

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

Credit

1,358.12

1,358.12

1,066.00

1,066.00

390.00
925.00
75.00
203.07
100.00
1,182.00
75.00
100.00
156.85
502.77

3,709.69

4,775.69

518.70
40.70

559.40

North Summit Recreation Special Service District
Transaction Detail by Account
July 2023

4:16 PM
08/03/23
Accrual Basis

Credit

36,788.22

North Summit Recreation Special Service District
Payroll Transactions by Payee
 July 2023

4:16 PM
 August 3, 2023

<u>Date</u>	<u>Name</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>
941/944 EFTPS - IRS				
07/07/2023	941/944 EFTPS - IRS	E-pay	27-1615625 Q...	1 Zions Checking-87...
Total 941/944 EFTPS - IRS				
QuickBooks Payroll Service				
07/31/2023	QuickBooks Payroll ...		Created by Pa...	1 Zions Checking-87...
Total QuickBooks Payroll Service				
Utah State Tax Commision				
07/28/2023	Utah State Tax Com...	On-lin...	13492255-00...	1 Zions Checking-87...
Total Utah State Tax Commision				
Utah UC Fund				
07/28/2023	Utah UC Fund	On-line	C 9-446642-0	1 Zions Checking-87...
Total Utah UC Fund				
TOTAL				

North Summit Recreation Special Service District
Payroll Transactions by Payee
July 2023

4:16 PM
August 3, 2023

<u>Amount</u>
<u>(1,030.62)</u>
(1,030.62)
<u>(2,992.46)</u>
(2,992.46)
<u>(330.00)</u>
(330.00)
<u>(30.22)</u>
<u>(30.22)</u>
<u>(4,383.30)</u>

North Summit Recreation Special Service District

4:17 PM

Transaction List by Date

August 3, 2023

July 2023

Account	Name	Date	Type	Trans #
Jul 23				
Accounts Payable	Nakayla Judd	07/05/2023	Bill	12390
Trophies & Awards	Camps & Clinics	07/05/2023	Bill	12390
Accounts Payable	EPX	07/05/2023	Bill	12436
Website	EPX	07/05/2023	Bill	12436
1 Zions Checking-87...	EPX	07/05/2023	Bill Pmt -Check	12439
Accounts Payable	EPX	07/05/2023	Bill Pmt -Check	12439
1 Zions Checking-87...		07/05/2023	Deposit	12451
Charges for Services		07/05/2023	Deposit	12451
1 Zions Checking-87...		07/06/2023	Deposit	12452
Charges for Services		07/06/2023	Deposit	12452
1 Zions Checking-87...	941/944 EFTPS - IRS	07/07/2023	Liability Check	12393
Social Security W/H ...	941/944 EFTPS - IRS	07/07/2023	Liability Check	12393
Social Security W/H ...	941/944 EFTPS - IRS	07/07/2023	Liability Check	12393
Medicare W/H Paya...	941/944 EFTPS - IRS	07/07/2023	Liability Check	12393
Medicare W/H Paya...	941/944 EFTPS - IRS	07/07/2023	Liability Check	12393
Accounts Payable	Jaxon Preator	07/07/2023	Bill	12394
Field Setup	Recreation Program...	07/07/2023	Bill	12394
Accounts Payable	Braxton Lefler	07/07/2023	Bill	12395
Field Setup	Recreation Program...	07/07/2023	Bill	12395
Accounts Payable	Easton Richins	07/07/2023	Bill	12396
Field Setup	Recreation Program...	07/07/2023	Bill	12396
Accounts Payable	Kestin Richins	07/07/2023	Bill	12397
Field Setup	Recreation Program...	07/07/2023	Bill	12397
Accounts Payable	Tracen Judd	07/07/2023	Bill	12398
Field Setup	Recreation Program...	07/07/2023	Bill	12398
Accounts Payable	Brandt Judd	07/07/2023	Bill	12399
Field Setup	Recreation Program...	07/07/2023	Bill	12399
Accounts Payable	Kendrie Comer	07/07/2023	Bill	12400
Field Setup	Recreation Program...	07/07/2023	Bill	12400
Accounts Payable	Addie Pace	07/07/2023	Bill	12401
Field Setup	Recreation Program...	07/07/2023	Bill	12401
Accounts Payable	JW Silcox	07/07/2023	Bill	12402
Officiating	Recreation Program...	07/07/2023	Bill	12402
Accounts Payable	Krisde Paterson	07/07/2023	Bill	12403
Camp Director	Recreation Program...	07/07/2023	Bill	12403
Accounts Payable	Hallie Judd	07/07/2023	Bill	12404
Program Assistant	Recreation Program...	07/07/2023	Bill	12404
1 Zions Checking-87...	Addie Pace	07/07/2023	Bill Pmt -Check	12405
Accounts Payable	Addie Pace	07/07/2023	Bill Pmt -Check	12405
1 Zions Checking-87...	Brandt Judd	07/07/2023	Bill Pmt -Check	12406
Accounts Payable	Brandt Judd	07/07/2023	Bill Pmt -Check	12406
1 Zions Checking-87...	Braxton Lefler	07/07/2023	Bill Pmt -Check	12407
Accounts Payable	Braxton Lefler	07/07/2023	Bill Pmt -Check	12407
1 Zions Checking-87...	Easton Richins	07/07/2023	Bill Pmt -Check	12408
Accounts Payable	Easton Richins	07/07/2023	Bill Pmt -Check	12408
1 Zions Checking-87...	Hallie Judd	07/07/2023	Bill Pmt -Check	12409
Accounts Payable	Hallie Judd	07/07/2023	Bill Pmt -Check	12409
1 Zions Checking-87...	Jaxon Preator	07/07/2023	Bill Pmt -Check	12410
Accounts Payable	Jaxon Preator	07/07/2023	Bill Pmt -Check	12410
1 Zions Checking-87...	JW Silcox	07/07/2023	Bill Pmt -Check	12411
Accounts Payable	JW Silcox	07/07/2023	Bill Pmt -Check	12411
1 Zions Checking-87...	Kendrie Comer	07/07/2023	Bill Pmt -Check	12412
Accounts Payable	Kendrie Comer	07/07/2023	Bill Pmt -Check	12412
1 Zions Checking-87...	Kestin Richins	07/07/2023	Bill Pmt -Check	12413

North Summit Recreation Special Service District

4:17 PM

Transaction List by Date

August 3, 2023

July 2023

Account	Name	Date	Type	Trans #
Accounts Payable	Kestin Richins	07/07/2023	Bill Pmt -Check	12413
1 Zions Checking-87...	Krisde Paterson	07/07/2023	Bill Pmt -Check	12414
Accounts Payable	Krisde Paterson	07/07/2023	Bill Pmt -Check	12414
1 Zions Checking-87...	Tracen Judd	07/07/2023	Bill Pmt -Check	12415
Accounts Payable	Tracen Judd	07/07/2023	Bill Pmt -Check	12415
1 Zions Checking-87...		07/07/2023	Deposit	12453
Charges for Services		07/07/2023	Deposit	12453
Accounts Payable	Zoom	07/07/2023	Bill	12461
Website	Zoom	07/07/2023	Bill	12461
1 Zions Checking-87...		07/10/2023	Deposit	12454
Charges for Services		07/10/2023	Deposit	12454
1 Zions Checking-87...		07/11/2023	Deposit	12455
Charges for Services		07/11/2023	Deposit	12455
1 Zions Checking-87...		07/11/2023	Deposit	12456
Charges for Services		07/11/2023	Deposit	12456
1 Zions Checking-87...		07/12/2023	Deposit	12457
Charges for Services		07/12/2023	Deposit	12457
1 Zions Checking-87...	Nakayla Judd	07/13/2023	Bill Pmt -Check	12440
Accounts Payable	Nakayla Judd	07/13/2023	Bill Pmt -Check	12440
2 PTIF Savings-8079		07/17/2023	Deposit	12446
Property Tax		07/17/2023	Deposit	12446
1 Zions Checking-87...		07/18/2023	Deposit	12458
Charges for Services		07/18/2023	Deposit	12458
Accounts Payable	Nakayla Judd	07/21/2023	Bill	12429
Trophies & Awards	Camps & Clinics	07/21/2023	Bill	12429
Accounts Payable	Allwest Communicati...	07/21/2023	Bill	12463
Phone Service	Allwest Communicati...	07/21/2023	Bill	12463
1 Zions Checking-87...		07/25/2023	Deposit	12428
Camps & Clinics		07/25/2023	Deposit	12428
1 Zions Checking-87...		07/25/2023	Deposit	12459
Charges for Services		07/25/2023	Deposit	12459
1 Zions Checking-87...		07/25/2023	Deposit	12460
Charges for Services		07/25/2023	Deposit	12460
1 Zions Checking-87...	Utah State Tax Com...	07/28/2023	Liability Check	12417
State Withholding P...	Utah State Tax Com...	07/28/2023	Liability Check	12417
1 Zions Checking-87...	Utah UC Fund	07/28/2023	Liability Check	12418
State Unemploymen...	Utah UC Fund	07/28/2023	Liability Check	12418
Accounts Payable	Universal Athletic Se...	07/28/2023	Bill	12419
Uniforms	Youth Tackle Football	07/28/2023	Bill	12419
Accounts Payable	Papa Murphey's Pizza	07/28/2023	Bill	12420
Cost of Goods Sold	Youth Tackle Football	07/28/2023	Bill	12420
1 Zions Checking-87...	Papa Murphey's Pizza	07/28/2023	Bill Pmt -Check	12421
Accounts Payable	Papa Murphey's Pizza	07/28/2023	Bill Pmt -Check	12421
1 Zions Checking-87...	Universal Athletic Se...	07/28/2023	Bill Pmt -Check	12422
Accounts Payable	Universal Athletic Se...	07/28/2023	Bill Pmt -Check	12422
1 Zions Checking-87...	QuickBooks Payroll ...	07/31/2023	Liability Check	12425
Payroll Expenses	QuickBooks Payroll ...	07/31/2023	Liability Check	12425
Direct Deposit Liabili...	QuickBooks Payroll ...	07/31/2023	Liability Check	12425
2 PTIF Savings-8079		07/31/2023	Deposit	12447
Interest Income		07/31/2023	Deposit	12447
3 PTIF Savings-863...		07/31/2023	Deposit	12448
Interest Income		07/31/2023	Deposit	12448

Jul 23

North Summit Recreation Special Service District
Transaction List by Date
July 2023

4:17 PM
August 3, 2023

Amount

(1,000.00)
1,000.00
(108.25)
108.25
(108.25)
108.25
390.00
(390.00)
925.00
(925.00)
(1,030.62)
417.64
417.64
97.67
97.67
(36.00)
36.00
(192.00)
192.00
(24.00)
24.00
(180.00)
180.00
(288.00)
288.00
(180.00)
180.00
(55.00)
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(215.00)
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(48.00)
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(1,733.00)
1,733.00
(702.00)
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(215.00)
215.00
(180.00)
180.00
(192.00)
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(24.00)
24.00
(702.00)
702.00
(36.00)
36.00
(48.00)
48.00
(55.00)
55.00
(180.00)

North Summit Recreation Special Service District
Transaction List by Date
July 2023

4:17 PM
August 3, 2023

Amount
180.00
(1,733.00)
1,733.00
(288.00)
288.00
75.00
(75.00)
(17.14)
17.14
203.07
(203.07)
100.00
(100.00)
1,182.00
(1,182.00)
75.00
(75.00)
(1,000.00)
1,000.00
1,358.12
(1,358.12)
100.00
(100.00)
(1,000.00)
1,000.00
(49.41)
49.41
1,066.00
(1,066.00)
156.85
(156.85)
502.77
(502.77)
(330.00)
330.00
(30.22)
30.22
(5,061.33)
5,061.33
(2,500.00)
2,500.00
(2,500.00)
2,500.00
(5,061.33)
5,061.33
(2,992.46)
3.50
2,988.96
518.70
(518.70)
40.70
(40.70)

North Summit Recreation Special Service District
Profit & Loss (MTD)

June 2023

1:38 PM

July 5, 2023

Accrual Basis

	Jun 23	Jun 22	\$ Change
Ordinary Income/Expense			
Income			
Property Tax	4,134.55	2,846.16	1,288.39
Charges for Services			
Camps & Clinics	0.00	3,359.85	-3,359.85
Recreation Programs	0.00	756.00	-756.00
Charges for Services - Other	<u>7,365.12</u>	<u>5,490.00</u>	<u>1,875.12</u>
Total Charges for Services	7,365.12	9,605.85	-2,240.73
Interest Income	0.00	73.98	-73.98
Total Income	<u>11,499.67</u>	<u>12,525.99</u>	<u>-1,026.32</u>
Cost of Goods Sold			
Subcontractors			
Field Setup	0.00	552.00	-552.00
Camp Director	6,111.00	9,260.24	-3,149.24
Program Assistant	920.00	0.00	920.00
Officiating	0.00	1,553.00	-1,553.00
Total Subcontractors	<u>7,031.00</u>	<u>11,365.24</u>	<u>-4,334.24</u>
Recreation Supplies & Equipment	1,239.07	888.58	350.49
Uniforms	968.00	1,045.00	-77.00
Total COGS	<u>9,238.07</u>	<u>13,298.82</u>	<u>-4,060.75</u>
Gross Profit	2,261.60	-772.83	3,034.43
Expense			
Coach Refund	0.00	55.50	-55.50
Tournament supplies	0.00	2,000.00	-2,000.00
Insurance			
Workers Compensation Insurance	0.00	2,540.75	-2,540.75
Total Insurance	0.00	2,540.75	-2,540.75
Advertising	108.69	21.60	87.09
Computer Software	0.00	74.98	-74.98
Office Supplies	0.00	85.71	-85.71
Payroll Expenses			
Salaries & Wages			
Office	378.00	210.00	168.00
Administrator	6,358.00	2,890.00	3,468.00
Total Salaries & Wages	<u>6,736.00</u>	<u>3,100.00</u>	<u>3,636.00</u>
Payroll Taxes	535.51	246.44	289.07
Payroll Expenses - Other	3.50	3.50	0.00
Total Payroll Expenses	<u>7,275.01</u>	<u>3,349.94</u>	<u>3,925.07</u>
PO Box Service Fee	0.00	84.00	-84.00
Postage	94.00	0.00	94.00
Professional Services	0.00	180.00	-180.00
Rap Tax Grant Funds	-264,000.00	0.00	-264,000.00
Utilities	152.37	54.26	98.11
Phone Service	99.86	48.72	51.14
Website	476.46	98.25	378.21
Total Expense	<u>-255,793.61</u>	<u>8,593.71</u>	<u>-264,387.32</u>
Net Ordinary Income	258,055.21	-9,366.54	267,421.75

North Summit Recreation Special Service District
Profit & Loss (MTD)

June 2023

1:38 PM

July 5, 2023

Accrual Basis

	<u>Jun 23</u>	<u>Jun 22</u>	<u>\$ Change</u>
Other Income/Expense			
Other Expense			
Refund	-1,208.19	-210.17	-998.02
Total Other Expense	-1,208.19	-210.17	-998.02
Net Other Income	1,208.19	210.17	998.02
Net Income	<u>259,263.40</u>	<u>-9,156.37</u>	<u>268,419.77</u>

North Summit Recreation Special Service District
Profit & Loss (MTD)
May 2023

5:46 PM
 June 6, 2023
 Accrual Basis

	May 23	May 22	\$ Change
Ordinary Income/Expense			
Income			
Property Tax	0.00	1,093.75	-1,093.75
Charges for Services			
Camps & Clinics	0.00	965.00	-965.00
Recreation Programs	1,372.00	4,785.00	-3,413.00
Charges for Services - Other	<u>5,635.27</u>	<u>500.00</u>	<u>5,135.27</u>
Total Charges for Services	7,007.27	6,250.00	757.27
Interest Income	560.17	53.02	507.15
Total Income	<u>7,567.44</u>	<u>7,396.77</u>	<u>170.67</u>
Cost of Goods Sold			
Subcontractors			
Field Setup	0.00	117.00	-117.00
Program Assistant	1,020.00	1,012.00	8.00
Officiating	798.00	953.00	-155.00
Total Subcontractors	<u>1,818.00</u>	<u>2,082.00</u>	<u>-264.00</u>
Recreation Supplies & Equipment	1,246.21	324.12	922.09
Trophies & Awards	1,000.00	0.00	1,000.00
Uniforms	5,808.00	0.00	5,808.00
Total COGS	<u>9,872.21</u>	<u>2,406.12</u>	<u>7,466.09</u>
Gross Profit	-2,304.77	4,990.65	-7,295.42
Expense			
Coach Refund	0.00	505.00	-505.00
Insurance			
Workers Compensation Insurance	605.48	0.00	605.48
Total Insurance	605.48	0.00	605.48
Advertising	0.00	273.48	-273.48
Computer Software	69.99	0.00	69.99
Office Supplies	45.11	0.00	45.11
Payroll Expenses			
Salaries & Wages			
Office	157.50	0.00	157.50
Administrator	3,179.00	0.00	3,179.00
Total Salaries & Wages	<u>3,336.50</u>	<u>0.00</u>	<u>3,336.50</u>
Payroll Taxes	265.25	0.00	265.25
Payroll Expenses - Other	3.50	3.50	0.00
Total Payroll Expenses	<u>3,605.25</u>	<u>3.50</u>	<u>3,601.75</u>
Utilities	0.00	76.96	-76.96
Phone Service	0.00	99.18	-99.18
Website	125.39	386.25	-260.86
Total Expense	<u>4,451.22</u>	<u>1,344.37</u>	<u>3,106.85</u>
Net Ordinary Income	<u>-6,755.99</u>	<u>3,646.28</u>	<u>-10,402.27</u>
Net Income	<u>-6,755.99</u>	<u>3,646.28</u>	<u>-10,402.27</u>

North Summit Recreation Special Service District Profit & Loss Budget Performance

1:40 PM

07/05/23

January through June 2023

Accrual Basis

	Jan - Jun 23	Budget	Jan - Jun 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax	107,074		107,074		
Donation	179		179		
Charges for Services					
Recreation Programs	1,655		1,655		
Charges for Services - Other	32,101		32,101		
Total Charges for Services	33,755		33,755		
Interest Income	2,456		2,456		
Total Income	143,465		143,465		
Cost of Goods Sold					
Subcontractors					
Field Setup	(16)		(16)		
Camp Director	6,111		6,111		
Program Assistant	2,380		2,380		
Officiating	3,472		3,472		
Total Subcontractors	11,947		11,947		
Athlete Appreciation	(30)		(30)		
Recreation Supplies & Equipment	3,125		3,125		
Trophies & Awards	1,898		1,898		
Uniforms	10,098		10,098		
Total COGS	27,039		27,039		
Gross Profit	116,426		116,426		
Expense					
Coach Refund	924		924		
Insurance					
Workers Compensation Insurance	605		605		
Total Insurance	605		605		
Advertising	419		419		
Computer Software	75		75		
Fees & Interest Expense	25		25		
Office Supplies	58		58		
Payroll Expenses					
Salaries & Wages					
Office	1,008		1,008		
Administrator	19,074		19,074		
Total Salaries & Wages	20,082		20,082		
Payroll Taxes	1,597		1,597		
Payroll Expenses - Other	21		21		
Total Payroll Expenses	21,700		21,700		
Postage	94		94		
Professional Services	1,070		1,070		
Rap Tax Grant Funds	836,000		836,000		
Utilities	738		738		
Phone Service	346		346		
Website	1,185		1,185		
Total Expense	863,238		863,238		
Net Ordinary Income	(746,813)		(746,813)		
Other Income/Expense					
Other Expense					
Refund	(1,367)		(1,367)		
Total Other Expense	(1,367)		(1,367)		
Net Other Income	1,367		1,367		
Net Income	(745,446)		(745,446)		

North Summit Recreation Special Service District

1:40 PM

Balance Sheet

July 5, 2023

As of June 30, 2023

Accrual Basis

	Jun 30, 23	Jun 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
2 PTIF Savings-8079	116,819.37	69,712.21	47,107.16
3 PTIF Savings-8639 (WFFL)	9,218.22	11,497.26	(2,279.04)
4 PTIF Savings-8654	(0.13)	38.22	(38.35)
1 Zions Checking-8775	270,640.91	1,085,737.14	(815,096.23)
Total Checking/Savings	396,678.37	1,166,984.83	(770,306.46)
Accounts Receivable			
Accounts Receivable		(35,339.73)	35,339.73
Total Accounts Receivable		(35,339.73)	35,339.73
Other Current Assets			
Property tax receivable	44,660.27		44,660.27
Total Other Current Assets	44,660.27		44,660.27
Total Current Assets	441,338.64	1,131,645.10	(690,306.46)
Fixed Assets			
Beacon Hill Park	206,840.50	206,890.50	(50.00)
Building	14,200.00	14,200.00	
Land	225,500.00	225,500.00	
Sports Equipment	40,937.17	39,970.00	967.17
Accumulatd depreciaion	(13,252.00)	(13,252.00)	
Equipment	13,768.27	13,768.27	
Improvements	9,336.00	9,336.00	
Property, Plant & Equipment			
Software	361.99	149.86	212.13
Total Property, Plant & Equipment	361.99	149.86	212.13
Accumulated Depreciation	(32,299.14)	(32,299.14)	
Total Fixed Assets	465,392.79	464,263.49	1,129.30
TOTAL ASSETS	906,731.43	1,595,908.59	(689,177.16)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	(1,259.14)	(446.75)	(812.39)
Total Accounts Payable	(1,259.14)	(446.75)	(812.39)
Other Current Liabilities			
Unearned Revenue	1,100,000.00	1,100,000.00	
Direct Deposit Liabilities		(2,739.14)	2,739.14

North Summit Recreation Special Service District

1:40 PM

Balance Sheet

July 5, 2023

As of June 30, 2023

Accrual Basis

	Jun 30, 23	Jun 30, 22	\$ Change
Payroll Liabilities			
Medicare W/H Payable	195.34	89.88	105.46
Social Security W/H Payable	835.28	384.40	450.88
State Unemployment Payable	30.20	27.35	2.85
State Withholding Payable	330.00	306.00	24.00
Total Payroll Liabilities	1,390.82	807.63	583.19
Total Other Current Liabilities	1,101,390.82	1,098,068.49	3,322.33
Total Current Liabilities	1,100,131.68	1,097,621.74	2,509.94
Total Liabilities	1,100,131.68	1,097,621.74	2,509.94
Equity			
Investment in Capital Assets, N	289,409.89	289,409.89	
Restricted	154,046.00	154,046.00	
Retained Earnings	108,589.59	78,056.50	30,533.09
Net Income	(745,445.73)	(23,225.54)	(722,220.19)
Total Equity	(193,400.25)	498,286.85	(691,687.10)
TOTAL LIABILITIES & EQUITY	906,731.43	1,595,908.59	(689,177.16)