

South Davis Recreation District

Board Meeting

March 18th, 2024

6:30 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. 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. Approval of February 12th, 2024 Board Meeting Minutes
4. Review and Approval of Expenditures/Financial Statement Review for February Reports 2024
5. Staff Report – Ice and Recreation Director Cory Haddock
6. Executive Director Report – Tif Miller
7. Discussion and Action on Resolution 2024-04 Adopting SDRD Rules and Regulations
8. Board Composition
9. Discussion and Action on Resolution 2024-05 Adopting New Reserve and Other Financial Policies
10. Membership Report
11. Closed Session to discuss pending or reasonably imminent litigation and to discuss the character or professional competence of an individual
12. Next Board Meeting – **April, 8 2024**
13. Adjourn

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

3 February 12th, 2024 at 5:30 p.m.
4

5 Board Members present:

6 Mayor Brian Horrocks, North Salt Lake City
7 Councilmember Spencer Summerhays, Centerville City
8 Todd Meyers, County Representative
9 Councilmember Dell Butterfield, West Bountiful City
10 Jennie Decker, County Representative
11 Mayor Ryan Westergard, Woods Cross City
12 Councilmember Kate Bradshaw, Bountiful City
13

14 Staff In Attendance:

15 Tif Miller, Executive Director
16 Mary Gadd, Office Manager
17 Cory Haddock, Ice & Recreation Director
18 Tyson Beck, District Clerk
19 Jayme Blakesley, District Attorney
20 Tom Lund, Maintenance Supervisor

21 Others in attendance:

22 Rori Andreason (South Jordan), Clarissa Cawrse (West Bountiful), Melissa Christensen
23 (Woods Cross), Joleen Goodfellow (Layton), Patrick Jacobsen (DCYHA), Ken Leetham (North Salt
24 Lake City Manager), Abbie Lyman (Salt Lake City), Anna Nielsen (Woods Cross), John Norman
25 (Bountiful), Michael Roberts (Fruit Heights), Michael Rogers (Woods Cross), Jessica Schlawn
26 (Kaysville), Christi Sturgeon (Bountiful), Cindy Thompson (Centerville)

27 **Agenda items were taken out of order**

28 **WELCOME**

29 Chairman Horrocks opened the meeting at 5:34 p.m.
30

31 **CITIZEN MATTERS**

32 None.
33
34

35 **APPROVAL OF JANUARY 8TH, 2024 BOARD MEETING MINUTES**

36 Councilmember Summerhays noted on line 160, that the article “the” prior to Bountiful City
37 should be removed.
38

39 Corrected minutes of the Administrative Control Board Meeting held on January 8th, 2024,
40 were approved on a motion made by Councilmember Summerhays. Mrs. Decker seconded the
41 motion. Board Members Horrocks, Summerhays, Meyers, Butterfield, Decker, Westergard, and
42 Bradshaw voted “aye.”
43

44 **REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW**
45 **FOR JANUARY 2024**
46
47

Mr. Miller noted the following larger expenses: the annual bond debt payment to US Bank, for \$1,252,800; the annual insurance coverage to Olympus Insurance, for \$208,509; a capital expenditure to Pacific Fitness Equipment, for \$24,513.00.

Total expenditures of \$1,989,843.78 for the period of January 1, 2024, to January 31, 2024, was approved on a motion made by Mayor Westergard and seconded by Mr. Meyers. Board Members Horrocks, Summerhays, Meyers, Butterfield, Decker, Westergard, and Bradshaw voted “aye.”

Mr. Beck explained the changes to the bar graph for total revenue and expenses and took feedback. Mr. Beck fielded questions and remarks on the new revenue and expense report explaining the detail and structure of the accounts. Board Members asked for an additional high level summary report without the detail. Mr. Beck noted that the current reports show no adopted budget figures until staff has taken the adopted budget and allocated it into the new sub-categories.

Mr. Beck added that when the Board authorized this project that it was estimated at 60-100 hours of work by Bountiful City staff, but the actual number of hours was 168 hours.

DISCUSSION ON POSSIBLE IT CHANGES FOR 2024

Mr. Miller reported that the cost difference between utilizing Rocky Mountain Technology versus Bountiful City would be a cost savings on the monthly charges, but the one-time start-up costs would take about 16 years to recover those costs with the monthly savings. Mr. Miller stated he believed it wasn’t a good idea to change and Board Members agreed.

DISCUSSION ON BOARD COMPOSITION

Chairman Horrocks stated that there was a resignation from the Board. Councilmember Bradshaw asked counsel to research why the board was created with an 8-member composition and what it would take to change to 7-member. Councilmember Bradshaw stated that Utah State code outlines that special districts boards should be either 5-member or 7-member. Mr. Blakesley added that the District was created in 2004, when an even number of members was allowed, but the law changed in 2007. Mr. Blakesley did some research and is uncertain whether the District Board can amend the by-laws itself to reduce the number of members and suggested that they get County approval to do so.

Councilmember Bradshaw made a motion to inform the County that the District Board would like to amend the bylaws to consist of members from each of the five cities and two county members for purposes of complying with state code. Councilmember Summerhays seconded the motion. Board Members Horrocks, Summerhays, Meyers, Butterfield, Decker, Westergard, and Bradshaw voted “aye.”

CLOSED SESSION

At 6:17 p.m. Councilmember Summerhays made a motion to move into a closed session to discuss pending or reasonable imminent litigation and to discuss the character or professional competence of an individual. Councilmember Bradshaw seconded the motion. Chairman Horrocks asked for a roll call vote. Board Members Westergard, Meyers, Butterfield, Horrocks, Summerhays,

96 Decker, and Bradshaw voted “aye.” There were no “nays.”

97
98 Attending the closed session was:

99
100 Mayor Brian Horrocks, North Salt Lake City Jennie Decker, County Representative
101 Mayor Ken Romney, West Bountiful City Mayor Ryan Westergard, Woods Cross City
102 Todd Meyers, County Representative Jayme Blakesley, District Attorney
103 Councilmember Kate Bradshaw, Bountiful City Tif Miller, Executive Director
104 Councilmember Spencer Summerhays, Centerville City
105 Councilmember Dell Butterfield, West Bountiful City
106 Rori Andreason, South Jordan

107
108 At 7:21 p.m. the regular board meeting resumed.

109
110 **DISCUSSION AND ACTION ON RESOLUTION 2024-03 ADOPTING SDRD RULES AND**
111 **REGULATIONS**
112

113 Mr. Miller informed the Board that the changes were to section 5 and Councilmember
114 Bradshaw brought attention to section 5.3(c) regarding earbuds being used on the ice rink. After a
115 small discussion, Mr. Blakesley suggested changing the wording to allow staff flexibility on the
116 number of users on the ice depending on their use.

117
118 Councilmember Bradshaw made a motion to approve resolution 2024-03, adopting the South
119 Davis Recreation District rules and regulations with the amendment to section 5.3(c), “use of
120 personal music devices with headphones/earbuds may be restricted if more than one skater is on the
121 ice.” Councilmember Summerhays seconded the motion. Chairman Horrocks asked for a roll call
122 vote. Board Members Bradshaw, Decker, Summerhays, Horrocks, Butterfield, Meyers, and
123 Westergard voted “aye.” There were no “nays.”

124
125 **DISCUSSION AND ACTION ON SDRC FIGURE SKATING**
126

127 Mr. Miller reported that he had received a lot of feedback from the skating community and
128 reviewed the rules that were created for freestyle sessions and allowed for questions from Board.
129 Councilmember Summerhays added language to the final sentence about why someone may be asked
130 to leave the ice. Mrs. Decker added clarification to what skater has the right to wear the sash. After
131 walking through a scenario, language was changed so that a person in a paid lesson may jump the line
132 for their music over the sound system.

133
134 Mr. Miller reviewed the rules for public skating that were different than the previously stated
135 freestyle rules. After a brief discussion, language was changed to discourage the use of an earbud if
136 less than 15 people on the ice and not allowed once there is more than 15 people. The same language
137 was added to discourage double jumps and above and hockey stops and knee slides on sessions if less
138 than 15 people and not allowed once there is more than 15 people.

139
140 Mr. Miller talked about 30-minute freestyle sessions and creating a punch pass (quantities of
141 25 or 50) with resident and non-resident pricing. Mr. Miller informed the board that the harness for
142 on-ice use, is owned by the Utah Figure Skating Club and the off-ice harness is owned by a private
143 coach but that he is looking into purchasing the current ones or having the District purchase new

ones. Mr. Miller added that until the harnesses are property of the District that they remain unused.

Anna Neilsen, Woods Cross, asked if it was checked with other rinks and how they check-in skaters for freestyles. Mr. Blakesley reported that they did review other rinks, and everyone does it a little differently. Ms. Neilsen asked that the rule of one ear bud allowed when working on choreography, or when less 5 or less skaters be reviewed for clarification.

Councilmember Bradshaw made a motion to reinstate freestyle skating and figure skating activities as of February 13th. Mayor Westergard seconded the motion. Board Members Horrocks, Summerhays, Meyers, Butterfield, Decker, Westergard, and Bradshaw voted “aye.”

MEMBERSHIP REPORT

Mr. Miller reported that January sales have been the highest they’ve been since covid and while improving there is still improvement to be made. Mr. Miller noted that there are some discounts coming up for singles and couple memberships.

EXECUTIVE DIRECTOR REPORT

Mr. Miller reported on the following:

- Sweethearts 5k had about 300 participants
- Indoor Tri on 2/24
- Registration for spring recreation sports; flag football 1st/2nd grade filled up in 2 hours (120 participants)
- Devin Rencher is a new Recreation Coordinator for the District

NEXT BOARD MEETING

Due to schedule conflicts the date for the next meeting will need to be rescheduled.

ADJOURNMENT AND CLOSED SESSION

At 8:20 p.m. Mrs. Decker made a motion to move into a closed session to discuss the character or professional competence of an individual. Councilmember Bradshaw seconded the motion. Chairman Horrocks called for a roll call vote. Board Members voted “aye.” There were no “nays.”

Attending the closed session was:

Mayor Brian Horrocks, North Salt Lake City	Jennie Decker, County Representative
Mayor Ken Romney, West Bountiful City	Mayor Ryan Westergard, Woods Cross City
Todd Meyers, County Representative	Jayne Blakesley, District Attorney
Councilmember Kate Bradshaw, Bountiful City	Ken Leetham, North Salt Lake City Manager
Councilmember Spencer Summerhays, Centerville City	
Councilmember Dell Butterfield, West Bountiful City	

SOUTH DAVIS RECREATION DISTRICT
Cash Disbursements Submitted For Approval
For the Period February 1-29, 2024

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 1/27/2024	20026-20032	2/1/2024	1,024.74
2 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 1/27/2024	ACH	2/1/2024	93,212.87
3 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 1/27/2024	EFTPS	2/2/2024	21,112.50
4 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 1/27/2024	ACH	2/5/2024	7,069.54
5 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 2/10/2024	20033-20042	2/16/2024	1,440.10
6 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 2/10/2024	ACH	2/16/2024	92,406.43
7 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 2/10/2024	EFTPS	2/16/2024	21,674.56
8 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 2/10/2024	ACH	2/22/2024	7,165.07
9 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JAN 2024 SALES	ACH	2/29/2024	20,017.04
10 US BANK	PAYMENT FOR JAN 2024 BANK ANALYSIS FEE	ACH	2/29/2024	580.84
11 CREDIT CARD MERCHANTS	EPAYMENT FOR JAN 2024 CREDIT CARD FEES	ACH	2/29/2024	9,820.00
<u>Accounts Payable Check Disbursements:</u>				
12 ACE RECYCLING AND DISPOSAL, INC	Recycle Cans	78850	2/7/2024	89.00
13 CARPENTER PAPER CO.	Misc. Supplie	78851	2/7/2024	2,992.85
14 NCH CORPORATION	Floor Cleaners	78852	2/7/2024	1,005.50
15 CINTAS CORP	Mats	78853	2/7/2024	132.98
16 GRAINGER, INC.	Misc. Parts/Supplies	78854	2/7/2024	328.27
17 HARTFORD-PRIORITY ACCOUNTS	02/24 GROUP TERM LIFE PREMIUM PAYMENT	78855	2/7/2024	463.28
18 HARTFORD-PRIORITY ACCOUNTS	02/24 SUPPLEMENTAL LIFE PREMIUM PAYMENT	78856	2/7/2024	205.92
19 L.A. GRINDING CO.	Ice Knife Rental	78857	2/7/2024	250.00
20 LUMOS HOLDINGS US ACQUISITION CO	Weight Machine Pads, Weight Panel	78858	2/7/2024	1,272.60
21 M-ONE SPECIALTIES, INC.	Shower Parts	78859	2/7/2024	234.57
22 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 01/27/2024	78860	2/7/2024	151.30
23 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 01/27/2024	78861	2/7/2024	247.00
24 NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Checks for January 2024	78862	2/7/2024	119.50
25 NATIONAL BENEFIT SERVICES CAFETERIA	7 Cafeteria Plan Debit Card	78863	2/7/2024	126.00
26 NATIONAL BENEFIT SERVICES CAFETERIA	PPE 01/27/2024	78864	2/7/2024	704.34
27 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	78865	2/7/2024	364.00
28 EFBE, INC	Hot Tub Parts	78866	2/7/2024	287.42
29 POWER ENGINEERING CO., INC.	Cooling Tower Treatment	78867	2/7/2024	888.32
30 STAGES CYCLING, LLC	Power Meter	78868	2/7/2024	332.91
31 STATE OF UTAH	JANUARY 2024 STATE TAX WITHHOLDING	78869	2/7/2024	4,983.31
32 STATE OF UTAH	FEBRUARY 2024	78870	2/7/2024	332.80
33 NUSTREAM, INC.	Misc. Parts/Supplies	78871	2/7/2024	103.08
34 T-MOBILE USA, INC.	Account # 706133733	78872	2/7/2024	64.45
35 WORKER'S COMPENSATION FUND	FEBRUARY 2024 PREMIUM PAYMENT	78873	2/7/2024	1,540.90
36 ALL STAR T-BAR DESIGNS LLC	Fitness Room Tile for South Davis Rec. Center	78874	2/7/2024	3,465.00
37 UTAH CARENOW URGENT CARE LLC	Drug Testing for December 2023	78875	2/7/2024	432.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
38 C E M MAINTENANCE INC	Flow Sensor, Red Tabs	78876	2/7/2024	614.45
39 SUNRISE ENVIRONMENTAL	Drain Cleaner	78877	2/7/2024	424.41
40 TRANE U.S. INC.	Ice Ribbon Service	78878	2/7/2024	583.60
41 WORKER'S COMPENSATION FUND	2023 PREMIUM PAYMENT	78879	2/7/2024	1,698.00
42 AMERICAN NATIONAL RED CROSS	Lifeguard& Waterpark Skills Review	78880	2/14/2024	49.00
43 REVEL MEDIA GROUP, INC	Monthly RTV-Enterprise Message Player	78881	2/14/2024	200.00
44 AMERICAN AIR FILTER COMPANY INC	R/T Unit Filters	78882	2/14/2024	459.72
45 AMERICAN NATIONAL RED CROSS	CPR/AED w/First Aid	78883	2/14/2024	225.00
46 BLOMQUIST HALE CONSULTING GROUP	Employee Assistance Coverage for February 2024	78884	2/14/2024	400.00
47 BOUNTIFUL CITY	Fuel Purchased in January 2024	78885	2/14/2024	60.16
48 CINTAS CORP	Mats	78886	2/14/2024	132.98
49 DOMINION ENERGY UTAH	Account # 7275871119	78887	2/14/2024	3,246.60
50 MADELYNN FENWICK	Reimbursed for Background Check	78888	2/14/2024	38.00
51 FIRE ENGINEERING COMPANY, INC.	Fire Sprinkler Repair for South Davis Rec Center	78889	2/14/2024	5,028.23
52 GRAINGER, INC.	Misc. Parts/Supplies	78890	2/14/2024	119.09
53 DAVID HALL	USA Official	78891	2/14/2024	95.00
54 HAYES GODFREY BELL, P.C.	RE: 230-001 :Legal Fees	78892	2/14/2024	7,787.50
55 INTERMOUNTAIN BUSINESS FORMS, INC	Sweetharts Race Awards, Swim Shirts	78893	2/14/2024	5,736.52
56 MATIK, RONALD J.	ORANGES FOR SOUTH DAVIS RECREATION	78894	2/14/2024	5,880.00
57 MFASCO	First Supplies	78895	2/14/2024	508.03
58 NEDLEY HEALTH LLC	2023 NDARP Secular & Workbook	78896	2/14/2024	1,800.00
59 AARON NORTON	US Masters Swim Membership	78897	2/14/2024	100.00
60 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	78898	2/14/2024	535.25
61 RECREATION SUPPLY CO	AQUATREK WHEEL CHAIR	78899	2/14/2024	2,364.27
62 CHAD REIMSCHUSSEL	SWIM MEET OFFICIAL	78900	2/14/2024	315.80
63 ASA SIEGER	REIMBURSED FOR WSI LUNCH	78901	2/14/2024	94.98
64 STEP SAVER INC	Building Salt	78902	2/14/2024	217.06
65 SUMMIT ENERGY, LLC	Gas Supply for January 2024	78903	2/14/2024	21,833.20
66 UTAH SWIMMING, INC.	SPLAH FEES	78904	2/14/2024	1,356.25
67 CANON SOLUTIONS AMERICA INC	Maintenance	78905	2/21/2024	344.39
68 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	78906	2/21/2024	24.74
69 STATE OF UTAH	State Postage	78907	2/21/2024	736.23
70 INSIGHT COMMUNICATION LLC	updated signs on cortex, "No Skates" signs	78908	2/21/2024	458.18
71 BOUNTIFUL CITY	Monthly contract for January 2024	78909	2/21/2024	19,796.89
72 CARPENTER PAPER CO.	Towels & Trash liners	78910	2/21/2024	190.58
73 CINTAS CORP	Mats	78911	2/21/2024	132.98
74 ERC WIPING PRODUCTS	Gym Wipes	78912	2/21/2024	1,500.00
75 GRAINGER, INC.	Misc. Parts/Supplies	78913	2/21/2024	22.57
76 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 02/10/2024	78914	2/21/2024	128.06
77 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 02/10/2024	78915	2/21/2024	248.50
78 GENUINE PARTS COMPANY, NAPA	Misc. Parts	78916	2/21/2024	159.56
79 NATIONAL BENEFIT SERVICES CAFETERIA	PPE 02/10/2024	78917	2/21/2024	704.34
80 NICOLE NIELSON	Reimbursed for Hospitality	78918	2/21/2024	235.12

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
81 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	78919	2/21/2024	56.94
82 PUBLIC EMPLOYEES HEALTH PROGRAM	MARCH 2024 PREMIUM PAYMENT	78920	2/21/2024	21,245.22
83 U.S. BANK	Misc. Building Expense	78921	2/21/2024	5,429.27
84 UTAH AQUATICS	450 Splash Fees & 140 Athlete Fees	78922	2/21/2024	560.00
85 JENSEN SALES & MARKETING, INC.	Blue Flame Natural Gas Water Heater	78923	2/28/2024	17,719.90
86 RECREATION SUPPLY CO	Misc. Supplies	78924	2/28/2024	107.60
87 AMAZON CAPITAL SERVICES, INC.	Misc. Parts/Supplies	78925	2/28/2024	514.53
88 RATAN BANERJEE	Refund Sky Teens	78926	2/28/2024	256.00
89 RALPH BENSON	Refund Monthly EFT for January 2024	78927	2/28/2024	28.96
90 GLORIA BROWN	Refund Swim Level 6	78928	2/28/2024	45.00
91 CACHE VALLEY MARLINS SWIM TEAM	CVM Meet, 118 Events & 25 Athletes	78929	2/28/2024	1,000.00
92 DOROTHY CALLISTER	Refund Memberships	78930	2/28/2024	248.38
93 SOON-YOUNG CAMPBELL	Refund Swim	78931	2/28/2024	76.00
94 C E M MAINTENANCE INC	Bulk Acid, Pool Pump Parts	78932	2/28/2024	1,938.96
95 JASMINE COLEMAN	Refund Cleaning Deposit	78933	2/28/2024	100.00
96 BRENDA FILLERUP	Refund Sky Kids	78934	2/28/2024	384.00
97 PAUL FINSTER	Refund Family Membership	78935	2/28/2024	200.56
98 DAVID GITLIN	Refund Tuesdays 4th grade Boys	78936	2/28/2024	68.00
99 GLISSMEYER, STEPHENIE	USA Swim Official Registration Reimbursement	78937	2/28/2024	190.00
100 GRAINGER, INC.	Misc. Parts /Supplies	78938	2/28/2024	244.22
101 MICHAEL HANGER	Refund Annual Pass Fee	78939	2/28/2024	37.00
102 LUKE HANKS	Refund Punch Pass	78940	2/28/2024	67.00
103 HOISTFITNESS SYSTEMS INC	Weight Machine Parts	78941	2/28/2024	229.92
104 ALEX IORG	Refund Swimming	78942	2/28/2024	40.00
105 MEGHAN JOHNSON	Refund Jr. Jazz	78943	2/28/2024	68.00
106 JONES, WENDY	Reimbursed for Muffins and Water	78944	2/28/2024	87.90
107 HEIDI JUDD	Refund Cleaning Deposit	78945	2/28/2024	200.00
108 MARK KRAMER	Refund Memberships	78946	2/28/2024	176.43
109 CHRISTI MAJORS	USA Swimming	78947	2/28/2024	95.00
110 MARATHON PRINTING, INC.	Standard Race Bibs	78948	2/28/2024	176.25
111 ROBYN MAUGHAN	Refund Swim Lessons	78949	2/28/2024	95.00
112 RAE MCCLURE	Refund Sky Kids	78950	2/28/2024	128.00
113 MARY MOROYOQUI	Refund Adult Swim	78951	2/28/2024	86.00
114 NEDLEY HEALTH LLC	NDIRP Class Books	78952	2/28/2024	747.00
115 NELSON FIRE SYSTEMS	Service Call and New Smoke Heads	78953	2/28/2024	1,220.00
116 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	78954	2/28/2024	975.51
117 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	78955	2/28/2024	109.51
118 JESSE PATTERSON	Refund Paddle board fitness	78956	2/28/2024	22.00
119 REIGNING CHAMPS FOOTBALL LLC	Flag Football Jersey's for South Davis Rec.	78957	2/28/2024	16,590.00
120 ASA SIEGER	Reimbursed for Breakfast	78958	2/28/2024	90.55
121 DEREK SOLT	Refund Evil Scientist	78959	2/28/2024	86.00
122 MELISSA SQUIRE	Refund Jr. Jazz	78960	2/28/2024	78.00
123 BRADEN STALEY	Refund Swim Lessons	78961	2/28/2024	41.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
124 STATE OF UTAH	Elevator Inspection for South Davis Recreation Dis	78962	2/28/2024	170.00
125 STEP SAVER INC	Salt	78963	2/28/2024	31.92
126 NUSTREAM, INC.	Misc. Parts/Supplies	78964	2/28/2024	711.28
127 SWIM LAKE CITY LEGENDS	SLSL Meet, 33 Athletes	78965	2/28/2024	900.00
128 WHOLESALE DISTRIBUTION ALLIANCE, Ltd.	Kids Swim Supplies	78966	2/28/2024	880.50
129 CHRIS TATE	Refund Meeting Room A	78967	2/28/2024	150.00
130 UTAH RECREATION & PARKS ASSOC.	URPA 2024 Conf. Registration "Level Up"	78968	2/28/2024	1,715.00
131 WASATCH FRONT BASKETBALL CLUB	Refund 2023 Fall Comp Session	78969	2/28/2024	558.00
132 NICOLE WHITEHEAD	Refund Skate	78970	2/28/2024	66.00
133 ALYSSA YOUNG	Refund Learn to Skate	78971	2/28/2024	71.00
134 LOK YU	Refund Pre Swim	78972	2/28/2024	45.00
TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....				\$ 460,384.54

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 1/31/2024		4,749,265
	Increase/(decrease) from previous cash report	61,998
Total Restricted and Unrestricted Cash & Investments as of 2/29/2024	\$	4,811,263 *

Restrictions on Cash vs Availability

[A] Reserve for Repair and Replacement target (acct 56-292200)	\$	2,500,000
[B] Allowance for emergency (4 months) operating reserve		1,964,456
[C] Approved 2024 capital projects		700,000
[D] Legally restricted cash collected on the debt service property tax levy		413,446
		<hr/>
Total Restrictions on Cash.	\$	5,577,902
		<hr/>
Total of Cash Reserves Used & Unreplenished.	\$	(766,638)

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 current-year capital plans.

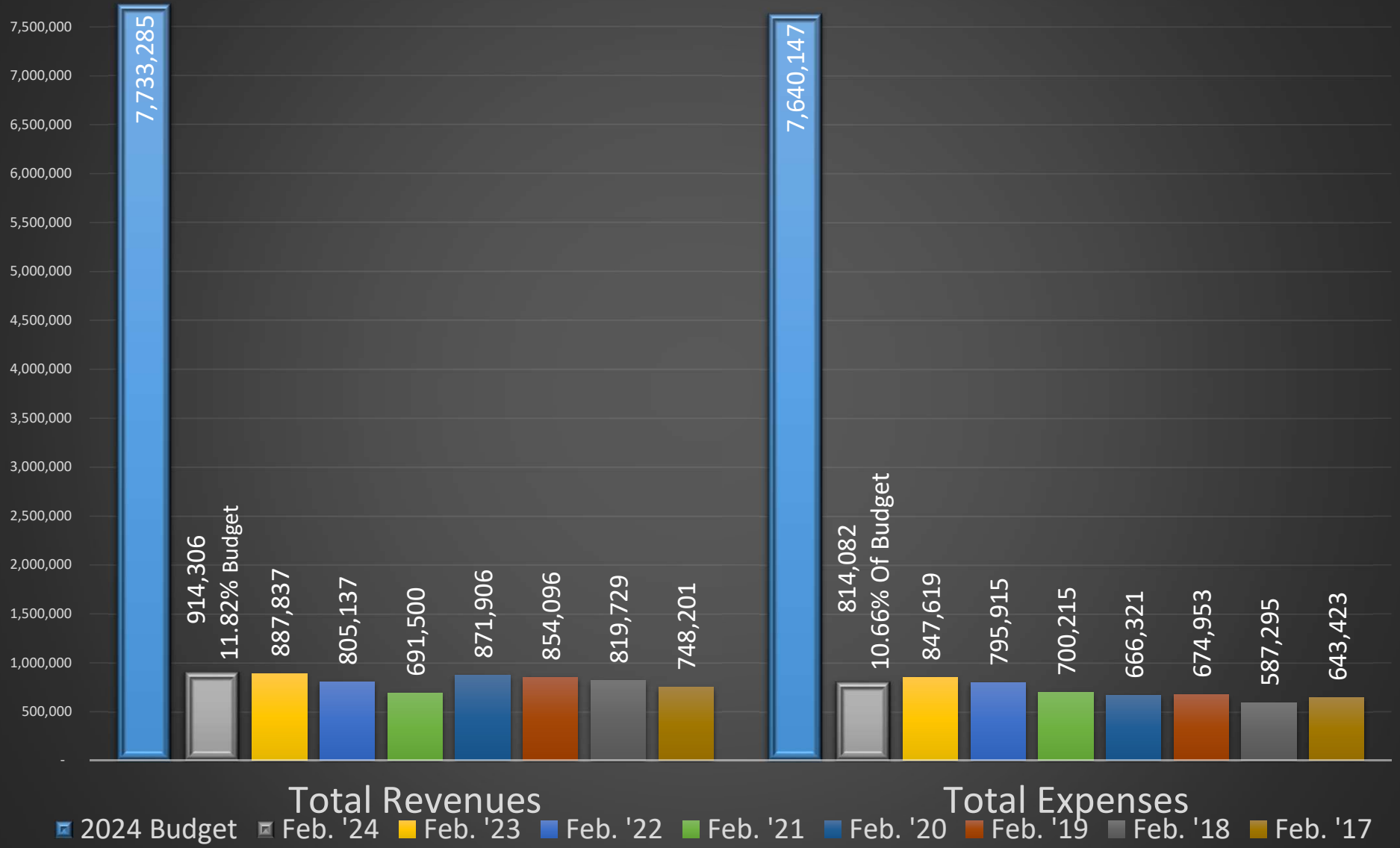
* Represents cash and investments of all types actually on books as of report date.

- [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 \$1.5 million)
- [B] 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 operating 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 based on average of 2022's monthly operating expenses). When the 2010-05 policy was adopted the 4 month reserve totaled \$1.2 million.*
- [C] This reflects the 2024 capital projects approved by the Board.
- [D] 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.

SDRD cash trend - Past 5 years



February 2024 Revenues and Expenses Compared to the 2024 Budget and the Same Timeframe from the Past 7 Years



FEBRUARY '24 TOTAL REV. & EXP.

Revenue & expense totals at the District-wide level

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
56 SOUTH DAVIS RECREATION DIST	0	0	-100,223.72	-102,406.65	.00	100,223.72	100.0%
TOTAL REVENUES	0	0	-914,305.66	-511,686.94	.00	914,305.66	
TOTAL EXPENSES	0	0	814,081.94	409,280.29	.00	-814,081.94	
GRAND TOTAL	0	0	-100,223.72	-102,406.65	.00	100,223.72	100.0%

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

South Davis Recreation District

FEBRUARY '24 DEPARTMENTAL REV. & EXP.

Revenue & expense totals at the sub-department level

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
6000 Aquatics & Fitness - General	0	0	-134,340.04	-39,975.18	.00	134,340.04	100.0%
TOTAL REVENUES	0	0	-333,848.70	-167,789.53	.00	333,848.70	
TOTAL EXPENSES	0	0	199,508.66	127,814.35	.00	-199,508.66	
6110 Group Swim Lessons	0	0	-19,337.81	-7,638.35	.00	19,337.81	100.0%
TOTAL REVENUES	0	0	-37,027.00	-20,021.00	.00	37,027.00	
TOTAL EXPENSES	0	0	17,689.19	12,382.65	.00	-17,689.19	
6120 Private Swim Lessons	0	0	-1,952.58	-121.61	.00	1,952.58	100.0%
TOTAL REVENUES	0	0	-4,255.00	-2,120.00	.00	4,255.00	
TOTAL EXPENSES	0	0	2,302.42	1,998.39	.00	-2,302.42	
6210 Swim Team - Recreation	0	0	-10,309.72	-2,394.91	.00	10,309.72	100.0%
TOTAL REVENUES	0	0	-19,673.00	-9,213.50	.00	19,673.00	
TOTAL EXPENSES	0	0	9,363.28	6,818.59	.00	-9,363.28	
6250 Swim Team - Competitive	0	0	-2,005.66	-1,202.03	.00	2,005.66	100.0%
TOTAL REVENUES	0	0	-13,388.36	-6,702.50	.00	13,388.36	
TOTAL EXPENSES	0	0	11,382.70	7,904.53	.00	-11,382.70	
6300 Masters Swim Team	0	0	-1,824.42	-997.10	.00	1,824.42	100.0%
TOTAL REVENUES	0	0	-3,284.00	-1,946.00	.00	3,284.00	
TOTAL EXPENSES	0	0	1,459.58	948.90	.00	-1,459.58	
6400 Water Polo	0	0	3,792.87	3,434.74	.00	-3,792.87	100.0%
TOTAL REVENUES	0	0	-4,422.50	-4,422.50	.00	4,422.50	
TOTAL EXPENSES	0	0	8,215.37	7,857.24	.00	-8,215.37	
6500 Fitness Programs/Lessons	0	0	24,382.41	16,793.59	.00	-24,382.41	100.0%
TOTAL EXPENSES	0	0	24,382.41	16,793.59	.00	-24,382.41	
6510 Fitness Classes - Specialty	0	0	-4,346.70	2,494.39	.00	4,346.70	100.0%
TOTAL REVENUES	0	0	-8,438.00	-1,235.00	.00	8,438.00	
TOTAL EXPENSES	0	0	4,091.30	3,729.39	.00	-4,091.30	
6520 Personal Trainers	0	0	-2,472.10	-75.14	.00	2,472.10	100.0%
TOTAL REVENUES	0	0	-11,912.00	-7,212.00	.00	11,912.00	
TOTAL EXPENSES	0	0	9,439.90	7,136.86	.00	-9,439.90	
6530 Fitness Room Rental	0	0	233.62	142.83	.00	-233.62	100.0%
TOTAL EXPENSES	0	0	233.62	142.83	.00	-233.62	
6610 Pool Facility Rental - Partie	0	0	-6,687.16	-4,144.07	.00	6,687.16	100.0%
TOTAL REVENUES	0	0	-8,441.75	-5,383.50	.00	8,441.75	
TOTAL EXPENSES	0	0	1,754.59	1,239.43	.00	-1,754.59	
6640 General Lap Pool Rental	0	0	701.35	1,105.06	.00	-701.35	100.0%
TOTAL REVENUES	0	0	-5,793.00	-4,220.00	.00	5,793.00	
TOTAL EXPENSES	0	0	6,494.35	5,325.06	.00	-6,494.35	
6710 Egg Dive	0	0	516.29	327.65	.00	-516.29	100.0%
TOTAL EXPENSES	0	0	516.29	327.65	.00	-516.29	
6720 Dogapoolooza	0	0	628.75	387.51	.00	-628.75	100.0%
TOTAL EXPENSES	0	0	628.75	387.51	.00	-628.75	
6730 Movie Nights	0	0	606.70	371.83	.00	-606.70	100.0%
TOTAL EXPENSES	0	0	606.70	371.83	.00	-606.70	
6740 Races/Triathlon	0	0	6,278.47	8,494.00	.00	-6,278.47	100.0%
TOTAL REVENUES	0	0	-17,269.55	-4,162.00	.00	17,269.55	
TOTAL EXPENSES	0	0	23,548.02	12,656.00	.00	-23,548.02	

South Davis Recreation District

FEBRUARY '24 DEPARTMENTAL REV. & EXP.

FOR 2024 02

6800	Daycare - Aquatics & Fitness	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
6800	Daycare - Aquatics & Fitness	0	0	3,903.60	3,233.25	.00	-3,903.60	100.0%
	TOTAL REVENUES	0	0	-2,153.52	-864.04	.00	2,153.52	
	TOTAL EXPENSES	0	0	6,057.12	4,097.29	.00	-6,057.12	
7000	Recreation - General	0	0	6,204.64	4,003.24	.00	-6,204.64	100.0%
	TOTAL EXPENSES	0	0	6,204.64	4,003.24	.00	-6,204.64	
7110	Team Sports Youth -Jr Jazz Re	0	0	-28,705.06	-9,644.76	.00	28,705.06	100.0%
	TOTAL REVENUES	0	0	-53,185.18	-26,592.59	.00	53,185.18	
	TOTAL EXPENSES	0	0	24,480.12	16,947.83	.00	-24,480.12	
7115	Team Sports Youth Jr Jazz Com	0	0	5,020.08	5,851.48	.00	-5,020.08	100.0%
	TOTAL REVENUES	0	0	-10,862.48	-5,431.24	.00	10,862.48	
	TOTAL EXPENSES	0	0	15,882.56	11,282.72	.00	-15,882.56	
7120	Team Sports Youth - Soccer	0	0	-43,913.88	-44,532.02	.00	43,913.88	100.0%
	TOTAL REVENUES	0	0	-45,806.50	-45,806.50	.00	45,806.50	
	TOTAL EXPENSES	0	0	1,892.62	1,274.48	.00	-1,892.62	
7130	Team Sports Youth Flag Footba	0	0	-23,828.06	-24,209.36	.00	23,828.06	100.0%
	TOTAL REVENUES	0	0	-41,626.50	-41,626.50	.00	41,626.50	
	TOTAL EXPENSES	0	0	17,798.44	17,417.14	.00	-17,798.44	
7140	Team Sports Youth Sprng Bsebl	0	0	1,162.08	790.23	.00	-1,162.08	100.0%
	TOTAL REVENUES	0	0	-47.00	-47.00	.00	47.00	
	TOTAL EXPENSES	0	0	1,209.08	837.23	.00	-1,209.08	
7150	Team Sports Youth Sum Basebal	0	0	-19,298.25	-19,525.44	.00	19,298.25	100.0%
	TOTAL REVENUES	0	0	-19,998.00	-19,998.00	.00	19,998.00	
	TOTAL EXPENSES	0	0	699.75	472.56	.00	-699.75	
7160	Team Sports Youth Volleyball	0	0	-15,859.28	-15,933.37	.00	15,859.28	100.0%
	TOTAL REVENUES	0	0	-16,312.50	-16,240.50	.00	16,312.50	
	TOTAL EXPENSES	0	0	453.22	307.13	.00	-453.22	
7210	Team Sports Adult Men's Bsktb	0	0	-1,246.24	-1,946.52	.00	1,246.24	100.0%
	TOTAL REVENUES	0	0	-6,804.00	-6,804.00	.00	6,804.00	
	TOTAL EXPENSES	0	0	5,557.76	4,857.48	.00	-5,557.76	
7211	Team Sports Adult Women Bsktb	0	0	106.48	106.48	.00	-106.48	100.0%
	TOTAL EXPENSES	0	0	106.48	106.48	.00	-106.48	
7220	Team Sports Adult Mens Softba	0	0	410.45	285.45	.00	-410.45	100.0%
	TOTAL EXPENSES	0	0	410.45	285.45	.00	-410.45	
7230	Team Sports Adult Coed Softba	0	0	500.03	350.54	.00	-500.03	100.0%
	TOTAL EXPENSES	0	0	500.03	350.54	.00	-500.03	
7240	Team Sports Adult Women Volle	0	0	-930.65	-1,345.02	.00	930.65	100.0%
	TOTAL REVENUES	0	0	-1,968.00	-1,968.00	.00	1,968.00	
	TOTAL EXPENSES	0	0	1,037.35	622.98	.00	-1,037.35	
7300	Adaptive Sports	0	0	303.61	197.97	.00	-303.61	100.0%
	TOTAL EXPENSES	0	0	303.61	197.97	.00	-303.61	
7410	Pickleball	0	0	1,312.27	879.00	.00	-1,312.27	100.0%
	TOTAL EXPENSES	0	0	1,312.27	879.00	.00	-1,312.27	
7420	Tennis	0	0	1,312.27	879.00	.00	-1,312.27	100.0%
	TOTAL EXPENSES	0	0	1,312.27	879.00	.00	-1,312.27	

South Davis Recreation District

FEBRUARY '24 DEPARTMENTAL REV. & EXP.

FOR 2024 02

7430	Sports and Fitness	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
7430	Sports and Fitness	0	0	942.46	630.86	.00	-942.46	100.0%
	TOTAL EXPENSES	0	0	942.46	630.86	.00	-942.46	
8000	Ice Rink Facility - General	0	0	-46,519.03	-8,801.71	.00	46,519.03	100.0%
	TOTAL REVENUES	0	0	-91,827.84	-37,939.69	.00	91,827.84	
	TOTAL EXPENSES	0	0	45,308.81	29,137.98	.00	-45,308.81	
8110	Ice Rink Rentals - Hockey	0	0	-13,478.69	293.09	.00	13,478.69	100.0%
	TOTAL REVENUES	0	0	-17,411.00	-2,328.00	.00	17,411.00	
	TOTAL EXPENSES	0	0	3,932.31	2,621.09	.00	-3,932.31	
8120	Ice Rink Rentals -Figure Skat	0	0	250.79	175.15	.00	-250.79	100.0%
	TOTAL EXPENSES	0	0	250.79	175.15	.00	-250.79	
8130	Ice Rink Rentals - Full Rink	0	0	590.89	494.61	.00	-590.89	100.0%
	TOTAL REVENUES	0	0	.00	150.00	.00	.00	
	TOTAL EXPENSES	0	0	590.89	344.61	.00	-590.89	
8135	Ice Rink Rentals - Ice Party	0	0	-1,419.70	-478.19	.00	1,419.70	100.0%
	TOTAL REVENUES	0	0	-1,550.00	-560.00	.00	1,550.00	
	TOTAL EXPENSES	0	0	130.30	81.81	.00	-130.30	
8200	Learn to Skate	0	0	-3,622.58	-177.52	.00	3,622.58	100.0%
	TOTAL REVENUES	0	0	-4,959.75	-1,106.75	.00	4,959.75	
	TOTAL EXPENSES	0	0	1,337.17	929.23	.00	-1,337.17	
8300	Freestyle Sessions	0	0	262.98	-200.07	.00	-262.98	100.0%
	TOTAL REVENUES	0	0	-1,219.00	-1,219.00	.00	1,219.00	
	TOTAL EXPENSES	0	0	1,481.98	1,018.93	.00	-1,481.98	
8400	Ice Ribbon Facility	0	0	-23,809.43	4,096.54	.00	23,809.43	100.0%
	TOTAL REVENUES	0	0	-49,463.46	-11,061.21	.00	49,463.46	
	TOTAL EXPENSES	0	0	25,654.03	15,157.75	.00	-25,654.03	
8800	Daycare-Ice	0	0	429.48	403.87	.00	-429.48	100.0%
	TOTAL REVENUES	0	0	-379.98	-152.46	.00	379.98	
	TOTAL EXPENSES	0	0	809.46	556.33	.00	-809.46	
9000	General Operating	0	0	245,617.80	27,071.02	.00	-245,617.80	100.0%
	TOTAL REVENUES	0	0	-66,812.23	-43,498.07	.00	66,812.23	
	TOTAL EXPENSES	0	0	312,430.03	70,569.09	.00	-312,430.03	
9100	Debt Serivce	0	0	-14,165.86	-14,165.86	.00	14,165.86	100.0%
	TOTAL REVENUES	0	0	-14,165.86	-14,165.86	.00	14,165.86	
9200	Maintenance	0	0	14,378.81	9,404.14	.00	-14,378.81	100.0%
	TOTAL EXPENSES	0	0	14,378.81	9,404.14	.00	-14,378.81	
	GRAND TOTAL	0	0	-100,223.72	-102,406.65	.00	100,223.72	100.0%

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

South Davis Recreation District

FEBRUARY '24 DETAILED REV. & EXP.

Revenues and expenses at the account-level sorted by sub-department and account character

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
6000 Aquatics & Fitness - General							
30 OpRev-ChargeforServc							
346001 DailyAdmissions-Aqua&Fit.	0	0	-96,137.78	-53,103.41	.00	96,137.78	100.0%
346002 Visit Pass Admissions-Aqua&Fi	0	0	-20,795.65	-6,930.97	.00	20,795.65	100.0%
346003 Visit Pass Admissions-Racquet	0	0	-149.18	.00	.00	149.18	100.0%
346010 AnnualMembershipPass-Aqua&Fit	0	0	-122,406.41	-61,341.66	.00	122,406.41	100.0%
346011 EFT Mthly Pay Annual Pass-A&F	0	0	-83,303.14	-41,268.71	.00	83,303.14	100.0%
346012 EFT Mthly Pay Setup Fee-A&F	0	0	-3,230.00	-1,394.00	.00	3,230.00	100.0%
346090 Credit/Debit Card Pymt Fee-A&	0	0	-7,116.09	-3,167.84	.00	7,116.09	100.0%
TOTAL OpRev-ChargeforServc	0	0	-333,138.25	-167,206.59	.00	333,138.25	100.0%
32 OpRev-Merch&Concess.							
346020 Merchandise Sales- Aqua&Fit.	0	0	-322.86	-195.35	.00	322.86	100.0%
346050 Concessionaire Lease Rev-A&F	0	0	-387.59	-387.59	.00	387.59	100.0%
TOTAL OpRev-Merch&Concess.	0	0	-710.45	-582.94	.00	710.45	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	38,012.60	24,732.36	.00	-38,012.60	100.0%
412010 Lifeguards/Swim Instructor	0	0	60,969.40	39,346.55	.00	-60,969.40	100.0%
412020 Program Directors	0	0	9,838.54	6,467.97	.00	-9,838.54	100.0%
412029 PT Wages-MaintenanceAqua&Fit	0	0	671.32	472.38	.00	-671.32	100.0%
412050 Cashier-Front Desk	0	0	10,124.65	6,775.77	.00	-10,124.65	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	4,570.63	1,809.46	.00	-4,570.63	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	4,059.21	4,059.21	.00	-4,059.21	100.0%
413020 Employee Medical Ins	0	0	9,441.49	6,158.25	.00	-9,441.49	100.0%
413030 Employee Life Ins	0	0	229.21	151.92	.00	-229.21	100.0%
413040 State Retirement & 401 K	0	0	6,564.04	4,239.05	.00	-6,564.04	100.0%
413050 Vehicle Allowance	0	0	216.02	146.78	.00	-216.02	100.0%
413100 Workers Comp Insurance	0	0	617.45	250.79	.00	-617.45	100.0%
413110 PT - Workers Comp Insurance	0	0	530.79	530.79	.00	-530.79	100.0%
TOTAL OpEx-Personnel	0	0	145,845.35	95,141.28	.00	-145,845.35	100.0%

South Davis Recreation District

FEBRUARY '24 DETAILED REV. & EXP.

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
42 OpEx-Op&AdminServc							
421000 Books Subscriptions & Membrsh	0	0	1,199.53	609.70	.00	-1,199.53	100.0%
422000 Public Notices	0	0	245.00	60.00	.00	-245.00	100.0%
423000 Travel & Training	0	0	1,715.00	1,715.00	.00	-1,715.00	100.0%
424000 Office Supplies	0	0	70.32	70.32	.00	-70.32	100.0%
428000 Telephone Expense	0	0	318.65	235.55	.00	-318.65	100.0%
431040 Bank Account Fees	0	0	681.82	406.59	.00	-681.82	100.0%
431050 Credit Card Merchant Fees	0	0	15,526.45	6,874.00	.00	-15,526.45	100.0%
445200 Lifeguard Uniforms	0	0	1,535.84	1,608.84	.00	-1,535.84	100.0%
448000 Operating Supplies	0	0	1,193.68	766.15	.00	-1,193.68	100.0%
448240 Items Purchasd for Resale	0	0	1,060.08	1,060.08	.00	-1,060.08	100.0%
461000 Miscellaneous Expense	0	0	38.00	38.00	.00	-38.00	100.0%
463000 Cash Over Or Short	0	0	13.95	2.06	.00	-13.95	100.0%
TOTAL OpEx-Op&AdminServc	0	0	23,598.32	13,446.29	.00	-23,598.32	100.0%
43 OpEx-Facility&Proper							
425000 Equipment Purch. & Maint.	0	0	4,533.89	4,533.89	.00	-4,533.89	100.0%
426000 Bldg & Grnd Suppl & Maint	0	0	17,743.60	6,905.39	.00	-17,743.60	100.0%
TOTAL OpEx-Facility&Proper	0	0	22,277.49	11,439.28	.00	-22,277.49	100.0%
44 OpEx-ProfessionalSer							
431100 Legal And Auditing Fees	0	0	7,787.50	7,787.50	.00	-7,787.50	100.0%
TOTAL OpEx-ProfessionalSer	0	0	7,787.50	7,787.50	.00	-7,787.50	100.0%
TOTAL Aquatics & Fitness - Genera	0	0	-134,340.04	-39,975.18	.00	134,340.04	100.0%
TOTAL REVENUES	0	0	-333,848.70	-167,789.53	.00	333,848.70	
TOTAL EXPENSES	0	0	199,508.66	127,814.35	.00	-199,508.66	
6110 Group Swim Lessons							
30 OpRev-ChargeforServc							

South Davis Recreation District

FEBRUARY '24 DETAILED REV. & EXP.

FOR 2024 02

6110	Group Swim Lessons	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
346110	Group Swimming Lessons	0	0	-37,027.00	-20,021.00	.00	37,027.00	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-37,027.00	-20,021.00	.00	37,027.00	100.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	5,947.96	4,074.93	.00	-5,947.96	100.0%
412011	PT wages - Group Swim Lessons	0	0	8,117.07	5,926.57	.00	-8,117.07	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	690.84	301.41	.00	-690.84	100.0%
413011	Part-time-FICA & MedicareTaxe	0	0	453.46	453.46	.00	-453.46	100.0%
413020	Employee Medical Ins	0	0	1,075.84	612.78	.00	-1,075.84	100.0%
413030	Employee Life Ins	0	0	33.23	22.33	.00	-33.23	100.0%
413040	State Retirement & 401 K	0	0	1,003.90	675.99	.00	-1,003.90	100.0%
413050	Vehicle Allowance	0	0	8.30	8.30	.00	-8.30	100.0%
413100	Workers Comp Insurance	0	0	92.78	41.07	.00	-92.78	100.0%
413110	PT - Workers Comp Insurance	0	0	59.30	59.30	.00	-59.30	100.0%
	TOTAL OpEx-Personnel	0	0	17,482.68	12,176.14	.00	-17,482.68	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	20.98	20.98	.00	-20.98	100.0%
448000	Operating Supplies	0	0	185.53	185.53	.00	-185.53	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	206.51	206.51	.00	-206.51	100.0%
	TOTAL Group Swim Lessons	0	0	-19,337.81	-7,638.35	.00	19,337.81	100.0%
	TOTAL REVENUES	0	0	-37,027.00	-20,021.00	.00	37,027.00	
	TOTAL EXPENSES	0	0	17,689.19	12,382.65	.00	-17,689.19	
6120 Private Swim Lessons								
30 OpRev-ChargeforServc								
346120	Private Swim Lessons- 1 on 1	0	0	-3,955.00	-1,985.00	.00	3,955.00	100.0%
346121	Private Swim Lessons- 1 on 2	0	0	-300.00	-135.00	.00	300.00	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-4,255.00	-2,120.00	.00	4,255.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	549.91	367.16	.00	-549.91	100.0%
412012 PT Wages-PrivateSwimLessons	0	0	1,351.00	1,351.00	.00	-1,351.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	65.25	27.25	.00	-65.25	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	103.34	103.34	.00	-103.34	100.0%
413020 Employee Medical Ins	0	0	110.08	64.90	.00	-110.08	100.0%
413030 Employee Life Ins	0	0	3.09	2.03	.00	-3.09	100.0%
413040 State Retirement & 401 K	0	0	94.27	62.28	.00	-94.27	100.0%
413050 Vehicle Allowance	0	0	1.38	1.38	.00	-1.38	100.0%
413100 Workers Comp Insurance	0	0	8.77	3.72	.00	-8.77	100.0%
413110 PT - Workers Comp Insurance	0	0	13.51	13.51	.00	-13.51	100.0%
TOTAL OpEx-Personnel	0	0	2,300.60	1,996.57	.00	-2,300.60	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.82	1.82	.00	-1.82	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.82	1.82	.00	-1.82	100.0%
TOTAL Private Swim Lessons	0	0	-1,952.58	-121.61	.00	1,952.58	100.0%
TOTAL REVENUES	0	0	-4,255.00	-2,120.00	.00	4,255.00	
TOTAL EXPENSES	0	0	2,302.42	1,998.39	.00	-2,302.42	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc							
346210 Swim Team Monthly Dues - Rec.	0	0	-19,455.00	-9,181.50	.00	19,455.00	100.0%
346211 Swim Team Start-Up Fee - Rec.	0	0	-60.00	.00	.00	60.00	100.0%
346212 Swim Team Misc Rev - Rec.	0	0	-158.00	-32.00	.00	158.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-19,673.00	-9,213.50	.00	19,673.00	100.0%
41 OpEx-Personnel							

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411000 Salaries - Perm Employees	0	0	2,797.05	1,898.30	.00	-2,797.05	100.0%
412081 PT Wages-Swim Team Recreation	0	0	4,747.50	3,698.00	.00	-4,747.50	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	329.97	143.11	.00	-329.97	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	282.91	282.91	.00	-282.91	100.0%
413020 Employee Medical Ins	0	0	528.57	306.37	.00	-528.57	100.0%
413030 Employee Life Ins	0	0	15.93	10.70	.00	-15.93	100.0%
413040 State Retirement & 401 K	0	0	471.65	314.31	.00	-471.65	100.0%
413050 Vehicle Allowance	0	0	4.16	4.16	.00	-4.16	100.0%
413100 Workers Comp Insurance	0	0	43.96	19.15	.00	-43.96	100.0%
413110 PT - Workers Comp Insurance	0	0	37.00	37.00	.00	-37.00	100.0%
TOTAL OpEx-Personnel	0	0	9,258.70	6,714.01	.00	-9,258.70	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	9.58	9.58	.00	-9.58	100.0%
448211 Rec Swim Team Program Exp	0	0	95.00	95.00	.00	-95.00	100.0%
TOTAL OpEx-Op&AdminServc	0	0	104.58	104.58	.00	-104.58	100.0%
TOTAL Swim Team - Recreation	0	0	-10,309.72	-2,394.91	.00	10,309.72	100.0%
TOTAL REVENUES	0	0	-19,673.00	-9,213.50	.00	19,673.00	
TOTAL EXPENSES	0	0	9,363.28	6,818.59	.00	-9,363.28	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc							
346250 Swim Team Monthly Dues-Comp	0	0	-13,388.36	-6,702.50	.00	13,388.36	100.0%
TOTAL OpRev-ChargeforServc	0	0	-13,388.36	-6,702.50	.00	13,388.36	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	4,660.47	3,207.83	.00	-4,660.47	100.0%
412082 PT Wages-Swim Team Competitiv	0	0	2,702.00	1,640.50	.00	-2,702.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	544.31	242.29	.00	-544.31	100.0%

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413011 Part-time-FICA & MedicareTaxe	0	0	125.47	125.47	.00	-125.47	100.0%
413020 Employee Medical Ins	0	0	859.96	500.83	.00	-859.96	100.0%
413030 Employee Life Ins	0	0	26.36	17.90	.00	-26.36	100.0%
413040 State Retirement & 401 K	0	0	780.62	526.31	.00	-780.62	100.0%
413050 Vehicle Allowance	0	0	4.16	4.16	.00	-4.16	100.0%
413100 Workers Comp Insurance	0	0	72.44	32.33	.00	-72.44	100.0%
413110 PT - Workers Comp Insurance	0	0	16.41	16.41	.00	-16.41	100.0%
TOTAL OpEx-Personnel	0	0	9,792.20	6,314.03	.00	-9,792.20	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	16.50	16.50	.00	-16.50	100.0%
448210 Swim Team Program Expenses	0	0	1,574.00	1,574.00	.00	-1,574.00	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1,590.50	1,590.50	.00	-1,590.50	100.0%
TOTAL Swim Team - Competitive	0	0	-2,005.66	1,202.03	.00	2,005.66	100.0%
TOTAL REVENUES	0	0	-13,388.36	-6,702.50	.00	13,388.36	
TOTAL EXPENSES	0	0	11,382.70	7,904.53	.00	-11,382.70	
6300 Masters Swim Team							
30 OpRev-ChargeforServc							
346310 Master Swim Team-MonthlyDues	0	0	-3,284.00	-1,946.00	.00	3,284.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-3,284.00	-1,946.00	.00	3,284.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	508.81	321.16	.00	-508.81	100.0%
412083 PT Wages - Masters Swim Team	0	0	549.00	350.50	.00	-549.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	62.91	23.89	.00	-62.91	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	26.82	26.82	.00	-26.82	100.0%
413020 Employee Medical Ins	0	0	105.37	58.98	.00	-105.37	100.0%
413030 Employee Life Ins	0	0	2.98	1.89	.00	-2.98	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413040 State Retirement & 401 K	0	0	88.11	55.26	.00	-88.11	100.0%
413050 Vehicle Allowance	0	0	2.08	2.08	.00	-2.08	100.0%
413100 Workers Comp Insurance	0	0	8.45	3.27	.00	-8.45	100.0%
413110 PT - Workers Comp Insurance	0	0	3.51	3.51	.00	-3.51	100.0%
TOTAL OpEx-Personnel	0	0	1,358.04	847.36	.00	-1,358.04	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.54	1.54	.00	-1.54	100.0%
448210 Swim Team Program Expenses	0	0	100.00	100.00	.00	-100.00	100.0%
TOTAL OpEx-Op&AdminServc	0	0	101.54	101.54	.00	-101.54	100.0%
TOTAL Masters Swim Team	0	0	-1,824.42	-997.10	.00	1,824.42	100.0%
TOTAL REVENUES	0	0	-3,284.00	-1,946.00	.00	3,284.00	
TOTAL EXPENSES	0	0	1,459.58	948.90	.00	-1,459.58	
6400 Water Polo							
30 OpRev-ChargeforServc							
346410 Water Polo Registration Fees	0	0	-1,672.50	-1,672.50	.00	1,672.50	100.0%
346420 Water Polo Fundraising Revenue	0	0	-2,750.00	-2,750.00	.00	2,750.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-4,422.50	-4,422.50	.00	4,422.50	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	569.94	354.67	.00	-569.94	100.0%
412084 PT Wages - Water Polo	0	0	200.00	200.00	.00	-200.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	71.00	26.24	.00	-71.00	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	15.30	15.30	.00	-15.30	100.0%
413020 Employee Medical Ins	0	0	124.33	71.11	.00	-124.33	100.0%
413030 Employee Life Ins	0	0	3.33	2.08	.00	-3.33	100.0%
413040 State Retirement & 401 K	0	0	100.02	62.33	.00	-100.02	100.0%
413050 Vehicle Allowance	0	0	2.76	2.76	.00	-2.76	100.0%

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413100 Workers Comp Insurance	0	0	9.53	3.59	.00	-9.53	100.0%
413110 PT - Workers Comp Insurance	0	0	2.00	2.00	.00	-2.00	100.0%
TOTAL OpEx-Personnel	0	0	1,098.21	740.08	.00	-1,098.21	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.66	1.66	.00	-1.66	100.0%
448200 Water Polo Program Expenses	0	0	7,115.50	7,115.50	.00	-7,115.50	100.0%
TOTAL OpEx-Op&AdminServc	0	0	7,117.16	7,117.16	.00	-7,117.16	100.0%
TOTAL Water Polo	0	0	3,792.87	3,434.74	.00	-3,792.87	100.0%
TOTAL REVENUES	0	0	-4,422.50	-4,422.50	.00	4,422.50	
TOTAL EXPENSES	0	0	8,215.37	7,857.24	.00	-8,215.37	
6500 Fitness Programs/Lessons							
41 OpEx-Personnel							
412032 PT Wages-WeightRoomAttendant	0	0	6,819.03	4,174.40	.00	-6,819.03	100.0%
412033 PT Wages-Land Fitness Attenda	0	0	10,530.00	6,874.75	.00	-10,530.00	100.0%
412034 PT Wages-WaterAerobicsInstrct	0	0	5,574.00	4,392.25	.00	-5,574.00	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	1,181.33	1,181.33	.00	-1,181.33	100.0%
413040 State Retirement & 401 K	0	0	16.37	16.37	.00	-16.37	100.0%
413110 PT - Workers Comp Insurance	0	0	154.49	154.49	.00	-154.49	100.0%
TOTAL OpEx-Personnel	0	0	24,275.22	16,793.59	.00	-24,275.22	100.0%
43 OpEx-Facility&Proper							
425000 Equipment Purch. & Maint.	0	0	107.19	.00	.00	-107.19	100.0%
TOTAL OpEx-Facility&Proper	0	0	107.19	.00	.00	-107.19	100.0%
TOTAL Fitness Programs/Lessons	0	0	24,382.41	16,793.59	.00	-24,382.41	100.0%
TOTAL EXPENSES	0	0	24,382.41	16,793.59	.00	-24,382.41	
6510 Fitness Classes - Specialty							

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6510 Fitness Classes - Specialty	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
30 OpRev-ChargeforServc							
346510 Fitness Speciality Class Fee	0	0	-8,438.00	-1,235.00	.00	8,438.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-8,438.00	-1,235.00	.00	8,438.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	659.17	441.63	.00	-659.17	100.0%
412031 PT Wages-FitnessClassesSpecia	0	0	399.00	399.00	.00	-399.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	76.05	30.82	.00	-76.05	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	30.56	30.56	.00	-30.56	100.0%
413020 Employee Medical Ins	0	0	239.02	185.24	.00	-239.02	100.0%
413030 Employee Life Ins	0	0	3.92	2.65	.00	-3.92	100.0%
413040 State Retirement & 401 K	0	0	111.02	72.94	.00	-111.02	100.0%
413050 Vehicle Allowance	0	0	.70	.70	.00	-.70	100.0%
413100 Workers Comp Insurance	0	0	10.47	4.46	.00	-10.47	100.0%
413110 PT - Workers Comp Insurance	0	0	3.99	3.99	.00	-3.99	100.0%
TOTAL OpEx-Personnel	0	0	1,533.90	1,171.99	.00	-1,533.90	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.42	2.42	.00	-2.42	100.0%
448000 Operating Supplies	0	0	2,554.98	2,554.98	.00	-2,554.98	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2,557.40	2,557.40	.00	-2,557.40	100.0%
TOTAL Fitness Classes - Specialty	0	0	-4,346.70	2,494.39	.00	4,346.70	100.0%
TOTAL REVENUES	0	0	-8,438.00	-1,235.00	.00	8,438.00	
TOTAL EXPENSES	0	0	4,091.30	3,729.39	.00	-4,091.30	

6520 Personal Trainers

30 OpRev-ChargeforServc

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6520	Personal Trainers	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
346520	Personal Trainer Fee - Fitnes	0	0	-11,912.00	-7,212.00	.00	11,912.00	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-11,912.00	-7,212.00	.00	11,912.00	100.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	822.64	553.33	.00	-822.64	100.0%
412100	Personal Trainer Shared Rev	0	0	7,571.00	5,716.00	.00	-7,571.00	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	94.63	38.64	.00	-94.63	100.0%
413011	Part-time-FICA & MedicareTaxe	0	0	437.25	437.25	.00	-437.25	100.0%
413020	Employee Medical Ins	0	0	296.92	230.34	.00	-296.92	100.0%
413030	Employee Life Ins	0	0	4.93	3.36	.00	-4.93	100.0%
413040	State Retirement & 401 K	0	0	138.56	91.41	.00	-138.56	100.0%
413050	Vehicle Allowance	0	0	.70	.70	.00	-.70	100.0%
413100	Workers Comp Insurance	0	0	13.03	5.59	.00	-13.03	100.0%
413110	PT - Workers Comp Insurance	0	0	57.18	57.18	.00	-57.18	100.0%
	TOTAL OpEx-Personnel	0	0	9,436.84	7,133.80	.00	-9,436.84	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	3.06	3.06	.00	-3.06	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	3.06	3.06	.00	-3.06	100.0%
	TOTAL Personal Trainers	0	0	-2,472.10	-75.14	.00	2,472.10	100.0%
	TOTAL REVENUES	0	0	-11,912.00	-7,212.00	.00	11,912.00	
	TOTAL EXPENSES	0	0	9,439.90	7,136.86	.00	-9,439.90	

6530 Fitness Room Rental

41 OpEx-Personnel

411000	Salaries - Perm Employees	0	0	141.26	86.69	.00	-141.26	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	17.53	6.18	.00	-17.53	100.0%
413020	Employee Medical Ins	0	0	45.84	32.35	.00	-45.84	100.0%
413030	Employee Life Ins	0	0	.84	.52	.00	-.84	100.0%

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6530 Fitness Room Rental	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413040 State Retirement & 401 K	0	0	24.63	15.08	.00	-24.63	100.0%
413050 Vehicle Allowance	0	0	.70	.70	.00	-.70	100.0%
413100 Workers Comp Insurance	0	0	2.40	.89	.00	-2.40	100.0%
TOTAL OpEx-Personnel	0	0	233.20	142.41	.00	-233.20	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	.42	.42	.00	-.42	100.0%
TOTAL OpEx-Op&AdminServc	0	0	.42	.42	.00	-.42	100.0%
TOTAL Fitness Room Rental	0	0	233.62	142.83	.00	-233.62	100.0%
TOTAL EXPENSES	0	0	233.62	142.83	.00	-233.62	
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc							
346611 Lap Pool Rental - 7-9 Party	0	0	-110.00	.00	.00	110.00	100.0%
346612 Leisure Pool Rental - 7-9 Par	0	0	-1,601.75	-1,233.50	.00	1,601.75	100.0%
346614 Leisure&LapPoolRental-AllNigh	0	0	-3,050.00	-2,300.00	.00	3,050.00	100.0%
346615 Pool Party Room Rental	0	0	-3,680.00	-1,850.00	.00	3,680.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-8,441.75	-5,383.50	.00	8,441.75	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	668.35	453.96	.00	-668.35	100.0%
412071 PT Wages-Pool Facility Rental	0	0	684.88	526.38	.00	-684.88	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	78.86	34.29	.00	-78.86	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	40.26	40.26	.00	-40.26	100.0%
413020 Employee Medical Ins	0	0	136.84	83.84	.00	-136.84	100.0%
413030 Employee Life Ins	0	0	3.79	2.54	.00	-3.79	100.0%
413040 State Retirement & 401 K	0	0	120.83	83.30	.00	-120.83	100.0%
413050 Vehicle Allowance	0	0	3.12	3.12	.00	-3.12	100.0%
413100 Workers Comp Insurance	0	0	10.51	4.59	.00	-10.51	100.0%

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413110 PT - Workers Comp Insurance	0	0	5.27	5.27	.00	-5.27	100.0%
TOTAL OpEx-Personnel	0	0	1,752.71	1,237.55	.00	-1,752.71	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.88	1.88	.00	-1.88	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.88	1.88	.00	-1.88	100.0%
TOTAL Pool Facility Rental - Part	0	0	-6,687.16	-4,144.07	.00	6,687.16	100.0%
TOTAL REVENUES	0	0	-8,441.75	-5,383.50	.00	8,441.75	
TOTAL EXPENSES	0	0	1,754.59	1,239.43	.00	-1,754.59	
6640 General Lap Pool Rental							
30 OpRev-ChargeforServc							
346610 Lap Pool Rental - General	0	0	-4,173.00	-4,173.00	.00	4,173.00	100.0%
346616 Home Swim Meet Fees	0	0	-1,620.00	-47.00	.00	1,620.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-5,793.00	-4,220.00	.00	5,793.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	1,613.27	994.27	.00	-1,613.27	100.0%
412072 PT Wages-General Lap Pool Ren	0	0	2,158.25	2,018.75	.00	-2,158.25	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	202.18	73.48	.00	-202.18	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	154.49	154.49	.00	-154.49	100.0%
413020 Employee Medical Ins	0	0	342.41	189.38	.00	-342.41	100.0%
413030 Employee Life Ins	0	0	9.48	5.88	.00	-9.48	100.0%
413040 State Retirement & 401 K	0	0	282.09	173.72	.00	-282.09	100.0%
413050 Vehicle Allowance	0	0	8.30	8.30	.00	-8.30	100.0%
413100 Workers Comp Insurance	0	0	27.18	10.09	.00	-27.18	100.0%
413110 PT - Workers Comp Insurance	0	0	20.21	20.21	.00	-20.21	100.0%
TOTAL OpEx-Personnel	0	0	4,817.86	3,648.57	.00	-4,817.86	100.0%
42 OpEx-Op&AdminServc							

South Davis Recreation District

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
428000 Telephone Expense	0	0	4.44	4.44	.00	-4.44	100.0%
448000 Operating Supplies	0	0	1,672.05	1,672.05	.00	-1,672.05	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1,676.49	1,676.49	.00	-1,676.49	100.0%
TOTAL General Lap Pool Rental	0	0	701.35	1,105.06	.00	-701.35	100.0%
TOTAL REVENUES	0	0	-5,793.00	-4,220.00	.00	5,793.00	
TOTAL EXPENSES	0	0	6,494.35	5,325.06	.00	-6,494.35	

6710 Egg Dive

41 OpEx-Personnel

411000 Salaries - Perm Employees	0	0	326.49	213.10	.00	-326.49	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	39.15	15.57	.00	-39.15	100.0%
413020 Employee Medical Ins	0	0	86.00	57.97	.00	-86.00	100.0%
413030 Employee Life Ins	0	0	1.92	1.26	.00	-1.92	100.0%
413040 State Retirement & 401 K	0	0	55.62	35.77	.00	-55.62	100.0%
413050 Vehicle Allowance	0	0	.70	.70	.00	-.70	100.0%
413100 Workers Comp Insurance	0	0	5.29	2.16	.00	-5.29	100.0%
TOTAL OpEx-Personnel	0	0	515.17	326.53	.00	-515.17	100.0%

42 OpEx-Op&AdminServc

428000 Telephone Expense	0	0	1.12	1.12	.00	-1.12	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.12	1.12	.00	-1.12	100.0%
TOTAL Egg Dive	0	0	516.29	327.65	.00	-516.29	100.0%
TOTAL EXPENSES	0	0	516.29	327.65	.00	-516.29	

6720 Dogapoolooza

41 OpEx-Personnel

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6720 Dogapoolooza	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
411000 Salaries - Perm Employees	0	0	395.62	250.61	.00	-395.62	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	48.46	18.31	.00	-48.46	100.0%
413020 Employee Medical Ins	0	0	104.95	69.10	.00	-104.95	100.0%
413030 Employee Life Ins	0	0	2.34	1.50	.00	-2.34	100.0%
413040 State Retirement & 401 K	0	0	68.18	42.79	.00	-68.18	100.0%
413050 Vehicle Allowance	0	0	1.38	1.38	.00	-1.38	100.0%
413100 Workers Comp Insurance	0	0	6.54	2.54	.00	-6.54	100.0%
TOTAL OpEx-Personnel	0	0	627.47	386.23	.00	-627.47	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.28	1.28	.00	-1.28	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.28	1.28	.00	-1.28	100.0%
TOTAL Dogapoolooza	0	0	628.75	387.51	.00	-628.75	100.0%
TOTAL EXPENSES	0	0	628.75	387.51	.00	-628.75	
6730 Movie Nights							
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	381.77	240.59	.00	-381.77	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	46.88	17.53	.00	-46.88	100.0%
413020 Employee Medical Ins	0	0	101.10	66.20	.00	-101.10	100.0%
413030 Employee Life Ins	0	0	2.26	1.44	.00	-2.26	100.0%
413040 State Retirement & 401 K	0	0	65.73	41.01	.00	-65.73	100.0%
413050 Vehicle Allowance	0	0	1.38	1.38	.00	-1.38	100.0%
413100 Workers Comp Insurance	0	0	6.34	2.44	.00	-6.34	100.0%
TOTAL OpEx-Personnel	0	0	605.46	370.59	.00	-605.46	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.24	1.24	.00	-1.24	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.24	1.24	.00	-1.24	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Movie Nights	0	0	606.70	371.83	.00	-606.70	100.0%
TOTAL EXPENSES	0	0	606.70	371.83	.00	-606.70	
6740 Races/Triathlon							
30 OpRev-ChargeforServc							
346740 Races & Triathlons registrati	0	0	-16,024.55	-3,917.00	.00	16,024.55	100.0%
TOTAL OpRev-ChargeforServc	0	0	-16,024.55	-3,917.00	.00	16,024.55	100.0%
31 OpRev-Sponsor/Donat.							
346741 Donations - Races/Triathlons	0	0	-1,245.00	-245.00	.00	1,245.00	100.0%
TOTAL OpRev-Sponsor/Donat.	0	0	-1,245.00	-245.00	.00	1,245.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	6,151.43	3,973.42	.00	-6,151.43	100.0%
412140 PT Wages-S.E.-Races/Triathlon	0	0	1,394.52	1,394.52	.00	-1,394.52	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	742.20	289.36	.00	-742.20	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	106.68	106.68	.00	-106.68	100.0%
413020 Employee Medical Ins	0	0	1,760.00	1,221.54	.00	-1,760.00	100.0%
413030 Employee Life Ins	0	0	36.88	24.20	.00	-36.88	100.0%
413040 State Retirement & 401 K	0	0	1,055.99	674.69	.00	-1,055.99	100.0%
413050 Vehicle Allowance	0	0	18.24	18.24	.00	-18.24	100.0%
413100 Workers Comp Insurance	0	0	100.33	40.20	.00	-100.33	100.0%
413110 PT - Workers Comp Insurance	0	0	13.95	13.95	.00	-13.95	100.0%
TOTAL OpEx-Personnel	0	0	11,380.22	7,756.80	.00	-11,380.22	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	20.10	20.10	.00	-20.10	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
448000 Operating Supplies	0	0	9,775.10	4,879.10	.00	-9,775.10	100.0%
448700 Special Events Supplies	0	0	2,372.60	.00	.00	-2,372.60	100.0%
TOTAL OpEx-Op&AdminServc	0	0	12,167.80	4,899.20	.00	-12,167.80	100.0%
TOTAL Races/Triathlon	0	0	6,278.47	8,494.00	.00	-6,278.47	100.0%
TOTAL REVENUES	0	0	-17,269.55	-4,162.00	.00	17,269.55	
TOTAL EXPENSES	0	0	23,548.02	12,656.00	.00	-23,548.02	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc							
346810 Daycare Daily Admissions-A&F	0	0	-2,153.52	-864.04	.00	2,153.52	100.0%
TOTAL OpRev-ChargeforServc	0	0	-2,153.52	-864.04	.00	2,153.52	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	917.50	609.20	.00	-917.50	100.0%
412090 Daycare Staff	0	0	4,415.64	2,968.70	.00	-4,415.64	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	109.87	45.77	.00	-109.87	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	227.03	227.03	.00	-227.03	100.0%
413020 Employee Medical Ins	0	0	164.38	88.16	.00	-164.38	100.0%
413030 Employee Life Ins	0	0	5.63	3.84	.00	-5.63	100.0%
413040 State Retirement & 401 K	0	0	167.97	114.00	.00	-167.97	100.0%
413050 Vehicle Allowance	0	0	1.84	1.84	.00	-1.84	100.0%
413100 Workers Comp Insurance	0	0	14.66	6.15	.00	-14.66	100.0%
413110 PT - Workers Comp Insurance	0	0	29.70	29.70	.00	-29.70	100.0%
TOTAL OpEx-Personnel	0	0	6,054.22	4,094.39	.00	-6,054.22	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.90	2.90	.00	-2.90	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2.90	2.90	.00	-2.90	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Daycare - Aquatics & Fitness	0	0	3,903.60	3,233.25	.00	-3,903.60	100.0%
TOTAL REVENUES	0	0	-2,153.52	-864.04	.00	2,153.52	
TOTAL EXPENSES	0	0	6,057.12	4,097.29	.00	-6,057.12	
7000 Recreation - General							
41 OpEx-Personnel							
412050 Cashier-Front Desk	0	0	1,674.02	1,118.96	.00	-1,674.02	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	85.61	85.61	.00	-85.61	100.0%
413020 Employee Medical Ins	0	0	18.00	18.00	.00	-18.00	100.0%
413060 Unemployment Reimb	0	0	599.04	332.80	.00	-599.04	100.0%
413110 PT - Workers Comp Insurance	0	0	11.26	11.26	.00	-11.26	100.0%
TOTAL OpEx-Personnel	0	0	2,387.93	1,566.63	.00	-2,387.93	100.0%
42 OpEx-Op&AdminServc							
421000 Books Subscriptions & Membrsh	0	0	176.08	176.08	.00	-176.08	100.0%
422000 Public Notices	0	0	154.00	64.00	.00	-154.00	100.0%
424000 Office Supplies	0	0	29.72	15.00	.00	-29.72	100.0%
428000 Telephone Expense	0	0	108.60	108.60	.00	-108.60	100.0%
431040 Bank Account Fees	0	0	97.40	58.08	.00	-97.40	100.0%
431050 Credit Card Merchant Fees	0	0	2,218.06	982.00	.00	-2,218.06	100.0%
448000 Operating Supplies	0	0	152.09	152.09	.00	-152.09	100.0%
461000 Miscellaneous Expense	0	0	119.50	119.50	.00	-119.50	100.0%
TOTAL OpEx-Op&AdminServc	0	0	3,055.45	1,675.35	.00	-3,055.45	100.0%
43 OpEx-Facility&Proper							
425000 Equipment Purch. & Maint.	0	0	67.74	67.74	.00	-67.74	100.0%
426000 Bldg & Grnd Suppl & Maint	0	0	396.52	396.52	.00	-396.52	100.0%
426050 Field Prep & Util-By City	0	0	297.00	297.00	.00	-297.00	100.0%
TOTAL OpEx-Facility&Proper	0	0	761.26	761.26	.00	-761.26	100.0%
TOTAL Recreation - General	0	0	6,204.64	4,003.24	.00	-6,204.64	100.0%
TOTAL EXPENSES	0	0	6,204.64	4,003.24	.00	-6,204.64	

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7110 Team Sports Youth -Jr Jazz Rec	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
7110 Team Sports Youth -Jr Jazz Rec							
30 OpRev-ChargeforServc							
347111 Team Sports-Jr Jazz Rec. 3-6t	0	0	-42,777.44	-21,388.72	.00	42,777.44	100.0%
347112 Team Sports-Jr Jazz Rec. 7-12	0	0	-10,407.74	-5,203.87	.00	10,407.74	100.0%
TOTAL OpRev-ChargeforServc	0	0	-53,185.18	-26,592.59	.00	53,185.18	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	3,267.65	2,266.75	.00	-3,267.65	100.0%
412310 PT Wages-Team Sports-Jr.JazzR	0	0	17,412.67	12,280.52	.00	-17,412.67	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	376.62	168.52	.00	-376.62	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	939.56	939.56	.00	-939.56	100.0%
413020 Employee Medical Ins	0	0	957.09	709.64	.00	-957.09	100.0%
413030 Employee Life Ins	0	0	18.34	12.51	.00	-18.34	100.0%
413040 State Retirement & 401 K	0	0	572.44	397.21	.00	-572.44	100.0%
413050 Vehicle Allowance	0	0	17.54	17.54	.00	-17.54	100.0%
413100 Workers Comp Insurance	0	0	50.65	23.02	.00	-50.65	100.0%
413110 PT - Workers Comp Insurance	0	0	122.90	122.90	.00	-122.90	100.0%
TOTAL OpEx-Personnel	0	0	23,735.46	16,938.17	.00	-23,735.46	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	9.66	9.66	.00	-9.66	100.0%
448101 Rec Jr Jazz Program Exp	0	0	735.00	.00	.00	-735.00	100.0%
TOTAL OpEx-Op&AdminServc	0	0	744.66	9.66	.00	-744.66	100.0%
TOTAL Team Sports Youth -Jr Jazz	0	0	-28,705.06	-9,644.76	.00	28,705.06	100.0%
TOTAL REVENUES	0	0	-53,185.18	-26,592.59	.00	53,185.18	
TOTAL EXPENSES	0	0	24,480.12	16,947.83	.00	-24,480.12	

7115 Team Sports Youth Jr Jazz Comp

30 OpRev-ChargeforServc

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7115	Team Sports Youth Jr Jazz Comp	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
347115	Team Sports-Jr Jazz Comp. 4-9	0	0	-10,862.48	-5,431.24	.00	10,862.48	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-10,862.48	-5,431.24	.00	10,862.48	100.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	2,133.72	1,515.79	.00	-2,133.72	100.0%
412315	PT Wages-Team Sports-Jr.JazzC	0	0	11,530.45	8,231.63	.00	-11,530.45	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	242.85	114.37	.00	-242.85	100.0%
413011	Part-time-FICA & MedicareTaxe	0	0	629.69	629.69	.00	-629.69	100.0%
413020	Employee Medical Ins	0	0	539.93	387.16	.00	-539.93	100.0%
413030	Employee Life Ins	0	0	11.33	7.73	.00	-11.33	100.0%
413040	State Retirement & 401 K	0	0	383.22	275.04	.00	-383.22	100.0%
413050	Vehicle Allowance	0	0	18.24	18.24	.00	-18.24	100.0%
413100	Workers Comp Insurance	0	0	32.51	15.45	.00	-32.51	100.0%
413110	PT - Workers Comp Insurance	0	0	82.36	82.36	.00	-82.36	100.0%
	TOTAL OpEx-Personnel	0	0	15,604.30	11,277.46	.00	-15,604.30	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	5.26	5.26	.00	-5.26	100.0%
448102	Comp. Jr. Jazz Program Expens	0	0	273.00	.00	.00	-273.00	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	278.26	5.26	.00	-278.26	100.0%
	TOTAL Team Sports Youth Jr Jazz C	0	0	5,020.08	5,851.48	.00	-5,020.08	100.0%
	TOTAL REVENUES	0	0	-10,862.48	-5,431.24	.00	10,862.48	
	TOTAL EXPENSES	0	0	15,882.56	11,282.72	.00	-15,882.56	
7120 Team Sports Youth - Soccer								
30 OpRev-ChargeforServc								
347120	Soccer	0	0	-45,806.50	-45,806.50	.00	45,806.50	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-45,806.50	-45,806.50	.00	45,806.50	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	1,163.50	791.94	.00	-1,163.50	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	135.82	58.57	.00	-135.82	100.0%
413020 Employee Medical Ins	0	0	358.96	267.10	.00	-358.96	100.0%
413030 Employee Life Ins	0	0	6.77	4.61	.00	-6.77	100.0%
413040 State Retirement & 401 K	0	0	199.32	134.27	.00	-199.32	100.0%
413050 Vehicle Allowance	0	0	6.12	6.12	.00	-6.12	100.0%
413100 Workers Comp Insurance	0	0	18.31	8.05	.00	-18.31	100.0%
TOTAL OpEx-Personnel	0	0	1,888.80	1,270.66	.00	-1,888.80	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	3.82	3.82	.00	-3.82	100.0%
TOTAL OpEx-Op&AdminServc	0	0	3.82	3.82	.00	-3.82	100.0%
TOTAL Team Sports Youth - Soccer	0	0	-43,913.88	-44,532.02	.00	43,913.88	100.0%
TOTAL REVENUES	0	0	-45,806.50	-45,806.50	.00	45,806.50	
TOTAL EXPENSES	0	0	1,892.62	1,274.48	.00	-1,892.62	
7130 Team Sports Youth Flag Football							
30 OpRev-ChargeforServc							
347130 Flag Football	0	0	-41,626.50	-41,626.50	.00	41,626.50	100.0%
TOTAL OpRev-ChargeforServc	0	0	-41,626.50	-41,626.50	.00	41,626.50	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	769.97	540.77	.00	-769.97	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	88.62	40.97	.00	-88.62	100.0%
413020 Employee Medical Ins	0	0	187.07	130.41	.00	-187.07	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413030 Employee Life Ins	0	0	4.20	2.87	.00	-4.20	100.0%
413040 State Retirement & 401 K	0	0	136.82	96.69	.00	-136.82	100.0%
413050 Vehicle Allowance	0	0	7.86	7.86	.00	-7.86	100.0%
413100 Workers Comp Insurance	0	0	11.86	5.53	.00	-11.86	100.0%
TOTAL OpEx-Personnel	0	0	1,206.40	825.10	.00	-1,206.40	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.04	2.04	.00	-2.04	100.0%
448000 Operating Supplies	0	0	16,590.00	16,590.00	.00	-16,590.00	100.0%
TOTAL OpEx-Op&AdminServc	0	0	16,592.04	16,592.04	.00	-16,592.04	100.0%
TOTAL Team Sports Youth Flag Foot	0	0	-23,828.06	-24,209.36	.00	23,828.06	100.0%
TOTAL REVENUES	0	0	-41,626.50	-41,626.50	.00	41,626.50	
TOTAL EXPENSES	0	0	17,798.44	17,417.14	.00	-17,798.44	
7140 Team Sports Youth Sprng Bsebl							
30 OpRev-ChargeforServc							
347140 T-Ball/Coach Pitch	0	0	-47.00	-47.00	.00	47.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-47.00	-47.00	.00	47.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	779.56	556.04	.00	-779.56	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	88.91	42.44	.00	-88.91	100.0%
413020 Employee Medical Ins	0	0	172.90	117.64	.00	-172.90	100.0%
413030 Employee Life Ins	0	0	4.09	2.79	.00	-4.09	100.0%
413040 State Retirement & 401 K	0	0	140.71	101.58	.00	-140.71	100.0%
413050 Vehicle Allowance	0	0	9.24	9.24	.00	-9.24	100.0%
413100 Workers Comp Insurance	0	0	11.87	5.70	.00	-11.87	100.0%
TOTAL OpEx-Personnel	0	0	1,207.28	835.43	.00	-1,207.28	100.0%
42 OpEx-Op&AdminServc							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
428000 Telephone Expense	0	0	1.80	1.80	.00	-1.80	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.80	1.80	.00	-1.80	100.0%
TOTAL Team Sports Youth Sprng Bse	0	0	1,162.08	790.23	.00	-1,162.08	100.0%
TOTAL REVENUES	0	0	-47.00	-47.00	.00	47.00	
TOTAL EXPENSES	0	0	1,209.08	837.23	.00	-1,209.08	
7150 Team Sports Youth Sum Baseball							
30 OpRev-ChargeforServc							
347150 Legacy Baseball	0	0	-19,998.00	-19,998.00	.00	19,998.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-19,998.00	-19,998.00	.00	19,998.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	439.53	302.96	.00	-439.53	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	51.09	22.70	.00	-51.09	100.0%
413020 Employee Medical Ins	0	0	119.05	85.29	.00	-119.05	100.0%
413030 Employee Life Ins	0	0	2.49	1.70	.00	-2.49	100.0%
413040 State Retirement & 401 K	0	0	76.16	52.25	.00	-76.16	100.0%
413050 Vehicle Allowance	0	0	3.22	3.22	.00	-3.22	100.0%
413100 Workers Comp Insurance	0	0	6.85	3.08	.00	-6.85	100.0%
TOTAL OpEx-Personnel	0	0	698.39	471.20	.00	-698.39	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.36	1.36	.00	-1.36	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.36	1.36	.00	-1.36	100.0%
TOTAL Team Sports Youth Sum Baseb	0	0	-19,298.25	-19,525.44	.00	19,298.25	100.0%
TOTAL REVENUES	0	0	-19,998.00	-19,998.00	.00	19,998.00	
TOTAL EXPENSES	0	0	699.75	472.56	.00	-699.75	

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7160	Team Sports Youth Volleyball	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
7160 Team Sports Youth Volleyball								
30 OpRev-ChargeforServc								
347160	Youth Volleyball	0	0	-16,312.50	-16,240.50	.00	16,312.50	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-16,312.50	-16,240.50	.00	16,312.50	100.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	293.40	205.58	.00	-293.40	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	33.94	15.68	.00	-33.94	100.0%
413020	Employee Medical Ins	0	0	63.88	42.17	.00	-63.88	100.0%
413030	Employee Life Ins	0	0	1.60	1.09	.00	-1.60	100.0%
413040	State Retirement & 401 K	0	0	51.86	36.49	.00	-51.86	100.0%
413050	Vehicle Allowance	0	0	3.22	3.22	.00	-3.22	100.0%
413100	Workers Comp Insurance	0	0	4.52	2.10	.00	-4.52	100.0%
	TOTAL OpEx-Personnel	0	0	452.42	306.33	.00	-452.42	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	.80	.80	.00	-.80	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	.80	.80	.00	-.80	100.0%
	TOTAL Team Sports Youth Volleybal	0	0	-15,859.28	-15,933.37	.00	15,859.28	100.0%
	TOTAL REVENUES	0	0	-16,312.50	-16,240.50	.00	16,312.50	
	TOTAL EXPENSES	0	0	453.22	307.13	.00	-453.22	

7210 Team Sports Adult Men's Bsktb

30 OpRev-ChargeforServc

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7210 Team Sports Adult Men's Bsktbl	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
347212 Mens Basketball	0	0	-6,804.00	-6,804.00	.00	6,804.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-6,804.00	-6,804.00	.00	6,804.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	440.03	310.84	.00	-440.03	100.0%
412370 PT wages-TmSpt-Men'sBasketBal	0	0	4,165.31	4,030.31	.00	-4,165.31	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	50.37	23.51	.00	-50.37	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	308.31	308.31	.00	-308.31	100.0%
413020 Employee Medical Ins	0	0	109.38	77.44	.00	-109.38	100.0%
413030 Employee Life Ins	0	0	2.36	1.61	.00	-2.36	100.0%
413040 State Retirement & 401 K	0	0	78.93	56.31	.00	-78.93	100.0%
413050 Vehicle Allowance	0	0	4.60	4.60	.00	-4.60	100.0%
413100 Workers Comp Insurance	0	0	6.74	3.17	.00	-6.74	100.0%
413110 PT - Workers Comp Insurance	0	0	40.30	40.30	.00	-40.30	100.0%
TOTAL OpEx-Personnel	0	0	5,206.33	4,856.40	.00	-5,206.33	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.08	1.08	.00	-1.08	100.0%
448000 Operating Supplies	0	0	350.35	.00	.00	-350.35	100.0%
TOTAL OpEx-Op&AdminServc	0	0	351.43	1.08	.00	-351.43	100.0%
TOTAL Team Sports Adult Men's Bsk	0	0	-1,246.24	-1,946.52	.00	1,246.24	100.0%
TOTAL REVENUES	0	0	-6,804.00	-6,804.00	.00	6,804.00	
TOTAL EXPENSES	0	0	5,557.76	4,857.48	.00	-5,557.76	
7211 Team Sports Adult Women Bsktbl							
41 OpEx-Personnel							
412371 PT wages-TmSpt-Women'sB.Ball	0	0	98.00	98.00	.00	-98.00	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	7.50	7.50	.00	-7.50	100.0%
413110 PT - Workers Comp Insurance	0	0	.98	.98	.00	-.98	100.0%
TOTAL OpEx-Personnel	0	0	106.48	106.48	.00	-106.48	100.0%

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7211	Team Sports Adult Women Bsktbl	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
	TOTAL Team Sports Adult Women Bsk	0	0	106.48	106.48	.00	-106.48	100.0%
	TOTAL EXPENSES	0	0	106.48	106.48	.00	-106.48	
7220 Team Sports Adult Mens Softbal								
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	264.75	189.61	.00	-264.75	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	30.09	14.47	.00	-30.09	100.0%
413020	Employee Medical Ins	0	0	58.26	39.68	.00	-58.26	100.0%
413030	Employee Life Ins	0	0	1.35	.91	.00	-1.35	100.0%
413040	State Retirement & 401 K	0	0	48.41	35.26	.00	-48.41	100.0%
413050	Vehicle Allowance	0	0	3.00	3.00	.00	-3.00	100.0%
413100	Workers Comp Insurance	0	0	4.01	1.94	.00	-4.01	100.0%
	TOTAL OpEx-Personnel	0	0	409.87	284.87	.00	-409.87	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	.58	.58	.00	-.58	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	.58	.58	.00	-.58	100.0%
	TOTAL Team Sports Adult Mens Soft	0	0	410.45	285.45	.00	-410.45	100.0%
	TOTAL EXPENSES	0	0	410.45	285.45	.00	-410.45	
7230 Team Sports Adult Coed Softbal								
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	322.19	232.33	.00	-322.19	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	36.42	17.74	.00	-36.42	100.0%
413020	Employee Medical Ins	0	0	71.50	49.28	.00	-71.50	100.0%
413030	Employee Life Ins	0	0	1.64	1.12	.00	-1.64	100.0%
413040	State Retirement & 401 K	0	0	59.07	43.34	.00	-59.07	100.0%
413050	Vehicle Allowance	0	0	3.68	3.68	.00	-3.68	100.0%

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7230 Team Sports Adult Coed Softbal	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413100 Workers Comp Insurance	0	0	4.85	2.37	.00	-4.85	100.0%
TOTAL OpEx-Personnel	0	0	499.35	349.86	.00	-499.35	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	.68	.68	.00	-.68	100.0%
TOTAL OpEx-Op&AdminServc	0	0	.68	.68	.00	-.68	100.0%
TOTAL Team Sports Adult Coed Soft	0	0	500.03	350.54	.00	-500.03	100.0%
TOTAL EXPENSES	0	0	500.03	350.54	.00	-500.03	
7240 Team Sports Adult women Volley							
30 OpRev-ChargeforServc							
347242 women's volleyball	0	0	-1,968.00	-1,968.00	.00	1,968.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-1,968.00	-1,968.00	.00	1,968.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	557.92	376.17	.00	-557.92	100.0%
412374 PT Wages-Tmspt-women'sVolleyb	0	0	112.00	.00	.00	-112.00	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	65.26	27.47	.00	-65.26	100.0%
413020 Employee Medical Ins	0	0	192.03	147.10	.00	-192.03	100.0%
413030 Employee Life Ins	0	0	3.32	2.26	.00	-3.32	100.0%
413040 State Retirement & 401 K	0	0	94.41	62.59	.00	-94.41	100.0%
413050 Vehicle Allowance	0	0	1.62	1.62	.00	-1.62	100.0%
413100 Workers Comp Insurance	0	0	8.83	3.81	.00	-8.83	100.0%
TOTAL OpEx-Personnel	0	0	1,035.39	621.02	.00	-1,035.39	100.0%
42 OpEx-Op&AdminServc							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
428000 Telephone Expense	0	0	1.96	1.96	.00	-1.96	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.96	1.96	.00	-1.96	100.0%
TOTAL Team Sports Adult Women Vol	0	0	-930.65	-1,345.02	.00	930.65	100.0%
TOTAL REVENUES	0	0	-1,968.00	-1,968.00	.00	1,968.00	
TOTAL EXPENSES	0	0	1,037.35	622.98	.00	-1,037.35	

7300 Adaptive Sports

41 OpEx-Personnel

411000 Salaries - Perm Employees	0	0	190.50	127.00	.00	-190.50	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	23.04	9.84	.00	-23.04	100.0%
413020 Employee Medical Ins	0	0	48.04	32.34	.00	-48.04	100.0%
413030 Employee Life Ins	0	0	1.16	.79	.00	-1.16	100.0%
413040 State Retirement & 401 K	0	0	31.68	20.56	.00	-31.68	100.0%
413050 Vehicle Allowance	0	0	5.54	5.54	.00	-5.54	100.0%
413100 Workers Comp Insurance	0	0	3.09	1.34	.00	-3.09	100.0%
TOTAL OpEx-Personnel	0	0	303.05	197.41	.00	-303.05	100.0%

42 OpEx-Op&AdminServc

428000 Telephone Expense	0	0	.56	.56	.00	-.56	100.0%
TOTAL OpEx-Op&AdminServc	0	0	.56	.56	.00	-.56	100.0%
TOTAL Adaptive Sports	0	0	303.61	197.97	.00	-303.61	100.0%
TOTAL EXPENSES	0	0	303.61	197.97	.00	-303.61	

7410 Pickleball

41 OpEx-Personnel

411000 Salaries - Perm Employees	0	0	797.40	536.97	.00	-797.40	100.0%
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7410 Pickleball	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413010 FICA & Medicare Payroll Taxes	0	0	93.44	39.29	.00	-93.44	100.0%
413020 Employee Medical Ins	0	0	264.84	200.45	.00	-264.84	100.0%
413030 Employee Life Ins	0	0	4.77	3.25	.00	-4.77	100.0%
413040 State Retirement & 401 K	0	0	134.70	89.11	.00	-134.70	100.0%
413050 Vehicle Allowance	0	0	1.62	1.62	.00	-1.62	100.0%
413100 Workers Comp Insurance	0	0	12.62	5.43	.00	-12.62	100.0%
TOTAL OpEx-Personnel	0	0	1,309.39	876.12	.00	-1,309.39	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.88	2.88	.00	-2.88	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2.88	2.88	.00	-2.88	100.0%
TOTAL Pickleball	0	0	1,312.27	879.00	.00	-1,312.27	100.0%
TOTAL EXPENSES	0	0	1,312.27	879.00	.00	-1,312.27	
7420 Tennis							
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	797.40	536.97	.00	-797.40	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	93.44	39.29	.00	-93.44	100.0%
413020 Employee Medical Ins	0	0	264.84	200.45	.00	-264.84	100.0%
413030 Employee Life Ins	0	0	4.77	3.25	.00	-4.77	100.0%
413040 State Retirement & 401 K	0	0	134.70	89.11	.00	-134.70	100.0%
413050 Vehicle Allowance	0	0	1.62	1.62	.00	-1.62	100.0%
413100 Workers Comp Insurance	0	0	12.62	5.43	.00	-12.62	100.0%
TOTAL OpEx-Personnel	0	0	1,309.39	876.12	.00	-1,309.39	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.88	2.88	.00	-2.88	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2.88	2.88	.00	-2.88	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Tennis	0	0	1,312.27	879.00	.00	-1,312.27	100.0%
TOTAL EXPENSES	0	0	1,312.27	879.00	.00	-1,312.27	
7430 Sports and Fitness							
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	578.20	390.90	.00	-578.20	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	67.69	28.75	.00	-67.69	100.0%
413020 Employee Medical Ins	0	0	182.08	135.77	.00	-182.08	100.0%
413030 Employee Life Ins	0	0	3.43	2.34	.00	-3.43	100.0%
413040 State Retirement & 401 K	0	0	98.26	65.47	.00	-98.26	100.0%
413050 Vehicle Allowance	0	0	1.62	1.62	.00	-1.62	100.0%
413100 Workers Comp Insurance	0	0	9.14	3.97	.00	-9.14	100.0%
TOTAL OpEx-Personnel	0	0	940.42	628.82	.00	-940.42	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.04	2.04	.00	-2.04	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2.04	2.04	.00	-2.04	100.0%
TOTAL Sports and Fitness	0	0	942.46	630.86	.00	-942.46	100.0%
TOTAL EXPENSES	0	0	942.46	630.86	.00	-942.46	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc							
348001 DailyAdmissions-Ice	0	0	-31,973.75	-11,596.46	.00	31,973.75	100.0%
348002 Visit Pass Admissions - Ice	0	0	-820.50	-289.04	.00	820.50	100.0%
348003 Ice Admissions-Groupon Sales	0	0	-1,180.79	-283.80	.00	1,180.79	100.0%
348010 Annual Membership Pass - Ice	0	0	-21,601.13	-10,825.00	.00	21,601.13	100.0%
348011 EFT Mthly Pay Annual Pass-Ice	0	0	-14,700.51	-7,282.68	.00	14,700.51	100.0%
348012 EFT Mthly Pay Setup Fee-Ice	0	0	-570.00	-246.00	.00	570.00	100.0%

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8000	Ice Rink Facility - General	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
348090	Credit/Debit Card Pymt Fee-A&	0	0	-1,255.79	-559.03	.00	1,255.79	100.0%
348140	Ice Skate & Walker Rentals	0	0	-19,459.67	-6,739.28	.00	19,459.67	100.0%
348141	Ice Skate Sharpening	0	0	-168.00	-48.00	.00	168.00	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-91,730.14	-37,869.29	.00	91,730.14	100.0%
32 OpRev-Merch&Concess.								
348020	Merchandise Sales- Ice	0	0	-29.30	-2.00	.00	29.30	100.0%
348050	Concessionaire Lease Rev-Ice	0	0	-68.40	-68.40	.00	68.40	100.0%
	TOTAL OpRev-Merch&Concess.	0	0	-97.70	-70.40	.00	97.70	100.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	11,595.72	7,979.48	.00	-11,595.72	100.0%
412801	PT IceMonit/SkateRent/Zamboni	0	0	10,422.64	6,828.45	.00	-10,422.64	100.0%
412802	PT Wages - Managers Ice	0	0	1,748.45	1,130.83	.00	-1,748.45	100.0%
412803	PT Wages - Cashier Ice	0	0	5,050.21	3,375.27	.00	-5,050.21	100.0%
412804	PT Wages Maintenance Ice Rink	0	0	93.75	66.00	.00	-93.75	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	1,352.55	600.68	.00	-1,352.55	100.0%
413011	Part-time-FICA & MedicareTaxe	0	0	872.22	872.22	.00	-872.22	100.0%
413020	Employee Medical Ins	0	0	3,101.80	2,207.77	.00	-3,101.80	100.0%
413030	Employee Life Ins	0	0	66.04	44.99	.00	-66.04	100.0%
413040	State Retirement & 401 K	0	0	2,108.65	1,475.56	.00	-2,108.65	100.0%
413050	Vehicle Allowance	0	0	162.70	93.46	.00	-162.70	100.0%
413100	Workers Comp Insurance	0	0	181.19	81.35	.00	-181.19	100.0%
413110	PT - Workers Comp Insurance	0	0	114.08	114.08	.00	-114.08	100.0%
	TOTAL OpEx-Personnel	0	0	36,870.00	24,870.14	.00	-36,870.00	100.0%
42 OpEx-Op&AdminServc								
421000	Books Subscriptions & Membrsh	0	0	755.69	166.69	.00	-755.69	100.0%
422000	Public Notices	0	0	115.00	40.00	.00	-115.00	100.0%
423000	Travel & Training	0	0	60.00	.00	.00	-60.00	100.0%
424000	Office Supplies	0	0	43.41	43.41	.00	-43.41	100.0%
428000	Telephone Expense	0	0	141.14	141.14	.00	-141.14	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
431040 Bank Account Fees	0	0	194.81	116.17	.00	-194.81	100.0%
431050 Credit Card Merchant Fees	0	0	4,436.13	1,964.00	.00	-4,436.13	100.0%
448000 Operating Supplies	0	0	1,179.09	626.87	.00	-1,179.09	100.0%
463000 Cash Over Or Short	0	0	.37	.37	.00	-.37	100.0%
TOTAL OpEx-Op&AdminServc	0	0	6,925.64	3,098.65	.00	-6,925.64	100.0%
43 OpEx-Facility&Proper							
425000 Equipment Purch. & Maint.	0	0	239.98	239.98	.00	-239.98	100.0%
426000 Bldg & Grnd Suppl & Maint	0	0	1,273.19	929.21	.00	-1,273.19	100.0%
TOTAL OpEx-Facility&Proper	0	0	1,513.17	1,169.19	.00	-1,513.17	100.0%
TOTAL Ice Rink Facility - General	0	0	-46,519.03	-8,801.71	.00	46,519.03	100.0%
TOTAL REVENUES	0	0	-91,827.84	-37,939.69	.00	91,827.84	
TOTAL EXPENSES	0	0	45,308.81	29,137.98	.00	-45,308.81	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc							
348110 Ice Rink Rental - Hockey	0	0	-17,411.00	-2,328.00	.00	17,411.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-17,411.00	-2,328.00	.00	17,411.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	468.71	331.80	.00	-468.71	100.0%
412810 PT Wages-Ice Rental-Hockey	0	0	3,043.71	1,960.27	.00	-3,043.71	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	53.64	25.17	.00	-53.64	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	149.96	149.96	.00	-149.96	100.0%
413020 Employee Medical Ins	0	0	96.11	62.26	.00	-96.11	100.0%
413030 Employee Life Ins	0	0	2.52	1.72	.00	-2.52	100.0%
413040 State Retirement & 401 K	0	0	86.69	62.72	.00	-86.69	100.0%
413050 Vehicle Allowance	0	0	3.12	3.12	.00	-3.12	100.0%
413100 Workers Comp Insurance	0	0	7.15	3.37	.00	-7.15	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
413110 PT - Workers Comp Insurance	0	0	19.60	19.60	.00	-19.60	100.0%
TOTAL OpEx-Personnel	0	0	3,931.21	2,619.99	.00	-3,931.21	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.10	1.10	.00	-1.10	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.10	1.10	.00	-1.10	100.0%
TOTAL Ice Rink Rentals - Hockey	0	0	-13,478.69	293.09	.00	13,478.69	100.0%
TOTAL REVENUES	0	0	-17,411.00	-2,328.00	.00	17,411.00	
TOTAL EXPENSES	0	0	3,932.31	2,621.09	.00	-3,932.31	

8120 Ice Rink Rentals -Figure Skate

41 OpEx-Personnel

411000 Salaries - Perm Employees	0	0	162.57	117.10	.00	-162.57	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	18.36	8.91	.00	-18.36	100.0%
413020 Employee Medical Ins	0	0	34.77	23.53	.00	-34.77	100.0%
413030 Employee Life Ins	0	0	.81	.55	.00	-.81	100.0%
413040 State Retirement & 401 K	0	0	30.11	22.15	.00	-30.11	100.0%
413050 Vehicle Allowance	0	0	1.38	1.38	.00	-1.38	100.0%
413100 Workers Comp Insurance	0	0	2.45	1.19	.00	-2.45	100.0%
TOTAL OpEx-Personnel	0	0	250.45	174.81	.00	-250.45	100.0%

42 OpEx-Op&AdminServc

428000 Telephone Expense	0	0	.34	.34	.00	-.34	100.0%
TOTAL OpEx-Op&AdminServc	0	0	.34	.34	.00	-.34	100.0%
TOTAL Ice Rink Rentals -Figure sk	0	0	250.79	175.15	.00	-250.79	100.0%
TOTAL EXPENSES	0	0	250.79	175.15	.00	-250.79	

8130 Ice Rink Rentals - Full Rink

30 OpRev-ChargeforServc

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8130	Ice Rink Rentals - Full Rink	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
348130	Ice Rink Rental - Full Rink	0	0	.00	150.00	.00	.00	.0%
	TOTAL OpRev-ChargeforServc	0	0	.00	150.00	.00	.00	.0%
41 OpEx-Personnel								
411000	Salaries - Perm Employees	0	0	323.58	231.60	.00	-323.58	100.0%
412830	PT Wages-Ice Rental-Full Rink	0	0	93.26	.00	.00	-93.26	100.0%
413010	FICA & Medicare Payroll Taxes	0	0	36.73	17.61	.00	-36.73	100.0%
413020	Employee Medical Ins	0	0	68.31	45.57	.00	-68.31	100.0%
413030	Employee Life Ins	0	0	1.70	1.16	.00	-1.70	100.0%
413040	State Retirement & 401 K	0	0	59.24	43.14	.00	-59.24	100.0%
413050	Vehicle Allowance	0	0	2.42	2.42	.00	-2.42	100.0%
413100	Workers Comp Insurance	0	0	4.89	2.35	.00	-4.89	100.0%
	TOTAL OpEx-Personnel	0	0	590.13	343.85	.00	-590.13	100.0%
42 OpEx-Op&AdminServc								
428000	Telephone Expense	0	0	.76	.76	.00	-.76	100.0%
	TOTAL OpEx-Op&AdminServc	0	0	.76	.76	.00	-.76	100.0%
	TOTAL Ice Rink Rentals - Full Rin	0	0	590.89	494.61	.00	-590.89	100.0%
	TOTAL REVENUES	0	0	.00	150.00	.00	.00	
	TOTAL EXPENSES	0	0	590.89	344.61	.00	-590.89	
8135 Ice Rink Rentals - Ice Party								
30 OpRev-ChargeforServc								
348135	Ice Party Room Rental	0	0	-1,550.00	-560.00	.00	1,550.00	100.0%
	TOTAL OpRev-ChargeforServc	0	0	-1,550.00	-560.00	.00	1,550.00	100.0%
41 OpEx-Personnel								

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
411000 Salaries - Perm Employees	0	0	86.70	57.55	.00	-86.70	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	10.37	4.31	.00	-10.37	100.0%
413020 Employee Medical Ins	0	0	15.07	7.86	.00	-15.07	100.0%
413030 Employee Life Ins	0	0	.53	.36	.00	-.53	100.0%
413040 State Retirement & 401 K	0	0	15.97	10.87	.00	-15.97	100.0%
413100 Workers Comp Insurance	0	0	1.38	.58	.00	-1.38	100.0%
TOTAL OpEx-Personnel	0	0	130.02	81.53	.00	-130.02	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	.28	.28	.00	-.28	100.0%
TOTAL OpEx-Op&AdminServc	0	0	.28	.28	.00	-.28	100.0%
TOTAL Ice Rink Rentals - Ice Part	0	0	-1,419.70	-478.19	.00	1,419.70	100.0%
TOTAL REVENUES	0	0	-1,550.00	-560.00	.00	1,550.00	
TOTAL EXPENSES	0	0	130.30	81.81	.00	-130.30	
8200 Learn to Skate							
30 OpRev-ChargeforServc							
348210 Ice Skate Lessons	0	0	-4,959.75	-1,106.75	.00	4,959.75	100.0%
TOTAL OpRev-ChargeforServc	0	0	-4,959.75	-1,106.75	.00	4,959.75	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	868.16	622.95	.00	-868.16	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	98.34	47.36	.00	-98.34	100.0%
413020 Employee Medical Ins	0	0	184.13	123.51	.00	-184.13	100.0%
413030 Employee Life Ins	0	0	4.51	3.08	.00	-4.51	100.0%
413040 State Retirement & 401 K	0	0	160.07	117.14	.00	-160.07	100.0%
413050 Vehicle Allowance	0	0	6.92	6.92	.00	-6.92	100.0%
413100 Workers Comp Insurance	0	0	13.10	6.33	.00	-13.10	100.0%
TOTAL OpEx-Personnel	0	0	1,335.23	927.29	.00	-1,335.23	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	1.94	1.94	.00	-1.94	100.0%
TOTAL OpEx-Op&AdminServc	0	0	1.94	1.94	.00	-1.94	100.0%
TOTAL Learn to Skate	0	0	-3,622.58	-177.52	.00	3,622.58	100.0%
TOTAL REVENUES	0	0	-4,959.75	-1,106.75	.00	4,959.75	
TOTAL EXPENSES	0	0	1,337.17	929.23	.00	-1,337.17	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc							
348310 Ice Rink Rental - Freestyle F	0	0	-1,219.00	-1,219.00	.00	1,219.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-1,219.00	-1,219.00	.00	1,219.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	964.53	686.19	.00	-964.53	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	109.96	52.09	.00	-109.96	100.0%
413020 Employee Medical Ins	0	0	200.18	131.37	.00	-200.18	100.0%
413030 Employee Life Ins	0	0	5.10	3.48	.00	-5.10	100.0%
413040 State Retirement & 401 K	0	0	178.42	129.69	.00	-178.42	100.0%
413050 Vehicle Allowance	0	0	6.92	6.92	.00	-6.92	100.0%
413100 Workers Comp Insurance	0	0	14.65	6.97	.00	-14.65	100.0%
TOTAL OpEx-Personnel	0	0	1,479.76	1,016.71	.00	-1,479.76	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	2.22	2.22	.00	-2.22	100.0%
TOTAL OpEx-Op&AdminServc	0	0	2.22	2.22	.00	-2.22	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Freestyle Sessions	0	0	262.98	-200.07	.00	-262.98	100.0%
TOTAL REVENUES	0	0	-1,219.00	-1,219.00	.00	1,219.00	
TOTAL EXPENSES	0	0	1,481.98	1,018.93	.00	-1,481.98	
8400 Ice Ribbon Facility							
30 OpRev-ChargeforServc							
348401 DailyAdmissions-IceRibbon	0	0	-29,849.74	-6,593.96	.00	29,849.74	100.0%
348440 Ice Skate & Walker Rentals	0	0	-19,613.72	-4,467.25	.00	19,613.72	100.0%
TOTAL OpRev-ChargeforServc	0	0	-49,463.46	-11,061.21	.00	49,463.46	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	2,270.25	1,556.51	.00	-2,270.25	100.0%
412860 PT wages - Ice Ribbon	0	0	18,562.93	11,685.06	.00	-18,562.93	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	265.48	117.08	.00	-265.48	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	893.91	893.91	.00	-893.91	100.0%
413020 Employee Medical Ins	0	0	586.70	410.24	.00	-586.70	100.0%
413030 Employee Life Ins	0	0	12.97	8.82	.00	-12.97	100.0%
413040 State Retirement & 401 K	0	0	404.64	279.69	.00	-404.64	100.0%
413050 Vehicle Allowance	0	0	16.86	16.86	.00	-16.86	100.0%
413100 Workers Comp Insurance	0	0	35.57	15.86	.00	-35.57	100.0%
413110 PT - Workers Comp Insurance	0	0	116.89	116.89	.00	-116.89	100.0%
TOTAL OpEx-Personnel	0	0	23,166.20	15,100.92	.00	-23,166.20	100.0%
42 OpEx-Op&AdminServc							
428000 Telephone Expense	0	0	6.58	6.58	.00	-6.58	100.0%
TOTAL OpEx-Op&AdminServc	0	0	6.58	6.58	.00	-6.58	100.0%
43 OpEx-Facility&Proper							

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
425010 EquipPurch&Maint-IceRibbon	0	0	2,431.00	.00	.00	-2,431.00	100.0%
426010 Bldg Supplies & Maint-IceRibbon	0	0	50.25	50.25	.00	-50.25	100.0%
TOTAL OpEx-Facility&Proper	0	0	2,481.25	50.25	.00	-2,481.25	100.0%
TOTAL Ice Ribbon Facility	0	0	-23,809.43	4,096.54	.00	23,809.43	100.0%
TOTAL REVENUES	0	0	-49,463.46	-11,061.21	.00	49,463.46	
TOTAL EXPENSES	0	0	25,654.03	15,157.75	.00	-25,654.03	
8800 Daycare-Ice							
30 OpRev-ChargeforServc							
348810 Daycare Daily Admissions-Ice	0	0	-379.98	-152.46	.00	379.98	100.0%
TOTAL OpRev-ChargeforServc	0	0	-379.98	-152.46	.00	379.98	100.0%
41 OpEx-Personnel							
412090 Daycare Staff	0	0	765.08	511.95	.00	-765.08	100.0%
413011 Part-time-FICA & MedicareTaxe	0	0	39.25	39.25	.00	-39.25	100.0%
413110 PT - Workers Comp Insurance	0	0	5.13	5.13	.00	-5.13	100.0%
TOTAL OpEx-Personnel	0	0	809.46	556.33	.00	-809.46	100.0%
TOTAL Daycare-Ice	0	0	429.48	403.87	.00	-429.48	100.0%
TOTAL REVENUES	0	0	-379.98	-152.46	.00	379.98	
TOTAL EXPENSES	0	0	809.46	556.33	.00	-809.46	
9000 General Operating							
22 TAXES							
311000 General Property Taxes	0	0	-17.58	-17.58	.00	17.58	100.0%
312000 Prior Yrs'Taxes-DeInquent	0	0	-18,135.16	-18,135.16	.00	18,135.16	100.0%
315000 Fees-In-Lieu Of Prop Tax	0	0	-4,327.80	-4,327.80	.00	4,327.80	100.0%
TOTAL TAXES	0	0	-22,480.54	-22,480.54	.00	22,480.54	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
30 OpRev-ChargeforServc							
349080 Rental - Meeting Rooms	0	0	-3,162.00	-992.00	.00	3,162.00	100.0%
TOTAL OpRev-ChargeforServc	0	0	-3,162.00	-992.00	.00	3,162.00	100.0%
32 OpRev-Merch&Concess.							
349090 Vending Machines Commission	0	0	-484.42	-484.42	.00	484.42	100.0%
TOTAL OpRev-Merch&Concess.	0	0	-484.42	-484.42	.00	484.42	100.0%
33 OpRev-Miscellaneous							
369000 Sundry Revenues	0	0	-690.62	-401.46	.00	690.62	100.0%
TOTAL OpRev-Miscellaneous	0	0	-690.62	-401.46	.00	690.62	100.0%
40 OPERATIONS & MAINTEN							
427000 Utilities	0	0	42,017.05	25,079.80	.00	-42,017.05	100.0%
451100 Insurance & Surety Bonds	0	0	208,509.00	.00	.00	-208,509.00	100.0%
TOTAL OPERATIONS & MAINTEN	0	0	250,526.05	25,079.80	.00	-250,526.05	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	14,441.37	9,545.63	.00	-14,441.37	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	1,745.22	727.33	.00	-1,745.22	100.0%
413020 Employee Medical Ins	0	0	3,222.72	2,012.36	.00	-3,222.72	100.0%
413030 Employee Life Ins	0	0	87.01	58.51	.00	-87.01	100.0%
413040 State Retirement & 401 K	0	0	2,504.79	1,647.70	.00	-2,504.79	100.0%
413050 Vehicle Allowance	0	0	389.08	204.46	.00	-389.08	100.0%
413100 Workers Comp Insurance	0	0	233.36	98.19	.00	-233.36	100.0%
TOTAL OpEx-Personnel	0	0	22,623.55	14,294.18	.00	-22,623.55	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
42 OpEx-Op&AdminServc							
421000 Books Subscriptions & Membrsh	0	0	154.40	154.40	.00	-154.40	100.0%
422000 Public Notices	0	0	15.52	15.52	.00	-15.52	100.0%
424000 Office Supplies	0	0	379.32	379.32	.00	-379.32	100.0%
428000 Telephone Expense	0	0	184.51	152.20	.00	-184.51	100.0%
448000 Operating Supplies	0	0	180.14	180.14	.00	-180.14	100.0%
TOTAL OpEx-Op&AdminServc	0	0	913.89	881.58	.00	-913.89	100.0%
43 OpEx-Facility&Proper							
425000 Equipment Purch. & Maint.	0	0	91.82	91.82	.00	-91.82	100.0%
426000 Bldg & Grnd Suppl & Maint	0	0	20,584.72	12,531.71	.00	-20,584.72	100.0%
TOTAL OpEx-Facility&Proper	0	0	20,676.54	12,623.53	.00	-20,676.54	100.0%
44 OpEx-ProfessionalSer							
431500 Acctg & Payroll Services	0	0	17,690.00	17,690.00	.00	-17,690.00	100.0%
TOTAL OpEx-ProfessionalSer	0	0	17,690.00	17,690.00	.00	-17,690.00	100.0%
52 NonOpRev-Miscellan.							
361000 Interest Earnings	0	0	-39,994.65	-19,139.65	.00	39,994.65	100.0%
TOTAL NonOpRev-Miscellan.	0	0	-39,994.65	-19,139.65	.00	39,994.65	100.0%
TOTAL General Operating	0	0	245,617.80	27,071.02	.00	-245,617.80	100.0%
TOTAL REVENUES	0	0	-66,812.23	-43,498.07	.00	66,812.23	
TOTAL EXPENSES	0	0	312,430.03	70,569.09	.00	-312,430.03	
9100 Debt Service							
22 TAXES							

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9100 Debt Service	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
311010 Genl Prop Taxes-Debt Svc	0	0	-11.07	-11.07	.00	11.07	100.0%
312000 Prior Yrs'Taxes-DeInquent	0	0	-11,427.68	-11,427.68	.00	11,427.68	100.0%
315000 Fees-In-Lieu Of Prop Tax	0	0	-2,727.11	-2,727.11	.00	2,727.11	100.0%
TOTAL TAXES	0	0	-14,165.86	-14,165.86	.00	14,165.86	100.0%
TOTAL Debt Service	0	0	-14,165.86	-14,165.86	.00	14,165.86	100.0%
TOTAL REVENUES	0	0	-14,165.86	-14,165.86	.00	14,165.86	
9200 Maintenance							
40 OPERATIONS & MAINTEN							
426500 GrndsMaint/Mowing/SnowRmv	0	0	1,023.00	1,023.00	.00	-1,023.00	100.0%
TOTAL OPERATIONS & MAINTEN	0	0	1,023.00	1,023.00	.00	-1,023.00	100.0%
41 OpEx-Personnel							
411000 Salaries - Perm Employees	0	0	7,418.17	4,821.05	.00	-7,418.17	100.0%
413010 FICA & Medicare Payroll Taxes	0	0	895.05	355.07	.00	-895.05	100.0%
413020 Employee Medical Ins	0	0	2,244.53	1,602.45	.00	-2,244.53	100.0%
413030 Employee Life Ins	0	0	45.75	30.63	.00	-45.75	100.0%
413040 State Retirement & 401 K	0	0	1,324.09	869.41	.00	-1,324.09	100.0%
413050 Vehicle Allowance	0	0	15.24	15.24	.00	-15.24	100.0%
413100 Workers Comp Insurance	0	0	120.57	48.87	.00	-120.57	100.0%
TOTAL OpEx-Personnel	0	0	12,063.40	7,742.72	.00	-12,063.40	100.0%
42 OpEx-Op&AdminServc							
424000 Office Supplies	0	0	62.66	.00	.00	-62.66	100.0%
428000 Telephone Expense	0	0	130.76	89.21	.00	-130.76	100.0%
TOTAL OpEx-Op&AdminServc	0	0	193.42	89.21	.00	-193.42	100.0%
43 OpEx-Facility&Proper							

FEBRUARY '24 DETAILED REV. & EXP.

FOR 2024 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
425000 Equipment Purch. & Maint.	0	0	60.16	60.16	.00	-60.16	100.0%
426000 Bldg & Grnd Suppl & Maint	0	0	1,038.83	489.05	.00	-1,038.83	100.0%
TOTAL OpEx-Facility&Proper	0	0	1,098.99	549.21	.00	-1,098.99	100.0%
TOTAL Maintenance	0	0	14,378.81	9,404.14	.00	-14,378.81	100.0%
TOTAL EXPENSES	0	0	14,378.81	9,404.14	.00	-14,378.81	
GRAND TOTAL	0	0	-100,223.72	-102,406.65	.00	100,223.72	100.0%

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
February 29, 2024

Date Prepared: March 5, 2024

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	467,939.12	432,088.19	(580.84)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	4.6002%	5.4057%	N/A	N/A	4,736,143.88	4,425,810.41	19,139.65	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						5,204,083.00	4,857,898.60	18,558.81		
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:						5,204,083.00	4,857,898.60	18,558.81		

Notes:

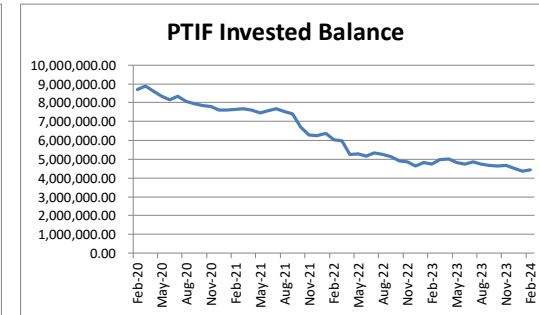
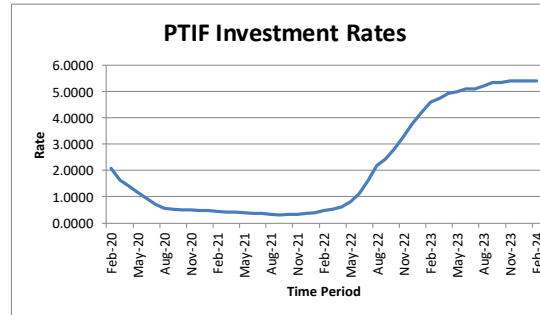
"Net Monthly Earning <Charge>" for checking is the net monthly bank service charges.

Next semi-annual bond payment (2013 G.O. Refunding Bonds) - due on 7/1/2024 in the amount of \$49,200.00

Prepared by & Title:

Galen D. Rasmussen

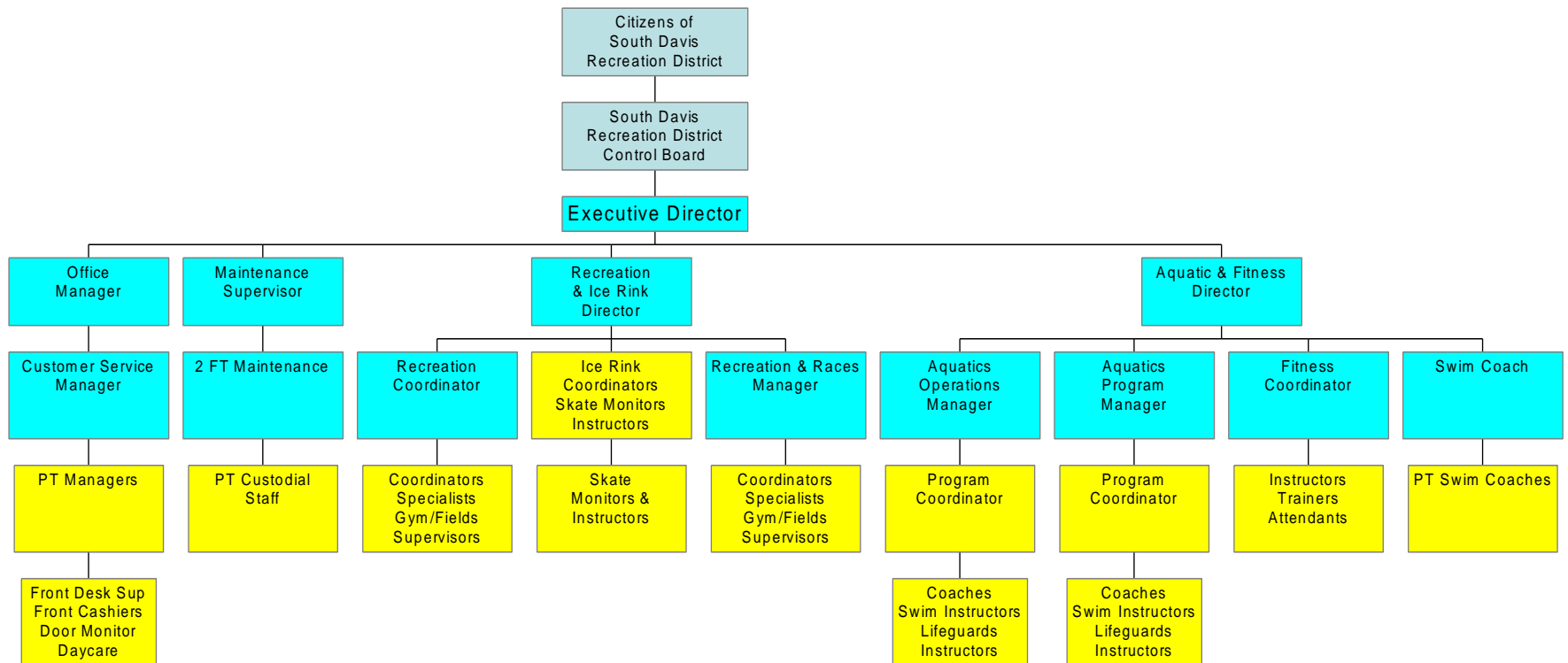
Galen D. Rasmussen, District Treasurer



January 2024 Credit Cards

Name	Date	Merchant	Description	Cost
Admin	12/26/2023	ZOOM	ELECTRONIC MEETING SUBSCRIPTION	\$60.17
	12/26/2023	MICROSOFT	MS OFFICE SUBSCRIPTION	\$214.50
	12/28/2023	FACEBOOK	BOOSTIN PROGRAM AD	\$24.00
	1/3/2024	SPOTIFY	FACILITY MUSIC	\$11.79
	1/4/2024	AMAZON	RACQUETBALL SUPPLIES	\$139.95
	1/6/2024	GRANTWATCH	GRANT AVAILABILITY SUBSCRIPTION	\$45.00
	1/8/2024	CONSTANT CONTACT	EMAIL MARKETING	\$155.52
	1/17/2024	AMAZON	SWEETHEARTS RACE AWARDS	\$274.25
	1/18/2024	KLEANFREAK	RACE SUPPLIES	\$221.00
Aquatics	12/27/2023	USA SWIMMING	COACH REGISTRATION	\$95.00
	1/9/2024	USA SWIMMING	COACH REGISTRATION	\$95.00
	1/9/2024	USPS	SHIPPING TO REPAIR EQUIPMENT	\$11.40
	1/11/2024	USA SWIMMING	COACH REGISTRATION	\$95.00
	1/17/2024	UPS	SHIPPING FOR SWIM SCORING SYSTEM REPAIR	\$76.97
Cory Haddock	1/5/2024	AMAZON	OFFICE SUPPLIES	\$28.41
	1/17/2024	AMAZON	SUBSCRIPTION	\$16.08
Tom Lund	12/27/2023	HEALTHSTREAM	FITNESS EQUIPMENT SUPPLIES	\$119.92
	12/27/2023	NATIONAL GYM	FITNESS EQUIPMENT SUPPLIES	\$61.35
	12/29/2023	AMAZON	HIGH TEMP SWITCH	\$20.98
	12/28/2023	AMAZON	HIGH TEMP WIRES	\$35.02
	12/28/2023	AMAZON	FLOOR CLEANER	\$263.40
	12/28/2023	AMAZON	HAND SOAP DISPENSER	\$40.89
	1/11/2024	WEBSTAURANT	THERMOSTAT	\$43.90
	1/18/2024	AEI	THERMAL COUPLERS	\$50.25
	1/19/2024	NATIONAL GYM	FITNESS EQUIPMENT PARTS	\$30.93
	1/24/2024	FUTURE PRO	PADS FOR BASKETBALL BACKBOARDS	\$730.00
Scott McDonald	1/2/2024	TEAMSNAPE	WATER POLO TEAM SITE REGISTRATION	\$595.50
	1/10/2024	USA WATER POLO	WATER POLO MEMBERSHIP	\$600.00
	1/10/2024	USA WATER POLO	WATER POLO ADMINISTRATOR MEMBERSHIP	\$40.00
	1/15/2024	REMOTE PC	ACCESS TO COMPUTER REMOTELY	\$99.50
	1/17/2024	SPORTSENGINE	SWIM TEAM WEBSITE REGISTRATION	\$1,099.00
				\$5,394.68

South Davis Recreation Center



**SOUTH DAVIS RECREATION DISTRICT
RESOLUTION NO. 2024-04**

**A RESOLUTION ADOPTING THE SOUTH DAVIS RECREATION
DISTRICT RULES AND REGULATIONS**

WHEREAS, the South Davis Recreation District (“District”) owns and operates the South Davis Recreation Center, and operates the Bountiful Ice Ribbon, and administers various sports, athletic, and wellness programs in Davis County, Utah; and

WHEREAS, the Board of Trustees (“Board”) as the governing body of the District has power and authority to adopt rules and regulations for the orderly conduct of the District and for carrying out the District’s purposes; and

WHEREAS, on August 15, 2011, the Board last updated its Rules and Regulations; and

WHEREAS, the Board of Trustees desires to update its Rules and Regulations on a rolling basis over the next several months; and

WHEREAS, the Board wishes to adopt the next set of changes to its Rules and Regulations.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SOUTH DAVIS RECREATION DISTRICT AS FOLLOWS:

Section 1 Adoption. The Board of Trustees of the South Davis Recreation District hereby adopts updates to section – (2) General Rules and adopts section (3) Facility Specific Rules, (13) Amendments and Updates, and (14) Contact Information of the updated Rules and Regulations of the South Davis Recreation District, attached hereto as Exhibit “A” and by this reference made a part hereof. The Rules and Regulations may hereafter be amended and/or modified from time to time by the Board of Trustees.

Section 2 Effect. The Rules and Regulations attached hereto as Exhibit A supersede and replace any prior rules, regulations, and/or policies of the District in conflict herewith.

Section 3 Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

Section 4 Effective Date. This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF SOUTH DAVIS
RECREATION DISTRICT ON THIS 18th DAY OF MARCH, 2024.**

**SOUTH DAVIS RECREATION
DISTRICT**

ATTEST:

Clerk

By: _____
Chairman, Board of Trustees

**Rules and Regulations
of the
South Davis Recreation District**

**Updated:
March 1~~5~~², 2024**

1. Introduction

1.1 Purpose and Scope

These Rules and Regulations (“Regulations”) are established by the South Davis Recreation District (the “District”) to ensure the safe, orderly, and enjoyable operation of the South Davis Recreation Center (“Center”), the Bountiful Ice Ribbon, and the recreation programs administered by the District. These regulations apply to all visitors, members, participants, and staff.

1.2 Authority and Applicability

The District has the authority and responsibility to enforce these Regulations. Non-compliance may result in penalties or exclusion from District facilities and programs.

1.3 Disclaimer

Visitors, members, and participants use the Center, the Ice Ribbon, and participate in District activities at their own risk. The District is not responsible for accidents, injuries, or damage to personal property.

2. General Rules

2.1 Code of Conduct

The South Davis Recreation District is committed to creating a safe, welcoming, and inclusive environment for all. Our Code of Conduct outlines the expected behavior and values that all individuals associated with the District must uphold.

2.1.1 Respectful Behavior

All individuals—including visitors, members, participants, spectators, and staff—are expected to treat each other with respect, courtesy, and consideration. This includes:

Respect for Others: Treat all individuals with kindness and consideration regardless of their age, race, color, religion, gender, sexual orientation, national origin, disability, or any other protected status. Discrimination or bias-based behavior will not be tolerated.

Conflict Resolution: If conflicts arise, we encourage open and respectful communication to resolve issues. Aggressive or hostile behavior, including verbal threats, intimidation, or violence, will result in immediate disciplinary action.

Privacy and Boundaries: Respect the privacy and personal space of others. Inappropriate physical contact, intrusive photography, or unwarranted attention is not acceptable.

2.1.2 Non-Discrimination

The South Davis Recreation District is committed to fostering an environment free from discrimination. Discrimination on the basis of race, color, religion, gender, sexual orientation, national origin, disability, or any other protected status is strictly prohibited. We strive to create an inclusive space where everyone can participate without fear of bias or prejudice.

2.1.3 Harassment and Bullying

Harassment and bullying are unacceptable behaviors within our community. This includes, but is not limited to:

- a. Sexual Harassment:* Unwanted sexual advances, comments, or requests for sexual favors are strictly prohibited.
- b. Verbal Harassment:* Offensive, derogatory, or abusive language targeting an individual's characteristics or identity is not tolerated.
- c. Cyberbullying:* Harassment through electronic means, including social media, email, or text messages, is considered a violation of our Code of Conduct.

The District takes all reports of harassment and bullying seriously and will investigate and address such incidents promptly. Those found in violation of these rules may face disciplinary measures, including suspension or membership termination.

By adhering to these principles and values outlined in our Code of Conduct, we can ensure that all individuals can enjoy our facilities and programs in a respectful and inclusive environment.

2.2 Facility Access and Hours

Facility access and hours of operation shall be determined by the Executive Director in consultation with the District's Board of Trustees. The hours of operation shall be posted at the Recreation Center and on the District's website.

2.3 Membership and Admission

Only members, paid visitors, or authorized participants and spectators shall be permitted to enter the Recreation Center or Ice Ribbon, or to participate in District activities.

2.3.1 Membership Types

Various membership types are available, each with specific benefits and fees. Membership types shall be established by the Board of Trustees and may include resident, non-resident, family, annual, monthly, and seasonal memberships. Prices for the various membership types

shall be updated annually according to processes outlined in state law. Each member shall be required to enter into a Membership Agreement Form with the District.

2.3.2 Admission Fees

Non-members may use the Center or Ice Ribbon by paying a daily admission fee. Daily admission rates shall be established by the Board of Trustees and posted at the front desk of the Center and on the District's website.

2.3.3 Group Rate

The District shall establish a group rate for groups of twelve (12) or more individuals seeking to use a facility at the Recreation Center simultaneously. Use of the group rate shall require the group to make a reservation at least 24 hours in advance. No individual or organization may reserve or be a part of a group receiving a group rate more than once during any three-month period. If a group requires more frequent use or regularly scheduled time, they must adhere to the guidelines established in Section 8.2 for teams and clubs.

2.4 Dress Code and Attire

Safe and appropriate attire must be worn in all District facilities. Specific dress codes may apply in certain areas.

a. General Attire Expectations:

- i. Appropriate Clothing:* Wear clothing that is appropriate for the specific activity or area of the facility you are using. For example, gym attire is suitable for the fitness center, while swimwear is required in the swimming pool.
- ii. Footwear:* Proper athletic or closed-toe shoes are required in most areas of the facility, including the fitness center, gymnasiums, and ice rink. Non-marking, non-scuff shoes are required for indoor sports activities.
- iii. Cleanliness:* Maintain good personal hygiene and ensure that your clothing is clean and free from offensive odors.

b. Facility-Specific Attire Rules:

- i. Fitness Center and Group Exercise Classes:* Appropriate workout clothing, including athletic shoes, must be worn. Avoid jewelry and clothing with zippers, buckles, or metal components that could damage equipment or cause injury.
- ii. Swimming Pools:* Swimwear designed for swimming is required. Street clothes, including jeans and cotton shirts, are not permitted in the pool area.

Babies and toddlers must wear swim diapers. Appropriate swim attire contributes to water quality and safety.

- iii. *Ice Rink and Ice Ribbon:* Dress warmly for ice skating, including long pants and warm layers. Gloves and hats are recommended in freezing temperatures. Skates must be worn on the ice; walking on the ice in regular shoes is not allowed. Skates may not be worn outside of the ice rink or ice ribbon facilities.
- iv. *Sporting Activities (e.g., basketball, volleyball, racquetball, soccer, and football):* Wear appropriate sport-specific attire, including non-marking athletic shoes for indoor play and turf shoes or cleats for outdoor play, and safety equipment. Remove any jewelry that may pose a safety hazard during sports activities. Wear safety equipment (e.g., pads, helmets, and guards) when appropriate.
- v. *Climbing Wall:* Wear athletic clothing suitable for climbing. Long hair should be tied back, and loose jewelry removed.
- vi. *Special Events and Programs:* Some programs or events may have specific dress code requirements, which will be communicated in advance.
- c. *Modesty and Sensibility:* In all cases, please use your discretion to ensure that your attire is modest and sensible for the environment and activity. Clothing that is overly revealing or offensive may result in restricted access to certain areas or programs.

2.5 Personal Belongings and Lockers

Lockers are available for daily use. No overnight use of lockers shall be permitted. The District is not responsible for lost or stolen items. Locks left overnight will be removed along with contents of the locker. No firearms, hazardous or illegal items, or flammable materials shall be stored in lockers. Locks are available from the Front Desk upon request.

2.6 Lost and Found

Items found should be turned in to the front desk. Claiming lost items requires proof of ownership. Unclaimed items are discarded or donated on a weekly basis.

2.7 Changing Rooms

The South Davis Recreation District provides changing rooms to enhance the convenience and comfort of our visitors. These facilities are designed to ensure privacy while changing attire, and we ask that all individuals using them adhere to the following guidelines:

- a. *Respect for Privacy:*

- i. *Privacy and Modesty:* Changing rooms are private spaces for changing attire. Please respect the privacy of others by not loitering or engaging in any behavior that compromises the privacy of those around you.
 - ii. *Non-Intrusive Behavior:* Avoid unnecessary conversation, staring, or any form of intrusive behavior while inside the changing rooms. This helps create a comfortable environment for everyone.
- b. *Cleanliness and Hygiene:*
 - i. *Cleanliness:* Keep the changing rooms clean and tidy. Dispose of any trash or personal items in the provided receptacles.
 - ii. *Personal Hygiene:* Maintain good personal hygiene while using the changing rooms. Please use the showers and sinks provided for personal grooming activities.
- c. *Locker Usage:*
 - i. *Locker Availability:* Lockers are available for daily use. Do not occupy lockers overnight. Any locks left on lockers overnight will be removed by staff.
 - ii. *Security:* It is recommended that you secure your belongings in lockers to prevent theft. The District is not responsible for lost or stolen items.
- d. *Safety and Security:*
 - i. *Emergency Situations:* Familiarize yourself with the location of emergency exits in the changing room area. In the event of an emergency, follow evacuation procedures as posted.
 - ii. *Report Suspicious Activity:* If you observe any suspicious activity or encounter any problems in the changing rooms, please notify facility staff immediately.
- e. *Appropriate Behavior:*
 - i. *Respect Others:* While using the changing rooms, maintain respectful behavior toward fellow visitors. Harassment or inappropriate conduct will not be tolerated.
 - ii. *Children and Family Changing Rooms:* If you are accompanying children, please use the designated family changing rooms or facilities to ensure their comfort and safety.

iii. *Nudity*. For the comfort of all patrons, please limit nudity in the locker rooms to while showering or changing clothes.

f. *Time Limits*:

i. *Timely Use*: Please be considerate of others by using the changing rooms efficiently. Avoid excessive or unnecessary use of these facilities, especially during peak hours.

g. *Special Needs and Accommodations*:

i. *Accessibility*: The South Davis Recreation District is committed to providing accessible facilities for all. If you require any special accommodations or assistance, please notify facility staff for support.

2.8 Photography & Electronic Devices

The District asks patrons not to photograph people without their prior knowledge and consent. This includes individuals in the background of selfies. Mobile phones and cameras are not permitted to be used within the locker room areas. Photography is discouraged in all pool areas. Consistent with section 2.1.3 of these Rules and Regulations, photography that is sexual in nature, harassing, or bullying is prohibited. No photography is permitted in the Recreation Center without the knowledge and consent of the individual(s) being photographed. This includes individuals in the background of selfies. The use of mobile phones, cameras, or other electronic devices is not permitted within locker room areas. No photography is permitted in the pool areas.

2.9 Drugs & Alcohol

The South Davis Recreation District is dedicated to maintaining a safe, family-friendly, and healthy environment for all individuals using our facilities and participating in our programs. To achieve this goal and ensure the well-being of our community, we have implemented the following policies regarding drugs and alcohol:

a. *Zero Tolerance for Drugs*:

i. *Illegal Substances*: The possession, distribution, or use of illegal drugs or controlled substances on District property is strictly prohibited. This includes but is not limited to the use of recreational drugs, narcotics, or any substance considered illegal under federal, state, or local law.

ii. *Prescription Medications*: The use of prescription medications is allowed, provided that they are taken as prescribed by a licensed healthcare professional and do not impair an individual's ability to use the facilities or participate in programs safely.

b. *Alcohol Policy*:

- i. *Prohibition of Alcohol:* The consumption, possession, or distribution of alcoholic beverages on District property is not permitted, except when explicitly authorized by the District for specific events or programs. Any unauthorized alcohol found on the premises will be confiscated.

c. *Smoking and Vaping:*

- i. *Prohibition of Smoking and Vaping:* Smoking and vaping on District property is prohibited.

d. *Consequences for Violations:*

- i. *Immediate Action:* Violations of the drugs and alcohol policy will result in immediate action by District staff or security personnel. This may include escorting the individual off the premises and contacting the appropriate authorities if necessary.
- ii. *Membership Termination:* Individuals found in violation of these policies may face membership termination, temporary suspension, or other disciplinary actions at the discretion of the District, depending on the severity of the offense.
- iii. *Legal Consequences:* Violations of drug laws may lead to arrest and criminal charges. The District will cooperate fully with law enforcement authorities in such cases.

e. *Responsibility and Reporting:*

- i. *Community Responsibility:* All members, visitors, and program participants share the responsibility of upholding these policies and reporting any violations they may witness to District staff or security personnel.
- ii. *Confidential Reporting:* Individuals who suspect or become aware of drug or alcohol policy violations should report their concerns to District staff. Reports will be kept confidential to the extent possible.

f. *Education and Prevention:*

- i. *Education:* The South Davis Recreation District is committed to promoting awareness of the risks associated with drug and alcohol abuse. Educational materials and resources may be available to help individuals make informed choices.

g. *Seeking Assistance:*

- i. *Support and Resources:* If you or someone you know is struggling with substance abuse, the District can provide information about local resources and treatment options. We encourage individuals to seek assistance if needed.

3. Facility-Specific Rules

3.

3.1 Fitness Center and Classes

The South Davis Recreation District offers a fitness center and a variety of fitness classes designed to meet the health and wellness needs of our community. In keeping with our commitment to safety, inclusivity, and proper use of our facilities, the following rules and guidelines are established for the Fitness Center and associated classes.

3.1.1 General Access and Age Restrictions

3.1.1 To ensure the safety and well-being of all patrons, access to the fitness areas is subject to age restrictions. Individuals aged 16 and older are granted unrestricted access to the fitness areas, acknowledging their ability to independently use the equipment safely. Younger patrons, aged 14 and 15, are welcome in the fitness areas provided they have successfully completed the weight room orientation training offered by the District. This training is designed to educate young patrons on safe equipment use and gym etiquette. Individuals under the age of 14 are not permitted to access the fitness areas under any circumstances.

3.2 Equipment Usage Guidelines

Patrons are required to use all fitness equipment only for its intended purpose, and to adhere to all safety guidelines and instructions. To maintain hygiene and equipment quality, patrons must wipe down equipment after each use with the provided cleaning materials. During peak hours, to ensure equitable access to equipment, patrons are encouraged to share and rotate equipment usage efficiently.

3.3 Classes Enrollment and Cancellations

3.3 The District's fitness and wellness classes are designed to cater to a wide range of interests and fitness levels. To participate in these classes, advance reservation may be required. Registration can be conveniently done through our website or online reservation system. Spaces in class may be offered on a first-come, first-served basis. A spot in a class is not guaranteed without a prior reservation. This policy helps us manage class sizes effectively and ensures a quality experience for all participants.

3.4 Gymnasiums and Courts

Court Reservation

Fitness equipment in the gymnasium is exclusively for class use. To reserve the gymnasium or courts for recreational or team use, patrons must contact the front desk either in person or by phone.

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Patrons must wear shoes with non-marking soles within the gymnasium to protect the flooring from damage.

Courts and equipment must be utilized strictly for their intended purposes to ensure a safe and respectful environment for all users.

~~3.4.1 Equipment Usage~~

~~3.4.2 Sportsmanship and Fair Play~~

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4. Aquatic Facilities

4.1 Pool Hours and Schedules

- a. *Operating Hours:* Check the posted schedules or contact the front desk for information about pool hours, lap swimming, and open swim times.

4.2 Pool Safety Rules

- a. *Supervision:* Children under the age of 12 must be accompanied by an adult or responsible person, 14+ years or older, at all times. Lifeguards are responsible for enforcing safety rules but are not a substitute for vigilant supervision. While swimming, any child 8 and under must be accompanied by an adult or responsible person, 14+ years or older, who is also in the water within an arm's length of the child. Any child between the ages of 9 and 12 must be accompanied by an adult or responsible person, who is 14+ years or older, who is in the immediate pool area actively supervising.
- b. *Diving Rules:* Diving is allowed only in designated areas. Do not dive in shallow water.
- c. *Running and Horseplay:* Running, pushing, or any form of horseplay is not permitted in or around the pool area.
- d. *Flotation Devices:* Patrons are welcome to use flotation devices (life jackets, personal flotation devices, or swim aids) in the pools to enhance safety, confidence, and enjoyment for all swimmers. All individuals using flotation devices must be under the direct supervision of an adult or responsible person 14 years or older. Inflatable toys, rafts, or other flotation devices are not permitted in the pool area.
- e. *Coaching:* No unauthorized coaching is permitted. Coaches must sign a waiver and release agreement, and adhere to the posted schedule and rules.
- f. *Posted Rules:* Obey all rules posted in the pool areas.

4.3 Swim Attire Requirements

- a. Appropriate Swimwear:* Proper swim attire is required. Street clothes, including jeans and cotton shirts, are not allowed in the pool. Swim diapers with covers must be worn by babies and toddlers (Utah State Health Code R392-302-30(8)(c)).
- b. Hygiene:* Guests must take a cleansing shower before entering the pool area. Showering is required by state law and is essential to maintain water quality (Utah State Health Codes R392-302-2(4), R392-302-30(8)(a), and R392-302-30(8)(f)).

4.4 Hot Tub and Steam Room

- a. Age Restrictions:* Hot tub and steam room use may have age restrictions. Please check posted signs for details.
- b. Time Limits:* To ensure everyone's enjoyment, please observe time limits and be considerate of others waiting to use these facilities.

4.5 Lap Pool

- a. Lap Lanes:* At times, the lap pool may be dedicated to lap swimming only. Please use designated lanes for lap swimming and follow posted circle swimming policies when applicable.

4.6 Activity Pools

- a. Specific Rules:* The activity pools may have specific rules and guidelines. Please refer to posted signage for activity-specific instructions.

4.7 Club & High School Use

- a. Club and High School Teams:* Club and High school swim teams may use the lap pool during scheduled times. Schedules and schedule changes will be posted to accommodate these teams.

5. Ice Facilities

5.1 Skating Sessions

- a. Skating Schedules:* Ice skating sessions are scheduled at specific times. Please refer to the posted schedules or inquire at the front desk for session times and availability.
- b. Skating Aids:* Skating aids, such as walkers, are available for beginners. Please be mindful of other skaters while using these aids.

- c. *Skate Safely*: Skate at a reasonable speed and in the same direction as the majority of skaters. Do not skate against the flow of other skaters unless it is a designated reverse-skating or freestyle skating session. Freestyle skating may be restricted to designated times or locations.

5.2 Skate Rental and Care

- a. *Rental Skates*: If you require rental skates, they must be paid for at the front desk and picked up at the rental counter. Ensure that rental skates fit securely and comfortably.
- b. *Rental Return*: Please return rental skates to the rental counter promptly after your session. Avoid taking rental skates outside the rink area.
- c. *Maintenance*: Take care of rental skates and report any issues to the rental counter staff immediately. Do not attempt to repair or alter rental skates.

5.3 Ice Rink Etiquette

- a. *Litter and Trash*: Dispose of trash and litter in designated receptacles. Help maintain a clean skating area.
- b. *Food and Drink*: Food and drink should be consumed in designated areas only. Glass containers are not allowed on or near the ice.
- c. *Music and Headphones*: Use of personal music devices with headphones/earbuds may be restricted if more than one skater is on the ice.
- d. *Safety Measures*: Be aware of safety signs and staff instructions. If the ice resurfacing machine is in use, please exit the rink promptly.
- e. *Group Gatherings*: Avoid standing or sitting in large groups in the middle of the rink, as it can obstruct the flow of skaters.
- f. *Courtesy and Respect*: Show courtesy and respect to fellow skaters. Be especially mindful of novice skaters and children.
- g. *Safety Gear*: Protective gear (e.g., helmets and padding) is recommended, for novice skaters or those learning new skills. A limited number of helmets are available, at no cost, at the skate desk.
- h. *Coaching*: No unauthorized coaching is permitted. Coaches must sign a waiver and release agreement, and adhere to the posted schedule and rules.

6. Youth and Adult Sports Leagues

6.1 League Registration and Participation

6.1.1 Age Groups and Divisions

6.1.2 Team Formation

6.1.3 Player Eligibility

6.2 League Rules and Regulations

6.2.1 Game Schedule and Format

6.2.2 Sportsmanship and Conduct

6.3 Referee and Umpire Authority

6.4 Spectator Guidelines

6.4.1 Positive Support

6.4.2 Respect for Officials and Players

6.4.3 Safety Considerations

7. Health and Safety

7.1 Medical Emergencies

7.1.1 First Aid Kits and AED Locations

7.1.2 Emergency Contact Information

7.2 Health and Hygiene

7.2.1 Personal Hygiene Expectations

7.2.2 Illness and Contagious Conditions

7.2.3 Emergency Evacuation Procedures

8. Use by Private Clubs, Teams, Coaches, and Trainers

8.1 Unauthorized Use Prohibited

The use of district facilities by private clubs, teams, coaches, or trainers not expressly authorized by the district is strictly prohibited. This includes both formal and informal games, practices, coaching, and training, but does not include volunteer coaches in district-sponsored leagues or activities.

8.2 Authorization Process & Standards for Approval

- a. *Private Clubs and Teams:* Private clubs or teams must be duly registered and licensed legal entities, such as nonprofit organizations, community-based clubs, school classes, or established sports teams. This does not include one-time or infrequent groups that qualify for a group rate as described in section 2.3.3.
 - i. Private clubs or teams interested in using district facilities must apply to the district for approval.
 - ii. The application shall include the following information:

- A. Club or team name, contact person, and contact details.
- B. Proof of legal entity registration and documentation supporting their purpose and commitment to organized sports.
- C. Proof of Insurance (See Section 8.8)
- D. Location, dates and times, and duration of use (game-by-game or season-by-season).
- E. Any additional requirements, such as equipment, facilities, or services.

b. *Private Coaches and Trainers*

- iii. *Authorization Process:* Individuals seeking to coach in district facilities must undergo a formal authorization process that includes an application, background check, and training. The background check and training shall be obtained at the expense of the individual applicant.
- iv. *Standards for Approval:* The district shall consider the following standards before authorizing an individual to provide private coaching or training at a district facility:
 - i. *Certification:* The individual shall have a recognized certification in their respective sport or discipline.
 - ii. *Code of Conduct:* Potential coaches must commit, in writing, to promote a positive, inclusive, and safe environment for all participants.
- iii. Proof of Insurance (See Section 8.8)
- iv. *Criminal Background Check:* An individual applying to coach or train at district facilities shall submit to a criminal background check.
 - A. *Permanent Disqualification:* An individual shall be permanently disqualified from coaching or training at a district facility if the background check report shows that the individual has ever been convicted of any of the crimes listed in the Table of Convictions appended to these Rules and Regulations, or equivalent offenses in any state.
 - B. *Guidelines:* If the criminal background check discloses convictions of crimes not listed in the Table of Convictions, the district shall consider the guidelines included in the Table of Convictions.

- C. *Mitigating Circumstances*: Before deciding whether to disqualify an individual from coaching or administering youth sports, the individual shall be given an opportunity to provide evidence, in writing, of any mitigating circumstances.
- D. *Appeals*: Any individual who is disqualified because of information received from the background check may appeal the decision by submitting an appeal, in writing, to the Executive Director within thirty (30) days of the decision.

8.3 No Employer-Employee Relationship or Property Right Established

Nothing in these rules and regulations shall be construed to establish a property right by or employment relationship with any private individual or entity authorized to use, or to coach or train at, a district facility.

8.4 Prioritization of District Programs

District programs and events shall have priority in the scheduling of facilities. Private individuals and entities must be flexible and accommodate schedule changes that prioritize district programs. In the event of a scheduling conflict, district activities will take priority. The allocation of district facilities will be based on the needs of the general public and the suitability of facility for the requested sport or activity.

8.5 Respect for Other Users

8.5.1 Maintaining a Respectful Environment

All users of district facilities, including private clubs, teams, coaches, and trainers, are expected to maintain a respectful and courteous demeanor at all times. This includes respecting the rights, diversity, and dignity of all other users.

8.5.2 Shared Facility Use

Users must acknowledge that district facilities are shared spaces. As such, they must be mindful of their impact on others, including noise levels, use of equipment, and space occupancy.

8.5.3 Cooperation with Facility Staff and Other Users

Active cooperation with facility staff and other users is required to ensure efficient and fair use of facilities. This includes adhering to schedules, following staff instructions, and being flexible in accommodating the needs of others.

8.5.4 Conflict Resolution

In the event of conflicts or disputes with other users, individuals are encouraged to resolve issues amicably and constructively. Facility staff may be involved as mediators if necessary.

8.5.5 Reporting Issues and Concerns

Users are encouraged to report any issues related to disrespect or misuse of facilities to the appropriate authorities promptly. This helps maintain a safe and welcoming environment for everyone.

8.5.6 Responsibility for Guests and Affiliates

Private clubs, teams, coaches, and trainers are responsible for the conduct of their members, guests, and affiliates. They must ensure that these individuals are also aware of and adhere to the principles of respect and cooperation.

8.6 Use or Rental Fee

The district may charge a fee for the use or rental of district facilities by private clubs, teams, coaches, or trainers. The rental fees will be determined according to the District's Fee Schedule based on the duration, frequency, and demand for the requested lease. Rental fees may be reduced in exchange for in-kind services like maintenance or the provision of training or clinics.

Season-by-season leases may be subject to a discounted rate compared to game-by-game or hour-by-hour rentals to incentivize longer-term commitments.

8.7 Terms and Conditions

Private clubs, teams, coaches, or trainers must enter into an agreement with the district by which they shall agree to abide by the terms and conditions required by the District.

The terms and conditions may include guidelines for use, responsible behavior, equipment storage, waste management, and any additional rules deemed necessary for the well-being of the district facility and surrounding areas.

Violation of the terms and conditions may result in penalties, revocation of privileges, or future leasing restrictions.

8.8 Insurance and Liability

- a. *Proof of Insurance:* Private clubs, teams, coaches, or trainers must provide proof of adequate insurance coverage before they shall be authorized to use district facilities.
- b. *Minimum coverage:* The following minimum insurance coverage is required:
 - i. *General Liability Insurance:* Private clubs, teams, coaches, and trainers must carry commercial general liability insurance with a minimum coverage limit

of \$1,000,000 per occurrence and \$2,000,000 aggregate. This insurance should cover any bodily injury, property damage, or personal injury claims arising from the club, team, coach, or trainer's activities on district facilities.

- ii. *Participant Accident Insurance:* Private clubs, teams, coaches, and trainers should consider obtaining participant accident insurance to cover accidental injuries sustained by their players during games or practices. This insurance should have a minimum coverage limit of \$100,000 per occurrence.
- iii. *Property Insurance:* Private clubs, teams, coaches, and trainers should consider obtaining property insurance to cover their equipment, gear, and other personal property. This insurance should have adequate coverage limits based on the value of the insured property. The District bears no responsibility for damage to equipment, gear, or personal property used at its facilities.
- iv. *Excess/Umbrella Liability Insurance:* Private clubs, teams, coaches, and trainers may consider obtaining excess or umbrella liability insurance to provide additional coverage above the primary liability limits. The coverage limit for this insurance should be determined based on the specific needs and risk profile of the club, team, coach, or trainer.
- c. *Certificate of Insurance:* Private clubs, teams, coaches, and trainers must provide a certificate of insurance naming the South Davis Recreation District as an additional insured and providing evidence of the required insurance coverage. The certificate must be submitted to and accepted by the District before the club, team, coach, or trainer shall be authorized to use district facilities.
- d. *Duty to Maintain Coverage:* Private clubs, teams, coaches, and trainers must maintain continuous insurance coverage at all times, and shall provide updated certificates of insurance upon renewal or expiration of their policies.
- e. *Failure to Maintain:* Failure to maintain the required insurance coverage or provide updated certificates of insurance may result in the revocation of privileges or restrictions on future use.

8.8.1 Liability Waivers

Individuals participating in activities conducted by private clubs, teams, coaches, or trainers are required to sign liability waivers. These waivers must be collected and maintained by the club, team, coach, or trainer using the facility.

The waivers shall clearly state that the district is not responsible for any injuries or accidents that occur during the use of the facility.

A club, team, coach, or trainer authorized to use a district facility shall provide evidence of such liability waivers to the district upon request. The failure to do so shall result in revocation of privileges.

9. District-Sponsored Clubs, Teams, or Events

9.1 Establishment and Approval

9.1.1 Criteria for Sponsorship

9.1.2 Application Process

9.2 Guidelines and Oversight

9.2.1 Compliance with District Policies

9.2.2 Reporting and Accountability

9.3 Benefits and Responsibilities

9.3.1 District Support

9.3.2 Representing the District

10. Concessions

11. Facility Rental

12. Enforcement and Consequences

The South Davis Recreation District shall actively enforce these Rules and Regulations as necessary to ensure the safety, well-being, and enjoyment of all individuals within our community. To maintain a respectful and inclusive atmosphere, we have established clear procedures for addressing violations. This section outlines the enforcement process and potential consequences for non-compliance.

12.1 Reporting Violations

We encourage all members, visitors, participants, and staff to report any violations of these Rules and Regulations they may observe. Reports should be made to District staff, security personnel, or through established reporting channels, such as incident report forms (see Appendix: 15.2).

All reports will be treated confidentially to the extent possible, while still allowing for proper investigation and resolution.

12.2 Investigation and Disciplinary Process

- a. Prompt Investigation:* Upon receiving a report of a violation, District staff will promptly investigate the matter to determine the facts and circumstances surrounding the incident.

- b. Process:* Individuals accused of violations will be provided an opportunity to present their side of the story and any relevant evidence during the investigation.
- c. Review of Evidence:* The District may review any available evidence, including witness statements, video footage, or documentation, to reach a fair and informed decision.

12.3 Consequences of Violations

Consequences shall be determined by District management. The District will apply consequences that are proportionate to the nature and severity of the violation. Depending on the situation, the following consequences may be applied:

12.3.1 Verbal Warning

A verbal warning may be issued as an initial response to minor or unintentional violations. Verbal warnings serve as a reminder of the Rules and Regulations and are intended to educate individuals about proper conduct.

12.3.2 Temporary Suspension

Temporary suspension from District facilities or programs may be imposed for more serious or repeated violations, or while the district staff investigate an alleged violation. The duration of the suspension will be determined based on the circumstances of the violation and may range from one day to several weeks.

12.3.3 Membership Termination/Trespass

In cases of severe violations, continued non-compliance, or violations that jeopardize the safety or well-being of others, the District may terminate membership and/or trespass an individual from District facilities. Individuals whose memberships are terminated may be prohibited from rejoining the District or entering its premises.

12.3.4 Legal Actions for Serious Offenses

In cases of criminal activity or actions that pose a significant threat to the safety of individuals or property, the District may involve law enforcement authorities. Legal actions may include filing criminal charges or pursuing civil remedies as deemed appropriate.

12.4 Appeals

The South Davis Recreation District recognizes the importance of due process and provides an avenue for individuals to appeal decisions related to violations and consequences.

12.4.1 Right to Appeal

Individuals subject to disciplinary actions have the right to appeal the decision to an impartial hearing officer.

12.4.2 Appeals Process

Appeals must be submitted in writing to the District office within thirty (30) days of the disciplinary action, and must detail the grounds for the appeal and any supporting evidence. Appeals will be reviewed by the designated hearing officer.

12.4.3 Hearing Officer

The hearing officer will conduct a fair and unbiased review of the appeal, considering all relevant information. The decision of the hearing officer will be final and binding.

13. Amendments and Updates

The South Davis Recreation District reserves the right to amend or update these Rules and Regulations at any time to reflect changes in policy, legal requirements, operational needs, or community standards.

~~13.~~

13.1 Review and Revision Process

Amendments or updates to these Rules and Regulations will be undertaken by the District's Board of Trustees in consultation with management, legal counsel, facility staff, and feedback from the community.

13.2 Notification of Changes

The District is committed to transparent communication regarding any amendments or updates to these Rules and Regulations. All changes ~~will~~may be communicated to patrons in a timely manner through the following channels:

- Posting on the District's official website
- Email notifications to all registered members and program participants
- Physical postings within the facilities at visible locations
- Social media announcements, if deemed necessary

Patrons are encouraged to regularly review the Rules and Regulations and stay informed of any changes. It is the responsibility of all patrons to adhere to the most current version of these regulations as part of their agreement to use District facilities and participate in programs.

14. Contact Information

~~District Office Contact Details~~

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For any inquiries, feedback, or concerns regarding these Rules and Regulations or any aspect of the South Davis Recreation District's facilities and programs, patrons are encouraged to contact us through the following methods:

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District Office Contact Details

Address: South Davis Recreation District, {Office Address}, {City}, {State}, {Zip Code} 550 N. 200 W, Bountiful, UT 84010

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Phone Number: {Office Phone Number} 801-298-6220

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Email: {Office Email Address} info@southdavisrecreation.com

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Website: {District Website URL} www.southdavisrecreation.com

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~~14.1 Facility Specific Contacts~~

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15. Appendix

15.1 Membership Agreement Form

15.2 Incident Report Form

16. Glossary

17. Definitions of Key Terms

Table of Convictions

I. Permanent Disqualification

An individual shall be permanently disqualified from coaching, training, or administering youth sports if the background check report shows that the individual has ever been convicted of any of the crimes listed in the following Table of Convictions, or equivalent offenses in any state.

A. Any misdemeanor, felony conviction, or criminal charges of misconduct involving a child.

B. Any conviction of a crime against a person, including or similar to:

- i. Murder and manslaughter;
- ii. Malicious wounding by mob;
- iii. Abduction;
- iv. Felony assault and bodily wounding;
- v. Robbery;
- vi. Carjacking;
- vii. Extortion and other threats;
- viii. Sexual assault;
- ix. Felony stalking; or
- x. Convictions of any attempt or conspiracies to commit any of the above-listed crimes or similar crimes.

C. Any conviction of a crime against property, including or similar to:

- i. Felony arson;
- ii. Burglary; or
- iii. Convictions of any attempts or conspiracies to commit any of the above-listed crimes or similar crimes.

D. Any conviction of a crime involving health or safety, including or similar to:

- i. Felony violation relating to the possession or distribution of drugs;
- ii. Drive-by shooting;
- iii. Use of a gun in a crime of violence;
- iv. Felonious discharge of firearms within or at occupied dwellings; or
- v. Conviction of any attempts or conspiracies to commit any of the above-listed crimes or similar crimes.

E. Any conviction of a crime involving morals or decency, including or similar to:

- i. Failing to secure medical attention for injured child;
- ii. Pandering;
- iii. Crimes against nature involving a child;
- iv. Taking indecent liberties with a child;
- v. Abuse or neglect of a child;

- vi. Obscenity offenses;
- vii. Possession of child pornography or electronic facilitation of pornography;
- viii. Abuse or neglect of an incapacitated adult;
- ix. Employing or permitting a minor to assist in an act constituting an obscenity offense;
or
- x. Convictions of any attempts or conspiracies to commit any of the above-listed crimes or similar crimes.

II. Guidelines

For convictions of crimes not listed in the Table of Convictions, the following guidelines shall apply.

- A. The District shall temporarily disqualify an individual from coaching or administering youth sports if the background check report shows that any of the following circumstances apply.
 - i. Any individual who has been convicted of a theft-related crime or fraud in the prior fifteen (15) years shall be disqualified from any position involving the handling of funds or property.
 - ii. Any individual who has been convicted of a substance abuse crime within the past ten (10) years shall be disqualified from any coaching position or any position that involves activities of a minor.
- B. If the background check report shows that any of the following circumstances apply, the District may exercise discretion in determining whether to disqualify an individual, permanently or temporarily, from coaching or administering youth sports, with or without conditions, by applying the guidelines listed below.
 - i. Conviction of a felony offense not listed in the Table of Convictions should be viewed with extreme caution.
 - ii. Any pending charge, felony or misdemeanor, against a minor shall render the individual ineligible unless or until such charges are subsequently dismissed or the individual is found not guilty.
 - iii. Conviction of multiple misdemeanor offenses not listed on the Table of Convictions, when recent in time or indicative of a pattern of bad behavior, should be viewed with extreme caution.
 - iv. All other convictions or pending charges (excluding crimes against minors or convictions or pending charges of crimes listed in the Table of Convictions) revealed through a background check report should be considered on a case-by-case basis to determine whether the past conduct of the individual is compatible with working with

minors. Factors to consider include recency or remoteness in time, evidence of good conduct,

When determining how to apply these guidelines, the District shall determine whether such information disqualifies the individual from coaching or administering youth sports. Factors that may be considered in deciding whether to permit an individual to participate include the following:

- A. The nature and character of the past conduct;
- B. How the past conduct relates to the particular functions of the individual's team or function;
- C. The length of time since the offending conduct;
- D. Rehabilitation of the individual;
- E. Patterns of criminal behavior;
- F. The individual's performance record; and
- G. How such conduct affects the integrity of the sport or program.

South Davis Recreation District
Administrative Control Board Bylaws
As Amended to March 20, 2006

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Article I
Board Name and Authorization

Section 1. Name.

The South Davis Recreation District administrative control board shall be known as the South Davis Recreation District Board ("Board").

Section 2. Authorization.

The Davis County Commission's Resolution No. 2004-226 (the "Resolution") delegated to the Board the power to exercise all or any of the powers provided for in the *Utah Code Annotated*, Sections 17A-2-1314, 1316, 1320 and 1321.

Article II
District Offices

Section 1. District Office

The Board, from time to time, may designate such offices for the District as it may deem appropriate. The office of the District shall be located at 150 West 600 North, Bountiful City, Utah 84010.

200 10 550

Article III
Purposes and Authority of the Administrative Control Board

Section 1. Purpose

The Board is authorized to provide recreational facilities and services through the acquisition, construction, development, operation and maintenance of recreational facilities and services within the District, together with necessary appurtenances and equipment therefor.

Section 2. Adoption of Bylaws

The Board hereby adopts these Bylaws to provide for the orderly functioning of the Board in accordance with the Utah Special Service District Act and the Resolution. In the event of any conflict between the provisions of these Bylaws and the Resolution, the provisions of the Resolution shall be controlling.

Section 3. Programs and Activities

The Board shall establish, and regularly assess the appropriateness and effectiveness of, the District's facilities, programs, activities, and services provided to the District's residents.

Section 4. Finances

The Board shall budget, account for, and disburse the District's funds; including taxes levied, fees and charges imposed, and other revenues received. The Board shall cause to be prepared and filed annual audits. The Board shall be governed by and shall conform with all applicable laws relating to the financial matters of the District. The fiscal year of the District shall begin on January 1 and end on December 31 of each year. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the District, shall be signed by two of the following officers of the District: the Chair, Vice-chair, Clerk.

Section 5. District Director

The Board shall select and appoint an Executive Director to manage the day-to-day affairs of the District.

Section 6. Contracts and Other Actions

The Board shall enter into contracts, agreements or take other actions to further the purposes of the District and exercise the rights, power and authority delegated to it. All contracts, agreements, or other legal documents shall be authorized by the Board, be signed by the Chair or Vice-chair and be attested by the Clerk unless otherwise provided by resolution of the Board.

Article IV Board Membership

Section 1. Members

The Board of the District shall consist of eight (8) members, each of whom shall be a qualified elector of the District, except that those members of the Board appointed by the municipalities, may, but need not be, qualified electors of the District. The County will appoint three (3) members to the Board pursuant to the procedures required under Section 17A-1-303, *Utah Code Annotated* 1953, as amended. Bountiful City, Centerville City, North Salt Lake City, West Bountiful City and Woods Cross City will each appoint one (1) member to the Board pursuant to the procedures required under Section 17A-1-303, *Utah Code Annotated* 1953, as amended.

Section 2. Restrictions

- a. No member of the Board may be a full or part-time employee of the District while serving on the Board.
- b. No person employed by the District as a full-time or part-time employee may serve on the Board of the District.

- c. A Board member may not be compensated separately as a Board member and as an employee for providing the same service.

Section 3. Term of Office

The term of office for each member of the Board shall be four (4) years, except two (2) persons on the initial board appointed by Davis County shall serve for a term of two (2) years, to be determined by drawing lots, and the remaining one (1) person appointed by Davis County shall have an initial term of four (4) years. The term of office of members of the Board appointed by the municipalities shall be four (4) years each, except that two (2) persons on the initial board, when appointed, shall serve for a term of two (2) years, to be determined by drawing lots, and the remaining three (3) persons from the group appointed by the municipalities shall serve an initial term of four (4) years. The initial two-year terms shall conclude on December 31, 2005, and the initial four-year terms shall conclude on December 31, 2007.

Section 4. Oath

All members of the Board before entering on the duties of their respective offices shall take, subscribe and file a constitutional oath of office. The oath required by this Section shall be administered by any judge, notary public or by the recorder of an appointed member's municipality. All oaths of office shall be filed with the Clerk of the District. No official act of any member of the Board shall be invalid for reason that he or she failed to take the oath of office.

Section 5. Board Vacancy

When a vacancy occurs on the Board for any reason, a replacement to serve out the unexpired term shall be appointed by the appropriate entity. All appointments shall be made in accordance with law.

Section 6. Compensation

Members of the Board may receive compensation and reimbursement of expenses as provided by law to the same extent as if they were members of a board of trustees of a local district, as defined in Section 17B-2-404, *Utah Code Annotated* 1953, as amended.

Article V Board Officers

Section 1. Officers

The officers of the Board shall consist of a Chair, Vice-chair, Clerk and a Treasurer. The Clerk and the Treasurer shall be elected by the Board at the Board's January meeting immediately following each municipal general election or as soon thereafter as is practical. The Clerk and the Treasurer shall hold office for two (2) years. The Chair and the Vice-chair shall be elected annually

by the Board at the Board's January meeting or as soon thereafter as is practical. The Chair and Vice-chair shall hold office for one (1) year.

Section 2. Eligibility

The Chair and the Vice-chair shall be selected from those Board members who have served on the Board for at least one year.

Section 3. Bond

The officers of the District shall execute a bond with written sufficient sureties, payable to the District in such amounts as may be determined by the Board, conditioned for the faithful performance of the duties of the respective officers and the payment of all monies received by such officer according to law and the rules of the District, or such officers may be included within a public employee blanket bond in such amounts as may be determined by the Board. The cost and premium charged by a corporate surety for any bond required by this Section shall be paid by the District.

Section 4. Officer Vacancy

During any regular meeting, the Board may elect a Board member to fill the remaining term of any officer who has vacated that seat.

Section 5. Chair

The Board Chair shall preside at the Board meetings and shall be an ex-officio member of all committees. The Board Chair may not serve as the Clerk or the Treasurer.

Section 6. Vice-chair

In the absence of the Board Chair, the Vice-chair shall perform the Chair's duties.

Section 7. Clerk

The Board shall appoint a Clerk who may or may not be a member of the Board. The Clerk may not also be the Treasurer. The duties of the Clerk shall be the following:

- a. to sign minutes of Board meetings and file them at the District offices;
- b. to attest all legal documents;
- c. to organize Board files and documents;
- d. to prepare or cause to be prepared the necessary checks after determining that a claim was authorized by the Board and/or the District Director, if authorized; and

- e. to perform other duties as may be assigned by the Board or required by law.

Section 8. Treasurer

The Board shall appoint a Treasurer who may or may not be a member of the Board. The Treasurer may not also be the Clerk. The duties of the Treasurer shall be the following:

- a. to be custodian of all money, bonds or other securities of the District;
- b. to determine the cash requirements of the District and to provide for the deposit and investment of all monies in accordance with law;
- c. to receive all public funds and money payable to the District and to keep accurate and detailed account of all monies received in accordance with law;
- d. to collect all special taxes and assessments as provided by law; and
- e. to perform other duties as may be assigned by the Board or required by law.

The Treasurer shall give or cause to be given every person paying money to the District, a receipt or other evidence of payment specifying, as appropriate, the date of payment and upon which account paid and shall file the duplicate of the receipt.

Section 9. Secretary

A secretary, hired by the Board, shall have the responsibility of taking and transcribing the minutes of Board meetings. These minutes and the agenda for the next meeting shall be provided to each Board member prior to each scheduled Board meeting.

Section 10. Removal From Office

The Board may remove any officer at any time, by a majority vote, with or without cause, as deemed appropriate by the Board.

Article VI Committees

Section 1. Committees

The Board, at its discretion, may create and/or abolish District committees or other organizational units. Committees shall serve to make recommendations to the Board unless otherwise specified by the Board.

Section 2. Committee Designations

Committees may be designated as STANDING committees or AD-HOC committees. Standing committees will be those which are formed for at least one year. Ad-hoc committees will be appointed as needed. Committee chairpersons may be Board members. All committee members must be approved by the Board.

Article VII Board Meetings

Section 1. Meetings and Notice

A regular meeting of the Board shall be held each month on a date and time and at a place designated by the Board, unless determined otherwise by the Board. Public notice as required by law shall be given. All meetings shall comply with the Open and Public Meetings law, *Utah Code Annotated*, Title 52, Chapter 4. Written notice shall be sent by the Board secretary to each Board member prior to each regularly scheduled meeting.

Section 2. Quorum

A quorum shall be necessary to conduct the business of the District. A quorum shall consist of five (5) or more of the appointed Board members.

Section 3. Voting

A minimum of five (5) "yes" votes shall be required to pass any resolution or take any action by the Board. Any resolution or motion of the Board having fewer favorable votes than required in this Section shall be considered defeated and invalid, except that a meeting may be adjourned by a majority vote of the Board, even though such majority is less than required in this Section.

Section 4. Special or Emergency Meetings

Any Board member may call a special or emergency meeting upon the request or approval of at least three additional Board members.

Article VIII Amendments to the Bylaws

Section 1. Amendments

These Bylaws may be amended from time to time by an affirmative vote of two-thirds (2/3) or more of the current Board members.

Section 2. Method of Amendment

Any Board member may propose amendments, modifications or other changes to these Bylaws from time to time. Written notice setting forth the proposed amendment(s) shall be mailed or given to each Board member no less than three (3) days prior to the meeting during which a vote is cast on the amendment(s).

APPROVED AND ADOPTED AS AMENDED to the 20th day of March, 2006.

SOUTH DAVIS RECREATION DISTRICT

By: _____
Chair

ATTEST:

Clerk

Staff Report



Subject: Reserves & Other Financial Policies
Author: Tyson Beck, District Clerk
Department: Finance
Date: March 18, 2024

Background

During the November 2023 Board meeting a request was made of staff to review the District's "Fund Balance and Reserve Policy" adopted by Resolution #2010-05 and compare it to financial best practices.

The establishment and monitoring of prudent financial reserve policies is important to ensure the long-term financial health of the District and the continuity of its operations.

The Government Finance Officers Association (GFOA) states the following about the importance of creating financial reserves:

It is essential that a government maintain adequate levels of working capital in its enterprise funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness.

Analysis

Current reserves policy

The District's Resolution #2010-05 states the following:

...the Board hereby designates the sum of \$2.5 million and any additional amounts that may accumulate thereon to be set aside in an account to be used for enhancement, maintenance and replacement of Recreation Center property. In addition, it is the intent and desire of the Board to provide an emergency operating reserve fund to handle emergencies that may occur from time to time. Accordingly, the Board hereby designates \$1.2 million to be held in a restricted, retained earnings fund for emergencies to ensure that operations in the Recreation Center will continue in an orderly manner and without unnecessary interruption.

This reserve policy outlines a flat \$2.5 million capital reserve and a \$1.2 million operating reserve (based on four months of 2010 operating expenses).

Best practice concepts for operating expense reserves

The GFOA states that: "governments should start with a baseline of ninety (90) days' worth of working capital and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level)."

So the GFOA has minimum reserve level recommendations but they leave the appropriate level determination up to each entity since each is unique in their operations.

The District's current operating expense reserve policy was based on 120 days or 4 months. During the 2020 pandemic the District operations were completely shut down for 66 days (March 15 to May 21). Even after reopening patronage and pass sales were far below average greatly affecting revenues. During 2020 the District's revenues drastically dropped by \$1,794,009 from 2019 forcing the District to use \$706,806 of cash reserves just to operate with continued reserves use during 2021. This is just an example of why such operating reserves are necessary.

Best practice concepts for capital expense reserves

Our research could not find any specific best practice given by the GFOA regarding appropriate levels of capital reserves. The GFOA does state the following:

GFOA recommends that governments develop and adopt capital planning policies that take into account their unique organizational characteristics including the services they provide, how they are structured, and their external environment.

Capital Planning policies should provide, at minimum ... A procedure for accumulating necessary capital reserves for both new and replacement purchases.

The District's current capital expense reserve policy is a flat \$2.5 million. It is unsure how this amount was calculated.

The appropriate level of a capital reserve can be subjective based on financial preferences (e.g., pay-as-you-go, greater reliance on external financing to spread out mid-term costs, etc.); however, at a minimum these concepts should be considered no matter your financial preference:

1. Historical capital expenditures
 - a. What is the cost of an average year?
 - b. How many unexpected repairs/replacements where there and their cost?
2. Ten-year capital plan expenditures
3. Current age and maintenance level of facility, equipment, and property
 - a. Useful life considerations
4. What cost level of capital expenditure should be considered for external financing
 - a. A question of the urgency of the project, cash reserves on hand, and ability to save costs by limiting external financing
5. Future operational changes (e.g., new services requiring capital outlay, ongoing accessibility of current facilities and fields, etc.)

A few recent capital projects are helpful to consider as part of analyzing the capital reserve. The leisure pool roof and air handler project (2021 & 2022) cost \$1,950,130. The pirate ship play feature in the leisure pool (2021 & 2022) cost \$365,746. If the District did not have sufficient reserves to pay for these projects external financing would have increased the cost of those projects as well as weakened the District's financial status ongoing with additional debt.

What are some of the goals of having District policies over minimum reserves and other financial policies?

- Continuity and affordability of District operations.
- Establish clear guidelines on minimum levels of cash balances and under what circumstances they can be used.
- Establish procedures (e.g., budgeting, reporting, etc.) to replenish reserves when they are used.
- Clearly define expectations that reserves cannot be used for ongoing operating costs. A longevity financial policy that one-time funding should not be used for ongoing costs.
- Maintain sufficient reserves for bond rating agency financial metrics.

What is the proposed change to the current reserve policy and how would the amounts compare to old policy?

The proposal would increase the operating reserve from 4 months to 6 months and have the capital reserve move from a flat \$2.5 million to be an average of two year's worth of capital expenses. There would also be various other additions outlining reserve eligible uses, replenishment, and equity monitoring.

Here is what the current reserve policy totals with audited 2022 numbers:

Current Reserves Policy Per Resolution #2010-05	
	<u>2022</u>
Four-month Operating Expenses	1,964,456
\$2.5 mm "enhancement, maintenance and replacement"	<u>2,500,000</u>
Current Minimum Reserve Balance	<u>4,464,456</u>
Audited 2022 "unrestricted cash"	4,635,603
Excess unrestricted cash over proposed reserve	171,147

Here is the proposed reserve option with audited 2022 numbers:

Reserve Option Proposed	
	<u>2022</u>
Six-months of Operating Expenses	2,947,000
Two Years of Average Capital Expenses	<u>794,000</u>
Minimum Reserve Balance	<u>3,741,000</u>
Audited 2022 "unrestricted cash"	4,635,603
Excess unrestricted cash over proposed reserve	894,603

Significant Impacts

Financial policy establishment and direction on future financial decision making.

Recommendation

It is recommended that the Board approve Resolution 2024-05 adopting the *Reserves & Other Financial Policies* document.



Reserves & Other Financial Policies

Purpose Statement

Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. The establishment of prudent financial reserve policies is important to ensure the long-term financial health of the South Davis Recreation District (the District) and the continuity of its operations.

This reserves policy will aid in maintaining sufficient reserves in order to provide District operations during emergencies, ensure a well-maintained facility, and avoid unnecessary debt and expense.

1. Reserve Minimum Levels & Conditions for Use of Reserves

a. Operating Reserve

Reserve Minimum Level

At the end of each year, the District will maintain a reserved portion of unrestricted cash equal to or greater than six (6) months of its total operating expenses.

Reserve Conditions of Use

The use of the operating reserve shall be limited to unanticipated and non-recurring needs. Reserve balances shall not be used under normal operating conditions.

b. Capital Reserve

Reserve Minimum Level

At the end of each year, the District will maintain a reserved portion of unrestricted cash equal to or greater than two (2) average years of capital expenses.

Reserve Conditions of Use

The use of the capital reserve shall be limited to large and infrequent capital asset replacement/repair. This reserve is intended for capital assets with 10-to-30-year lifecycles or if needed for emergency/natural disaster situations. Reserve balances shall not be used for recurring small to moderate capital asset replacement/repairs.

c. Reserve Replenishment

Should the actual balance of either the operating or capital reserve fall below the minimum balance, the District shall create a detailed financial plan to restore balances to the minimum balance within three (3) years. The plan will be prepared and submitted for Board approval in conjunction with the annual budget. Progress toward reserve replacement will be provided at least annually to the Board.

In restoring reserves to the minimum balance the District's financial plan must include measures that do not jeopardize long-term capital plans or asset useful lives. Short-term reductions in purchases of assets/equipment or reductions in asset maintenance costs at the expense of asset longevity will not be considered.

d. Reserve Minimum Exception

Should the Board and management determine that, based on available data and circumstances, the District cannot operate and still maintain the reserves described above, the following will apply:

- 1) District management and the Board shall review this reserves policy to ensure its requirements remain financially applicable under the current circumstances and District operations.
- 2) As part of the annual budget process, all revenues and expenses will be reviewed in detail in order to evaluate all potential opportunities for financial improvement of the District's operations.
- 3) At least annually a detailed financial report will be given to the Board regarding the financial trends of District revenues and expenses.

2. Equity (i.e., Net Position) Balance Decline Policy

As an additional safeguard against financial deterioration, an annual net position trend analysis will be performed and a report given to the Board. If District operations result in three consecutive years of declining net position the following will be required:

- a. Management shall create a detailed financial plan to reverse the negative trend within two (2) years. The plan will be prepared and submitted for Board approval in conjunction with the annual budget.
- b. Progress toward trend reversal will be provided at least annually to the Board.

Under no circumstances are District operations allowed to have more than five consecutive years of declining equity balance.

3. Equity Balance & Reserves Policy Adoption

The District's policy shall be adopted by resolution of the Board. Any modifications to the policy must also be approved by the Board.

4. Prior Reserve Policy Replacement

This policy supersedes and replaces the policy outlined in District resolution 2010-05 *A RESOLUTION ESTABLISHING A FUND BALANCE AND RESERVE POLICY FOR THE SOUTH DAVIS RECREATION DISTRICT*.

South Davis Recreation District Reserves & Financial Policies Addendum

1. Statement of Policy Purpose

Local governments can experience much volatility in their financial stability due to the economy, natural disasters, unfunded legislative mandates, etc. Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies include but are not limited to: operating cash flow requirements, economic uncertainties including downturns in the economy, local emergencies and natural disasters, loss of major revenue sources, unanticipated operating or capital expenditures, uninsured losses, future capital projects, and capital asset repair and replacement.

Reserve funds are a portion of the District's equity position (i.e., net position) that is set aside for future projects, operations, or as a hedge against future risk. The Government Finance Officers Association (GFOA) states the following:

Reserves serve as a bottom-line measure to help determine the extent to which structural balance goals are being achieved... If reserves are maintained at their desired levels, it is an indication that the organization is maintaining a structurally balanced budget. If reserves are declining, it may indicate an imbalance in the budget (e.g., if reserves are being used to fund on-going expenditures). *GFOA Best Practice: Achieving a Structurally Balanced Budget*

Equity balance reserves (e.g., operating reserves, rainy-day/contingency funds, or repair & replacement funds) are a prudent fiscal policy and an important factor in the analysis of fiscal and management responsibility. The establishment of prudent financial reserve policies is important to ensure the long-term financial health of the District and the continuity of its operations.

Replenishment of reserves is a vital financial practice to avoid using one-time funding sources for ongoing expenses.

2. Statement of Minimum Reserve Rationale

i. 6-month Operating Reserve

The GFOA states that: "governments should start with a baseline of ninety (90) days' worth of working capital and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level)."

District operations were shut down for 66 days during 2020 (March 15 to May 21) due to the COVID-19 pandemic. Once operations resumed patronage was still very delayed and operating revenues were still not back to the pre-pandemic levels three years later. Recreation by nature depends on people's discretionary income. In recessions and other crises, discretionary expenses are necessarily reduced. District operations need more operating reserves than the typical operation due to how volatile its charge-for-service revenue can be depending upon the economy.

During 2020 the District's revenues drastically dropped by \$1,794,009 from 2019 forcing the District to use \$706,806 of cash reserves just to operate with continued reserves used to operate during 2021. This is just an example of why such operating reserves are necessary for the District.

Operating expenses for this policy would include personnel and all other operating costs (i.e., cash basis) needed to keep the facility open and programs running. Items like depreciation expense or capital outlay would not be included in the definition of operating expense.

ii. **Two-year Capital Reserve**

The GFOA has stated the following:

GFOA recommends that governments develop and adopt capital planning policies that take into account their unique organizational characteristics including the services they provide, how they are structured, and their external environment.

Capital Planning policies should provide, at minimum ... A procedure for accumulating necessary capital reserves for both new and replacement purchases.

The District's facility was built in 2007 and, due to its age, is having repairs and capital replacements occur more frequently and with greater costs. Having two years of average capital expenses reserved provides a funding source for the larger and infrequent capital items that might otherwise require external financing. Using this as the minimum reserve amount is an effort to continue the financial goal of pay-as-you-go, which reduces the overall cost of operations by limiting external financing costs (e.g., interest, issuance costs, etc.) when financially advantageous.

This reserve is designed with just the 2023 District facility and equipment in mind and does not incorporate any potential expansion property or equipment.

3. **Equity (i.e., Net Position) Balance Decline Policy**

One of the main indicators of the financial health of any operation is whether the equity balance is increasing or decreasing. The Government Finance Officers Association (GFOA) has stated: "The key consideration in analyzing net position is not so much the amount itself, as the direction and speed at which it is either increasing or decreasing." *GAFFR page 807*

4. **Minimum Reserve Calculation Examples**

In an effort to illustrate the intent behind the reserve policies outlined, the following calculated examples are provided:

i. **6-month Operating Reserve**

For 2022 the reserve would have been \$2,947,000, which is half of the 2022 operating expenses.

ii. **Two-year Capital Reserve**

For 2022 the reserve would have been \$794,000, which is the 10-year (2013-2022) average of \$397,000 multiplied by two.

5. **Policy Definitions & Implementation Clarifications**

- i. The "unrestricted cash" refers to District cash that is not restricted by third-parties or legal requirements on its use.
- ii. The capital reserve policy refers to the "average" years of capital expenses. This will be calculated using a rolling average of total actual expenses of the current and past nine years (i.e. ten-year average). We will exclude from this average 80% of any capital expenses that are funded entirely by one-time revenue sources (e.g., bonding, donations, or grants). The remaining 20% will be included in the average to ensure future replacement of those assets can be properly funded.
- iii. When calculating any of the reserve amounts and presenting them to the Board, the reserves will be rounded to the nearest thousandth.

RESOLUTION NO. 2024-05

A RESOLUTION ADOPTING THE SOUTH DAVIS RECREATION DISTRICT RESERVES AND OTHER FINANCIAL POLICIES

WHEREAS, the Board of Trustees (“Board”) as the governing body of the District has power and authority to adopt policies and procedures for the orderly conduct of the District and for carrying out the District’s purposes; and

WHEREAS, the Board of Trustees desires to update its financial reserves policy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SOUTH DAVIS RECREATION DISTRICT AS FOLLOWS:

Section 1. Adoption. The Board of Trustees of the South Davis Recreation District hereby adopts the *Reserves & Other Financial Policies*, attached hereto as “Exhibit B”. This policy may hereafter be amended and/or modified from time to time by the Board of Trustees.

Section 2. Effect. The policies and procedures attached hereto as Exhibit A supersede and replace any prior rules, regulations, and/or policies of the District in conflict herewith.

Section 3. Severability. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 4. Effective Date. This Resolution shall become effective immediately upon its approval by the Davis County Commission.

PASSED AND ADOPTED BY THE BOARD OF SOUTH DAVIS RECREATION DISTRICT ON THIS 18th DAY OF MARCH, 2024.

SOUTH DAVIS RECREATION DISTRICT

ATTEST:

Clerk

By: _____
Board Chair



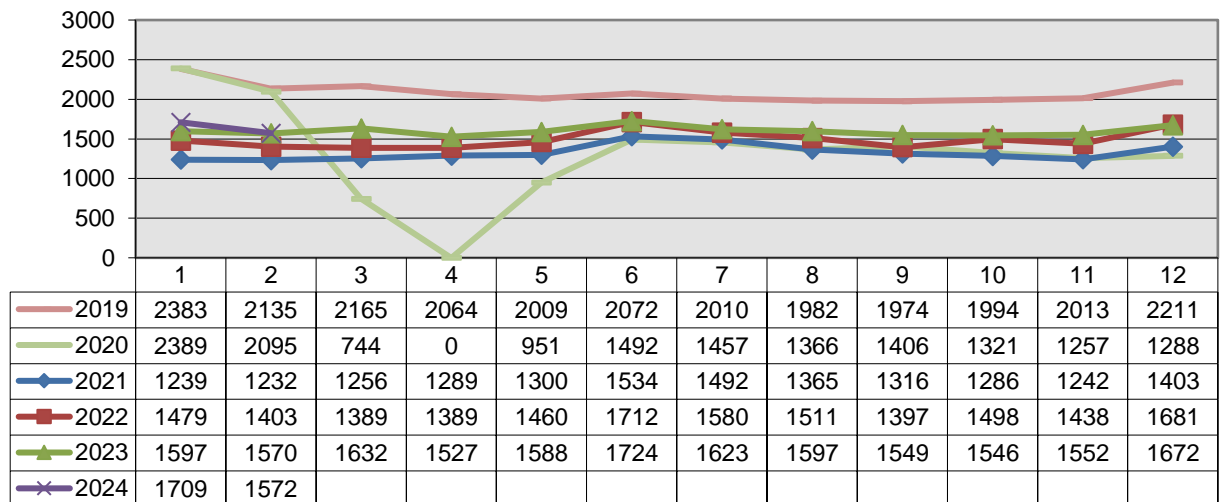
Board Meeting Membership & Admission Report

February 2024

Active in the month of February 2024

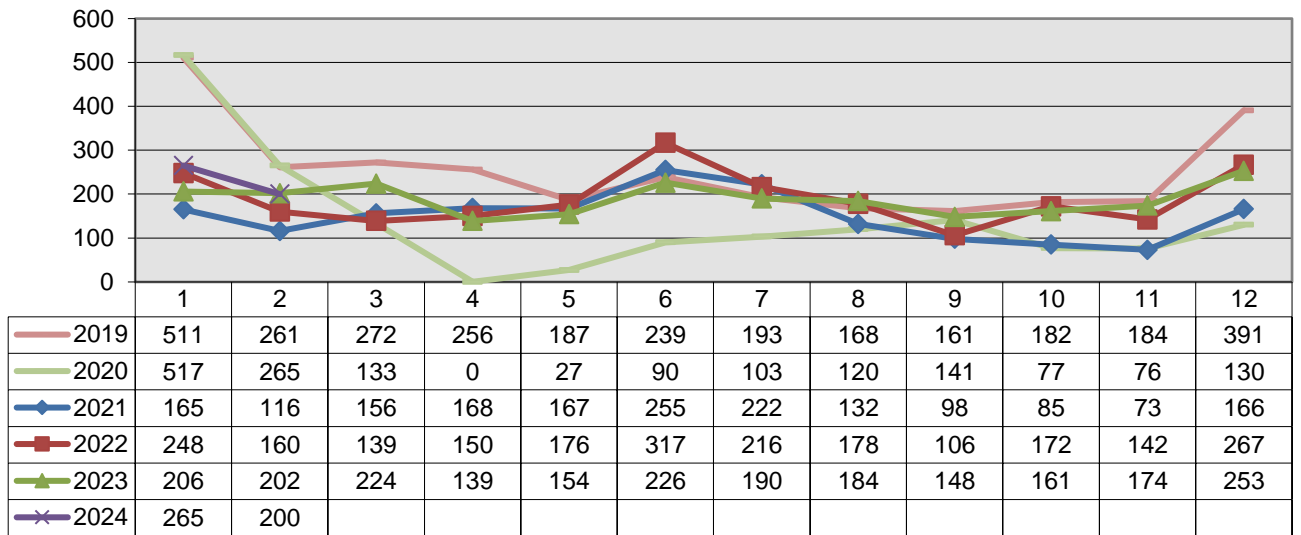
Type	Memberships	Members	Average Size
Annual/Charter	2,504	8,157	3.3
EFT	1,359	5,148	3.8
25 Punch Pass	1,878	4,210	2.2
Walking Pass	426	481	1.1
Insurance Provided	1,187	1,264	1.01
Summer Pass	0	0	
TOTALS	7,354	19,260	

Membership Sales by Month



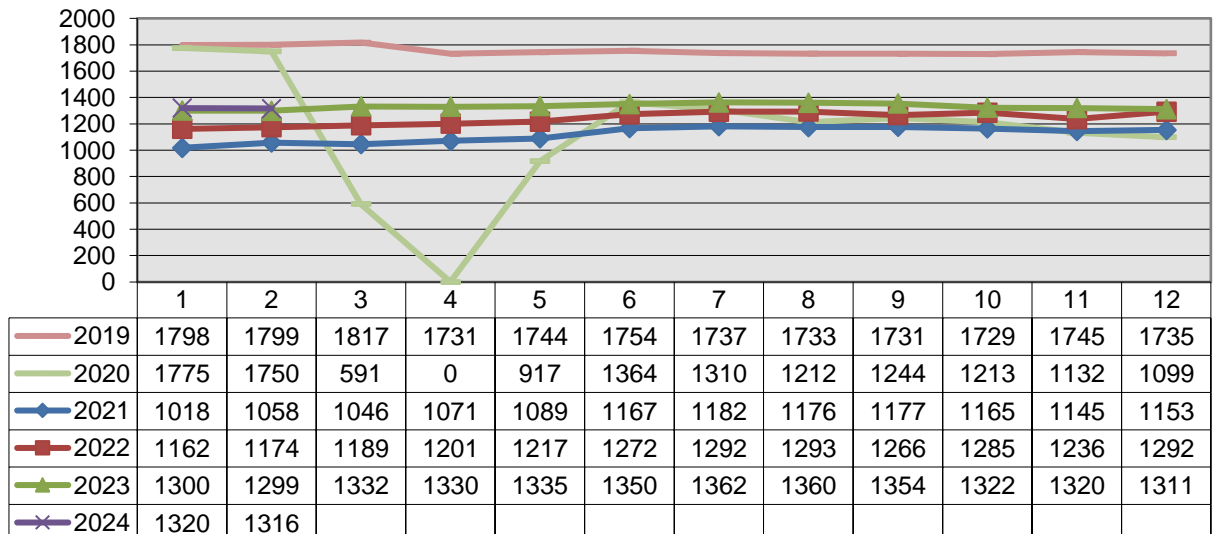
1572	Memberships sold this month	
2	0%	Total compared year to year
-137	-8%	Total compared month to month

Annual & Charter Membership Sales



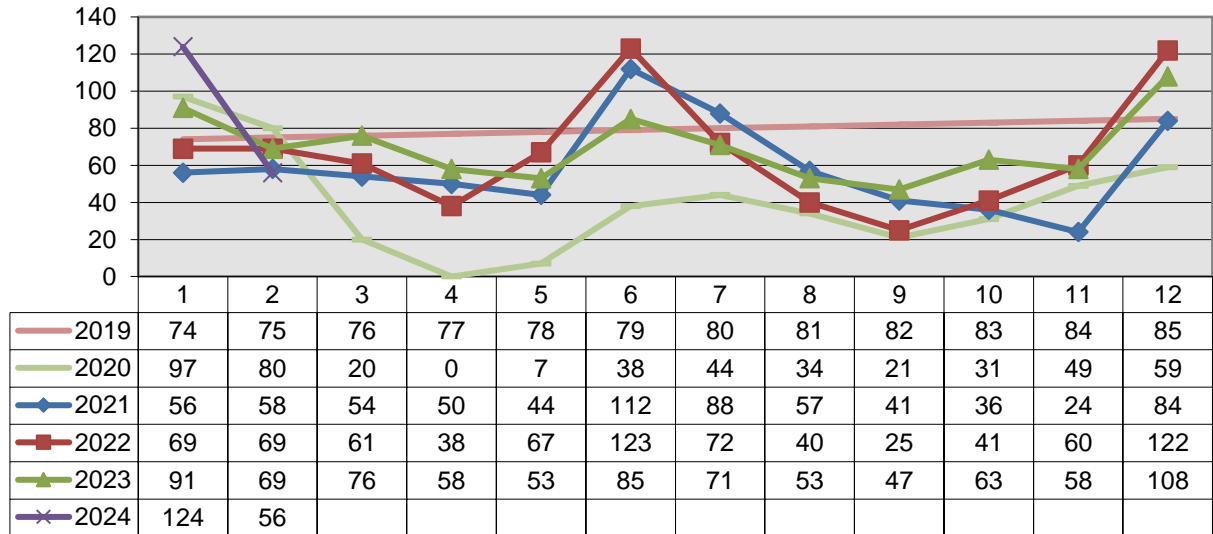
		Annual & Charter Memberships sold this month	
200			
-2	-1%	Total compared year to year	
-53	-21%	Total compared month to month	

Monthly EFT Membership Sales



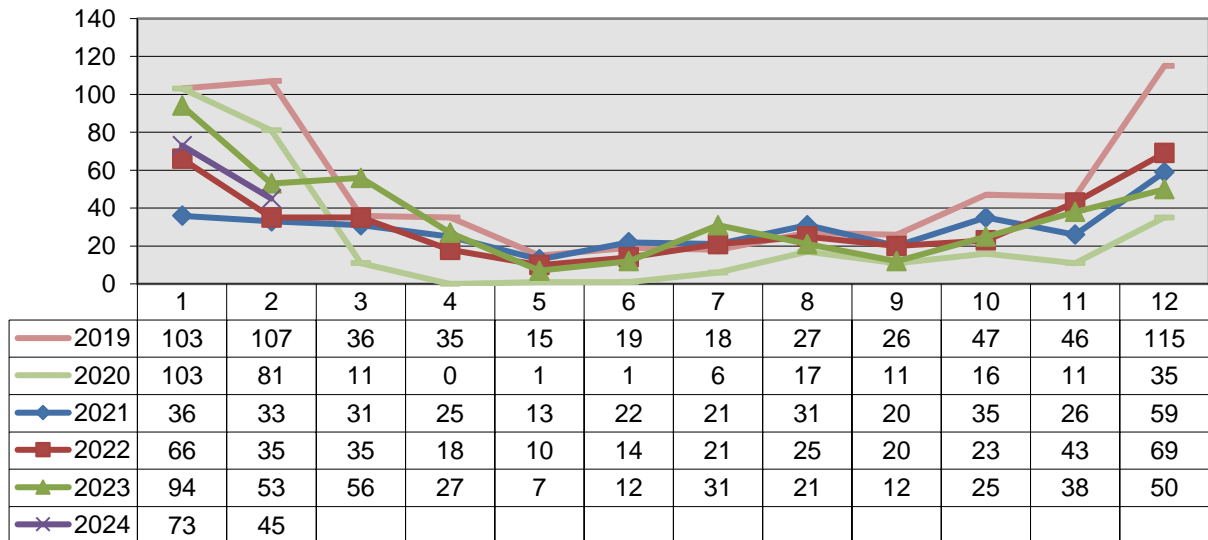
1316		Total EFT Memberships sold this month	
17	1%	Total compared year to year	
-4	0%	Total compared month to month	

Monthly 25 Punch Pass Sales



56	Total 25 Punch Pass Memberships sold this month	
-13	-19%	Total compared year to year
-68	-55%	Total compared month to month

Monthly Walking Passes



45	Total Walking Passes sold this month	
-8	-15%	Total compared year to year
-28	-38%	Total compared month to month

Day Admittance Averages
for February 2024

	Paid Admissions	Pass Holder Visits
Sunday	213	300
Monday	440	1984
Tuesday	284	1691
Wednesday	245	1632
Thursday	203	1495
Friday	308	1420
Saturday	763	1175

Paid Admissions includes:

Swimming, Ice Skating, Ice Ribbon, Fitness and Racquetball

Pass Holder Visits includes:

Annual, EFT, 25 Visit, Walking and Insurance