

*South Davis Recreation District
Board Meeting*

May 18, 2015
4:00 p.m.

REVISE NOTICE OF AND AGENDA FOR South Davis Recreation District Board meeting to be held at the South Davis Recreation Center, 550 North 200 West, at the date and time given above. This meeting may be an electronic meeting. The public is invited. Persons who are disabled as defined by the Americans with Disabilities Act may request an accommodation by contacting the Board at 298-6220. Notification at least 24 hours prior to the meeting would be appreciated.

AGENDA

1. Welcome
2. Citizen Matters
3. Swearing in of New Recreation District Board Members
4. Approval of March 16, 2015 Meeting – No Meeting Held in April
5. Presentation and Review of the Annual Audit Report by Haynie & Company
6. Approval of Expenditures/ Financial Statement For April and May 2015
7. Report on Facility Events
8. Next Board Meeting – **Monday June 15, 2015**
9. Other Matters
10. Adjourn

**South Davis Recreation District
Administrative Control Board Meeting**

March 16, 2015, at 4:00 p.m.
at the Recreation Center

Attendance: **Board Members**

Commissioner Bret Millburn, Davis County
Mayor Randy Lewis, Bountiful
Mayor Ken Romney, West Bountiful
Mayor Len Arave, Chairman
Mayor Rick Earnshaw, Woods Cross
Councilmember Tami Fillmore, Centerville *arrived 4:09pm
Dennis Yarrington, *arrived 4:11 p.m.

Others:

John Miller, Executive Director
Todd Godfrey, Attorney
Tyson Beck, Clerk
Cindy Hunt
Kathleen Steadman

Scott McDonald
Mary Gadd
Cory Haddock
Megan Woodbury
Haley Turner

WELCOME

Chairman Arave welcomed the Board Members and opened the public meeting at 4:06pm.

CITIZEN MATTERS

None.

MINUTES OF FEBRUARY 9, 2015 BOARD MEETING APPROVED

Minutes of the Administrative Control Board meeting held on February 9, 2015, were approved on a motion by Commissioner Millburn, seconded by Mayor Lewis. Board Members Millburn, Lewis, Romney, Arave and Earnshaw voted "aye."

EXPENDITURES APPROVED

John Miller noted the following expenditures: Peaks Software Systems in the amount of \$3,668.00 for the annual renewal of the point-of-sale software. Coach Background & Screening Services in the amount of \$872.35 for coaches for the Jr. Jazz program.

Total expenditures of \$337,195.09 for the period of February 3, 2015 to February 28, 2015, were approved on a motion by Commissioner Millburn, seconded by Mayor Romney. Board Members Millburn, Lewis, Romney, Arave and Earnshaw voted "aye."

Councilmember Fillmore arrived

FINANCIAL STATEMENTS REVIEWED

John Miller reported that revenues are near the expected 17% for the month of February. Mr. Miller had a few concerns over some revenue accounts being down from the previous year and explained he felt the unseasonably warm winter months contributed to Daily Admissions – Pools and Season Passes being down. Mr. Miller continued that expenses are higher than revenues due to providing the necessary staff for public times. Overall year-to-date expenses are \$56,331 over revenues.

Dennis Yarrington arrived

LEGISLATIVE REPORT

Mr. Godfrey reported that the Legislative Session is over and a full written analysis will be given to John Miller. Mr. Godfrey was pleased at the end of session how little impact it will have on the District.

REPORT ON FACILITY EVENTS

John Miller reported on recent and upcoming events at the Recreation Center:

- March 5th – Anniversary Party: approximately 400 people at breakfast, 350 people at lunch
- March 28th – Egg Dive
- March 26th-28th – Iron Cup Hockey Tournament
- April 24th & 25th – Spring Ice Show

OTHER MATTERS

John Miller reported that membership numbers are about the same from last month to this month.

Next Board meeting will be April 20, 2015 at 4pm.

Meeting adjourned at 4:29 p.m. on a motion by Mayor Lewis. Board Members Millburn, Lewis, Romney, Arave, Earnshaw, Fillmore and Yarrington voted “aye.”



Certified Public Accountants (a professional corporation)
 1785 West Printers Row Salt Lake City, Utah 84119 (801) 972-4800 Fax (801) 972-8941

May 14, 2015

To the Board of Directors and Management
 South Davis Recreation District

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of South Davis Recreation District for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 8, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by South Davis Recreation District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by South Davis Recreation District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the South Davis Recreation District's financial statements were:

- Management's estimate of the depreciable lives and estimated residual value of property and equipment is based on prior management experience. We evaluated the key factors and assumptions used to develop the depreciable lives and estimated residual value in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate regarding accrued expenses is based on past history and prior management experience. We evaluated the key factors and assumptions used to calculate these accruals in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 14, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to South Davis Recreation District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as South Davis Recreation District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were not engaged to report on supplementary information, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

There was an immaterial instance of non-compliance from the testing performed according the Utah State Compliance for the Government Records Access management Act (GRAMA). The District had two appointed records officers to work with the State Archives that were registered, however neither of these officers completed the required training provided by the State Archives during 2014. The District has made plans to have the officers complete the training. We recommend management review training certificates to make sure the training requirements are up to date and in compliance with State code.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of South Davis Recreation District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Haynie & Co.

Haynie & Company

South Davis Recreation District

Basic Financial Statements and Independent Auditor's Report

December 31, 2014

South Davis Recreation District

Table of Contents

For The Year Ended December 31, 2014

Independent Auditor's Report	3
Management's Discussion and Analysis	5
Basic Financial Statements:	
Statement of Net Position	10
Statement of Revenues, Expenses, and Changes in Net Position	11
Statement of Cash Flows	12
Notes to Basic Financial Statements	13
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22
Report on Legal Compliance Applicable to Utah State Laws and Regulations	24
Schedule of Findings - Compliance - State of Utah	26



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INDEPENDENT AUDITOR'S REPORT

Board of Directors
South Davis Recreation District
Bountiful, Utah

Report on the Basic Financial Statements

We have audited the accompanying financial statements of the South Davis Recreation District (the District) as of, and for the year ended, December 31, 2014, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the South Davis Recreation District as of December 31, 2014, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 5 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Haynie & Co.

Salt Lake City, Utah
May 14, 2015

Management's Discussion and Analysis

The following section of South Davis Recreation District's (the District) annual financial report is a discussion and analysis of the District's financial performance for the year ended December 31, 2014. This information should be read in conjunction with the financial statements and accompanying notes to better understand the District's financial performance and activities.

The District is not included in any other governmental reporting entity, and there are no component units, as defined in GASB Statement 14, that are included in the District's reporting entity. The District was formed in 2004 by the Board of County Commissioners of Davis County to construct and operate recreational facilities and services within the geographical boundaries of South Davis County.

Financial Highlights

- ◆ The District's operating results were fairly consistent with prior years. Total 2014 revenues were down \$142,546 from 2013. Total 2014 expenses were up \$54,089 from 2013. Overall the change in the District's net position was down \$196,635 in 2014 from 2013.
- ◆ The District's total liabilities had a decrease of \$818,504 during 2014.
- ◆ The District's overall net position increased \$576,740 as a result of this year's operation.
- ◆ The assets and deferred outflows of resources of the District exceeded its liabilities at December 31, 2014 by \$11,717,183 (net position). Of this amount, unrestricted net position of \$8,495,155 may be used to meet the government's ongoing obligations to citizens and creditors.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District has only one fund, which accounts for the activity of the District. The District's only fund is operated as an enterprise fund. Enterprise funds are reported using the accrual basis of accounting, which records expenses when they are incurred and records revenues when they are earned. The District does not have any governmental type funds. This annual report consists of two parts: 1) Management's Discussion and Analysis, and 2) the financial statements. The financial statements include notes that explain some of the financial statement balances and activities in the current year.

Management's Discussion and Analysis serves as an introduction to the financial statements. This discussion represents management's analysis of the District's financial condition and performance for the year.

The statements are made up of the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, the Statement of Cash Flows, and the Notes to the Basic Financial Statements.

The Statement of Net Position provides an overview on all of the District's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Net Position presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The statement of cash flows presents changes in cash and cash equivalents resulting from operational, capital and non-capital financing, and investing activities.

The notes accompanying the financial statements provide required disclosures and additional information that are essential to a full understanding of the District's financial activities.

Financial Analysis

A summarized version of the District's net position as of December 31, 2014 is presented below with comparative information for 2013.

South Davis Recreation District - Net Position

	2014	2013
Current assets	\$ 8,594,055	\$ 7,065,048
Non-current assets	17,014,068	18,697,746
Deferred outflows of resources	958,027	1,045,120
Total assets and deferred outflows of resources	\$ 26,566,150	\$ 26,807,914
Current liabilities	\$ 1,894,522	\$ 1,740,349
Non-current liabilities	12,954,445	13,927,122
Total liabilities	\$ 14,848,967	\$ 15,667,471
Net investment in capital assets	\$ 3,222,028	\$ 3,052,543
Restricted	-	1,068,081
Unrestricted	8,495,155	7,019,819
Total net position	\$ 11,717,183	\$ 11,140,443

The statement of net position includes all of the district's assets, liabilities, and net position. Net position may serve over time as a useful indicator of the District's financial position. At December 31, 2014, the District's net position is \$11,717,183 which is categorized as either net investment in capital assets, restricted, or unrestricted.

Net investment in capital assets - The District's net position of \$3,222,028 (27% of total net position) reflects its investment in capital assets, less any related debt that is still outstanding and which was used to acquire those assets. Capital assets are used to provide services to citizens, and they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted - The District had no restricted net position balance at December 31, 2014.

Unrestricted - The part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements is \$8,495,155 (73% of total net position). This net position is used to finance the continuing operation of providing recreation services to the citizens of South Davis County.

A summarized version of the District's Statement of Revenues, Expenses, and Changes in Net Position as of December 31, 2014 is presented on the following page with comparative information for 2013.

South Davis Recreation District - Changes in Net Position

	<u>2014</u>	<u>2013</u>
Operating revenues:		
Charges for services - recreation	\$ 3,520,043	\$ 3,574,921
Miscellaneous	13,253	9,741
Total operating revenues	<u>3,533,296</u>	<u>3,584,662</u>
Operating expenses:		
Operating, administrative, & personnel supplies & services	2,897,131	2,829,017
Facilities and property supplies and services	872,270	845,725
Professional services	175,141	170,558
Insurance	90,712	85,400
Depreciation of property and equipment	885,568	855,307
Total operating expenses	<u>4,920,822</u>	<u>4,786,007</u>
Operating income (loss)	<u>(1,387,526)</u>	<u>(1,201,345)</u>
Nonoperating revenues (expenses)		
Interest and dividend revenue	26,059	25,798
Property tax revenue	2,341,123	2,456,954
Gain on disposal of property and equipment	29,900	5,510
Interest expense	(432,816)	(365,957)
Other financial expense	-	(147,585)
Total nonoperating revenues (expenses)	<u>1,964,266</u>	<u>1,974,720</u>
Change in net position before capital contributions	<u>576,740</u>	<u>773,375</u>
Change in position	576,740	773,375
Net position - beginning of year	<u>11,140,443</u>	<u>10,367,068</u>
Net position - end of year	<u>\$ 11,717,183</u>	<u>\$ 11,140,443</u>

The Statement of Revenues, Expenses and Changes in Net Position provides information regarding the nature and source of the changes in net position. The District's change in net position in 2014 was \$576,740, which is down \$196,635 from the change in net position in 2013. This decrease is due to the following factors:

- ◆ Total revenues were down \$142,546 from 2013 due principally to a small decrease in pass sales and an \$115,831 decrease in property tax revenues.
- ◆ Total expenses were up \$54,089 from 2013 due principally to increases in long-term debt interest, routine facility and property maintenance, personnel services, insurance costs, and depreciation; all of which were partially offset by a \$147,585 decrease in bond refinancing costs that were incurred in 2013 with no refinancing costs in 2014.

Capital Assets

Net capital assets decreased by \$618,193 from prior year as depreciation expense exceeded capital purchases. The Districts summary of capital assets is included on the following page.

South Davis Recreation District - Capital Assets (net of depreciation)

	<u>2014</u>	<u>2013</u>
Buildings	\$ 16,366,043	\$ 17,083,008
Improvements other than buildings	60,330	67,361
Office furniture and equipment	38,586	48,899
Machinery and equipment	267,951	169,348
Recreation equipment	266,567	244,256
Vehicles	11,996	16,794
Total	<u>\$ 17,011,473</u>	<u>\$ 17,629,666</u>

Major capital asset events during the current fiscal year included the following:

- ◆ The purchase of various pieces of exercise equipment (included in the Recreation Equipment category) at total cost of \$108,779.
- ◆ The purchase of building security camera equipment and an ice resurfacing machine (included in the Machinery & Equipment category) at a total cost of \$144,738.
- ◆ Completion of improvements to the ice rink (included in the Buildings category) at total cost of \$13,858.

Additional information on the District's capital assets can be found in the notes to the financial statements.

South Davis Recreation District - Outstanding Debt

Long-term debt

At the end of the current year, the Statement of Net Position had total long-term debt outstanding of \$13,789,445. The debt represents general obligation refunding bonds originally issued in December 2013. Principal payments and Interest payments made in 2014 were \$650,000 and \$658,241 respectively.

	<u>2014</u>	<u>2013</u>
General obligation bonds	12,275,000	\$ 12,925,000
Unamortized bond premium	1,514,445	1,652,122
Deferred bond refunding cost	(958,027)	(1,045,120)
Total	<u>\$ 12,831,418</u>	<u>\$ 13,532,002</u>

Additional information on the District's long-term debt can be found in the notes to the financial statements.

Economic Factors and Next Year's Budget

The organization and operation of the District is the result of an ongoing collaboration between the South Davis County cities of Bountiful, Centerville, North Salt Lake, West Bountiful, and Woods Cross, along with the unincorporated portions of South Davis County. Each city has provided a representative to the board to provide governance for the District. From 2005 on, the District's operations have been, and will continue to be, supported by a combination of admission fees and general property tax revenues from assessments to residents of the surrounding South Davis County communities served by the District. The District continues to consult with representatives of each city to best achieve the goals of the District.

During 2014 and 2013, the District's primary focus has been, and will continue to be, attaining the most efficient operation of the facility and its programs while providing the services desired by customers.

Requests for Information

This financial report is designed to provide a general overview of South Davis Recreation District's finances for all those with an interest. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the District Treasurer or Clerk, c/o Bountiful City, 790 South 100 East, Bountiful, Utah 84010.

South Davis Recreation District

Statement of Net Position

December 31	2014
Assets and deferred outflows of resources	
Current assets:	
Cash and cash equivalents	\$ 8,082,107
Accounts receivable	16,782
Prepaid expenses	3,744
Property tax receivable	491,422
Total current assets	8,594,055
Non-current assets:	
Restricted cash and cash equivalents	2,595
Depreciable capital equipment, net of accumulated depreciation	17,011,473
Total non-current assets	17,014,068
Deferred outflows of resources (see Note 5)	958,027
Total assets and deferred outflows of resources	\$ 26,566,150
Liabilities	
Current liabilities:	
Accounts payable	\$ 305,719
Accrued liabilities	102,421
Accrued interest	241,700
Compensated absences	80,661
Customer deposits - restricted assets	1,400
General obligation bonds due within one year	835,000
Unearned revenue	327,621
Total current liabilities	1,894,522
Non-current liabilities:	
General obligation bonds due after one year	12,954,445
Total non-current liabilities	12,954,445
Total liabilities	14,848,967
Net position	
Net Investment in capital assets	3,222,028
Unrestricted	8,495,155
Total net position	11,717,183
Total liabilities and net position	\$ 26,566,150

See accompanying notes to financial statements

South Davis Recreation District

Statement of Revenues, Expenses, and Changes in Net Position

For the year ended December 31		2014
Operating revenues:		
Charges for services - Recreation	\$	3,520,043
Miscellaneous		13,253
Total operating revenues		3,533,296
Operating expenses:		
Personnel services		2,439,672
Operating and administrative supplies and services		457,459
Facilities and property supplies and services		872,270
Professional services		175,141
Insurance		90,712
Depreciation of property and equipment		885,568
Total operating expenses		4,920,822
Operating (loss)		(1,387,526)
Non-operating revenues (expenses):		
Interest revenue		26,059
Property tax revenue		2,341,123
Gain on disposal of property and equipment		29,900
Interest expense		(432,816)
Total non-operating revenue (expenses)		1,964,266
Change in net position		576,740
Net position, beginning of year		11,140,443
Net position, end of year	\$	11,717,183

See accompanying notes to financial statements

South Davis Recreation District
Statement of Cash Flows

For the year ended December 31	2014
Cash flows from operating activities:	
Receipts from customers	\$ 3,502,192
Receipts from customers deposits	(1,900)
Payments to suppliers of goods and services	(1,443,651)
Payments to employees and related benefits	(2,429,811)
Net cash(used) by operating activities	(373,170)
Cash flows from non-capital financing activities:	
Proceeds from property tax revenue	2,352,252
Net cash provided by non-capital financing activities	2,352,252
Cash flows from capital and related financing activities:	
Net principal paid on general obligation bonds	(650,000)
Interest paid on general obligation bonds and note payable	(658,241)
Net acquisition and construction of capital assets	(267,375)
Gain or loss on sale of property and equipment	29,900
Net cash (used) by capital and related financing activities	(1,545,716)
Cash flows from investing activities:	
Interest income	26,059
Net cash provided by investing activities	26,059
Net increase in cash and cash equivalents	459,425
Cash and cash equivalents, beginning of year	7,625,277
Cash and cash equivalents, end of year	\$ 8,084,702
Reconciliation of operating income/(loss) to net cash from operating activities	
Loss from operations	\$ (1,387,526)
Adjustments to reconcile operating income/(loss) to net cash used by operating activities	
Depreciation of property and equipment	885,568
Changes in current operating assets and liabilities:	
(Increase) decrease in current assets:	
Accounts receivable	(15,504)
Prepaid expenses	278
Increase (decrease) in current liabilities:	
Accounts payable	151,558
Accrued liabilities	95
Customer deposits	(1,900)
Compensated absences	9,861
Unearned revenue	(15,600)
Net cash (used in) operating activities	\$ (373,170)

See accompanying notes to financial statements

South Davis Recreation District

Notes to Basic Financial Statements

Note 1 - Organization **Reporting entity** - South Davis Recreation District (the District) was established in 2004, by resolution of the Board of County Commissioners of Davis County, and is defined as a "Special District" pursuant to the provisions of Title 17A of the Utah Code. The purpose of the District was to construct and operate recreational facilities and services within its geographical boundaries, which include the South Davis County cities of Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross and unincorporated areas contained within their geographical boundaries. The District is not included in any other governmental reporting entity, and there are no component units, as defined in Governmental Accounting Standards Board (GASB) Statement 14, that are included in the District's reporting entity.

Note 2 - Summary of Accounting Policies The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The GASB is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Financial statement presentation and basis of accounting - The District prepares its financial statements on an enterprise fund basis. Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private businesses where the intent is that all costs of providing certain goods and services to the general public be financed or recovered primarily through user charges, or where it has been deemed that periodic determination of net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Accordingly, the District's financial statements are presented on the accrual basis of accounting. Revenues from operations, investments, and other sources are recorded when earned, and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with an enterprise fund's principal ongoing operations. The operating revenues of the District are the result of charges to customers for memberships and admissions. Operating expenses include the cost of sales and services, administrative expenses, and depreciation of capital assets. When an expense is incurred for which both restricted and unrestricted resources are available, the restricted resources are first applied. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Cash and cash equivalents - All funds deposited in the checking, Utah State Public Treasurer's Investment Fund, and escrow accounts with a maturity of 3 months or less are considered cash and cash equivalents for cash flow statement purposes. For the purpose of the statement of cash flows, cash and cash equivalents are defined as the cash and cash equivalent accounts and the restricted cash and cash equivalent accounts.

Unearned revenue - The District defers the recognition of revenue from the sale of season passes and other services for which the District has not yet completed the earning process. Revenues from these sales are recognized on a month-by-month basis. At December 31, 2014, the unrecognized amount of revenue from these sales was \$327,621, of which \$320,492 is from the sale of season passes. This amount is classified as a current liability on the accompanying Statement of Net Position.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

**Note 2 -
Summary of
Accounting
Policies
(continued)**

Estimates and assumptions - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital assets - Capital assets purchased are stated at cost less accumulated depreciation. The District defines capital assets as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Capital assets contributed are valued at an estimated market value that is determined by obtaining appraisals and/or quotes from vendors of the same type of product and other market information available at the time of contribution. For financial reporting purposes, depreciation of property and equipment is provided on the straight-line method over the following estimated useful lives:

<u>Capital asset type</u>	<u>Years</u>
Buildings	5-30
Improvements other than bldg.	6-20
Office furniture and equipment	5-20
Machinery and equipment	5-10
Recreational equipment	4-20
Vehicles	5

Basis of budgeting - Budgets are prepared on the accrual basis of government enterprise accounting, with the exception of capital contributions not being budgeted.

Property tax revenues - Property tax rates are set in June of each year by the Board of Trustees for the District. The Davis County Assessor assesses a value (an approximation of market value) as of January 1 of each year for all real property. These property tax rates will be used for assessing property taxes on all property located within the geographical area of the District. The County Assessor must assess property before May 22 of each year. The property taxes assessed become delinquent after November 30. The District's certified tax rate in Davis County for 2014 has two components - a tax rate of 0.000123 for operations and maintenance and a tax rate of 0.000215 for debt service, for a total combined tax rate of 0.000338.

Compensated absences - Employees are granted vacation and sick leave in amounts varying with length of employment. Unpaid vacation and sick pay benefits are recorded as a liability. Retiring or terminating employees are reimbursed for unused hours of vacation at their current rate of pay. Full-time employees accumulate up to 240 hours of vacation time which can be carried forward to a new calendar year. Once each fiscal year a full-time employee may elect to convert up to 40 hours of accrued vacation leave to cash at the current rate of pay. Employees may accrue sick leave without limitation. Full-time employees may convert a maximum of 32 hours of sick leave each calendar year to cash at their current rate of pay. Employees retiring from the District under the District's retirement program may convert 20% of their accrued but unused sick leave, up to a maximum of 288 hours, to cash at their current rate of pay.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

**Note 2 -
Summary of
Accounting
Policies
(continued)**

Deferred outflows/inflows of resources - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District only has one item that qualifies for reporting in this category. It is the deferred charge on the refunding of the District's general obligation bonds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**Note 3 - Cash
Deposits and
Investments**

A reconciliation of cash and investments at December 31, 2014, as shown in the accompanying financial statements, is as follows:

Cash on hand and on deposit:	Carrying Value	Fair Value Factor	Fair Value
Cash on hand	\$ 1,650	1	\$ 1,650
Cash on deposit	1,364,412	1	1,364,412
Utah State Treasurer's investment pool accounts	6,718,640	1.00482397	6,751,051
Total cash on hand and deposit	\$ 8,084,702		\$ 8,117,113
Cash and cash equivalents	\$ 8,082,107		
Restricted cash	2,595		
Total cash on hand and deposit	\$ 8,084,702		

The District complies with the State Money Management Act (Utah Code Section 51, Chapter 7) (Act) and related Rules of the Money Management Council (Council) in handling its depository and investing transactions. District funds are deposited in qualified depositories as defined by the Act. The Act authorizes the District to invest in the Utah Public Treasurer's Investment Fund (PTIF), certificates of deposit, US Treasury obligations, high-grade commercial paper, money market mutual funds, and obligations of governmental entities within the State of Utah. By policy, District funds can only be deposited and/or invested in the PTIF, the District's authorized checking account, and board approved escrow accounts used for payment of debt obligations and construction expenses. The District may not enter into repurchase agreements or reverse-purchase agreements.

The PTIF is authorized and makes investments in accordance with the Act. The Council provides regulatory oversight for the PTIF. PTIF is a voluntary external Local Government Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. Participant accounts with the PTIF are not insured or otherwise guaranteed by the State of Utah. Participants in the PTIF share proportionally in the income, cost, gains, and losses from investment activities. The degree of risk of the PTIF depends upon the underlying portfolio.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

**Note 3 - Cash
Deposits and
Investments
(continued)**

The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. The District considers the rules of the Council to be necessary and sufficient for adequate protection of its uninsured bank deposits.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses (net of administration fees) are allocated based upon the participants average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Deposits - The District's carrying amount of bank deposits at December 31, 2014 is \$1,364,412. The bank balance is \$1,357,960, of which \$250,000 is covered by federal depository insurance.

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of a bank failure, an entity's deposits may not be returned. The District does not have a formal deposit policy for custodial credit risk. At December 31, 2014, the uninsured amount of the District's bank deposits was uncollateralized.

At December 31, 2014, the District has \$6,718,640 invested with the PTIF, the fair value of which is \$6,751,051. As of December 31, 2014, the fair value per share factor for investments in the PTIF was 1.00482397. The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by complying with the Act and related rules, which requires that the remaining term to maturity of investments does not exceed the period of availability of the funds invested. The Act further limits the remaining term to maturity on all investments in commercial paper and bankers' acceptances to 270 days or less, and fixed-income securities to 365 days or less. In addition, variable-rate securities may not have a remaining term to final maturity exceeding two years. The District further manages its exposure to declines in fair value arising from rising interest rates by investing mainly in the PTIF.

Credit risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing its exposure to credit risk is to comply with the Act and related rules. The Act and related rules limit investment in commercial paper to first tier rating and investments in fixed-income and variable-rate securities to a rating of A or higher as determined by Moody's Investors Service, Inc. or by Standard and Poor's Corporation. The District's investment policy limits its investments to the PTIF.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

**Note 3 - Cash
Deposits and
Investments
(continued)**

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the District's total portfolio with a single issuer. The District places no other limits on the amount it may invest in any one issuer. The District's investments in the PTIF have no concentration of credit risk.

Custodial credit risk - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District's policy for managing this risk is to comply with the Act and related rules. The District places no other limit on the amount of investments to be held by counterparties. As of December 31, 2014, the District has no investment custodial credit risk exposure.

**Note 4 - Capital
Assets**

Capital asset activity for the year ended December 31, 2014 is as follows:

Capital asset	Balance 12/31/13	Additions	Deletions	Balance 12/31/14
Capital assets, being depreciated:				
Buildings	\$ 21,823,669	\$ 13,858	\$ -	\$ 21,837,527
Improvements - other	90,800	-	-	90,800
Office furniture and equipmen	127,560	-	-	127,560
Machinery and equipment	381,073	144,738	(23,053)	502,758
Recreational equipment	598,536	108,779	(54,759)	652,556
Vehicles	32,992	-	-	32,992
Total capital assets, being depreciated	23,054,630	267,375	(77,812)	23,244,193
Accumulated depreciation for:				
Buildings	(4,740,661)	(730,823)	-	(5,471,484)
Improvements - other	(23,439)	(7,031)	-	(30,470)
Office furniture and equipmen	(78,661)	(10,313)	-	(88,974)
Machinery and equipment	(211,725)	(46,135)	23,053	(234,807)
Recreational equipment	(354,280)	(86,468)	54,759	(385,989)
Vehicles	(16,198)	(4,798)	-	(20,996)
Total accumulated depreciation	(5,424,964)	(885,568)	77,812	(6,232,720)
Total capital assets, net	\$ 17,629,666	\$ (618,193)	\$ -	\$ 17,011,473

South Davis Recreation District

Notes to Basic Financial Statements (continued)

Note 5 - Long-term Debt

Defeasance of Debt - In February 2013, the series 2004 general obligation bonds outstanding of \$13,435,000 were defeased. The deferred charge on refunding reported in statement of net position under deferred outflows of resources results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is amortized over the shorter life of the refunded or refunding debt. As of December 31, 2014, the District had deferred outflows of resources in the amount of \$958,027.

The District's current general obligation bonds in the amount of \$12,925,000 were issued in February 2013 as a direct obligation of the District. Interest is payable semiannually at rates that vary, by year, from 0.05% to 5.00% per annum. The bonds mature on January 1, 2026.

As of December 31, 2014, the total long-term debt outstanding totaled \$12,275,000, excluding the bond premium of \$1,514,445 and deferred bond refunding of (\$958,027), which are being amortized to interest expense over the life of the bond. Net bonds outstanding at year end total \$12,831,418.

The following is a summary of the changes in long-term debt obligations for the year ended December 31, 2014:

Long-Term Debt	Long-term debt payable at 12/31/13	Additions	Deletions	Long-term debt payable at 12/31/14	Due Within One Year
General obligation bond 2014	\$ 12,925,000	\$ -	\$ 650,000	\$ 12,275,000	\$ 835,000
Plus unamortized premium	1,652,122	-	137,677	1,514,445	-
Total long-term debt	\$ 14,577,122	\$ -	\$ 787,677	\$ 13,789,445	\$ 835,000
Deferred Outflow of Resources					
Deferred charge on refunding of sales tax revenue bond**	\$ 1,045,120	\$ -	\$ 87,093	\$ 958,027	\$ -

** To be amortized as interest expense. Balance is shown as a deferred inflow and would act as a reduction of bonds payable.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

The District's debt service requirements as of December 31, 2014 are as follows:

Note 5 - Long-term Debt (continued)	Year	Bonds Payable		Combined Total
		Principal	Interest	
	2015	\$ 835,000	\$ 475,050	\$ 1,310,050
	2016	850,000	454,550	1,304,550
	2017	875,000	430,775	1,305,775
	2018	900,000	401,150	1,301,150
	2019	940,000	359,650	1,299,650
	2020-2024	5,415,000	1,097,175	6,512,175
	2025-2026	2,460,000	100,000	2,560,000
		\$ 12,275,000	\$ 3,318,350	\$ 15,593,350

Note 6 - Risk Management

The District is exposed to various risks of loss as a result of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District has commercial insurance.

Note 7 - Interlocal Agreements

Interlocal agreement - Bountiful City and Davis County School District: On May 1, 2005, Bountiful City and the Davis County School District Board of Education (the School District) entered into an interlocal agreement to provide a legal means to construct, manage, and utilize a public recreation facility and to construct a gymnasium and other recreation facilities on properties separately owned by Bountiful City and by the School District. Terms of the interlocal agreement granted a 50 year lease of land to the District (renewable in 2055 for an additional 50 years at option of the parties). Due to construction phasing, the land was leased to the District in two parcels. The first parcel was leased effective June 1, 2005, and the second parcel was leased effective August 28, 2006. In exchange for the lease, Bountiful City and the School District each received a shared use of the facility and the District is obligated to pay Bountiful City a \$10 annual lease payment. The shared use of the facility does not extend to Bountiful City and the School District employees on an individual basis.

A provision of the interlocal agreement is that Bountiful City may assign the agreement or any interest or obligation therein to the District. Accordingly, on May 1, 2007, Bountiful City assigned its position, rights, interest, and obligations in the interlocal agreement to the District with the exception of retaining its right to receive 100% of certain pledged tax increment monies through the year 2015 as stated in section seven of the interlocal agreement.

Interlocal Agreement - North Salt Lake City Redevelopment Agency: On May 18, 2009 the District entered into an interlocal agreement with the Redevelopment Agency of North Salt Lake City regarding financial participation in the proposed development of the Eaglewood Village Project (the Project). The Project is designed to contain approximately 570 residential units, 120,000 square feet of retail space and 340,000 square feet of office space.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

**Note 7 -
Interlocal
Agreements
(continued)**

On September 16, 2013 the District entered into another interlocal agreement with the North Salt Lake Redevelopment Agency regarding financial participation in the proposed development of the Redwood Road Community Development Project (the Project). The project is designed to develop underutilized vacant parcels into industrial/flex, office and retail space. The District will remit to the Agency 45% of the annual tax increment generated from the project area beginning in year one and continuing for a period of 15 years. The remaining 55% portion of the tax increment will be passed through to the District.

The District's financial participation, in connection with that of other taxing entities, is designed as an incentive for the developer to proceed with the development, with the expectation of each taxing entity realizing the additional property tax revenues in future years. The District's financial participation is set at 75% of the annual incremental increase in property taxes collected within the Project for year one through year fifteen (using a base year value from tax year 2006). The interlocal agreement is set to expire on December 31, 2024, and the total maximum amount of the incremental property tax to be remitted to the North Salt Lake City Redevelopment Agency is \$525,406. Once this dollar amount is reached, the obligation of the District under the interlocal agreement is satisfied and no further property tax increment will be disbursed.

Interlocal Agreement - Centerville Redevelopment Agency of Centerville City: On September 26, 2013 the District entered into an interlocal agreement with the Redevelopment Agency of Centerville City regarding financial participation in the proposed development of the Barnard Creek Community Development Project Area (the Project Area). The Project Area is designed to develop underutilized vacant parcels into industrial/flex space and offices. The district will pay specified portions of the tax increment to the agency in order for the agency to offset costs and expenses which will be incurred by the Agency during the construction and installation of infrastructure improvements and other development related costs needed to serve the Project Area. The District will remit 75% of the annual tax increment generated from the Project Area beginning with year one and continuing through year twenty. The remaining 25% portion of the tax increment will remain with the District.

**Note 8 -
Pension and
Retirement
Plans**

Plan Description - The District participates in a Local Governmental Noncontributory Retirement System, which is for employers with Social Security coverage cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (URS). URS provides refunds, retirement benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries in accordance with retirement statutes.

The URS is established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the URS and Plans under the direction of the Utah State Retirement Board (the Board) whose members are appointed by the Governor. The URS issues a publicly available financial report that includes financial statements and required supplementary information for the Local Governmental Noncontributory Retirement System. A copy of this report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102, or by calling 1-800-365-8772.

South Davis Recreation District

Notes to Basic Financial Statements (continued)

Note 8 - Pension and Retirement Plans (continued) The Local Governmental Noncontributory Retirement Systems plans are included in a publicly available financial report that includes financial statements and required supplementary information. A copy of this report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102 or by calling 1-800-365-8772.

Funding Policy - In the Local Governmental Noncontributory Retirement System, the District was required to contribute 17.290% of their annual covered salary for January through June 2014 and 18.470% of their annual covered salary for July through December 2014. The contribution rates are the actuarially determined rates. The contribution requirements of the System are authorized by statute and specified by the Board.

The District's contributions to the Local Governmental Noncontributory Retirement Systems for the years ended December 31, 2014, 2013, and 2012 were \$80,999, \$72,946 and \$59,968, respectively. The contributions made by the District were equal to the required contributions for each of those years.

In the Local Governmental Contributory Retirement System, the District was required to contribute 15.110% of their annual covered salary for January through June 2014 and 14.940% of their annual covered salary for July through December 2014. The contribution rates are the actuarially determined rates. The contribution requirements of the System are authorized by statute and specified by the Board.

The District's contribution to the Local Governmental Contributory Retirement Systems for the year ended December 31, 2014 was \$5,807. There were no employee contributions to the plan for the year ended December 31, 2014.

The District's contribution to the 401(a) Plan for the year ended December 31, 2014 was \$1,159. There were no employee contributions to the 401(a) Plan for the year ended December 31, 2014.

Note 9 - Subsequent Events The District evaluated all events or transactions that occurred after December 31, 2014 through May 14, 2015, the date the District issued these financial statements. During this period there were no material recognizable subsequent events.



Certified Public Accountants (a professional corporation)
1785 West Printers Row Salt Lake City, Utah 84119 (801) 972-4800 Fax (801) 972-8941

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

Board of Directors
South Davis Recreation District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the South Davis Recreation District (the District), which comprise the financial statements of the governmental activities as of and for the year ended December 31, 2014, and the related notes to the financial statements, and have issued our report thereon dated May 14, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

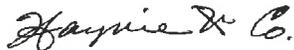
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Salt Lake City, Utah
May 14, 2015



**Haynie &
Company**

Certified Public Accountants (a professional corporation)
1785 West Printers Row Salt Lake City, Utah 84119 (801) 972-4800 Fax (801) 972-8941

**Independent Auditor's Report In Accordance With the State Compliance
Audit Guide On: Compliance with General State Compliance
Requirements and Internal Control over Compliance**

**Board of Directors
South Davis Recreation District**

We have audited South Davis Recreation District's (the District) compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct material effect on the District for the year ended December 31, 2014.

General state compliance requirements were tested for the year ended December 31, 2014 in the following areas:

- Budgetary Compliance
- Fund Balance
- Utah Retirement Systems Compliance
- Transfers from Utility Enterprise Funds
- Interlocal Agreement Entities
- Cash Management
- Government Records Access Management Act (GRAMA)
- Conflicts of Interest

The District did not have any state funding classified as a major program during the year ended December 31, 2014

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the compliance requirements referred above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Compliance Audit Guide. Those standards and the State Compliance Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the District occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the general state compliance requirements. However, our audit does not provide a legal determination of the District's compliance.

Opinion on General Compliance Requirements

In our opinion, South Davis Recreation District complied, in all material respects, with the general compliance requirements referred to above that could have a direct and material effect on the District for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed an immaterial instance of noncompliance, which is required to be reported in accordance with the State Compliance Audit Guide and which is described in our letter to management dated May 14, 2015. Our opinion on compliance is not modified with respect to these matters.

Report on Internal Control Over Compliance

Management of South Davis Recreation District is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the compliance requirements that could have a direct and material effect on the District to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the State Compliance Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state or major state program compliance requirement on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state or major state program compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state or major state program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purposes.

Haynie & Co.

Salt Lake City, Utah
May 14, 2015

South Davis Recreation District
Schedule of Findings - Compliance - State of Utah

For the year ended December 31

2014

CURRENT YEAR FINDINGS

No current year findings

PRIOR YEAR FINDINGS

No prior year findings

SOUTH DAVIS RECREATION DISTRICT
Expenditures Submitted For Approval
For the Period March 1, 2015 - March 31, 2015

AGENDA ITEM # **6A**

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
Payroll & Electronic Withdrawal Disbursements:				
UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 02/21/2015	EFTPS	3/10/15	3,513.08
STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR FEBRUARY 2015 SALES	EFTPS	3/12/15	13,902.29
TYLER MUNIS PAYROLL SYSTEM	PAYROLL CHECKS (employees not pd via dir deposit) PPE 03/07/2015	16459-16478	3/13/15	2,953.73
TYLER MUNIS PAYROLL SYSTEM	PAYROLL (those paid via direct deposit) PPE 03/07/2015	ACH	3/13/15	62,721.91
UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 03/7/2015	ACH	3/16/15	3,518.19
INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 03/7/2015	EFTPS	3/16/15	15,929.46
INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 03/21/2015	EFTPS	3/26/15	14,707.80
UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 03/21/2015	ACH	3/26/15	3,517.61
TYLER MUNIS PAYROLL SYSTEM	PAYROLL CHECKS (employees not pd via dir deposit) PPE 03/21/2015	16479-16497	3/27/15	2,171.84
TYLER MUNIS PAYROLL SYSTEM	PAYROLL (those paid via direct deposit) PPE 03/21/2015	ACH	3/27/15	57,949.63
US BANK	March 2015 BANK CHARGES	ACH	3/31/15	559.76
US BANK	March 2015 CC FEES	ACH	3/31/15	5,549.08
Accounts Payable Disbursements:				
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63675	3/4/2015	13.88
AMERICAN RED CROSS	CPR/AED TRAINING	63676	3/4/2015	27.00
CONTEMPORARY IMAGE	SHIRTS-LABOR DAY TRIATHLON	63677	3/4/2015	166.00
DICK'S MARKET-CENTERVILLE	LEARN TO SKATE, SUPPLIES	63678	3/4/2015	112.68
OFFICE DEPOT	SCISSORS, TAPE, CORR TAPE, PAPER ROLLS	63679	3/4/2015	166.35
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63680	3/5/2015	114.60
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63681	3/5/2015	1,438.50
ADAMS, MERILEE	REFUND-SOCCER	63682	3/5/2015	50.00
BARRS, KEVIN	2/16/15-2/28/15 SPORTS OFFICIAL	63683	3/5/2015	436.00
BEARCOM BUILDING SERVICES, INC.	03/15 JANITORIAL SERVICES	63684	3/5/2015	10,596.96
BENEDICT, PAUL	2/16/15-2/28/15 SPORTS OFFICIAL	63685	3/5/2015	491.00
BOUNTIFUL CITY-UTILITIES	MARCH ELECTRIC/WATER UTILITY EXPENSE	63686	3/5/2015	26,773.18
CARPENTER PAPER CO.	SOAP DISPENSERS	63687	3/5/2015	70.98
CARR PRINTING CO., INC.	2 PART NCR FORMS	63688	3/5/2015	235.89
CASUAL PERFORMANCE, INC.	LONG SLEEVE TEES	63689	3/5/2015	3,209.00
CLARK, TODD	REFUND-ICE PARTY ROOM RENTAL	63690	3/5/2015	30.00
CLIPPER PUBLISHING CO., INC.	ADVERTISING-SWEETHEARTS 5K,CUPIDS 1K, EGG DIVE	63691	3/5/2015	432.00
CODALE ELECTRIC SUPPLY, INC.	POOL PLUG COVERS	63692	3/5/2015	31.96
COLEMAN, CASEY J.	2/16/15-2/28/15 SPORTS OFFICIAL	63693	3/5/2015	92.00
COMCAST CABLE	MONTHLY CABLE BILL	63694	3/5/2015	87.48
CONTEMPORARY IMAGE	PARTY SHIRTS, POLO/TSUNAMI, HALEY, SDRG UNIFORMS	63695	3/5/2015	1,038.25
DE-LA-CRUZ, ELIAS	2/16/15-2/28/15 SPORTS OFFICIAL	63696	3/5/2015	454.00
DENTAL SELECT	MARCH 15 DENTAL INSURANCE PREMIUM	63697	3/5/2015	1,030.42
DICK'S MARKET-CENTERVILLE	BREAKFAST MTG SUPPLIES, COOKIES, SNACK BAR SUPPLIES	63698	3/5/2015	90.29
EDWARDS, KRIS	REIMB-TSUNAMI SWIM MEET 2/20-22/15 ST. GEORGE	63699	3/5/2015	258.02
ENDITO, MELVIN R.	DJ SERVICES/SWEETHEARTS RACES 2/14/15	63700	3/5/2015	250.00
FIRE ENGINEERING COMPANY, INC.	18 CONCEALED WHITE COVERS	63701	3/5/2015	63.90
GADD, MARY	REIMB-PETTY CASH	63702	3/5/2015	484.42

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
GIRL SCOUTS OF UTAH (THE)	REFUND-CLEANING DEPOSIT	63703	3/5/2015	100.00
GLOBAL SURVEILLANCE, LLC	VIDEO ENCODER, 5 HD/4 CAMERA CHANNELS	63704	3/5/2015	1,456.00
GRAINGER, INC.	RUBBER CLAMPS, ELECTRICAL & PLUMBING SUPPLIES	63705	3/5/2015	181.39
HADLEY, SHERMAN	2/16/15-2/28/15 SPORTS OFFICIAL	63706	3/5/2015	543.00
HARRIS, SEAN	REFUND-PARTY ROOM	63707	3/5/2015	200.00
HAYES GODFREY BELL, P.C.	1/15 LEGAL FEES	63708	3/5/2015	462.50
HOME DEPOT CREDIT SERVICES	R/T UNIT PARTS & BLDG SUPPLIES, ZAM CHARGER, LOCK KEYS	63709	3/5/2015	354.73
HOOD, KEITH	2/16/15-2/28/15 SPORTS OFFICIAL	63710	3/5/2015	242.00
HUMPHRIES, JARED PAUL	2/16/15-2/28/15 SPORTS OFFICIAL	63711	3/5/2015	239.00
HUNT, DAVID S.	2/16/15-2/28/15 SPORTS OFFICIAL	63712	3/5/2015	176.00
ICMA RETIREMENT TRUST 401(A)	401(A) DEDUCTIONS PPE 2/21/2015	63713	3/5/2015	189.59
ICMA RETIREMENT TRUST 457	457 DEDUCTIONS PPE 2/21/2015	63714	3/5/2015	582.18
KRIVANEC, DAVID J.	2/16/15-2/28/15 SPORTS OFFICIAL	63715	3/5/2015	239.00
LIFEGUARD STORE, INC.	BACKBOARD COVER, RUNNERS	63716	3/5/2015	91.50
MATIK, RONALD J.	ORANGES	63717	3/5/2015	4,538.00
MOORE, BRYCE F.	2/16/15-2/28/15 SPORTS OFFICIAL	63718	3/5/2015	681.00
MOORE, JESSICA NANCY	2/16/15-2/28/15 SPORTS OFFICIAL	63719	3/5/2015	210.00
NATIONAL BENEFIT SERVICES, INC.	FLEX WITHHOLDING PPE 2/21/2015	63720	3/5/2015	425.85
NATIONAL BENEFIT SERVICES, LLC.	FSA ADMIN FEES - FEBRUARY 2015	63721	3/5/2015	50.00
NUCO2, LLC	BULK CO2, TANK LEASE	63722	3/5/2015	572.59
OFFICE DEPOT	SCISSORS, STAPLER, CORK BOARD, PAPER, SUPPLIES	63723	3/5/2015	274.04
OFFICE OF RECOVERY SERVICES	CHILD SUPPORT WITHHOLDING PPE 2/21/2015	63724	3/5/2015	438.60
PEART, KERRY	2/16/15-2/28/15 SPORTS OFFICIAL	63725	3/5/2015	336.00
PEDERSEN, GAYLEN	REFUND-CLEANING DEPOSIT	63726	3/5/2015	100.00
REGENCE BLUECROSS BLUESHIELD	MARCH '15 HEALTH INSURANCE PREMIUM	63727	3/5/2015	12,562.41
REINHART, LISA	REFUND-SWIM LESSONS	63728	3/5/2015	69.00
RIEDEL SHOES, INC.	SKATES	63729	3/5/2015	403.31
SMALL AMBASSADOR	STUFFED BEARS	63730	3/5/2015	612.36
SMITH, CURTIS	REFUND-MEMBERSHIP DUES/MOVING	63731	3/5/2015	94.63
SOMERS, BRIAN	REFUND-PARTY ROOM	63732	3/5/2015	81.50
STATE OF UTAH-STATE MAIL	1/15 MAILING SERVICE	63733	3/5/2015	520.66
STEP SAVER, INC.	ICE RINK R/O SALT, BUILDING SALT	63734	3/5/2015	234.28
SUNPLAY POOLS AND SPAS SUPERSTORE, INC.	TSUNAMI TEAM SUITS	63735	3/5/2015	618.35
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63736	3/5/2015	2,315.28
TIPPETS, CLARE	REFUND-PUNCH PASS	63737	3/5/2015	45.40
TURNER, MARIO DEVON	2/16/15-2/28/15 SPORTS OFFICIAL	63738	3/5/2015	434.00
UTAH CORRECTIONAL INDUSTRIES	TASK CHAIRS	63739	3/5/2015	1,196.00
UTAH JAZZ	JR. JAZZ 2014-2015 SEASON	63740	3/5/2015	44,397.50
WDA WHOLESALE DISTRIBUTION ALLIANCE	SWIM RESALE SUPPLIES	63741	3/5/2015	1,210.50
WORKER'S COMPENSATION FUND	MARCH '15 WORK COMP PREMIUM	63742	3/5/2015	1,709.27
YAMASAKI, AMY	REFUND-CLEANING DEPOSIT	63743	3/5/2015	200.00
ZEE MEDICAL INC.	FIRST AID SUPPLIES	63744	3/5/2015	227.04
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63745	3/11/2015	57.18
AMERICAN RED CROSS	WATER SAFETY INST. COURSES, WATERPARK SKILLS	63746	3/11/2015	89.00
BOUNTIFUL CITY	2/15 ACCOUNTING SERVICES AND PHONE SERVICE	63747	3/11/2015	8,637.67
BRADY INDUSTRIES, LLC.	URINAL GEMS AND HAND SANITIZER	63748	3/11/2015	384.29

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
BROWN'S PARTSMaster, INC.	HAND DRYER PARTS	63749	3/11/2015	638.17
CARPENTER PAPER CO.	TOWEL DISPENSER	63750	3/11/2015	49.50
CEM AQUATICS	CHLORINE/POOLS	63751	3/11/2015	3,011.00
CLIPPER PUBLISHING CO., INC.	ADVERTISING DAVIS WELLNESS/MARCH	63752	3/11/2015	144.00
CODALE ELECTRIC SUPPLY, INC.	LAMPS, POOL-GFI PLUG COVERS	63753	3/11/2015	412.93
GRAINGER, INC.	ZAM BUMPER, SANDING DISC	63754	3/11/2015	40.28
KARL'S DISTRIBUTING	SNACK BAR SUPPLIES	63755	3/11/2015	160.75
LABOR COMMISSION	BOILER INSPECTION	63756	3/11/2015	300.00
LIFE FITNESS	WEIGHT MACHINE PARTS	63757	3/11/2015	83.44
MANSER, JILL	REIMB-POLAR BEAR SWIM MEET,GIFT CARD FOR OFFICIAL	63758	3/11/2015	80.95
NAPA AUTO PARTS	PARTS	63759	3/11/2015	15.04
NUCO2, LLC	BULK CO2	63760	3/11/2015	461.75
OFFICE DEPOT	OFFICE SUPPLIES	63761	3/11/2015	44.11
PEPSI-COLA	SNACK BAR SUPPLIES	63762	3/11/2015	568.10
PRAXAIR DISTRIBUTION, INC.	WELDING GAS	63763	3/11/2015	27.86
ROADRUNNER TOWING, INC.	ZAM UNLOAD/LOAD OF OLD ZAM	63764	3/11/2015	120.00
SONNTAG RECREATION, LLC	SCOREBOARDS	63765	3/11/2015	1,044.00
SUNRISE ENVIRONMENTAL	VEHICLE POLISH	63766	3/11/2015	196.60
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63767	3/11/2015	619.96
U.S. BANK	AC#2545 MOVIE TKTS,TILE GROUT,WGT MCHNS, ADS, SUPPLIES	63768	3/11/2015	591.64
UTAH RECREATION & PARKS ASSOC.	2015 URPA CONF.-HADDOCK, TURNER	63769	3/11/2015	465.00
UTAH SWIMMING, INC.	UTAH SENIOR STATE MEET FEES	63770	3/11/2015	125.00
AFLAC	MARCH '15 SUPPLEMENTAL INSURANCE	63771	3/17/2015	106.40
BARRS, KEVIN	3/2/15-3/14/15 SPORTS OFFICIAL	63772	3/17/2015	315.00
BENEDICT, PAUL	3/2/15-3/14/15 SPORTS OFFICIAL	63773	3/17/2015	555.00
BOUNTIFUL CITY	FUEL PURCHASE	63774	3/17/2015	39.71
BROWN'S PARTSMaster, INC.	HAND DRYER PARTS, FOUNTAIN PARTS	63775	3/17/2015	419.61
C&D COURT SERVICES	PRE-EMPLOYMENT TESTING	63776	3/17/2015	45.00
CEM AQUATICS	TEST KIT	63777	3/17/2015	76.91
COACH BACKGROUND & SCREENING SERVICES	BACKGROUND CHECKS	63778	3/17/2015	23.90
COLEMAN, CASEY J.	3/2/15-3/14/15 SPORTS OFFICIAL	63779	3/17/2015	92.00
DE-LA-CRUZ, ELIAS	3/2/15-3/14/15 SPORTS OFFICIAL	63780	3/17/2015	360.00
DICK'S MARKET-CENTERVILLE	SUPPLIES	63781	3/17/2015	16.74
FIRE ENGINEERING COMPANY, INC.	SPRINKLER COVERS	63782	3/17/2015	63.90
G & K SERVICES	MATS & SNACK BAR	63783	3/17/2015	286.00
GRAINGER, INC.	WEIGHT MACHINE PARTS, WAX PADS, WEIGHT MACHINE PARTS	63784	3/17/2015	33.31
GUESO, JAYSON	REFUND-CLEANING DEPOSIT	63785	3/17/2015	200.00
HADLEY, SHERMAN	3/2/15-3/14/15 SPORTS OFFICIAL	63786	3/17/2015	514.00
HARTFORD-PRIORITY ACCOUNTS	MARCH 2015 LIFE INSURANCE	63787	3/17/2015	302.22
HARTFORD-PRIORITY ACCOUNTS	MARCH 2015 SUPPLEMENTAL LIFE INSURANCE	63788	3/17/2015	76.00
HOME DEPOT CREDIT SERVICES	ELECTRICAL SUPPLIES/ZAM CHARGER, DUST PANS, BRUSHES	63789	3/17/2015	54.48
HOOD, KEITH	3/2/15-3/14/15 SPORTS OFFICIAL	63790	3/17/2015	360.00
HOOPEs, DEREK L.	3/2/15-3/14/15 SPORTS OFFICIAL	63791	3/17/2015	84.00
HUMPHRIES, JARED PAUL	3/2/15-3/14/15 SPORTS OFFICIAL	63792	3/17/2015	126.00
HUNT, DAVID S.	3/2/15-3/14/15 SPORTS OFFICIAL	63793	3/17/2015	268.00
ICMA RETIREMENT TRUST 401(A)	401(A) DEDUCTIONS PPE 03/7/2015	63794	3/17/2015	189.62

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
ICMA RETIREMENT TRUST 457	457 DEDUCTIONS PPE 03/7/2015	63795	3/17/2015	582.21
KING, COREY	3/2/15-3/14/15 SPORTS OFFICIAL	63796	3/17/2015	88.00
KRIVANEC, DAVID J.	3/2/15-3/14/15 SPORTS OFFICIAL	63797	3/17/2015	168.00
LIFE FITNESS	WEIGHT MACHINE PARTS	63798	3/17/2015	78.96
LYSENKO, GABRIELLE	REFUND-DAYCARE PUNCH CARD	63799	3/17/2015	14.00
MITCHELL, KATRINA	REFUND-YOUTH SOCCER	63800	3/17/2015	70.00
MOORE, BRYCE F.	3/2/15-3/14/15 SPORTS OFFICIAL	63801	3/17/2015	859.00
MOORE, JESSICA NANCY	3/2/15-3/14/15 SPORTS OFFICIAL	63802	3/17/2015	84.00
NATIONAL BENEFIT SERVICES,INC.	FLEX WITHHOLDING PPE 3/7/2015	63803	3/17/2015	425.85
NUCO2, LLC	BULK CO2 POOLS	63804	3/17/2015	381.42
OFFICE OF RECOVERY SERVICES	PPE 3/7/2015	63805	3/17/2015	438.60
PEART, KERRY	3/2/15-3/14/15 SPORTS OFFICIAL	63806	3/17/2015	210.00
PERRY, WHITTNEY	REFUND-SPRING SOCCER	63807	3/17/2015	80.00
QUESTAR GAS COMPANY	MONTHLY GAS TRANSMISSION FEE	63808	3/17/2015	1,811.18
SANNAR, KIM	REIMB-POLAR BEAR MEET HOSPITALITY	63809	3/17/2015	385.93
STEP SAVER, INC.	ICE RINK R/O SALT	63810	3/17/2015	45.47
SUMMIT ENERGY, LLC	2/15 NATURAL GAS	63811	3/17/2015	7,479.81
T-MOBILE	MONTHLY CELL PHONE SERVICE	63812	3/17/2015	53.70
TURNER, MARIO DEVON	3/2/15-3/14/15 SPORTS OFFICIAL	63813	3/17/2015	470.00
UTAH STATE TAX COMMISSION	FEBRUARY 2015 INCOME TAX WITHHOLDING	63814	3/17/2015	3,420.01
VANCE, TIFFINI	REFUND-CLEANING DEPOSIT	63815	3/17/2015	200.00
WASATCH VALLEY PIZZA, LLC	PIZZAS	63816	3/17/2015	736.00
WATER GEAR, INC.	SWIM RESALE ITEMS & SUPPLIES	63817	3/17/2015	1,023.72
WELTY, TERESA	REFUND-FLAG FOOTBALL	63818	3/17/2015	60.00
ZEE MEDICAL INC.	FIRST AID SUPPLIES	63819	3/17/2015	373.15
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63820	3/23/2015	126.78
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63821	3/23/2015	653.84
AMES, ABBY	REFUND-FLAG FOOTBALL	63822	3/23/2015	60.00
BEST DISTRIBUTING	VALENTINES PLUSH AND PRIZES	63823	3/23/2015	242.66
BICIN SALES, INC.	HAND SOAP, GLASS CLEANER & BLEACH	63824	3/23/2015	509.40
BIGLER, TASHA	REFUND-SOCCER	63825	3/23/2015	160.00
BOUNTIFUL FAMILY HEALTHCARE	REFUND-BOUNTIFUL TRIATHLON	63826	3/23/2015	35.00
BROWN, MARY	REFUND-SOCCER, SPRING & FALL	63827	3/23/2015	70.00
CANON SOLUTIONS AMERICA	COPIER MAINTENANCE AGREEMENT	63828	3/23/2015	303.94
CARPENTER PAPER CO.	PAPER SUPPLIES	63829	3/23/2015	2,105.54
CARR PRINTING CO., INC.	STATIONERY, 4/4 POSTCARD, LETTERHEAD, 4/1 GUEST PASSES	63830	3/23/2015	1,655.94
CASUAL PERFORMANCE, INC.	TEES	63831	3/23/2015	48.45
CLIPPER PUBLISHING CO., INC.	ADVERTISING	63832	3/23/2015	144.00
CODALE ELECTRIC SUPPLY, INC.	BALLAST, WALL PLATE, FAN PARTS	63833	3/23/2015	969.68
CONTEMPORARY IMAGE	SWEETHEARTS PERFORMANCE TEES	63834	3/23/2015	876.25
DAVIS, JULIE	REFUND-SOCCER	63835	3/23/2015	35.00
DICK'S MARKET-CENTERVILLE	SWEETHEARTS RACE DONUTS	63836	3/23/2015	35.45
GRAINGER, INC.	BUILDING SUPPLIES	63837	3/23/2015	141.43
HANNI, SCOTT & SHARLA	REFUND-MEMBERSHIP DISCOUNT (OVER PAID)	63838	3/23/2015	58.63
HOME DEPOT CREDIT SERVICES	CLIPS, TIES, TAPE, PLUMBING SUPPLIES, MISC. SUPPLIES	63839	3/23/2015	195.61
JACOBS, KELLY	REFUND-ICE PARTY ROOM	63840	3/23/2015	70.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
JEFFS, MARDIENE	REFUND-MEMBERSHIP/HEALTH EMERGENCY	63841	3/23/2015	245.51
KARL'S DISTRIBUTING	SNACK BAR SUPPLIES	63842	3/23/2015	539.33
KAYE, VANESSA	REFUND-CLEANING DEPOSIT	63843	3/23/2015	200.00
LABOR COMMISSION	BOILER INSPECTIONS	63844	3/23/2015	60.00
LEININGER, AMY	REFUND-SWIMMING	63845	3/23/2015	65.00
LUCID IMAGES UT, LLC	SWEETHEARTS 5K, PHOTO DISC	63846	3/23/2015	175.00
LUNDQUIST SALES, INC	LAZY RIVER PUMP PARTS	63847	3/23/2015	2,838.77
MATIK, RONALD J.	ORANGES	63848	3/23/2015	6,025.00
NUCO2, LLC	BULK CO2	63849	3/23/2015	351.20
OFFICE DEPOT	COPY PAPER, MISC. OFFICE SUPPLIES, BADGE HOLDER	63850	3/23/2015	1,054.35
PARKER, KENT	REFUND-MEMBERSHIP FEES	63851	3/23/2015	310.80
PETT, VERONIKA	REFUND-MEMBERSHIP FEES	63852	3/23/2015	168.22
RICKS, JASON	REFUND-SOCCER	63853	3/23/2015	115.00
RIEDEL SHOES, INC.	SKATES	63854	3/23/2015	206.42
ROBERT I. MERRILL, CO.	SHOWER SEAT	63855	3/23/2015	270.00
SEAGULL PUBLISHING & MARKETING	PANEL AND LOGO LISTINGS/DAVIS AREA MAP	63856	3/23/2015	450.00
SIGN EXPRESS OF BOUNTIFUL, INC.	POOL SIGN	63857	3/23/2015	144.00
STATE OF UTAH-STATE MAIL	2/15 STATE MAILING SERVICE	63858	3/23/2015	190.81
STEP SAVER, INC.	BUILDING SALT	63859	3/23/2015	119.88
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63860	3/23/2015	2,632.23
THOMAS PETROLEUM, LLC	PROPANE/PRESSURE WASHER	63861	3/23/2015	47.06
TYSON, LESLIE	REFUND-SWIM LESSONS	63862	3/23/2015	35.00
UTAH SWIMMING INC-SANCTIONS	2015 POLAR BEAR INVITE SPLASH FEES	63863	3/23/2015	743.50
UTAH SWIMMING, INC.	UTAH STATE CHAMPIONSHIP MEET FEES	63864	3/23/2015	951.00
VALLEY GLASS INC	POOL GLASS	63865	3/23/2015	840.00
ZEE MEDICAL INC.	FIRST AID SUPPLIES	63866	3/23/2015	368.75
ZURCHERS PARTY & WEDDING STORE	PARTY ROOM SUPPLIES	63867	3/23/2015	216.17
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63868	3/30/2015	52.62
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63869	3/30/2015	843.27
AMERICAN RED CROSS	CPR/AED, LIFEGUARDING WTRPRK SKILLS, SWIM COACH TRAIN	63870	3/30/2015	327.00
BARRS, KEVIN	3/15/15-3/28/15 SPORTS OFFICIAL	63871	3/30/2015	63.00
BENEDICT, PAUL	3/15/15-3/28/15 SPORTS OFFICIAL	63872	3/30/2015	154.00
BOUNTIFUL CITY	AC#294626 44662	63873	3/30/2015	25,650.34
BSN SPORTS-COLLEGIATE PACIFIC	SOCCER GOALS	63874	3/30/2015	811.96
CARPENTER PAPER CO.	WOMENS SANITARY BAGS, BLUE ART ROLLS	63875	3/30/2015	187.09
CLIPPER PUBLISHING CO., INC.	AD-EGG DRIVE	63876	3/30/2015	144.00
DENTAL SELECT	APRIL 2015 DENTAL INSURANCE PREMIUM	63877	3/30/2015	1,030.42
GRAINGER, INC.	BUILDING SUPPLIES, DOOR SWEEPS, SCREWS	63878	3/30/2015	143.35
HADLEY, SHERMAN	3/15/15-3/28/15 SPORTS OFFICIAL	63879	3/30/2015	269.00
HOOD, KEITH	3/15/15-3/28/15 SPORTS OFFICIAL	63880	3/30/2015	132.00
HUMPHRIES, JARED PAUL	3/15/15-3/28/15 SPORTS OFFICIAL	63881	3/30/2015	63.00
HUNT, CINDY	REIMB-URPA CONF. MEALS & MILEAGE	63882	3/30/2015	147.72
HUNT, DAVID S.	3/15/15-3/28/15 SPORTS OFFICIAL	63883	3/30/2015	176.00
ICMA RETIREMENT TRUST 401(A)	PPE 3/21/2015	63884	3/30/2015	189.62
ICMA RETIREMENT TRUST 457	PPE 3/21/2015	63885	3/30/2015	582.21
KAP7 INTERNATIONAL, INC.	SWIMSUITS, WATER POLO SUITS, WATER POLO CAPS	63886	3/30/2015	3,872.90

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
KING, COREY	3/15/15-3/28/15 SPORTS OFFICIAL	63887	3/30/2015	88.00
KRIVANEC, DAVID J.	3/15/15-3/28/15 SPORTS OFFICIAL	63888	3/30/2015	84.00
MARATHON PRINTING, INC.	SWEETHEARTS 5K, SAFETY PINS	63889	3/30/2015	296.47
MOORE, BRYCE F.	3/15/15-3/28/15 SPORTS OFFICIAL	63890	3/30/2015	200.00
NATIONAL BENEFIT SERVICES, INC.	FLEX WITHHOLDING PPE 3/21/2015	63891	3/30/2015	425.85
NATIONAL RECREATION AND PARK	MEMBERSHIP RENEWAL #62684	63892	3/30/2015	165.00
NUCO2, LLC	BULK CO2	63893	3/30/2015	328.27
OFFICE DEPOT	HIGHLIGHTERS, SIGN HOLDER, LABELS	63894	3/30/2015	75.85
OFFICE OF RECOVERY SERVICES	PPE 3/21/2015	63895	3/30/2015	438.60
OTIS ELEVATOR COMPANY	ANNUAL ELEVATOR CONTRACT+C41	63896	3/30/2015	4,813.68
PEART, KERRY	3/15/15-3/28/15 SPORTS OFFICIAL	63897	3/30/2015	105.00
PEPSI-COLA	SNACK BAR SUPPLIES	63898	3/30/2015	1,095.80
REGENCE BLUECROSS BLUESHIELD	APRIL 2015 HEALTH INSURANCE PREMIUM	63899	3/30/2015	12,562.41
SCOREBOARD SPORTS-BOUNTIFUL	BASKETBALLS	63900	3/30/2015	88.00
SONNTAG RECREATION, LLC	SCOREBOARD WITH WIRELESS BOX PACKAGE	63901	3/30/2015	4,329.00
STEP SAVER, INC.	ICE RINK SALT R/O SYSTEM	63902	3/30/2015	27.28
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63903	3/30/2015	1,767.62
TURNER, MARIO DEVON	3/15/15-3/28/15 SPORTS OFFICIAL	63904	3/30/2015	184.00
UTAH SWIMMING INC-SANCTIONS	SPLASH FEES FOR POLAR BEAR INVITE, 5/2/15 SANCTION MEET	63905	3/30/2015	107.00
WORKER'S COMPENSATION FUND	APRIL 2015 WORKMENS COMP.	63906	3/30/2015	1,709.27
WORKER'S COMPENSATION FUND	AUDIT 1/1/14-12/31/14	63907	3/30/2015	1,084.32

TOTAL EXPENDITURES FOR BOARD APPROVAL.....

\$ 450,044.15

We hereby certify that the Board of Trustees ratified and/or approved the expenditures described herein at its meeting held April 20, 2015.

Chairperson

Clerk



04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 1
glytdbud

FOR 2015 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56 SOUTH DAVIS RECREATION DIST							
10 SWIMMING POOL REVENU							
56 347210 Daily Admissions - Pool	-563,000	-563,000	-137,799.91	-55,748.09	.00	-425,200.09	24.5%*
56 347215 Season Passes	-723,000	-723,000	-174,541.33	-58,440.65	.00	-548,458.67	24.1%*
56 347217 EFT Mthly Pay Annual Pas	-625,000	-625,000	-140,788.07	-47,192.51	.00	-484,211.93	22.5%*
56 347218 EFT Mthly Pay Set-Up Fee	-18,000	-18,000	-4,470.00	-1,110.00	.00	-13,530.00	24.8%*
56 347220 Ticket Sales-Spcl Events	-9,000	-9,000	-806.68	-783.23	.00	-8,193.32	9.0%*
56 347221 Special Events-Races	-95,000	-95,000	-19,646.00	-4,195.00	.00	-75,354.00	20.7%*
56 347225 Special Events Donations	-9,000	-9,000	-6,097.01	-1,763.67	.00	-2,902.99	67.7%
56 347240 Snack Bar Sales - Pool	-20,000	-20,000	.00	.00	.00	-20,000.00	.0%*
56 347241 Merchandise Sales	-17,000	-17,000	-3,400.77	-1,045.12	.00	-13,599.23	20.0%*
56 347250 Fitness Class	-5,000	-5,000	-2,210.00	-95.00	.00	-2,790.00	44.2%
56 347260 Lessons - Pool	-250,000	-250,000	-54,191.25	-19,224.25	.00	-195,808.75	21.7%*
56 347262 Private Swim Lessons	-25,000	-25,000	-8,089.00	-2,310.00	.00	-16,911.00	32.4%
56 347265 Personal Trainers	-71,000	-71,000	-19,425.00	-5,570.00	.00	-51,575.00	27.4%
56 347271 Facil Rent-Hrly/Swim Mee	-27,000	-27,000	-10,115.79	-1,001.50	.00	-16,884.21	37.5%
56 347275 Facil Rntl-All Nite Part	-10,000	-10,000	-2,500.00	-1,200.00	.00	-7,500.00	25.0%*
56 347276 Facil Rntl-Party Room	-18,000	-18,000	-6,361.00	-1,474.00	.00	-11,639.00	35.3%
56 347280 Swim Team (Tsunami)	-123,000	-123,000	-32,318.00	-13,169.00	.00	-90,682.00	26.3%
56 347290 Day Care	-15,000	-15,000	-5,227.00	-1,526.50	.00	-9,773.00	34.8%
TOTAL SWIMMING POOL REVENU	-2,623,000	-2,623,000	-627,986.81	-215,848.52	.00	-1,995,013.19	23.9%
15 RECREATION REVENUE							
56 347440 Snack Sales-Zesiger Park	-1,800	-1,800	.00	.00	.00	-1,800.00	.0%*
56 347450 Vending Mach Commission	-1,500	-1,500	-209.64	21.75	.00	-1,290.36	14.0%*
56 347460 Lessons - Rec	-18,000	-18,000	-1,892.00	-1,892.00	.00	-16,108.00	10.5%*
56 347470 Facility Rntl-Gym/Mtg_Rm	-9,000	-9,000	-4,953.00	-2,297.00	.00	-4,047.00	55.0%*
56 347480 Team Sports	-240,500	-240,500	-64,625.29	-18,822.00	.00	-175,874.71	26.9%
TOTAL RECREATION REVENUE	-270,800	-270,800	-71,679.93	-22,989.25	.00	-199,120.07	26.5%
20 ICE RINK REVENUE							
56 347810 Daily Admissions - Rink	-71,000	-71,000	-29,502.30	-4,544.17	.00	-41,497.70	41.6%
56 347815 Season Passes	-131,656	-131,656	-30,801.42	-10,313.06	.00	-100,854.58	23.4%*
56 347817 EFT Mthly Pay Annual Pas	-113,000	-113,000	-24,844.96	-8,328.11	.00	-88,155.04	22.0%*

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 2
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FOR 2015 03

ACCOUNTS FOR: 56	SOUTH DAVIS RECREATION DIST	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56 347820	Ticket Sales-Spcl Events	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%*
56 347825	Special Events Donations	-500	-500	.00	.00	.00	-500.00	.0%*
56 347840	Snack Bar Sls-Main SnkBa	-108,750	-108,750	-27,621.29	-9,524.34	.00	-81,128.71	25.4%
56 347841	Merchandise Sales	-1,615	-1,615	-1,020.15	-373.54	.00	-594.85	63.2%
56 347860	Skate Lessons	-36,000	-36,000	-9,446.00	-2,099.00	.00	-26,554.00	26.2%
56 347871	Facil Rntl-Hockey/Fig Sk	-100,000	-100,000	-26,290.00	-16,985.00	.00	-73,710.00	26.3%
56 347872	Facil Rntl-Frstyl/Contrc	-40,000	-40,000	-7,409.50	-2,435.00	.00	-32,590.50	18.5%*
56 347874	Rental - Ice Skates	-32,000	-32,000	-13,116.88	-1,831.95	.00	-18,883.12	41.0%
56 347875	Facil Rntl-All Nite Part	-2,000	-2,000	-300.00	.00	.00	-1,700.00	15.0%*
56 347876	Facil Rntl-Party Room	-6,813	-6,813	-2,518.09	-544.00	.00	-4,294.91	37.0%
TOTAL ICE RINK REVENUE		-647,334	-647,334	-172,870.59	-56,978.17	.00	-474,463.41	26.7%
22 TAXES								
56 311000	General Property Taxes	-700,000	-700,000	-18.67	-14.65	.00	-699,981.33	.0%*
56 311010	Genl Prop Taxes-Debt Srv	-1,301,700	-1,301,700	-34.70	-27.23	.00	-1,301,665.30	.0%*
56 312000	Prior Yrs'Taxes-Delnguen	-175,000	-175,000	-41,257.78	-7,539.97	.00	-133,742.22	23.6%*
56 315000	Fees-In-Lieu Of Prop Tax	-150,000	-150,000	-23,548.07	-12,232.72	.00	-126,451.93	15.7%*
TOTAL TAXES		-2,326,700	-2,326,700	-64,859.22	-19,814.57	.00	-2,261,840.78	2.8%
25 OTHER REVENUE								
56 361000	Interest Earnings	-25,000	-25,000	-6,852.67	-2,490.72	.00	-18,147.33	27.4%
56 369000	Sundry Revenues	-20,000	-20,000	-831.03	-326.78	.00	-19,168.97	4.2%*
TOTAL OTHER REVENUE		-45,000	-45,000	-7,683.70	-2,817.50	.00	-37,316.30	17.1%
TOTAL SOUTH DAVIS RECREATION DIST		-5,912,834	-5,912,834	-945,080.25	-318,448.01	.00	-4,967,753.75	16.0%
TOTAL REVENUES		-5,912,834	-5,912,834	-945,080.25	-318,448.01	.00	-4,967,753.75	

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 3
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FOR 2015 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565610 Department Swimming Pools							
35 PERSONNEL SERVICES							
565610 411000 Salaries - Perm Empl	213,705	213,705	45,208.90	15,643.22	.00	168,496.10	21.2%
565610 412000 Salaries-Temp & Part	0	0	-7,962.41	.00	.00	7,962.41	100.0%
565610 412010 Lifeguards/Swim Inst	550,000	550,000	100,649.81	35,516.44	.00	449,350.19	18.3%
565610 412020 Program Directors	60,000	60,000	14,457.02	4,404.50	.00	45,542.98	24.1%
565610 412030 Aerobics/Wt Trainers	155,879	155,879	32,866.14	12,011.50	.00	123,012.86	21.1%
565610 412040 Cashiers-Snack Bar-P	8,000	8,000	.00	.00	.00	8,000.00	.0%
565610 412050 Cashier-Front Desk	155,000	155,000	31,439.15	10,542.75	.00	123,560.85	20.3%
565610 412080 Swim Team Coaches	70,000	70,000	11,977.78	5,429.52	.00	58,022.22	17.1%
565610 412090 Daycare Staff	42,000	42,000	8,604.39	2,925.60	.00	33,395.61	20.5%
565610 412100 Persnl Trainer Share	60,000	60,000	13,152.11	4,147.50	.00	46,847.89	21.9%
565610 412110 Priv Swim Lsn Instru	14,000	14,000	3,572.59	1,728.60	.00	10,427.41	25.5%*
565610 413010 Fica Taxes	99,963	99,963	19,847.89	6,983.28	.00	80,115.11	19.9%
565610 413020 Employee Medical Ins	52,000	52,000	10,586.41	4,395.04	.00	41,413.59	20.4%
565610 413030 Employee Life Ins	1,349	1,349	246.12	102.98	.00	1,102.88	18.2%
565610 413040 State Retirement & 4	41,110	41,110	8,635.43	2,959.21	.00	32,474.57	21.0%
565610 413060 Unemployment Reimb	2,000	2,000	.00	.00	.00	2,000.00	.0%
565610 413100 Workers Comp Insuran	24,793	24,793	4,681.61	1,646.11	.00	20,111.39	18.9%
565610 425300 Vehicle Allowance	2,400	2,400	400.21	138.48	.00	1,999.79	16.7%
565610 462180 Accrued Comp Time Ex	200	200	.00	.00	.00	200.00	.0%
565610 462190 Accrued Sick Leave E	1,000	1,000	.00	.00	.00	1,000.00	.0%
565610 462200 Accrued Vacation Exp	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES	1,555,399	1,555,399	298,363.15	108,574.73	.00	1,257,035.85	19.2%
40 OPERATIONS & MAINTEN							
565610 421000 Books, Subscr & Mmbr	25,000	25,000	4,393.75	581.00	.00	20,606.25	17.6%
565610 422000 Public Notices	22,000	22,000	4,875.22	2,379.22	.00	17,124.78	22.2%
565610 423000 Travel & Training	10,000	10,000	747.44	405.74	.00	9,252.56	7.5%
565610 424000 Office Supplies	8,500	8,500	1,925.83	1,584.66	.00	6,574.17	22.7%
565610 425000 Equip Supplies & Mai	30,000	30,000	3,382.57	1,783.64	.00	26,617.43	11.3%
565610 426000 Bldg & Grnd Suppl &	190,000	190,000	36,288.46	18,128.78	.00	153,711.54	19.1%
565610 426500 GrndsMaint/Mowing/Sn	4,000	4,000	.00	.00	.00	4,000.00	.0%
565610 427000 Utilities	300,000	300,000	61,831.39	37,028.71	.00	238,168.61	20.6%
565610 428000 Telephone Expense	3,000	3,000	345.13	128.80	.00	2,654.87	11.5%
565610 431050 Credit Card Merchant	36,000	36,000	11,048.81	3,884.36	.00	24,951.19	30.7%*
565610 431100 Legal And Auditing F	14,000	14,000	231.25	231.25	.00	13,768.75	1.7%
565610 431500 Acctg & Payroll Serv	41,000	41,000	3,944.61	3,388.97	.00	37,055.39	9.6%

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 4
glytbud

FOR 2015 03

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
565610	Department Swimming Pools	APPROP	BUDGET				BUDGET	USED	
565610	434000	Janitorial Services	78,000	78,000	19,074.54	6,358.18	.00	58,925.46	24.5%
565610	445200	Lifeguard Uniforms	9,000	9,000	513.00	328.00	.00	8,487.00	5.7%
565610	448000	Operating Supplies	45,000	45,000	3,792.48	3,154.87	.00	41,207.52	8.4%
565610	448240	Items Purchasd for R	10,000	10,000	2,111.58	2,111.58	.00	7,888.42	21.1%
565610	448250	Snack Bar Supplies	16,000	16,000	.00	.00	.00	16,000.00	.0%
565610	448300	Party Room Supplies	5,000	5,000	1,034.64	902.48	.00	3,965.36	20.7%
565610	448400	Day Care Supplies	1,500	1,500	45.99	45.99	.00	1,454.01	3.1%
565610	448700	Special Events Suppl	78,000	78,000	14,063.20	6,461.06	.00	63,936.80	18.0%
565610	451100	Insurance & Surety B	50,955	50,955	50,336.50	.00	.00	618.50	98.8%*
565610	461000	Miscellaneous Expens	6,000	6,000	543.90	68.90	.00	5,456.10	9.1%
565610	463000	Cash Over Or Short	0	0	-15.06	-30.38	.00	15.06	100.0%
565610	492300	Contr To Repair Rese	127,080	127,080	31,770.00	10,590.00	.00	95,310.00	25.0%
TOTAL OPERATIONS & MAINTEN			1,110,035	1,110,035	252,285.23	99,515.81	.00	857,749.77	22.7%
TOTAL Department Swimming Pools			2,665,434	2,665,434	550,648.38	208,090.54	.00	2,114,785.62	20.7%
TOTAL EXPENSES			2,665,434	2,665,434	550,648.38	208,090.54	.00	2,114,785.62	

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 5
glytdbud

FOR 2015 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565630 Department Recreation							
35 PERSONNEL SERVICES							
565630 411000 Salaries - Perm Empl	84,767	84,767	18,283.96	6,036.80	.00	66,483.04	21.6%
565630 412000 Salaries-Temp & Part	150,000	150,000	46,302.06	11,028.83	.00	103,697.94	30.9%*
565630 413010 Fica Taxes	18,343	18,343	4,918.53	1,294.83	.00	13,424.47	26.8%*
565630 413020 Employee Medical Ins	24,000	24,000	4,860.79	2,027.29	.00	19,139.21	20.3%
565630 413030 Employee Life Ins	545	545	94.93	39.72	.00	450.07	17.4%
565630 413040 State Retirement & 4	16,235	16,235	3,366.78	1,099.14	.00	12,868.22	20.7%
565630 413060 Unemployment Reimb	500	500	22.89	.00	.00	477.11	4.6%
565630 413100 Workers Comp Insuran	4,535	4,535	1,162.78	308.91	.00	3,372.22	25.6%*
565630 425300 Vehicle Allowance	1,800	1,800	240.10	83.08	.00	1,559.90	13.3%*
565630 462180 Accrued Comp Time Ex	100	100	.00	.00	.00	100.00	.0%
565630 462190 Accrued Sick Leave E	600	600	.00	.00	.00	600.00	.0%
565630 462200 Accrued Vacation Exp	1,600	1,600	.00	.00	.00	1,600.00	.0%
TOTAL PERSONNEL SERVICES	303,025	303,025	79,252.82	21,918.60	.00	223,772.18	26.2%
40 OPERATIONS & MAINTEN							
565630 421000 Books Subscr & Mmbr	900	900	100.00	.00	.00	800.00	11.1%
565630 422000 Public Notices	4,000	4,000	462.28	45.00	.00	3,537.72	11.6%
565630 423000 Travel & Training	1,065	1,065	232.50	232.50	.00	832.50	21.8%
565630 424000 Office Supplies	1,000	1,000	326.66	269.80	.00	673.34	32.7%*
565630 425000 Equip Supplies & Mai	200	200	.00	.00	.00	200.00	.0%
565630 426050 Field Prep & Util-By	5,000	5,000	.00	.00	.00	5,000.00	.0%
565630 427000 Utilities	51,000	51,000	10,168.74	6,171.47	.00	40,831.26	19.9%
565630 428000 Telephone Expense	600	600	82.68	41.31	.00	517.32	13.8%
565630 431000 Profess & Tech Servi	65,000	65,000	24,652.00	10,644.00	.00	40,348.00	37.9%*
565630 431050 Credit Card Merchant	5,000	5,000	1,578.39	554.90	.00	3,421.61	31.6%*
565630 431500 Acctg & Payroll Serv	20,000	20,000	1,972.29	1,694.48	.00	18,027.71	9.9%
565630 434000 Janitorial Services	13,500	13,500	3,179.07	1,059.69	.00	10,320.93	23.5%
565630 448000 Operating Supplies	28,000	28,000	3,122.87	2,051.62	.00	24,877.13	11.2%
565630 448250 Snack Bar Supply-Zes	1,000	1,000	.00	.00	.00	1,000.00	.0%
565630 461000 Miscellaneous Expens	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL OPERATIONS & MAINTEN	198,765	198,765	45,877.48	22,764.77	.00	152,887.52	23.1%
TOTAL Department Recreation	501,790	501,790	125,130.30	44,683.37	.00	376,659.70	24.9%
TOTAL EXPENSES	501,790	501,790	125,130.30	44,683.37	.00	376,659.70	

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 6
glytdbud

FOR 2015 03

ACCOUNTS FOR:	Department	Ice Arena	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
20 ICE RINK REVENUE									
565650	347830	Groupon Voucher Sale	0	0	-1,230.39	-173.20	.00	1,230.39	100.0%
		TOTAL ICE RINK REVENUE	0	0	-1,230.39	-173.20	.00	1,230.39	100.0%
35 PERSONNEL SERVICES									
565650	411000	Salaries - Perm Empl	180,313	180,313	37,589.33	12,814.42	.00	142,723.67	20.8%
565650	412000	Salaries-Temp & Part	225,000	225,000	57,248.63	16,235.41	.00	167,751.37	25.4%*
565650	413010	Fica Taxes	31,006	31,006	6,686.16	2,231.75	.00	24,319.84	21.6%
565650	413020	Employee Medical Ins	37,600	37,600	6,966.55	2,893.48	.00	30,633.45	18.5%
565650	413030	Employee Life Ins	1,104	1,104	195.69	81.88	.00	908.31	17.7%
565650	413040	State Retirement & 4	33,910	33,910	5,759.34	1,917.71	.00	28,150.66	17.0%
565650	413060	Unemployment Reimb	100	100	.00	.00	.00	100.00	.0%
565650	413100	Workers Comp Insuran	7,596	7,596	1,592.49	533.17	.00	6,003.51	21.0%
565650	425300	Vehicle Allowance	5,535	5,535	1,333.91	461.56	.00	4,201.09	24.1%
565650	462180	Accrued Comp Time Ex	250	250	.00	.00	.00	250.00	.0%
565650	462190	Accrued Sick Leave E	750	750	.00	.00	.00	750.00	.0%
565650	462200	Accrued Vacation Exp	800	800	.00	.00	.00	800.00	.0%
		TOTAL PERSONNEL SERVICES	523,964	523,964	117,372.10	37,169.38	.00	406,591.90	22.4%
40 OPERATIONS & MAINTEN									
565650	421000	Books, Subscr & Mmbr	2,000	2,000	3,319.25	75.00	.00	-1,319.25	166.0%*
565650	422000	Public Notices	10,000	10,000	1,582.09	390.68	.00	8,417.91	15.8%
565650	423000	Travel & Training	1,000	1,000	232.50	232.50	.00	767.50	23.3%
565650	424000	Office Supplies	2,000	2,000	676.98	506.40	.00	1,323.02	33.8%*
565650	425000	Equip Supplies & Mai	10,000	10,000	895.90	383.88	.00	9,104.10	9.0%
565650	426000	Bldg Supplies & Main	35,000	35,000	6,690.40	3,737.13	.00	28,309.60	19.1%
565650	426500	GrndsMaint/Mowing/Sn	6,000	6,000	.00	.00	.00	6,000.00	.0%
565650	427000	Utilities	152,000	152,000	30,857.18	18,514.33	.00	121,142.82	20.3%
565650	428000	Telephone Expense	1,500	1,500	82.68	41.31	.00	1,417.32	5.5%
565650	431050	Credit Card Merchant	11,000	11,000	3,156.81	1,109.82	.00	7,843.19	28.7%*
565650	431100	Legal And Auditing F	15,000	15,000	231.25	231.25	.00	14,768.75	1.5%
565650	431500	Acctg & Payroll Serv	41,000	41,000	3,944.61	3,388.97	.00	37,055.39	9.6%
565650	434000	Janitorial Services	38,000	38,000	9,537.27	3,179.09	.00	28,462.73	25.1%*

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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 7
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FOR 2015 03

ACCOUNTS FOR:	Department	Ice Arena	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565650	448000	Operating Supplies	14,000	14,000	1,203.54	1,130.15	.00	12,796.46	8.6%
565650	448240	Resale Items	2,000	2,000	6,388.87	4,451.64	.00	-4,388.87	319.4%*
565650	448250	Snack Bar Supplies	85,000	85,000	17,326.56	7,903.59	.00	67,673.44	20.4%
565650	448300	Party Room Supplies	1,400	1,400	701.64	630.48	.00	698.36	50.1%*
565650	448700	Special Events Suppl	1,000	1,000	839.98	89.98	.00	160.02	84.0%*
565650	451100	Insurance & Surety B	50,955	50,955	50,336.50	.00	.00	618.50	98.8%*
565650	461000	Miscellaneous Expens	2,000	2,000	100.00	.00	.00	1,900.00	5.0%
565650	492300	Contr To Repair/Rplc	20,991	20,991	5,247.75	1,749.25	.00	15,743.25	25.0%
TOTAL OPERATIONS & MAINTEN			501,846	501,846	143,351.76	47,745.45	.00	358,494.24	28.6%
TOTAL Department Ice Arena			1,025,810	1,025,810	259,493.47	84,741.63	.00	766,316.53	25.3%
TOTAL REVENUES			0	0	-1,230.39	-173.20	.00	1,230.39	
TOTAL EXPENSES			1,025,810	1,025,810	260,723.86	84,914.83	.00	765,086.14	

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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 8
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FOR 2015 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565670 Department Maintenance & Debt							
35 PERSONNEL SERVICES							
565670 411000 Salaries - Perm Empl	158,636	158,636	34,074.29	11,790.40	.00	124,561.71	21.5%
565670 412000 Salaries-Temp & Part	18,000	18,000	2,596.18	855.00	.00	15,403.82	14.4%
565670 413010 Fica Taxes	13,818	13,818	2,743.48	941.49	.00	11,074.52	19.9%
565670 413020 Employee Medical Ins	35,050	35,050	7,118.69	2,967.83	.00	27,931.31	20.3%
565670 413030 Employee Life Ins	1,010	1,010	185.55	77.64	.00	824.45	18.4%
565670 413040 State Retirement & 4	30,775	30,775	6,693.68	2,287.32	.00	24,081.32	21.8%
565670 413100 Workers Comp Insuran	3,394	3,394	663.26	228.95	.00	2,730.74	19.5%
565670 462180 Accrued Comp Time Ex	200	200	.00	.00	.00	200.00	.0%
565670 462190 Accrued Sick Leave E	200	200	.00	.00	.00	200.00	.0%
565670 462200 Accrued Vacation Exp	800	800	.00	.00	.00	800.00	.0%
TOTAL PERSONNEL SERVICES	261,883	261,883	54,075.13	19,148.63	.00	207,807.87	20.6%
40 OPERATIONS & MAINTEN							
565670 421000 Books, Subscr & Mmbr	50	50	.00	.00	.00	50.00	.0%
565670 423000 Travel & Training	1,500	1,500	.00	.00	.00	1,500.00	.0%
565670 424000 Office Supplies	250	250	.00	.00	.00	250.00	.0%
565670 425000 Equip Supplies & Mai	2,500	2,500	102.49	39.71	.00	2,397.51	4.1%
565670 428000 Telephone Expense	1,000	1,000	190.07	95.01	.00	809.93	19.0%
565670 448000 Operating Supplies	3,000	3,000	178.14	51.51	.00	2,821.86	5.9%
TOTAL OPERATIONS & MAINTEN	8,300	8,300	470.70	186.23	.00	7,829.30	5.7%
45 DEBT SERVICE							
565670 481000 Principal On Bonds	835,000	835,000	.00	.00	.00	835,000.00	.0%
565670 482000 Interest on Bonds	466,700	466,700	.00	.00	.00	466,700.00	.0%
565670 482040 Int Exp-Dfrd Bond Rf	87,094	87,094	.00	.00	.00	87,094.00	.0%
565670 482060 Int Exp-Bond Premium	-137,677	-137,677	.00	.00	.00	-137,677.00	.0%*
565670 483000 Amort of Debt Acquis	9,252	9,252	.00	.00	.00	9,252.00	.0%
565670 484000 Paying Agent/Trustee	500	500	.00	.00	.00	500.00	.0%
TOTAL DEBT SERVICE	1,260,869	1,260,869	.00	.00	.00	1,260,869.00	.0%
TOTAL Department Maintenance & D	1,531,052	1,531,052	54,545.83	19,334.86	.00	1,476,506.17	3.6%
TOTAL EXPENSES	1,531,052	1,531,052	54,545.83	19,334.86	.00	1,476,506.17	

04/16/2015 15:52
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 9
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FOR 2015 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565690 Capital Projects							
<hr/>							
55 CAPITAL PROJECTS							
565690 472100 Buildings	25,000	25,000	.00	.00	.00	25,000.00	.0%
565690 473100 Improv Other Than Bl	25,000	25,000	4,329.00	4,329.00	.00	20,671.00	17.3%
565690 474500 Machinery & Equipmen	60,000	60,000	.00	.00	.00	60,000.00	.0%
565690 474550 Recreation Equipment	90,000	90,000	.00	.00	.00	90,000.00	.0%
TOTAL CAPITAL PROJECTS	200,000	200,000	4,329.00	4,329.00	.00	195,671.00	2.2%
TOTAL Capital Projects	200,000	200,000	4,329.00	4,329.00	.00	195,671.00	2.2%
TOTAL EXPENSES	200,000	200,000	4,329.00	4,329.00	.00	195,671.00	

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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 10
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FOR 2015 03

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	11,252	11,252	49,066.73	42,731.39	.00	-37,814.73	436.1%

** END OF REPORT - Generated by Tyson Beck **

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
March 31, 2015

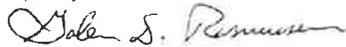
Date: 4/15/2015

<u>Name of Bank or Issuer</u>	<u>Type of Account or Security</u>	<u>Year Ago Rate</u>	<u>Current Rate</u>	<u>Maturity Date</u>	<u>Purchase Date</u>	<u>Year Ago Face Amount or Dollar Amount</u>	<u>Current Month Face Amount or Dollar Amount</u>	<u>Current Month Net Earning <Charge></u>	<u>Held at or Safekeeping Location</u>	<u>Fund Assigned To</u>
U S Bank	Checking	N/A	N/A	N/A	N/A	158,132.21	284,058.00	(559.76)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	0.4954%	0.5222%	N/A	N/A	6,772,916.11	6,983,596.16	3,050.48	State Treasurer	Enterprise Fund
U S Bank (2004 Bond Refund Escrow)	US Treasury Dep State & Local (SLGS)	0.1900%	0.1900%	7/1/2014	2/21/2013	274,279.00	0.00	0.00	Matured 7/1/2014	Enterprise Fund
U S Bank (2004 Bond Refund Escrow)	US Treasury Dep State & Local (SLGS)	0.2400%	0.2400%	1/1/2015	2/21/2013	12,914,538.00	0.00	0.00	Matured 1/1/2015	Enterprise Fund
Sub-total (Investable funds)						20,119,865.32	7,267,654.16	2,490.72		
U S Bank	2013 GO Refunding Bond Payment Escrow	N/A	N/A	N/A	N/A	0.00	0.00	0.00	U S Bank	Enterprise Fund
Grand Total - Investable Funds and Bond Escrows:						20,119,865.32	7,267,654.16	2,490.72		

Notes:
 "Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.
 Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due 7/1/2015

<u>Report of Reserve Balance:</u>	<u>General Ledger Account</u>	<u>Previous Month</u>	<u>Additions</u>	<u>Current Month</u>	<u>Year Ago</u>
Reserve for Repair/Replacement	56 292200	\$1,355,955.50	\$12,339.25	\$1,368,294.75	\$1,169,149.00

Prepared by & Title:



Galen D. Rasmussen, District Treasurer

Operational Cost

Revenue

2015					2014	
<u>Budget</u>	<u>Dept.</u>	<u>Feb.</u>	<u>YTD</u>	<u>%</u>	<u>Feb.</u>	<u>YTD</u>
\$2,623,000	Pools	\$ 204,608	\$ 412,059	15.7	\$ 227,225	\$ 460,550
\$ 270,800	Rec.	\$ 43,937	\$ 48,691	18.0	\$ 25,151	\$ 40,789
<u>\$ 647,334</u>	Ice	<u>\$ 46,792</u>	<u>\$ 115,892</u>	<u>17.9</u>	<u>\$ 64,031</u>	<u>\$ 138,308</u>
\$3,541,134		\$ 295,337	\$ 576,642	16.3	\$ 316,407	\$ 639,647

Expense

2015					2014	
<u>Budget</u>	<u>Dept.</u>	<u>Feb.</u>	<u>YTD</u>	<u>%</u>	<u>Feb.</u>	<u>YTD</u>
\$2,665,434	Pools	\$ 177,923	\$ 342,558	12.9	\$ 164,778	\$ 358,910
\$ 501,790	Rec.	\$ 47,837	\$ 80,452	16.0	\$ 48,696	\$ 86,300
\$1,025,810	Ice	\$ 71,807	\$ 174,752	17.0	\$ 67,683	\$ 177,450
<u>\$ 270,183</u>	Maint.	<u>\$ 17,971</u>	<u>\$ 35,211</u>	<u>13.0</u>	<u>\$ 19,140</u>	<u>\$ 34,888</u>
\$4,462,217		\$ 315,538	\$ 632,973	14.2	\$ 300,297	\$ 657,548

<u>Totals</u>	<u>Current Month</u> (\$20,201)	<u>YTD</u> (\$56,331)	<u>Month</u> \$16,110	<u>YTD</u> (\$17,901)
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SOUTH DAVIS RECREATION DISTRICT
Expenditures Submitted For Approval
For the Period April 1, 2015 - April 30, 2015

AGENDA ITEM # 6C

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
Payroll & Electronic Withdrawal Disbursements:				
UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 04/04/15	EFTPS	4/10/15	3,516.87
TYLER MUNIS PAYROLL SYSTEM	PAYROLL CHECKS (employees not pd via dir deposit) PPE 04/04/2015	16498-16517	4/10/15	2,363.60
TYLER MUNIS PAYROLL SYSTEM	PAYROLL (those paid via direct deposit) PPE 04/04/2015	ACH	4/10/15	56,038.11
INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 04/04/2015	EFTPS	4/10/15	14,432.30
INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 04/24/2015	EFTPS	4/24/15	14,046.62
UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 04/18/2015	ACH	4/23/15	3,511.50
TYLER MUNIS PAYROLL SYSTEM	PAYROLL CHECKS (employees not pd via dir deposit) PPE 04/24/2015	16518-16541	4/24/15	2,206.16
TYLER MUNIS PAYROLL SYSTEM	PAYROLL (those paid via direct deposit) PPE 04/24/2015	ACH	4/24/15	54,818.57
US BANK	April 2015 BANK CHARGES	ACH	4/14/15	652.24
US BANK	April 2015 CC FEES	ACH	4/6/15	5,156.46
STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR FEBRUARY 2015 SALES	EFTPS	4/29/15	188.83
STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR MARCH 2015 SALES	EFTPS	4/30/15	14,009.84
Accounts Payable Disbursements:				
32-DEGREES, INC.	ZAM TOWEL	63908	4/7/2015	132.90
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63909	4/7/2015	86.16
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63910	4/7/2015	151.38
ALPHAGRAPHICS #88	LAMINATING-SPLASH N SPRINT POSTERS	63911	4/7/2015	40.00
BEARCOM BUILDING SERVICES, INC.	4/15 JANITORIAL SERVICE	63912	4/7/2015	10,596.96
BICIN SALES, INC.	STAINLESS STEEL CLEANER	63913	4/7/2015	135.77
BOUNTIFUL CITY	3/15 INTERLOCAL SERVICE AGREEMENT & PHONES	63914	4/7/2015	9,395.14
BURBIDGE, SHAUNNA	REFUND-SWIM LESSONS	63915	4/7/2015	35.00
CAMPANA, KORY	REFUND-SOCCER	63916	4/7/2015	35.00
CEM AQUATICS	CHLORINE, HYD. ACID, FEED TUBE	63917	4/7/2015	1,410.78
CHRISTENSEN, JARED	REFUND-CLEANING DEPOSIT	63918	4/7/2015	200.00
CLARK, CHRIS	REFUND-PRIVATE SWIM LESSON	63919	4/7/2015	12.00
CLIPPER PUBLISHING CO., INC.	ADVERTISING-EGG DIVE, WELLNESS AD	63920	4/7/2015	432.00
COMCAST CABLE	MONTHLY CABLE BILL	63921	4/7/2015	87.48
CONTEMPORARY IMAGE	VIEWMONT WATER TEES	63922	4/7/2015	783.00
CORBRIDGE, SUE	REFUND-SWIM LESSONS	63923	4/7/2015	30.00
CRANDALL, JODI	REFUND-SWIM LESSONS	63924	4/7/2015	40.00
DEMETER, REBECCA	REFUND-SWIM LESSONS	63925	4/7/2015	27.75
DICK'S MARKET-CENTERVILLE	ICE RINK LEARN TO SKATE, EGG DIVE SUPPLIES	63926	4/7/2015	74.82
DOMAN, STEVE	SWIM MEET TRAVEL PER DIEM 2/26-3/1/15,3/24-29/15	63927	4/7/2015	250.00
DUKES, JOSH	REFUND-DISTRICT MEET SPLIT	63928	4/7/2015	125.00
ELWOOD, BRANDON	REFUND-SWIM LESSONS	63929	4/7/2015	37.00
FISHER, BECKY	REFUND-PARTY ROOM	63930	4/7/2015	35.00
GADD, MARY	REIMB-COSTCO CARD RENEWAL, SUPPLIES/ANNIV. PARTY	63931	4/7/2015	412.05
GRAINGER, INC.	POOLS CASTERS, BLDG SUPPLIES, SCREWS, BATTERIES	63932	4/7/2015	104.92
HARRIS, BRIAN	REFUND-CLEANING DEPOSIT	63933	4/7/2015	200.00
HOSEPOWER USA, INC.	ZAM FILL HOSE	63934	4/7/2015	71.47

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
JOHNSON, VALERIE	REFUND-SOCCER	63935	4/7/2015	55.00
JONKHART, SASKIA	REFUND-EFT MEMBERSHIP VARIANCE	63936	4/7/2015	53.78
KARL'S DISTRIBUTING	SNACK BAR SUPPLIES	63937	4/7/2015	105.30
KYSER, NATASHA	REFUND-FLAG FOOTBALL	63938	4/7/2015	60.00
LAYTON HIGH SCHOOL	DISTRICT MEET SPLIT	63939	4/7/2015	259.00
MATTHEWS, TIM	REFUND-PERSONAL TRAINER	63940	4/7/2015	90.00
NUCO2, LLC	BULK CO2	63941	4/7/2015	323.93
OFFICE DEPOT	ROUTERS, CABLES, CLEANERS, CLOTHS, DRUM UNIT	63942	4/7/2015	826.21
PRAXAIR DISTRIBUTION, INC.	WELDING GAS	63943	4/7/2015	26.03
REDD, LELAND W.	REFUND-BOY SCOUT MERIT BADGE/LIFE SAVING	63944	4/7/2015	32.00
SAMMY DOGG, LLC	SNACK BAR SUPPLIES	63945	4/7/2015	222.00
SCHEID, ALEXIS	REFUND-MEMBERSHIP FEES	63946	4/7/2015	70.19
SCOREBOARD SPORTS-BOUNTIFUL	BASKETBALLS	63947	4/7/2015	126.00
STEVENS, CINDY	REFUND-SCOUT SWIM	63948	4/7/2015	20.00
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63949	4/7/2015	1,872.70
UTAH WATER POLO ASSOCIATION	WATER POLO DUES AND GAME FEES	63950	4/7/2015	1,634.92
WOODBURY, MEGAN	REIMB-EGG DIVE CANDY AND PRIZES	63951	4/7/2015	235.59
ZURCHERS PARTY & WEDDING STORE	EGG DIVE PRIZES	63952	4/7/2015	176.61
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63953	4/15/2015	85.70
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63954	4/15/2015	565.96
AFLAC	APRIL 2015 SUPPLEMENTAL INSURANCE	63955	4/15/2015	106.40
AMERICAN SOCCER COMPANY, INC.	SOCCER JERSEYS	63956	4/15/2015	9,234.58
AQUAHOLICS	CUSTOM SILICONE CAPS	63957	4/15/2015	340.00
BICIN SALES, INC.	SHOWER SOAP	63958	4/15/2015	1,845.75
BOUNTIFUL CITY	1Q15 BROOMING OF PARKING LOT	63959	4/15/2015	407.50
BSN SPORTS-COLLEGIATE PACIFIC	BASKETBALL BACKBOARD PADDING	63960	4/15/2015	229.99
CANON SOLUTIONS AMERICA	COPIER MAINT AGREEMENT	63961	4/15/2015	261.64
DAVIS COUNTY GOVERNMENT	SEASONAL POOL PERMIT	63962	4/15/2015	225.00
FIRETROL PROTECTION SYSTEMS	FIRE ALARM MONITORING	63963	4/15/2015	77.00
G & K SERVICES	MATS & SNACK BAR PAPER SUPPLIES	63964	4/15/2015	286.00
GARD SPECIALISTS CO., INC.	ICE RINK GARDSERTS	63965	4/15/2015	88.75
GOVCONNECTION, INC.	USB ADPT, 16GB 204 PIN DIMM	63966	4/15/2015	145.25
HADLEY, SHERMAN	3/30/15-4/11/15 SPORTS OFFICIAL	63967	4/15/2015	100.00
HARTFORD-PRIORITY ACCOUNTS	APRIL 2015 LIFE INSURANCE	63968	4/15/2015	302.22
HARTFORD-PRIORITY ACCOUNTS	APRIL 2015 SUPPLEMENTAL INSURANCE	63969	4/15/2015	76.00
ICMA RETIREMENT TRUST 401(A)	401(A) DEDUCTIONS PPE 4/4/15	63970	4/15/2015	189.62
ICMA RETIREMENT TRUST 457	457 DEDUCTIONS PPE 4/4/15	63971	4/15/2015	582.21
LUNDQUIST SALES, INC	POOL PUMP PARTS	63972	4/15/2015	499.31
MANTEK	CLEANING SUPPLIES	63973	4/15/2015	473.27
NATIONAL BENEFIT SERVICES, INC.	FLEX WITHHOLDING PPE 4/4/15	63974	4/15/2015	425.85
NATIONAL BENEFIT SERVICES, LLC.	MARCH 2015 ADMIN FEES	63975	4/15/2015	50.00
NUCO2, LLC	BULK CO2	63976	4/15/2015	469.51
OFFICE OF RECOVERY SERVICES	CHILD SUPPORT DEDUCTIONS PPE 4/4/15	63977	4/15/2015	438.60
POSTNET	BANNERS, GRAPHIC DESIGNS	63978	4/15/2015	109.71
POWER ENGINEERING CO., INC.	COOLING TOWER	63979	4/15/2015	796.80

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
QUESTAR GAS COMPANY	MONTHLY GAS TRANSMISSION FEE	63980	4/15/2015	1,760.47
S & S WORLDWIDE, INC.	SPALDING BBALL MENS	63981	4/15/2015	298.89
SCOREBOARD SPORTS-BOUNTIFUL	BASKETBALL SCOREBOOKS	63982	4/15/2015	470.76
STAPLES ADVANTAGE	COLORED PAPER	63983	4/15/2015	66.72
STEP SAVER, INC.	BUILDING SALT, R/O SALT	63984	4/15/2015	197.19
SUMMIT ENERGY, LLC	3/15 FUEL PURCHASE	63985	4/15/2015	6,726.70
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	63986	4/15/2015	810.46
T-MOBILE	MONTHLY CELL PHONE SERVICE	63987	4/15/2015	53.52
TILLET, DANIELLE	REFUND-CLEANING DEPOSIT	63988	4/15/2015	200.00
TURNER, MARIO DEVON	3/30/15-4/11/15 SPORTS OFFICIAL	63989	4/15/2015	96.00
U.S. BANK	GENERAL OBLIGATON REFUNDING, SERIES 2013	63990	4/15/2015	350.00
U.S. BANK	AC#2545 AUDIO KIT, CLEANER, COMPRESSOR PARTS, MATS	63991	4/15/2015	1,976.62
UTAH STATE TAX COMMISSION	MARCH 2015 TAX WITHHOLDING	63992	4/15/2015	3,183.91
VINCENT, TRACY	REFUND-SOCCER	63993	4/15/2015	70.00
WHITE, JARED	REFUND-FLAG FOOTBALL	63994	4/15/2015	65.00
WILLIAMS, STEVEN	REFUND-MEMBERSHIP DUES/OVER CHARGE	63995	4/15/2015	18.00
ZEE MEDICAL INC.	FIRST AID SUPPLIES	63996	4/15/2015	369.05
A & J DISTRIBUTING	SNACK BAR SUPPLIES	63997	4/21/2015	86.16
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	63998	4/21/2015	678.61
CASUAL PERFORMANCE, INC.	1000 SCANS CLUB SHIRTS	63999	4/21/2015	1,059.50
CEM AQUATICS	BULK SODIUM HYPOCHLORITE, CHLORINE, BULKHEAD PINS	64000	4/21/2015	4,565.89
CLIPPER PUBLISHING CO., INC.	ADVERTISING	64001	4/21/2015	144.00
COTTAM, NICOLE	REFUND-FLAG FOOTBALL	64002	4/21/2015	65.00
DAKTRONICS, INC.	ANTENNA, CARRYING CASE	64003	4/21/2015	90.00
DICK'S MARKET-CENTERVILLE	SNACK BAR SUPPLIES, WATER	64004	4/21/2015	63.08
DIRECT SPORTS, INC.	BASES, SOFTBALLS	64005	4/21/2015	892.39
ERICKSON, EMILY	REFUND-SOCCER	64006	4/21/2015	40.00
GOVCONNECTION, INC.	USB	64007	4/21/2015	9.49
GRAINGER, INC.	SOLDERING IRON/TIMING REPAIRS, CLOCK	64008	4/21/2015	93.51
HAYES GODFREY BELL, P.C.	LEGAL FEES	64009	4/21/2015	314.50
HAYNIE & COMPANY	AUDIT INTERIM BILLING Y/E 12/31/2014	64010	4/21/2015	8,868.00
HOME DEPOT CREDIT SERVICES	WOOD/BOARD FOR ZAM, BLDG. SUPPLIES	64011	4/21/2015	111.53
INNOVATIVE TIMING SYSTEMS, LLC	"ITS YOUR RACE" ANNUAL UPGRADE SUBSCRIPTION	64012	4/21/2015	1,650.00
JOHNSON, COURTNEY	REFUND-SPRING SOCCER	64013	4/21/2015	35.00
KARL'S DISTRIBUTING	SNACK BAR SUPPLIES	64014	4/21/2015	582.48
KEIRNES, BRITTANY	REFUND-SOCCER	64015	4/21/2015	50.00
KING, CHARLENE	REFUND-CLEANING DEPOSIT	64016	4/21/2015	200.00
LEWIS, RENEE	REFUND-YOUTH SOCCER	64017	4/21/2015	40.00
LYMAN, HEATHER	REFUND-FLAG FOOTBALL	64018	4/21/2015	60.00
MARINE RESCUE PRODUCTS, INC.	BLACK VELCRO STRAP	64019	4/21/2015	93.75
MENLOVE, MARGY	REFUND-LEARN TO SKATE DISCOUNT 2 FOR 1	64020	4/21/2015	36.00
NATIONAL GYM SUPPLY, INC.	SPIN BIKE PARTS	64021	4/21/2015	286.06
OFFICE DEPOT	CREDIT CARD RECEIPT PAPER ROLLS/FRONT DESK, PAPER	64022	4/21/2015	85.31
PICKETT, MICHELLE	REFUND-SOCCER	64023	4/21/2015	145.00
RAN ENERGY GYM	REFUND-CLEANING DEPOSIT	64024	4/21/2015	100.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
STAPLES ADVANTAGE	PAPER	64025	4/21/2015	16.56
SWANK MOTION PICTURES, INC	SUMMER MOVIES	64026	4/21/2015	772.00
SYSCO INTERMOUNTAIN, INC.	SNACK BAR SUPPLIES	64027	4/21/2015	1,182.33
WDA WHOLESALE DISTRIBUTION ALLIANCE	GOGGLES, SWIM DIAPERS	64028	4/21/2015	808.74
A & J DISTRIBUTING	SNACK BAR SUPPLIES	64029	4/29/2015	34.86
A.W. MARSHALL COMPANY	SNACK BAR SUPPLIES	64030	4/29/2015	175.53
CARR PRINTING CO., INC.	RENEWAL POSTCARD/INKJET ADDRESS	64031	4/29/2015	122.93
CEM AQUATICS	HYD. ACID	64032	4/29/2015	1,079.21
CODALE ELECTRIC SUPPLY, INC.	R/T UNIT TRANSFORMER	64033	4/29/2015	173.00
DENTAL SELECT	MAY 2015 DENTAL INSURANCE PREMIUM	64034	4/29/2015	1,030.42
HADLEY, SHERMAN	4/13/15-4/25/15 SPORTS OFFICIAL	64035	4/29/2015	100.00
HUMPHRIES, JARED PAUL	4/13/15-4/25/15 SPORTS OFFICIAL	64036	4/29/2015	92.00
ICMA RETIREMENT CORPORATION	PLAN FEE 4/1/15 - 6/30/15	64037	4/29/2015	250.00
ICMA RETIREMENT TRUST 401(A)	401(A)DEDUCTIONS PPE 4/18/15	64038	4/29/2015	189.62
ICMA RETIREMENT TRUST 457	457 DEDUCTIONS PPE 4/18/15	64039	4/29/2015	582.21
MOORE, BRYCE F.	4/13/15-4/25/15 SPORTS OFFICIAL	64040	4/29/2015	200.00
NATIONAL BENEFIT SERVICES, INC.	FLEX WITHHOLDING PPE 4/18/15	64041	4/29/2015	425.85
NELSEN ELECTRIC MOTOR	LAZY RIVER PUMP MOTOR CLEAN	64042	4/29/2015	1,055.28
NIELSEN, KAI LOPAKA	4/13/15-4/25/15 SPORTS OFFICIAL	64043	4/29/2015	132.00
NUCO2, LLC	BULK CO2, TANK LEASE	64044	4/29/2015	521.63
OFFICE OF RECOVERY SERVICES	CHILD SUPPORT WITHHOLDING PPE 4/18/15	64045	4/29/2015	438.60
PEART, KERRY	4/13/15-4/25/15 SPORTS OFFICIAL	64046	4/29/2015	63.00
PEPSI-COLA	SNACK BAR SUPPLIES	64047	4/29/2015	233.90
REGENCE BLUECROSS BLUESHIELD	MAY '14 HEALTH INSURANCE PREMIUM	64048	4/29/2015	12,562.41
RIEDEL SHOES, INC.	SKATES	64049	4/29/2015	5,867.26
ROGERS, LESLIE	REFUND-WSI CLASS FEE	64050	4/29/2015	110.00
SUPERIOR GRINDING & SALES, INC.	ZAM BLADE	64051	4/29/2015	127.63
WASATCH FRONT FISH MARKET	SDAT MEET FEES/BIG FISH CLASSIC MEET	64052	4/29/2015	1,432.50
WILEY, DAWNA	REFUND-SWIMMING LESSONS	64053	4/29/2015	35.00
WORKER'S COMPENSATION FUND	MAY 2015 WORKMAN'S COMP PREMIUM	64054	4/29/2015	1,709.27

TOTAL EXPENDITURES FOR BOARD APPROVAL.....

289,166.85

We hereby certify that the Board of Trustees ratified and/or approved the expenditures described herein at its meeting held May 18, 2015.

Chairperson

Clerk



05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 1
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FOR 2015 04

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56 SOUTH DAVIS RECREATION DIST							
10 SWIMMING POOL REVENU							
56 347210 Daily Admissions - Pool	-563,000	-563,000	-175,179.53	-37,379.62	.00	-387,820.47	31.1%*
56 347215 Season Passes	-723,000	-723,000	-231,528.10	-56,986.77	.00	-491,471.90	32.0%*
56 347217 EFT Mthly Pay Annual Pas	-625,000	-625,000	-187,408.01	-46,677.28	.00	-437,591.99	30.0%*
56 347218 EFT Mthly Pay Set-Up Fee	-18,000	-18,000	-5,580.00	-1,110.00	.00	-12,420.00	31.0%*
56 347220 Ticket Sales-Spcl Events	-9,000	-9,000	-806.68	.00	.00	-8,193.32	9.0%*
56 347221 Special Events-Races	-95,000	-95,000	-25,656.00	-6,010.00	.00	-69,344.00	27.0%*
56 347225 Special Events Donations	-9,000	-9,000	-6,513.68	-416.67	.00	-2,486.32	72.4%
56 347240 Snack Bar Sales - Pool	-20,000	-20,000	.00	.00	.00	-20,000.00	.0%*
56 347241 Merchandise Sales	-17,000	-17,000	-4,338.23	-937.46	.00	-12,661.77	25.5%*
56 347250 Fitness Class	-5,000	-5,000	-2,228.00	-18.00	.00	-2,772.00	44.6%
56 347260 Lessons - Pool	-250,000	-250,000	-76,299.25	-22,108.00	.00	-173,700.75	30.5%*
56 347262 Private Swim Lessons	-25,000	-25,000	-11,040.00	-2,951.00	.00	-13,960.00	44.2%
56 347265 Personal Trainers	-71,000	-71,000	-25,320.00	-5,895.00	.00	-45,680.00	35.7%
56 347271 Facil Rent-Hrly/Swim Mee	-27,000	-27,000	-10,990.79	-875.00	.00	-16,009.21	40.7%
56 347275 Facil Rntl-All Nite Part	-10,000	-10,000	-3,600.00	-1,100.00	.00	-6,400.00	36.0%
56 347276 Facil Rntl-Party Room	-18,000	-18,000	-7,677.50	-1,316.50	.00	-10,322.50	42.7%
56 347280 Swim Team (Tsunami)	-123,000	-123,000	-38,851.50	-6,533.50	.00	-84,148.50	31.6%*
56 347290 Day Care	-15,000	-15,000	-6,741.00	-1,514.00	.00	-8,259.00	44.9%
TOTAL SWIMMING POOL REVENU	-2,623,000	-2,623,000	-819,758.27	-191,828.80	.00	-1,803,241.73	31.3%
15 RECREATION REVENUE							
56 347440 Snack Sales-Zesiger Park	-1,800	-1,800	.00	.00	.00	-1,800.00	.0%*
56 347450 Vending Mach Commission	-1,500	-1,500	-362.84	-153.20	.00	-1,137.16	24.2%*
56 347460 Lessons - Rec	-18,000	-18,000	-2,831.00	-939.00	.00	-15,169.00	15.7%*
56 347470 Facility Rntl-Gym/Mtg Rm	-9,000	-9,000	-7,963.00	-3,010.00	.00	-1,037.00	88.5%
56 347480 Team Sports	-240,500	-240,500	-84,624.29	-19,999.00	.00	-155,875.71	35.2%
TOTAL RECREATION REVENUE	-270,800	-270,800	-95,781.13	-24,101.20	.00	-175,018.87	35.4%
20 ICE RINK REVENUE							
56 347810 Daily Admissions - Rink	-71,000	-71,000	-32,266.01	-2,763.71	.00	-38,733.99	45.4%
56 347815 Season Passes	-131,656	-131,656	-40,857.91	-10,056.49	.00	-90,798.09	31.0%*
56 347817 EFT Mthly Pay Annual Pas	-113,000	-113,000	-33,082.11	-8,237.15	.00	-79,917.89	29.3%*

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 2
glytdbud

FOR 2015 04

ACCOUNTS FOR: 56	SOUTH DAVIS RECREATION DIST	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
56 347820	Ticket Sales-Spcl Events	-4,000	-4,000	.00	.00	.00	-4,000.00	.0%*
56 347825	Special Events Donations	-500	-500	.00	.00	.00	-500.00	.0%*
56 347840	Snack Bar Sls-Main SnkBa	-108,750	-108,750	-33,579.11	-5,957.82	.00	-75,170.89	30.9%*
56 347841	Merchandise Sales	-1,615	-1,615	-1,110.84	-90.69	.00	-504.16	68.8%*
56 347860	Skate Lessons	-36,000	-36,000	-10,652.00	-1,206.00	.00	-25,348.00	29.6%*
56 347871	Facil Rntl-Hockey/Fig Sk	-100,000	-100,000	-29,525.00	-3,235.00	.00	-70,475.00	29.5%*
56 347872	Facil Rntl-Frstyl/Contrc	-40,000	-40,000	-9,902.00	-2,492.50	.00	-30,098.00	24.8%*
56 347874	Rental - Ice Skates	-32,000	-32,000	-14,186.11	-1,069.23	.00	-17,813.89	44.3%*
56 347875	Facil Rntl-All Nite Part	-2,000	-2,000	-450.00	-150.00	.00	-1,550.00	22.5%*
56 347876	Facil Rntl-Party Room	-6,813	-6,813	-3,139.09	-621.00	.00	-3,673.91	46.1%*
TOTAL ICE RINK REVENUE		-647,334	-647,334	-208,750.18	-35,879.59	.00	-438,583.82	32.2%*
22 TAXES								
56 311000	General Property Taxes	-700,000	-700,000	-965.99	-947.32	.00	-699,034.01	.1%*
56 311010	Genl Prop Taxes-Debt Srv	-1,301,700	-1,301,700	-1,796.32	-1,761.62	.00	-1,299,903.68	.1%*
56 312000	Prior Yrs'Taxes-Delnguen	-175,000	-175,000	-50,254.04	-8,996.26	.00	-124,745.96	28.7%*
56 315000	Fees-In-Lieu Of Prop Tax	-150,000	-150,000	-36,400.89	-12,852.82	.00	-113,599.11	24.3%*
TOTAL TAXES		-2,326,700	-2,326,700	-89,417.24	-24,558.02	.00	-2,237,282.76	3.8%*
25 OTHER REVENUE								
56 361000	Interest Earnings	-25,000	-25,000	-6,852.67	.00	.00	-18,147.33	27.4%*
56 369000	Sundry Revenues	-20,000	-20,000	-915.37	-279.41	.00	-19,084.63	4.6%*
TOTAL OTHER REVENUE		-45,000	-45,000	-7,768.04	-279.41	.00	-37,231.96	17.3%*
TOTAL SOUTH DAVIS RECREATION DIST		-5,912,834	-5,912,834	-1,221,474.86	-276,647.02	.00	-4,691,359.14	20.7%*
TOTAL REVENUES		-5,912,834	-5,912,834	-1,221,474.86	-276,647.02	.00	-4,691,359.14	

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 3
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FOR 2015 04

ACCOUNTS FOR:	Department	Swimming Pools	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
35 PERSONNEL SERVICES									
565610	411000	Salaries - Perm Empl	213,705	213,705	60,852.11	15,643.21	.00	152,852.89	28.5%
565610	412000	Salaries-Temp & Part	0	0	-7,962.41	.00	.00	7,962.41	100.0%
565610	412010	Lifeguards/Swim Inst	550,000	550,000	135,832.43	35,182.62	.00	414,167.57	24.7%
565610	412020	Program Directors	60,000	60,000	18,715.52	4,258.50	.00	41,284.48	31.2%
565610	412030	Aerobics/Wt Trainers	155,879	155,879	44,184.64	11,318.50	.00	111,694.36	28.3%
565610	412040	Cashiers-Snack Bar-P	8,000	8,000	.00	.00	.00	8,000.00	.0%
565610	412050	Cashier-Front Desk	155,000	155,000	41,765.67	10,326.52	.00	113,234.33	26.9%
565610	412080	Swim Team Coaches	70,000	70,000	15,339.54	3,361.76	.00	54,660.46	21.9%
565610	412090	Daycare Staff	42,000	42,000	11,443.98	2,839.59	.00	30,556.02	27.2%
565610	412100	Persnl Trainer Share	60,000	60,000	16,277.86	3,125.75	.00	43,722.14	27.1%
565610	412110	Priv Swim Lsn Instru	14,000	14,000	5,601.49	2,028.90	.00	8,398.51	40.0%*
565610	413010	Fica Taxes	99,963	99,963	26,504.93	6,657.04	.00	73,458.07	26.5%
565610	413020	Employee Medical Ins	52,000	52,000	14,981.45	4,395.04	.00	37,018.55	28.8%
565610	413030	Employee Life Ins	1,349	1,349	349.10	102.98	.00	999.90	25.9%
565610	413040	State Retirement & 4	41,110	41,110	11,677.97	3,042.54	.00	29,432.03	28.4%
565610	413060	Unemployment Reimb	2,000	2,000	.00	.00	.00	2,000.00	.0%
565610	413100	Workers Comp Insuran	24,793	24,793	6,252.41	1,570.80	.00	18,540.59	25.2%
565610	425300	Vehicle Allowance	2,400	2,400	538.69	138.48	.00	1,861.31	22.4%
565610	462180	Accrued Comp Time Ex	200	200	.00	.00	.00	200.00	.0%
565610	462190	Accrued Sick Leave E	1,000	1,000	.00	.00	.00	1,000.00	.0%
565610	462200	Accrued Vacation Exp	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL PERSONNEL SERVICES			1,555,399	1,555,399	402,355.38	103,992.23	.00	1,153,043.62	25.9%
40 OPERATIONS & MAINTEN									
565610	421000	Books, Subscr & Mmbr	25,000	25,000	5,019.64	625.89	.00	19,980.36	20.1%
565610	422000	Public Notices	22,000	22,000	6,310.06	1,434.84	.00	15,689.94	28.7%
565610	423000	Travel & Training	10,000	10,000	1,154.90	407.46	.00	8,845.10	11.5%
565610	424000	Office Supplies	8,500	8,500	2,147.26	221.43	.00	6,352.74	25.3%
565610	425000	Equip Supplies & Mai	30,000	30,000	3,976.39	593.82	.00	26,023.61	13.3%
565610	426000	Bldg & Grnd Suppl &	190,000	190,000	49,398.13	13,109.67	.00	140,601.87	26.0%
565610	426500	GrndsMaint/Mowing/Sn	4,000	4,000	428.75	428.75	.00	3,571.25	10.7%
565610	427000	Utilities	300,000	300,000	66,923.69	5,092.30	.00	233,076.31	22.3%
565610	428000	Telephone Expense	3,000	3,000	480.21	135.08	.00	2,519.79	16.0%
565610	431050	Credit Card Merchant	36,000	36,000	11,048.81	.00	.00	24,951.19	30.7%
565610	431100	Legal And Auditing F	14,000	14,000	4,822.50	4,591.25	.00	9,177.50	34.4%*
565610	431500	Acctg & Payroll Serv	41,000	41,000	7,306.41	3,361.80	.00	33,693.59	17.8%

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 4
glytdbud

FOR 2015 04

ACCOUNTS FOR:	Department	Swimming Pools	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565610	434000	Janitorial Services	78,000	78,000	25,432.72	6,358.18	.00	52,567.28	32.6%
565610	445200	Lifeguard Uniforms	9,000	9,000	513.00	.00	.00	8,487.00	5.7%
565610	448000	Operating Supplies	45,000	45,000	5,092.63	1,300.15	.00	39,907.37	11.3%
565610	448240	Items Purchasd for R	10,000	10,000	3,260.32	1,148.74	.00	6,739.68	32.6%
565610	448250	Snack Bar Supplies	16,000	16,000	.00	.00	.00	16,000.00	.0%
565610	448300	Party Room Supplies	5,000	5,000	1,034.64	.00	.00	3,965.36	20.7%
565610	448400	Day Care Supplies	1,500	1,500	45.99	.00	.00	1,454.01	3.1%
565610	448700	Special Events Suppl	78,000	78,000	17,229.39	3,166.19	.00	60,770.61	22.1%
565610	451100	Insurance & Surety B	50,955	50,955	50,336.50	.00	.00	618.50	98.8%*
565610	461000	Miscellaneous Expens	6,000	6,000	543.90	.00	.00	5,456.10	9.1%
565610	463000	Cash Over Or Short	0	0	3.48	17.94	.00	-3.48	100.0%*
565610	492300	Contr To Repair Rese	127,080	127,080	42,360.00	10,590.00	.00	84,720.00	33.3%
TOTAL OPERATIONS & MAINTEN			1,110,035	1,110,035	304,869.32	52,583.49	.00	805,165.68	27.5%
TOTAL Department Swimming Pools			2,665,434	2,665,434	707,224.70	156,575.72	.00	1,958,209.30	26.5%
TOTAL EXPENSES			2,665,434	2,665,434	707,224.70	156,575.72	.00	1,958,209.30	

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 5
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FOR 2015 04

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565630 Department Recreation							
35 PERSONNEL SERVICES							
565630 411000 Salaries - Perm Empl	84,767	84,767	24,320.76	6,036.80	.00	60,446.24	28.7%
565630 412000 Salaries-Temp & Part	150,000	150,000	51,165.58	4,863.52	.00	98,834.42	34.1%*
565630 413010 Fica Taxes	18,343	18,343	5,741.73	823.20	.00	12,601.27	31.3%
565630 413020 Employee Medical Ins	24,000	24,000	6,888.08	2,027.29	.00	17,111.92	28.7%
565630 413030 Employee Life Ins	545	545	134.65	39.72	.00	410.35	24.7%
565630 413040 State Retirement & 4	16,235	16,235	4,493.70	1,126.92	.00	11,741.30	27.7%
565630 413060 Unemployment Reimb	500	500	22.89	.00	.00	477.11	4.6%
565630 413100 Workers Comp Insuran	4,535	4,535	1,360.70	197.92	.00	3,174.30	30.0%
565630 425300 Vehicle Allowance	1,800	1,800	323.18	83.08	.00	1,476.82	18.0%
565630 462180 Accrued Comp Time Ex	100	100	.00	.00	.00	100.00	.0%
565630 462190 Accrued Sick Leave E	600	600	.00	.00	.00	600.00	.0%
565630 462200 Accrued Vacation Exp	1,600	1,600	.00	.00	.00	1,600.00	.0%
TOTAL PERSONNEL SERVICES	303,025	303,025	94,451.27	15,198.45	.00	208,573.73	31.2%
40 OPERATIONS & MAINTEN							
565630 421000 Books, Subscr & Mmbr	900	900	100.00	.00	.00	800.00	11.1%
565630 422000 Public Notices	4,000	4,000	506.28	44.00	.00	3,493.72	12.7%
565630 423000 Travel & Training	1,065	1,065	232.50	.00	.00	832.50	21.8%
565630 424000 Office Supplies	1,000	1,000	361.61	34.95	.00	638.39	36.2%*
565630 425000 Equip Supplies & Mai	200	200	.00	.00	.00	200.00	.0%
565630 426050 Field Prep & Util-By	5,000	5,000	300.00	300.00	.00	4,700.00	6.0%
565630 427000 Utilities	51,000	51,000	11,017.46	848.72	.00	39,982.54	21.6%
565630 428000 Telephone Expense	600	600	130.28	47.60	.00	469.72	21.7%
565630 431000 Profess & Tech Servi	65,000	65,000	25,435.00	783.00	.00	39,565.00	39.1%*
565630 431050 Credit Card Merchant	5,000	5,000	1,578.39	.00	.00	3,421.61	31.6%
565630 431500 Acctg & Payroll Serv	20,000	20,000	3,653.19	1,680.90	.00	16,346.81	18.3%
565630 434000 Janitorial Services	13,500	13,500	4,238.76	1,059.69	.00	9,261.24	31.4%
565630 448000 Operating Supplies	28,000	28,000	14,166.59	11,043.72	.00	13,833.41	50.6%*
565630 448250 Snack Bar Supply-Zes	1,000	1,000	.00	.00	.00	1,000.00	.0%
565630 461000 Miscellaneous Expens	2,500	2,500	.00	.00	.00	2,500.00	.0%
TOTAL OPERATIONS & MAINTEN	198,765	198,765	61,720.06	15,842.58	.00	137,044.94	31.1%
TOTAL Department Recreation	501,790	501,790	156,171.33	31,041.03	.00	345,618.67	31.1%
TOTAL EXPENSES	501,790	501,790	156,171.33	31,041.03	.00	345,618.67	

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 6
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FOR 2015 04

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
565650 Department Ice Arena	APPROP	BUDGET				BUDGET	USED
20 ICE RINK REVENUE							
565650 347830 Groupon Voucher Sale	0	0	-1,589.88	-359.49	.00	1,589.88	100.0%
TOTAL ICE RINK REVENUE	0	0	-1,589.88	-359.49	.00	1,589.88	100.0%
35 PERSONNEL SERVICES							
565650 411000 Salaries - Perm Empl	180,313	180,313	50,403.73	12,814.40	.00	129,909.27	28.0%
565650 412000 Salaries-Temp & Part	225,000	225,000	72,401.78	15,153.15	.00	152,598.22	32.2%
565650 413010 Fica Taxes	31,006	31,006	8,835.12	2,148.96	.00	22,170.88	28.5%
565650 413020 Employee Medical Ins	37,600	37,600	9,860.03	2,893.48	.00	27,739.97	26.2%
565650 413030 Employee Life Ins	1,104	1,104	277.57	81.88	.00	826.43	25.1%
565650 413040 State Retirement & 4	33,910	33,910	7,725.18	1,965.84	.00	26,184.82	22.8%
565650 413060 Unemployment Reimb	100	100	.00	.00	.00	100.00	.0%
565650 413100 Workers Comp Insuran	7,596	7,596	2,106.20	513.71	.00	5,489.80	27.7%
565650 425300 Vehicle Allowance	5,535	5,535	1,795.47	461.56	.00	3,739.53	32.4%
565650 462180 Accrued Comp Time Ex	250	250	.00	.00	.00	250.00	.0%
565650 462190 Accrued Sick Leave E	750	750	.00	.00	.00	750.00	.0%
565650 462200 Accrued Vacation Exp	800	800	.00	.00	.00	800.00	.0%
TOTAL PERSONNEL SERVICES	523,964	523,964	153,405.08	36,032.98	.00	370,558.92	29.3%
40 OPERATIONS & MAINTEN							
565650 421000 Books, Subscr & Mmbr	2,000	2,000	3,521.25	202.00	.00	-1,521.25	176.1%*
565650 422000 Public Notices	10,000	10,000	1,994.43	412.34	.00	8,005.57	19.9%
565650 423000 Travel & Training	1,000	1,000	232.50	.00	.00	767.50	23.3%
565650 424000 Office Supplies	2,000	2,000	781.85	104.87	.00	1,218.15	39.1%*
565650 425000 Equip Supplies & Mai	10,000	10,000	1,032.92	137.02	.00	8,967.08	10.3%
565650 426000 Bldg Supplies & Main	35,000	35,000	8,154.77	1,464.37	.00	26,845.23	23.3%
565650 426500 GrndsMaint/Mowing/Sn	6,000	6,000	428.75	428.75	.00	5,571.25	7.1%
565650 427000 Utilities	152,000	152,000	33,403.33	2,546.15	.00	118,596.67	22.0%
565650 428000 Telephone Expense	1,500	1,500	130.28	47.60	.00	1,369.72	8.7%
565650 431050 Credit Card Merchant	11,000	11,000	3,156.81	.00	.00	7,843.19	28.7%
565650 431100 Legal And Auditing F	15,000	15,000	4,822.50	4,591.25	.00	10,177.50	32.2%
565650 431500 Acctg & Payroll Serv	41,000	41,000	7,306.41	3,361.80	.00	33,693.59	17.8%
565650 434000 Janitorial Services	38,000	38,000	12,716.36	3,179.09	.00	25,283.64	33.5%*

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 7
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FOR 2015 04

ACCOUNTS FOR:	Department	Ice Arena	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565650	448000	Operating Supplies	14,000	14,000	7,665.91	6,462.37	.00	6,334.09	54.8%*
565650	448240	Resale Items	2,000	2,000	1,993.38	-4,395.49	.00	6.62	99.7%*
565650	448250	Snack Bar Supplies	85,000	85,000	28,477.55	11,150.99	.00	56,522.45	33.5%*
565650	448300	Party Room Supplies	1,400	1,400	701.64	.00	.00	698.36	50.1%*
565650	448700	Special Events Suppl	1,000	1,000	875.40	35.42	.00	124.60	87.5%*
565650	451100	Insurance & Surety B	50,955	50,955	50,336.50	.00	.00	618.50	98.8%*
565650	461000	Miscellaneous Expens	2,000	2,000	100.00	.00	.00	1,900.00	5.0%*
565650	492300	Contr To Repair/Rplc	20,991	20,991	6,997.00	1,749.25	.00	13,994.00	33.3%*
TOTAL OPERATIONS & MAINTEN			501,846	501,846	174,829.54	31,477.78	.00	327,016.46	34.8%*
TOTAL Department Ice Arena			1,025,810	1,025,810	326,644.74	67,151.27	.00	699,165.26	31.8%*
TOTAL REVENUES			0	0	-1,589.88	-359.49	.00	1,589.88	
TOTAL EXPENSES			1,025,810	1,025,810	328,234.62	67,510.76	.00	697,575.38	

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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 8
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FOR 2015 04

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565670 Department Maintenance & Debt							
35 PERSONNEL SERVICES							
565670 411000 Salaries - Perm Empl	158,636	158,636	45,864.70	11,790.41	.00	112,771.30	28.9%
565670 412000 Salaries-Temp & Part	18,000	18,000	3,437.68	841.50	.00	14,562.32	19.1%
565670 413010 Fica Taxes	13,818	13,818	3,683.47	939.99	.00	10,134.53	26.7%
565670 413020 Employee Medical Ins	35,050	35,050	10,147.29	3,028.60	.00	24,902.71	29.0%
565670 413030 Employee Life Ins	1,010	1,010	263.19	77.64	.00	746.81	26.1%
565670 413040 State Retirement & 4	30,775	30,775	9,064.33	2,370.65	.00	21,710.67	29.5%
565670 413100 Workers Comp Insuran	3,394	3,394	891.97	228.71	.00	2,502.03	26.3%
565670 462180 Accrued Comp Time Ex	200	200	.00	.00	.00	200.00	.0%
565670 462190 Accrued Sick Leave E	200	200	.00	.00	.00	200.00	.0%
565670 462200 Accrued Vacation Exp	800	800	.00	.00	.00	800.00	.0%
TOTAL PERSONNEL SERVICES	261,883	261,883	73,352.63	19,277.50	.00	188,530.37	28.0%
40 OPERATIONS & MAINTEN							
565670 421000 Books, Subscr & Mmbr	50	50	.00	.00	.00	50.00	.0%
565670 423000 Travel & Training	1,500	1,500	.00	.00	.00	1,500.00	.0%
565670 424000 Office Supplies	250	250	10.19	10.19	.00	239.81	4.1%
565670 425000 Equip Supplies & Mai	2,500	2,500	152.74	50.25	.00	2,347.26	6.1%
565670 428000 Telephone Expense	1,000	1,000	291.18	101.11	.00	708.82	29.1%
565670 448000 Operating Supplies	3,000	3,000	178.14	.00	.00	2,821.86	5.9%
TOTAL OPERATIONS & MAINTEN	8,300	8,300	632.25	161.55	.00	7,667.75	7.6%
45 DEBT SERVICE							
565670 481000 Principal On Bonds	835,000	835,000	.00	.00	.00	835,000.00	.0%
565670 482000 Interest on Bonds	466,700	466,700	.00	.00	.00	466,700.00	.0%
565670 482040 Int Exp-Dfrd Bond Rf	87,094	87,094	.00	.00	.00	87,094.00	.0%
565670 482060 Int Exp-Bond Premium	-137,677	-137,677	.00	.00	.00	-137,677.00	.0%*
565670 483000 Amort of Debt Acquis	9,252	9,252	.00	.00	.00	9,252.00	.0%
565670 484000 Paying Agent/Trustee	500	500	.00	.00	.00	500.00	.0%
TOTAL DEBT SERVICE	1,260,869	1,260,869	.00	.00	.00	1,260,869.00	.0%
TOTAL Department Maintenance & D	1,531,052	1,531,052	73,984.88	19,439.05	.00	1,457,067.12	4.8%
TOTAL EXPENSES	1,531,052	1,531,052	73,984.88	19,439.05	.00	1,457,067.12	

05/14/2015 16:07
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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 9
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FOR 2015 04

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
565690 Capital Projects							
<hr/>							
55 CAPITAL PROJECTS							
565690 472100 Buildings	25,000	25,000	.00	.00	.00	25,000.00	.0%
565690 473100 Improv Other Than Bl	25,000	25,000	4,329.00	.00	.00	20,671.00	17.3%
565690 474500 Machinery & Equipmen	60,000	60,000	.00	.00	.00	60,000.00	.0%
565690 474550 Recreation Equipment	90,000	90,000	.00	.00	.00	90,000.00	.0%
TOTAL CAPITAL PROJECTS	200,000	200,000	4,329.00	.00	.00	195,671.00	2.2%
TOTAL Capital Projects	200,000	200,000	4,329.00	.00	.00	195,671.00	2.2%
TOTAL EXPENSES	200,000	200,000	4,329.00	.00	.00	195,671.00	

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South Davis Recreation District
YEAR-TO-DATE REVENUES & EXPENDITURES

P 10
glytdbud

FOR 2015 04

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	11,252	11,252	46,879.79	-2,439.95	0.00	-35,627.79	416.6%

** END OF REPORT - Generated by Tyson Beck **

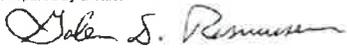
South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
Apr 11 30, 2015

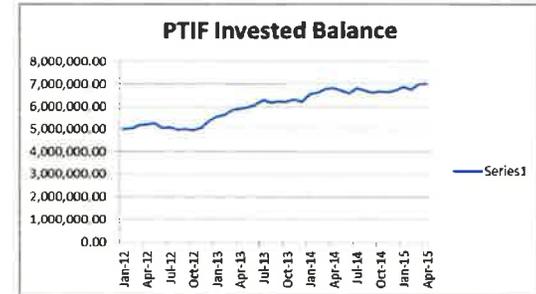
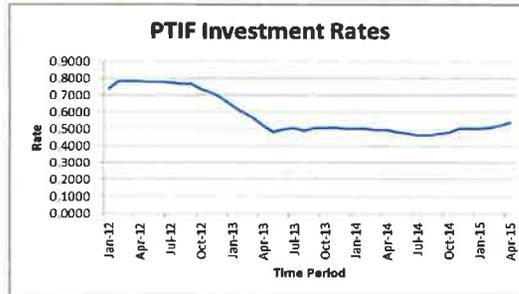
Date: 5/11/2015

Name of Bank or Issuer	Type of Account or Security	Year Ago Rate	Current Rate	Maturity Date	Purchase Date	Year Ago Face Amount or Dollar Amount	Current Month Face Amount or Dollar Amount	Current Month Net Earning <Charge>	Held at or Safekeeping Location	Fund Assigned To
U S Bank	Checking	N/A	N/A	N/A	N/A	189,866.90	260,439.30	(652.24)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	0.4924%	0.5400%	N/A	N/A	6,803,854.60	7,011,304.61	3,150.43	State Treasurer	Enterprise Fund
Sub-total (District Investable funds)						6,993,721.50	7,271,743.91	2,498.19		
U S Bank	2013 GO Refunding Bond Payment Escrow	N/A	N/A	N/A	N/A	0.00	0.00	0.00	U S Bank	Enterprise Fund
U S Bank (2004 Bond Refund Escrow)	US Treasury Dep State & Local (SLGS)	0.1900%	N/A	N/A	N/A	274,279.00	0.00	0.00	Matured 7/1/2014	Enterprise Fund
U S Bank (2004 Bond Refund Escrow)	US Treasury Dep State & Local (SLGS)	0.2400%	N/A	N/A	N/A	12,914,538.00	0.00	0.00	Matured 1/1/2015	Enterprise Fund
U S Bank	2004 GO Bond Payment Escrow	N/A	N/A	N/A	N/A	0.00	0.00	0.00	Bond refunded in 2013	Enterprise Fund
Sub-total (Bond escrow funds)						13,188,817.00	0.00	0.00		
Grand Total - Investable Funds and Bond Escrows:						20,182,538.50	7,271,743.91	2,498.19		

Notes:
 "Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.
 Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due 7/1/2015

Report of Reserve Balance:	General Ledger Account	Previous Month	Additions	Current Month	Year Ago
Reserve for Repair/Replacement	56 292200	\$1,368,294.75	\$12,339.25	\$1,380,634.00	\$1,187,173.00

Prepared by & Title:

 Galen D. Rasmussen, District Treasurer



Operational Cost

Revenue

2015 Budget	Dept.	April	YTD	%	2014 April	YTD
\$2,623,000	Pools	\$ 191,829	\$ 819,758	31.3	\$ 140,303	\$ 821,564
\$ 270,800	Rec.	\$ 24,101	\$ 95,781	35.4	\$ 23,179	\$ 83,079
<u>\$ 647,334</u>	Ice	<u>\$ 35,880</u>	<u>\$ 208,750</u>	<u>32.2</u>	<u>\$ 29,547</u>	<u>\$ 227,846</u>
\$3,541,134		\$ 251,810	\$1,124,289	31.7	\$ 193,029	\$ 1,132,489

Expense

2015 Budget	Dept.	April	YTD	%	2014 April	YTD
\$2,665,434	Pools	\$ 156,576	\$ 707,225	26.5	\$ 190,740	\$ 738,106
\$ 501,790	Rec.	\$ 31,041	\$ 156,171	31.1	\$ 27,459	\$ 166,912
\$1,025,810	Ice	\$ 67,151	\$ 326,645	31.8	\$ 76,917	\$ 328,333
<u>\$ 270,183</u>	Maint.	<u>\$ 19,439</u>	<u>\$ 73,985</u>	<u>27.3</u>	<u>\$ 19,120</u>	<u>\$ 73,154</u>
\$4,462,217		\$ 274,207	\$1,264,026	28.3	\$ 314,236	\$ 1,306,505

<u>Totals</u>	<u>Current Month</u> (\$22,397)	<u>YTD</u> (\$139,737)	<u>Month</u> \$(121,207)	<u>YTD</u> (\$174,016)
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Facility News/Event Update- May 18, 2015

Water Polo Tournament- April 9-11

Our boys and girls water polo teams competed in a tournament that was held in part at the SDRC and at Olympus. Out of the 6 teams that competed, our boys took 4th place and our girls took 2nd!

Spring Ice Show- April 24 and 25

Come enjoy our annual Spring Ice Show. Watch as our figure skaters and Learn-to-Skate participants show off their talents in the celebration on ice! Show starts at 7pm! We had about 450 in the audience each night.

Developmental Swim Meet- May 2

This meet is for our newest swim team members to get used to how a meet runs. We will have 20-30 of our own swim team and a few from other developmental teams.

Splash N' Sprint Triathlon- May 9

South Davis' Triathlon season opener! One of our signature races that has quickly become a must for those that tri and those who want to tri! We had 498 registrants.

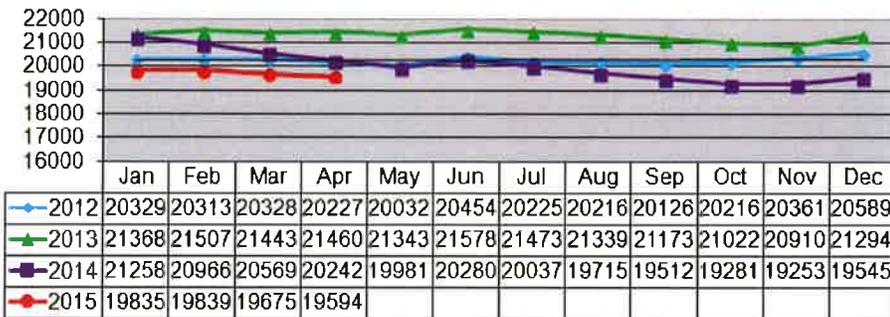


Summer is coming!

Registration for all of our summer programs will begin May 4 at 9am. Our facility hours will be changing to summer hours on June 8.

Unique Members Counts and Trends

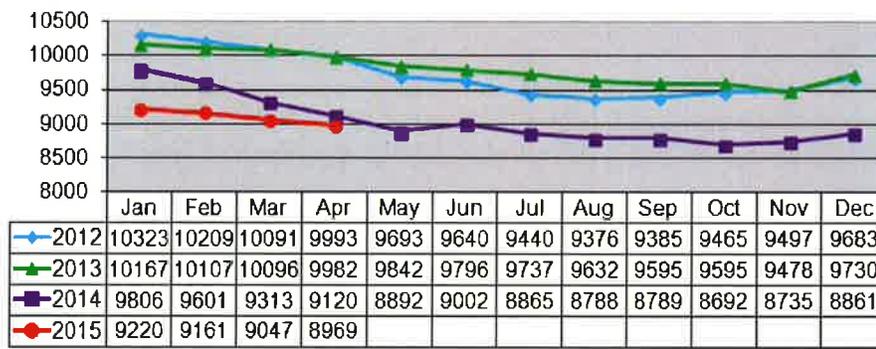
Total Members Count & Trend



Total Members = 19,594

This is a decrease of 81 (.41%) from the prior month and a decrease of 648 (3.2%) from last year.

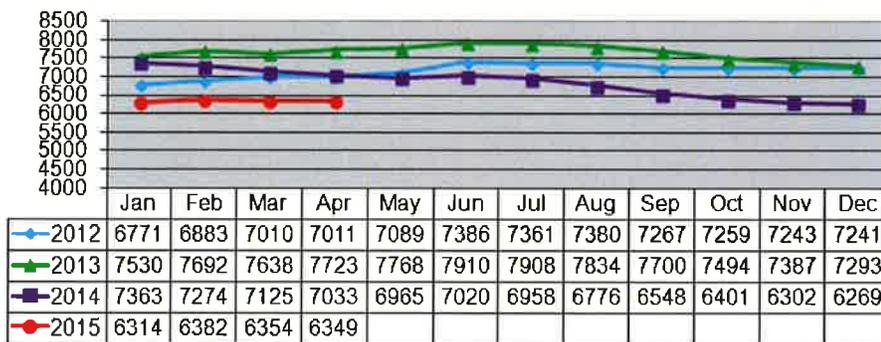
Annual/Charter Members Count & Trend



Annual/Charter Members = 8,969

This is a decrease of 78 (.86%) from the prior month and a decrease of 151 (1.7%) from last year.

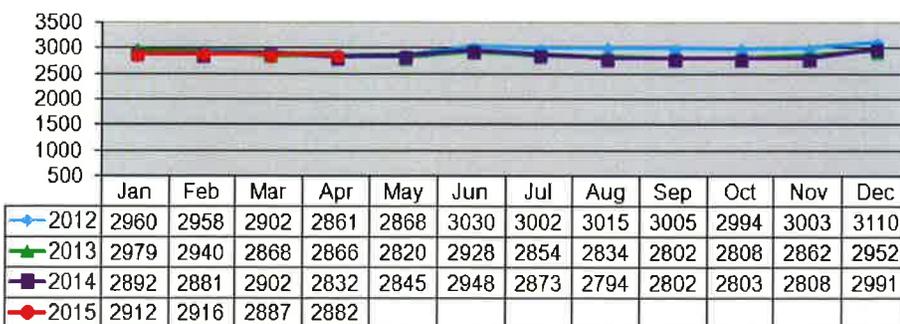
EFT Members Count & Trend



EFT Members = 6,349

This is a decrease of 5 (.08%) members from the prior month and a decrease of 684 (9.7%) from last year.

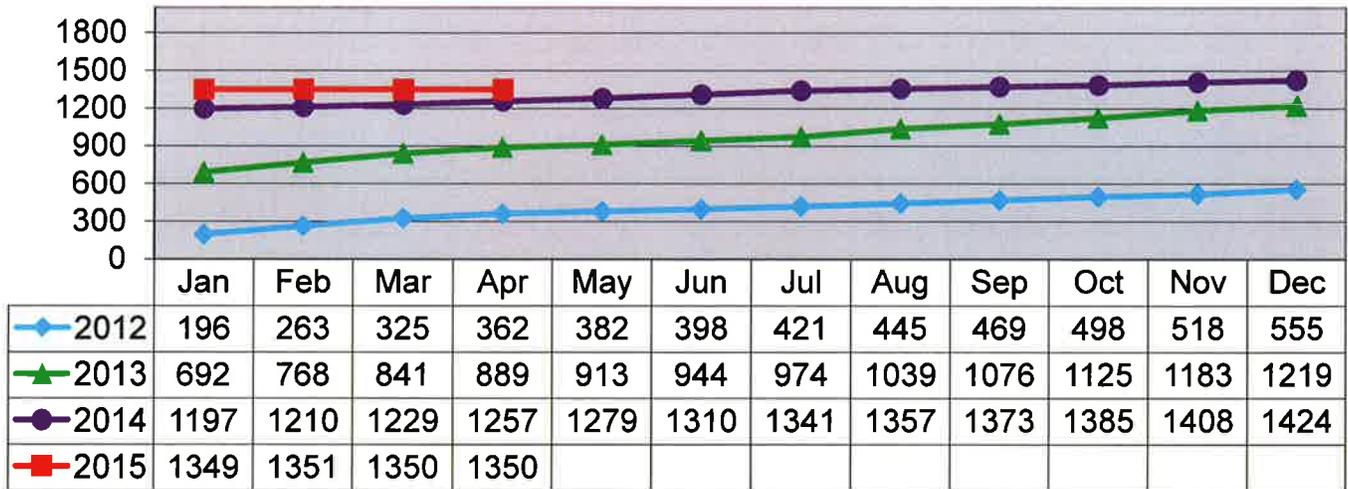
Punch Pass Members Count & Trend



Punch Pass Members = 2,882

This is a decrease of 5 (.17%) members from the prior month and an increase of 50 (1.8%) from last year.

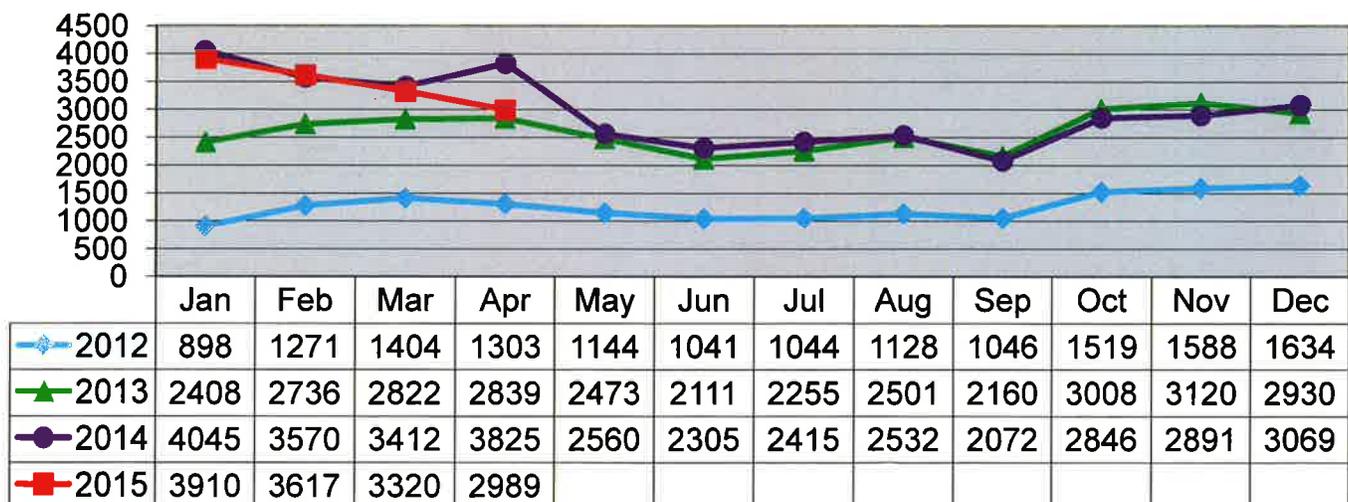
Silver Sneakers Members Count & Trend



Silver Sneakers Members: 1350

This is no change from last month and an increase of 93 (7.4%) from last year.

Silver Sneakers Usage Count & Trend



Silver Sneakers usage decreased 331 (9.9%) admittances from last month and decreased 836 (21.8%) admittances from last year.