



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 Recreation Special Service District (the “District”) will hold a special work session and action meeting on **Monday, February 12, 2024** beginning at **6:00PM** 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. Closed Session: Personnel**
- 3. Roll Call**
- 4. Oath of Office for new or returning board members.**
- 5. Work Session**
 - a. Update/review the status of NSRSSD Programs**
 - i. Programming update- Jaycie Diston**
 - b. Beacon Hill Project Update**

- i. Funding/Construction
- c. Budget Update
- d. Director Position

6. Public Input

7. Consideration for Approval

- a. Review and possible approval of January 2024 financials
- b. Review and possible approval of January 8, 2024, meeting minutes

8. Board Comments & Review of Action Items

9. 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 North Summit Rec. Director

435-336-7322

OATH OF OFFICE



“I do solemnly swear that I will support, obey and defend
the Constitution of the United States and the
Constitution of this State, and that I will discharge the
duties of my office with fidelity.”



North Summit Recreation Special Service District Meeting Minutes

Monday, January 8, 2024

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 Hansen, Dana Jones, Charity Richins,
2 Virginia Richins, Tyler Orgill & Brian Zwhalen. Board members participated electronically via
3 Zoom and at anchor location.

4
5 **Absent:** Cory Jones, Assistant Director

6
7 **Staff Present:** Jaycie Diston. Staff participated electronically via Zoom and at anchor location.

8
9 **Attending Guests:** None

10
11 **CALL TO ORDER**

12 The meeting of January 8, 2024, was called to order by Chair C. Richins at 6:07 pm.

13
14 **WORK SESSION**

15
16 Update/review the status of NSRSSD Programs

17 Will be Jaycie Diston.

18 Basketball is going really well, been assisting Nate Brooks, no complaints or complications.

19
20 Beacon Hill Project Update-

21 Cory was absent sent update via Email stating:

22 No big changes with the project. Still working with Matt and Janna to find some additional
23 funding for the project. Been difficult with the holidays to find time to meet up with everyone.
24 Hopefully will have more answers soon.

25
26 Blue Design Co. is needing updates on color selection on surfacing, turf colors & etc..

27 Discussion of funding, concrete cost, drainage system & meeting with Ron Boyer.

28 Construction Committee will be working with Cory to get additional information.

29 Construction Committee & Cory are scheduled to meet January 11, 2024 at construction site.

30

31 Full Time Employee Benefits

32 Discussion of benefits offered for the Full Time Director position.

33 Medical, Dental, Life Insurance, 401K, USR Retirement.

34 Jaycie will be working with Summit County HR Benefits coordinator Laura Smith & getting a
35 breakdown of benefits offered.

36

37 Job Description

38 Discussion of job description for the Full Time Director position.

39 Job description will be presented to County Council for approval.

40

41 **Public Input- None**

42

43

44 **Consideration for Approval**

45 Review and possible approval of December 2023 financials.

46

47 **MOTION:** To approve financials from December, 2023 [Brian/Wes] All in favor: Chappell,
48 Jones, C.Richins, Zwhalen, Hansen, Orgill. None Opposed. Abstain: None. Absent: None.
49 Motion carries.

50

51 **Discussion and possible approval of Decemeber 11, 2023 meeting minutes.**

52 Board members received draft minutes from 12/11/23 Board meeting in their Board packet prior
53 to the meeting.

54

55 **MOTION:** To approve minutes from December 11,2023 [Virginia, John] All in favor:
56 Chappell, Jones, C.Richins, Zwhalen, Hansen, Orgill, V.Richins. None Opposed. Abstain: None.
57 Absent: None. Motion carries.

58

59 Discussion and possible approval of the 2024 Board Officers.

60 Board Chair- Charity Richins

61 Vice Chair- Dana Jones

62 Secretary- Tyler Orgill

63 Treasure- Brian Zwhalen/

64

65 **MOTION:** To approve the 2024 Board Officers. [Jones/Hansen] All in favor: Chappell,
66 Jones, C.Richins, Zwhalen, Orgill, Hansen, V.Richins. None Opposed. Abstain: None. Absent:
67 None. Motion carries.

68

69

70 Discussion and approval of Job description for Full Time Director position.

71

72 **MOTION:** To approve job description of the Full Time Director position
73 [V.Richins/Hansen] All in favor: Jones, C.Richins, Zwhalen, Orgill,Hansen, V.Richins None
74 Opposed. Abstain: None. Absent: Wes Chappel. Motion carries.

75
76
BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS
77

78 Present job description to county council.
79

80 Benefit enrollments follow up with Summit County benefit coordinator.
81

82 None
83

84 At 7:44 pm, Chair C. Richins called for a motion to adjourn the meeting.
85

86 **MOTION:** To adjourn the meeting of January 8,2024. [Virginia/Orgill] All in favor: Jones,
87 C.Richins, Zwhalen, Orgill, V.Richins None Opposed. Abstain: None. Absent: Hansen, Chappel.
88 Motion carries.

89 **MOTIONS:**
90

91 **MOTION:** To approve financials from December, 2023 [Brian/Wes] All in favor: Chappell,
92 Jones, C.Richins, Zwhalen, Hansen, Orgill. None Opposed. Abstain: None. Absent: None.
93 Motion carries.

94 **MOTION:** To approve minutes from December 11,2023 [Virginia, John] All in favor:
95 Chappell, Jones, C.Richins, Zwhalen, Hansen, Orgill, V.Richins. None Opposed. Abstain: None.
96 Absent: None. Motion carries.

97 **MOTION:** To approve the 2024 Board Officers. [Jones/Hansen] All in favor: Chappell,
98 Jones, C.Richins, Zwhalen, Orgill, Hansen, V.Richins. None Opposed. Abstain: None. Absent:
99 None. Motion carries.

100 **MOTION:** To approve job description of the Full Time Director position
101 [V.Richins/Hansen] All in favor: Jones, C.Richins, Zwhalen, Orgill,Hansen, V.Richins None
102 Opposed. Abstain: None. Absent: Wes Chappel. Motion carries.
103

104 **MOTION:** To adjourn the meeting of January 8,2024. [Virginia/Orgill] All in favor: Jones,
105 C.Richins, Zwhalen, Orgill, V.Richins None Opposed. Abstain: None. Absent: Hansen, Chappel.
106 Motion carries.
107

108
109
110 Minutes prepared by Jaycie Diston
111

112 Clerk/Board Chair Approval: _____
113

North Summit Recreation Special Service District

Balance Sheet

As of January 31, 2024

11:29 AM

February 8, 2024

Accrual Basis

	Jan 31, 24	Jan 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
2 PTIF Savings-8079	184,544.30	103,004.06	81,540.24
3 PTIF Savings-8639 (WFFL)	6,237.27	9,071.57	(2,834.30)
4 PTIF Grant-8654	267,819.87	(0.06)	267,819.93
1 Zions Checking-8775	11,266.81	10,345.00	921.81
Total Checking/Savings	469,868.25	122,420.57	347,447.68
Accounts Receivable			
Accounts Receivable	(55.00)		(55.00)
Total Accounts Receivable	(55.00)		(55.00)
Other Current Assets			
Property tax receivable	44,660.27	44,660.27	
Recceivable	(265.00)		(265.00)
Total Other Current Assets	44,395.27	44,660.27	(265.00)
Total Current Assets	514,208.52	167,080.84	347,127.68
Fixed Assets			
Beacon Hill Park	213,090.50	206,865.50	6,225.00
Building	14,200.00	14,200.00	
Land	225,500.00	225,500.00	
Sports Equipment	40,937.17	40,937.17	
Accmulated depreciation	(13,252.00)	(13,252.00)	
Equipment	13,768.27	13,768.27	
Improvements	9,336.00	9,336.00	
Property, Plant & Equipment			
Software	466.98	254.85	212.13
Total Property, Plant & Equipment	466.98	254.85	212.13
Accumulated Depreciation	(32,299.14)	(32,299.14)	
Total Fixed Assets	471,747.78	465,310.65	6,437.13
TOTAL ASSETS	985,956.30	632,391.49	353,564.81
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	(1,100,264.13)	(1,100,356.34)	92.21
Total Accounts Payable	(1,100,264.13)	(1,100,356.34)	92.21
Other Current Liabilities			
Unearned Revenue	1,100,000.00	1,100,000.00	
Direct Deposit Liabilities		(2,996.34)	2,996.34

North Summit Recreation Special Service District

Profit & Loss (MTD)

January 2024

11:28 AM

February 8, 2024

Accrual Basis

	Jan 24	Jan 23
Ordinary Income/Expense		
Income		
Property Tax	14,870.64	83,149.26
Interest Income	2,124.31	419.07
Total Income	16,994.95	83,568.33
Cost of Goods Sold		
Subcontractors		
Field Setup	0.00	-150.50
Officiating	0.00	-65.00
Total Subcontractors	0.00	-215.50
Athlete Appreciation	0.00	-30.00
Recreation Supplies & Equipment	0.00	16.06
Trophies & Awards	0.00	-41.63
Total COGS	0.00	-271.07
Gross Profit	16,994.95	83,839.40
Expense		
Coach Refund	0.00	265.00
Payroll Expenses		
Salaries & Wages		
Office	2,400.00	0.00
Total Salaries & Wages	2,400.00	0.00
Payroll Taxes	190.80	0.00
Payroll Expenses - Other	8.00	3.50
Total Payroll Expenses	2,598.80	3.50
Utilities	0.00	160.55
Phone Service	50.45	49.47
Website	135.39	0.00
Total Expense	2,784.64	478.52
Net Ordinary Income	14,210.31	83,360.88
Other Income/Expense		
Other Expense		
Refund	0.00	-337.82
Total Other Expense	0.00	-337.82
Net Other Income	0.00	337.82
Net Income	14,210.31	83,698.70

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Type	Date	Num	Name
------	------	-----	------

2 PTIF Savings-8079

Transfer	01/24/2024
Deposit	01/24/2024

Total 2 PTIF Savings-8079

3 PTIF Savings-8639 (WFFL)

Deposit	01/31/2024
---------	------------

Total 3 PTIF Savings-8639 (WFFL)

4 PTIF Grant-8654

Deposit	01/31/2024
---------	------------

Total 4 PTIF Grant-8654

1 Zions Checking-8775

Check	01/03/2024	2736	EPX
Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Check	01/08/2024	2737	Zoom
Liability Check	01/11/2024		QuickBooks Payroll ...
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Check	01/23/2024	2738	Allwest Communicati...
Check	01/23/2024	2739	Allwest Communicati...
Transfer	01/24/2024		
Liability Check	01/31/2024	On-lin...	Utah State Tax Com...
Liability Check	01/31/2024	On-line	Utah UC Fund

Total 1 Zions Checking-8775

Direct Deposit Liabilities

Liability Check	01/11/2024		QuickBooks Payroll ...
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Direct Deposit Liabilities

Payroll Liabilities

Federal Withholding Payable			
Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Federal Withholding Payable

Medicare W/H Payable

Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Medicare W/H Payable

North Summit Recreation Special Service District

11:31 AM

Transaction List by Date

February 8, 2024

January 2024

Account	Name	Date	Type	Trans #
Jan 24				
1 Zions Checking-87...	EPX	01/03/2024	Check	12788
Website	EPX	01/03/2024	Check	12788
1 Zions Checking-87...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
Federal Withholding ...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
Social Security W/H ...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
Social Security W/H ...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
Medicare W/H Paya...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
Medicare W/H Paya...	941/944 EFTPS - IRS	01/04/2024	Liability Check	12780
1 Zions Checking-87...	Zoom	01/08/2024	Check	12789
Website	Zoom	01/08/2024	Check	12789
1 Zions Checking-87...	QuickBooks Payroll ...	01/11/2024	Liability Check	12783
Payroll Expenses	QuickBooks Payroll ...	01/11/2024	Liability Check	12783
Direct Deposit Liabili...	QuickBooks Payroll ...	01/11/2024	Liability Check	12783
Office	Diston, Jaycie	01/12/2024	Paycheck	12781
Payroll Taxes	Diston, Jaycie	01/12/2024	Paycheck	12781
Social Security W/H ...	Diston, Jaycie	01/12/2024	Paycheck	12781
Social Security W/H ...	Diston, Jaycie	01/12/2024	Paycheck	12781
Payroll Taxes	Diston, Jaycie	01/12/2024	Paycheck	12781
Medicare W/H Paya...	Diston, Jaycie	01/12/2024	Paycheck	12781
Medicare W/H Paya...	Diston, Jaycie	01/12/2024	Paycheck	12781
Payroll Taxes	Diston, Jaycie	01/12/2024	Paycheck	12781
State Unemploymen...	Diston, Jaycie	01/12/2024	Paycheck	12781
Direct Deposit Liabili...	Diston, Jaycie	01/12/2024	Paycheck	12781
Office	Jones, Cory D	01/12/2024	Paycheck	12782
Payroll Taxes	Jones, Cory D	01/12/2024	Paycheck	12782
Social Security W/H ...	Jones, Cory D	01/12/2024	Paycheck	12782
Social Security W/H ...	Jones, Cory D	01/12/2024	Paycheck	12782
Payroll Taxes	Jones, Cory D	01/12/2024	Paycheck	12782
Medicare W/H Paya...	Jones, Cory D	01/12/2024	Paycheck	12782
Medicare W/H Paya...	Jones, Cory D	01/12/2024	Paycheck	12782
State Withholding P...	Jones, Cory D	01/12/2024	Paycheck	12782
Payroll Taxes	Jones, Cory D	01/12/2024	Paycheck	12782
State Unemploymen...	Jones, Cory D	01/12/2024	Paycheck	12782
Direct Deposit Liabili...	Jones, Cory D	01/12/2024	Paycheck	12782
1 Zions Checking-87...	Allwest Communicati...	01/23/2024	Check	12791
Phone Service	Allwest Communicati...	01/23/2024	Check	12791
2 PTIF Savings-8079		01/24/2024	Transfer	12797
1 Zions Checking-87...		01/24/2024	Transfer	12797
2 PTIF Savings-8079		01/24/2024	Deposit	12799
Property Tax		01/24/2024	Deposit	12799
Interest Income		01/24/2024	Deposit	12799
1 Zions Checking-87...	Utah State Tax Com...	01/31/2024	Liability Check	12784
State Withholding P...	Utah State Tax Com...	01/31/2024	Liability Check	12784
1 Zions Checking-87...	Utah UC Fund	01/31/2024	Liability Check	12785
State Unemploymen...	Utah UC Fund	01/31/2024	Liability Check	12785
3 PTIF Savings-863...		01/31/2024	Deposit	12800
Interest Income		01/31/2024	Deposit	12800
4 PTIF Grant-8654		01/31/2024	Deposit	12801
Interest Income		01/31/2024	Deposit	12801

Jan 24

North Summit Recreation Special Service District

11:32 AM

Payroll Transactions by Payee

February 8, 2024

January 2024

Date	Name	Num	Memo	Account
941/944 EFTPS - IRS				
01/04/2024	941/944 EFTPS - IRS	E-pay	27-1615625 Q...	1 Zions Checking-87...
Total 941/944 EFTPS - IRS				
QuickBooks Payroll Service				
01/11/2024	QuickBooks Payroll ...		Created by Pa...	1 Zions Checking-87...
Total QuickBooks Payroll Service				
Utah State Tax Commision				
01/31/2024	Utah State Tax Com...	On-lin...	13492255-00...	1 Zions Checking-87...
Total Utah State Tax Commision				
Utah UC Fund				
01/31/2024	Utah UC Fund	On-line	C 9-446642-0	1 Zions Checking-87...
Total Utah UC Fund				
Diston, Jaycie				
01/12/2024	Diston, Jaycie	2020-91	Direct Deposit	1 Zions Checking-87...
Total Diston, Jaycie				
Jones, Cory D				
01/12/2024	Jones, Cory D	2020-92	Direct Deposit	1 Zions Checking-87...
Total Jones, Cory D				
TOTAL				

North Summit Recreation Special Service District
Payroll Transactions by Payee
January 2024

11:32 AM
February 8, 2024

Amount
<u>(528.86)</u>
(528.86)
<u>(2,196.40)</u>
(2,196.40)
<u>(63.00)</u>
(63.00)
<u>(28.98)</u>
(28.98)
<hr/>
<hr/>
<hr/>
<u>(2,817.24)</u>

January 2024

Amount

(118.25)
118.25
(528.86)
57.00
191.21
191.21
44.72
44.72
(17.14)
17.14
(2,196.40)
8.00
2,188.40
1,200.00
74.40
(74.40)
(74.40)
17.40
(17.40)
(17.40)
3.60
(3.60)
(1,108.20)
1,200.00
74.40
(74.40)
(74.40)
17.40
(17.40)
(17.40)
(28.00)
3.60
(3.60)
(1,080.20)
(50.45)
50.45
(7,000.00)
7,000.00
15,719.85
(14,870.64)
(849.21)
(63.00)
63.00
(28.98)
28.98
28.25
(28.25)
1,246.85
(1,246.85)

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Type	Date	Num	Name
Social Security W/H Payable			
Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Social Security W/H Payable

State Unemployment Payable

Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Liability Check	01/31/2024	On-line	Utah UC Fund

Total State Unemployment Payable

State Withholding Payable

Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Liability Check	01/31/2024	On-lin...	Utah State Tax Com...

Total State Withholding Payable

Payroll Liabilities - Other

Liability Check	01/04/2024	E-pay	941/944 EFTPS - IRS
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Payroll Liabilities - Other

Total Payroll Liabilities

Property Tax

Deposit	01/24/2024
---------	------------

Total Property Tax

Interest Income

Deposit	01/24/2024
Deposit	01/31/2024
Deposit	01/31/2024

Total Interest Income

Payroll Expenses**Salaries & Wages****Office**

Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D

Total Office

Total Salaries & Wages

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Type	Date	Num	Name
Payroll Taxes			
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-91	Diston, Jaycie
Paycheck	01/12/2024	2020-92	Jones, Cory D
Paycheck	01/12/2024	2020-92	Jones, Cory D
Paycheck	01/12/2024	2020-92	Jones, Cory D
Total Payroll Taxes			
Payroll Expenses - Other			
Liability Check	01/11/2024		QuickBooks Payroll ...
Total Payroll Expenses - Other			
Total Payroll Expenses			
Phone Service			
Check	01/23/2024	2738	Allwest Communicati...
Check	01/23/2024	2739	Allwest Communicati...
Total Phone Service			
Website			
Check	01/03/2024	2736	EPX
Check	01/08/2024	2737	Zoom
Total Website			
TOTAL			

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Memo	Clr	Debit
Funds Transfer		
Deposit		15,719.85
		15,719.85
Deposit		28.25
		28.25
Deposit		1,246.85
		1,246.85
Website		
27-1615625 QB Tracking # 349785898		
Created by Payroll Service on 01/10/2024		
Direct Deposit	X	
Direct Deposit	X	
Funds Transfer		7,000.00
13492255-003-WTH		
C 9-446642-0		
		7,000.00
Created by Payroll Service on 01/10/2024		2,188.40
Direct Deposit		
Direct Deposit		
		2,188.40
27-1615625 QB Tracking # 349785898		57.00
Direct Deposit		
Direct Deposit		
		57.00
27-1615625 QB Tracking # 349785898		44.72
27-1615625 QB Tracking # 349785898		44.72
Direct Deposit		
		89.44

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Memo	Clr	Debit
27-1615625 QB Tracking # 349785898		191.21
27-1615625 QB Tracking # 349785898		191.21
Direct Deposit		
		382.42
Direct Deposit		
Direct Deposit		28.98
C 9-446642-0		
		28.98
Direct Deposit		
Direct Deposit		
13492255-003-WTH		63.00
		63.00
27-1615625 QB Tracking # 349785898		
Direct Deposit		
Direct Deposit		
		620.84
Deposit		
Deposit		
Deposit		
Direct Deposit		1,200.00
Direct Deposit		1,200.00
		2,400.00
		2,400.00

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Memo	Clr	Debit
Direct Deposit		74.40
Direct Deposit		17.40
Direct Deposit		3.60
Direct Deposit		74.40
Direct Deposit		17.40
Direct Deposit		3.60
		<hr/>
		190.80
Fee for 2 direct deposit(s) at \$4.00 each		8.00
		<hr/>
		8.00
		<hr/>
		2,598.80
		<hr/>
		50.45
		<hr/>
		50.45
Website		118.25
		17.14
		<hr/>
		135.39
		<hr/>
		29,588.83
		<hr/>

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Credit

7,000.00

7,000.00

118.25

528.86

17.14

2,196.40

50.45

63.00

28.98

3,003.08

1,108.20

1,080.20

2,188.40

17.40

17.40

17.40

17.40

69.60

North Summit Recreation Special Service District

11:30 AM

Transaction Detail by Account

02/08/24

January 2024

Accrual Basis

Credit

74.40
74.40
74.40
74.40

297.60

3.60
3.60

7.20

28.00

28.00

402.40

14,870.64

14,870.64

849.21
28.25
1,246.85

2,124.31

North Summit Recreation Special Service District
Transaction Detail by Account
January 2024

11:30 AM
02/08/24
Accrual Basis

Credit

29,588.83

North Summit Recreation Special Service District

Profit & Loss (MTD)

January 2024

11:28 AM

February 8, 2024

Accrual Basis

	\$ Change
Ordinary Income/Expense	
Income	
Property Tax	-68,278.62
Interest Income	1,705.24
	Total Income
	-66,573.38
Cost of Goods Sold	
Subcontractors	
Field Setup	150.50
Officiating	65.00
	Total Subcontractors
	215.50
Athlete Appreciation	30.00
Recreation Supplies & Equipment	-16.06
Trophies & Awards	41.63
	Total COGS
	271.07
Gross Profit	-66,844.45
Expense	
Coach Refund	-265.00
Payroll Expenses	
Salaries & Wages	
Office	2,400.00
	Total Salaries & Wages
	2,400.00
Payroll Taxes	190.80
Payroll Expenses - Other	4.50
	Total Payroll Expenses
	2,595.30
Utilities	-160.55
Phone Service	0.98
Website	135.39
	Total Expense
	2,306.12
Net Ordinary Income	-69,150.57
Other Income/Expense	
Other Expense	
Refund	337.82
	Total Other Expense
	337.82
Net Other Income	-337.82
Net Income	-69,488.39

North Summit Recreation Special Service District

11:29 AM

Balance Sheet

February 8, 2024

As of January 31, 2024

Accrual Basis

	Jan 31, 24	Jan 31, 23	\$ Change
Payroll Liabilities			
Medicare W/H Payable	69.60		69.60
Social Security W/H Payable	297.60		297.60
State Unemployment Payable	7.19	(0.01)	7.20
State Withholding Payable	28.00		28.00
Total Payroll Liabilities	<u>402.39</u>	<u>(0.01)</u>	<u>402.40</u>
Total Other Current Liabilities	<u>1,100,402.39</u>	<u>1,097,003.65</u>	<u>3,398.74</u>
Total Current Liabilities	<u>138.26</u>	<u>(3,352.69)</u>	<u>3,490.95</u>
Total Liabilities	<u>138.26</u>	<u>(3,352.69)</u>	<u>3,490.95</u>
Equity			
Investment in Capital Assets, N	289,409.89	289,409.89	
Restricted	154,046.00	154,046.00	
Retained Earnings	528,151.84	108,589.59	419,562.25
Net Income	14,210.31	83,698.70	(69,488.39)
Total Equity	<u>985,818.04</u>	<u>635,744.18</u>	<u>350,073.86</u>
TOTAL LIABILITIES & EQUITY	<u>985,956.30</u>	<u>632,391.49</u>	<u>353,564.81</u>