

South Davis Recreation District

Board Meeting

September 21st, 2020

2:45 p.m.

REVISE NOTICE OF AND AGENDA FOR the South Davis Recreation District Board meeting to be held at 550 N 200 W at the South Davis Recreation Center and via electronic means at the date and time given above to help those who prefer not to attend in person. Social distancing measures will be in place. The public is invited to join electronically and can do so by emailing mary@southdavisrecreation.com to ask for the information on joining the meeting.

AGENDA

1. Welcome
2. Citizen Matters
3. Review and Approval of Minutes for June 12th
4. Review & Approval of Expenditures/Financial Statement Review for August 2020
5. Test Utah Testing Site Discussion
6. Master Plan Fiscal Impact and Funding Analysis Discussion-Jason Burningham
7. COVID-19 Discussion and Membership Deferment Update
8. Bountiful City Care Act Funds Interlocal Agreement Discussion and Vote
9. Executive Director Report
10. Other Matters
11. Next Schedule Board Meeting – **October 19th, 2020**
12. Adjourn

1
2
3 **South Davis Recreation District**
4 **Administrative Control Board Meeting**

5 June 12, 2020, at 2:00 p.m.

6 Board Members present in person:

7 Mayor Randy Lewis, Bountiful
8 Todd Meyers, County Representative
9 Bret Millburn, County Representative
10 Councilmember Tami Fillmore, Centerville
11 Marti Money, County Representative
12

13 Board Members present via Zoom:

14 Mayor Rick Earnshaw, Woods Cross
15 Mayor Len Arave, North Salt Lake
16

17 Others:

18 Todd Godfrey, District Attorney
19 Tif Miller, Executive Director
20 Tyson Beck, District Clerk
21 Mary Gadd, Office Manager
22 Scott McDonald, Aquatics & Fitness Director
23 Tom Lund, Maintenance Supervisor
24

25 Board Members attended a walk-through of the Bountiful Town Square where the Ice Ribbon is
26 located.
27

28 **WELCOME**

29
30 Chairwoman Fillmore opened the meeting at 3:03 p.m.
31

32 **CITIZEN COMMENTS**

33
34 None.
35

36 **APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW MAY 2020**

37
38 Total expenditures of \$289,361.94 for the period of May 1, 2020 to May 31, 2020 was
39 approved on a motion made by Mayor Earnshaw and was seconded by Mr. Millburn. A roll call
40 vote was held and Board Members Lewis, Meyers, Millburn, Fillmore, Money, Earnshaw and
41 Arave voted "aye."
42

43 **DISCUSSION REGARDING 2020 PROPERTY TAX RATES AND REVENUE**
44 **AMOUNTS**
45

46 Mr. Miller reminded the Board about the tax levy issue, where the county provided too
47 much over the last few years. Mayor Arave inquired if the District lower the tax rate now and the
48 shortfalls do not continue and are then forced to raise the rate would a truth in taxation hearing
49 be necessary. Mr. Godfrey gave his opinion that a truth in taxation would be needed. Mr. Miller

50 added that the goal was to keep the budget more aligned from year to year, instead of one budget
51 year being hit hard with a repayment one year. Mayor Earnshaw expressed his agreement with
52 not lowering the rate to compensate. Mr. Beck added that if the District has continued to over
53 collect into the final year of bond levy that the District will have to go back to each individual
54 property taxpayer and refund the excess. Mr. Beck advised the Board to reduce the rate
55 incrementally over the remaining years; with a review each year to adjust the tax rate if
56 necessary. Mayor Earnshaw asked if the over collection could go towards a new bond and Mr.
57 Beck stated that it must be used on the current bond.

58 59 **APPROVAL OF RESOLUTION #2020-2 TO APPROVE 2020 PROPERTY TAX RATES** 60 **AND REVENUE AMOUNTS**

61
62 Mr. Millburn made a motion to approve Resolution #2020-2, adopting a tax rate for the
63 purpose of levying taxes within the South Davis Recreation District for the year 2020 with a total
64 combined tax rate of 0.000218 and seconded by Mayor Lewis.

65
66 Chairwoman Fillmore asked for a roll call vote. Board Members Lewis, Millburn,
67 Meyers, Money, and Fillmore voted "aye." Board Members Arave and Earnshaw voted "nay."

68 69 **COVID-19 DISCUSSION AND UPDATE**

70
71 Mr. Miller reported that facility hours have been increased along with opening public
72 sessions for swimming, skating, and basketball. Reservation restrictions were removed for lap
73 swimming and use of the weight room. Mr. Miller reported that registrations for fall programs
74 opened earlier in the day. Mr. Miller reported on revenue from membership sales.

75
76 Chairwoman Fillmore inquired if maximum capacity was reached in any area. Mr. Miller
77 reported that the pool was close to capacity but out of caution, the pool was temporarily closed
78 for further entry for a brief time.

79
80 Mr. Miller informed the Board that staff would be increasing the length of public sessions
81 for open swimming and are planning on bringing back contact sports with the restrictions set
82 forth by the Health Department.

83 84 **DISTRICT/FACILITY PROJECTS DISCUSSION**

85
86 Mr. Miller reported he received some design quotes that were consistent in most areas. In
87 those quotes, Mr. Miller reported that the ceiling project in the pool area is better suited to go
88 through an official RFP process because of the inconsistency in what companies believed the
89 project is going to be compared to what it might be.

90
91 Mr. Miller reviewed that there is still a large amount of funds in the Capital Budget. Mr.
92 Miller noted the situation with lower revenues because of closing due to covid affecting the
93 Budget and the taxes over collection and asked if some Capital projects should be delayed to
94 another year. Mr. Miller explained that some projects were not going to be completed because
95 the design of the project or area is undecided or needs to be reevaluated. A company was brought
96 in and surveyed the alarm system and gave a recommendation that loop 2 of the Firetrol system
97 does not need to be replaced.

98
99 Chairwoman Fillmore directed Mr. Miller to start the RFP process for the ceiling project

100 in the pool area. Mrs. Money added the Board should consider what Capital projects have
101 already been delayed and reevaluate what projects are a higher priority.

102
103 **NEXT BOARD MEETING**

104
105 The next Board meeting will be on June 29th, 2020 at either 2:00 p.m. or 3:00 p.m.

106
107 **OTHER MATTERS**

108
109 Mr. Miller reported the janitorial RFP was going out to bid a second time because bids
110 received had a large span in their costs compared to one another.

111
112 At 4:01 p.m., Mayor Lewis made a motion to move to a closed meeting, to
113 discuss pending or reasonably imminent litigation. Mr. Millburn seconded the motion. Board
114 Members Lewis, Meyers, Millburn, Fillmore, Money, Earnshaw and Arave voted “aye.”

115
116 Attending the closed meeting was:

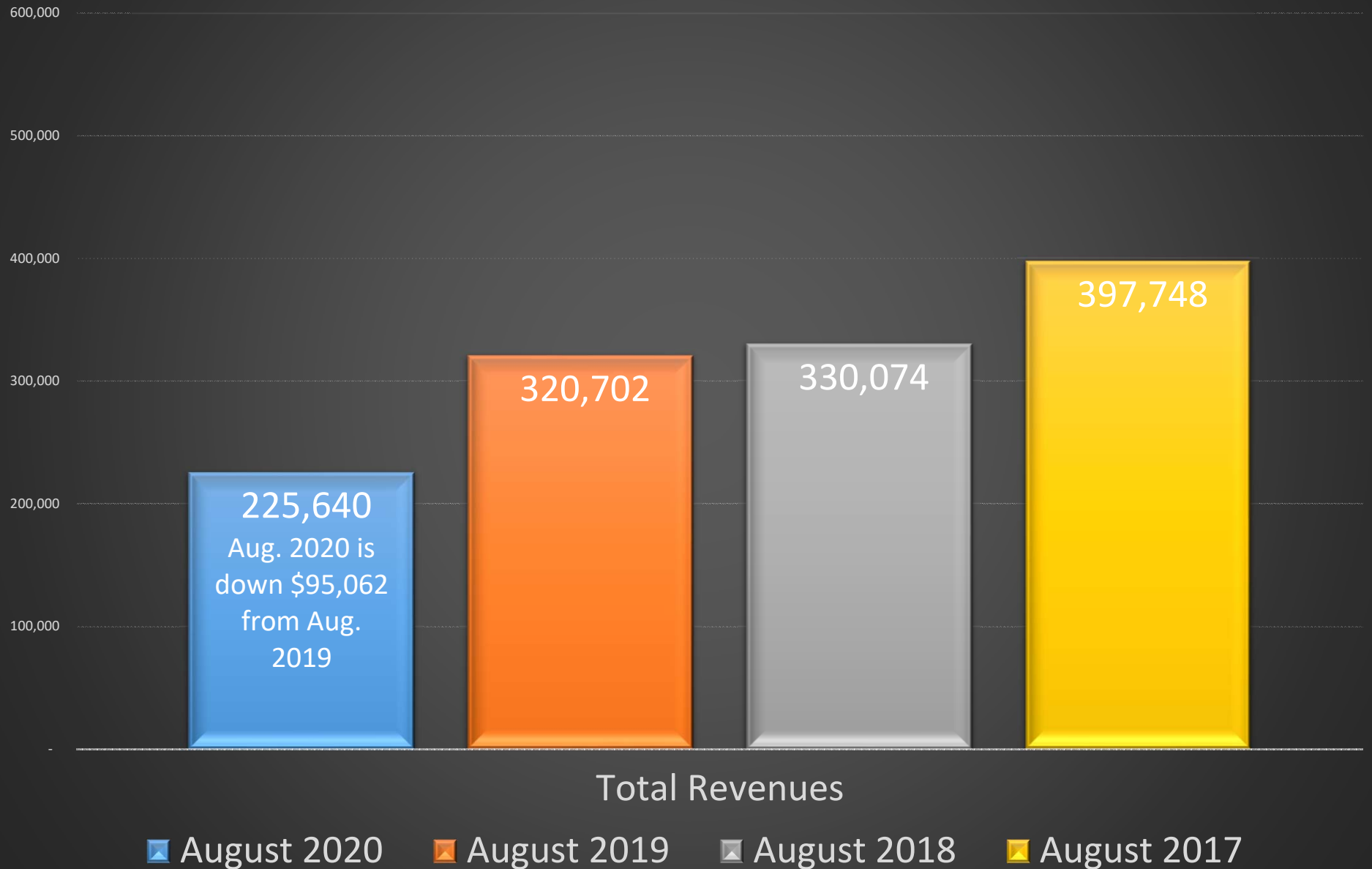
117
118 Mayor Randy Lewis, Bountiful
119 Todd Meyers, County Representative
120 Bret Millburn, County Representative
121 Councilmember Tami Fillmore, Centerville
122 Marti Money, County Representative
123 Mayor Rick Earnshaw, Woods Cross
124 Mayor Len Arave, North Salt Lake

125
126 Absent from the closed meeting was:

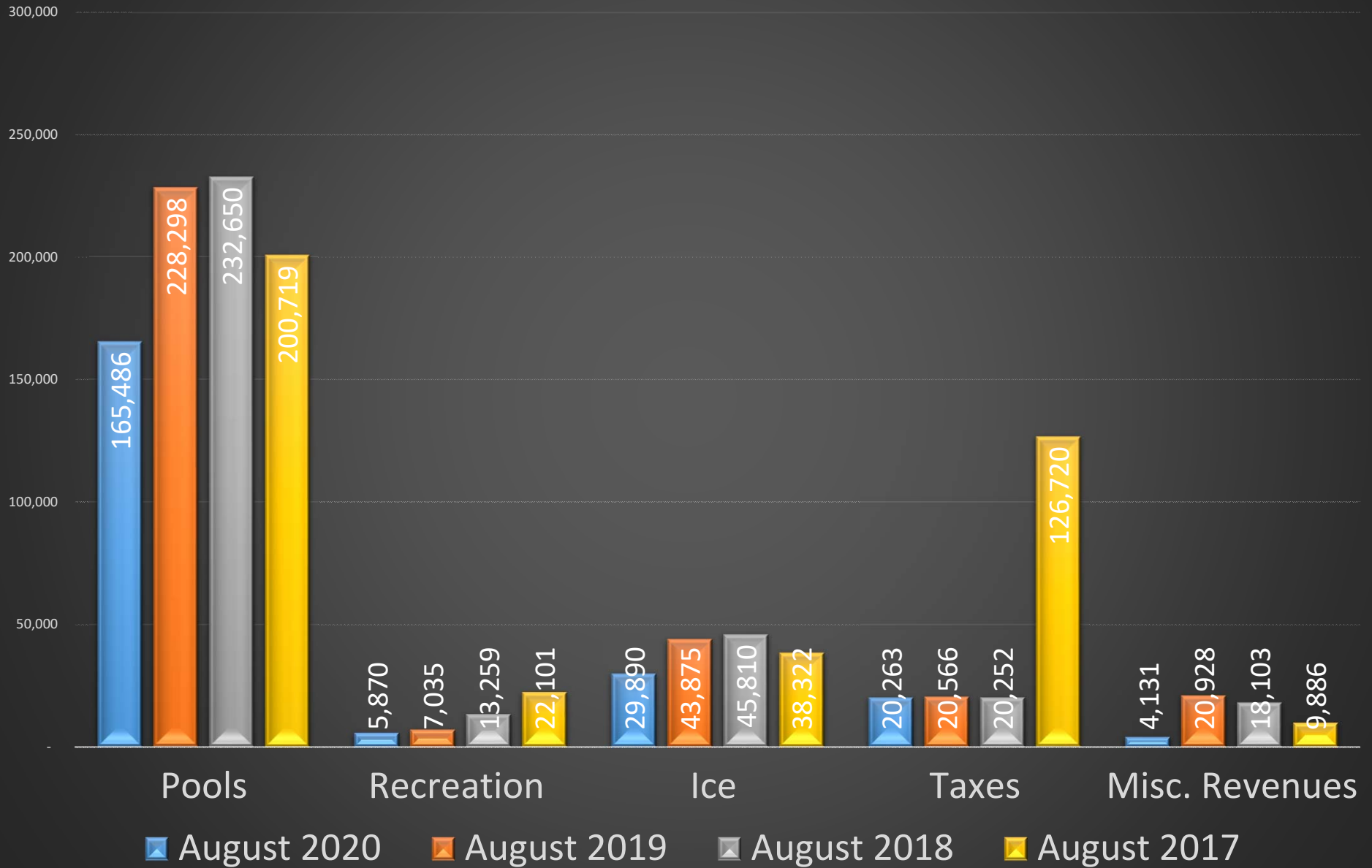
127
128 Mayor Ken Romney, West Bountiful

129
130 Meeting adjourned at 4:11 p.m. on a motion made by Mr. Millburn and seconded by
131 Mayor Lewis.
132

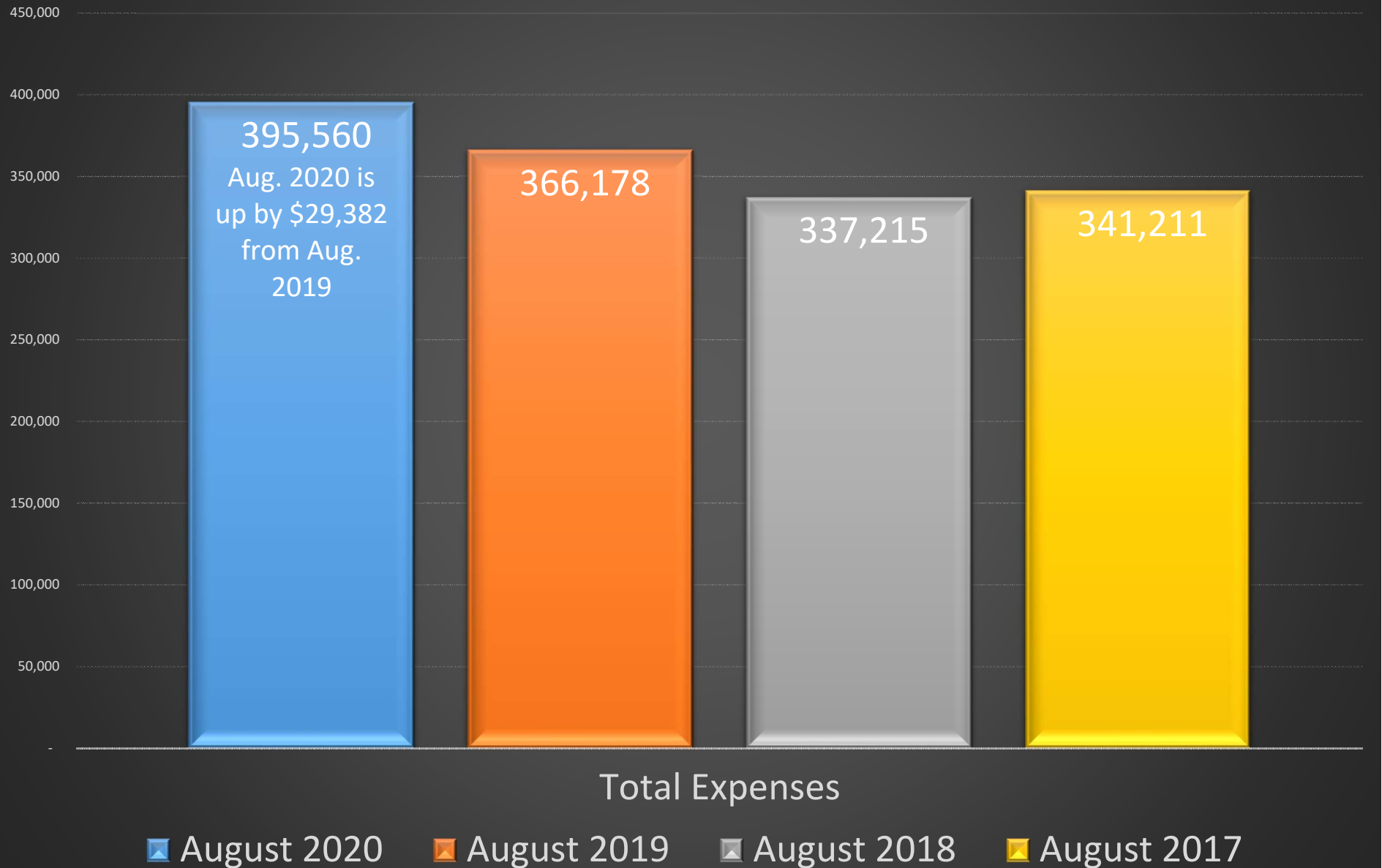
August 2020 Total District Revenues Compared to the Total August Revenues from the Past Three Years



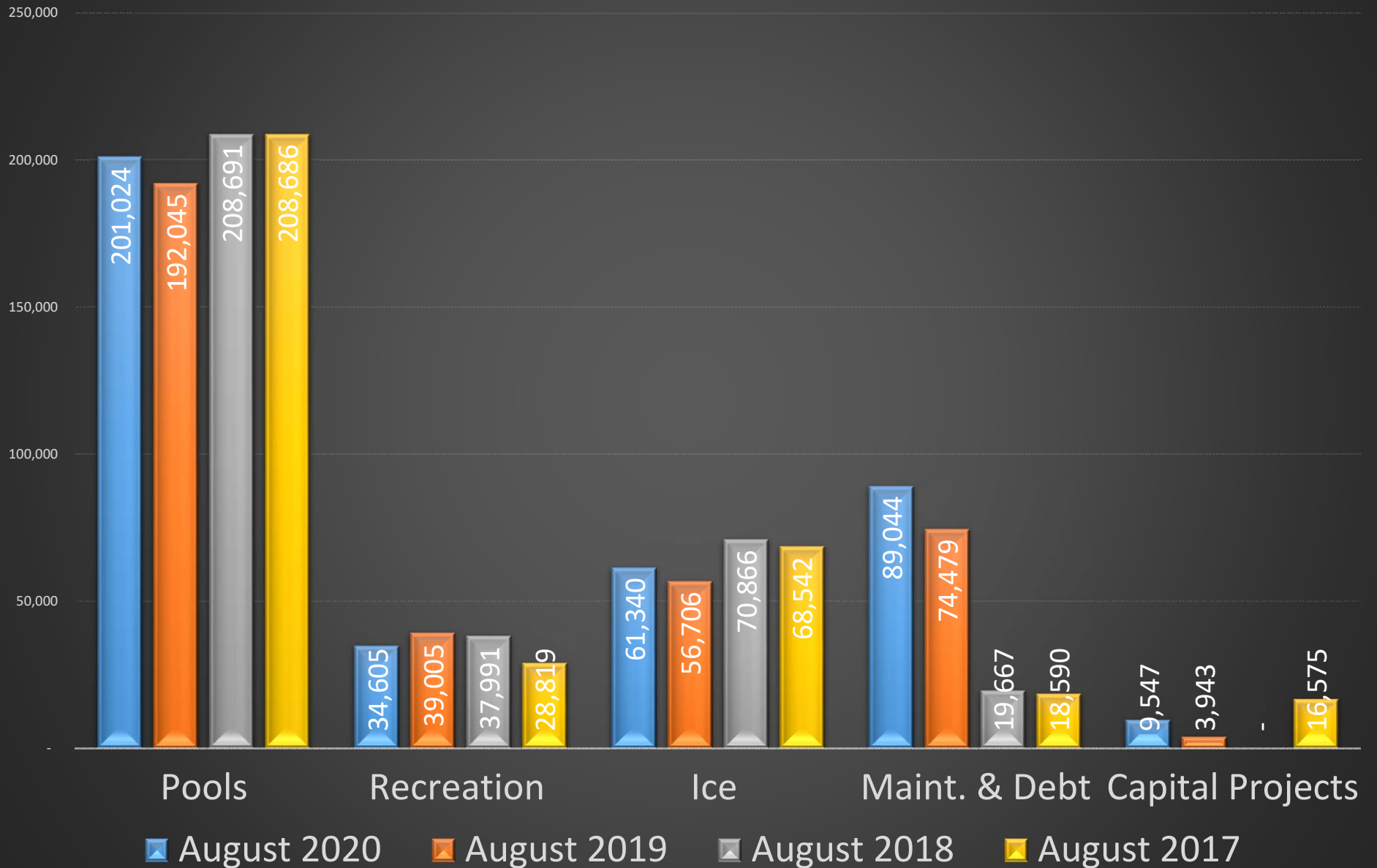
August 2020 Departmental Revenues Compared to the August Departmental Revenues from the Past Three Years



August 2020 Total District Expenses Compared to the Total August Expenses from the Past Three Years



August 2020 Departmental Expenses Compared to the August Departmental Expenses from the Past Three Years



SOUTH DAVIS RECREATION DISTRICT
Cash Disbursements Submitted For Approval
For the Period August 1 - 31, 2020

AGENDA ITEM # _____

| VENDOR | PURPOSE | CHECK NO. | DOCUMENT DATE | CHECK AMOUNT |
|---|--|-------------|---------------|--------------|
| <u>Payroll & Electronic Disbursements:</u> | | | | |
| 1 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL CHECKS (employees not pd via dir deposit) PPE 08/01/2020 | 18807-18822 | 8/7/2020 | 2,779.61 |
| 2 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL (those paid via direct deposit) PPE 08/01/2020 | ACH | 8/7/2020 | 80,528.48 |
| 3 INTERNAL REVENUE SERVICE | FED TAX DEPOSIT FOR PAY PERIOD ENDING 08/01/2020 | EFTPS | 8/7/2020 | 19,633.97 |
| 4 UTAH STATE RETIREMENT SYSTEM | URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 08/01/2020 | ACH | 8/10/2020 | 5,861.43 |
| 5 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL CHECKS (employees not pd via dir deposit) PPE 8/15/2020 | 18823-18836 | 8/21/2020 | 2,539.30 |
| 6 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL (those paid via direct deposit) PPE 08/15/2020 | ACH | 8/21/2020 | 83,223.41 |
| 7 INTERNAL REVENUE SERVICE | FED TAX DEPOSIT FOR PAY PERIOD ENDING 08/15/2020 | EFTPS | 8/21/2020 | 20,232.86 |
| 8 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL CHECKS (employees not pd via dir deposit) MISC PPE 8/15/20 | 18837 | 8/21/2020 | 4,596.54 |
| 9 INTERNAL REVENUE SERVICE | FED TAX DEPOSIT FOR MISC PAY PERIOD ENDING 08/15/2020 | EFTPS | 8/21/2020 | 1,954.91 |
| 10 INTERNAL REVENUE SERVICE | FED TAX DEPOSIT FOR PAY MISC PERIOD ENDING 08/22/2020 | EFTPS | 8/22/2020 | 4,158.65 |
| 11 UTAH STATE RETIREMENT SYSTEM | URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 08/15/2020 | ACH | 8/24/2020 | 6,168.43 |
| 12 STATE TAX COMMISSION | E-PMT OF SALES/RESTAURANT TAX FOR JUL 2020 SALES | ACH | 8/24/2020 | 8,600.02 |
| 13 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL CHECKS (employees not pd via dir deposit) MISC PPE 8/22/20 | 18837-18846 | 8/28/2020 | 838.27 |
| 14 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES | PAYROLL (those paid via direct deposit) MISC PPE 08/22/2020 | ACH | 8/28/2020 | 22,521.25 |
| 15 US BANK | PAYMENT FOR JUL 2020 BANK ANALYSIS FEE | ACH | 8/31/2020 | 755.03 |
| 16 CREDIT CARD MERCHANTS | PAYMENT FOR JUL 2020 CREDIT CARD FEES | ACH | 8/31/2020 | 3,933.84 |
| <u>Accounts Payable Check Disbursements:</u> | | | | |
| 17 CINTAS CORP | Mats and Snackbar | 73524 | 8/5/2020 | 121.69 |
| 18 CODALE ELECTRIC SUPPLY, INC. | LED Lights | 73525 | 8/5/2020 | 460.20 |
| 19 GRAINGER, INC. | Dust Mop | 73526 | 8/5/2020 | 18.00 |
| 20 AFFORDABLE PORTABLES 1, INC. | Portable Toilet Rental | 73527 | 8/12/2020 | 240.00 |
| 21 INSIGHT COMMUNICATION LLC | Laminations | 73528 | 8/12/2020 | 22.00 |
| 22 BEARCOM BUILDING SERVICES, INC. | Professional Custodial Services | 73529 | 8/12/2020 | 13,304.00 |
| 23 BICIN SALES, INC. | Glass Cleaner | 73530 | 8/12/2020 | 213.20 |
| 24 CEM AQUATICS | Pool Chemicals | 73531 | 8/12/2020 | 1,250.50 |
| 25 DOMINION ENERGY UTAH | Acct # 7275871119 | 73532 | 8/12/2020 | 1,622.00 |
| 26 FIRSTMED INDUSTRIAL CLINIC | Drug Screening Tests | 73533 | 8/12/2020 | 648.00 |
| 27 GRAINGER, INC. | Pressure Reducing Valve | 73534 | 8/12/2020 | 1,107.16 |
| 28 HARTFORD-PRIORITY ACCOUNTS | August 2020 Premium | 73535 | 8/12/2020 | 422.38 |
| 29 HARTFORD-PRIORITY ACCOUNTS | August 2020 Premium | 73536 | 8/12/2020 | 175.45 |
| 30 HAYES GODFREY BELL, P.C. | Legal Fees // RE: 230-001 General | 73537 | 8/12/2020 | 2,437.50 |
| 31 ICMA RETIREMENT TRUST 401(A)-106135 | PPE 08/10/2020 | 73538 | 8/12/2020 | 128.45 |
| 32 ICMA RETIREMENT TRUST 457-305972 | PPE 08/10/2020 | 73539 | 8/12/2020 | 164.14 |
| 33 INTERMOUNTAIN BUSINESS FORMS, INC | Logo on Polos | 73540 | 8/12/2020 | 20.00 |
| 34 JAQUIER, KARI | Reimbursed for DayCare Supplies | 73541 | 8/12/2020 | 44.97 |
| 35 LUMOS HOLDINGS US ACQUISITION CO | Weight Area Parts | 73542 | 8/12/2020 | 34.72 |
| 36 NATIONAL BENEFIT SERVICES, INC. | PPE 08/01/20 | 73543 | 8/12/2020 | 667.44 |
| 37 NATIONAL BENEFIT SERVICES, LLC. | FSA Admin Fees July 2020 | 73544 | 8/12/2020 | 52.00 |

| VENDOR | PURPOSE | CHECK NO. | DOCUMENT DATE | CHECK AMOUNT |
|---|--|----------------------|--------------------------|-------------------------|
| 38 NUCO2, LLC | Pool Chemicals | 73545 | 8/12/2020 | 1,120.98 |
| 39 PERFORMANCE AUDIO | Water Aerobics Headsets | 73546 | 8/12/2020 | 45.00 |
| 40 POOL SUPPLY UNLIMITED | Boiler Ignitor minus sales tax- Exempt | 73547 | 8/12/2020 | 57.56 |
| 41 QUICKSCORES | Scoring got T-Ball and Coach Pitch | 73548 | 8/12/2020 | 49.00 |
| 42 REVEL MEDIA GROUP, INC | Channel Valet Menu Channel | 73549 | 8/12/2020 | 200.00 |
| 43 PICARD CORPORATION | Building Salt | 73550 | 8/12/2020 | 137.50 |
| 44 SUMMIT ENERGY, LLC | Transportation&Distribution Fuel & Municipal Tax | 73551 | 8/12/2020 | 2,508.68 |
| 45 SWANK MOTION PICTURES, INC | Widescreen DVD for 08/15/2020 | 73552 | 8/12/2020 | 325.00 |
| 46 SYSCO INTERMOUNTAIN, INC. | Concession Food and Supplies | 73553 | 8/12/2020 | 826.91 |
| 47 T-MOBILE | Acct # 706133733 // Cell Ph# 801-433-8445 | 73554 | 8/12/2020 | 56.42 |
| 48 UTAH DEPT OF WORKFORCE SVCS | July 2020 Premium | 73555 | 8/12/2020 | 273.24 |
| 49 UTAH STATE TAX COMMISSION | July 2020 Withholding | 73556 | 8/12/2020 | 5,566.02 |
| 50 WORKER'S COMPENSATION FUND | August 2020 Premium | 73557 | 8/12/2020 | 1,879.98 |
| 51 BEARCOM BUILDING SERVICES, INC. | Floor Wax | 73558 | 8/19/2020 | 267.00 |
| 52 BRADY INDUSTRIES, LLC. | Disinfectant, Floor Machine Parts & Pads | 73559 | 8/19/2020 | 1,660.92 |
| 53 SUZANNE BRYSON | Refund Water Polo due to COVID-19 | 73560 | 8/19/2020 | 305.00 |
| 54 CARPENTER PAPER CO. | Paper Towels and TP | 73561 | 8/19/2020 | 2,731.75 |
| 55 CARR PRINTING CO., INC. | Postcard Renewal | 73562 | 8/19/2020 | 114.24 |
| 56 CLIPPER PUBLISHING CO., INC. | Display Ad Main News- Advertiser # 1752 | 73563 | 8/19/2020 | 167.00 |
| 57 NATIONAL BACKGROUND & SCREENING SERVICES LLC | Background Checks | 73564 | 8/19/2020 | 179.25 |
| 58 CONTRACTORS HEATING & COOLING SUPPLY | R/T Unit Parts and Supplies | 73565 | 8/19/2020 | 572.96 |
| 59 EVERSOLE, ALYSON | Refund Water Polo due to COVID-19 | 73566 | 8/19/2020 | 280.00 |
| 60 GRAINGER, INC. | Face Mask | 73567 | 8/19/2020 | 175.82 |
| 61 NIKKI HARRIS | Refund Spring Water Polo due to COVID | 73568 | 8/19/2020 | 280.00 |
| 62 BECKY JENSEN | Refund Water Polo due to COVID-19 | 73569 | 8/19/2020 | 280.00 |
| 63 JONES, SARAH | Refund Water Polo due to COVID | 73570 | 8/19/2020 | 260.00 |
| 64 KEDDINGTON, JAMES | Refund Water Polo due to COVID | 73571 | 8/19/2020 | 194.00 |
| 65 MFASCO | Latex Gloves - Acct # 3127050 | 73572 | 8/19/2020 | 472.78 |
| 66 NELSEN ELECTRIC MOTOR | Fan Motor Repair | 73573 | 8/19/2020 | 639.00 |
| 67 PETER NORSETH | Refund Water Polo due to COVID-19 | 73574 | 8/19/2020 | 100.00 |
| 68 MIKE OLIVER | Refund Water Polo due to COVID-19 | 73575 | 8/19/2020 | 560.00 |
| 69 MISTY POTTER | Refund Water Polo due to COVID-19 | 73576 | 8/19/2020 | 15.00 |
| 70 ROSE, MICHAEL | Refund Water Polo due to COVID-19 | 73577 | 8/19/2020 | 494.00 |
| 71 ROWSELL, EICHELE | Refund Water Polo due to COVID-19 | 73578 | 8/19/2020 | 280.00 |
| 72 AMERICAN SOCCER COMPANY, INC. | Soccer Supplies - Customer # 550772 | 73579 | 8/19/2020 | 1,819.33 |
| 73 STAPLES CONTRACT & COMMERCIAL, INC | Monitor, Lamination Pouches | 73580 | 8/19/2020 | 275.26 |
| 74 PICARD CORPORATION | Building Salt - Customer # 2607 | 73581 | 8/19/2020 | 236.50 |
| 75 SHARON SUMMERHAY | Refund Water Polo due to COVID-19 | 73582 | 8/19/2020 | 280.00 |
| 76 LISA TIPPETTS | Refund Water Polo due to COVID-19 | 73583 | 8/19/2020 | 90.00 |
| 77 U.S. BANK | Building Supplies - Acct # 4485-5945-5554-2545 | 73584 | 8/19/2020 | 2,237.34 |
| 78 VCBO ARCHITECTURE | Project 18865.02 Professional Fees for July 2020 | 73585 | 8/19/2020 | 6,160.00 |
| 79 LINDA K WEEKS | 10 Paddletek Paddles-blemished | 73586 | 8/19/2020 | 350.00 |
| 80 WHENTOWORK, INC. | Scheduling Software | 73587 | 8/19/2020 | 990.00 |

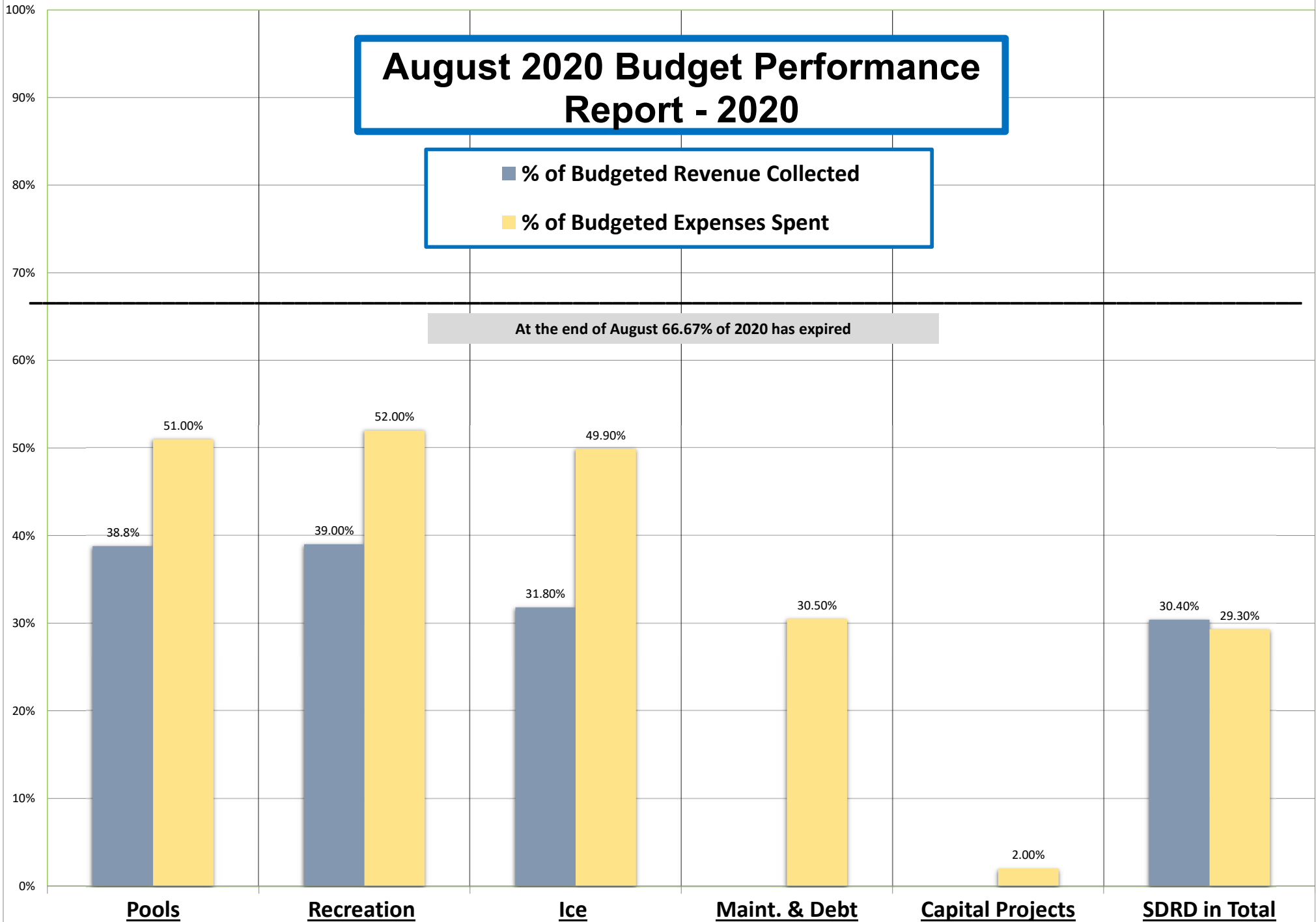
| VENDOR | PURPOSE | CHECK NO. | DOCUMENT DATE | CHECK AMOUNT |
|---|--|--------------|------------------|-----------------------------|
| 81 SHAUNA WHITE | Refund Water Polo due to COVID-19 | 73588 | 8/19/2020 | 260.00 |
| 82 WING, MORGAN | Refund Water Polo due to COVID-19 | 73589 | 8/19/2020 | 150.00 |
| 83 A.W. MARSHALL COMPANY | Candy for the Concessions | 73590 | 8/26/2020 | 1,457.52 |
| 84 INSIGHT COMMUNICATION LLC | Lamination | 73591 | 8/26/2020 | 8.33 |
| 85 BOUNTIFUL CITY-UTILITIES | Acct # 294626 - Customer ID 44662 | 73592 | 8/26/2020 | 30,698.36 |
| 86 CANON SOLUTIONS AMERICA INC | Copier Maintenance | 73593 | 8/26/2020 | 205.43 |
| 87 CARPENTER PAPER CO. | Weight area Paper Towels | 73594 | 8/26/2020 | 347.55 |
| 88 CEM AQUATICS | Pool Chlorine & Acid | 73595 | 8/26/2020 | 4,861.21 |
| 89 CINTAS CORP | Mats and Snack Bar | 73596 | 8/26/2020 | 486.76 |
| 90 COMCAST CABLE | Acct # 8495 44 085 0418644 | 73597 | 8/26/2020 | 89.86 |
| 91 DAVIS HIGH SCHOOL | Attn: Kit Barker - Split 2019-2020 Swim Meet | 73598 | 8/26/2020 | 5,595.00 |
| 92 DIPPIN' DOTS | Prepack Cases | 73599 | 8/26/2020 | 510.00 |
| 93 GRAINGER, INC. | Tap and Hex Die | 73600 | 8/26/2020 | 48.35 |
| 94 HOISTFITNESS SYSTEMS INC | Hoist Pads | 73601 | 8/26/2020 | 91.00 |
| 95 ICMA RETIREMENT CORPORATION | Annual Plan fee 070/20 - 09/30/20 | 73602 | 8/26/2020 | 250.00 |
| 96 ICMA RETIREMENT TRUST 401(A)-106135 | PPE 08/15/20 | 73603 | 8/26/2020 | 203.52 |
| 97 ICMA RETIREMENT TRUST 457-305972 | PPE 08/15/20 | 73604 | 8/26/2020 | 169.39 |
| 98 NATIONAL BENEFIT SERVICES,INC. | PPE 08/15/20 | 73605 | 8/26/2020 | 667.44 |
| 99 NUCO2, LLC | Pool Chemicals | 73606 | 8/26/2020 | 808.38 |
| 100 PEPSI-COLA | Soda for the Concessions | 73607 | 8/26/2020 | 422.92 |
| 101 PUBLIC EMPLOYEES HEALTH PROGRAM | August 2020 Premium | 73608 | 8/26/2020 | 19,952.32 |
| 102 QUICKSCORES | Flag Football, Soccer and Volleyball Scoring | 73609 | 8/26/2020 | 567.00 |
| 103 STATE OF UTAH-STATE MAIL | State Mail - Customer # MA4265 | 73610 | 8/26/2020 | 430.75 |
| 104 PICARD CORPORATION | Rink Salt | 73611 | 8/26/2020 | 165.00 |
| 105 SYSCO INTERMOUNTAIN, INC. | Food and Supplies for the concessions | 73612 | 8/26/2020 | 994.49 |
| TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL..... | | | | <u>\$ 396,433.82</u> |

August 2020 Budget Performance Report - 2020

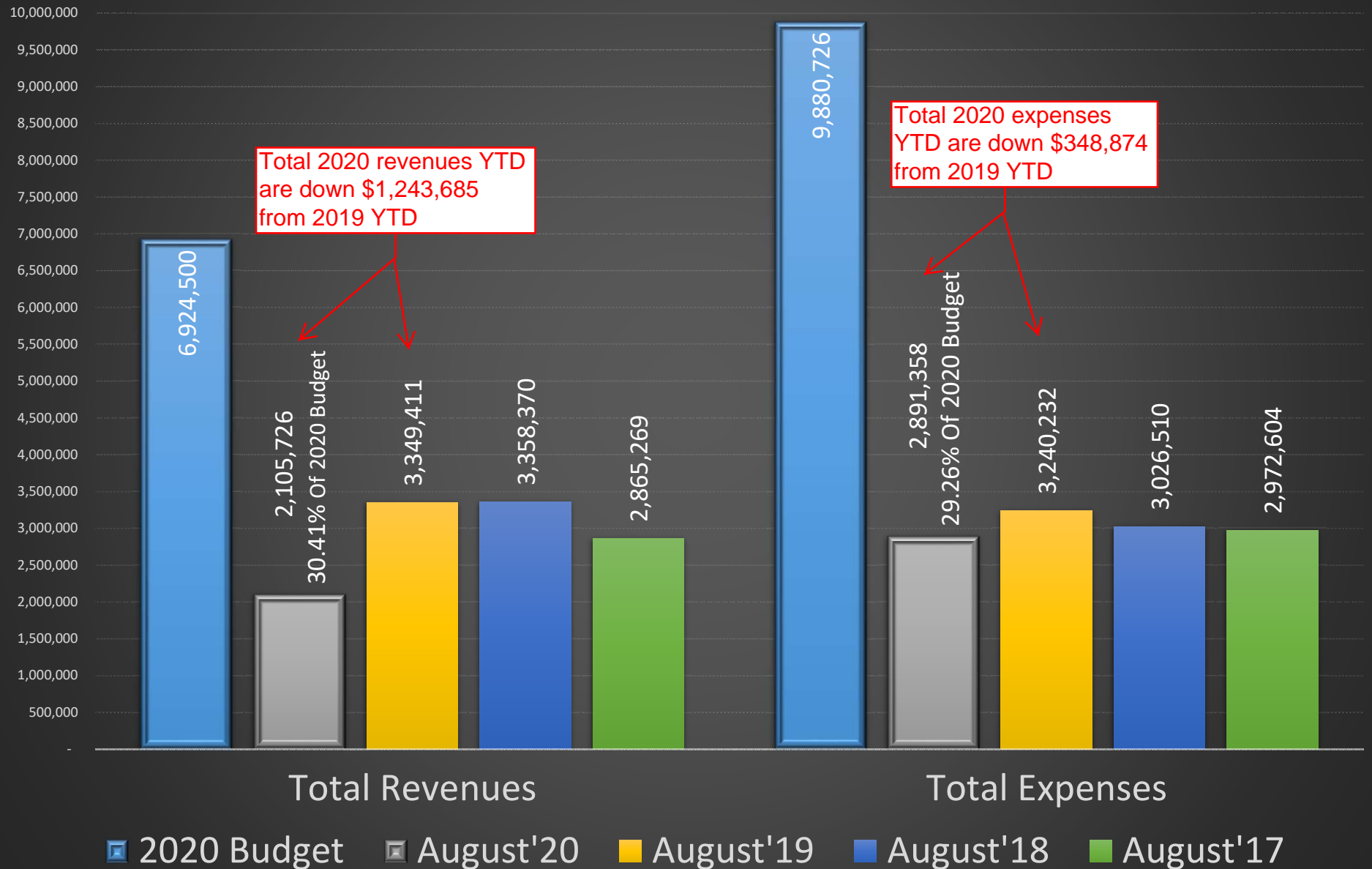
■ % of Budgeted Revenue Collected

■ % of Budgeted Expenses Spent

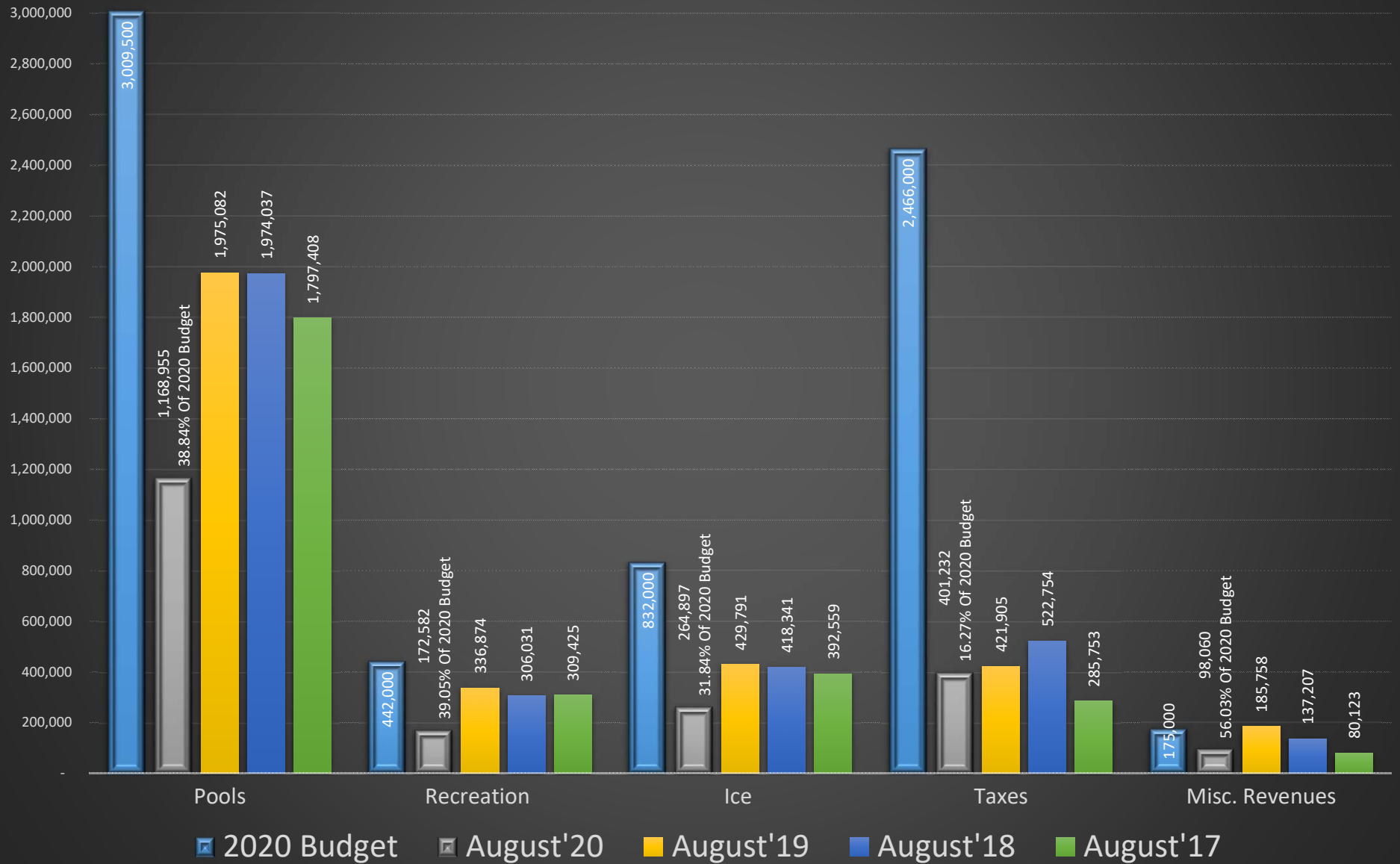
At the end of August 66.67% of 2020 has expired



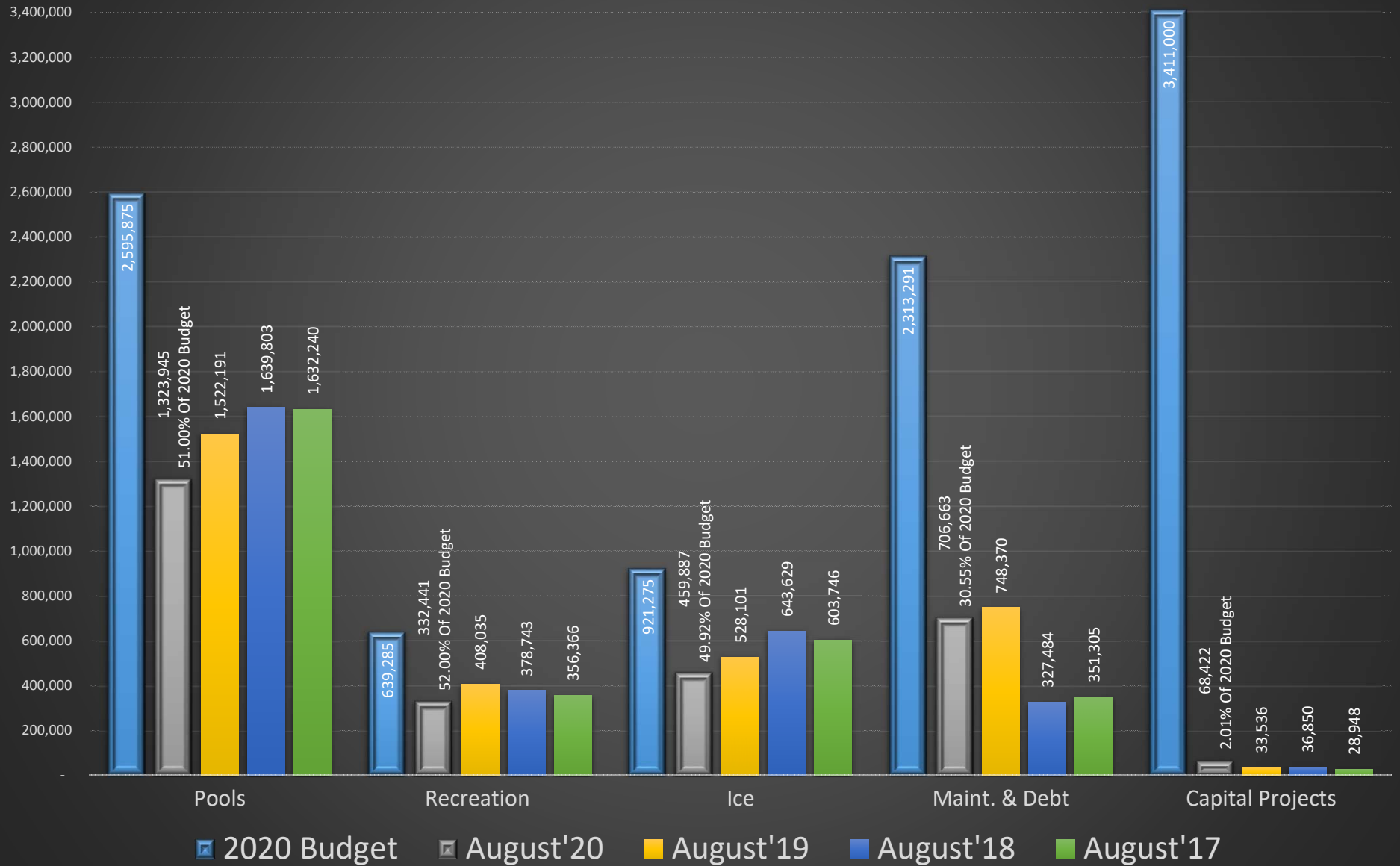
August YTD 2020 Revenues and Expenses Compared to the 2020 Budget and the Same Timeframe from the Past Three Years



August YTD 2020 Revenues Compared to the 2020 Budget and Revenues of the Same Timeframe of the Past Three Years



August YTD 2020 Departmental Expenses Compared to the 2020 Budget and Expenses of the Same Timeframe of the Past Three Years



09/17/2020 07:49
tyson

South Davis Recreation District
AUGUST 2020 YTD REVENUE REPORT

P 1
glytdbud

FOR 2020 08

| | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------|-------------------|---------------|--------------|--------------|---------------------|-------------|
| 10 SWIMMING POOL REVENUE | | | | | | | |
| 563000 347225 Special Events Donat | -30,000 | -30,000 | -7,676.50 | -100.00 | .00 | -22,323.50 | 25.6%* |
| 564100 347210 DailyAdmissions-Pool | -620,000 | -620,000 | -261,292.46 | -49,869.95 | .00 | -358,707.54 | 42.1%* |
| 564100 347215 Season Passes - Pool | -760,000 | -760,000 | -332,538.32 | -45,863.73 | .00 | -427,461.68 | 43.8%* |
| 564100 347217 EFT Mthly Pay Annual | -640,000 | -640,000 | -239,272.58 | -35,792.77 | .00 | -400,727.42 | 37.4%* |
| 564100 347218 EFT Mthly Pay Set-Up | -20,000 | -20,000 | -7,178.45 | -930.00 | .00 | -12,821.55 | 35.9%* |
| 564100 347220 Ticket Sales-Spcl Ev | -10,000 | -10,000 | -29.00 | .00 | .00 | -9,971.00 | .3%* |
| 564100 347221 Special Events-Races | -110,000 | -110,000 | -34,027.27 | -3,487.77 | .00 | -75,972.73 | 30.9%* |
| 564100 347250 Fitness Class - Pool | -2,500 | -2,500 | .00 | .00 | .00 | -2,500.00 | .0%* |
| 564100 347260 Lessons - Pool | -265,000 | -265,000 | -103,263.83 | -13,617.00 | .00 | -161,736.17 | 39.0%* |
| 564100 347262 Private Swim Lessons | -32,500 | -32,500 | -15,967.00 | -2,634.00 | .00 | -16,533.00 | 49.1%* |
| 564100 347265 Personal Trainers - | -95,000 | -95,000 | -36,801.00 | -4,205.00 | .00 | -58,199.00 | 38.7%* |
| 564100 347280 Aquatic Teams Regist | -150,000 | -150,000 | -69,575.00 | -10,345.50 | .00 | -80,425.00 | 46.4%* |
| 564100 347281 Water Polo Registrat | -60,000 | -60,000 | -19,411.00 | .00 | .00 | -40,589.00 | 32.4%* |
| 564100 347282 Swim Team Program Fu | -45,000 | -45,000 | -3,697.00 | -60.00 | .00 | -41,303.00 | 8.2%* |
| 564100 347290 Day Care | -20,000 | -20,000 | -5,084.00 | -190.00 | .00 | -14,916.00 | 25.4%* |
| 564200 347271 SDRD Swim Meet Reven | -65,000 | -65,000 | -24,604.00 | -816.00 | .00 | -40,396.00 | 37.9%* |
| 564200 347275 Facil Rntl-Hrly/All | -27,500 | -27,500 | 1,676.27 | 5,227.50 | .00 | -29,176.27 | -6.1%* |
| 564200 347276 Facil Rntl-Party Roo | -24,000 | -24,000 | -3,667.80 | .00 | .00 | -20,332.20 | 15.3%* |
| 564300 347240 Snack Bar Sales - Po | -21,000 | -21,000 | -3,148.94 | -2,100.82 | .00 | -17,851.06 | 15.0%* |
| 564300 347241 Merchandise Sales - | -12,000 | -12,000 | -3,397.03 | -700.55 | .00 | -8,602.97 | 28.3%* |
| TOTAL SWIMMING POOL REVENUE | -3,009,500 | -3,009,500 | -1,168,954.91 | -165,485.59 | .00 | -1,840,545.09 | 38.8% |
| TOTAL REVENUES | -3,009,500 | -3,009,500 | -1,168,954.91 | -165,485.59 | .00 | -1,840,545.09 | |
| 15 RECREATION REVENUE | | | | | | | |
| 563000 347425 Special Events Donat | -20,000 | -20,000 | .00 | .00 | .00 | -20,000.00 | .0%* |
| 564100 347460 Lessons - Rec | -23,000 | -23,000 | -12,394.00 | -721.00 | .00 | -10,606.00 | 53.9%* |
| 564100 347480 Team Sports | -195,000 | -195,000 | -42,562.50 | -3,454.50 | .00 | -152,437.50 | 21.8%* |
| 564100 347481 Jr. Jazz Registratio | -180,000 | -180,000 | -112,091.00 | .00 | .00 | -67,909.00 | 62.3%* |
| 564200 347470 Facility Rntl-Gym/Mt | -20,000 | -20,000 | -3,830.00 | -1,575.00 | .00 | -16,170.00 | 19.2%* |
| 564300 347440 Snack Sales-Zesiger | -1,500 | -1,500 | -371.49 | .00 | .00 | -1,128.51 | 24.8%* |
| 564300 347450 Vending Mach Commiss | -2,500 | -2,500 | -1,333.43 | -119.89 | .00 | -1,166.57 | 53.3%* |
| TOTAL RECREATION REVENUE | -442,000 | -442,000 | -172,582.42 | -5,870.39 | .00 | -269,417.58 | 39.0% |
| TOTAL REVENUES | -442,000 | -442,000 | -172,582.42 | -5,870.39 | .00 | -269,417.58 | |
| 20 ICE RINK REVENUE | | | | | | | |
| 563000 347825 Special Events Donat | -5,000 | -5,000 | .00 | .00 | .00 | -5,000.00 | .0%* |

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| 20 | ICE RINK REVENUE | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|----|--|--------------------|-------------------|---------------|--------------|--------------|---------------------|-------------|
| | 564100 347810 DailyAdmissions-IceR | -80,000 | -80,000 | -32,733.03 | -2,378.57 | .00 | -47,266.97 | 40.9%* |
| | 564100 347811 DailyAdmiss.-IceRibb | -75,000 | -75,000 | .00 | .00 | .00 | -75,000.00 | .0%* |
| | 564100 347815 Season Passes - Ice | -135,000 | -135,000 | -58,683.23 | -8,093.60 | .00 | -76,316.77 | 43.5%* |
| | 564100 347817 EFT Mthly Pay Annual | -110,000 | -110,000 | -42,224.52 | -6,316.38 | .00 | -67,775.48 | 38.4%* |
| | 564100 347820 Ticket Sales-Spcl Ev | -1,500 | -1,500 | .00 | .00 | .00 | -1,500.00 | .0%* |
| | 564100 347830 Groupon Voucher Sale | -8,000 | -8,000 | -4,507.91 | -36.59 | .00 | -3,492.09 | 56.3%* |
| | 564100 347860 Skate Lessons | -50,000 | -50,000 | -13,715.40 | -1,543.00 | .00 | -36,284.60 | 27.4%* |
| | 564200 347871 Facil Rntl-Hockey/Fi | -130,000 | -130,000 | -32,574.59 | -1,758.00 | .00 | -97,425.41 | 25.1%* |
| | 564200 347872 Facil Rntl-Frstyl/Co | -38,000 | -38,000 | -19,492.22 | -3,530.00 | .00 | -18,507.78 | 51.3%* |
| | 564200 347874 Rental - Ice Skates | -50,000 | -50,000 | -22,881.99 | -1,586.55 | .00 | -27,118.01 | 45.8%* |
| | 564200 347875 Facil Rntl-All Nite | -3,000 | -3,000 | -1,820.00 | .00 | .00 | -1,180.00 | 60.7%* |
| | 564200 347876 Facil Rntl-Party Roo | -7,000 | -7,000 | -2,666.00 | 167.00 | .00 | -4,334.00 | 38.1%* |
| | 564200 347877 Rental-Skates-Ribbon | -30,000 | -30,000 | .00 | .00 | .00 | -30,000.00 | .0%* |
| | 564300 347840 Snack Bar Sls-Main S | -105,000 | -105,000 | -33,366.62 | -4,804.01 | .00 | -71,633.38 | 31.8%* |
| | 564300 347841 Merchandise Sales - | -4,500 | -4,500 | -231.65 | -10.50 | .00 | -4,268.35 | 5.1%* |
| | TOTAL ICE RINK REVENUE | -832,000 | -832,000 | -264,897.16 | -29,890.20 | .00 | -567,102.84 | 31.8% |
| | TOTAL REVENUES | -832,000 | -832,000 | -264,897.16 | -29,890.20 | .00 | -567,102.84 | |
| 22 | TAXES | | | | | | | |
| | 561000 311000 General Property Tax | -850,000 | -850,000 | -111,264.28 | -2,792.73 | .00 | -738,735.72 | 13.1%* |
| | 561000 311010 Genl Prop Taxes-Debt | -1,296,000 | -1,296,000 | -169,645.28 | -4,258.10 | .00 | -1,126,354.72 | 13.1%* |
| | 561000 311020 Property Tax Increme | -110,000 | -110,000 | .00 | .00 | .00 | -110,000.00 | .0%* |
| | 561000 312000 Prior Yrs'Taxes-Deln | -75,000 | -75,000 | -52,387.46 | -1,583.27 | .00 | -22,612.54 | 69.8%* |
| | 561000 315000 Fees-In-Lieu Of Prop | -135,000 | -135,000 | -67,934.78 | -11,628.70 | .00 | -67,065.22 | 50.3%* |
| | TOTAL TAXES | -2,466,000 | -2,466,000 | -401,231.80 | -20,262.80 | .00 | -2,064,768.20 | 16.3% |
| | TOTAL REVENUES | -2,466,000 | -2,466,000 | -401,231.80 | -20,262.80 | .00 | -2,064,768.20 | |
| 25 | OTHER REVENUE | | | | | | | |
| | 562000 369000 Sundry Revenues | 0 | 0 | -16,967.70 | -140.73 | .00 | 16,967.70 | 100.0% |
| | 562100 361000 Interest Earnings | -175,000 | -175,000 | -77,528.52 | -3,848.56 | .00 | -97,471.48 | 44.3%* |
| | 562100 361010 Interest Earnings - | 0 | 0 | -3,563.85 | -141.36 | .00 | 3,563.85 | 100.0% |
| | TOTAL OTHER REVENUE | -175,000 | -175,000 | -98,060.07 | -4,130.65 | .00 | -76,939.93 | 56.0% |
| | TOTAL REVENUES | -175,000 | -175,000 | -98,060.07 | -4,130.65 | .00 | -76,939.93 | |
| | GRAND TOTAL | -6,924,500 | -6,924,500 | -2,105,726.36 | -225,639.63 | .00 | -4,818,773.64 | 30.4% |

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South Davis Recreation District
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| | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565610 Department Swimming Pools | | | | | | | |
| 35 PERSONNEL SERVICES | | | | | | | |
| 565610 411000 Salaries - Perm Empl | 331,000 | 331,000 | 213,836.41 | 25,633.72 | .00 | 117,163.59 | 64.6% |
| 565610 412010 Lifeguards/Swim Inst | 660,000 | 660,000 | 336,846.85 | 67,783.70 | .00 | 323,153.15 | 51.0% |
| 565610 412020 Program Directors | 50,000 | 50,000 | 36,121.80 | 4,899.63 | .00 | 13,878.20 | 72.2% |
| 565610 412030 Aerobics/Wt Trainers | 165,000 | 165,000 | 85,719.88 | 15,555.31 | .00 | 79,280.12 | 52.0% |
| 565610 412050 Cashier-Front Desk | 190,000 | 190,000 | 84,097.11 | 12,616.65 | .00 | 105,902.89 | 44.3% |
| 565610 412080 Swim Team Coaches | 60,000 | 60,000 | 25,082.67 | 3,063.44 | .00 | 34,917.33 | 41.8% |
| 565610 412090 Daycare Staff | 46,000 | 46,000 | 13,740.56 | 1,420.94 | .00 | 32,259.44 | 29.9% |
| 565610 412100 Persnl Trainer Share | 65,000 | 65,000 | 22,218.71 | 2,793.00 | .00 | 42,781.29 | 34.2% |
| 565610 412110 Priv Swim Lsn Instru | 18,000 | 18,000 | 7,016.02 | 2,265.90 | .00 | 10,983.98 | 39.0% |
| 565610 413010 Fica Taxes | 121,500 | 121,500 | 63,754.70 | 11,691.76 | .00 | 57,745.30 | 52.5% |
| 565610 413020 Employee Medical Ins | 100,000 | 100,000 | 51,042.38 | 6,606.21 | .00 | 48,957.62 | 51.0% |
| 565610 413030 Employee Life Ins | 2,200 | 2,200 | 1,301.89 | 168.18 | .00 | 898.11 | 59.2% |
| 565610 413040 State Retirement & 4 | 67,000 | 67,000 | 38,726.49 | 4,690.63 | .00 | 28,273.51 | 57.8% |
| 565610 413060 Unemployment Reimb | 0 | 0 | 5,431.60 | 273.24 | .00 | -5,431.60 | 100.0%* |
| 565610 413100 Workers Comp Insuran | 28,500 | 28,500 | 10,107.79 | 1,340.77 | .00 | 18,392.21 | 35.5% |
| 565610 425300 Vehicle Allowance | 5,400 | 5,400 | 1,574.78 | 193.88 | .00 | 3,825.22 | 29.2% |
| 565610 462180 Accrued Comp Time Ex | 500 | 500 | .00 | .00 | .00 | 500.00 | .0% |
| 565610 462190 Accrued Sick Leave E | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565610 462200 Accrued Vacation Exp | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| TOTAL PERSONNEL SERVICES | 1,914,100 | 1,914,100 | 996,619.64 | 160,996.96 | .00 | 917,480.36 | 52.1% |
| 40 OPERATIONS & MAINTEN | | | | | | | |
| 565610 421000 Books Subscriptions | 25,000 | 25,000 | 8,815.21 | 712.52 | .00 | 16,184.79 | 35.3% |
| 565610 422000 Public Notices | 25,000 | 25,000 | 7,181.89 | 296.36 | .00 | 17,818.11 | 28.7% |
| 565610 423000 Travel & Training | 13,000 | 13,000 | 4,298.52 | .00 | .00 | 8,701.48 | 33.1% |
| 565610 424000 Office Supplies | 10,000 | 10,000 | 6,095.90 | 375.36 | .00 | 3,904.10 | 61.0% |
| 565610 425000 Equip Supplies & Mai | 25,000 | 25,000 | 6,171.82 | 125.72 | .00 | 18,828.18 | 24.7% |
| 565610 426000 Bldg & Grnd Suppl & | 115,000 | 115,000 | 51,295.22 | 8,682.15 | .00 | 63,704.78 | 44.6% |
| 565610 426500 GrndsMaint/Mowing/Sn | 0 | 0 | 429.17 | .00 | .00 | -429.17 | 100.0%* |
| 565610 428000 Telephone Expense | 2,200 | 2,200 | 1,850.01 | 110.80 | .00 | 349.99 | 84.1% |
| 565610 431000 Profess & Tech Servi | 15,000 | 15,000 | 15,576.00 | 3,696.00 | .00 | -576.00 | 103.8%* |
| 565610 431040 Bank Account Fees | 6,000 | 6,000 | 3,366.02 | 528.52 | .00 | 2,633.98 | 56.1% |
| 565610 431050 Credit Card Merchant | 55,000 | 55,000 | 22,399.03 | 2,753.69 | .00 | 32,600.97 | 40.7% |

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South Davis Recreation District
AUGUST 2020 YTD EXPENSE REPORT

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FOR 2020 08

| | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565610 431100 Legal And Auditing F | 13,000 | 13,000 | 11,942.00 | 1,218.75 | .00 | 1,058.00 | 91.9% |
| 565610 431500 Acctg & Payroll Serv | 56,075 | 56,075 | 46,728.00 | .00 | .00 | 9,347.00 | 83.3% |
| 565610 445200 Lifeguard Uniforms | 10,000 | 10,000 | 5,317.03 | 20.00 | .00 | 4,682.97 | 53.2% |
| 565610 448000 Operating Supplies | 55,000 | 55,000 | 12,883.81 | 2,004.59 | .00 | 42,116.19 | 23.4% |
| 565610 448200 Water Polo Program E | 50,000 | 50,000 | 12,608.16 | .00 | .00 | 37,391.84 | 25.2% |
| 565610 448210 Swim Team Program Ex | 40,000 | 40,000 | 4,080.86 | .00 | .00 | 35,919.14 | 10.2% |
| 565610 448240 Items Purchasd for R | 7,500 | 7,500 | 695.40 | .00 | .00 | 6,804.60 | 9.3% |
| 565610 448250 Snack Bar Supplies | 13,000 | 13,000 | 3,496.94 | 421.21 | .00 | 9,503.06 | 26.9% |
| 565610 448300 Party Room Supplies | 5,000 | 5,000 | 1,036.64 | .00 | .00 | 3,963.36 | 20.7% |
| 565610 448400 Day Care Supplies | 2,000 | 2,000 | 444.99 | 14.99 | .00 | 1,555.01 | 22.2% |
| 565610 448700 Special Events Suppl | 75,000 | 75,000 | 22,147.49 | 573.33 | .00 | 52,852.51 | 29.5% |
| 565610 451100 Insurance & Surety B | 58,000 | 58,000 | 57,803.00 | .00 | .00 | 197.00 | 99.7% |
| 565610 461000 Miscellaneous Expens | 6,000 | 6,000 | 20,724.49 | 18,523.55 | .00 | -14,724.49 | 345.4%* |
| 565610 463000 Cash Over Or Short | 0 | 0 | -61.82 | -30.94 | .00 | 61.82 | 100.0% |
| TOTAL OPERATIONS & MAINTEN | 681,775 | 681,775 | 327,325.78 | 40,026.60 | .00 | 354,449.22 | 48.0% |
| TOTAL Department Swimming Pools | 2,595,875 | 2,595,875 | 1,323,945.42 | 201,023.56 | .00 | 1,271,929.58 | 51.0% |
| TOTAL EXPENSES | 2,595,875 | 2,595,875 | 1,323,945.42 | 201,023.56 | .00 | 1,271,929.58 | |
| <hr/> 565630 Department Recreation | | | | | | | |
| <hr/> 35 PERSONNEL SERVICES | | | | | | | |
| 565630 411000 Salaries - Perm Empl | 148,000 | 148,000 | 93,846.66 | 11,513.61 | .00 | 54,153.34 | 63.4% |
| 565630 412000 Salaries-Temp & Part | 190,000 | 190,000 | 92,219.54 | 8,878.67 | .00 | 97,780.46 | 48.5% |
| 565630 413010 Fica Taxes | 26,500 | 26,500 | 14,098.35 | 1,649.19 | .00 | 12,401.65 | 53.2% |
| 565630 413020 Employee Medical Ins | 44,000 | 44,000 | 28,170.37 | 3,680.73 | .00 | 15,829.63 | 64.0% |
| 565630 413030 Employee Life Ins | 1,000 | 1,000 | 574.74 | 75.20 | .00 | 425.26 | 57.5% |
| 565630 413040 State Retirement & 4 | 30,000 | 30,000 | 17,129.20 | 2,119.03 | .00 | 12,870.80 | 57.1% |
| 565630 413060 Unemployment Reimb | 500 | 500 | 509.16 | .00 | .00 | -9.16 | 101.8%* |
| 565630 413100 Workers Comp Insuran | 6,500 | 6,500 | 2,211.26 | 205.89 | .00 | 4,288.74 | 34.0% |
| 565630 425300 Vehicle Allowance | 1,800 | 1,800 | 902.07 | 110.78 | .00 | 897.93 | 50.1% |
| 565630 462180 Accrued Comp Time Ex | 500 | 500 | .00 | .00 | .00 | 500.00 | .0% |
| 565630 462190 Accrued Sick Leave E | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565630 462200 Accrued Vacation Exp | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| TOTAL PERSONNEL SERVICES | 452,800 | 452,800 | 249,661.35 | 28,233.10 | .00 | 203,138.65 | 55.1% |
| <hr/> 40 OPERATIONS & MAINTEN | | | | | | | |
| 565630 421000 Books, Subscr & Mmbr | 1,500 | 1,500 | 662.00 | 99.00 | .00 | 838.00 | 44.1% |

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South Davis Recreation District
AUGUST 2020 YTD EXPENSE REPORT

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FOR 2020 08

| | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|--|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565630 422000 Public Notices | 4,000 | 4,000 | 1,454.07 | 33.40 | .00 | 2,545.93 | 36.4% |
| 565630 423000 Travel & Training | 2,500 | 2,500 | 2,922.64 | .00 | .00 | -422.64 | 116.9%* |
| 565630 424000 Office Supplies | 1,800 | 1,800 | 1,095.19 | 84.08 | .00 | 704.81 | 60.8% |
| 565630 425000 Equip Supplies & Mai | 3,500 | 3,500 | 1,257.68 | .00 | .00 | 2,242.32 | 35.9% |
| 565630 426050 Field Prep & Util-By | 3,000 | 3,000 | 1,000.00 | .00 | .00 | 2,000.00 | 33.3% |
| 565630 428000 Telephone Expense | 1,000 | 1,000 | 786.05 | 55.40 | .00 | 213.95 | 78.6% |
| 565630 431000 Profess & Tech Servi | 10,000 | 10,000 | 3,021.00 | 616.00 | .00 | 6,979.00 | 30.2% |
| 565630 431040 Bank Account Fees | 900 | 900 | 480.79 | 75.50 | .00 | 419.21 | 53.4% |
| 565630 431050 Credit Card Merchant | 8,000 | 8,000 | 3,199.86 | 393.38 | .00 | 4,800.14 | 40.0% |
| 565630 431500 Acctg & Payroll Serv | 28,035 | 28,035 | 23,364.00 | .00 | .00 | 4,671.00 | 83.3% |
| 565630 448000 Operating Supplies | 65,000 | 65,000 | 40,573.85 | 3,284.62 | .00 | 24,426.15 | 62.4% |
| 565630 448100 Jr. Jazz Program Exp | 52,000 | 52,000 | .00 | .00 | .00 | 52,000.00 | .0% |
| 565630 448250 Snack Bar Supply-Zes | 750 | 750 | 335.96 | .00 | .00 | 414.04 | 44.8% |
| 565630 461000 Miscellaneous Expens | 4,500 | 4,500 | 2,626.40 | 1,730.35 | .00 | 1,873.60 | 58.4% |
| TOTAL OPERATIONS & MAINTEN | 186,485 | 186,485 | 82,779.49 | 6,371.73 | .00 | 103,705.51 | 44.4% |
| TOTAL Department Recreation | 639,285 | 639,285 | 332,440.84 | 34,604.83 | .00 | 306,844.16 | 52.0% |
| TOTAL EXPENSES | 639,285 | 639,285 | 332,440.84 | 34,604.83 | .00 | 306,844.16 | |
| <hr/> | | | | | | | |
| 565650 Department Ice Arena | | | | | | | |
| <hr/> | | | | | | | |
| 35 PERSONNEL SERVICES | | | | | | | |
| 565650 411000 Salaries - Perm Empl | 180,000 | 180,000 | 111,237.89 | 13,660.82 | .00 | 68,762.11 | 61.8% |
| 565650 412000 Salaries-Temp & Part | 225,000 | 225,000 | 107,990.20 | 18,345.55 | .00 | 117,009.80 | 48.0% |
| 565650 412120 Salaries-Temp&Part-T | 35,000 | 35,000 | .00 | .00 | .00 | 35,000.00 | .0% |
| 565650 412200 Board Member Compens | 12,000 | 12,000 | 9,020.00 | 1,040.00 | .00 | 2,980.00 | 75.2% |
| 565650 413010 Fica Taxes | 34,500 | 34,500 | 17,639.59 | 2,728.12 | .00 | 16,860.41 | 51.1% |
| 565650 413020 Employee Medical Ins | 54,000 | 54,000 | 34,346.93 | 4,490.83 | .00 | 19,653.07 | 63.6% |
| 565650 413030 Employee Life Ins | 1,200 | 1,200 | 676.85 | 88.56 | .00 | 523.15 | 56.4% |
| 565650 413040 State Retirement & 4 | 36,000 | 36,000 | 19,330.55 | 2,407.10 | .00 | 16,669.45 | 53.7% |
| 565650 413060 Unemployment Reimb | 500 | 500 | 1,491.51 | .00 | .00 | -991.51 | 298.3%* |
| 565650 413100 Workers Comp Insuran | 8,000 | 8,000 | 2,866.20 | 327.88 | .00 | 5,133.80 | 35.8% |
| 565650 425300 Vehicle Allowance | 6,000 | 6,000 | 3,457.78 | 424.64 | .00 | 2,542.22 | 57.6% |
| 565650 462180 Accrued Comp Time Ex | 500 | 500 | .00 | .00 | .00 | 500.00 | .0% |
| 565650 462190 Accrued Sick Leave E | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565650 462200 Accrued Vacation Exp | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| TOTAL PERSONNEL SERVICES | 596,700 | 596,700 | 308,057.50 | 43,513.50 | .00 | 288,642.50 | 51.6% |
| <hr/> | | | | | | | |
| 40 OPERATIONS & MAINTEN | | | | | | | |
| 565650 421000 Books, Subscr & Mmbr | 4,000 | 4,000 | 2,700.00 | 297.00 | .00 | 1,300.00 | 67.5% |

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South Davis Recreation District
AUGUST 2020 YTD EXPENSE REPORT

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FOR 2020 08

| | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565650 422000 Public Notices | 10,000 | 10,000 | 2,247.68 | 118.48 | .00 | 7,752.32 | 22.5% |
| 565650 423000 Travel & Training | 2,000 | 2,000 | 2,482.16 | .00 | .00 | -482.16 | 124.1%* |
| 565650 424000 Office Supplies | 4,000 | 4,000 | 2,091.51 | 208.60 | .00 | 1,908.49 | 52.3% |
| 565650 425000 Equip Supplies & Mai | 10,000 | 10,000 | 1,267.80 | .00 | .00 | 8,732.20 | 12.7% |
| 565650 425010 EquipSupplies&Maint- | 2,000 | 2,000 | 419.80 | .00 | .00 | 1,580.20 | 21.0% |
| 565650 426000 Bldg Supplies & Main | 13,000 | 13,000 | 12,334.80 | 5,676.38 | .00 | 665.20 | 94.9% |
| 565650 426010 Bldg Supplies & Maint | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565650 426500 GrndsMaint/Mowing/Sn | 0 | 0 | 429.16 | .00 | .00 | -429.16 | 100.0%* |
| 565650 427010 Utilities - Ice Ribb | 12,000 | 12,000 | .00 | .00 | .00 | 12,000.00 | .0% |
| 565650 428000 Telephone Expense | 1,200 | 1,200 | 861.13 | 64.62 | .00 | 338.87 | 71.8% |
| 565650 431000 Profess & Tech Servi | 15,000 | 15,000 | 7,788.00 | 1,848.00 | .00 | 7,212.00 | 51.9% |
| 565650 431040 Bank Account Fees | 1,800 | 1,800 | 961.70 | 151.01 | .00 | 838.30 | 53.4% |
| 565650 431050 Credit Card Merchant | 16,000 | 16,000 | 6,399.73 | 786.77 | .00 | 9,600.27 | 40.0% |
| 565650 431100 Legal And Auditing F | 12,000 | 12,000 | 11,943.00 | 1,218.75 | .00 | 57.00 | 99.5% |
| 565650 431500 Acctg & Payroll Serv | 56,075 | 56,075 | .00 | .00 | .00 | 56,075.00 | .0% |
| 565650 448000 Operating Supplies | 15,000 | 15,000 | 8,539.94 | 409.00 | .00 | 6,460.06 | 56.9% |
| 565650 448010 Operating Supplies - | 10,000 | 10,000 | 1,459.41 | .00 | .00 | 8,540.59 | 14.6% |
| 565650 448240 Resale Items | 4,000 | 4,000 | .00 | .00 | .00 | 4,000.00 | .0% |
| 565650 448250 Snack Bar Supplies | 70,000 | 70,000 | 28,020.79 | 4,121.49 | .00 | 41,979.21 | 40.0% |
| 565650 448300 Party Room Supplies | 2,000 | 2,000 | 654.47 | .00 | .00 | 1,345.53 | 32.7% |
| 565650 448700 Special Events Suppl | 1,000 | 1,000 | 54.01 | .00 | .00 | 945.99 | 5.4% |
| 565650 451100 Insurance & Surety B | 58,000 | 58,000 | 57,764.00 | .00 | .00 | 236.00 | 99.6% |
| 565650 461000 Miscellaneous Expens | 3,500 | 3,500 | 3,410.69 | 2,926.79 | .00 | 89.31 | 97.4% |
| TOTAL OPERATIONS & MAINTEN | 324,575 | 324,575 | 151,829.78 | 17,826.89 | .00 | 172,745.22 | 46.8% |
| TOTAL Department Ice Arena | 921,275 | 921,275 | 459,887.28 | 61,340.39 | .00 | 461,387.72 | 49.9% |
| TOTAL EXPENSES | 921,275 | 921,275 | 459,887.28 | 61,340.39 | .00 | 461,387.72 | |

565670 Department Maintenance & Debt

35 PERSONNEL SERVICES

| | | | | | | | |
|------------------------------------|---------|---------|------------|-----------|-----|-----------|-------|
| 565670 411000 Salaries - Perm Empl | 178,500 | 178,500 | 121,938.26 | 21,782.70 | .00 | 56,561.74 | 68.3% |
| 565670 412000 Salaries-Temp & Part | 20,000 | 20,000 | 2,345.82 | 247.50 | .00 | 17,654.18 | 11.7% |
| 565670 413010 Fica Taxes | 16,000 | 16,000 | 9,373.83 | 1,677.51 | .00 | 6,626.17 | 58.6% |
| 565670 413020 Employee Medical Ins | 38,900 | 38,900 | 24,885.19 | 3,253.25 | .00 | 14,014.81 | 64.0% |
| 565670 413030 Employee Life Ins | 1,200 | 1,200 | 691.98 | 90.54 | .00 | 508.02 | 57.7% |
| 565670 413040 State Retirement & 4 | 36,000 | 36,000 | 22,421.03 | 3,093.27 | .00 | 13,578.97 | 62.3% |
| 565670 413100 Workers Comp Insuran | 4,000 | 4,000 | 1,495.15 | 222.55 | .00 | 2,504.85 | 37.4% |
| 565670 462180 Accrued Comp Time Ex | 500 | 500 | .00 | .00 | .00 | 500.00 | .0% |

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South Davis Recreation District
AUGUST 2020 YTD EXPENSE REPORT

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FOR 2020 08

| 565670 | Department | Maintenance & Debt | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------|---|--------------------|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565670 462190 | Accrued Sick Leave E | | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565670 462200 | Accrued Vacation Exp | | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| | TOTAL PERSONNEL SERVICES | | 299,100 | 299,100 | 183,151.26 | 30,367.32 | .00 | 115,948.74 | 61.2% |
| 40 OPERATIONS & MAINTEN | | | | | | | | | |
| 565670 421000 | Books, Subscr & Mmbr | | 500 | 500 | 48.26 | .00 | .00 | 451.74 | 9.7% |
| 565670 423000 | Travel & Training | | 2,000 | 2,000 | .00 | .00 | .00 | 2,000.00 | .0% |
| 565670 424000 | Office Supplies | | 250 | 250 | .00 | .00 | .00 | 250.00 | .0% |
| 565670 425000 | Equip Supplies & Mai | | 3,000 | 3,000 | 509.89 | 80.97 | .00 | 2,490.11 | 17.0% |
| 565670 426000 | Bldg & Grnd Suppl & | | 125,000 | 125,000 | 71,592.37 | 10,170.89 | .00 | 53,407.63 | 57.3% |
| 565670 426500 | GrndsMaint/Mowing/Sn | | 10,500 | 10,500 | 4,291.65 | .00 | .00 | 6,208.35 | 40.9% |
| 565670 427000 | Utilities | | 425,000 | 425,000 | 239,931.11 | 34,829.04 | .00 | 185,068.89 | 56.5% |
| 565670 428000 | Telephone Expense | | 1,500 | 1,500 | 1,405.65 | 139.52 | .00 | 94.35 | 93.7% |
| 565670 434000 | Janitorial Services | | 131,000 | 131,000 | 85,356.90 | 13,304.00 | .00 | 45,643.10 | 65.2% |
| 565670 448000 | Operating Supplies | | 4,000 | 4,000 | 1,626.33 | .00 | .00 | 2,373.67 | 40.7% |
| 565670 461000 | Miscellaneous Expens | | 500 | 500 | 166.32 | 152.75 | .00 | 333.68 | 33.3% |
| 565670 462110 | Prop Tax Increment P | | 110,000 | 110,000 | .00 | .00 | .00 | 110,000.00 | .0% |
| | TOTAL OPERATIONS & MAINTEN | | 813,250 | 813,250 | 404,928.48 | 58,677.17 | .00 | 408,321.52 | 49.8% |
| 45 DEBT SERVICE | | | | | | | | | |
| 565670 481000 | Principal On Bonds | | 940,000 | 940,000 | .00 | .00 | .00 | 940,000.00 | .0% |
| 565670 482000 | Interest on Bonds | | 311,525 | 311,525 | 143,450.00 | .00 | .00 | 168,075.00 | 46.0% |
| 565670 482040 | Int Exp-Dfrd Bond Rf | | 87,093 | 87,093 | 43,546.68 | .00 | .00 | 43,546.32 | 50.0% |
| 565670 482060 | Int Exp-Bond Premium | | -137,677 | -137,677 | -68,838.40 | .00 | .00 | -68,838.60 | 50.0%* |
| 565670 484000 | Paying Agent/Trustee | | 0 | 0 | 425.00 | .00 | .00 | -425.00 | 100.0%* |
| | TOTAL DEBT SERVICE | | 1,200,941 | 1,200,941 | 118,583.28 | .00 | .00 | 1,082,357.72 | 9.9% |
| | TOTAL Department | Maintenance & D | 2,313,291 | 2,313,291 | 706,663.02 | 89,044.49 | .00 | 1,606,627.98 | 30.5% |
| | | TOTAL EXPENSES | 2,313,291 | 2,313,291 | 706,663.02 | 89,044.49 | .00 | 1,606,627.98 | |
| 565690 Capital Projects | | | | | | | | | |
| 55 CAPITAL PROJECTS | | | | | | | | | |
| 565690 472100 | Buildings | | 1,596,000 | 1,596,000 | 48,619.20 | 360.00 | .00 | 1,547,380.80 | 3.0% |

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South Davis Recreation District
AUGUST 2020 YTD EXPENSE REPORT

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FOR 2020 08

| 565690 | Capital Projects | ORIGINAL APPROP | REVISED BUDGET | YTD EXPENDED | MTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|-------------------------------|--|--------------------|-------------------|--------------|--------------|--------------|---------------------|-------------|
| 565690 473100 | Improv Other Than Bl | 440,000 | 440,000 | .00 | .00 | .00 | 440,000.00 | .0% |
| 565690 474100 | Off Furniture & Equi | 25,000 | 25,000 | 13,609.68 | 9,186.88 | .00 | 11,390.32 | 54.4% |
| 565690 474500 | Machinery & Equipmen | 1,105,000 | 1,105,000 | 3,250.00 | .00 | .00 | 1,101,750.00 | .3% |
| 565690 474550 | Recreation Equipment | 225,000 | 225,000 | 2,942.88 | .00 | .00 | 222,057.12 | 1.3% |
| 565690 474600 | Vehicles | 20,000 | 20,000 | .00 | .00 | .00 | 20,000.00 | .0% |
| | TOTAL CAPITAL PROJECTS | 3,411,000 | 3,411,000 | 68,421.76 | 9,546.88 | .00 | 3,342,578.24 | 2.0% |
| | TOTAL Capital Projects | 3,411,000 | 3,411,000 | 68,421.76 | 9,546.88 | .00 | 3,342,578.24 | 2.0% |
| | TOTAL EXPENSES | 3,411,000 | 3,411,000 | 68,421.76 | 9,546.88 | .00 | 3,342,578.24 | |
| | GRAND TOTAL | 9,880,726 | 9,880,726 | 2,891,358.32 | 395,560.15 | .00 | 6,989,367.68 | 29.3% |

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
August 31, 2020

Date Prepared: September 15, 2020

| 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 | 283,074.68 | 273,895.93 | (755.03) | U S Bank | Enterprise Fund |
| Utah State Treasurer | Public Treasurers' Investment Fund (PTIF) | 2.6889% | 0.5458% | N/A | N/A | 8,538,643.73 | 8,072,875.39 | 3,848.56 | State Treasurer | Enterprise Fund |
| Sub-total (District investable funds) | | | | | | 8,821,718.41 | 8,346,771.32 | 3,093.53 | | |
| 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 |
| Sub-total (Bond escrow funds) | | | | | | 0.00 | 0.00 | 0.00 | | |
| Grand Total - Investable Funds and Bond Escrows: | | | | | | 8,821,718.41 | 8,346,771.32 | 3,093.53 | | |

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 on 1/1/2021 in the amount of \$1,183,450.00

Report of Reserve Balance:

General Ledger Account

Reserve for Repair/Replacement

56 292200

Previous Month

Additions

Current Month

Year Ago

\$1,479,348.00

\$0.00

\$1,479,348.00

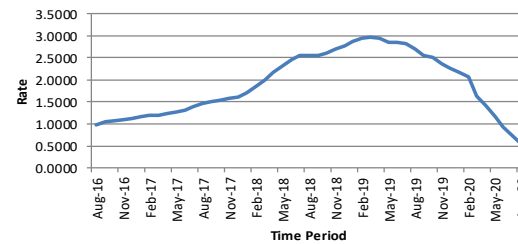
\$1,479,348.00

Prepared by & Title:

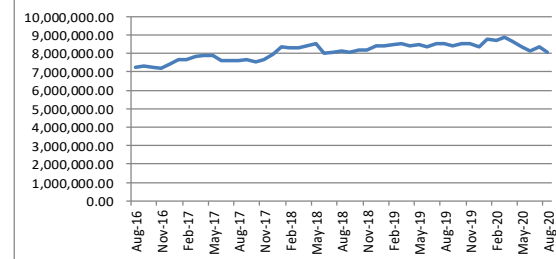
Galen D. Rasmussen

Galen D. Rasmussen, District Treasurer

PTIF Investment Rates



PTIF Invested Balance



Cash & Investments - South Davis Recreation District

| | |
|--|-----------------------|
| Total Restricted and Unrestricted Cash & Investments three Months Ago - 5/31/2020 | 8,598,529 |
| Increase/(decrease) from previous cash report | (288,252) |
| Total Restricted and Unrestricted Cash & Investments as of 8/31/2020 | \$ 8,310,276 * |

Restrictions on Cash vs Availability

| | |
|---|------------------------------|
| A Reserve for Repair and Replacement target (acct 56-292200) | \$ 2,500,000 |
| B Debt Service (principal and interest due on bonds in next 12 months) | 1,306,100 |
| C Allowance for emergency (4 months) operating reserve | 1,585,844 |
| D Unspent capital expense - 2020 Budget | 3,342,578 |
| D Projected capital expense - Upcoming 9 Years (2021 - 2029) | 2,502,000 |
| E Legally restricted cash collected on the debt service property tax levy | <u>440,679</u> |
| Total Restrictions on Cash. | <u>11,677,201</u> |
| Potential Cash Available <u>or</u> (Cash Deficit) | \$ <u>(3,366,925)</u> |

NOTES:

This cash analysis does not consider residual cash surpluses or deficits from future operations. It is just an analysis of current cash balances compared to known cash outflows, reserve requirements, and projected 10-year capital plans.

* Represents cash and investments of all types actually on books as of report date.

A Per Resolution 2010-05 (8/16/10), the Board designated "...\$2.5 million and any additional accumulated amounts for enhancement, maintenance, and replacement, and any potential viable projects that are deemed acceptable". (This is not the same as the 4-mo oper reserve of \$1.4 million. Current reserve balance is shown inside the brackets.)

B It is advisable to set aside a portion of the estimated net investible fund balance to cover at least the "current portion" of debt service on the District's long-term debt (bond payable). The amount shown is only that portion (principal & interest) to be paid in the next 12 months (deemed the "current portion").

C This amount represents approx. 4 months' average operating expenses. It is prudent business practice to set aside an emergency reserve to cover normal operating expenses in case of unforeseen problems or major downturn in oper revenues. The amount (or number of months of reserve) is at the Board's discretion. This amount (4 mos) was decided upon at the 8/2010 Bd Mtg and committed to policy via Resolution 2010-05. *(Estimate updated in June 2020 based upon an average of 2019's audited monthly operating expenses.)*

D These amounts are extracted directly from the District's current year budget & 10-year Capital budget (which presently extends to 2028). These budget amounts represent "management's best estimates" and are subject to change based upon wear and tear on building and equipment, perceived needs, unexpected failures/breakdowns, etc. Therefore, these amounts are subject to periodic change and update per Board discretion. Does not include "Preferred Additions" on 10-year Capital Plan.

E Davis County has over collected and remitted property taxes on the District's debt service levy. As all collections on a debt service levy are legally restricted to be used only for debt service, the District must use this over remitted money on future debt service payments.

Please note that even if we remove the \$2,502,000 in restricted cash for future capital projects (2021-2029) we would still be in a deficit cash position of \$864,925. This means that we currently do not have enough cash to fund our 2020 capital projects, fully fund our desired reserves, and maintain needed levels of restricted cash (i.e. cash legally restricted in its use). The Board is aware that we are currently using our operating reserve cash during the COVID-19 pandemic, this is just the illustration of that fact.

SCOPE AND FEE SCHEDULE

SOUTH DAVIS RECREATION DISTRICT FISCAL IMPACT AND FUNDING ANALYSIS

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

Jason W. Burningham
41 North Rio Grande, Suite 101
Salt Lake City, UT 84101

(O) 801.596.0700
(C) 801.201.6839
Jason@lewisyoung.com



PROPOSAL

VCBO Architecture has requested a scope and fee proposal from Lewis Young Robertson & Burningham, Inc. ("LYRB") to serve as a sub-contractor related to an expansion feasibility study for South Davis Recreation District ("SDRD" or "District"). VCBO has been contracted to review the feasibility of updating the current recreation center and constructing a satellite facility (the "Project") within the District. LYRB understands that the current estimate of the Project is as follows:

| | | |
|---|---------------------------------|-----------------|
| ❖ | Existing Facility Improvements | \$15,937,500.00 |
| ❖ | Satellite Facility Construction | 23,800,000.00 |
| ❖ | TOTAL IMPROVEMENT COST: | \$39,737,500.00 |

In addition to the capital costs related to the Project, it is estimated that the Satellite Facility will cost \$249,581 annually in operational costs. LYRB has identified the following general task to assist VCBO the evaluation of the above costs:

- **EVALUATE AND DETERMINE THE ASSESSED VALUATION OF THE SDRD (HISTORICAL AND PROJECTED GROWTH)**
 - Analyze the historic growth rate of the District's assessed value; and,
 - Use trend analysis to forecast the potential SDRD assessed valuation in the future as it relates to the general obligation bond capacity of SDRD.
- **EVALUATE BONDING COST**
 - Prepare bond structuring schedules and analyses related to the proposed Project (as described above); apply structuring elements to the analyses, including: costs of issuing general obligation bonds, ratings and credit enhancement, underwriting, bond legal and advisory costs; and conduct sensitivity analysis related to credit spreads, interest rates and other structuring terms related to the bonds.
- **EVALUATION OF TAX IMPACT ON TAXPAYERS**
 - Using the bond structure schedules and analyses, LYRB would analyze and calculate the property tax impact on residential and commercial properties within SDRD related to new capital and operational costs of the Satellite Facility (O&M expenditures).
- **SUMMARY OF FINDINGS AND REPORT**
 - LYRB will provide a summary of financial options for SDRD to consider to be incorporated into VCBO's feasibility study.

PROPOSED FEE

The proposed fee to complete the above tasks is estimated not to exceed \$5,000.



Lewis Young Robertson & Burningham, Inc. was founded in 1995 to address local governments' and non-profit entities' unmet need for unbiased, professional project financing advice. LYRB was founded to provide local governments with innovative, cost-effective financial solutions. From its original focus on financial advisory services, LYRB has grown to provide a wide range of services including consulting, economic planning, and debt administration. Our office is in downtown Salt Lake City and will be the location from which all services will be provided.

CARES ACT FUNDING AGREEMENT

THIS CARES ACT FUNDING AGREEMENT (“Agreement”) is made and entered into as of the _____ day of _____, 2020, by and between **SOUTH DAVIS RECREATION DISTRICT**, a local district of the State of Utah, hereinafter referred to as “District” and Bountiful City, a Utah municipal corporation, hereinafter referred to as “City.”

RECITALS:

A. The City has received federal funds which have been distributed through the State of Utah under Section 601(a) of the Social Security Act as identified by Section 5001 Coronavirus Aid, Relief and Economic Security Act (the “CARES Act”) to combat and address the effects of the novel coronavirus disease (“COVID-19”) within Davis County. The City is expending CARES Act funds to assist citizens in Davis County in the containment of COVID-19 and to ameliorate the economic impact of the pandemic and related public health orders. The City has determined that the District has and will play an important role in helping the City achieve its objectives.

B. The City wishes to provide the District CARES Act funding to help achieve the objectives associated with the District’s services within the City’s jurisdiction,

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **Consideration.** The City hereby commits to provide Forty-Five Thousand Dollars (\$45,000.00) of CARES Act funding (the “Grant Funds”) to achieve the directives outlined in the above recitals, which recitals are hereby incorporated by reference. The District agrees to use these funds for the objective identified in this Agreement and will use its best efforts to achieve these objectives in the manner consistent with the CARES Act and this Agreement.

2. **Allowable Uses.** As provided in the CARES Act, the District will use the provided Grant Funds only to cover costs that: (a) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (b) are not accounted for in the budget most recently approved by the District; and (c) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

3. **Prohibited Uses.** The District understands that funds provided pursuant to this Agreement are restricted in use pursuant to federal law and that the City is providing funding to the District for purposes which are consistent with the CARES Act and not prohibited pursuant to the CARES Act and other related legal restrictions. The District specifically acknowledges that Grant Funds received pursuant to this Agreement cannot be used for expenditures where the District has or will receive funding directly from any other entity for the same loss or expense if the amount of the expenditure exceeds the District’s actual losses or expenses when added to any prior or anticipated funding from any other entity. The District further notes that it may not

similarly use Grant Funds for the District's losses or expenses reimbursed under any other federal, state or private program.

4. **Expenditure Deadline.** Grant Funds provided by the City pursuant to this Agreement that are not expended on necessary expenditure on or before October 1, 2020, by the District, must be returned to the City on or before 5:00 p.m. on October 7, 2020. The District may petition the City to retain allocated but unspent Grant Funds beyond October 1, 2020.

5. **Grant Fund Guidance.** The District must adhere to any current or future federal, county or City guidance regarding spending, reporting or any other matter related to the Grant Funds distributed to the District by the City. Federal guidance has been updated regularly and can be found at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

6. **Records, Reporting, And Transparency.**

a. For a period of six years following termination of this Agreement, the District shall retain documentation of all uses of the Grant Funds, including but not limited to invoices and/or sales receipts. All payroll expenditures must illustrate compliance with the CARES Act by detailed, daily documentation. Such documentation shall be produced to City or the Treasury upon request.

b. The District shall, at the request of the City, submit to the City a detailed report and accounting for how the Grant Funds were spent. The reports will detail the amounts spent and the purpose. Upon termination of this Agreement for any reason, the District will submit a final report accounting for the final month of expenditures and providing a general summary of the total expenditures under this Agreement.

c. The District will fully cooperate with the City, the Treasury, and the State of Utah in any investigations or audits into the use of Grant Funds.

d. The District shall comply with all applicable federal and state laws and regulations regarding financial reporting and auditing, including but not limited to 2 CFR 200, Subpart F.

7. **Choice of Law.** This Agreement shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Agreement shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in the District Court division in Bountiful City, in the Second Judicial District Court for Davis County.

8. **Indemnification.** The District shall be fully liable for the actions of its agents, employees, officers, partners, and subcontractors, and shall fully indemnify, defend, and save harmless the City from all claims, losses, suits, actions, damages, and costs of every name and description arising out of District's performance of this Agreement caused by any act or omission of District, its agents, employees, officers, partners, or subcontractors, without limitation; provided, however, that the District shall not indemnify for that portion of any claim, loss, or damage arising hereunder due to the sole fault of the City.

By: _____
Tamilyn Fillmore, District Chair

CITY ACKNOWLEDGMENT

“CITY”

BOUNTIFUL CITY

ATTEST:

City Recorder

By: _____
Randy Lewis, Mayor