



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 its regularly meeting on **Monday, March 11, 2024** beginning at **6:00PM** **electronically via Zoom and** at the anchor location of the Summit County Courthouse, Conference Room 001 (1st Floor), 60 North Main Street, Coalville, UT 84017

To participate in the Board meeting, join the Zoom webinar:

<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. Oath of Office for new or returning board members.**
- 4. 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. Discussion with representatives from North Summit Recreation Youth Tackle Football Group regarding separation & fund disposition.
- e. Restaurant Tax Grant Discussion
- f. Discussion of credit card usage policy.

5. Public Input

6. Consideration for Approval

- a. Review and possible approval of policy for credit card.
- b. Review and possible approval of Full-Time Director salary & benefits.
- c. Review and possible approval of February 2024 financials.
- d. Review and possible approval of February 12, 2024, meeting minutes.

7. Board Comments & Review of Action Items

8. 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.”

WFFL Agreement

1. Organization- proposed to have a subcommittee with a Director, Game Master and Weight Master. Both Master's would be allowed an assistant/back up if they desire. All would be report to the Recreation Board.
 - a. Duties
 - i. Director- attend WFFL meetings, coordinate committee meetings, ensure by-laws are met, attend all home games, organize annual fundraiser, facilitate team and coach organization, track sign-ups, equipment deposits, physicals, insurance, etc. Provide 10 play sheets for each game,
 - ii. Game Master- arrange camps, help with team and coach organization, train and certify new coaches, equipment upkeep and distribution/collection, attend all home games, arrange for field help (chain, booth, refs, etc.) and track hours,
 - iii. Weight Master- assists in all of the above, attend each home game to conduct weigh-ins.
2. Financial Standing
 - a. Current account balance to be transferred to Recreation District approx. \$14,000.
 - b. Costs- Jacki to verify all costs
 - i. Jerseys: \$40-\$60, paid mostly by players (except this year since we are REQUIRING all new jersey's we would offer them at an even more discounted cost)
 - ii. Equipment- Jacki to provide average/year
 - iii. Coaching shirts, badges, certifications and backgrounds?
 - iv. Field Help: I would suggest that they be paid the same as those paid during regular recreation programs. We could plan on 3-4 home games for approximately 6 hours/game and we would need 4 people/game.
 1. Previously made \$100/home game.
 - v. Refs: \$50 for Varsity official and \$40 for SubVarsity. 1 of each required per game (Jacki to verify)
 - vi. End of the year party/Equipment Return
 1. Pizza, drinks and pool rental on set date for all to return equipment and celebrate the season.
3. Equipment Tracking/Inventory
 - a. Current system- names tracked on spreadsheet when equipment is distributed. \$50 deposit required before anything is given. Names marked off when equipment is returned and deposit is given back.
 - i. Each player gets:

1. 1 white practice pant
 2. 1 purple game pant
 3. 1 helmet
 4. 1 shoulder pads
 5. 2 sets knee, thigh, hip and tail pads
 - b. Practice jerseys, cleats, mouth guards and anything extra are purchased by the parents.
 - c. Inventory (per Sam Rex)
 - i. Practice pants- LOTS
 - ii. Purple pants- LOTS
 1. We seem to run short on certain sizes but you never know what you need until you see who signs up.
 - iii. Helmets- over 100
 - iv. Shoulder pads- over 150
 - v. Pads- LOTS
4. Recreation Board involvement
 - a. Online registration/tracking
 - b. Serve as a governing board to subcommittee. Director to come to meetings through the fall to report/get suggestions.
 - c. Insure players and coaches?
 - d. Financials- all monies in and out will come through NSRSSD
5. Snack Shack
 - a. Discontinue
 - b. Jacki to keep running with whomever she would like and would run it without Rec/parent involvement, pay whoever is working, and would keep any profit. Similar to Pasketts during baseball season.
 - c. Jacki to keep running but with High School supplies and profits go back to the High School.
 - d. Keep running with parent/committee involvement. Supplies would be reimbursed through receipts. Would have to keep separate from the high school supplies. Petty cash would have to be provided from NSRSSD account and all cash would be re-deposited after each home game.
 - i. Jacki to be in charge if she would like, otherwise we would call another committee member to be in charge of this task.
6. FYI- WFFL has started a flag football league during football season for 3-6th grades. We could consider running both to get more players to stay with NS instead of going to other districts to play during football season... would conflict with soccer. Up for discussion!

North Summit Recreation Special Service District
Meeting
HELD ON
April 2, 2018
IN THE
SUMMIT COUNTY COURTHOUSE CONFERENCE ROOM 1B

BOARD MEMBERS PRESENT: Becky Grant, Tyler Rowser, Laurie Hirzel, Jacki Vernon, Brandon Rees, Brian Zhahlen and Virginia Richins

OTHERS PRESENT: Anita Lewis, Mike Grant, Devin Smith, Nathan Brooks and little league football parents.

APPROVAL OF MINUTES:

BOARD MEMBER VERNON MADE THE MOTION TO APPROVE THE MINUTES FROM March 5, 2018. BOARD MEMBER RICHINS SECONDED THE MOTION WITH CORRECTIONS. ALL AYES. MOTION CARRIED.

APPROVAL OF ACCOUNTS PAYABLE:

BOARD MEMBER VERNON MADE THE MOTION TO APPROVE THE ACCOUNTS PAYABLE FROM March 2018. BOARD MEMBER HIRZEL SECONDED THE MOTION. ALL AYES. MOTION CARRIED.

D. District Business

D4. Little League Football- Parents of the little league contact football program is currently independent within the WFFL Program and is approaching NSRSSD regarding the program being operated by NSRSSD. Parents of the current program are seeking support and control from NSRSSD to ensure that the program is ran correctly and with more accountability.

Tanah presented that the program would stay in the WFFL for now and then if we decide in the future if the program would become independent. Discussed the costs of the program and the recreation board would like more details of what it would take to operate contact football. In the future WFFL will require physicals and baseline testing.

Devin Smith expressed that North Summit's kids compete well at a younger level, but as the kids age they do not win many games and the kids learn to lose. Devin also mentioned that to be part of a school league requires a large devotion from the school district that entails the use of buses for team transportation and other obligations. The life of a helmet is 10 years, but must be refurbished every 4 years

Laurie Hirzel mentioned that having NSRSSD run the program would online registration, advertisement of the sport and the recreation districts insurance.

It was decided that the board would gather data and decide at the next meeting, but more details of finances, registration and organizational structure of the program will be needed.

D1. County Recreation- Anita Lewis described the issues with South Summit Recreation and South Summit School District and when the development by Home Depot occurs the South School District will gain more support. The options for the future may be individual recreation districts, an Eastern district and a Summit County wide district. Becky, Nate, Devin Smith and Jerre Holmes and Anita met last month with Basin Rec, South Summit and North Summit about what the options may be for the future. The assignment from this meeting was to go back and gain direction from various districts and decide what would be best for the future and report on the findings later in April. Devin Smith reported that North Summit School District supports North Summit Recreation's decision whatever that may be, but it was not discussed among the school board. Are we interested in doing a survey? Anita mentioned that volunteers are becoming more difficult to utilize and maybe a larger district would disperse this more. The Recreation board is concerned that the North Summit area may be left behind in this type of merge.

D2. Community Interest Group Meeting- Nate, Becky and Anita attended meeting with Basin Recreation and discussed various ideas to assist in North Summit Recreation acquiring a tax basis. It was discussed that we need to educate more, with groups, seniors and others to not just place hand out, to gain ideas of interests from survey and then formulate how to bring these ideas to life. Brian suggested that if events or activities are suggested that we seek out the people that are most interested and knowledgeable about it and work with them to help generate a successful event. It would be a more people driven idea more so than an idea driven, with the recreation district being a support and marketing strategy, since the recreation board cannot run all events.

D3. Little Miss Coalville Contest- Becky was approached by a citizen that would like to see a little miss program such as Henefer and other small towns. It was suggested that the contestants help at the Coalville City BBQ and write an essay about Coalville. The recreation district could help promote and work in conjunction with Coalville City, which may be an item that Coalville activities/events may be better prepared for.

D5. Coalville City Land Agreement/ O&M Agreement- Tyler presented an update that Helen was working with Kim from the County Council to amend the document again and prepare for a final draft. It was suggested by Anita that we ensure that Helen be in attendance of the meeting to clarify issues. The O&M is being drafted and will be available soon.

D7. Park Design Concept Plans- Nate suggested that if any changes need to be made to the plan, just to let him know. Tyler suggested that the trash can need to be covered and protected. Tyler also suggested that a sidewalk come from Indian Hills to the Elementary to save foot traffic on the grass. Virginia suggested that the pavilion be shifted closer to the parking lot to ensure that we are not moving more material than needed and seek a balance of how the dirt is situated. Brandon requested an update on the water rights and if the board would like to lease water shares, this item will be voted on at the next meeting.

D.8. Grant Opportunity- Nate suggested putting in for the Foundation for Governors Fitness- Don't Quit be Fit, the application does not look complicated and may be worth attempting. It would be to replace the current fitness equipment and the school district is unique with the

community use of the facility. Nate, Brandon and Virginia will work on completing the application.

D.9-12. Sports- Things are going well, basketball finished up with baseball/softball and volleyball registration is online and Nate will attend baseball meeting with other districts on April 10. Mike and Nate will go through the catcher gear and batter helmets to ensure they are good quality and if we need to replace items.

Other Items- Brain suggested that we leave the meeting more organized and prepared for the vote to accept little league football under the recreation district. Becky suggested we need to look into the finances and Brian also suggested that we look at the organizational structure and if we are comfortable with proceeding forward with the oversight of the league. Brain suggested that maybe the district design and implement a newsletter mailer to use as a marketing tool along with the use of social media.

North Summit Recreation Special Service District
Meeting
HELD ON
April 30, 2018
IN THE
SUMMIT COUNTY COURTHOUSE CONFERENCE ROOM 1B

BOARD MEMBERS PRESENT: Becky Grant, Tyler Rowser, Laurie Hirzel, Jacki Vernon, Brandon Rees, Brian Zhahlen and Virginia Richins

OTHERS PRESENT: Nathan Brooks, Mike Grant and little league football parents.

D. District Business

D1. Little League Football- Reviewed the document that Tanah composed that contained what the North Summit WFFL Committee would oversee within the WFFL program. Jacki indicated that currently a \$1700 bill is left to pay which would cover practice pants for the players. Jacki also indicated that 64 kids played in 2017 of that 64kids, 5 kids were not charged, 2 kids that did not pay and 2 kids that were on a scholarship equated to \$5605.00. The total bill for 2017 dues, refs, equipment was \$8856.82. Nate checked with State of Utah Treasurer and NSRSSD is approved to operate and collect funds from a fundraiser. The NS WFFL operates one fundraiser every other year. Is the weight master a paid position? It was agreed that this is a not a paid position. North Summit will host 3-4 home games per season and will need a medical professional certified in concussions present at all home games for all ages. It was agreed upon by the recreation board that a director in training should work with the current director to learn the director's roles. The board also agreed that the director should be in that position for duration of the season.

Jacki motioned that North Summit Recreation take over the operation of the North Summit WFFL Program for the duration of two years and then the operation will be evaluated. Brandon seconded the motion. Motion passed.

Tyler mentioned that once the NS WFFL funds are transferred to North Summit Recreation that a sperate PTIF fund will need to be opened for these funds. Time frame we need to have registration up and running by mid-May with registration closing in July. Virginia discussed the registration be online and have option that they can print on paper if needed. NS Recreation will need to deposit the refundable deposit, Nate will check with Morgan Recreation about how they handle. Tanah discussed that Lacey Brundy be the presentient elect with Sam Rex being the game master, Sara Nelson as weight master and Jamie Rex/ Courtney Sargent as the snack shack coordinator.

D3. Community Interest Survey Meeting Report- Becky reported on her meeting with the senior citizens. They are supportive if the program involve walking, swimming and balance. Becky suggested that we work with Keri to develop a program for the seniors.

Work with other groups that can consolidate ideas to gain more support for NS Recreation and further developing programs. What is the next step to developing the survey? Do we develop the groups first or send out the survey first? Do we have facility deficit or a program deficit? It was

mentioned that the board needs to review the Snyderville survey and decide what we would like on the NSRSSD survey and then take it to the County/Landmark to send out the survey.

D4. Land agreement- Adopted agreement from County Council and now it is back with Coalville City to review and sign.

D5.-Operation and Maintenance Agreement- Tyler worked with Helen with Summit County Attorney's office to develop a rough draft document. Cleaning supplies and other items will need to be accounted for and what party will be responsible for what cleaning and supplies. Brian mentioned that it would be best of the same entity control and coordinate supplies and the work. Nate mentioned that the current registration program could be used to schedule the park facility.

D6.- Park Design- Tyler mentioned that this portion is close and we are about ready to file a concept plan to Coalville City. Nate and Tyler will work with Mayor Johnson committed to have Coalville City cover the engineering portion of park.

D7. Echo state Park- Next meeting is Wednesday at 7 at the North Summit High School.

D2. NSRSSD and North Summit School District Meeting- The meeting with the other recreation and school districts within the County resulted in dead end discussion and Becky and Nate assume that the idea will slowly fade.

D8-10. Sports- Volleyball worked out well. Flag football just finishing up, worked out great to play on football field. Baseball is experiencing a slow registration, but once we complete teams we can develop the schedules. Nate briefed the board on the registration system updates and the ability to send mass texts from the computer. Becky did discuss the option to run on the moto cross track, something that we may need to act on quick to organize a race. Maybe use an intern to assist in organizing new programs, this is something that we need to work on through the summer. Nate will check at Smith and Edwards to purchase more baseball duffle bags. Grant for new work out equipment was submitted on time and we will wait to hear on the results.

APPROVAL OF MINUTES:

BOARD MEMBER VERNON MADE THE MOTION TO APPROVE THE MINUTES FROM APRIL 3, 2018. BOARD MEMBER GRANT SECONDED THE MOTION WITH CORRECTIONS. ALL AYES. MOTION CARRIED.

APPROVAL OF ACCOUNTS PAYABLE:

BOARD MEMBER VERNON MADE THE MOTION TO APPROVE THE ACCOUNTS PAYABLE FROM APRIL 2018. BOARD MEMBER GRANT SECONDED THE MOTION. ALL AYES. MOTION CARRIED.

Tyler motioned to adjourn the meeting.



Sport Profitability

Age Group(s)	# of Participants	Reg Fee	Total
Players	41	\$ 100	\$ 4,100
Scholarship Recipients	2	\$ 100	\$ 200
Jersey Orders	26	\$ 50	\$ 1,300
Total	46		\$ 5,600

Expenses

Uniforms	Total Pay
Universal (Game Pants)	\$ 5,061
Universal (Jerseys)	\$ 2,537
Coaches Shirts and Jersey Names	\$ 675
Total Cost	\$ 8,273

Wages	Games	# of Refs	Hourly wage	Ref Costs
Referees 8/19	2	4	\$ 65.00	\$ 520
Referees 9/9	2	4	\$ 65.00	\$ 520
Referees 9/23	2	2	\$ 65.00	\$ 260
Referees 9/30	2	2	\$ 65.00	\$ 260
Field Help (\$15 for clock, \$12 for chains)	2	4	\$ 12.00	\$ 386
Total Cost				\$ 1,946

Sport Directors	Season Pay	Total Pay
Tanah Stevens		\$ 1,500
Total Cost		\$ 1,500

Misc Expenses	Cost
League Fee	\$ 450
End of Season Party	\$ 300
Coach Refund	\$ 400
Total Cost	\$ 1,150

Total Expenses \$ 12,869

Per Participant Income	\$ 122
Per Participant Expense	\$ 280
Fundraiser Income	\$ 3,058
Sport Net Income	\$ (4,211)
PTIF Transfer (Equipment Expenses)	\$ 3,240
Actual Profit	\$ (971)

Fundraiser	Cost
Fundraising Cards	\$ 3,500
Winner Gift Card	\$ 100
Total Cost	\$ 3,600

Type	Profit
Fundraising Income	\$ 6,408
Card Return	\$ 250
Total Profit	\$ 6,658
Gross Profit	\$ 3,058



2024 Restaurant Tax Grant

2023 approved grant allocations were \$3,856,000.

50 applications

2024 available \$4,130,000.

Application

Current Committee members:

Guy Morris
Heleena Sideris
Beth Rossi
Eric Bradshaw -Secretary
Ryan Crittenden
Maureen Dunn
Billy Demong - Chair
Alyssa Marsh– Vice Chair
Amy Jones - Summit County

- Application available online **March 1, 2024**
www.summitcounty.org/868/Restaurant-Tax-Grant
- Application due by **Friday, March 29, 2024, 5:00 PM**

Informational Session Presentation

- **March 8, 2024, at 5:00 PM via Zoom**

Interviews

IMPORTANT TO KEEP THESE DATES OPEN AS YOU WILL BE DESIGNATED A TIME SLOT

- April 10, 8:00 AM to 5:00 PM
- April 11, 9:00 AM to 5:00 PM

April 12th, Committee deliberation

April 24th, Chairs to present recommendation to Council

Scoring:

Each application will be scored by the individual committee members based on:

Sustainable Tourism based – up to 20 points
Cultural tourism – up to 10 points
Leverage – up to 15 points
Ability to increase the 1% restaurant tax – up to 20 points
New & Developing – up to 10 points
Asset – up to 25 points

Highest scoring 100 points

A reminder that financial reporting is crucial to these applications. If not reported on time, it could result in penalties on future application and/or disqualify your organization to apply in the future.

2024 Restaurant Grant Financial Reporting Guidelines

All governmental entities, governmental subdivisions, or nonprofit organizations that have received a grant from the Summit County Restaurant tax fund are required to submit a written report detailing the use of the granted funds with supporting documentation.

Documentation must include a detailed report showing that the funds were spent in accordance with the restrictions of the grant.

The applicant will not be eligible for future grants until the documentation for past grants received. Future grants will be subject to penalty, specifically a reduction in the awarded grant amount.

It is the explicit responsibility of the grant recipient to submit an acceptable report by the due date. Partial reports that contain missing information will be rejected and must be re-submitted.

Acceptable reports must contain the following information:

1. Cover letter containing the following information:
 - a. Name of the organization.
 - b. Grant Agreement number (i.e., "RES-06-24").
 - c. Name and contact information of the person filing the report.
 - a. Copy of Paragraph 2. of the 2024 Summit County Restaurant Tax Grant Program Agreement "Recipient Responsibilities".
 - b. Brief statement confirming how the funds were spent in accordance with any restrictions of the grant, and a statement outlining what goods or services Summit County received in exchange for the granted tax dollars.
2. Expense Statement:
 - a. The Expense Statement is a totaled itemized list of the expenditures that were made with the granted funds.
 - b. Statement must include: invoice, cancelled checks or copy of bank statement with the item outlined.

Please title the file/financial report the same as your Grant Agreement number (i.e., "RES-06-24"). The 2024 financial report packet must be uploaded (IN ONE FILE ONLY) online at:

<http://summitcounty.org/868/Restaurant-Tax-Grant>

CHAPTER 8

CREDIT CARD POLICY

Section I. Overview

The District may allow the use of a District guaranteed credit card through a Board approved credit card program for eligible employees. District credit cards shall be used for official business only, and shall not be used for the personal convenience of an employee.

Section II. Credit Card Terms

- A. The Executive Director may assign District credit cards for the following purposes:
 - 1. Travel costs
 - 2. Business meetings
 - 3. On-line purchases
 - 4. Parts, supplies, and building materials and other items needed for operations, maintenance and repairs; and/or
 - 5. Emergency expenditures
- B. Credit accounts with local preferred vendors may also be established with approval of the Comptroller and Executive Director to purchase parts, supplies, building materials, and other items needed for operations, maintenance, repairs, and emergency expenditures.
- C. All credit card purchases are subject to all requirements of the District's Procurement Policy and Procedures, and to all applicable state and federal procurement laws that govern the District.
- D. District employees violating this policy must fully reimburse the District for any misuse of credit cards or accounts, and are subject to disciplinary and/or legal action.
- E. All credit card users will be required to sign a card-holder agreement and are subject to a credit check before being issued a card.

Section III. Credit Limits

The District Director may authorize credit limits up to \$10,000 per employee, except that the total District credit limit must be approved by the Board. Temporary credit line increases for travel or unusual purchases may be allowed with the approval of the Comptroller. These temporary credit limit increases will last no longer than the end of the billing cycle. Requests for a credit limit change must be made through a Credit Limit Change Request.

County Council Approved of Full Time Director Job Description.

Full Time Benefits Details

Summit County (SC). Coverage begins the 1st of the following month after hire or eligibility date and ends the last day of the month following termination. The exception is Life & Short-term Disability (STD) these plans terminate the last day of employment.

I have also attached a copy of our Benefits Guide; this will give you some detailed information regarding the plans that are available.

To join SelectHealth, NSR will be added as a subgroup, we would need NSR's Official Name, EIN, NAICS #, Phone, Address, Account Contact Name, Phone, and Email. SC will invoice NSR each month for their portion of the health funding. NSR claims and admin fees will be paid from this funding. There is also a fee that is due each year for our Stop Loss Collective Collateral, SC will pay this fee and invoice NSR for reimbursement.

If you join our health plan, you will also need to set up an account with HealthEquity (HE) or another HSA/FSA provider (Genna can help with HE other options). This set up is not initiated by SC and any funding, admin fees, etc. are directly between the Vendor and NSR.

To join Reliance Dental NSR will be added as a subgroup. SC will invoice NSR each month for their portion of the dental funding. NSR claims and admin fees will be paid from this funding.

NSR will be responsible for setting up their own Utah Retirement account and Long-Term Disability account.

Employee Benefits: 2024

Benefit Carrier Contact Information

Summit County

Laura Smith

435-336-3240

lsmith@summitcounty.org

SelectHealth - Medical

800-538-5038

Group #: G1006649

www.selecthealth.org

HealthEquity - Reimbursement Account / HSA

866-346-5800

www.healthequity.com

Reliance Standard - Dental

800-497-7044

Group #: 136-003349-00000

www.rsli.com

Ameritas - Vision

VSP: 800-877-7195 / EyeMed: 866-289-0614

Group #: 010-60247-00000

www.ameritas.com

Sun Life - Basic Life and Short Term Disability

Life: 800-862-6266 / STD Disability: 800-247-6875

Group #: 246849-001

www.sunlife.com

PEHP - Long Term Disability

800-365-7347

Group #: Summit

www.pehp.org

Intermountain Healthcare - Employee Assistance Program

800-832-7733

www.intermountainhealthcare.org/eap

AFLAC - Worksite Products

800-433-3036

Group #: 25079

www.aflacgroupinsurance.com

Lee Harmer: 801-942-0143

LegalShield - Worksite Products

D'Ann DaBell: 435-615-1958

Group #: 303642

www.legalshield.com

Nationwide Pet - Worksite Products

877-738-7874

Group #: Summitcounty

www.petsnationwide.com

Moreton & Company - Account Manager / Claims Assistance

Genna Thomsen

801-715-7064

Toll Free: 800-594-8949

gthomsen@moreton.com

www.moreton.com

Welcome!

To learn more about the benefits Summit County offers, please review the following 2024 benefit materials. If you have any questions about your benefits, we are here to help!

Human Resources

Please contact Human Resources for any benefits related questions, including benefit coverage, contributions, enrollment, benefit change forms, notification for changes in status, provider directories, and general carrier information.

Social Security Numbers

Federal law requires you to provide a valid Social Security Number for each person to be covered by any medical plan sponsored by your employer (yourself, your spouse, and all dependent children).

Medicare Part D

If you have Medicare or will become eligible for Medicare in the next 12 months, federal law gives you more choices about your prescription drug coverage. See Human Resources for more information.

HIPAA Privacy Notice

The Health Insurance Portability and Accountability Act (HIPAA) requires employers to adhere to strict privacy guidelines and establishes employees' rights with regard to their personal health information. If you have any questions regarding HIPAA, please speak with your Moreton & Company representative or contact Human Resources.

IRS Regulations

Failure to meet IRS deadlines will affect your insurance coverage! IRS regulations govern how and when an employee may make cafeteria plan elections and changes to those elections. These rules require that employers enforce firm deadlines with respect to employee benefit enrollment and related cafeteria plan elections. This means that we cannot accept changes after open enrollment ends. Furthermore, if you experience a qualifying event allowing you to add, drop, or modify your coverage and related cafeteria plan election mid-year, we must be timely notified of such event. The required enrollment generally must be completed within 30 days of such event, or you cannot make the change. In addition, please be aware that with the exception of the birth, adoption, or placement for adoption of a child, any cafeteria plan election changes can only be implemented prospectively, meaning on the first paycheck or period of coverage following our receipt of the form. Therefore, if you are making a change based on a qualifying event other than a new child, and you want changes implemented as of the date of the event, you must inform us of the change in advance. **If you do not enroll on time, you will not receive coverage or be able to change your elections mid-year unless you have an IRS qualifying event.**

Note: This publication is only a partial summary of benefits and is provided for informational purposes only. It does not describe all elements of the summarized programs. For complete information regarding the benefits, plan provisions, limitations and exclusions, and for a description of claims procedures, refer to the formal benefit documents that will be provided to you after enrollment. In the event of a discrepancy or conflict between the information contained in this publication and the official benefit plan provisions, the official plan documents and insurance contracts will govern. Copies of these documents are available for your review from your Human Resources department. No rights shall accrue to you and/or your dependents because of any statement, error, or omission in this publication.

Enrollment Guidelines: 2024

Why is open enrollment so important?

Benefits open enrollment for Summit County is held each year. Employees should understand that the pre-tax payment for applicable benefits is done through the Cafeteria plan and, as noted above, under IRS regulations elections cannot be revoked or changed during the plan year. **Once the enrollment period has ended, employees may not make or change benefit elections unless they experience a qualifying event.** Employees must notify Human Resources of any change of status as soon as possible, but generally within **30 days** after the event.

Who is eligible to participate in the benefit plans?

- Employees who work 30+ hours per week;
- Employees' legally married spouse and/or dependent(s), (dependents are generally children who are less than 26 years of age); see your Benefits Summary's definition of legally married spouse and/or dependent(s);

When do benefits begin?

- Eligible employees can receive benefits on the first day of the month following date of hire (provided forms are properly submitted);
- Employees hired after the plan year begins will select their coverage choices for the remainder of that plan year at the time of eligibility. All the necessary enrollment and change forms are available through the Human Resources department.

Is it possible to make changes during the year?

After the enrollment deadline, your election is generally irrevocable, meaning you cannot add, modify, or drop coverage for the plan year. You may have a special enrollment right allowing coverage changes for certain losses of coverage eligibility under another plan, or if you gain a new spouse or dependent. You also may be entitled, or required, to change your election if you, your spouse, or dependents experience one of the qualifying change events listed in the next section. However, you must contact Human Resources to determine if your plan and circumstances allow such a change. If so, you must complete and submit a change form online to Human Resources generally within 30 days.

Qualifying Changes: (30 Days Unless Otherwise Stated Below)

- Marriage, divorce, or legal separation;
- Change in number of dependents (e.g., Birth or adoption of a child or another change in the number of dependents);
- Change in employment status of employee, spouse, or dependent that causes loss of eligibility;
- Dependent ceases to satisfy eligibility requirements;
- Change in residence that causes loss of eligibility;
- Significant changes in company benefit plan(s), including cost change, significant coverage curtailment, additional or significant improvement of company offered benefits;
- Change in coverage under another employer plan (including mandatory or optional change initiated by your spouse's employer or a change initiated by your spouse);
- Loss of coverage from government plans/programs or educational institution;
- COBRA qualifying event (termination/reduction of hours, employee death, divorce/legal separation, ceasing to be a dependent);
- Other changes resulting from a judgment, decree, or order;
- Medicare or Medicaid entitlement;
- FMLA leave of absence;
- Loss or gain of CHIP or Medicaid subsidy eligibility (60 Days)

Glossary of Terms

Co-pay: Typically refers to a fixed dollar amount a member must pay for a particular service (such as a physician visit or ER visit).

Deductible: Amount that must be paid by the member before an insurance carrier will pay a claim; benefits offered after deductible are indicated with AD.

Coinsurance: Typically refers to a member's share of covered costs after any deductible has been satisfied.

Out of Pocket Maximum (OOPM): The maximum amount members pay for covered network essential health benefit expenses during the benefit year, including co-pays, coinsurance, and deductibles.

PPO (Preferred Provider Organization): This type of plan utilizes both network and non-network benefits.

Network (In-Network): Providers who have agreed to accept contracted rates from an insurance carrier.

Non-Network (Out of Network): Any non-contracted providers. The services from these providers are subject to balance billing, meaning members can be billed for the difference between the insurance carrier's fee schedule and the billed charges.

Medical Plans: 2024

Summit County offers the following two medical plans through SelectHealth:

	QHDHP Plan In-Network	Traditional Plan In-Network
	\$1,600 Individual / \$3,200 Family	\$1,600 Individual / \$3,200 Family
Deductible PCY	If more than one person in a family is covered under the policy, the individual deductible does NOT apply. Instead, the Family Deductible applies and no medical expenses (other than covered preventive care) will be paid by the plan until the Family Deductible is met.	If any family member reaches the Individual Deductible then the deductible is satisfied for that family member. If any combination of family members reach the Family Deductible, then the deductible is satisfied for the entire family.
	\$4,000 Individual / \$8,000 Family	\$4,000 Individual / \$8,000 Family
Out of Pocket Maximum (Includes Most Services)	If any family member reaches the Individual Out of Pocket Maximum, then the out of pocket maximum is satisfied for that family member. If any combination of family members reach the Family Out of Pocket Maximum, then the out of pocket maximum is satisfied for the entire family.	If any family member reaches the Individual Out of Pocket Maximum, then the out of pocket maximum is satisfied for that family member. If any combination of family members reach the Family Out of Pocket Maximum, then the out of pocket maximum is satisfied for the entire family.
Coinsurance (Carrier Pays / Member Pays)	80% / 20% AD	80% / 20% AD
Office Visits		
Primary Care	80 / 20 AD	\$40
Preventive **	Covered 100%	Covered 100%
Specialists or Secondary Care Provider	80 / 20 AD	\$50
ConnectCare (Telemedicine)	Covered 100%	Covered 100%
Chiropractic	80 / 20 AD	\$40
Diagnostic Lab & X-Ray Services		
Minor (In Office)	Covered 100% AD	Covered 100%
Major	80 / 20 AD	80 / 20 AD
Hospital Services		
Outpatient	80 / 20 AD	80 / 20 AD
Inpatient	80 / 20 AD	\$500 (Per Admit), then 80 / 20 AD
Maternity	80 / 20 AD	80 / 20 AD
Emergency Services		
Urgent Care	80 / 20 AD	\$50
Emergency Room	80 / 20 AD	\$300 AD
Ambulance	80 / 20 AD	80 / 20 AD
Mental Health Services		
Inpatient	80 / 20 AD	\$500 (Per Admit), then 80 / 20 AD
Outpatient	80 / 20 AD	80 / 20
Outpatient - Office	80 / 20 AD	\$40
Prescriptions (Generic Required)	Tier 1 / Tier 2 / Tier 3 / Tier 4	
Deductible (Separate)	Included in Medical Deductible	\$100 Individual / \$200 Family
Pharmacy	20% AD / 20% AD / 20% AD / 20% AD (Up to \$100)	\$15 / \$25 APD / \$50 APD / 20% APD (Up to \$100)
Maintenance Drugs or Mail Order	20% AD / 20% AD / 20% AD / NA	\$15 / \$50 APD / \$100 APD / NA

AD: After Deductible

APD: After Pharmacy Deductible

PCY: Per Calendar Year

* Member will be responsible for amounts billed by non-participating providers in excess of eligible medical expense amount.

** Please refer to your provided SelectHealth materials for a full list of covered preventive services and limitations.

Please Note: Some benefits require pre-authorization and/or limitations may apply. Please refer to your provided SelectHealth materials for additional information.

To find a provider or for a complete description of benefits, limitations, and exclusions, consult your benefits summary, available from Human Resources or at www.selecthealth.org.

Medical Plan Rates 2024

SelectHealth - Summit County Medical Rates

Coverage Type	Monthly Rates			
	QHDHP Plan		Traditional Plan	
	Employee	Summit County	Employee	Summit County
Employee (EE)	\$0.00	\$522.00	\$31.00	\$522.00
Two Party	\$0.00	\$1,040.00	\$63.00	\$1,040.00
Family	\$0.00	\$1,612.00	\$98.00	\$1,612.00

****Summit County has a Cash Out Option of \$375 per month in lieu of insurance to qualifying employees.****
See HR for more information.

Dental Plan: 2024

Summit County offers the following dental plan through Reliance Standard:

	Pinnacle Plan	
	Network	Non-Network *
Deductible PCY	\$50 Individual / \$150 Family	
Maximum Annual Benefit - <i>Dental</i>	\$1,500 Per Individual	
Coinsurance	Carrier Pays / Member Pays - See Amounts Below	
Preventive Services	No Waiting Period	
Exams, Cleanings, Fluoride (to age 19), X-Rays	Covered 100%	80 / 20 of U&C + Balance Bill
Basic Services	No Waiting Period	
Sealants (Under age 17), Oral Surgery, Fillings	80 / 20 AD	80 / 20 AD of U&C + Balance Bill
Major Services	12 Month Waiting Period	
Bridges, Crowns, Restorative - Inlays, Implants	50 / 50 AD	50 / 50 AD of U&C + Balance Bill
Endodontic & Periodontic Services	Covered under Basic Services	
Maximum Lifetime Benefit - <i>Orthodontia</i>	\$1,500 Per Individual	
Orthodontic Services	12 Month Waiting Period	
Orthodontia Procedures	50 / 50	50 / 50 of U&C + Balance Bill

Coverage Type	Pinnacle Plan Monthly Rates	
	Employee	Summit County
Employee (EE)	\$0.00	\$32.00
Two Party	\$0.00	\$64.00
Family	\$0.00	\$98.00

AD: After Deductible

PCY: Per Calendar Year

U&C: Usual & Customary Fees

* Member will be responsible for amounts billed by non-participating providers in excess of eligible dental expense amount.

For a complete description of benefits, limitations, and exclusions, consult your benefits summary available from Human Resources or at www.rsli.com.

Group Claims: **800-487-5553** • Group Administration: **800-497-7044**



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

11:35 PM
03/06/24
Accrual Basis

Type	Date	Num	Name
2 PTIF Savings-8079			
Transfer	02/29/2024		
Total 2 PTIF Savings-8079			
1 Zions Checking-8775			
Liability Check	02/01/2024		QuickBooks Payroll ...
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Check	02/03/2024	2740	Rocky Mountain Po...
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/14/2024		QuickBooks Payroll ...
Paycheck	02/15/2024	2020-95	Jones, Cory D
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Liability Check	02/29/2024		QuickBooks Payroll ...
Transfer	02/29/2024		

Total 1 Zions Checking-8775

Accounts Payable

Bill	02/02/2024		EPX
Bill	02/07/2024		Zoom
Bill	02/21/2024		Allwest Communicati...
Bill	02/26/2024		Sports Engine

Total Accounts Payable

Direct Deposit Liabilities

Liability Check	02/01/2024		QuickBooks Payroll ...
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Liability Check	02/14/2024		QuickBooks Payroll ...
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D
Liability Check	02/29/2024		QuickBooks Payroll ...

Total Direct Deposit Liabilities

Payroll Liabilities

Federal Withholding Payable

Paycheck	02/02/2024	2020-93	Diston, Jaycie
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total Federal Withholding Payable

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

11:35 PM
03/06/24
Accrual Basis

Type	Date	Num	Name
Medicare W/H Payable			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total Medicare W/H Payable

Social Security W/H Payable			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total Social Security W/H Payable

State Unemployment Payable			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total State Unemployment Payable

State Withholding Payable			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total State Withholding Payable

Payroll Liabilities - Other			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Liability Check	02/13/2024	E-pay	941/944 EFTPS - IRS
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D

Total Payroll Liabilities - Other

Total Payroll Liabilities

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

11:35 PM
 03/06/24
 Accrual Basis

Type	Date	Num	Name
Payroll Expenses			
Salaries & Wages			
Office			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D
Total Office			
Total Salaries & Wages			
Payroll Taxes			
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/02/2024	2020-93	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-94	Diston, Jaycie
Paycheck	02/15/2024	2020-95	Jones, Cory D
Paycheck	02/15/2024	2020-95	Jones, Cory D
Paycheck	02/15/2024	2020-95	Jones, Cory D
Total Payroll Taxes			
Payroll Expenses - Other			
Liability Check	02/01/2024		QuickBooks Payroll ...
Liability Check	02/14/2024		QuickBooks Payroll ...
Liability Check	02/29/2024		QuickBooks Payroll ...
Total Payroll Expenses - Other			
Total Payroll Expenses			
Utilities			
Check	02/03/2024	2740	Rocky Mountain Po...
Total Utilities			
Phone Service			
Bill	02/21/2024		Allwest Communicati...
Total Phone Service			
Website			
Bill	02/02/2024		EPX
Bill	02/07/2024		Zoom
Bill	02/26/2024		Sports Engine
Total Website			
TOTAL			

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

11:35 PM
03/06/24
Accrual Basis

Memo	Clr	Debit
Funds Transfer		
Created by Payroll Service on 01/31/2024 Direct Deposit	X	
27-1615625 QB Tracking # 1275782602 27-1615625 QB Tracking # 1275799602 Created by Payroll Service on 02/13/2024 Direct Deposit	X	
Direct Deposit	X	
Created by Payroll Service on 02/28/2024 Funds Transfer		5,000.00
		5,000.00
Volleyball Registrations		
Created by Payroll Service on 01/31/2024 Direct Deposit		1,771.82
Created by Payroll Service on 02/13/2024 Direct Deposit		2,547.97
Direct Deposit		
Created by Payroll Service on 02/28/2024		1,642.30
		5,962.09
Direct Deposit 27-1615625 QB Tracking # 1275782602 27-1615625 QB Tracking # 1275799602		29.00
Direct Deposit		
Direct Deposit		
		29.00

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

11:35 PM
03/06/24
Accrual Basis

Memo	Clr	Debit
Direct Deposit		
Direct Deposit		
27-1615625 QB Tracking # 1275782602		17.40
27-1615625 QB Tracking # 1275782602		17.40
27-1615625 QB Tracking # 1275799602		69.61
27-1615625 QB Tracking # 1275799602		69.61
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
		174.02
Direct Deposit		
Direct Deposit		
27-1615625 QB Tracking # 1275782602		74.40
27-1615625 QB Tracking # 1275782602		74.40
27-1615625 QB Tracking # 1275799602		297.60
27-1615625 QB Tracking # 1275799602		297.60
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
		744.00
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
27-1615625 QB Tracking # 1275782602		
27-1615625 QB Tracking # 1275799602		
Direct Deposit		
Direct Deposit		
		947.02

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

11:35 PM
 03/06/24
 Accrual Basis

Memo	Clr	Debit
Direct Deposit		1,950.00
Direct Deposit		1,200.00
Direct Deposit		1,650.00
		<hr/> 4,800.00
		4,800.00
Direct Deposit		120.90
Direct Deposit		28.28
Direct Deposit		5.85
Direct Deposit		74.40
Direct Deposit		17.40
Direct Deposit		3.60
Direct Deposit		102.30
Direct Deposit		23.93
Direct Deposit		4.95
		<hr/> 381.61
Fee for 1 direct deposit(s) at \$4.00 each		4.00
Fee for 2 direct deposit(s) at \$4.00 each		8.00
Fee for 1 direct deposit(s) at \$4.00 each		4.00
		<hr/> 16.00
		5,197.61
		<hr/> 169.51
		169.51
		<hr/> 49.88
		49.88
		118.25
		17.14
Volleyball Registrations		166.89
		<hr/> 302.28
		<hr/> 17,628.39 <hr/>

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

11:35 PM
03/06/24
Accrual Basis

Credit
5,000.00
5,000.00
1,775.82
169.51
183.60
763.42
2,555.97
1,646.30
7,094.62
118.25
17.14
49.88
166.89
352.16
1,771.82
1,108.20
1,439.77
4,319.79
29.00
29.00

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

11:35 PM
03/06/24
Accrual Basis

Credit

28.28
28.28

17.40
17.40
23.93
23.93

139.22

120.90
120.90

74.40
74.40
102.30
102.30

595.20

5.85
3.60
4.95

14.40

29.00

55.00

84.00

861.82

North Summit Recreation Special Service District
Profit & Loss (MTD)
February 2023 through February 2024

11:37 PM
March 6, 2024
Accrual Basis

	Feb '23 - Feb 24	Feb '22 - Feb 23
Ordinary Income/Expense		
Income		
Property Tax	134,260.73	179,023.24
Donation	1,550.00	2,134.81
Fundraising	0.00	100.00
Charges for Services		
Tournament Income	0.00	594.00
Camps & Clinics	3,440.00	4,324.85
Recreation Programs	59,234.24	32,433.76
Charges for Services - Other	2,000.25	33,333.29
Total Charges for Services	64,674.49	70,685.90
Operating Grants		
Rap Tax Grant	264,000.00	0.00
Total Operating Grants	264,000.00	0.00
Interest Income	10,505.14	3,178.09
Utah Local Governments Trust		
Dividend payment	0.00	471.44
Total Utah Local Governments Trust	0.00	471.44
Total Income	474,990.36	255,593.48
Cost of Goods Sold		
Subcontractors		
Field Setup	2,549.00	1,559.50
Camp Director	10,922.00	19,497.24
Program Assistant	4,542.00	3,671.20
Officiating	5,839.97	9,907.47
Total Subcontractors	23,852.97	34,635.41
Coach appreciation awards	63.74	92.36
Cost of Goods Sold	3,500.00	30.65
Recreation Supplies & Equipment	3,633.82	4,741.57
Trophies & Awards	9,720.92	4,598.81
Uniforms	20,481.27	21,564.24
Total COGS	61,252.72	65,663.04
Gross Profit	413,737.64	189,930.44
Expense		
Coach Refund	1,902.70	2,278.48
Reconciliation Discrepancies	16.62	0.00
Tournament supplies	0.00	3,000.00
Board Member Appreciation	75.00	85.69
Community Center Expenses	0.00	50.00
Dues & Subscriptions	450.00	384.00
Insurance		
Workers Compensation Insurance	4,489.80	4,292.69
Total Insurance	4,489.80	4,292.69
Advertising	4,853.92	1,022.94
Computer Software	282.12	218.98
Depreciation Expense	11,097.54	0.00
Fees & Interest Expense	25.00	0.00
Legal Public Notice Ads	0.00	111.68
NSF Bank Fees	12.00	0.00
Office Supplies	1,198.19	322.91

North Summit Recreation Special Service District
Profit & Loss (MTD)
February 2023 through February 2024

11:37 PM
March 6, 2024
Accrual Basis

	Feb '23 - Feb 24	Feb '22 - Feb 23
Payroll Expenses		
Salaries & Wages		
Office	14,238.00	2,128.00
Administrator	28,611.00	40,694.00
Total Salaries & Wages	42,849.00	42,822.00
Payroll Taxes	3,641.44	3,633.62
Payroll Expenses - Other	3,022.75	49.00
Total Payroll Expenses	49,513.19	46,504.62
PO Box Service Fee	0.00	84.00
Postage	94.00	0.00
Professional Services	1,875.00	1,780.00
Utilities	1,128.35	1,139.44
Phone Service	692.61	590.88
Website	2,524.48	2,308.87
Total Expense	80,230.52	64,175.18
Net Ordinary Income	333,507.12	125,755.26
Other Income/Expense		
Other Expense		
Refund	-858.19	-90.94
Total Other Expense	-858.19	-90.94
Net Other Income	858.19	90.94
Net Income	334,365.31	125,846.20

North Summit Recreation Special Service District
Profit & Loss (MTD)
February 2023 through February 2024

11:37 PM
March 6, 2024
Accrual Basis

	<u>\$ Change</u>
Ordinary Income/Expense	
Income	
Property Tax	-44,762.51
Donation	-584.81
Fundraising	-100.00
Charges for Services	
Tournament Income	-594.00
Camps & Clinics	-884.85
Recreation Programs	26,800.48
Charges for Services - Other	<u>-31,333.04</u>
Total Charges for Services	-6,011.41
Operating Grants	
Rap Tax Grant	<u>264,000.00</u>
Total Operating Grants	264,000.00
Interest Income	7,327.05
Utah Local Governments Trust	
Dividend payment	<u>-471.44</u>
Total Utah Local Governments Trust	-471.44
Total Income	219,396.88
Cost of Goods Sold	
Subcontractors	
Field Setup	989.50
Camp Director	-8,575.24
Program Assistant	870.80
Officiating	<u>-4,067.50</u>
Total Subcontractors	-10,782.44
Coach appreciation awards	-28.62
Cost of Goods Sold	3,469.35
Recreation Supplies & Equipment	-1,107.75
Trophies & Awards	5,122.11
Uniforms	<u>-1,082.97</u>
Total COGS	-4,410.32
Gross Profit	223,807.20
Expense	
Coach Refund	-375.78
Reconciliation Discrepancies	16.62
Tournament supplies	-3,000.00
Board Member Appreciation	-10.69
Community Center Expenses	-50.00
Dues & Subscriptions	66.00
Insurance	
Workers Compensation Insurance	<u>197.11</u>
Total Insurance	197.11
Advertising	3,830.98
Computer Software	63.14
Depreciation Expense	11,097.54
Fees & Interest Expense	25.00
Legal Public Notice Ads	-111.68
NSF Bank Fees	12.00
Office Supplies	875.28

North Summit Recreation Special Service District
Profit & Loss (MTD)
February 2023 through February 2024

11:37 PM
March 6, 2024
Accrual Basis

	<u>\$ Change</u>
Payroll Expenses	
Salaries & Wages	
Office	12,110.00
Administrator	-12,083.00
	<hr/>
Total Salaries & Wages	27.00
Payroll Taxes	7.82
Payroll Expenses - Other	2,973.75
	<hr/>
Total Payroll Expenses	3,008.57
PO Box Service Fee	-84.00
Postage	94.00
Professional Services	95.00
Utilities	-11.09
Phone Service	101.73
Website	215.61
	<hr/>
Total Expense	16,055.34
	<hr/>
Net Ordinary Income	207,751.86
Other Income/Expense	
Other Expense	
Refund	-767.25
	<hr/>
Total Other Expense	-767.25
	<hr/>
Net Other Income	767.25
	<hr/>
Net Income	208,519.11
	<hr/> <hr/>

North Summit Recreation Special Service District

11:33 PM

Balance Sheet

March 6, 2024

As of February 29, 2024

Accrual Basis

	Feb 29, 24	Feb 28, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
2 PTIF Savings-8079	179,544.30	103,372.60	76,171.70
3 PTIF Savings-8639 (WFFL)	6,237.27	9,104.03	(2,866.76)
4 PTIF Grant-8654	267,819.87	(0.06)	267,819.93
1 Zions Checking-8775	9,172.19	5,142.50	4,029.69
Total Checking/Savings	462,773.63	117,619.07	345,154.56
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	507,113.90	162,279.34	344,834.56
Fixed Assets			
Beacon Hill Park	213,115.50	206,865.50	6,250.00
Building	14,200.00	14,200.00	
Land	225,500.00	225,500.00	
Sports Equipment	40,937.17	40,937.17	
Equipment	13,768.27	13,768.27	
Improvements	9,336.00	9,336.00	
Property, Plant & Equipment			
Software	254.85	254.85	
Total Property, Plant & Equipment	254.85	254.85	
Accumulated Depreciation	(56,648.68)	(45,551.14)	(11,097.54)
Total Fixed Assets	460,463.11	465,310.65	(4,847.54)
TOTAL ASSETS	967,577.01	627,589.99	339,987.02
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	(1,099,911.97)	(1,100,866.96)	954.99
Total Accounts Payable	(1,099,911.97)	(1,100,866.96)	954.99
Other Current Liabilities			
Unearned Revenue	1,100,000.00	1,100,000.00	
Direct Deposit Liabilities	(2,722.50)	(2,938.17)	215.67

North Summit Recreation Special Service District

11:33 PM

Balance Sheet

March 6, 2024

As of February 29, 2024

Accrual Basis

	Feb 29, 24	Feb 28, 23	\$ Change
Payroll Liabilities			
Medicare W/H Payable		97.68	(97.68)
Social Security W/H Payable		417.64	(417.64)
State Unemployment Payable	17.99	10.10	7.89
State Withholding Payable	84.00	114.00	(30.00)
Total Payroll Liabilities	101.99	639.42	(537.43)
Total Other Current Liabilities	1,097,379.49	1,097,701.25	(321.76)
Total Current Liabilities	(2,532.48)	(3,165.71)	633.23
Total Liabilities	(2,532.48)	(3,165.71)	633.23
Equity			
Investment in Capital Assets, N	289,409.89	289,409.89	
Restricted	154,046.00	154,046.00	
Retained Earnings	516,867.17	108,589.59	408,277.58
Net Income	9,786.43	78,710.22	(68,923.79)
Total Equity	970,109.49	630,755.70	339,353.79
TOTAL LIABILITIES & EQUITY	967,577.01	627,589.99	339,987.02

North Summit Recreation Special Service District
Transaction List by Date
February 2024

11:36 PM
 March 6, 2024

<u>Account</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Trans #</u>
Feb 24				
1 Zions Checking-87...	QuickBooks Payroll ...	02/01/2024	Liability Check	12787
Payroll Expenses	QuickBooks Payroll ...	02/01/2024	Liability Check	12787
Direct Deposit Liabili...	QuickBooks Payroll ...	02/01/2024	Liability Check	12787
Office	Diston, Jaycie	02/02/2024	Paycheck	12786
Payroll Taxes	Diston, Jaycie	02/02/2024	Paycheck	12786
Social Security W/H ...	Diston, Jaycie	02/02/2024	Paycheck	12786
Social Security W/H ...	Diston, Jaycie	02/02/2024	Paycheck	12786
Payroll Taxes	Diston, Jaycie	02/02/2024	Paycheck	12786
Medicare W/H Paya...	Diston, Jaycie	02/02/2024	Paycheck	12786
Medicare W/H Paya...	Diston, Jaycie	02/02/2024	Paycheck	12786
State Withholding P...	Diston, Jaycie	02/02/2024	Paycheck	12786
Payroll Taxes	Diston, Jaycie	02/02/2024	Paycheck	12786
State Unemployemen...	Diston, Jaycie	02/02/2024	Paycheck	12786
Direct Deposit Liabili...	Diston, Jaycie	02/02/2024	Paycheck	12786
Accounts Payable	EPX	02/02/2024	Bill	12809
Website	EPX	02/02/2024	Bill	12809
1 Zions Checking-87...	Rocky Mountain Po...	02/03/2024	Check	12792
Utilities	Rocky Mountain Po...	02/03/2024	Check	12792
Accounts Payable	Zoom	02/07/2024	Bill	12810
Website	Zoom	02/07/2024	Bill	12810
1 Zions Checking-87...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12803
Social Security W/H ...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12803
Social Security W/H ...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12803
Medicare W/H Paya...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12803
Medicare W/H Paya...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12803
1 Zions Checking-87...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
Federal Withholding ...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
Social Security W/H ...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
Social Security W/H ...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
Medicare W/H Paya...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
Medicare W/H Paya...	941/944 EFTPS - IRS	02/13/2024	Liability Check	12804
1 Zions Checking-87...	QuickBooks Payroll ...	02/14/2024	Liability Check	12805
Payroll Expenses	QuickBooks Payroll ...	02/14/2024	Liability Check	12805
Direct Deposit Liabili...	QuickBooks Payroll ...	02/14/2024	Liability Check	12805
Office	Jones, Cory D	02/15/2024	Paycheck	12798
Federal Withholding ...	Jones, Cory D	02/15/2024	Paycheck	12798
Payroll Taxes	Jones, Cory D	02/15/2024	Paycheck	12798
Social Security W/H ...	Jones, Cory D	02/15/2024	Paycheck	12798
Social Security W/H ...	Jones, Cory D	02/15/2024	Paycheck	12798
Payroll Taxes	Jones, Cory D	02/15/2024	Paycheck	12798
Medicare W/H Paya...	Jones, Cory D	02/15/2024	Paycheck	12798
Medicare W/H Paya...	Jones, Cory D	02/15/2024	Paycheck	12798
State Withholding P...	Jones, Cory D	02/15/2024	Paycheck	12798
Payroll Taxes	Jones, Cory D	02/15/2024	Paycheck	12798
State Unemployemen...	Jones, Cory D	02/15/2024	Paycheck	12798
Direct Deposit Liabili...	Jones, Cory D	02/15/2024	Paycheck	12798
Office	Diston, Jaycie	02/15/2024	Paycheck	12802
Payroll Taxes	Diston, Jaycie	02/15/2024	Paycheck	12802
Social Security W/H ...	Diston, Jaycie	02/15/2024	Paycheck	12802
Social Security W/H ...	Diston, Jaycie	02/15/2024	Paycheck	12802
Payroll Taxes	Diston, Jaycie	02/15/2024	Paycheck	12802
Medicare W/H Paya...	Diston, Jaycie	02/15/2024	Paycheck	12802
Medicare W/H Paya...	Diston, Jaycie	02/15/2024	Paycheck	12802
Payroll Taxes	Diston, Jaycie	02/15/2024	Paycheck	12802

North Summit Recreation Special Service District
Transaction List by Date
February 2024

11:36 PM
March 6, 2024

<u>Account</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Trans #</u>
State Unemployemen...	Diston, Jaycie	02/15/2024	Paycheck	12802
Direct Deposit Liabili...	Diston, Jaycie	02/15/2024	Paycheck	12802
Accounts Payable	Allwest Communicati...	02/21/2024	Bill	12811
Phone Service	Allwest Communicati...	02/21/2024	Bill	12811
Accounts Payable	Sports Engine	02/26/2024	Bill	12813
Website	Sports Engine	02/26/2024	Bill	12813
1 Zions Checking-87...	QuickBooks Payroll ...	02/29/2024	Liability Check	12807
Payroll Expenses	QuickBooks Payroll ...	02/29/2024	Liability Check	12807
Direct Deposit Liabili...	QuickBooks Payroll ...	02/29/2024	Liability Check	12807
2 PTIF Savings-8079		02/29/2024	Transfer	12818
1 Zions Checking-87...		02/29/2024	Transfer	12818

Feb 24

North Summit Recreation Special Service District
Transaction List by Date
February 2024

11:36 PM
March 6, 2024

Amount

(1,775.82)
4.00
1,771.82
1,950.00
120.90
(120.90)
(120.90)
28.28
(28.28)
(28.28)
(29.00)
5.85
(5.85)
(1,771.82)
(118.25)
118.25
(169.51)
169.51
(17.14)
17.14
(183.60)
74.40
74.40
17.40
17.40
(763.42)
29.00
297.60
297.60
69.61
69.61
(2,555.97)
8.00
2,547.97
1,650.00
(29.00)
102.30
(102.30)
(102.30)
23.93
(23.93)
(23.93)
(55.00)
4.95
(4.95)
(1,439.77)
1,200.00
74.40
(74.40)
(74.40)
17.40
(17.40)
(17.40)
3.60

North Summit Recreation Special Service District
Transaction List by Date
February 2024

11:36 PM
March 6, 2024

Amount

(3.60)
(1,108.20)
(49.88)
49.88
(166.89)
166.89
(1,646.30)
4.00
1,642.30
(5,000.00)
5,000.00



North Summit Recreation Special Service District
Special Meeting Minutes
Monday, February 12, 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, Dana Jones, Charity Richins, Tyler Orgill &
2 Brian Zwhalen Board members participated electronically via Zoom and at anchor location.

3
4 **Absent:**, None

5
6 **Staff Present:** Ryan Staack County Attorney, Jaycie Diston Asst. Director. Staff participated
7 electronically via Zoom and at anchor location.

8
9 **Attending Guests:** Josh Stevens, Tanah Stevens, Sam Rex, Jamie Rex & Laurie Hirzel.

10
11 **CALL TO ORDER**

12 The meeting of February 12, 2024, was called to order by Chair C. Richins at 6:23 pm.

13
14 **MOTION:** To change agenda to have Public Input first. [Brian/Wes] All in favor: Chappell,
15 Jones, C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: None. Motion carries.

16
17 **PUBLIC INPUT**

18
19 Laurie Hirzel, former treasurer of North Summit Recreation Board & WFFL Football board.
20 Concerned with phone call received to Football Director Riley Rasmussen about football money
21 being withheld.

22 Discussion of WFFL agreement within the NS Rec that took place in 2017 which was a trial
23 basis, no time limit.

24 Discussion regarding separate accounts for football fundraiser money.
25 Sam Rex former WFFL board member was present during the 2017 when NS Rec took over the
26 football program.

27 Discussion of fundraisers & funding documentation provided by Tanah Stevens WFFL director
28 as well as NS Rec payroll services.

29 Discussion to have Board member Brian Zwalen/ Tyler Orgill meet with Tanah & Riley
30 Rasmussen regarding these accusations. Meeting to be scheduled at a later date.

31
32 **MOTION:** To close public input. [Tyler, Wes] All in favor: Chappell, Jones, C.Richins,
33 Zwhalen, Orgill. None Opposed. Abstain: None. Absent: None. Motion carries.

34
35 **MOTION:** To move to Closed Session.[Wes, Tyler] All in favor: Chappell, Jones, C.Richins,
36 Zwhalen, Orgill. None Opposed. Abstain: None. Absent: None. Motion carries.

37
38
39 **WORK SESSION**

40
41 Update/review the status of NSRSSD Programs
42 Will be Jaycie Diston.

43 Basketball is has finished. We had a great season. Now looking forward to our spring sports of
44 Volleyball Clinic & Flag Football. Currently in the works getting directors for those sports.

45
46 Beacon Hill Project Update-

47 Will be Brian Zwhalen. Construction meeting last Thursday, discussion of soccer lines, football
48 lines with the option to include yardage. Soccer lines will be colored light green & football to be
49 white these will be permanent. Waiting for new cost breakdown to stay within our budget.

50 Discussion of drainage system will follow up with Don Sargent.

51 Discussion of other funding for Beacon Hill project, Dana will follow up with County Manager.
52 Brian Zwhalen to take over Beacon Hill Construction project at this time.

53
54 Budget Update-

55 Wes Chappel to help with 2024 budget revision.

56 Discussion of moving all over to QuickBooks with specific categories for PNL.

57
58 Full Time Director Position

59 County Council approved of Full-Time position.

60 Discussion of benefits for position. 401K vs URS retirement, higher salary range.

61 Need a formal vote of County council to enroll in URS retirement package.

62
63
64 **Consideration for Approval**

65 Review and possible approval of January, 2024 financials.

66
67 **MOTION:** To approve financials from January,2024 [Brian, Tyler] All in favor: Chappell,
68 Jones, C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: None. Motion carries.

69
70 Discussion and possible approval of January 8,2024 meeting minutes.

71 Board members received draft minutes from 1/8/24 Board meeting in their Board packet prior to
72 the meeting.

73

74 **MOTION:** To approve minutes from January 8 ,2024 [Tyler, Dana] All in favor: Chappell,
75 Jones, C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: None. Motion carries.
76
77

78
79

BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS

80

81 Brian Zwhalen/ Tyler Orgill to meet with Riley Rasmussen/ Tanah Stevens regarding WFFL.
82 Wes C/Jaycie to review/ revise 2024 budget.
83 Dana J to follow up with County Manager.
84

85 At 8:20 pm, Chair C. Richins called for a motion to adjourn the meeting.
86

87 **MOTION:** To adjourn the meeting of February 12, 2024. [Tyler, Brian] All in favor: Jones,
88 C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: Hansen, Chappel. Motion
89 carries.
90
91
92
93
94
95

96 Minutes prepared by Jaycie Diston
97

98 Clerk/Board Chair Approval: _____
99

DRAFT