



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 scheduled session and action meeting on **Monday, April 8, 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. Roll Call**
- 3. 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. Restaurant Tax Grant/Funding/ Sponsor Update
 - e. Discussion of Future Full Time Director Position

- f. Discussion of North Summit Recreation Youth Tackle Football Group regarding separation & fund disposition.

4. Public Input

5. Consideration for Approval

- a. Review and possible approval of New Zions Bank signers.
- b. Consideration and possible approval of Resolution 2024-01: Resolution Authorizing the Execution of the Political Subdivision Participation Agreement with the State of Utah, Division of Finance.
- c. Review and possible approval of Full-Time Director salary & benefits.
- d. Discussion and possible recommendation to the Summit County Council, as Governing Board for the North Summit Recreation Special Service District, to approve a Resolution Requesting Admission to the Public Employees' Retirement System.
- e. Review and possible approval of March 2024 financials.
- f. Review and possible approval of March 11, 2024, meeting minutes.

6. 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 North Summit Rec. Director
435-336-7322

RESOLUTION NSRSSD 2024-01

**NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
RESOLUTION AUTHORIZING THE EXECUTION OF THE POLITICAL
SUBDIVISION PARTICIPATION AGREEMENT WITH THE STATE OF UTAH,
DIVISION OF FINANCE**

April 8, 2024

THIS RESOLUTION AUTHORIZING THE EXECUTION OF THE POLITICAL SUBDIVISION PARTICIPATION AGREEMENT (the “Agreement”) WITH THE STATE OF UTAH, DIVISION OF FINANCE is made this 8th day of April, 2024, by the North Summit Recreation Special Service District Administrative Control Board (“NSRSSD ACB”) for the NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT (the “District”), a special service district duly organized under the laws of the State of Utah as a public body corporate and politic (the “Resolution”).

WHEREAS, the District is a political subdivision of the State of Utah, authorized and organized under the provisions of Utah law; and

WHEREAS, the District is authorized pursuant to Utah Code § 17D-1-103(2)(b) to enter into a contract that the governing authority considers desirable to carry out special service district functions; and

WHEREAS, Chapter 8 of the District’s Administrative Policies and Procedures (the “Credit Card Policy”) allows the District to permit employee use of a District guaranteed credit card through an approved program for eligible employees approved by the NSRSSD ACB; and

WHEREAS, pursuant to the Credit Card Policy, no authorized employee’s credit limit may exceed \$10,000, and the NSRSSD ACB must approve the total credit limit; and

WHEREAS, the State of Utah, Division of Finance has entered into a separate contract (the “Contract”) to make available a Procurement Card Program between the State of Utah and U.S. Bank for use by the State of Utah and its political subdivisions; and

WHEREAS, the District desires to participate under the Agreement as a political subdivision.

NOW, THEREFORE, BE IT RESOLVED by the Administrative Control Board of the North Summit Recreation Special Service District, that the District, by and through Jaycie Diston, its Assistant Director, is authorized to enter into the Political Subdivision Participation Agreement (attached hereto as Exhibit A and fully incorporated herein by reference) with the State of Utah, Division of Finance. The District's Assistant Director and its (to be hired) full-time Director or General Manager are both designated as employees who may be issued a card. The District assumes all responsibility and liability for its performance of the terms and conditions of the Agreement and the Contract. **APPROVED, ADOPTED, and ENACTED** this 8th day of April, 2024.

NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT
ADMINISTRATIVE CONTROL BOARD

By: _____
Title: Board Chair

Attest:

By: _____
Title: Board Clerk/Secretary

Date: _____

APPROVED AS TO FORM:

By: _____
Ryan P.C. Stack
Deputy County Attorney

EXHIBIT A

US BANK/STATE OF UTAH PURCHASING CARD APPLICATION

TYPE OF REQUEST

☐ New Account ☐ Plastic ☐ Non-Plastic

APPLICANT INFORMATION

First Name _____ MI _____

Last Name _____ Suffix _____

Social Security Number (last 4 digits only) _____
(required)

Organization Name (Embossed on Card- 24 characters maximum)

Current Employment/Statement Mailing Address

City _____ Zip _____

Work Phone (required) _____ Home Phone _____ Alternate Phone _____

e-mail _____

ACCOUNT INFORMATION

Monthly Credit Limit: _____ Single Transaction Limit: _____
(required) (required)

Annual Credit Limit: _____ Quarterly Credit Limit: _____
(optional) (optional)

☐ Other, Explain: _____

SITE COORDINATOR CONTACT INFORMATION

Site Coordinator Name: _____

Organization Name: _____

Telephone Number: _____

Email Address: _____

State ePurchasing Office Use Only

Date Application Received _____

Date Application Entered _____

New Account Number _____

Date Card Received _____

Date Card Distributed _____

State Contract Number: AR 1766 WSCA Contract Number: 5-06-99-01

Agreement to Accept the U.S. Bank Visa® Purchasing Card

Your new U.S. Bank Visa® Purchasing Card represents the State's trust in you. You are empowered as a responsible agent to safeguard State assets. Your signature below is verification that you have read the employee policies and procedures and agree to comply with them as well as the following responsibilities.

1. I understand the card is for Organization-approved purchases only, and I agree not to charge personal purchases.
2. Improper use of this card can be considered misappropriation of funds. This may result in disciplinary action, up to and including termination of employment.
3. If the card is lost or stolen, I will immediately notify U.S. Bank by telephone. I will confirm the telephone call with mail or facsimile and send a copy of the notification to the Program Administrator.
4. I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
5. The card is issued in my name. I will not allow any other person to use the card. I am considered responsible for any and all charges against the card, but not for payment
- 6. All charges will be billed directly to and paid directly by the State of Utah. The bank cannot accept any monies from me directly; therefore any personal charges billed could be considered misappropriation of State funds.**
7. As the card is State property, I understand that I may be periodically required to comply with internal control procedures designed to protect State assets. This may include being asked to produce the card to validate its existence and account number. I may also be asked to produce receipts and statements to audit its use.
8. I will receive a Monthly Reconciliation Statement, which will report all activity during the statement period. Since I am responsible for all charges (but not for payment) on the card. I will resolve any discrepancies by either contacting the supplier or the bank.
9. The charges made against my card are automatically assigned to the cost center assigned to the card as specified by management. This code cannot be changed without management involvement. When changed, the new accounting code will not affect any charges made prior to the change, but will affect future charges.
10. I understand the U.S. Bank Purchasing Card is not necessarily provided to all employees. Assignment is based on my need to purchase goods for the organization. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement nor reflective of title or position.

AUTHORIZATION

Applicant Signature _____ Date _____

Applicant Manager Signature _____ Date _____

Site Coordinator Signature _____ Date _____

POLITICAL SUBDIVISION PARTICIPATION AGREEMENT

This Political Subdivision Participation Agreement (herein referred to as "**Agreement**") is entered into, by and between the State of Utah, Division of Finance (herein referred to as "State of Utah" or "State"), and the Political Subdivision identified herein and executing this Agreement as "**Political Subdivision**", and applies to the **State Contract AR 1766**, dated December 30, 2020 (the "**Contract**") between the State of Utah and US Bank.

DEFINITION

For the purpose of this agreement a "Political Subdivision" means a county, a municipality, a local district, a special service district, a school district, a charter school, or an interlocal entity.

RECITALS

- A. The State of Utah has entered into Contract for the purpose of making available a Procurement Card Program as described in the Contract dated December 30, 2020 between the State of Utah and U.S. Bank for use by the State of Utah, its Participants and Political Subdivisions;
- B. The State of Utah is willing to permit the Political Subdivision to participate in the Purchase Card Program, provided that the Political Subdivision assumes all responsibility and liability for the Political Subdivision's performance. The State shall not bear any liability or responsibility for the Political Subdivision under this Agreement; and
- C. The Political Subdivision desires to participate under the Agreement as a Political Subdivision; provided that the Political Subdivision assumes all responsibility and liability for the Political Subdivision's performance of the terms and conditions of this Agreement and the Contract, as if the Political Subdivision was the entity signing the Contract as the State, but the Political Subdivision shall not be liable for the acts and omissions of the State under this Agreement.

AGREEMENT

- 1. Now therefore, all parties agree as follows:
- 2. The Political Subdivision agrees to accept and perform all duties, responsibilities and obligations required of the State as such relates to participants as set forth in the Contract and this Agreement.
- 3. This Agreement becomes effective upon signing by authorized parties of both the Political Subdivision and the State of Utah.
- 4. Cards shall be issued to designated employees of the Political Subdivision upon execution of this Agreement by the Political Subdivision and the State of Utah.
- 5. The Political Subdivision shall make payment to the State of Utah for all Debt incurred by the Political Subdivision, its cardholders and Accountholders. "**Debt**" means all amounts charged to a card and/or account including without limitation all amounts related to purchases, fees and other Charges that are owed to the State of Utah by the Political Subdivision, its cardholders and accountholders.
- 6. Payment shall be remitted to the State of Utah within **30 days** of invoice date. Failure to comply with this provision may result in your entity being ineligible to receive any share of the annual rebate. In addition, failure to comply with this provision may result in a significant reduction of your Purchase Card credit limit.
- 7. The Political Subdivision declares that cards shall be used for official Political Subdivision purchases only, and shall not be used for personal consumer purchases or to incur individual consumer debt. The Political Subdivision warrants that it possesses the financial capacity to perform all of its obligations under this Agreement.
- 8. The representations, warranties and recitals of the Political Subdivision set forth in this Agreement, and the Contract constitute valid, binding and enforceable agreements of the Political Subdivision. All extensions of credit made pursuant to this Agreement and the Contract to the Political Subdivision will be valid and enforceable obligations of the Political Subdivision and the Political Subdivision shall pay to the State of Utah all Debts incurred by the Political Subdivision in accordance with the terms of the Contract and this Agreement. The execution of this Agreement and the performance of the obligations hereunder and under the Contract are within the power of the Political Subdivision, have been authorized by all necessary action and do not constitute a breach of any agreement to which the Political Subdivision is a party or is bound.

9. This Agreement may be canceled by either party in writing with 30 day notice. At the end of the 30 days, all active cards will be canceled.
10. Contact information and notice address for the Political Subdivision is:

Political Subdivision:

Primary Contact Name

Address 1

Address 2

City, ZIP Code

Phone Number

Email

11. Authorization and Execution.

A. Authorization. The Political Subdivision certifies to the State of Utah that the person executing this Political Subdivision Participation Agreement is authorized by the Political Subdivision in accordance with its organization rules and applicable law to bind the Political Subdivision to the terms and conditions of this Political Subdivision Participation Agreement, including the authority to incur Debt in the name of the Political Subdivision. The Political Subdivision certifies that the signer's authorization to bind the Political Subdivision and incur Debt in the name of the Political Subdivision is evidenced by one of the following:

1. ☐ The signer has been granted authority by board resolution. (Please attach a copy of the board resolution with an original Secretary's Certificate that states the board resolution is a true copy and is still in full force and effect. This Secretary's Certificate should be signed and dated by the Secretary.)

Or

2. ☐ The Political Subdivision is a Political Subdivision and the signer is a duly authorized contracting officer.

If one of the above boxes cannot be checked, the Political Subdivision must provide a Certificate of Authority (see attached). Once completed, please submit the original Certificate of Authority along with this Political Subdivision Participation Agreement.

B. Reliance. The Political Subdivision has read, understands and agrees to all terms and conditions in this Political Subdivision Participation Agreement, and the State of Utah is entitled to act in reliance upon the authorizations and certifications set forth in this Political Subdivision Participation Agreement.

In witness whereof, the parties have, by their duly authorized representatives, executed this Political Subdivision Addendum.

Dated this _____ day of _____, 20__ by:

(Legal Name of Political Subdivision)

(Signature of Authorized Person)

(Printed Name of Authorized Person)

(Printed Title of Authorized Person)

Dated this _____ day of _____, 20__ by:

State of Utah

(Signature of Authorized Individual)

Director, Division of Finance

RESOLUTION NSFSD 2024-XX

A RESOLUTION REQUESTING ADMISSION TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

WHEREAS, the North Summit Recreation Special Service District (“the District”) is a special service district of Summit County, over which the Summit County Council sits as Governing Board; and

WHEREAS, the District is authorized to employ personnel on a full-time basis; and

WHEREAS, it is in the public interest to provide benefits authorized by Utah state law for personnel by the District and its Governing Board, the Summit County Council; and,

WHEREAS, it is the intent of the Summit County Council, acting as Governing Board for the District, to approve and authorize coverage under the following retirement systems and plans or District personnel:

- Tier 1 Public Employees’ Noncontributory Retirement System, and
- Tier 2 systems and plans for Public Employees.

NOW THEREFORE, BE IT RESOLVED, that the Chair of the District’s Administrative Control Board (or her designee), the Summit County Personnel Director, and the Summit County Attorney’s Office are authorized to take all of the necessary actions to enroll the District in the benefit programs of the Public Employees’ Retirement System offered by Utah Retirement Systems (“URS”), including the retirement coverage and death benefit coverage for qualified employees under the laws and regulations of the Utah Retirement Systems.

IT IS FURTHER RESOLVED that the Chair of the District's Administrative Control Board (or her designee), the Summit County Personnel Director, and the Summit County Attorney's Office are authorized to take all of the necessary actions to enroll the District as an employer authorized to pick-up 2.7% of employee salary as member contributions.

APPROVED, ADOPTED, and ordered published by the Summit County Council, this _____nd day of [MONTH], 2024.

NORTH SUMMIT RECREATION
SPECIAL SERVICE DISTRICT
SUMMIT COUNTY, STATE OF UTAH

ATTEST:

Evelyn Furse
County Clerk

By: _____
Malena Stevens
Chair, Governing Board

APPROVED AS TO FORM:

Ryan P.C. Stack
Deputy County Attorney

VOTING:

Council Member Armstrong	Aye	___	Nay	___
Council Member Hanson	Aye	___	Nay	___
Council Member Harte	Aye	___	Nay	___
Council Member Robinson	Aye	___	Nay	___
Council Member Stevens	Aye	___	Nay	___



North Summit Recreation Special Service District

Special Meeting Minutes

Monday, March 11, 2024

Summit County Courthouse, Conference Room 001 (1st Floor),

Virtual Meeting via Zoom

Meeting ID: 880 9625 7734

60 North Main Street, Coalville, Utah

Board Members in Attendance: Wes Chappell, Wyatt Sargent, Dana Jones, Charity Richins, Tyler Orgill & Brian Zwhalen Board members participated electronically via Zoom and at anchor location.

Absent:, None

Staff Present: Ryan Stack, Summit County Attorney. Jaycie Diston Asst. Director. Staff participated electronically via Zoom and at anchor location.

Attending Guests: Tanah Stevens

CALL TO ORDER

The meeting of March 11, 2024, was called to order by Vice Chair D.Jones at 6:03p.m.

WORK SESSION

Update/review the status of NSRSSD Programs

Will be Jaycie Diston.

Volleyball will be starting this week, flag football will begin April 2 & baseball registrations will be posted soon. Everything is going well.

Beacon Hill Project Update

Will be by Brian Zwhalen

Construction meeting has been rescheduled to next week.

Hopeful for final bids at next construction meeting.

Budget Update

Discussion on programming budgets if we were + or – when creating our 2024 budget.

Discussion with representatives from North Summit Recreation Youth Tackle Football Group regarding separation & fund disposition. Tanah Stevens.

Ryan Stack presented that the Football group private entity that NS recreation needs to either fully absorb the football program or divest any part of this group.

Attorney Stack advised to part ways.

Discussion of funding from fundraisers to help football program costs.

Discussion of football program needing to purchase new equipment for the 2024 football season.

Football program is needing new helmets as well as refurbishing the old ones. Bids will be required to purchase these.

Discussion of funds & football costs since 2018. Set up a subcommittee to go through financials & will reconvene when finished.

Restaurant Tax Grant 2024

Discussion to reapply for 2024 Restaurant Tax Grant. Received funding last year for Basketball & Pickleball courts as well as concessions area. Under construction we have not used all funding at this time.

Jaycie will reach out to Tax Grant committee to see if we can reapply or if there are in stipulations.

Job Description

Discussion of credit card usage policy.

Discussion of a credit card rather than debit card for purchases.

D.Jones suggested a state P card. Discussion of who has authorization. Director & Assistant Director with credit limit per attorney Stack recommendation.

Public Input- None

Consideration for Approval

Review and possible approval to obtain a credit card.

MOTION: To approve credit card for NS Recreation. Motion denied by R.Stack Attorney

Review and possible approval of Full Time Director salary & benefits.

MOTION: To approve Full Time Director salary & benefits.[Wes/Tyler] All in favor: C.Richins, D.Jones, B. Zwhalen, W. Chappell, T. Orgill. Abstain: None. Absent: Wyatt Sargent. Motion Caries

Review and possible approval of February 2024 financials.

MOTION: To approve financials from February, 2024 [Brian/Wes] All in favor: Chappell, Jones, C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: W.Sargent. Motion carries.

73 **Discussion and possible approval of February 12, 2024 meeting minutes.**

74 Board members received draft minutes from 02/12/24 Board meeting in their Board packet prior
75 to the meeting.

76
77 **MOTION:** To approve minutes from February 12, 2024 [Wes/Tyler] All in favor: Chappell,
78 Jones, C.Richins, Zwhalen, Orgill. None Opposed. Abstain: None. Absent: W.Sargent. Motion
79 carries.

80
81 **BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS**

82
83 Request 2018-2023 Zions Bank Statements

84 Enroll NS REC into URS benefits.

85
86 At 8:04 pm, Vice Chair D. Jones called for a motion to adjourn the meeting.

87
88 **MOTION:** To adjourn the meeting of March 11 ,2024. [Wes/Orgill] All in favor: Jones,
89 C.Richins, Zwhalen, Orgill, None Opposed. Abstain: None. Absent: W. Sargent. Motion carries.

90
91
92
93
94
95 Minutes prepared by Jaycie Diston

96
97 Clerk/Board Chair Approval: _____

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

9:52 AM
04/03/24
Accrual Basis

Memo	Clr	Debit
Deposit		
Deposit		
		49.88
		118.25
		219.72
		17.14
		404.99
Direct Deposit		
Created by Payroll Service on 03/10/2024		1,642.30
Direct Deposit		
Created by Payroll Service on 03/25/2024		2,179.94
Direct Deposit		
Direct Deposit		
		3,822.24
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		

Memo	Clr	Debit
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		
Direct Deposit		1,800.00
Direct Deposit		1,800.00
Direct Deposit		2,040.00
Direct Deposit		330.00
		5,970.00
		5,970.00

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

9:52 AM
04/03/24
Accrual Basis

Memo	Clr	Debit
Direct Deposit		111.60
Direct Deposit		26.10
Direct Deposit		5.40
Direct Deposit		111.60
Direct Deposit		26.10
Direct Deposit		5.40
Direct Deposit		126.48
Direct Deposit		29.58
Direct Deposit		6.12
Direct Deposit		20.46
Direct Deposit		4.79
Direct Deposit		0.99
		<hr/>
		474.62
Fee for 1 direct deposit(s) at \$4.00 each		4.00
Fee for 2 direct deposit(s) at \$4.00 each		8.00
		<hr/>
		12.00
		<hr/>
		6,456.62
		<hr/>
		150.66
		<hr/>
		150.66
		<hr/>
		49.52
		<hr/>
		49.52
		<hr/>
		118.25
		17.14
		52.83
		<hr/>
		188.22
		<hr/>
		21,180.20

Credit
4,832.95
4,832.95
49.88
118.25
219.72
17.14
1,646.30
2,187.94
4,239.23
45.00
90.00
405.00
285.00
610.00
580.00
195.00
100.00
45.00
200.00
95.00
500.00
345.00
435.00
320.00
30.00

Credit
575.00
420.00
5,275.00
118.25
17.14
49.52
52.83
150.66
388.40
1,642.30
1,642.30
1,849.94
330.00
5,464.54
26.10
26.10
26.10
26.10
29.58
29.58
4.79
168.35

Credit
111.60
111.60
111.60
111.60
126.48
126.48
20.46
719.82
5.40
5.40
6.12
0.99
17.91
20.00
20.00
34.00
74.00
980.08

Credit

21,180.20

North Summit Recreation Special Service District

9:51 AM

Transaction List by Date

April 3, 2024

March 2024

Account	Name	Date	Type	Trans #
Mar 24				
Office	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
Social Security W/H ...	Diston, Jaycie	03/01/2024	Paycheck	12806
Social Security W/H ...	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
Medicare W/H Paya...	Diston, Jaycie	03/01/2024	Paycheck	12806
Medicare W/H Paya...	Diston, Jaycie	03/01/2024	Paycheck	12806
State Withholding P...	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
State Unemployemen...	Diston, Jaycie	03/01/2024	Paycheck	12806
Direct Deposit Liabili...	Diston, Jaycie	03/01/2024	Paycheck	12806
1 Zions Checking-87...		03/04/2024	Deposit	12825
Recceivable	Recreation Programs	03/04/2024	Deposit	12825
Accounts Payable	EPX	03/04/2024	Bill	12845
Website	EPX	03/04/2024	Bill	12845
1 Zions Checking-87...		03/05/2024	Deposit	12826
Recceivable	Recreation Programs	03/05/2024	Deposit	12826
1 Zions Checking-87...	Allwest Communicati...	03/06/2024	Bill Pmt -Check	12814
Accounts Payable	Allwest Communicati...	03/06/2024	Bill Pmt -Check	12814
1 Zions Checking-87...	EPX	03/06/2024	Bill Pmt -Check	12815
Accounts Payable	EPX	03/06/2024	Bill Pmt -Check	12815
1 Zions Checking-87...	Sports Engine	03/06/2024	Bill Pmt -Check	12816
Accounts Payable	Sports Engine	03/06/2024	Bill Pmt -Check	12816
1 Zions Checking-87...	Zoom	03/06/2024	Bill Pmt -Check	12817
Accounts Payable	Zoom	03/06/2024	Bill Pmt -Check	12817
1 Zions Checking-87...		03/06/2024	Deposit	12827
Recceivable	Recreation Programs	03/06/2024	Deposit	12827
Accounts Payable	Zoom	03/07/2024	Bill	12846
Website	Zoom	03/07/2024	Bill	12846
1 Zions Checking-87...		03/08/2024	Deposit	12829
Recceivable	Recreation Programs	03/08/2024	Deposit	12829
1 Zions Checking-87...		03/11/2024	Deposit	12830
Recceivable	Recreation Programs	03/11/2024	Deposit	12830
1 Zions Checking-87...	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
Payroll Expenses	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
Direct Deposit Liabili...	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
1 Zions Checking-87...		03/12/2024	Deposit	12831
Recceivable	Recreation Programs	03/12/2024	Deposit	12831
Office	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
Social Security W/H ...	Diston, Jaycie	03/13/2024	Paycheck	12819
Social Security W/H ...	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
Medicare W/H Paya...	Diston, Jaycie	03/13/2024	Paycheck	12819
Medicare W/H Paya...	Diston, Jaycie	03/13/2024	Paycheck	12819
State Withholding P...	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
State Unemployemen...	Diston, Jaycie	03/13/2024	Paycheck	12819
Direct Deposit Liabili...	Diston, Jaycie	03/13/2024	Paycheck	12819
1 Zions Checking-87...		03/14/2024	Deposit	12833
Recceivable	Recreation Programs	03/14/2024	Deposit	12833
1 Zions Checking-87...		03/15/2024	Deposit	12834
Recceivable	Recreation Programs	03/15/2024	Deposit	12834
Recceivable	Recreation Programs	03/15/2024	Deposit	12834

North Summit Recreation Special Service District

9:51 AM

Transaction List by Date

April 3, 2024

March 2024

Account	Name	Date	Type	Trans #
1 Zions Checking-87...		03/18/2024	Deposit	12835
Recceivable	Recreation Programs	03/18/2024	Deposit	12835
1 Zions Checking-87...		03/19/2024	Deposit	12836
Recceivable	Recreation Programs	03/19/2024	Deposit	12836
1 Zions Checking-87...		03/20/2024	Deposit	12837
Recceivable	Recreation Programs	03/20/2024	Deposit	12837
3 PTIF Savings-863...		03/20/2024	Transfer	12853
1 Zions Checking-87...		03/20/2024	Transfer	12853
1 Zions Checking-87...		03/21/2024	Deposit	12838
Recceivable	Recreation Programs	03/21/2024	Deposit	12838
Accounts Payable	Allwest Communicati...	03/21/2024	Bill	12847
Phone Service	Allwest Communicati...	03/21/2024	Bill	12847
1 Zions Checking-87...		03/22/2024	Deposit	12839
Recceivable	Recreation Programs	03/22/2024	Deposit	12839
1 Zions Checking-87...		03/25/2024	Deposit	12840
Recceivable	Recreation Programs	03/25/2024	Deposit	12840
1 Zions Checking-87...		03/25/2024	Deposit	12841
Recceivable	Recreation Programs	03/25/2024	Deposit	12841
Accounts Payable	Sports Engine	03/26/2024	Bill	12812
Website	Sports Engine	03/26/2024	Bill	12812
1 Zions Checking-87...	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Payroll Expenses	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Direct Deposit Liabili...	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Accounts Payable	Rocky Mountain Po...	03/26/2024	Bill	12848
Utilities	Rocky Mountain Po...	03/26/2024	Bill	12848
Office	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
Social Security W/H ...	Diston, Jaycie	03/27/2024	Paycheck	12821
Social Security W/H ...	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
Medicare W/H Paya...	Diston, Jaycie	03/27/2024	Paycheck	12821
Medicare W/H Paya...	Diston, Jaycie	03/27/2024	Paycheck	12821
State Withholding P...	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
State Unemploymen...	Diston, Jaycie	03/27/2024	Paycheck	12821
Direct Deposit Liabili...	Diston, Jaycie	03/27/2024	Paycheck	12821
Office	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Social Security W/H ...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Medicare W/H Paya...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
State Unemploymen...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Direct Deposit Liabili...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
1 Zions Checking-87...		03/28/2024	Deposit	12843
Recceivable	Recreation Programs	03/28/2024	Deposit	12843
1 Zions Checking-87...		03/29/2024	Deposit	12844
Recceivable	Recreation Programs	03/29/2024	Deposit	12844

Mar 24

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

9:51 AM
April 3, 2024

Amount

1,800.00
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North Summit Recreation Special Service District
Transaction List by Date
March 2024

9:51 AM
April 3, 2024

Amount
200.00
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420.00
(420.00)

North Summit Recreation Special Service District

Balance Sheet

As of March 31, 2024

9:50 AM

April 3, 2024

Accrual Basis

	Mar 31, 24	Mar 31, 23
ASSETS		
Current Assets		
Checking/Savings		
2 PTIF Savings-8079	179,544.30	122,727.85
3 PTIF Savings-8639 (WFFL)	1,404.32	9,141.15
4 PTIF Grant-8654	267,819.87	(0.13)
1 Zions Checking-8775	15,040.91	9,002.25
Total Checking/Savings	463,809.40	140,871.12
Accounts Receivable		
Accounts Receivable	(55.00)	
Total Accounts Receivable	(55.00)	
Other Current Assets		
Property tax receivable	44,660.27	44,660.27
Recceivable	(5,540.00)	
Total Other Current Assets	39,120.27	44,660.27
Total Current Assets	502,874.67	185,531.39
Fixed Assets		
Beacon Hill Park	213,115.50	206,865.50
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)
Total Fixed Assets	460,463.11	465,310.65
TOTAL ASSETS	963,337.78	650,842.04
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	(1,099,928.56)	(1,100,133.51)
Total Accounts Payable	(1,099,928.56)	(1,100,133.51)
Other Current Liabilities		
Unearned Revenue	1,100,000.00	1,100,000.00
Direct Deposit Liabilities	(1,080.20)	

North Summit Recreation Special Service District**Balance Sheet**

As of March 31, 2024

9:50 AM

April 3, 2024

Accrual Basis

	Mar 31, 24	Mar 31, 23
Payroll Liabilities		
Medicare W/H Payable	168.35	192.60
Social Security W/H Payable	719.82	823.54
State Unemployment Payable	35.90	30.02
State Withholding Payable	158.00	342.00
Total Payroll Liabilities	1,082.07	1,388.16
Total Other Current Liabilities	1,100,001.87	1,101,388.16
Total Current Liabilities	73.31	1,254.65
Total Liabilities	73.31	1,254.65
Equity		
Investment in Capital Assets, N	460,463.11	289,409.89
Restricted		154,046.00
Retained Earnings	499,859.95	108,589.59
Net Income	2,941.41	97,541.91
Total Equity	963,264.47	649,587.39
TOTAL LIABILITIES & EQUITY	963,337.78	650,842.04

North Summit Recreation Special Service District

Balance Sheet

As of March 31, 2024

9:50 AM

April 3, 2024

Accrual Basis

	<u>\$ Change</u>
ASSETS	
Current Assets	
Checking/Savings	
2 PTIF Savings-8079	56,816.45
3 PTIF Savings-8639 (WFFL)	(7,736.83)
4 PTIF Grant-8654	267,820.00
1 Zions Checking-8775	6,038.66
Total Checking/Savings	<u>322,938.28</u>
Accounts Receivable	
Accounts Receivable	(55.00)
Total Accounts Receivable	<u>(55.00)</u>
Other Current Assets	
Property tax receivable	
Recceivable	(5,540.00)
Total Other Current Assets	<u>(5,540.00)</u>
Total Current Assets	<u>317,343.28</u>
Fixed Assets	
Beacon Hill Park	6,250.00
Building	
Land	
Sports Equipment	
Equipment	
Improvements	
Property, Plant & Equipment	
Software	
Total Property, Plant & Equipment	
Accumulated Depreciation	<u>(11,097.54)</u>
Total Fixed Assets	<u>(4,847.54)</u>
TOTAL ASSETS	<u><u>312,495.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	204.95
Total Accounts Payable	<u>204.95</u>
Other Current Liabilities	
Unearned Revenue	
Direct Deposit Liabilities	(1,080.20)

North Summit Recreation Special Service District

9:50 AM

Balance Sheet

April 3, 2024

As of March 31, 2024

Accrual Basis

	<u>\$ Change</u>
Payroll Liabilities	
Medicare W/H Payable	(24.25)
Social Security W/H Payable	(103.72)
State Unemployment Payable	5.88
State Withholding Payable	(184.00)
Total Payroll Liabilities	<u>(306.09)</u>
Total Other Current Liabilities	<u>(1,386.29)</u>
Total Current Liabilities	<u>(1,181.34)</u>
Total Liabilities	<u>(1,181.34)</u>
Equity	
Investment in Capital Assets, N	171,053.22
Restricted	(154,046.00)
Retained Earnings	391,270.36
Net Income	(94,600.50)
Total Equity	<u>313,677.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>312,495.74</u></u>

North Summit Recreation Special Service District

9:50 AM

Transaction List by Date

April 3, 2024

March 2024

Account	Name	Date	Type	Trans #
Mar 24				
Office	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
Social Security W/H ...	Diston, Jaycie	03/01/2024	Paycheck	12806
Social Security W/H ...	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
Medicare W/H Paya...	Diston, Jaycie	03/01/2024	Paycheck	12806
Medicare W/H Paya...	Diston, Jaycie	03/01/2024	Paycheck	12806
State Withholding P...	Diston, Jaycie	03/01/2024	Paycheck	12806
Payroll Taxes	Diston, Jaycie	03/01/2024	Paycheck	12806
State Unemployemen...	Diston, Jaycie	03/01/2024	Paycheck	12806
Direct Deposit Liabili...	Diston, Jaycie	03/01/2024	Paycheck	12806
1 Zions Checking-87...		03/04/2024	Deposit	12825
Recceivable	Recreation Programs	03/04/2024	Deposit	12825
Accounts Payable	EPX	03/04/2024	Bill	12845
Website	EPX	03/04/2024	Bill	12845
1 Zions Checking-87...		03/05/2024	Deposit	12826
Recceivable	Recreation Programs	03/05/2024	Deposit	12826
1 Zions Checking-87...	Allwest Communicati...	03/06/2024	Bill Pmt -Check	12814
Accounts Payable	Allwest Communicati...	03/06/2024	Bill Pmt -Check	12814
1 Zions Checking-87...	EPX	03/06/2024	Bill Pmt -Check	12815
Accounts Payable	EPX	03/06/2024	Bill Pmt -Check	12815
1 Zions Checking-87...	Sports Engine	03/06/2024	Bill Pmt -Check	12816
Accounts Payable	Sports Engine	03/06/2024	Bill Pmt -Check	12816
1 Zions Checking-87...	Zoom	03/06/2024	Bill Pmt -Check	12817
Accounts Payable	Zoom	03/06/2024	Bill Pmt -Check	12817
1 Zions Checking-87...		03/06/2024	Deposit	12827
Recceivable	Recreation Programs	03/06/2024	Deposit	12827
Accounts Payable	Zoom	03/07/2024	Bill	12846
Website	Zoom	03/07/2024	Bill	12846
1 Zions Checking-87...		03/08/2024	Deposit	12829
Recceivable	Recreation Programs	03/08/2024	Deposit	12829
1 Zions Checking-87...		03/11/2024	Deposit	12830
Recceivable	Recreation Programs	03/11/2024	Deposit	12830
1 Zions Checking-87...	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
Payroll Expenses	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
Direct Deposit Liabili...	QuickBooks Payroll ...	03/12/2024	Liability Check	12820
1 Zions Checking-87...		03/12/2024	Deposit	12831
Recceivable	Recreation Programs	03/12/2024	Deposit	12831
Office	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
Social Security W/H ...	Diston, Jaycie	03/13/2024	Paycheck	12819
Social Security W/H ...	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
Medicare W/H Paya...	Diston, Jaycie	03/13/2024	Paycheck	12819
Medicare W/H Paya...	Diston, Jaycie	03/13/2024	Paycheck	12819
State Withholding P...	Diston, Jaycie	03/13/2024	Paycheck	12819
Payroll Taxes	Diston, Jaycie	03/13/2024	Paycheck	12819
State Unemployemen...	Diston, Jaycie	03/13/2024	Paycheck	12819
Direct Deposit Liabili...	Diston, Jaycie	03/13/2024	Paycheck	12819
1 Zions Checking-87...		03/14/2024	Deposit	12833
Recceivable	Recreation Programs	03/14/2024	Deposit	12833
1 Zions Checking-87...		03/15/2024	Deposit	12834
Recceivable	Recreation Programs	03/15/2024	Deposit	12834
Recceivable	Recreation Programs	03/15/2024	Deposit	12834

North Summit Recreation Special Service District

9:50 AM

Transaction List by Date

April 3, 2024

March 2024

Account	Name	Date	Type	Trans #
1 Zions Checking-87...		03/18/2024	Deposit	12835
Recceivable	Recreation Programs	03/18/2024	Deposit	12835
1 Zions Checking-87...		03/19/2024	Deposit	12836
Recceivable	Recreation Programs	03/19/2024	Deposit	12836
1 Zions Checking-87...		03/20/2024	Deposit	12837
Recceivable	Recreation Programs	03/20/2024	Deposit	12837
3 PTIF Savings-863...		03/20/2024	Transfer	12853
1 Zions Checking-87...		03/20/2024	Transfer	12853
1 Zions Checking-87...		03/21/2024	Deposit	12838
Recceivable	Recreation Programs	03/21/2024	Deposit	12838
Accounts Payable	Allwest Communicati...	03/21/2024	Bill	12847
Phone Service	Allwest Communicati...	03/21/2024	Bill	12847
1 Zions Checking-87...		03/22/2024	Deposit	12839
Recceivable	Recreation Programs	03/22/2024	Deposit	12839
1 Zions Checking-87...		03/25/2024	Deposit	12840
Recceivable	Recreation Programs	03/25/2024	Deposit	12840
1 Zions Checking-87...		03/25/2024	Deposit	12841
Recceivable	Recreation Programs	03/25/2024	Deposit	12841
Accounts Payable	Sports Engine	03/26/2024	Bill	12812
Website	Sports Engine	03/26/2024	Bill	12812
1 Zions Checking-87...	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Payroll Expenses	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Direct Deposit Liabili...	QuickBooks Payroll ...	03/26/2024	Liability Check	12823
Accounts Payable	Rocky Mountain Po...	03/26/2024	Bill	12848
Utilities	Rocky Mountain Po...	03/26/2024	Bill	12848
Office	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
Social Security W/H ...	Diston, Jaycie	03/27/2024	Paycheck	12821
Social Security W/H ...	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
Medicare W/H Paya...	Diston, Jaycie	03/27/2024	Paycheck	12821
Medicare W/H Paya...	Diston, Jaycie	03/27/2024	Paycheck	12821
State Withholding P...	Diston, Jaycie	03/27/2024	Paycheck	12821
Payroll Taxes	Diston, Jaycie	03/27/2024	Paycheck	12821
State Unemploymen...	Diston, Jaycie	03/27/2024	Paycheck	12821
Direct Deposit Liabili...	Diston, Jaycie	03/27/2024	Paycheck	12821
Office	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Social Security W/H ...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Medicare W/H Paya...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Payroll Taxes	Pace {1}, Amanda	03/27/2024	Paycheck	12822
State Unemploymen...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
Direct Deposit Liabili...	Pace {1}, Amanda	03/27/2024	Paycheck	12822
1 Zions Checking-87...		03/28/2024	Deposit	12843
Recceivable	Recreation Programs	03/28/2024	Deposit	12843
1 Zions Checking-87...		03/29/2024	Deposit	12844
Recceivable	Recreation Programs	03/29/2024	Deposit	12844

Mar 24

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

9:50 AM
April 3, 2024

Amount

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

9:50 AM
April 3, 2024

Amount
200.00
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North Summit Recreation Special Service District

9:48 AM

Profit & Loss (MTD)

January 2023 through March 2024

April 3, 2024

Accrual Basis

	Jan '23 - Mar 24	Jan '22 - Mar 23
Ordinary Income/Expense		
Income		
Property Tax	217,409.99	190,663.48
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	40,132.40
Charges for Services - Other	2,000.25	33,333.29
Total Charges for Services	64,674.49	78,384.54
Operating Grants		
Rap Tax Grant	264,000.00	0.00
Total Operating Grants	264,000.00	0.00
Interest Income	10,924.21	3,725.71
Utah Local Governments Trust		
Dividend payment	0.00	471.44
Total Utah Local Governments Trust	0.00	471.44
Total Income	558,558.69	275,479.98
Cost of Goods Sold		
Subcontractors		
Field Setup	2,398.50	1,559.50
Camp Director	10,922.00	19,497.24
Program Assistant	4,542.00	3,671.20
Officiating	5,774.97	9,907.47
Total Subcontractors	23,637.47	34,635.41
Athlete Appreciation	-30.00	0.00
Coach appreciation awards	63.74	92.36
Cost of Goods Sold	3,500.00	30.65
Recreation Supplies & Equipment	3,649.88	4,996.16
Trophies & Awards	9,679.29	4,598.81
Uniforms	20,481.27	21,564.24
Total COGS	60,981.65	65,917.63
Gross Profit	497,577.04	209,562.35
Expense		
Coach Refund	2,167.70	4,112.34
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	1,058.19
Computer Software	282.12	918.98
Depreciation Expense	11,097.54	6,626.00
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	334.27

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

9:48 AM
April 3, 2024
Accrual Basis

	Jan '23 - Mar 24	Jan '22 - Mar 23
Payroll Expenses		
Salaries & Wages		
Office	20,208.00	2,411.50
Administrator	28,611.00	47,052.00
Total Salaries & Wages	48,819.00	49,463.50
Payroll Taxes	4,116.06	4,161.61
Payroll Expenses - Other	3,038.25	56.00
Total Payroll Expenses	55,973.31	53,681.11
PO Box Service Fee	0.00	84.00
Postage	94.00	0.00
Professional Services	1,875.00	2,050.00
Utilities	1,439.56	1,429.94
Phone Service	791.60	688.96
Website	2,712.70	2,670.44
Total Expense	87,554.06	81,578.29
Net Ordinary Income	410,022.98	127,984.06
Other Income/Expense		
Other Expense		
Refund	-1,196.01	-90.94
Total Other Expense	-1,196.01	-90.94
Net Other Income	1,196.01	90.94
Net Income	411,218.99	128,075.00

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

9:48 AM
April 3, 2024
Accrual Basis

	<u>\$ Change</u>
Ordinary Income/Expense	
Income	
Property Tax	26,746.51
Donation	-584.81
Fundraising	-100.00
Charges for Services	
Tournament Income	-594.00
Camps & Clinics	-884.85
Recreation Programs	19,101.84
Charges for Services - Other	-31,333.04
Total Charges for Services	-13,710.05
Operating Grants	
Rap Tax Grant	264,000.00
Total Operating Grants	264,000.00
Interest Income	7,198.50
Utah Local Governments Trust	
Dividend payment	-471.44
Total Utah Local Governments Trust	-471.44
Total Income	283,078.71
Cost of Goods Sold	
Subcontractors	
Field Setup	839.00
Camp Director	-8,575.24
Program Assistant	870.80
Officiating	-4,132.50
Total Subcontractors	-10,997.94
Athlete Appreciation	-30.00
Coach appreciation awards	-28.62
Cost of Goods Sold	3,469.35
Recreation Supplies & Equipment	-1,346.28
Trophies & Awards	5,080.48
Uniforms	-1,082.97
Total COGS	-4,935.98
Gross Profit	288,014.69
Expense	
Coach Refund	-1,944.64
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	197.11
Total Insurance	197.11
Advertising	3,795.73
Computer Software	-636.86
Depreciation Expense	4,471.54
Fees & Interest Expense	25.00
Legal Public Notice Ads	-111.68
NSF Bank Fees	12.00
Office Supplies	863.92

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

9:48 AM
April 3, 2024
Accrual Basis

	<u>\$ Change</u>
Payroll Expenses	
Salaries & Wages	
Office	17,796.50
Administrator	-18,441.00
Total Salaries & Wages	-644.50
Payroll Taxes	-45.55
Payroll Expenses - Other	2,982.25
Total Payroll Expenses	2,292.20
PO Box Service Fee	-84.00
Postage	94.00
Professional Services	-175.00
Utilities	9.62
Phone Service	102.64
Website	42.26
Total Expense	5,975.77
Net Ordinary Income	282,038.92
Other Income/Expense	
Other Expense	
Refund	-1,105.07
Total Other Expense	-1,105.07
Net Other Income	1,105.07
Net Income	<u>283,143.99</u>