

South Davis Recreation District
Board Meeting
May 13th, 2024
5:30 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 April 8th, 2024 Board Meeting Minutes
4. Review and Approval of Expenditures/Financial Statement Review for April Reports 2024
5. Recognition of May 2024's Employees of the Month
6. 2023 Financial Statement Review/Discussion – Tyson Beck
7. 2023 Independent Audit Report –Keddington & Christensen, LLC.
8. Executive Director Report – Tif Miller
9. Membership Report
10. Discussion and Action on Resolution 2024-05 Adopting New Reserve and Other Financial Policies
11. Discussion and Action on Resolution 2024-07 Adopting SDRD Rules and Regulations
12. Process for Selection of New Board Members
13. Discussion on Upcoming Board Meeting Schedule
14. Closed Session to discuss the character or professional competence of an individual
15. Next Board Meeting – **June 10th, 2024**
16. Adjourn

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

3 April 8th, 2024 at 6:30 p.m.

4
5 Board Members present:

6 Mayor Brian Horrocks, North Salt Lake City
7 Councilmember Spencer Summerhays, Centerville City
8 Councilmember Kate Bradshaw, Bountiful City **arrived at 6:36 p.m.*

9 Board Member present on Zoom:

10 Councilmember Dell Butterfield, West Bountiful City
11 Mayor Ryan Westergard, Woods Cross City **arrived at 6:36 p.m.*

12
13 Staff In Attendance:

14 Tif Miller, Executive Director Jayme Blakesley, District Attorney
15 Scott McDonald, Aquatics & Fitness Director Tom Lund, Maintenance Supervisor
16 Cory Haddock, Ice & Recreation Director Mary Gadd, Office Manager

17
18 Others in attendance:

19 Clarissa Cawrse (West Bountiful), John Norman (Bountiful),
20

21 **WELCOME**

22
23 Chairman Horrocks opened the meeting at 6:30 p.m.

24
25 **CITIZEN MATTERS**

26
27 John Norman brought to the attention of the board that he was erroneously referred to as
28 James in the minutes for March 18th, 2024. Mr. Norman also would like to know what changes have
29 been made after any evaluation of the aquatics program revenue and expenses.

30
31 **APPROVAL OF MARCH 18TH, 2024 BOARD MEETING MINUTES**

32
33 Chairman Horrocks noted the correction of the name to John Normas on line #29. Corrected
34 Minutes of the Administrative Control Board Meeting held on March 18th, 2024, were approved on a
35 motion made by Councilmember Summerhays, and was seconded by Chairman Horrocks. Board
36 Members Summerhays, Horrocks, and Butterfield voted “aye.”

37
38 **REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW**
39 **FOR MARCH 2024**

40
41 Mr. Miller mentioned that there were three payroll periods in March. He highlighted the
42 following expenditures; Peak Software Systems (line #37), for \$6,920.00, is the annual license for the
43 registration and point-of-sale software, American Red Cross (line #52), for \$1,797.00, updating
44 instructor manuals and training materials for courses, Sarah Mullay (line #68), for \$6,492.50,
45 updating the AED machines in the facility, KW Sports (line #135), for \$13,3886.80, an approximate
46 savings of \$3,000 for soccer uniforms.
47

48 ***Councilmember Kate Bradshaw and Mayor Ryan Westergard arrived.***

49
50 Total expenditures of \$604,619.10 for the period of March 1, 2024, to March 31, 2024, were
51 approved on a motion made by Councilmember Summerhays, and seconded by Mayor Westergard.
52 Chairman Horrocks called for a roll call vote with Board Members Bradshaw, Summerhays,
53 Butterfield, Westergard, and Horrocks voted “aye.” There were no “nays.”
54

55 **STAFF REPORT – AQUATICS AND FITNESS DIRECTOR**

56
57 Scott McDonald gave a year-to-date report on programs and activities within the aquatics and
58 fitness departments. Mr. McDonald noted that the District’s swim lesson program was awarded a
59 URPA Outstanding Program at the annual conference in March. Board members reviewed pool usage
60 and had the opportunity to ask questions and give feedback.
61

62 **APPROVAL OF SPA AND SLIDE RESURFACING – CAPITAL EXPENDITURE**

63
64 Mr. McDonald explained the need to replaster the spa last year but missed getting onto the
65 schedule for the busy season for pool contractors. Mr. McDonald added that they have bundled the
66 replastering with repair of the slide seam and polishing the full slide. He solicited quotes from three
67 companies and recommended going with Miracle Method.
68

69 Councilmember Bradshaw asked if the epoxy had been seen in this type of application.
70 Chairman Horrocks added that he has used Miracle Method in his line of work. Mr. McDonald added
71 there is a 1-year warranty on the product and has a life expectancy of 15 years.
72

73 Councilmember Summerhays made a motion to award the bid to Miracle Method, in the
74 amount of \$12,711.00 and was seconded by Mayor Westergard. Chairman Horrocks called for a roll
75 call vote with Board Members Summerhays, Bradshaw, Westergard, Butterfield, and Horrocks voted
76 “aye.” There were no “nays.”
77

78 **APPROVAL OF STEPMILL REPLACEMENT – CAPITAL EXPENDITURE**

79
80 Mr. McDonald explained that in late 2023 one of the 550 Escalate stepmill machines
81 experienced a failure of the frame. The frame was still under warranty but the 2024 budget was
82 prepared with replacing two of the stepmills, so it was asked if an equivalent discount could be
83 honored in replacing the machine. Mr. McDonald solicited quotes from two other providers and
84 recommended accepting the quote from Intenza USA with the warranty offer.
85

86 Councilmember Bradshaw made a motion to award the bid to Intenza USA, in the amount of
87 \$24,231.00, with the warranty offer, and was seconded by Councilmember Summerhays. Chairman
88 Horrocks called for a roll call vote with Board Members Butterfield, Westergard, Summerhays,
89 Bradshaw, and Horrocks voted “aye.” There were no “nays.”
90

91 **EXECUTIVE DIRECTOR REPORT**

92
93 Mr. Miller touched upon a few things:

- 94
- 4/18 – 17-year anniversary with customer appreciation day

- 95 • Continuing city outreach – has gotten with North Salt Lake, Bountiful and West Bountiful
- 96 • Davis School District feedback
- 97 • Measures being taken to curb unauthorized entry into the facility; possibly remodeling exit
- 98 doors in the future
- 99 • Changing snack bar desk into registration / check in desk
- 100 • Zamboni has been ordered, expected arrival is 9-12 months out
- 101 • Spring Sports have started – soccer, flag football, volleyball, baseball
- 102 • 5/11 - Splash N Spring Triathlon

103

104 **BOARD COMPOSITION**

105

106 Mr. Miller led a discussion on how to post the openings and the timeline for the process of
107 reviewing and interviewing the applicants. Board members discussed the two openings and settled on
108 the two at large openings cannot be filled with two individuals from the same city. It was also
109 decided to post the openings from April 15th through May 3rd with interviews in the May 13th board
110 meeting.

111

112 **BOARD SUBCOMMITTEE ASSIGNMENTS**

113

114 Mr. Miller reviewed the assignments of the remaining members noting that Councilmember
115 Bradshaw is the only remaining person on the Davis School District subcommittee. After discussion,
116 it was determined that the rules and regulations subcommittee could wait until the filling of the two
117 open board seats and Councilmember Butterfield would join the School District subcommittee.

118

119 **MEMBERSHIP REPORT**

120

121 Mr. Miller reported that summer pass sales will begin May 1st.

122

123 **ADJOURNMENT**

124

125 There was no closed session held.

126

127 At 8:19 p.m. Councilmember Summerhays made a motion to adjourn the meeting.

128 Councilmember Bradshaw seconded the motion.

SOUTH DAVIS RECREATION DISTRICT
Cash Disbursements Submitted For Approval
For the Period April 30, 2024

AGENDA ITEM # _____

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
<u>Payroll & Electronic Disbursements:</u>				
1 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 3/23/2024	EFTPS	4/1/2024	20,986.74
2 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 3/9/2024	ACH	4/2/2024	7,335.19
3 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 3/23/2024	ACH	4/4/2024	6,931.10
4 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 4/6/2024	20076-20082	4/12/2024	1,194.05
5 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 4/6/2024	ACH	4/12/2024	76,197.57
6 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 4/6/2024	EFTPS	4/12/2024	17,788.09
7 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL CHECKS (employees not pd via dir deposit) PPE 4/20/2024	20083-20095	4/26/2024	1,534.21
8 SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (those paid via direct deposit) PPE 4/20/2024	ACH	4/26/2024	88,897.65
9 INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 4/20/2024	EFTPS	4/26/2024	20,559.23
10 UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 4/6/2024	ACH	4/27/2024	7,007.09
11 STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR MAR 2024 SALES	ACH	4/30/2024	14,325.32
12 US BANK	PAYMENT FOR MAR 2024 BANK ANALYSIS FEE	ACH	4/30/2024	533.58
13 CREDIT CARD MERCHANTS	EPAYMENT FOR MAR 2024 CREDIT CARD FEES	ACH	4/30/2024	7,241.53
<u>Accounts Payable Check Disbursements:</u>				
14 BOUNTIFUL CITY	FY24 Interlocal Agreement	79102	4/3/2024	8,949.00
15 UTAH CARENOW URGENT CARE LLC	Drug Testing	79103	4/3/2024	405.00
16 COMCAST CABLE	Account # 8495 44 085 0418644	79104	4/3/2024	185.04
17 GRAINGER, INC.	Misc. Parts/Supplies	79105	4/3/2024	125.70
18 CITIBANK, N.A.	Misc. Parts/Supplies	79106	4/3/2024	162.64
19 BADGER MANAGEMENT, LLC	Staff Meeting Treats/Snacks	79107	4/3/2024	87.64
20 LUMOS HOLDINGS US ACQUISITION CO	Weight Machine Parts	79108	4/3/2024	374.94
21 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 03/23/2024	79109	4/3/2024	128.72
22 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 03/23/2024	79110	4/3/2024	247.00
23 NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Checks	79111	4/3/2024	705.05
24 NATIONAL BENEFIT SERVICES CAFETERIA	NBS ANNUAL MAINTENANCE 2023-2024	79112	4/3/2024	200.00
25 NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES JANUARY	79113	4/3/2024	52.00
26 LOYAL PERCH MEDIA LLC	1/2 pg ad Davis Journal March edition	79114	4/3/2024	150.00
27 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	79115	4/3/2024	303.61
28 ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	79116	4/3/2024	33.04
29 PIPE REHAB SPECIALISTS	Hot Tub Repair	79117	4/3/2024	1,500.00
30 RORI LYN ANDREASON	Investigation of Allegations	79118	4/3/2024	3,700.00
31 STATE OF UTAH	MARCH 2024 STATE TAX WITHHOLDING	79119	4/3/2024	8,274.16
32 KW SPORTS, LLC	Youth Soccer supplies/uniforms, Soccer Balls	79120	4/3/2024	792.00
33 AMAZON CAPITAL SERVICES, INC.	Misc. Parts/Supplies	79121	4/10/2024	144.00
34 AMERICAN NATIONAL RED CROSS	Water Safety Instructor	79122	4/10/2024	197.00
35 BOUNTIFUL CITY	Fuel Purchased, and monthly contract for March 2024	79123	4/10/2024	19,709.76
36 C E M MAINTENANCE INC	Pool Chlorine & Acid	79124	4/10/2024	7,926.16
37 CAROL CHOMJAK	Reimbursed for Water Polo Team Bonding	79125	4/10/2024	321.96

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
38 COMPLETE ICE ARENA SERVICES	Ice Edger Blades	79126	4/10/2024	529.45
39 COTTONWOOD HEIGHTS PARKS & RECREATION	Swim Meet Entry Fees	79127	4/10/2024	900.00
40 GRAINGER, INC.	Misc. Parts/Supplies	79128	4/10/2024	31.24
41 LORI J. CHAPMAN	SD Water Polo Shirts	79129	4/10/2024	1,007.49
42 INTERMOUNTAIN BUSINESS FORMS, INC	Valentines Day Race	79130	4/10/2024	4,134.01
43 KAP7 INTERNATIONAL, INC.	Antiwave Global Goal	79131	4/10/2024	3,920.00
44 OQUIRRH RECREATION AND PARKS DISTRICT	Water Polo March Madness Tourny	79132	4/10/2024	1,750.00
45 ISAAC KEDDINGTON	Water Polo Team Retreat Travel Expense	79133	4/10/2024	902.71
46 KATHERIN KEDDINGTON	Reimbursed for Water Polo Member Coach	79134	4/10/2024	110.00
47 COLTER KIND	Swim Team Uniforms	79135	4/10/2024	230.00
48 MATIK, RONALD J.	Oranges for South Davis Recreation	79136	4/10/2024	3,150.00
49 MFASCO	Nitrile Gloves	79137	4/10/2024	500.64
50 NELSEN ELECTRIC MOTOR	Pool Slide Pump Motor Repairs	79138	4/10/2024	1,731.01
51 JENNY NOALL	Reimbursed for Birthday Treats for Adams	79140	4/10/2024	13.75
52 NUCO2 INC. AND SUBSIDIARIES	Pool Co2	79141	4/10/2024	305.26
53 STEADMAN, KATHLEEN	Reimbursed for Water Polo Hospitality	79142	4/10/2024	262.30
54 NUSTREAM, INC.	Misc. Parts/Supplies	79143	4/10/2024	168.76
55 T-MOBILE USA, INC.	Account # 706133733	79144	4/10/2024	64.45
56 UTAH RECREATION & PARKS ASSOC.	URPA 25 by 2025 Certification Challenge	79145	4/10/2024	540.00
57 UTAH SWIMMING, INC.	2024 Swim Entry Fees	79146	4/10/2024	1,734.00
58 UTAH WATER POLO ASSOCIATION	Athlete Fee and State Tournament	79147	4/10/2024	4,326.00
59 WASATCH FRONT FISH MARKET	WFFM Sr. Finale Swim Meet Entry Fees	79148	4/10/2024	484.00
60 WOODS CROSS CITY	Field Use Fees for Spring 2024	79149	4/10/2024	390.00
61 INSIGHT COMMUNICATION LLC	Field Corex Signs	79150	4/17/2024	235.44
62 BATTERY SYSTEMS INC	Honda ATV Battery	79151	4/17/2024	37.80
63 C E M MAINTENANCE INC	Pool Tile Cement	79152	4/17/2024	110.00
64 CINTAS CORP	Mats	79153	4/17/2024	132.98
65 CODALE ELECTRIC SUPPLY, INC.	Lights	79154	4/17/2024	124.71
66 ERC WIPING PRODUCTS	Gym Wipes	79155	4/17/2024	1,500.00
67 FIRETROL PROTECTION SYSTEMS, INC.	Fire Alarm Monitoring	79156	4/17/2024	119.85
68 GRAINGER, INC.	Misc. Parts/Supplies	79157	4/17/2024	255.60
69 HARTFORD-PRIORITY ACCOUNTS	04/24 GROUP TERM LIFE PREMIUM PAYMENT	79158	4/17/2024	490.24
70 HARTFORD-PRIORITY ACCOUNTS	04/24 SUPPLEMENTAL LIFE PREMIUM PAYMENT	79159	4/17/2024	205.92
71 CITIBANK, N.A.	GFI Outlets	79160	4/17/2024	203.30
72 JENSEN SALES & MARKETING, INC.	Boiler Parts	79161	4/17/2024	78.84
73 LUMOS HOLDINGS US ACQUISITION CO	Weight Machine Parts	79162	4/17/2024	30.21
74 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 04/06/2024	79163	4/17/2024	126.81
75 INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 04/06/2024	79164	4/17/2024	247.00
76 NATIONAL BENEFIT SERVICES CAFETERIA	PPE 04/06/224	79165	4/17/2024	719.34
77 NATIONAL BENEFIT SERVICES CAFETERIA	NBS DEBIT CARD FEES - RENCHER	79166	4/17/2024	18.00
78 NATIONAL BENEFIT SERVICES CAFETERIA	NBS ADMIN FEES MARCH	79167	4/17/2024	31.50
79 PUBLIC EMPLOYEES HEALTH PROGRAM	MAY 2024 PREMIUM PAYMENT	79168	4/17/2024	22,117.19
80 QUICKSCORES LLC	Volleyball & baseball scoring	79169	4/17/2024	1,512.00

VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
81 STANDARD PLUMBING SUPPLY CO.	Misc. Parts & Supplies	79170	4/17/2024	252.00
82 SRC CORPORATION, INC.	Sports Field Marking Gypsum	79171	4/17/2024	385.00
83 SEG BASKETBALL LLC	Junior Jazz Packages for Rec.	79172	4/17/2024	57,295.00
84 WORKER'S COMPENSATION FUND	APRIL 2024 PREMIUM PAYMENT	79173	4/17/2024	1,540.90
85 ACE RECYCLING AND DISPOSAL, INC	Recycling Fees -	79174	4/24/2024	89.00
86 AMAZON CAPITAL SERVICES, INC.	Swim Lesson Supplies	79175	4/24/2024	185.46
87 AMERICAN NATIONAL RED CROSS	Lifeguarding & Waterpark Skills -	79176	4/24/2024	871.00
88 ARBITERPAY TRUST ACCOUNT	Ref Fees	79177	4/24/2024	2,061.00
89 AV NOW, INC.	Water Headsets	79178	4/24/2024	1,618.53
90 BOUNTIFUL CITY	Utilities Acct # 253742	79179	4/24/2024	76,634.71
91 UTAH CARENOW URGENT CARE LLC	Drug Testing	79180	4/24/2024	324.00
92 CARPENTER PAPER CO.	Misc. Supplies	79181	4/24/2024	2,782.27
93 CINTAS CORP	Mats	79182	4/24/2024	132.98
94 CODALE ELECTRIC SUPPLY, INC.	Lights	79183	4/24/2024	351.60
95 DOMINION ENERGY UTAH	Account # 7275871119	79184	4/24/2024	6,229.85
96 FIRETROL PROTECTION SYSTEMS, INC.	Cell Phone Dialer for Fire Alarm	79185	4/24/2024	1,252.00
97 GRAINGER, INC.	Misc. Parts/Supplies -	79186	4/24/2024	252.42
98 HOISTFITNESS SYSTEMS INC	Hoist Strap Handles -	79187	4/24/2024	86.00
99 INTERMOUNTAIN BUSINESS FORMS, INC	Race Socks -	79188	4/24/2024	412.50
100 ISAAC KEDDINGTON	Water Polo Activity	79189	4/24/2024	557.85
101 BADGER MANAGEMENT, LLC	Refreshments	79190	4/24/2024	47.94
102 MARATHON PRINTING, INC.	Splash n Sprint Tri Supplies	79191	4/24/2024	383.79
103 MERRELL, STEPHEN	Reimbursed for Anxiety & Depression Test	79192	4/24/2024	100.00
104 MOUNTAINLAND SUPPLY, LLC	Boiler Parts	79193	4/24/2024	75.28
105 NUCO2 INC. AND SUBSIDIARIES	Pool Co2 -	79194	4/24/2024	669.26
106 PINPROS, INC.	Race Medals	79195	4/24/2024	2,740.75
107 POWER ENGINEERING CO., INC.	Cooling Tower	79196	4/24/2024	994.88
108 STANDARD PLUMBING SUPPLY CO.	Misc. Parts and Supplies	79197	4/24/2024	455.76
109 STEP SAVER INC	Building Salt	79198	4/24/2024	295.26
110 SUMMIT ENERGY, LLC	Gas Supply for March 2024	79199	4/24/2024	17,744.65
111 U.S. BANK	Account # 202861000	79200	4/24/2024	500.00
112 UTAH RECREATION & PARKS ASSOC.	Leadership Academy Class for Asa Sieger	79201	4/24/2024	450.00
113 UTAH SWIMMING, INC.	Sanction Fee	79202	4/24/2024	10.00
114 JUSTIN WANG	Reimbursed for Swim Official Background Check	79203	4/24/2024	18.00
115 WASATCH FRONT FISH MARKET	Splash Fees for LC Kick Off	79204	4/24/2024	2,436.00
TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL.....				\$ 560,923.21

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 3/31/2024		4,952,335
	Increase/(decrease) from previous cash report	(166,056)
Total Restricted and Unrestricted Cash & Investments as of 4/30/2024	\$	4,786,279 *

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	1,805,600
[C] Approved 2024 capital projects	675,769
[D] Legally restricted cash collected on the debt service property tax levy	<u>250,917</u>
Total Restrictions on Cash.	\$ <u>5,232,286</u>
Total of Cash Reserves Used & Unreplenished.	\$ <u>(446,007)</u>

NOTES:

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

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

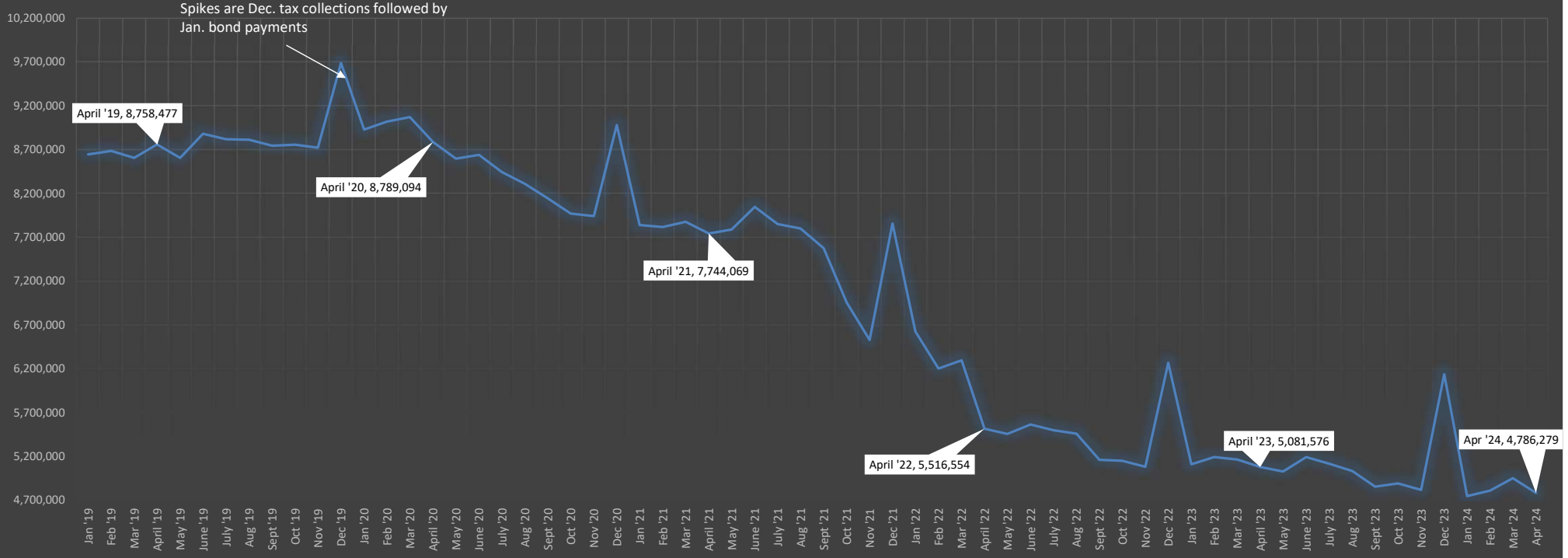
[A] Per Resolution 2010-05 (8/16/10), the Board designated "...\$2.5 million and any additional accumulated amounts for enhancement, maintenance, and replacement, and any potential viable projects that are deemed acceptable". (This is not the same as the 4-mo oper reserve of \$1.5 million)

[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 2023's monthly operating expenses). When the 2010-05 policy was adopted the 4 month reserve totaled \$1.2 million.*

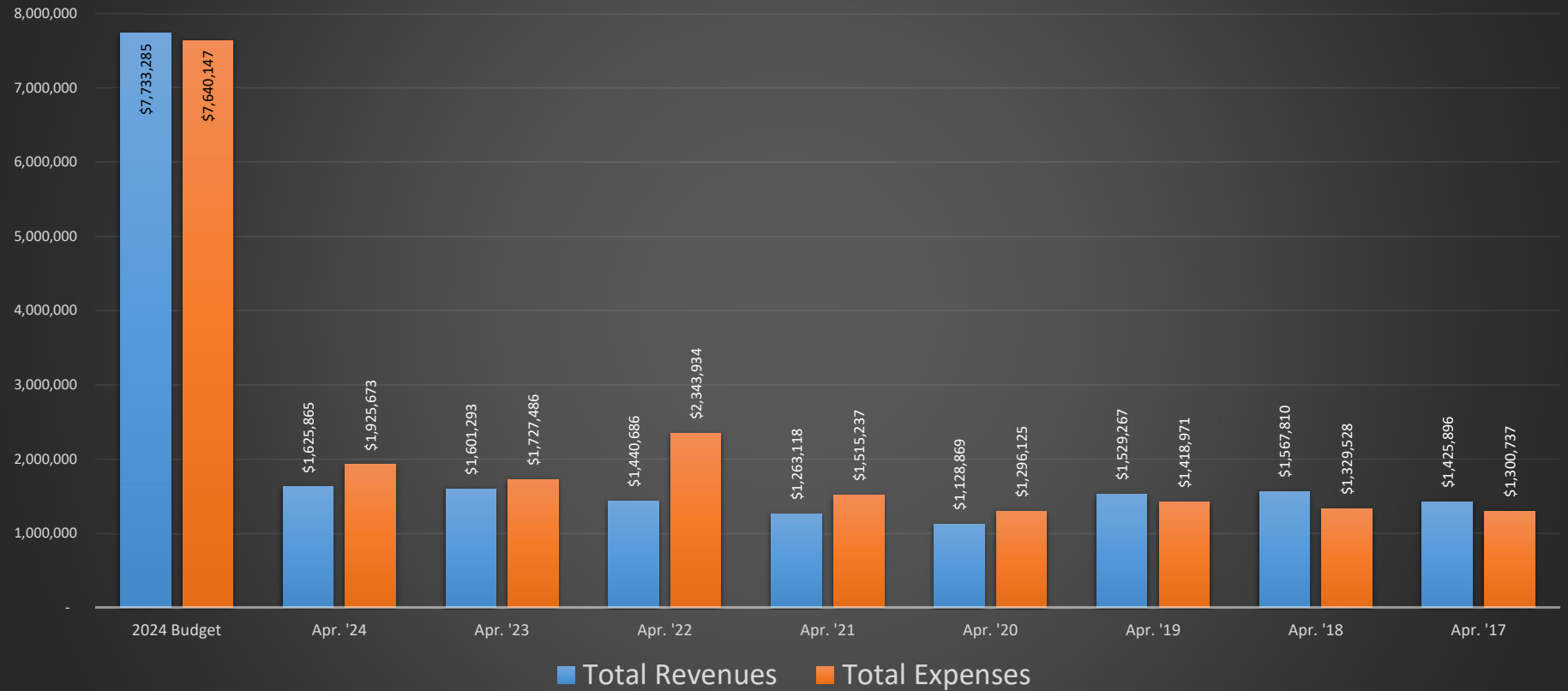
[C] This reflects the 2024 capital projects approved by the Board less any already spent capital budget

[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

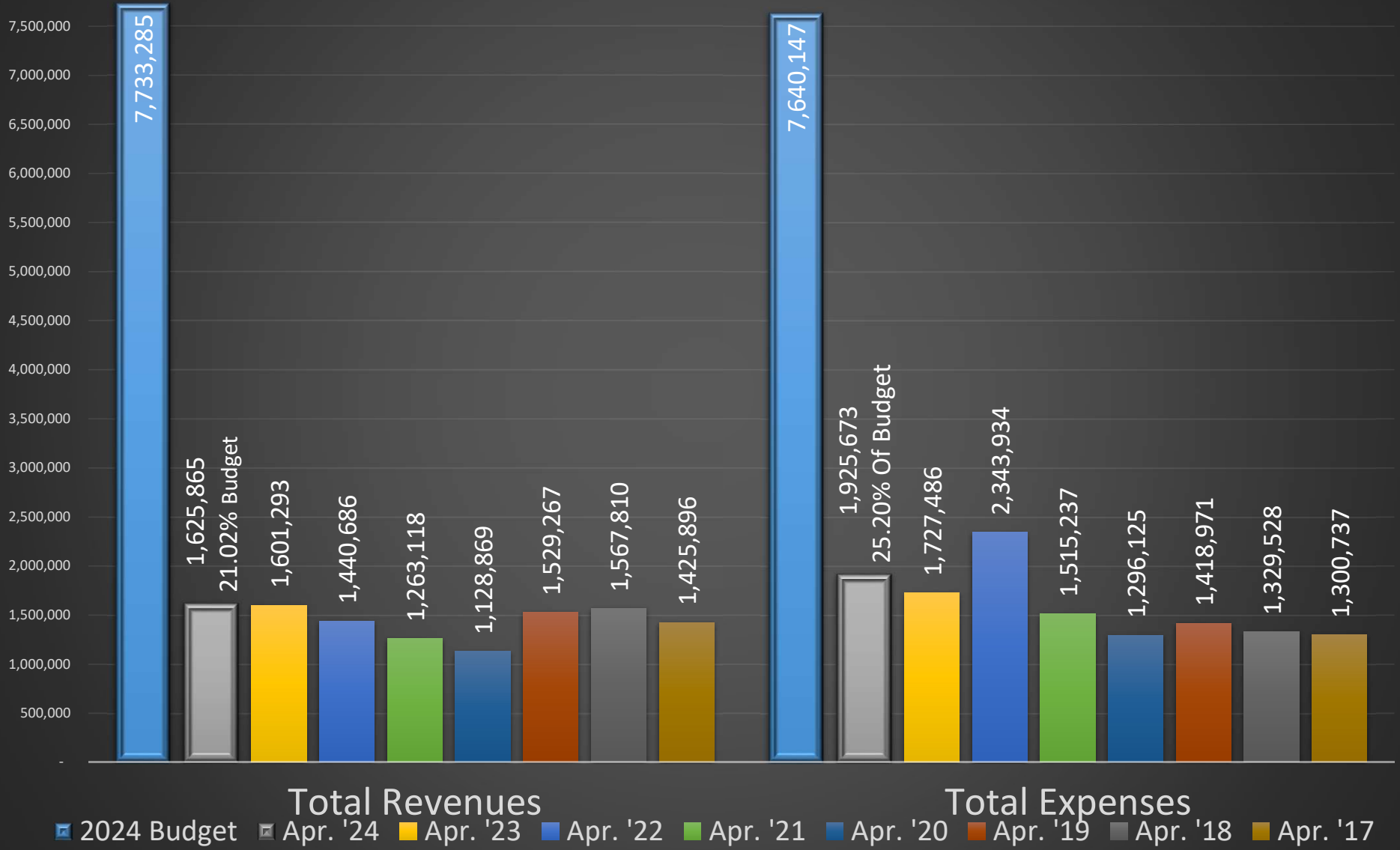
SDRD cash trend - Past 5 years



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



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



April 2024 YTD revenue and expense report broken down by sub-departments.
 At the end of April 33% of the year has elapsed for budget % comparison.

	April 2024			April 2024			April YTD Net Income/(loss)
	2024 Budgeted Revenues	YTD Revenues	% Earned	2024 Budgeted Expenses	YTD Expenses	% Spent	
6000 Aquatics & Fitness - Gene	2,093,800	672,967	32%	2,332,520	553,512	24%	119,455
6110 Group Swim Lessons	250,000	50,129	20%	97,967	47,663	49%	2,466
6120 Private Swim Lessons	40,000	8,409	21%	12,124	6,891	57%	1,518
6210 Swim Team - Recreation	121,800	36,146	30%	91,278	23,019	25%	13,127
6250 Swim Team - Competitive	88,200	27,303	31%	98,975	28,960	29%	(1,656)
6300 Masters Swim Team	18,000	6,357	35%	14,781	3,465	23%	2,892
6400 Water Polo	40,000	24,198	60%	45,747	44,873	98%	(20,675)
6500 Fitness Programs/Lessons	-	-		190,888	68,226	36%	(68,226)
6510 Fitness Classes - Special	5,000	10,467	209%	16,491	6,440	39%	4,027
6520 Personal Trainers	80,000	23,107	29%	70,489	22,799	32%	308
6530 Fitness Room Rental	2,000	-	0%	1,758	567	32%	(567)
6610 Pool Facility Rental - Pa	88,000	23,705	27%	13,927	8,745	63%	14,960
6640 General Lap Pool Rental	40,000	5,828	15%	25,799	15,762	61%	(9,934)
6710 Egg Dive	4,000	1,697	42%	6,290	2,703	43%	(1,006)
6720 Dogapoolooza	3,000	-	0%	7,092	1,586	22%	(1,586)
6730 Movie Nights	3,000	-	0%	7,654	1,532	20%	(1,532)
6740 Races/Triathlon	110,000	29,164	27%	176,408	48,801	28%	(19,638)
6800 Daycare - Aquatics & Fitn	12,750	3,590	28%	56,027	13,501	24%	(9,910)
7000 Recreation - General	-	-		108,309	20,307	19%	(20,307)
7110 Team Sports Youth -Jr Jaz	169,000	81,378	48%	176,815	73,119	41%	8,258
7115 Team Sports Youth Jr Jazz	43,000	16,294	38%	78,288	38,237	49%	(21,943)
7120 Team Sports Youth - Socce	97,000	63,086	65%	61,710	24,454	40%	38,631
7130 Team Sports Youth Flag Fo	72,500	42,948	59%	78,236	27,096	35%	15,852
7140 Team Sports Youth Sprng B	12,000	5,303	44%	21,947	7,167	33%	(1,864)
7150 Team Sports Youth Sum Bas	23,000	20,153	88%	20,707	2,437	12%	17,716
7160 Team Sports Youth Volleyb	33,000	17,083	52%	33,612	6,530	19%	10,552
7210 Team Sports Adult Men's B	11,000	6,804	62%	24,363	11,067	45%	(4,263)
7211 Team Sports Adult Women B	-	-		-	106		(106)
7220 Team Sports Adult Mens So	5,500	8,089	147%	7,822	1,033	13%	7,056
7230 Team Sports Adult Coed So	12,000	-	0%	10,543	1,240	12%	(1,240)
7240 Team Sports Adult Women V	6,000	1,968	33%	10,587	3,215	30%	(1,247)
7300 Adaptive Sports	2,000	63	3%	3,356	846	25%	(783)
7410 Pickleball	9,000	-	0%	20,916	3,674	18%	(3,674)
7420 Tennis	21,000	245	1%	23,607	3,674	16%	(3,429)
7430 Sports and Fitness	8,000	-	0%	26,075	3,167	12%	(3,167)
8000 Ice Rink Facility - Gener	456,700	146,991	32%	684,426	126,725	19%	20,266
8110 Ice Rink Rentals - Hockey	155,000	66,663	43%	29,483	11,241	38%	55,422
8120 Ice Rink Rentals -Figure	25,000	-	0%	4,099	597	15%	(597)
8130 Ice Rink Rentals - Full R	4,500	471	10%	5,021	1,418	28%	(947)
8135 Ice Rink Rentals - Ice Pa	5,500	1,620	29%	3,274	334	10%	1,286
8200 Learn to Skate	70,000	8,590	12%	23,254	5,946	26%	2,644
8300 Freestyle Sessions	65,000	8,444	13%	39,234	9,774	25%	(1,330)
8400 Ice Ribbon Facility	141,000	49,496	35%	96,106	53,673	56%	(4,177)
8700 Special Events - Ice	5,000	-	0%	-	-		0
8800 Daycare-Ice	2,250	634	28%	7,641	1,737	23%	(1,103)
9000 General Operating	2,044,516	130,720	6%	1,243,602	563,863	45%	(433,143)
9100 Debt Service	1,235,269	25,758	2%	1,294,122	(12,146)	-1%	37,904
9200 Maintenance	-	-		236,777	36,097	15%	(36,097)
SDRD in total	7,733,285	1,625,865	21%	7,640,147	1,925,673	25%	(299,809)

South Davis Recreation District

APRIL 2024 YTD REVENUE & EXPENSE REPORT

Revenues and expenses summarized at the "character" level and sorted by sub-department.



FOR 2024 04

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6000 Aquatics & Fitness - General							
30 OpRev-ChargeforServc							
-2,072,700.00	0.00	-2,072,700.00	-668,929.61	0.00	-1,403,770.39	32.3%	
31 OpRev-Sponsor/Donat.							
-10,000.00	0.00	-10,000.00	-2,000.00	0.00	-8,000.00	20.0%	
32 OpRev-Merch&Concess.							
-11,100.00	0.00	-11,100.00	-2,037.49	0.00	-9,062.51	18.4%	
41 OpEx-Personnel							
1,486,520.00	0.00	1,486,520.00	386,140.94	0.00	1,100,379.06	26.0%	
42 OpEx-Op&AdminServc							
191,000.00	0.00	191,000.00	55,290.15	0.00	135,709.85	28.9%	
43 OpEx-Facility&Proper							
135,000.00	0.00	135,000.00	56,588.77	0.00	78,411.23	41.9%	
44 OpEx-ProfessionalSer							
110,000.00	0.00	110,000.00	31,260.75	0.00	78,739.25	28.4%	
55 CAPITAL PROJECTS							
410,000.00	0.00	410,000.00	24,231.00	0.00	385,769.00	5.9%	
TOTAL Aquatics & Fitness - General	0.00	238,720.00	-119,455.49	0.00	358,175.49	-50.0%	
238,720.00							
TOTAL REVENUES	0.00	-2,093,800.00	-672,967.10	0.00	-1,420,832.90		
-2,093,800.00							
TOTAL EXPENSES	0.00	2,332,520.00	553,511.61	0.00	1,779,008.39		
2,332,520.00							
6110 Group Swim Lessons							
30 OpRev-ChargeforServc							
-250,000.00	0.00	-250,000.00	-50,129.00	0.00	-199,871.00	20.1%	
41 OpEx-Personnel							
95,467.00	0.00	95,467.00	46,921.19	0.00	48,545.81	49.1%	
42 OpEx-Op&AdminServc							
500.00	0.00	500.00	742.09	0.00	-242.09	148.4%	
43 OpEx-Facility&Proper							
2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%	
TOTAL Group Swim Lessons	0.00	-152,033.00	-2,465.72	0.00	-149,567.28	1.6%	
-152,033.00							
TOTAL REVENUES	0.00	-250,000.00	-50,129.00	0.00	-199,871.00		
-250,000.00							
TOTAL EXPENSES	0.00	97,967.00	47,663.28	0.00	50,303.72		
97,967.00							

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
6120 Private Swim Lessons	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
6120 Private Swim Lessons								
30 OpRev-ChargeforServc	-40,000.00	0.00	-40,000.00	-8,409.00	0.00	-31,591.00	21.0%	
41 OpEx-Personnel	12,124.00	0.00	12,124.00	6,884.74	0.00	5,239.26	56.8%	
42 OpEx-Op&AdminServc	0.00	0.00	0.00	6.37	0.00	-6.37	100.0%	
TOTAL Private Swim Lessons	-27,876.00	0.00	-27,876.00	-1,517.89	0.00	-26,358.11	5.4%	
TOTAL REVENUES	-40,000.00	0.00	-40,000.00	-8,409.00	0.00	-31,591.00		
TOTAL EXPENSES	12,124.00	0.00	12,124.00	6,891.11	0.00	5,232.89		
6210 Swim Team - Recreation								
30 OpRev-ChargeforServc	-121,800.00	0.00	-121,800.00	-36,145.50	0.00	-85,654.50	29.7%	
41 OpEx-Personnel	72,278.00	0.00	72,278.00	22,890.12	0.00	49,387.88	31.7%	
42 OpEx-Op&AdminServc	19,000.00	0.00	19,000.00	128.53	0.00	18,871.47	.7%	
TOTAL Swim Team - Recreation	-30,522.00	0.00	-30,522.00	-13,126.85	0.00	-17,395.15	43.0%	
TOTAL REVENUES	-121,800.00	0.00	-121,800.00	-36,145.50	0.00	-85,654.50		
TOTAL EXPENSES	91,278.00	0.00	91,278.00	23,018.65	0.00	68,259.35		
6250 Swim Team - Competitive								
30 OpRev-ChargeforServc	-88,200.00	0.00	-88,200.00	-27,293.36	0.00	-60,906.64	30.9%	
32 OpRev-Merch&Concess.	0.00	0.00	0.00	-10.00	0.00	10.00	100.0%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	81,975.00	0.00	81,975.00	26,987.31	0.00	54,987.69	32.9%
42 OpEx-Op&AdminServc	17,000.00	0.00	17,000.00	1,972.38	0.00	15,027.62	11.6%
TOTAL Swim Team - Competitive	10,775.00	0.00	10,775.00	1,656.33	0.00	9,118.67	15.4%
TOTAL REVENUES	-88,200.00	0.00	-88,200.00	-27,303.36	0.00	-60,896.64	
TOTAL EXPENSES	98,975.00	0.00	98,975.00	28,959.69	0.00	70,015.31	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-18,000.00	0.00	-18,000.00	-6,357.00	0.00	-11,643.00	35.3%
41 OpEx-Personnel	12,781.00	0.00	12,781.00	3,359.78	0.00	9,421.22	26.3%
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	105.39	0.00	1,894.61	5.3%
TOTAL Masters Swim Team	-3,219.00	0.00	-3,219.00	-2,891.83	0.00	-327.17	89.8%
TOTAL REVENUES	-18,000.00	0.00	-18,000.00	-6,357.00	0.00	-11,643.00	
TOTAL EXPENSES	14,781.00	0.00	14,781.00	3,465.17	0.00	11,315.83	
6400 Water Polo							
30 OpRev-ChargeforServc	-40,000.00	0.00	-40,000.00	-24,197.50	0.00	-15,802.50	60.5%
41 OpEx-Personnel	17,747.00	0.00	17,747.00	11,329.69	0.00	6,417.31	63.8%
42 OpEx-Op&AdminServc	28,000.00	0.00	28,000.00	33,543.08	0.00	-5,543.08	119.8%
TOTAL water Polo	5,747.00	0.00	5,747.00	20,675.27	0.00	-14,928.27	359.8%
TOTAL REVENUES	-40,000.00	0.00	-40,000.00	-24,197.50	0.00	-15,802.50	
TOTAL EXPENSES	45,747.00	0.00	45,747.00	44,872.77	0.00	874.23	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
6500 Fitness Programs/Lessons	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6500 Fitness Programs/Lessons							
41 OpEx-Personnel	188,388.00	0.00	188,388.00	67,482.92	0.00	120,905.08	35.8%
42 OpEx-Op&AdminServc	500.00	0.00	500.00	555.45	0.00	-55.45	111.1%
43 OpEx-Facility&Proper	2,000.00	0.00	2,000.00	187.66	0.00	1,812.34	9.4%
TOTAL Fitness Programs/Lessons	190,888.00	0.00	190,888.00	68,226.03	0.00	122,661.97	35.7%
TOTAL EXPENSES	190,888.00	0.00	190,888.00	68,226.03	0.00	122,661.97	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-5,000.00	0.00	-5,000.00	-10,467.00	0.00	5,467.00	209.3%
41 OpEx-Personnel	13,991.00	0.00	13,991.00	3,706.77	0.00	10,284.23	26.5%
42 OpEx-Op&AdminServc	500.00	0.00	500.00	2,733.22	0.00	-2,233.22	546.6%
43 OpEx-Facility&Proper	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
TOTAL Fitness Classes - Specialty	11,491.00	0.00	11,491.00	-4,027.01	0.00	15,518.01	-35.0%
TOTAL REVENUES	-5,000.00	0.00	-5,000.00	-10,467.00	0.00	5,467.00	
TOTAL EXPENSES	16,491.00	0.00	16,491.00	6,439.99	0.00	10,051.01	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-80,000.00	0.00	-80,000.00	-23,107.00	0.00	-56,893.00	28.9%
41 OpEx-Personnel	69,989.00	0.00	69,989.00	22,788.04	0.00	47,200.96	32.6%

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
42 OpEx-Op&AdminServc	500.00	0.00	500.00	10.71	0.00	489.29	2.1%	
TOTAL Personal Trainers	-9,511.00	0.00	-9,511.00	-308.25	0.00	-9,202.75	3.2%	
TOTAL REVENUES	-80,000.00	0.00	-80,000.00	-23,107.00	0.00	-56,893.00		
TOTAL EXPENSES	70,489.00	0.00	70,489.00	22,798.75	0.00	47,690.25		
6530 Fitness Room Rental								
30 OpRev-ChargeforServc	-2,000.00	0.00	-2,000.00	0.00	0.00	-2,000.00	.0%	
41 OpEx-Personnel	1,758.00	0.00	1,758.00	565.64	0.00	1,192.36	32.2%	
42 OpEx-Op&AdminServc	0.00	0.00	0.00	1.47	0.00	-1.47	100.0%	
TOTAL Fitness Room Rental	-242.00	0.00	-242.00	567.11	0.00	-809.11	-234.3%	
TOTAL REVENUES	-2,000.00	0.00	-2,000.00	0.00	0.00	-2,000.00		
TOTAL EXPENSES	1,758.00	0.00	1,758.00	567.11	0.00	1,190.89		
6610 Pool Facility Rental - Parties								
30 OpRev-ChargeforServc	-88,000.00	0.00	-88,000.00	-23,704.75	0.00	-64,295.25	26.9%	
41 OpEx-Personnel	13,927.00	0.00	13,927.00	8,738.25	0.00	5,188.75	62.7%	
42 OpEx-Op&AdminServc	0.00	0.00	0.00	6.58	0.00	-6.58	100.0%	
TOTAL Pool Facility Rental - Parties	-74,073.00	0.00	-74,073.00	-14,959.92	0.00	-59,113.08	20.2%	
TOTAL REVENUES	-88,000.00	0.00	-88,000.00	-23,704.75	0.00	-64,295.25		
TOTAL EXPENSES	13,927.00	0.00	13,927.00	8,744.83	0.00	5,182.17		

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
6640 General Lap Pool Rental	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6640 General Lap Pool Rental							
30 OpRev-ChargeforServc	-40,000.00	0.00	-40,000.00	-5,828.00	0.00	-34,172.00	14.6%
41 OpEx-Personnel	21,799.00	0.00	21,799.00	8,386.50	0.00	13,412.50	38.5%
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	7,300.84	0.00	-5,300.84	365.0%
43 OpEx-Facility&Proper	2,000.00	0.00	2,000.00	75.00	0.00	1,925.00	3.8%
TOTAL General Lap Pool Rental	-14,201.00	0.00	-14,201.00	9,934.34	0.00	-24,135.34	-70.0%
TOTAL REVENUES	-40,000.00	0.00	-40,000.00	-5,828.00	0.00	-34,172.00	
TOTAL EXPENSES	25,799.00	0.00	25,799.00	15,762.34	0.00	10,036.66	
6710 Egg Dive							
30 OpRev-ChargeforServc	-3,500.00	0.00	-3,500.00	-1,696.56	0.00	-1,803.44	48.5%
31 OpRev-Sponsor/Donat.	-500.00	0.00	-500.00	0.00	0.00	-500.00	.0%
41 OpEx-Personnel	5,290.00	0.00	5,290.00	2,216.69	0.00	3,073.31	41.9%
42 OpEx-Op&AdminServc	1,000.00	0.00	1,000.00	486.09	0.00	513.91	48.6%
TOTAL Egg Dive	2,290.00	0.00	2,290.00	1,006.22	0.00	1,283.78	43.9%
TOTAL REVENUES	-4,000.00	0.00	-4,000.00	-1,696.56	0.00	-2,303.44	
TOTAL EXPENSES	6,290.00	0.00	6,290.00	2,702.78	0.00	3,587.22	
6720 Dogapoolooza							

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04									
6720 Dogapoolooza	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
30 OpRev-ChargeforServc	-2,500.00	0.00	-2,500.00	0.00	0.00	-2,500.00	.0%		
31 OpRev-Sponsor/Donat.	-500.00	0.00	-500.00	0.00	0.00	-500.00	.0%		
41 OpEx-Personnel	6,092.00	0.00	6,092.00	1,581.73	0.00	4,510.27	26.0%		
42 OpEx-Op&AdminServc	1,000.00	0.00	1,000.00	4.48	0.00	995.52	.4%		
TOTAL Dogapoolooza	4,092.00	0.00	4,092.00	1,586.21	0.00	2,505.79	38.8%		
	TOTAL REVENUES	0.00	-3,000.00	0.00	0.00	-3,000.00			
	TOTAL EXPENSES	0.00	7,092.00	1,586.21	0.00	5,505.79			
6730 Movie Nights									
41 OpEx-Personnel	5,654.00	0.00	5,654.00	1,527.53	0.00	4,126.47	27.0%		
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	4.34	0.00	1,995.66	.2%		
53 NonOpRev-Intergov	-3,000.00	0.00	-3,000.00	0.00	0.00	-3,000.00	.0%		
TOTAL Movie Nights	4,654.00	0.00	4,654.00	1,531.87	0.00	3,122.13	32.9%		
	TOTAL REVENUES	0.00	-3,000.00	0.00	0.00	-3,000.00			
	TOTAL EXPENSES	0.00	7,654.00	1,531.87	0.00	6,122.13			
6740 Races/Triathlon									
30 OpRev-ChargeforServc	-110,000.00	0.00	-110,000.00	-27,918.55	0.00	-82,081.45	25.4%		
31 OpRev-Sponsor/Donat.	0.00	0.00	0.00	-1,245.00	0.00	1,245.00	100.0%		
41 OpEx-Personnel	98,408.00	0.00	98,408.00	28,912.14	0.00	69,495.86	29.4%		

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	76,000.00	0.00	76,000.00	19,889.10	0.00	56,110.90	26.2%
43 OpEx-Facility&Proper	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%
TOTAL Races/Triathlon	66,408.00	0.00	66,408.00	19,637.69	0.00	46,770.31	29.6%
TOTAL REVENUES	-110,000.00	0.00	-110,000.00	-29,163.55	0.00	-80,836.45	
TOTAL EXPENSES	176,408.00	0.00	176,408.00	48,801.24	0.00	127,606.76	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-12,750.00	0.00	-12,750.00	-3,590.47	0.00	-9,159.53	28.2%
41 OpEx-Personnel	53,902.00	0.00	53,902.00	13,490.42	0.00	40,411.58	25.0%
42 OpEx-Op&AdminServc	2,125.00	0.00	2,125.00	10.15	0.00	2,114.85	.5%
TOTAL Daycare - Aquatics & Fitness	43,277.00	0.00	43,277.00	9,910.10	0.00	33,366.90	22.9%
TOTAL REVENUES	-12,750.00	0.00	-12,750.00	-3,590.47	0.00	-9,159.53	
TOTAL EXPENSES	56,027.00	0.00	56,027.00	13,500.57	0.00	42,526.43	
7000 Recreation - General							
41 OpEx-Personnel	18,909.00	0.00	18,909.00	5,824.19	0.00	13,084.81	30.8%
42 OpEx-Op&AdminServc	34,400.00	0.00	34,400.00	8,350.61	0.00	26,049.39	24.3%
43 OpEx-Facility&Proper	0.00	0.00	0.00	3,894.46	0.00	-3,894.46	100.0%
44 OpEx-ProfessionalSer	55,000.00	0.00	55,000.00	2,237.25	0.00	52,762.75	4.1%
TOTAL Recreation - General	108,309.00	0.00	108,309.00	20,306.51	0.00	88,002.49	18.7%
TOTAL EXPENSES	108,309.00	0.00	108,309.00	20,306.51	0.00	88,002.49	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
7110 Team Sports Youth -Jr Jazz Rec	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
7110 Team Sports Youth -Jr Jazz Rec							
30 OpRev-ChargeforServc	-169,000.00	0.00	-169,000.00	-79,777.77	0.00	-89,222.23	47.2%
31 OpRev-Sponsor/Donat.	0.00	0.00	0.00	-1,600.00	0.00	1,600.00	100.0%
41 OpEx-Personnel	121,815.00	0.00	121,815.00	46,002.80	0.00	75,812.20	37.8%
42 OpEx-Op&AdminServc	55,000.00	0.00	55,000.00	27,116.60	0.00	27,883.40	49.3%
TOTAL Team Sports Youth -Jr Jazz Rec	7,815.00	0.00	7,815.00	-8,258.37	0.00	16,073.37	-105.7%
TOTAL REVENUES	-169,000.00	0.00	-169,000.00	-81,377.77	0.00	-87,622.23	
TOTAL EXPENSES	176,815.00	0.00	176,815.00	73,119.40	0.00	103,695.60	
7115 Team Sports Youth Jr Jazz Comp							
30 OpRev-ChargeforServc	-43,000.00	0.00	-43,000.00	-16,293.72	0.00	-26,706.28	37.9%
41 OpEx-Personnel	76,288.00	0.00	76,288.00	32,680.17	0.00	43,607.83	42.8%
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	5,556.41	0.00	-3,556.41	277.8%
TOTAL Team Sports Youth Jr Jazz Comp	35,288.00	0.00	35,288.00	21,942.86	0.00	13,345.14	62.2%
TOTAL REVENUES	-43,000.00	0.00	-43,000.00	-16,293.72	0.00	-26,706.28	
TOTAL EXPENSES	78,288.00	0.00	78,288.00	38,236.58	0.00	40,051.42	
7120 Team Sports Youth - Soccer							
30 OpRev-ChargeforServc	-80,000.00	0.00	-80,000.00	-46,085.50	0.00	-33,914.50	57.6%

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
31 OpRev-Sponsor/Donat .							
-17,000.00	0.00	-17,000.00	-17,000.00	0.00	0.00	100.0%	
41 OpEx-Personnel							
32,710.00	0.00	32,710.00	8,825.43	0.00	23,884.57	27.0%	
42 OpEx-Op&AdminServc							
28,000.00	0.00	28,000.00	15,400.93	0.00	12,599.07	55.0%	
43 OpEx-Facility&Proper							
1,000.00	0.00	1,000.00	227.88	0.00	772.12	22.8%	
TOTAL Team Sports Youth - Soccer							
-35,290.00	0.00	-35,290.00	-38,631.26	0.00	3,341.26	109.5%	
TOTAL REVENUES							
-97,000.00	0.00	-97,000.00	-63,085.50	0.00	-33,914.50		
TOTAL EXPENSES							
61,710.00	0.00	61,710.00	24,454.24	0.00	37,255.76		
7130 Team Sports Youth Flag Footbal							
30 OpRev-ChargeforServc							
-72,500.00	0.00	-72,500.00	-42,947.50	0.00	-29,552.50	59.2%	
41 OpEx-Personnel							
50,236.00	0.00	50,236.00	9,517.34	0.00	40,718.66	18.9%	
42 OpEx-Op&AdminServc							
27,000.00	0.00	27,000.00	17,350.43	0.00	9,649.57	64.3%	
43 OpEx-Facility&Proper							
1,000.00	0.00	1,000.00	227.88	0.00	772.12	22.8%	
TOTAL Team Sports Youth Flag Footbal							
5,736.00	0.00	5,736.00	-15,851.85	0.00	21,587.85	-276.4%	
TOTAL REVENUES							
-72,500.00	0.00	-72,500.00	-42,947.50	0.00	-29,552.50		
TOTAL EXPENSES							
78,236.00	0.00	78,236.00	27,095.65	0.00	51,140.35		
7140 Team Sports Youth Sprng Bsebl							
30 OpRev-ChargeforServc							
-11,000.00	0.00	-11,000.00	-5,303.00	0.00	-5,697.00	48.2%	
32 OpRev-Merch&Concess.							
-1,000.00	0.00	-1,000.00	0.00	0.00	-1,000.00	.0%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	12,947.00	0.00	12,947.00	6,217.22	0.00	6,729.78	48.0%
42 OpEx-Op&AdminServc	8,000.00	0.00	8,000.00	174.30	0.00	7,825.70	2.2%
43 OpEx-Facility&Proper	1,000.00	0.00	1,000.00	775.00	0.00	225.00	77.5%
TOTAL Team Sports Youth Sprng Bseball	9,947.00	0.00	9,947.00	1,863.52	0.00	8,083.48	18.7%
TOTAL REVENUES	-12,000.00	0.00	-12,000.00	-5,303.00	0.00	-6,697.00	
TOTAL EXPENSES	21,947.00	0.00	21,947.00	7,166.52	0.00	14,780.48	
7150 Team Sports Youth Sum Baseball							
30 OpRev-ChargeforServc	-22,000.00	0.00	-22,000.00	-20,153.00	0.00	-1,847.00	91.6%
32 OpRev-Merch&Concess.	-1,000.00	0.00	-1,000.00	0.00	0.00	-1,000.00	.0%
41 OpEx-Personnel	14,707.00	0.00	14,707.00	2,432.56	0.00	12,274.44	16.5%
42 OpEx-Op&AdminServc	5,500.00	0.00	5,500.00	4.76	0.00	5,495.24	.1%
43 OpEx-Facility&Proper	500.00	0.00	500.00	0.00	0.00	500.00	.0%
TOTAL Team Sports Youth Sum Baseball	-2,293.00	0.00	-2,293.00	-17,715.68	0.00	15,422.68	772.6%
TOTAL REVENUES	-23,000.00	0.00	-23,000.00	-20,153.00	0.00	-2,847.00	
TOTAL EXPENSES	20,707.00	0.00	20,707.00	2,437.32	0.00	18,269.68	
7160 Team Sports Youth Volleyball							
30 OpRev-ChargeforServc	-30,000.00	0.00	-30,000.00	-17,082.50	0.00	-12,917.50	56.9%
31 OpRev-Sponsor/Donat.	-3,000.00	0.00	-3,000.00	0.00	0.00	-3,000.00	.0%

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	27,112.00	0.00	27,112.00	5,573.85	0.00	21,538.15	20.6%
42 OpEx-Op&AdminServc	6,500.00	0.00	6,500.00	956.37	0.00	5,543.63	14.7%
TOTAL Team Sports Youth volleyball	612.00	0.00	612.00	-10,552.28	0.00	11,164.28	-1724.2%
TOTAL REVENUES	-33,000.00	0.00	-33,000.00	-17,082.50	0.00	-15,917.50	
TOTAL EXPENSES	33,612.00	0.00	33,612.00	6,530.22	0.00	27,081.78	
7210 Team Sports Adult Men's Bsktbl							
30 OpRev-ChargeforServc	-11,000.00	0.00	-11,000.00	-6,804.00	0.00	-4,196.00	61.9%
41 OpEx-Personnel	23,363.00	0.00	23,363.00	10,026.82	0.00	13,336.18	42.9%
42 OpEx-Op&AdminServc	1,000.00	0.00	1,000.00	1,040.63	0.00	-40.63	104.1%
TOTAL Team Sports Adult Men's Bsktbl	13,363.00	0.00	13,363.00	4,263.45	0.00	9,099.55	31.9%
TOTAL REVENUES	-11,000.00	0.00	-11,000.00	-6,804.00	0.00	-4,196.00	
TOTAL EXPENSES	24,363.00	0.00	24,363.00	11,067.45	0.00	13,295.55	
7211 Team Sports Adult Women Bsktbl							
41 OpEx-Personnel	0.00	0.00	0.00	106.48	0.00	-106.48	100.0%
TOTAL Team Sports Adult Women Bsktbl	0.00	0.00	0.00	106.48	0.00	-106.48	100.0%
TOTAL EXPENSES	0.00	0.00	0.00	106.48	0.00	-106.48	
7220 Team Sports Adult Mens Softbal							

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
7220 Team Sports Adult Mens Softbal								
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
30 OpRev-ChargeforServc	-5,500.00	0.00	-5,500.00	-8,089.00	0.00	2,589.00	147.1%	
41 OpEx-Personnel	4,322.00	0.00	4,322.00	993.37	0.00	3,328.63	23.0%	
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	2.03	0.00	1,997.97	.1%	
43 OpEx-Facility&Proper	1,500.00	0.00	1,500.00	37.98	0.00	1,462.02	2.5%	
TOTAL Team Sports Adult Mens Softbal	2,322.00	0.00	2,322.00	-7,055.62	0.00	9,377.62	-303.9%	
TOTAL REVENUES	-5,500.00	0.00	-5,500.00	-8,089.00	0.00	2,589.00		
TOTAL EXPENSES	7,822.00	0.00	7,822.00	1,033.38	0.00	6,788.62		
7230 Team Sports Adult Coed Softbal								
30 OpRev-ChargeforServc	-12,000.00	0.00	-12,000.00	0.00	0.00	-12,000.00	.0%	
41 OpEx-Personnel	6,043.00	0.00	6,043.00	1,200.10	0.00	4,842.90	19.9%	
42 OpEx-Op&AdminServc	2,500.00	0.00	2,500.00	2.38	0.00	2,497.62	.1%	
43 OpEx-Facility&Proper	2,000.00	0.00	2,000.00	37.98	0.00	1,962.02	1.9%	
TOTAL Team Sports Adult Coed softbal	-1,457.00	0.00	-1,457.00	1,240.46	0.00	-2,697.46	-85.1%	
TOTAL REVENUES	-12,000.00	0.00	-12,000.00	0.00	0.00	-12,000.00		
TOTAL EXPENSES	10,543.00	0.00	10,543.00	1,240.46	0.00	9,302.54		
7240 Team Sports Adult Women Volley								
30 OpRev-ChargeforServc	-6,000.00	0.00	-6,000.00	-1,968.00	0.00	-4,032.00	32.8%	
41 OpEx-Personnel	9,587.00	0.00	9,587.00	2,797.90	0.00	6,789.10	29.2%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
42 OpEx-Op&AdminServc							
1,000.00	0.00	1,000.00	416.91	0.00	583.09	41.7%	
TOTAL Team Sports Adult women volley							
4,587.00	0.00	4,587.00	1,246.81	0.00	3,340.19	27.2%	
TOTAL REVENUES							
-6,000.00	0.00	-6,000.00	-1,968.00	0.00	-4,032.00		
TOTAL EXPENSES							
10,587.00	0.00	10,587.00	3,214.81	0.00	7,372.19		
7300 Adaptive Sports							
30 OpRev-ChargeforServc							
-2,000.00	0.00	-2,000.00	-63.00	0.00	-1,937.00	3.2%	
41 OpEx-Personnel							
2,856.00	0.00	2,856.00	844.08	0.00	2,011.92	29.6%	
42 OpEx-Op&AdminServc							
500.00	0.00	500.00	1.96	0.00	498.04	.4%	
TOTAL Adaptive Sports							
1,356.00	0.00	1,356.00	783.04	0.00	572.96	57.7%	
TOTAL REVENUES							
-2,000.00	0.00	-2,000.00	-63.00	0.00	-1,937.00		
TOTAL EXPENSES							
3,356.00	0.00	3,356.00	846.04	0.00	2,509.96		
7410 Pickleball							
30 OpRev-ChargeforServc							
-9,000.00	0.00	-9,000.00	0.00	0.00	-9,000.00	.0%	
41 OpEx-Personnel							
18,916.00	0.00	18,916.00	3,663.87	0.00	15,252.13	19.4%	
42 OpEx-Op&AdminServc							
2,000.00	0.00	2,000.00	10.08	0.00	1,989.92	.5%	
TOTAL Pickleball							
11,916.00	0.00	11,916.00	3,673.95	0.00	8,242.05	30.8%	
TOTAL REVENUES							
-9,000.00	0.00	-9,000.00	0.00	0.00	-9,000.00		
TOTAL EXPENSES							
20,916.00	0.00	20,916.00	3,673.95	0.00	17,242.05		

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
7420 Tennis	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
7420 Tennis								
30 OpRev-ChargeforServc	-21,000.00	0.00	-21,000.00	-245.00	0.00	-20,755.00	1.2%	
41 OpEx-Personnel	21,607.00	0.00	21,607.00	3,663.87	0.00	17,943.13	17.0%	
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	10.08	0.00	1,989.92	.5%	
TOTAL Tennis	2,607.00	0.00	2,607.00	3,428.95	0.00	-821.95	131.5%	
TOTAL REVENUES	-21,000.00	0.00	-21,000.00	-245.00	0.00	-20,755.00		
TOTAL EXPENSES	23,607.00	0.00	23,607.00	3,673.95	0.00	19,933.05		
7430 Sports and Fitness								
30 OpRev-ChargeforServc	-8,000.00	0.00	-8,000.00	0.00	0.00	-8,000.00	.0%	
41 OpEx-Personnel	25,075.00	0.00	25,075.00	3,160.07	0.00	21,914.93	12.6%	
42 OpEx-Op&AdminServc	1,000.00	0.00	1,000.00	7.14	0.00	992.86	.7%	
TOTAL Sports and Fitness	18,075.00	0.00	18,075.00	3,167.21	0.00	14,907.79	17.5%	
TOTAL REVENUES	-8,000.00	0.00	-8,000.00	0.00	0.00	-8,000.00		
TOTAL EXPENSES	26,075.00	0.00	26,075.00	3,167.21	0.00	22,907.79		
8000 Ice Rink Facility - General								
30 OpRev-ChargeforServc	-453,300.00	0.00	-453,300.00	-146,746.75	0.00	-306,553.25	32.4%	
32 OpRev-Merch&Concess.	-3,400.00	0.00	-3,400.00	-244.23	0.00	-3,155.77	7.2%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04

	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	340,426.00	0.00	340,426.00	94,704.98	0.00	245,721.02	27.8%
42 OpEx-Op&AdminServc	59,000.00	0.00	59,000.00	18,052.53	0.00	40,947.47	30.6%
43 OpEx-Facility&Proper	25,000.00	0.00	25,000.00	4,484.10	0.00	20,515.90	17.9%
44 OpEx-ProfessionalSer	110,000.00	0.00	110,000.00	9,483.25	0.00	100,516.75	8.6%
55 CAPITAL PROJECTS	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00	.0%
TOTAL Ice Rink Facility - General	227,726.00	0.00	227,726.00	-20,266.12	0.00	247,992.12	-8.9%
TOTAL REVENUES	-456,700.00	0.00	-456,700.00	-146,990.98	0.00	-309,709.02	
TOTAL EXPENSES	684,426.00	0.00	684,426.00	126,724.86	0.00	557,701.14	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc	-155,000.00	0.00	-155,000.00	-66,662.75	0.00	-88,337.25	43.0%
41 OpEx-Personnel	29,483.00	0.00	29,483.00	11,237.36	0.00	18,245.64	38.1%
42 OpEx-Op&AdminServc	0.00	0.00	0.00	3.85	0.00	-3.85	100.0%
TOTAL Ice Rink Rentals - Hockey	-125,517.00	0.00	-125,517.00	-55,421.54	0.00	-70,095.46	44.2%
TOTAL REVENUES	-155,000.00	0.00	-155,000.00	-66,662.75	0.00	-88,337.25	
TOTAL EXPENSES	29,483.00	0.00	29,483.00	11,241.21	0.00	18,241.79	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc	-25,000.00	0.00	-25,000.00	0.00	0.00	-25,000.00	.0%
41 OpEx-Personnel	4,099.00	0.00	4,099.00	596.22	0.00	3,502.78	14.5%

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
42 OpEx-Op&AdminServc	0.00	0.00	0.00	1.19	0.00	-1.19	100.0%	
TOTAL Ice Rink Rentals -Figure Skate	-20,901.00	0.00	-20,901.00	597.41	0.00	-21,498.41	-2.9%	
TOTAL REVENUES	-25,000.00	0.00	-25,000.00	0.00	0.00	-25,000.00		
TOTAL EXPENSES	4,099.00	0.00	4,099.00	597.41	0.00	3,501.59		
8130 Ice Rink Rentals - Full Rink								
30 OpRev-ChargeforServc	-4,500.00	0.00	-4,500.00	-471.00	0.00	-4,029.00	10.5%	
41 OpEx-Personnel	5,021.00	0.00	5,021.00	1,415.35	0.00	3,605.65	28.2%	
42 OpEx-Op&AdminServc	0.00	0.00	0.00	2.66	0.00	-2.66	100.0%	
TOTAL Ice Rink Rentals - Full Rink	521.00	0.00	521.00	947.01	0.00	-426.01	181.8%	
TOTAL REVENUES	-4,500.00	0.00	-4,500.00	-471.00	0.00	-4,029.00		
TOTAL EXPENSES	5,021.00	0.00	5,021.00	1,418.01	0.00	3,602.99		
8135 Ice Rink Rentals - Ice Party								
30 OpRev-ChargeforServc	-5,500.00	0.00	-5,500.00	-1,620.00	0.00	-3,880.00	29.5%	
41 OpEx-Personnel	2,274.00	0.00	2,274.00	332.72	0.00	1,941.28	14.6%	
42 OpEx-Op&AdminServc	1,000.00	0.00	1,000.00	0.98	0.00	999.02	.1%	
TOTAL Ice Rink Rentals - Ice Party	-2,226.00	0.00	-2,226.00	-1,286.30	0.00	-939.70	57.8%	
TOTAL REVENUES	-5,500.00	0.00	-5,500.00	-1,620.00	0.00	-3,880.00		
TOTAL EXPENSES	3,274.00	0.00	3,274.00	333.70	0.00	2,940.30		

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04								
8200 Learn to Skate	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
8200 Learn to Skate								
30 OpRev-ChargeforServc	-70,000.00	0.00	-70,000.00	-8,590.25	0.00	-61,409.75	12.3%	
41 OpEx-Personnel	21,254.00	0.00	21,254.00	5,920.52	0.00	15,333.48	27.9%	
42 OpEx-Op&AdminServc	2,000.00	0.00	2,000.00	25.29	0.00	1,974.71	1.3%	
TOTAL Learn to Skate	-46,746.00	0.00	-46,746.00	-2,644.44	0.00	-44,101.56	5.7%	
TOTAL REVENUES	-70,000.00	0.00	-70,000.00	-8,590.25	0.00	-61,409.75		
TOTAL EXPENSES	23,254.00	0.00	23,254.00	5,945.81	0.00	17,308.19		
8300 Freestyle Sessions								
30 OpRev-ChargeforServc	-65,000.00	0.00	-65,000.00	-8,444.00	0.00	-56,556.00	13.0%	
41 OpEx-Personnel	38,734.00	0.00	38,734.00	9,633.43	0.00	29,100.57	24.9%	
42 OpEx-Op&AdminServc	500.00	0.00	500.00	140.92	0.00	359.08	28.2%	
TOTAL Freestyle Sessions	-25,766.00	0.00	-25,766.00	1,330.35	0.00	-27,096.35	-5.2%	
TOTAL REVENUES	-65,000.00	0.00	-65,000.00	-8,444.00	0.00	-56,556.00		
TOTAL EXPENSES	39,234.00	0.00	39,234.00	9,774.35	0.00	29,459.65		
8400 Ice Ribbon Facility								
30 OpRev-ChargeforServc	-140,000.00	0.00	-140,000.00	-49,495.67	0.00	-90,504.33	35.4%	
32 OpRev-Merch&Concess.	-1,000.00	0.00	-1,000.00	0.00	0.00	-1,000.00	.0%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
40 OPERATIONS & MAINTEN							
25,000.00	0.00	25,000.00	12,338.56	0.00	12,661.44	49.4%	
41 OpEx-Personnel							
67,606.00	0.00	67,606.00	38,830.11	0.00	28,775.89	57.4%	
42 OpEx-Op&AdminServc							
0.00	0.00	0.00	23.03	0.00	-23.03	100.0%	
43 OpEx-Facility&Proper							
3,500.00	0.00	3,500.00	2,481.25	0.00	1,018.75	70.9%	
TOTAL Ice Ribbon Facility							
-44,894.00	0.00	-44,894.00	4,177.28	0.00	-49,071.28	-9.3%	
TOTAL REVENUES							
-141,000.00	0.00	-141,000.00	-49,495.67	0.00	-91,504.33		
TOTAL EXPENSES							
96,106.00	0.00	96,106.00	53,672.95	0.00	42,433.05		
8700 Special Events - Ice							
31 OpRev-Sponsor/Donat.							
-5,000.00	0.00	-5,000.00	0.00	0.00	-5,000.00	.0%	
TOTAL Special Events - Ice							
-5,000.00	0.00	-5,000.00	0.00	0.00	-5,000.00	.0%	
TOTAL REVENUES							
-5,000.00	0.00	-5,000.00	0.00	0.00	-5,000.00		
8800 Daycare-Ice							
30 OpRev-ChargeforServc							
-2,250.00	0.00	-2,250.00	-633.53	0.00	-1,616.47	28.2%	
41 OpEx-Personnel							
7,266.00	0.00	7,266.00	1,736.88	0.00	5,529.12	23.9%	
42 OpEx-Op&AdminServc							
375.00	0.00	375.00	0.00	0.00	375.00	.0%	
TOTAL Daycare-Ice							
5,391.00	0.00	5,391.00	1,103.35	0.00	4,287.65	20.5%	
TOTAL REVENUES							
-2,250.00	0.00	-2,250.00	-633.53	0.00	-1,616.47		
TOTAL EXPENSES							
7,641.00	0.00	7,641.00	1,736.88	0.00	5,904.12		

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
9000 General Operating	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
9000 General Operating							
22 TAXES							
-1,827,516.00	0.00	-1,827,516.00	-40,877.28	0.00	-1,786,638.72	2.2%	
30 OpRev-ChargeforServc							
-25,000.00	0.00	-25,000.00	-6,533.10	0.00	-18,466.90	26.1%	
32 OpRev-Merch&Concess.							
-4,000.00	0.00	-4,000.00	-775.52	0.00	-3,224.48	19.4%	
33 OpRev-Miscellaneous							
-20,000.00	0.00	-20,000.00	-1,339.53	0.00	-18,660.47	6.7%	
40 OPERATIONS & MAINTEN							
848,000.00	0.00	848,000.00	431,374.06	0.00	416,625.94	50.9%	
41 OpEx-Personnel							
201,482.00	0.00	201,482.00	59,017.43	0.00	142,464.57	29.3%	
42 OpEx-Op&AdminServc							
0.00	0.00	0.00	3,108.56	0.00	-3,108.56	100.0%	
43 OpEx-Facility&Proper							
0.00	0.00	0.00	32,746.06	0.00	-32,746.06	100.0%	
44 OpEx-ProfessionalSer							
0.00	0.00	0.00	37,617.25	0.00	-37,617.25	100.0%	
52 NonOpRev-Miscellan.							
-168,000.00	0.00	-168,000.00	-81,194.87	0.00	-86,805.13	48.3%	
55 CAPITAL PROJECTS							
140,000.00	0.00	140,000.00	0.00	0.00	140,000.00	.0%	
60 NonOperatingExpense							
54,120.00	0.00	54,120.00	0.00	0.00	54,120.00	.0%	
TOTAL General Operating							
-800,914.00	0.00	-800,914.00	433,143.06	0.00	-1,234,057.06	-54.1%	
TOTAL REVENUES							
-2,044,516.00	0.00	-2,044,516.00	-130,720.30	0.00	-1,913,795.70		
TOTAL EXPENSES							
1,243,602.00	0.00	1,243,602.00	563,863.36	0.00	679,738.64		
9100 Debt Service							
22 TAXES							
-1,235,269.00	0.00	-1,235,269.00	-25,758.37	0.00	-1,209,510.63	2.1%	
45 DEBT SERVICE							
1,228,242.00	0.00	1,228,242.00	-12,145.86	0.00	1,240,387.86	-1.0%	

APRIL 2024 YTD REVENUE & EXPENSE REPORT

FOR 2024 04							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
60 NonOperatingExpense							
65,880.00	0.00	65,880.00	0.00	0.00	65,880.00	.0%	
TOTAL Debt Service							
58,853.00	0.00	58,853.00	-37,904.23	0.00	96,757.23	-64.4%	
TOTAL REVENUES							
-1,235,269.00	0.00	-1,235,269.00	-25,758.37	0.00	-1,209,510.63		
TOTAL EXPENSES							
1,294,122.00	0.00	1,294,122.00	-12,145.86	0.00	1,306,267.86		
9200 Maintenance							
40 OPERATIONS & MAINTEN							
12,000.00	0.00	12,000.00	3,069.00	0.00	8,931.00	25.6%	
41 OpEx-Personnel							
113,577.00	0.00	113,577.00	31,243.67	0.00	82,333.33	27.5%	
42 OpEx-Op&AdminServc							
7,700.00	0.00	7,700.00	402.66	0.00	7,297.34	5.2%	
43 OpEx-Facility&Proper							
103,500.00	0.00	103,500.00	1,381.23	0.00	102,118.77	1.3%	
TOTAL Maintenance							
236,777.00	0.00	236,777.00	36,096.56	0.00	200,680.44	15.2%	
TOTAL EXPENSES							
236,777.00	0.00	236,777.00	36,096.56	0.00	200,680.44		
GRAND TOTAL							
-93,138.00	0.00	-93,138.00	299,808.78	0.00	-392,946.78	-321.9%	

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

South Davis Recreation District
DEPOSITS, INVESTMENTS & RESERVES
as of close of business on
April 30, 2024

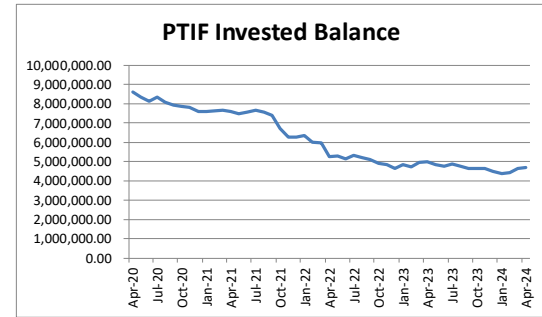
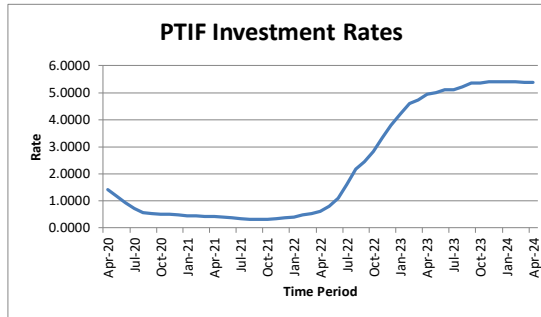
Date Prepared: May 7, 2024

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	138,059.29	131,087.33	(533.58)	U S Bank	Enterprise Fund
Utah State Treasurer	Public Treasurers' Investment Fund (PTIF)	4.9377%	5.3722%	N/A	N/A	5,001,947.59	4,676,793.60	20,819.72	State Treasurer	Enterprise Fund
Sub-total (District investable funds)						5,140,006.88	4,807,880.93	20,286.14		
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:						5,140,006.88	4,807,880.93	20,286.14		

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



March 2024 Credit Cards

Name	Date	Merchant	Description	Cost
Admin	2/27/2024	ZOOM	ELECTRONIC MEETING SUBSCRIPTION	\$60.17
	2/27/2024	MICROSOFT	MS OFFICE SUBSCRIPTION	\$240.44
	2/29/2024	USPS	PACKAGE DELIVERY	\$20.45
	3/1/2024	SESAC	FACILITY MUSIC LICENSE	\$327.50
	3/5/2024	WRISTBANDEXPRESS	WRISTBANDS FOR ICE PROGRAMS	\$202.82
	3/8/2024	CONSTANT CONTACT	ONLINE MARKETING	\$155.52
	3/19/2024	OTC BRANDS	EGG DIVE PRIZES AND SUPPLIES	\$482.17
Recreation	3/20/2024	Epic Sports	FLAG FOOTBALL SUPPLIES	\$163.04
	3/20/2024	Epic Sports	VOLLEYBALL SUPPLIES	\$739.57
	3/21/2024	Epic Sports	SPRING SPORTS SUPPLIES	\$71.12
Aquatics	2/29/2024	THE OTHER PLACE	SWIM MEET HOSPITALITY	\$960.00
	2/28/2024	CAFÉ CENTRAL	SWIM MEET HOSPITALITY	\$130.00
	3/2/2024	CHICK FIL A	SWIM MEET HOSPITALITY	\$387.20
	3/3/2024	MOBETTAHS	SWIM MEET HOSPITALITY	\$1,159.96
	3/7/2024	COSTCO	WATER POLO TOURNAMENT HOSPITALITY	\$215.11
	3/7/2024	COSTCO	WATER POLO TOURNAMENT HOSPITALITY	\$32.31
	3/8/2024	WALMART	WATER POLO TOURNAMENT HOSPITALITY	\$14.36
	3/9/2024	PANDA EXPRESS	WATER POLO TOURNAMENT HOSPITALITY	\$48.17
3/9/2024	AMAZON	FITNESS PROGRAM SUPPLIES	\$468.83	
Cory Haddock	2/14/2024	AMAZON	SUBSCRIPTION	\$16.08
Tom Lund	2/27/2024	AMAZON	ROOF REPAIR	\$52.50
	2/27/2024	AMAZON	EQUIPMENT MAINTENANCE	\$263.54
	2/27/2024	AMAZON	EQUIPMENT MAINTENANCE	\$108.59
	3/6/2024	AMAZON	EQUIPMENT MAINTENANCE CREDIT	-\$229.03
	3/6/2024	AMAZON	STEAM ROOM SUPPLIES	\$153.98
	3/11/2024	NUCO2	POOL CO2 DELIVERY	\$299.53
	3/12/2024	SAMS CLUB	MEMBERSHIP	\$53.88
	3/20/2024	AMAZON	WEIGHT MACHINE SUPPLIES	\$15.89
Scott McDonald	2/26/2024	COSTCO	SWIM MEET HOSPITALITY	\$252.86
	2/26/2024	COSTCO	SWIM TEAM SUPPLIES	\$64.63
	2/28/2024	AMAZON	SWIM MEET VIDEO SUPPLIES	\$60.00
	3/1/2024	AMAZON	SWIM MEET SUPPLIES	\$15.00
	2/29/2024	COSTCO	SWIM MEET HOSPITALITY	\$150.57
	3/2/2024	OLIVE GARDEN	SWIM MEET HOSPITALITY	\$1,211.87
	3/9/2024	AMERICAN RED CROSS	LIFEGUARD TRAINING SUPPLIES	\$243.94
	3/9/2024	AMERICAN RED CROSS	LIFEGUARD TRAINING SUPPLIES	\$961.57
	3/11/2024	COMFORT INN	URPA CONFERENCE HOTEL	\$241.32
	3/11/2024	COMFORT INN	URPA CONFERENCE HOTEL	\$241.32
	3/18/2024	USA WATER POLO	WATER POLO TOURNAMENT FEE	\$125.00
	3/20/2024	USA WATER POLO	WATER POLO COACH REGISTRATION	\$110.00
	3/19/2024	GODADDY.COM	SOUTH DAVIS RACES WEBSITE RENEWAL	\$35.16
3/20/2024	INTELLICORP	COACH BACKGROUND CHECK	\$18.00	
				\$10,344.94

Staff Report



Subject: 2023 Annual Financial Report & Independent Audit
Author: Tyson Beck, District Clerk
Department: Finance
Date: May 10, 2024

Background

Our annual audit has been completed and the annual financial report and independent auditor's supplemental reports must be presented to the Board as per State law.

Analysis

State law requires that local districts prepare and present to the governing body an annual financial report in conformity with Generally Accepted Accounting Principles (GAAP) (*See UCA Sections 17B-1-639*). State law also requires governmental entities with annual revenues or expenditures of \$1,000,000 or more receive an annual independent audit and that the report of said audit be presented to the governing body (*See UCA Sections 17B-1-640 and 51-2a-201 through 203*).

The annual financial report has been completed for the year ended December 31, 2023. The independent audit was completed by Keddington & Christensen, LLC. The 2023 annual financial report received an unmodified opinion (i.e., clean opinion) from the auditors.

Auditing standards require the independent auditing firm to report the scope of the audit, audit findings (if any), and significant audit adjustments (if any) directly to the governing body. Marcus Arbuckle, Partner at Keddington & Christensen, LLC, will present the audit and Supplemental Reports to the Board.

Significant Impacts

There is no action required of the Board or other significant impacts in regard to these financial reports.

Attachments

The 2023 annual financial report and the auditor's supplemental reports for the year ended December 31, 2023, were previously emailed to the Board for review before the meeting.

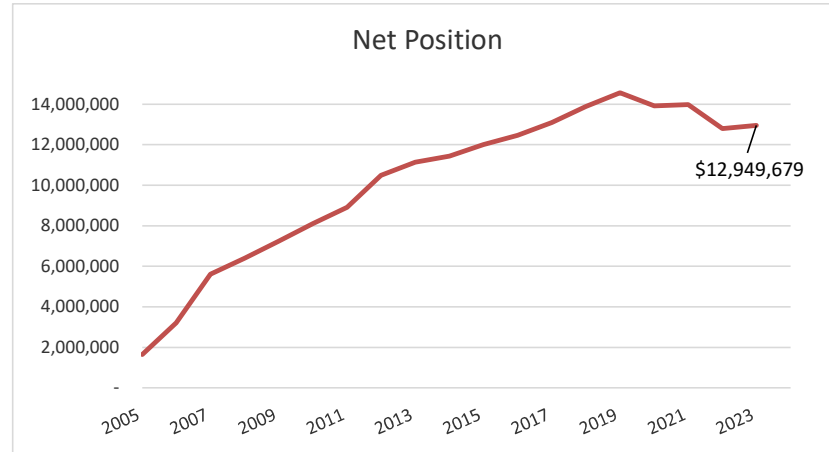
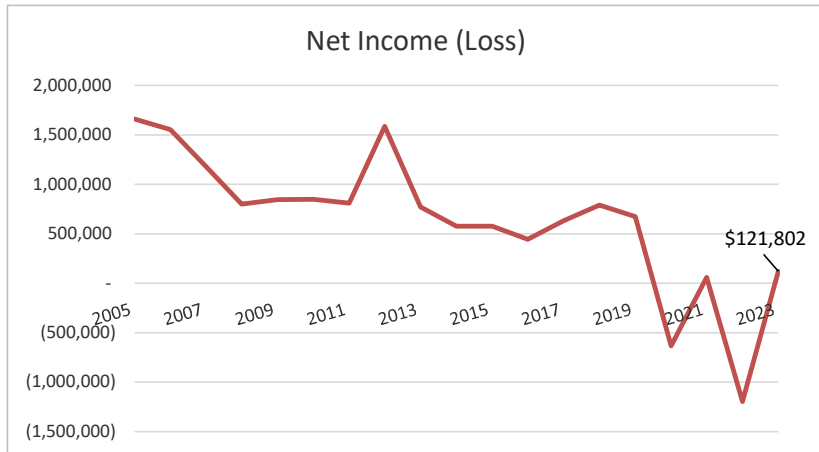
Additional year end analysis reports

Recommendation

These reports are for your review of the District's 2023 operations and finances. There is no formal action needed from the Board.

**South Davis Recreation District
District Financial Results Through 2023 Calendar Year**

<u>Reporting Year</u>	<u>Operating Income (Loss)</u>	<u>Non-Operating Income (Loss)</u>	<u>Net Income (Loss)</u>	<u>Beginning Net Position</u>	<u>Net Income (Loss)</u>	<u>Capital Contributions</u>	<u>Ending Net Position</u>
2004	\$ (16,444)	\$ -	\$ (16,444)	\$ -	\$ (16,444)	\$ -	\$ (16,444)
2005	(48,285)	1,709,733	1,661,448	(16,444)	1,661,448	-	1,645,004
2006	(337,604)	1,894,328	1,556,724	1,660,405	1,556,724	-	3,217,129
2007	(351,654)	1,535,159	1,183,505	3,217,129	1,183,505	1,202,914	5,603,548
2008	(146,035)	946,912	800,877	5,603,548	800,877	-	6,404,425
2009	(1,091,537)	1,937,010	845,473	6,404,425	845,473	-	7,249,898
2010	(1,033,151)	1,880,419	847,268	7,249,898	847,268	-	8,097,166
2011	(1,216,561)	2,028,742	812,181	8,097,166	812,181	-	8,909,347
2012	(1,091,815)	2,678,873	1,587,058	8,909,347	1,587,058	-	10,496,405
2013	(1,195,835)	1,969,210	773,375	10,367,068	773,375	-	11,140,443
2014	(1,387,526)	1,964,266	576,740	10,864,622	576,740	-	11,441,362
2015	(1,485,675)	2,063,013	577,338	11,441,362	577,338	-	12,018,700
2016	(1,571,075)	2,015,235	444,160	12,018,700	444,160	-	12,462,860
2017	(1,459,139)	2,091,579	632,440	12,462,860	632,440	-	13,095,300
2018	(1,575,986)	2,367,884	791,898	13,095,300	791,898	-	13,887,198
2019	(1,646,737)	2,319,946	673,209	13,887,198	673,209	-	14,560,407
2020	(2,779,646)	2,147,412	(632,234)	14,560,407	(632,234)	-	13,928,173
2021	(2,188,604)	2,247,908	59,304	13,928,173	59,304	-	13,987,477
2022	(2,894,016)	1,699,298	(1,194,718)	13,987,477	(1,194,718)	-	12,792,759
2023	\$ (2,222,620)	\$ 2,344,422	\$ 121,802	\$ 12,827,877	\$ 121,802	\$ -	\$ 12,949,679



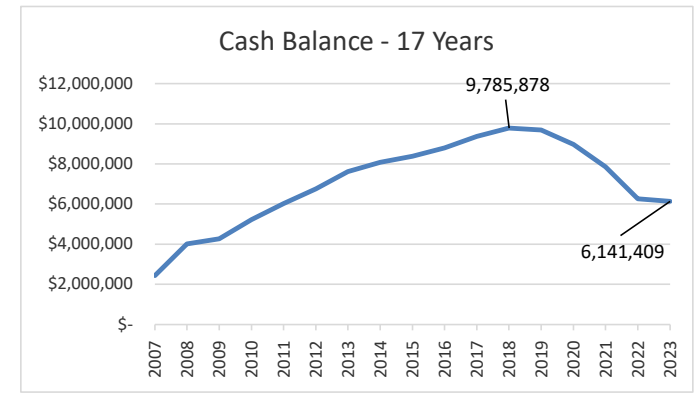
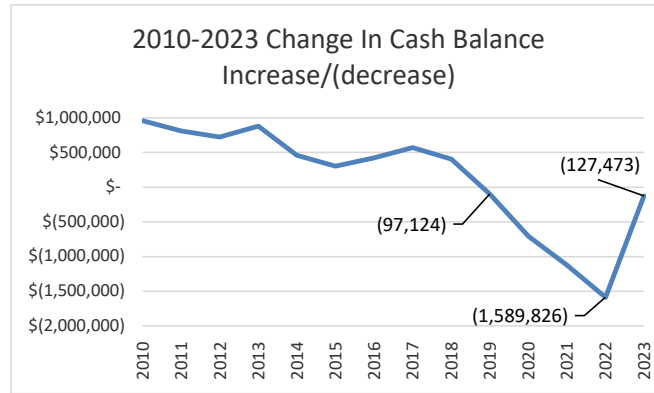
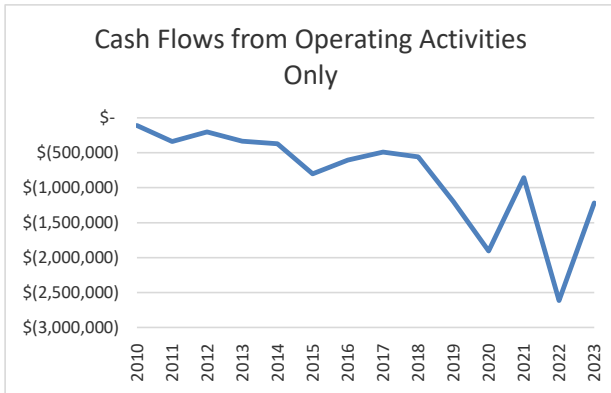
Notes:

- Capital Contributions in 2007 represented primarily donations from Bountiful City to fund facility needs not covered by the General Obligation Bond or loan from Davis County Tourism Funds
- The 2012 unusually large net income came from \$660,739 in additional one-time interlocal agreement revenue
- The 2020 \$632,234 net loss came predominately from the effects of the COVID-19 pandemic and a full closure of District operations
- The 2022 \$1,194,718 net loss came predominately from the repair costs of the leisure pool roof and loss on disposal of the pools air handlers
- Ending Net Position as of 2023 was comprised of the following:

Capital Assets (non-spendable)	\$ 7,159,725
Restricted (non-spendable)	300,117
Unrestricted (spendable)	5,489,837
Total Ending Net Position	\$ 12,949,679

South Davis Recreation District
Cash Flow Trends Through 2023 Calendar Year

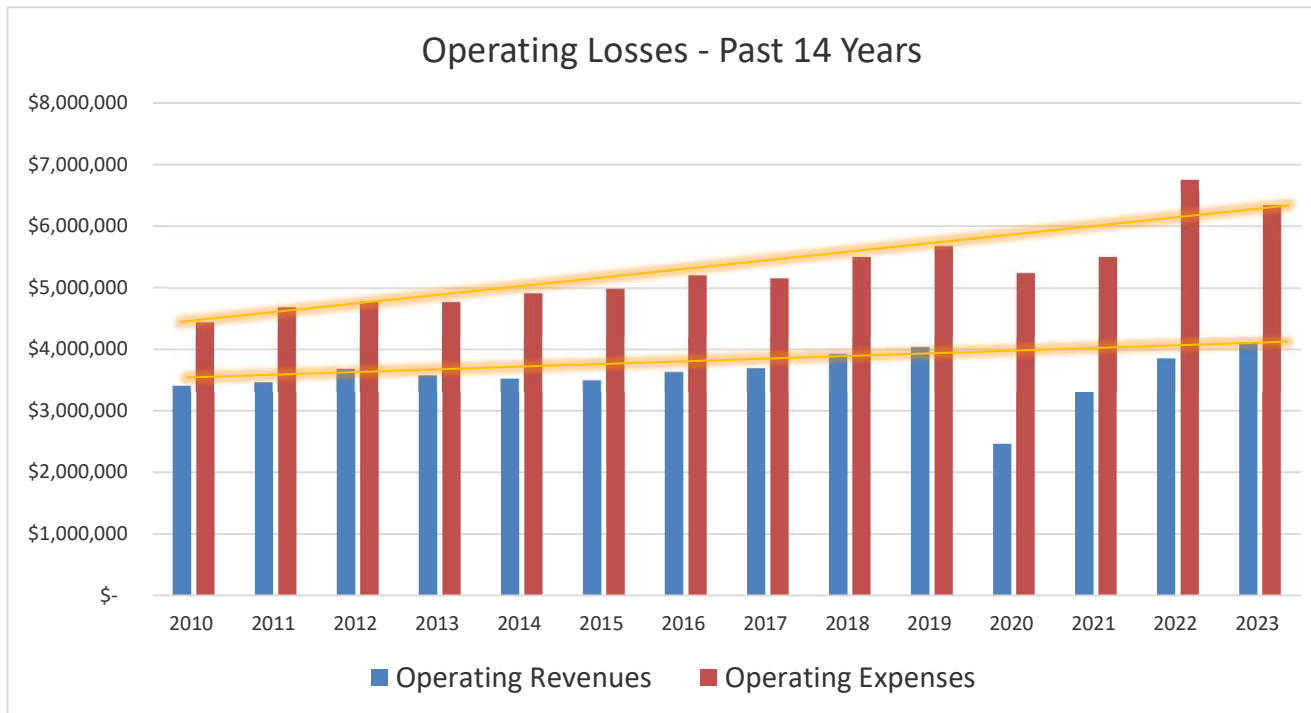
Reporting Year	Cash Flows from:				Net Increase (Decrease) in Cash & Investments	Cash & Investments Beginning	Net Increase (Decrease) in Cash & Investments	Cash & Investments Ending
	Operating Activities	Non-Capital Financing Activities	Capital & Related Financing Activities	Investing Activities				
2004	\$ -	\$ -	\$ 18,182,204	\$ -	\$ 18,182,204	\$ -	\$ 18,182,204	
2005	(57,812)		(1,064,668)	435,080	(687,400)	18,182,204	17,494,804	
2006	(699,972)		(12,893,621)	552,051	(13,041,542)	17,494,804	4,453,262	
2007	(83,638)		(2,117,353)	190,031	(2,010,960)	4,453,262	2,442,302	
2008	(226,906)		1,732,732	80,959	1,586,785	2,432,302	4,019,087	
2009	(254,383)		430,588	62,871	239,076	4,019,087	4,258,163	
2010	(110,967)	2,534,883	(1,481,425)	16,190	958,681	4,258,163	5,216,844	
2011	(341,266)	2,577,228	(1,445,818)	20,104	810,248	5,216,844	6,027,092	
2012	(204,770)	2,528,921	(1,638,068)	34,125	720,208	6,027,092	6,747,300	
2013	(335,612)	2,207,306	(1,019,514)	25,798	877,978	6,747,300	7,625,278	
2014	(373,170)	2,352,252	(1,545,716)	26,059	459,425	7,625,278	8,084,703	
2015	(801,936)	2,472,503	(1,404,530)	35,413	301,450	8,084,703	8,386,153	
2016	(603,417)	2,290,084	(1,328,195)	64,196	422,668	8,386,153	8,808,821	
2017	(489,669)	2,318,704	(1,370,374)	112,171	570,832	8,808,821	9,379,653	
2018	(559,386)	2,589,951	(1,329,610)	(294,730)	406,225	9,379,653	9,785,878	
2019	(1,201,895)	2,161,505	(1,411,527)	354,793	(97,124)	9,785,878	9,688,754	
2020	(1,905,258)	2,374,844	(1,383,161)	206,769	(706,806)	9,688,754	8,981,948	
2021	(857,975)	2,396,502	(2,793,479)	131,712	(1,123,240)	8,981,948	7,858,708	
2022	(2,615,190)	2,358,663	(1,529,641)	196,342	(1,589,826)	7,858,708	6,268,882	
2023	(1,217,915)	2,085,587	(1,360,189)	365,044	(127,473)	6,268,882	6,141,409	



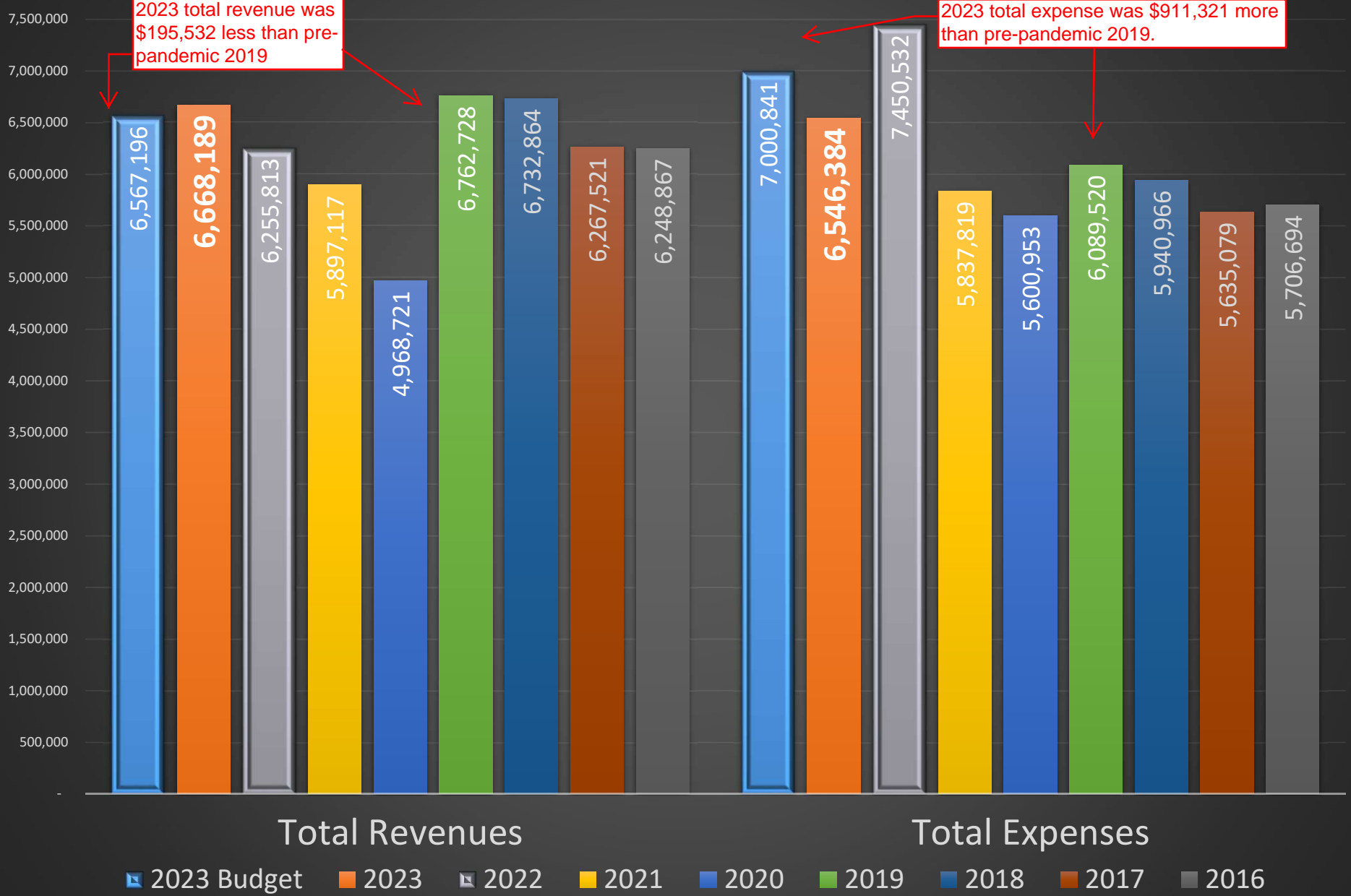
**South Davis Recreation District
District Financial Results Through 2023 Calendar Year**

<u>Reporting Year</u>	<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Operating Net Loss</u>	<u>(Increase) or Decrease</u>
2010	\$ 3,420,337	\$ 4,453,488	\$ (1,033,151)	
2011	\$ 3,479,167	\$ 4,695,728	\$ (1,216,561)	\$ (183,410)
2012	\$ 3,690,004	\$ 4,781,819	\$ (1,091,815)	\$ 124,746
2013	\$ 3,584,662	\$ 4,780,497	\$ (1,195,835)	\$ (104,020)
2014	\$ 3,533,296	\$ 4,920,822	\$ (1,387,526)	\$ (191,691)
2015	\$ 3,508,394	\$ 4,994,069	\$ (1,485,675)	\$ (98,149)
2016	\$ 3,636,207	\$ 5,207,282	\$ (1,571,075)	\$ (85,400)
2017	\$ 3,701,663	\$ 5,160,802	\$ (1,459,139)	\$ 111,936
2018	\$ 3,926,719	\$ 5,502,705	\$ (1,575,986)	\$ (116,847)
2019	\$ 4,034,535	\$ 5,681,272	\$ (1,646,737)	\$ (70,751)
2020	\$ 2,466,449	\$ 5,246,095	\$ (2,779,646)	\$ (1,132,909)
2021	\$ 3,312,491	\$ 5,501,095	\$ (2,188,604)	\$ 591,042
2022	\$ 3,855,989	\$ 6,750,005	\$ (2,894,016)	\$ (705,412)
2023	\$ 4,113,296	\$ 6,335,916	\$ (2,222,620)	\$ 671,396

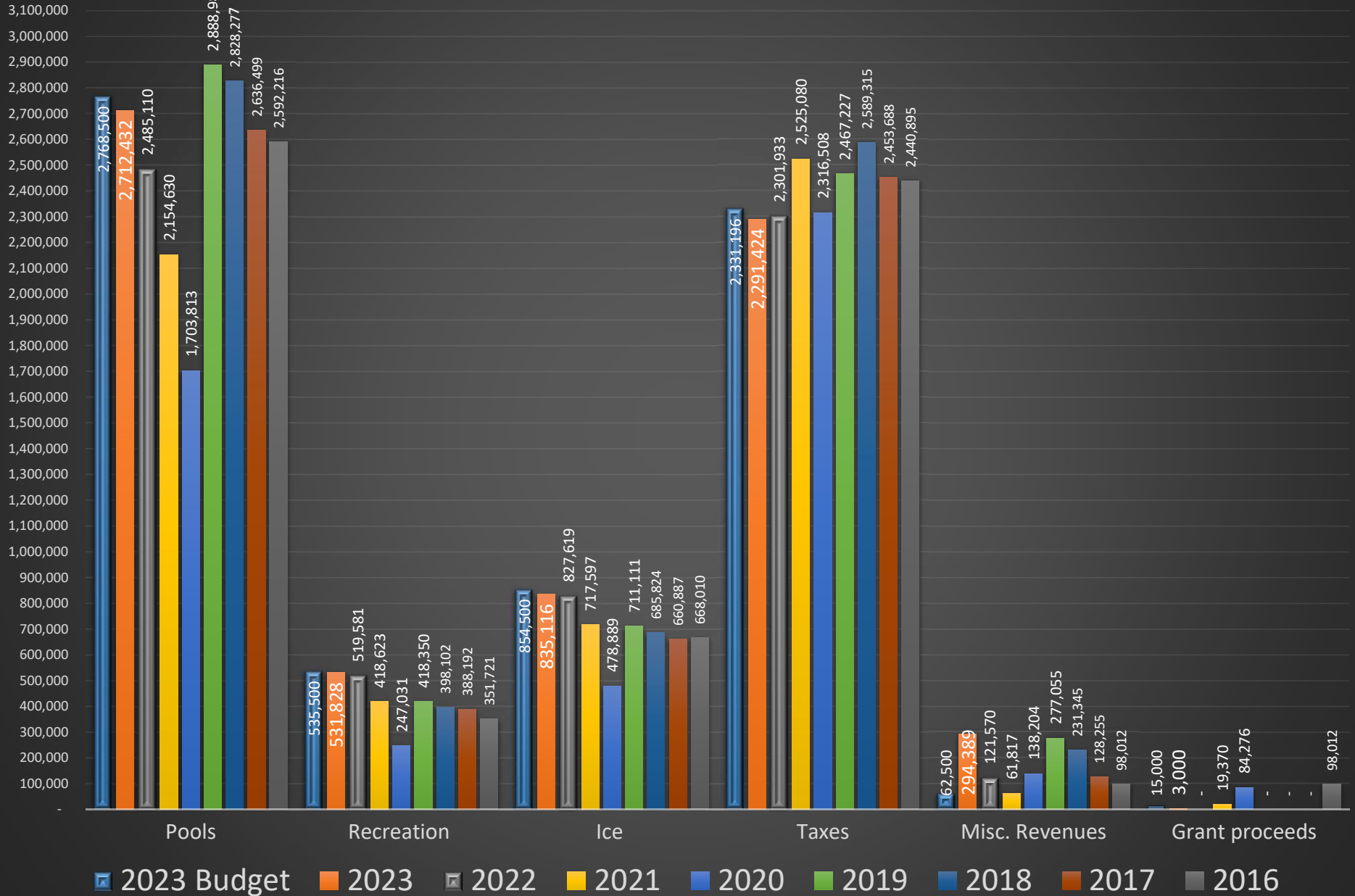
\$ (1,189,469) Total increase in operating losses since 2010



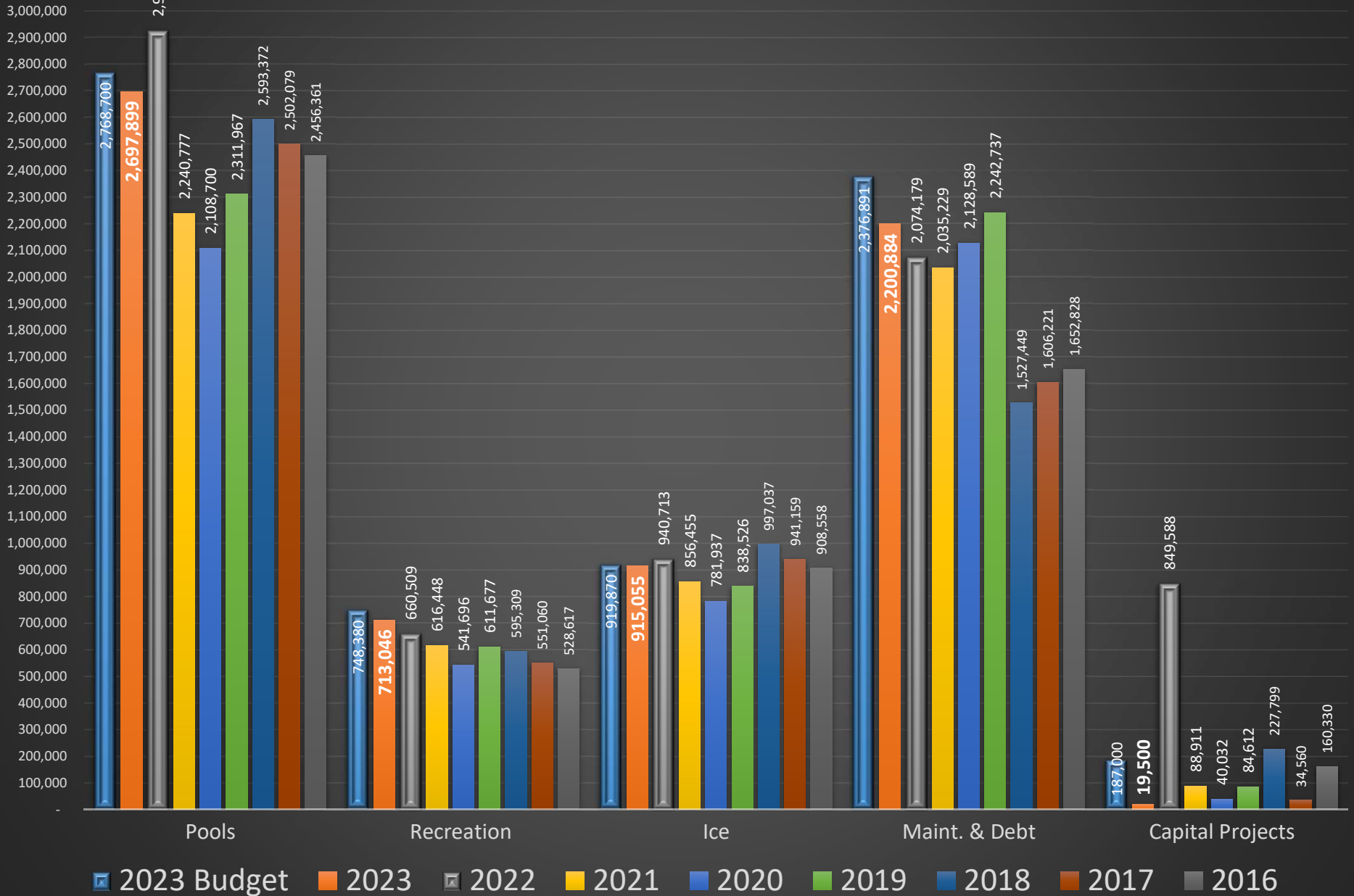
2023 Revenues and Expenses Compared to the Past Seven Years



2023 Departmental Revenues Compared to the Past Seven Years



2023 Departmental Expenses Compared to the Past Seven Years



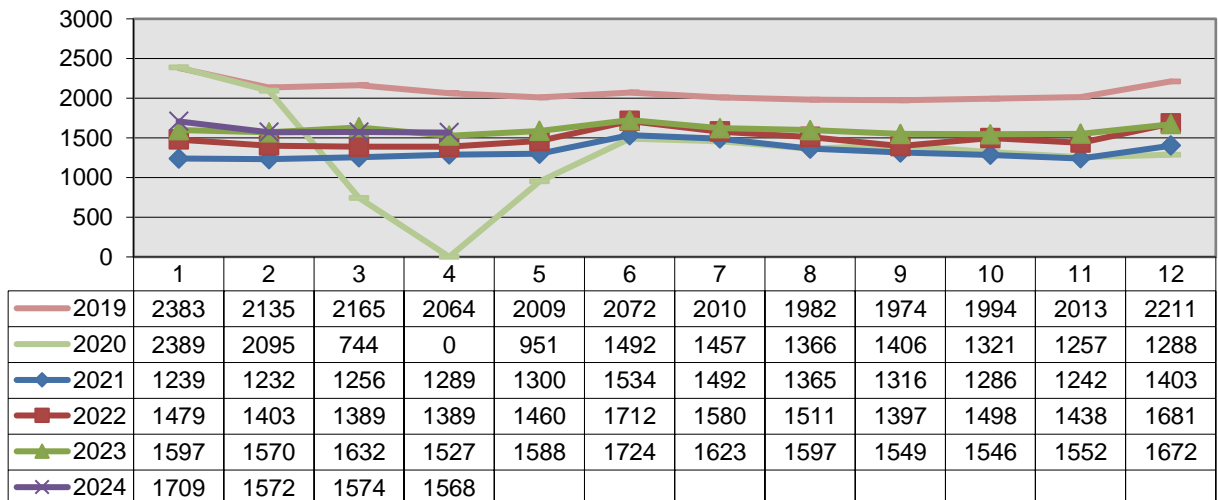


Board Meeting Membership & Admission Report April 2024

Active in the month of April 2024

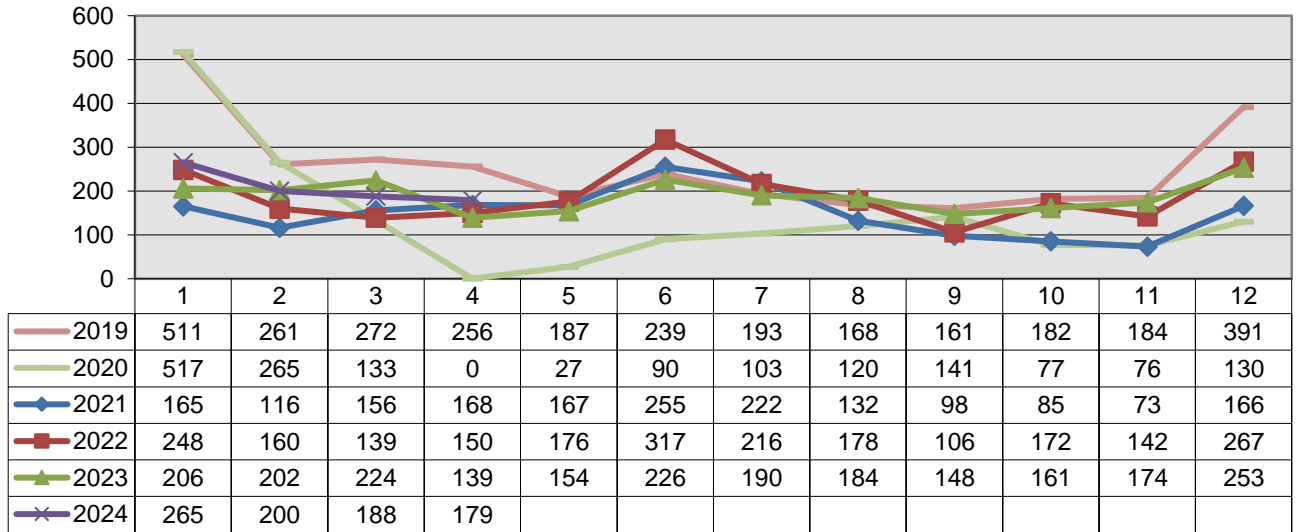
Type	Memberships	Members	Average Size
Annual/Charter	2,434	7,903	3.2
EFT	1,351	5,197	3.8
25 Punch Pass	1,884	4,192	2.2
Walking Pass	385	438	1.1
Insurance Provided	1,326	1,412	1.01
Summer Pass	0	0	
TOTALS	7,380	19,142	

Membership Sales by Month



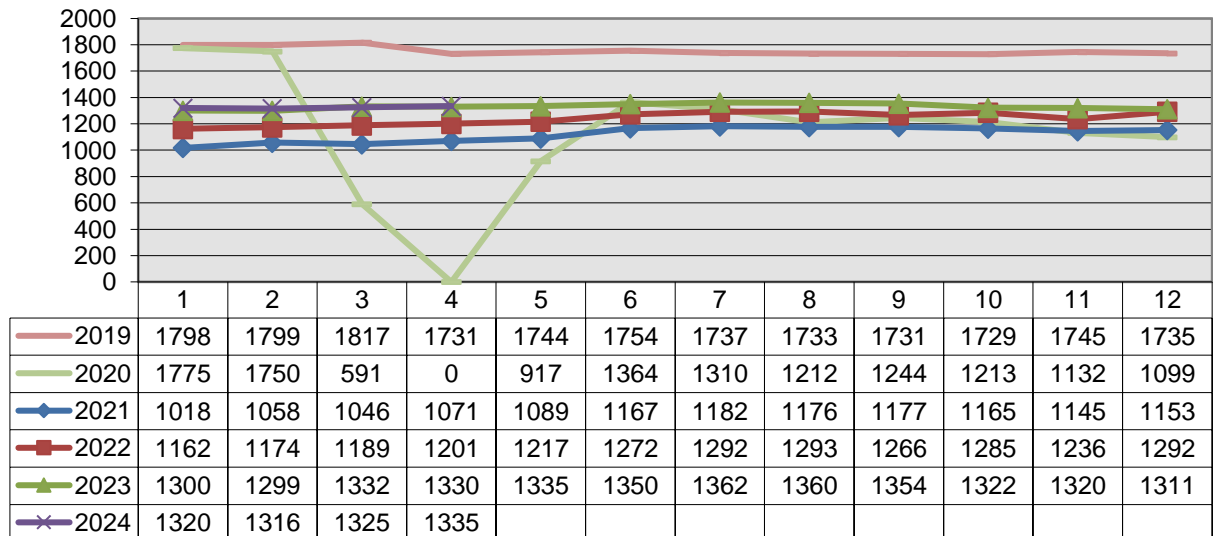
1568	<u>Memberships sold this month</u>	
41	3%	Total compared year to year
-6	0%	Total compared month to month

Annual & Charter Membership Sales



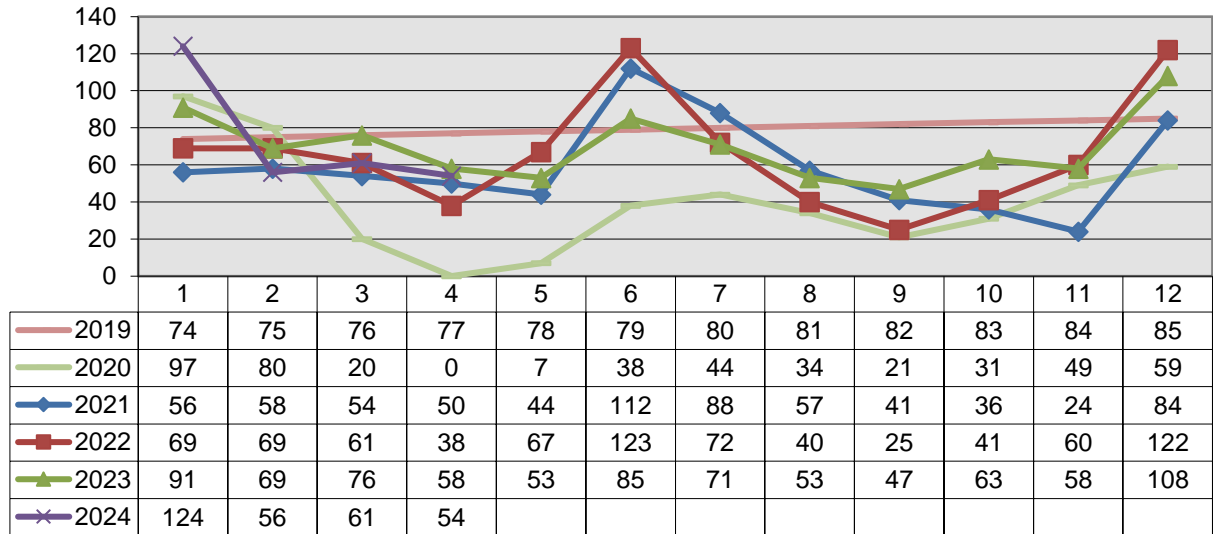
	<u>Annual & Charter Memberships sold this month</u>		
179			
40	22%	Total compared year to year	
-9	-5%	Total compared month to month	

Monthly EFT Membership Sales



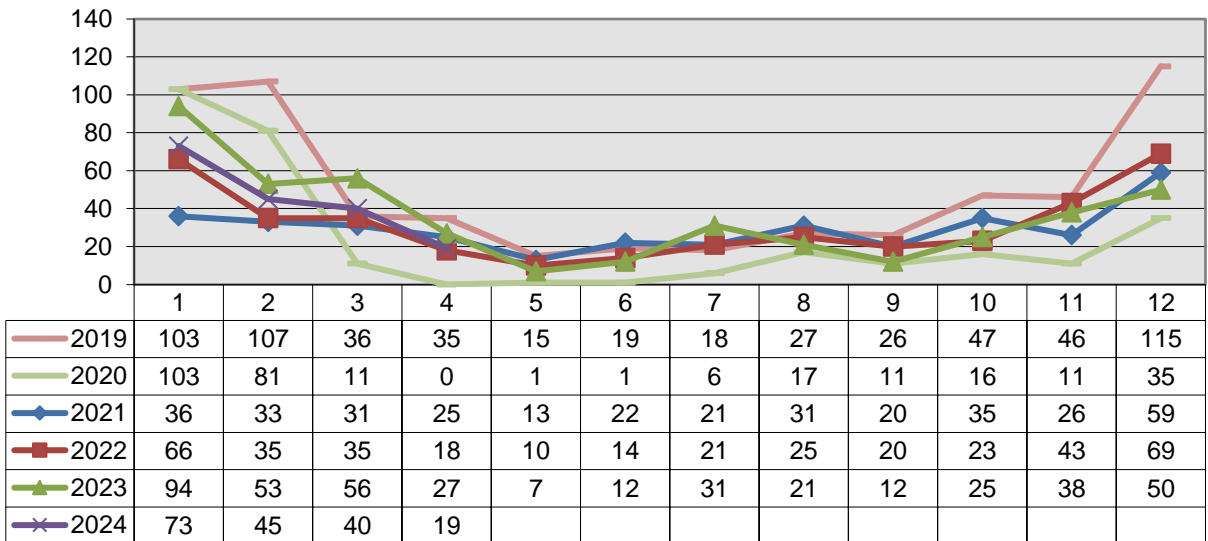
1335	<u>Total EFT Memberships sold this month</u>		
5	0%	Total compared year to year	
10	1%	Total compared month to month	

Monthly 25 Punch Pass Sales



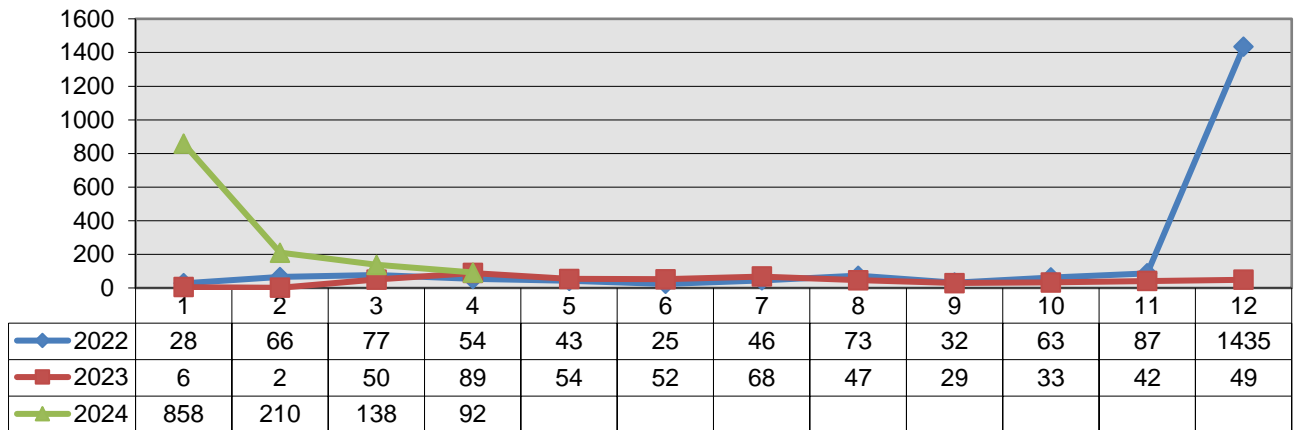
54	Total 25 Punch Pass Memberships sold this month	
-4	-7%	Total compared year to year
-7	-11%	Total compared month to month

Monthly Walking Passes



19	Total Walking Passes sold this month	
-8	-30%	Total compared year to year
-21	-53%	Total compared month to month

Insurance Paid



Day Admittance Averages for April 2024

	Paid Admissions	Pass Holder Visits
Sunday	166	203
Monday	226	1,688
Tuesday	223	1,387
Wednesday	227	1,375
Thursday	238	1,284
Friday	320	1,229
Saturday	432	897

Paid Admissions includes:

Swimming, Ice Skating, Ice Ribbon, Fitness and Racquetball

Pass Holder Visits includes:

Annual, EFT, 25 Visit, Walking and Insurance

Staff Report



Subject: Reserves & Other Financial Policies
Author: Tyson Beck, District Clerk
Department: Finance
Date: May 10, 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 are some possible options for a new reserve policy and how would the amounts compare to old policy?

Here is what the current reserve policy totals with audited 2023 numbers:

Current Reserves Policy Per Resolution #2010-05	
	2023
Four-month Operating Expenses	1,805,600
\$2.5 mm "enhancement, maintenance and replacement"	2,500,000
Current Minimum Reserve Balance	4,305,600
Audited 2023 "unrestricted cash"	4,703,489
Excess unrestricted cash over proposed reserve	397,889

Here are two possible reserve option with audited 2023 numbers:

Reserve Policy Option #1 (Historical Cap Exp)	
	2023
Four-month Operating Expenses	1,805,600
<u>Two Years</u> of Average Capital Expenses (2014-2023)	808,580
"Major Repair" Reserve	1,500,000
Current Minimum Reserve Balance	4,114,180
Audited 2023 "unrestricted cash"	4,703,489
Excess unrestricted cash over proposed reserve	589,309

Reserve Policy Option #2 (Prospective Cap Exp)

	2023
Four-month Operating Expenses	1,805,600
<u>Two Years</u> of Average 10-year Planned Capital Expenses	1,225,764
"Major Repair" Reserve	1,000,000
Current Minimum Reserve Balance	4,031,364
Audited 2023 "unrestricted cash"	4,703,489
Excess unrestricted cash over proposed reserve	672,125

Significant Impacts

Financial policy establishment and direction on future financial decision making.

Recommendation

It is recommended that the Board discuss reserve options and possibly consider Resolution 2024-05 adopting the *Reserves & Other Financial Policies* document.

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 10th DAY OF MAY, 2024.

SOUTH DAVIS RECREATION DISTRICT

ATTEST:

Clerk

By: _____
Board Chair

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

Updated:
~~March 18, 2024~~ May 10, 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, sex, 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.

As is required by State law (UCA § 63G-31-201), the South Davis Recreation District will not exclude an individual from participation in, deny an individual from the benefits of, or subject an individual to a sex-based distinction unless the distinction is substantially related to an important government purpose like protecting individual privacy or competitive opportunity.

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.

h. *Sex-designated facilities:*

i. *Compliance with State Law:* In accordance with UCA § 63G-31-302, to preserve the privacy of males and females, an individual may only access a sex-designated changing room if the individual's sex corresponds with the sex designation of the changing room; or the individual has legally amended their birth certificate to correspond with the sex designation of the changing room, and undergone a primary sex characteristic surgical procedure to correspond with the sex designation of the changing room. This requirement does not apply to the following:

a. a minor child who requires assistance to access or use the changing room that corresponds with the sex of the minor's parent, guardian, or relative;

b. A dependent adult who requires assistance to access or use the changing room that corresponds with the sex of a caretaker;

c. An individual providing public safety services; or

d. An individual whose employment duties include the maintenance or cleaning of the changing room.

i. *Duty to Contact Law Enforcement:*

State law (UCA 63G-31-304) requires the South Davis Recreation District to contact law enforcement if it receives a complaint or allegation regarding the following within a privacy space in the South Davis Recreation Center: lewdness, voyeurism, loitering, or criminal trespass.

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2.8 Photography & Electronic Devices

The District asks patrons not to photograph people without their prior knowledge and consent (i.e., a coach taking a video of an athlete to help coach that athlete's form is ok; a stranger taking photographs or video of another patron is discouraged). 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.

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

3.1 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

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

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

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.

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

Unless express permission is granted by staff, courts and equipment must be utilized strictly for their intended purposes to ensure a safe and respectful environment for all users.

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.

13.1 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 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

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:

District Office Contact Details

Address: South Davis Recreation District, [Office Address], [City], [State], [Zip Code]

Phone Number: [Office Phone Number]

Email: [Office Email Address]

Website: [District Website URL]

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
RESOLUTION NO. 2024-07**

**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 of the 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