

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

May 16, 2016, at 3:45 p.m.
at the Recreation Center

Attendance: **Board Members**

Marti Money, County Representative
Mayor Randy Lewis, Bountiful
Mayor Rick Earnshaw, Woods Cross
Councilmember Tami Fillmore, Centerville
Mayor Len Arave, North Salt Lake
Mel Miles, Country Representative
Mayor Ken Romney, West Bountiful
Commissioner Bret Millburn, Davis County **arrived 3:52 p.m.*

Others:

John Miller, Executive Director	Cory Haddock
Todd Godfrey, Attorney	Haley Turner
Tyson Beck, Clerk	Kathleen Steadman
Galen Rasmussen, Treasurer	Heidi Kearsley
Scott McDonald	Marcie Burrill
Mary Gadd	Tom Lund
Nate Davis, WSRP CPA	Anna Erickson, Bountiful Resident

WELCOME

Chairman Randy Lewis opened the meeting at 3:45 p.m.

CITIZEN MATTERS

None.

MINUTES OF APRIL 18, 2016 BOARD MEETING APPROVED

Minutes of the Administrative Control Board meeting held on April 18, 2016, was approved on a motion made by Mayor Earnshaw and seconded by Mayor Arave. Board Members Money, Lewis, Earnshaw, Fillmore, Arave, Miles and Romney voted “aye.”

REVIEW OF THE ANNUAL AUDIT REPORT

Nate Davis, from the auditing firm of WSRP, presented an independent audit report for the fiscal year ending December 31, 2015. Mr. Davis expressed his appreciation working with Mr. Beck and Mr. Rasmussen. Mr. Davis presented a clean and unmodified opinion that the financial position of the District ended in accordance with accounting principles accepted in the United States of America.

*** Commissioner Bret Millburn arrived at 3:52 p.m.***

Some of the highlights he noted were:

- The District's operating results were pretty consistent with prior years.
- The District's total liabilities and deferred inflows of resources had a decrease of \$1,171,294 during the year.
- The District's overall net position increased \$577,338 as a result of operations.
- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows of resources.

Mr. Davis also highlighted a couple of notes that are unique to 2015.

- The District is now required to reflect the liability of being part of URS, Utah Retirement Systems, in the financial statements. Mr. Davis stated the liability has always been there but it's just required to be shown on the statements.
- The District corrected the revenue recognition of its Junior Jazz Basketball program. Previously revenue was recorded when collected, now the revenue will be unearned until the season begins.

Two instances of non-material non-compliance with General State Requirements included; all new Board members should complete a one-time training with the State of Utah and all current Board members should have annual training on Open and Public Meetings.

Mayor Arave inquired if WSRP audits the internal controls. Mr. Davis replied they do not but they are required to gain an understanding of how internal controls work.

EXPENDITURES APPROVED

John Miller noted the following expenditures: A-Core, Inc, in the amount of \$1,070.00, for repair of the hot tub. American Soccer Company, in the amount of \$11,340.78, for jerseys. Contemporary Image, in the amount of \$2,037.75, for race series and Jr. Jazz supplies. Driftwood Inn, in the amount of \$1,088.08, for rooms for swim coaches. Firetrol, in the amount of \$2,502.00, for the District annual fire inspection.

Commissioner Millburn asked what kind of report the fire inspection returns to staff. Mr. Lund said a report is returned with results of tests and any notes they made. Mayor Lewis inquired if any fire drills are held with the public and Mr. Miller replied no. Mrs. Money and Councilmember Fillmore suggested that drills be held. Mayor Lewis suggested that staff meet with the Fire Chief for assistance. Councilmember Fillmore requested that staff report back.

Mr. Miller continued with PMSI, in the amount of \$6,538.95, for bags for racers.

Total expenditures of \$321,521.29 for the period of April 1, 2016 to April 30, 2016 was approved on a motion made by Commissioner Millburn and seconded by Mrs. Money. Board Members Money, Lewis, Earnshaw, Fillmore, Arave, Miles, Romney and Millburn voted "aye."

FINANCIAL STATEMENTS REVIEWED

John Miller reported that Pool revenues are at 32.9%, Recreation revenues are at 65.5% and Ice revenues are at 38.5%. Expenses for Pools is at 27.3%, Recreation is at 32% and Ice is at 29.4%.

FACILITY EVENTS

John Miller reported on upcoming events at the Recreation Center:

- UFSC Ice Show – April 29 & 30
- Race Series: Splash N Sprint Triathlon- 401 finishers
- CPR Classes – courses in July
- Movie Nights – June 18th, July 16th & August 13th

OTHER MATTERS

Mr. Miller reported that membership numbers are rising.

Mrs. Money reported that District staff and herself are still meeting with Davis School District for field space for soccer and football programs.

Commissioner Millburn brought up looking at the District's policies for transgender use of bathrooms and locker rooms. Mr. Godfrey agreed that it would be worth looking at and bringing up to date.

Next Board meeting will be June 20, 2016 at 3:45 p.m.

Meeting adjourned at 4:44 p.m. on a motion made by Commissioner Millburn, seconded by Mayor Romney.

****approved June 20, 2016****