



AGENDA

NORTH SUMMIT RECREATION SPECIAL SERVICE DISTRICT MEETING NOTICE AND AGENDA

PUBLIC NOTICE is hereby given pursuant to Utah Code §52-4-202, that the Administrative Control Board (the “Board”) of the North Summit Recreation Special Service District (the “District”) will hold its regularly scheduled session and action meeting on **Monday, September 8, 2025** beginning at **6:00 PM** at the The Summit County Courthouse, Conference Room 001 (1st Floor), 60 North Main Street, Coalville, UT 84017

Join Meeting via Zoom:

<https://us06web.zoom.us/j/88096257734?pwd=WXhnN2sybldKVFEFUNDI4REhBRnhnUT09> Meeting

ID: 880 9625 7734

Passcode: 052119

Members of the Board, presenters, and members of public, may attend by electronic means, using Zoom (phone or video). Such members may fully participate in the proceedings as if physically present. The anchor location for purposes of the electronic meeting is the same as listed above.

AGENDA

1. Call meeting to order.

2. Roll Call

3. Oath of office for new board member.

4. Work Session:

a. Update/review the status of NSRSSD Programs

I. Programming update- Jaycie Diston

5. Consideration for Approval:

- a. Review and possible approval of July 14, 2025 and August 11, 2025 meeting minutes.
- b. Review & possible approval of July & August financials.

6. Board Comments & Review of Action Items

7. Adjourn

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact North Summit Rec. Director 435-336-7322

OATH OF OFFICE




“I do solemnly swear that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.”



NORTH SUMMIT

— RECREATION —

June 25 Year-to-Date Financials



Budget Review

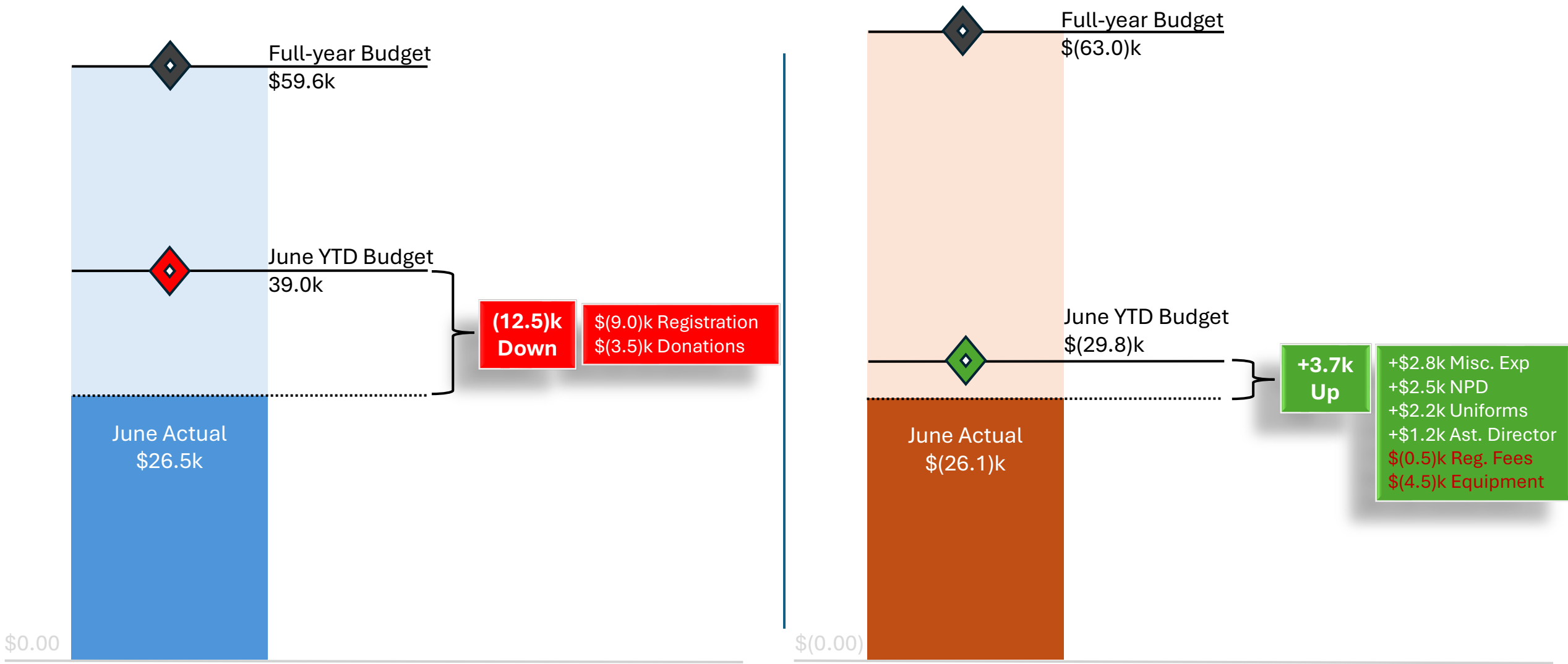


YTD Program Revenue & Expense Review

Total Program
Down \$(8.8k)
to Plan

Program Revenue

Program Expense

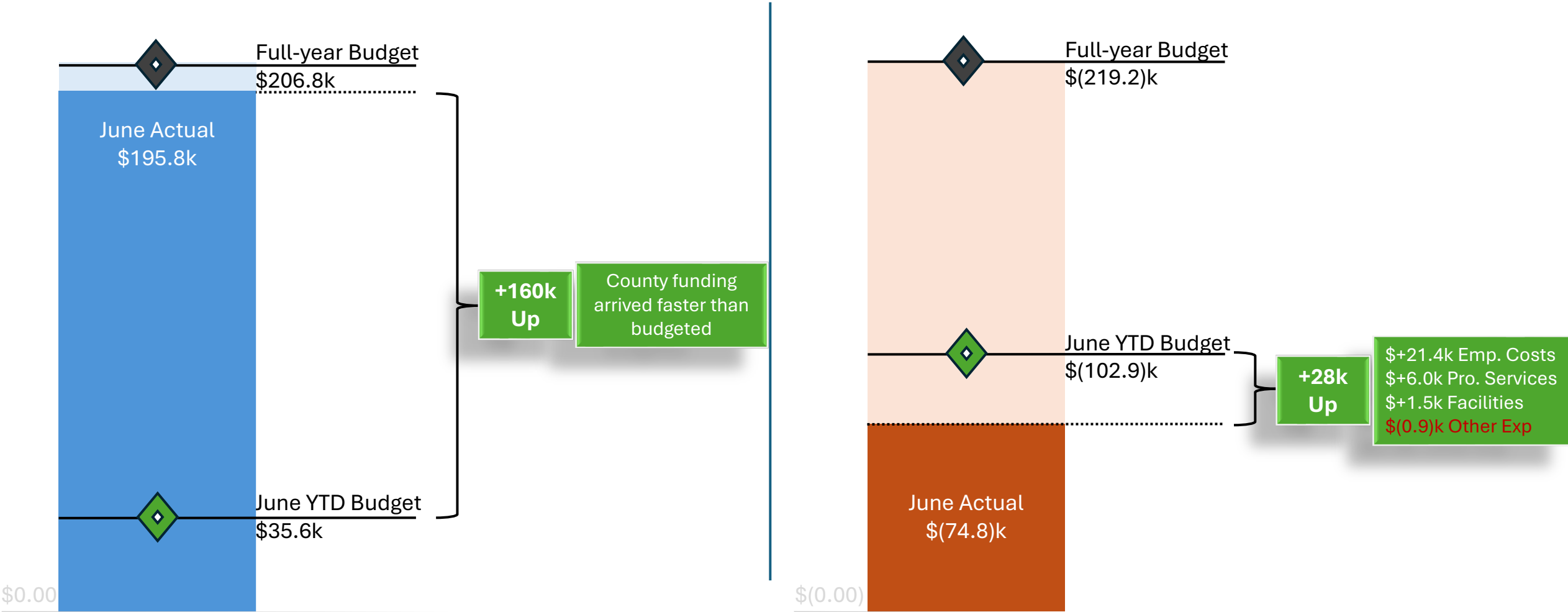


YTD Other/Admin Revenue & Expense

Total Other/Admin
Up \$+188k
to Plan

Other/Admin Revenue

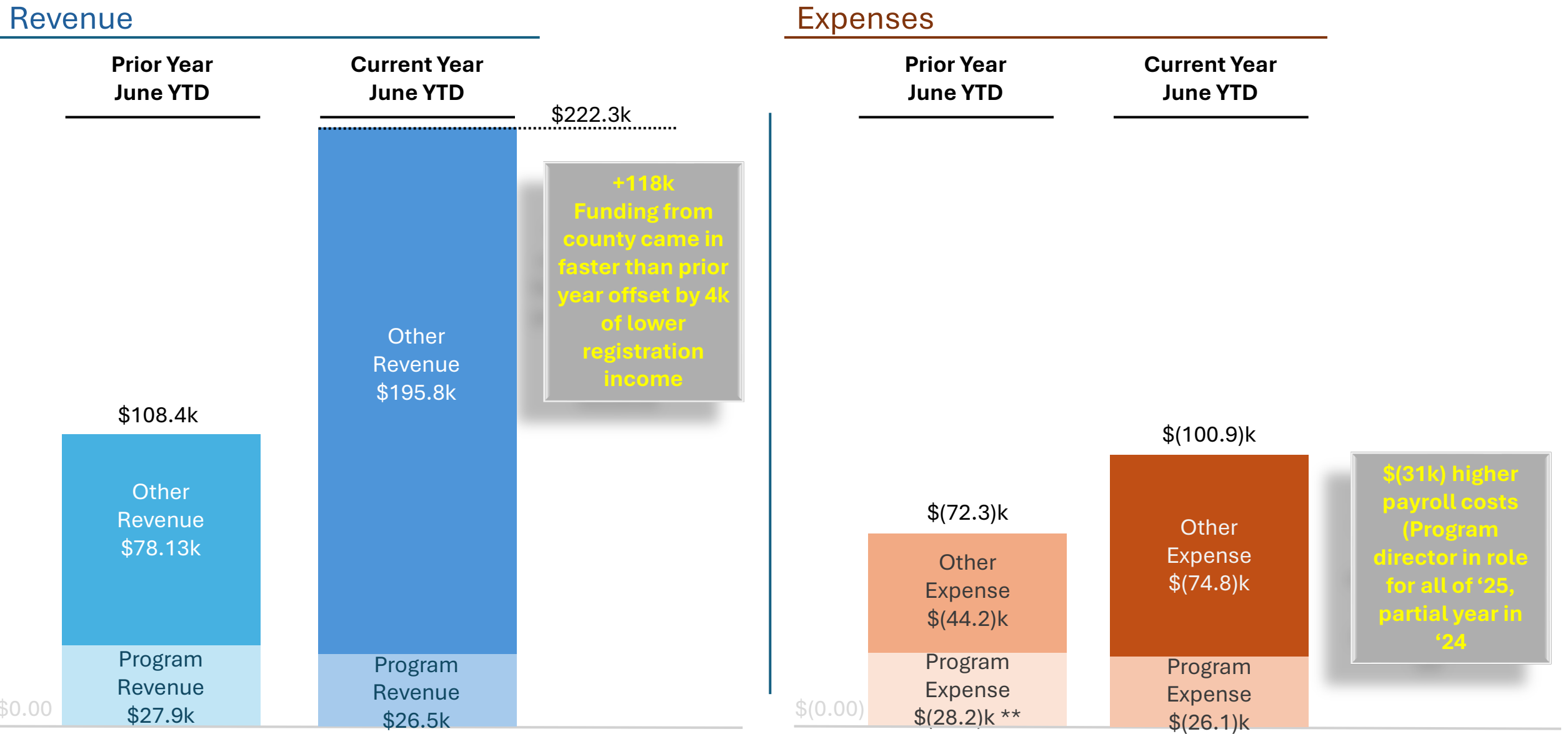
Other/Admin Expense



Prior to Current Year Review



Prior Year to Current Year Review



P&L and Cashflows



YTD P&L to Budget

Year
Month

2025
6

Year-to-Date - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|-----------------------------------|------------------|-------------------|-------------------|
| Revenue | | | |
| Recreation Programs Income | | | |
| Registration Income | \$ 33,514 | \$ 24,486 | \$ (9,028) |
| Scholarships | \$ - | \$ - | \$ - |
| Donations | \$ 5,500 | \$ 2,000 | \$ (3,500) |
| Net Registration Income: | \$ 39,014 | \$ 26,486 | \$ (12,528) |
| Taxes & Grant Funds | | | |
| Property Taxes | \$ 32,116 | \$ 187,613 | \$ 155,497 |
| County Grant | \$ 637 | \$ - | \$ (637) |
| Interest Income | \$ 2,868 | \$ 8,207 | \$ 5,339 |
| Non Program Income | \$ 35,621 | \$ 195,820 | \$ 160,199 |
| Total Revenue | \$ 74,634 | \$ 222,305 | \$ 147,671 |

| | | | |
|--------------------------------------|--------------|-------------|------------|
| Expenses | | | |
| Administrative Expenses | | | |
| Compensation | | | |
| Salary/Benefits | \$ (72,157) | \$ (60,411) | \$ 11,746 |
| Part Time Employee | \$ (11,000) | \$ (1,160) | \$ 9,840 |
| Employee Bonuses | \$ - | \$ - | \$ - |
| Payroll Fee | \$ (375) | \$ - | \$ 375 |
| FICA/Medicare/WC | \$ (3,538) | \$ (43) | \$ 3,495 |
| Mileage / PerDiem | \$ - | \$ (491) | \$ (491) |
| Total Compensation | \$ (87,070) | \$ (62,106) | \$ 24,964 |
| Other Administration | | | |
| Bank Charges | \$ (125) | \$ (12) | \$ 113 |
| Depreciation Expenses | \$ - | \$ - | \$ - |
| Office Supplies | \$ (500) | \$ (496) | \$ 4 |
| Professional Services | \$ (8,666) | \$ (2,703) | \$ 5,964 |
| Utilities | \$ (865) | \$ (1,215) | \$ (350) |
| Interest Expense | \$ - | \$ - | \$ - |
| Misc. | \$ (101) | \$ (1,065) | \$ (964) |
| Insurance | \$ (4,048) | \$ (7,232) | \$ (3,184) |
| Total Other Administrative Expenses: | \$ (14,305) | \$ (12,723) | \$ 1,582 |
| Total Administrative Expenses: | \$ (101,375) | \$ (74,828) | \$ 26,546 |

Year
Month

2025
6

Year-to-Date - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|---|---------------------|---------------------|-------------------|
| Recreation Program Expenses | | | |
| Sub-Contractor | | | |
| Officials and Referees | \$ (6,067) | \$ (5,806) | \$ 261 |
| Director | \$ (4,111) | \$ (4,300) | \$ (189) |
| Assistant Director | \$ (1,200) | \$ - | \$ 1,200 |
| Total Sub-Contractor | \$ (11,378) | \$ (10,106) | \$ 1,272 |
| Other Expenses | | | |
| Uniforms | \$ (11,750) | \$ (9,484) | \$ 2,266 |
| Registration Transaction Fees | \$ (600) | \$ (1,138) | \$ (538) |
| Sportsman Registration Software | \$ - | \$ - | \$ - |
| New Program Development | \$ (2,500) | \$ - | \$ 2,500 |
| Program Misc. Expense | \$ (3,600) | \$ (841) | \$ 2,759 |
| Program Equipment | \$ - | \$ (4,524) | \$ (4,524) |
| Total Other Expenses | \$ (18,450) | \$ (15,986) | \$ 2,464 |
| Total Recreation Program Expenses: | \$ (29,828) | \$ (26,092) | \$ 3,736 |
| Facility Expenses | | | |
| Maintenance & Upkeep | | | |
| Facilities Maintenance | \$ (1,500) | \$ - | \$ 1,500 |
| Total Facilities Expenses | \$ (1,500) | \$ - | \$ 1,500 |
| Total Expenses | \$ (132,703) | \$ (100,921) | \$ 31,782 |
| Change in Net Position | \$ (58,068) | \$ 121,385 | \$ 179,453 |

YTD P&L to PY

Year
Month

2025
6

Year-to-Date - Prior Year to Actual - Income & Expense

Prior Year

Current Year

\$V to PY

Revenue

Recreation Programs Income

| | | | | | | |
|---------------------------------|-----------|---------------|-----------|---------------|-----------|----------------|
| Registration Income | \$ | 26,313 | \$ | 24,486 | \$ | (1,827) |
| Scholarships | \$ | - | \$ | - | \$ | - |
| Donations | \$ | 4,000 | \$ | 2,000 | \$ | (2,000) |
| Net Registration Income: | \$ | 30,313 | \$ | 26,486 | \$ | (3,827) |

Taxes & Grant Funds

| | | | | | | |
|---------------------------|-----------|---------------|-----------|----------------|-----------|----------------|
| Property Taxes | \$ | 25,907 | \$ | 187,613 | \$ | 161,706 |
| County Grant | \$ | 39,963 | \$ | - | \$ | (39,963) |
| Interest Income | \$ | 12,260 | \$ | 8,207 | \$ | (4,053) |
| Non Program Income | \$ | 78,130 | \$ | 195,820 | \$ | 117,690 |

| | | | | | | |
|----------------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Total Revenue | \$ | 108,443 | \$ | 222,305 | \$ | 113,863 |
|----------------------|-----------|----------------|-----------|----------------|-----------|----------------|

Expenses

Administrative Expenses

Compensation

| | | | | | | |
|---------------------------|-----------|-----------------|-----------|-----------------|-----------|-----------------|
| Salary/Benefits | \$ | (31,289) | \$ | (60,411) | \$ | (29,122) |
| Part Time Employee | \$ | - | \$ | (1,160) | \$ | (1,160) |
| Employee Bonuses | \$ | - | \$ | - | \$ | - |
| Payroll Fee | \$ | - | \$ | - | \$ | - |
| FICA/Medicare/WC | \$ | (65) | \$ | (43) | \$ | 22 |
| Mileage / PerDiem | \$ | - | \$ | (491) | \$ | (491) |
| Total Compensation | \$ | (31,354) | \$ | (62,106) | \$ | (30,751) |

Other Administration

| | | | | | | |
|---|-----------|-----------------|-----------|-----------------|-----------|-----------------|
| Bank Charges | \$ | (99) | \$ | (12) | \$ | 87 |
| Depreciation Expenses | \$ | (4,000) | \$ | - | \$ | 4,000 |
| Office Supplies | \$ | (50) | \$ | (496) | \$ | (447) |
| Professional Services | \$ | (3,440) | \$ | (2,703) | \$ | 738 |
| Utilities | \$ | (1,124) | \$ | (1,215) | \$ | (91) |
| Interest Expense | \$ | - | \$ | - | \$ | - |
| Misc. | \$ | (200) | \$ | (1,065) | \$ | (865) |
| Insurance | \$ | (3,884) | \$ | (7,232) | \$ | (3,348) |
| Total Other Administrative Expenses: | \$ | (12,798) | \$ | (12,723) | \$ | 75 |
| Total Administrative Expenses: | \$ | (44,152) | \$ | (74,828) | \$ | (30,677) |

| Recreation Program Expenses | | | | | | | |
|------------------------------------|----|----------|----------|----------|-----------|---------|----------|
| Sub-Contractor | | | | | | | |
| Officials and Referees | \$ | (5,564) | \$ | (5,806) | \$ | (242) | |
| Director | \$ | (4,100) | \$ | (4,300) | \$ | (200) | |
| Assistant Director | \$ | (500) | \$ | - | \$ | 500 | |
| Total Sub-Contractor | \$ | (10,164) | \$ | (10,106) | \$ | 58 | |
| Other Expenses | | | | | | | |
| Uniforms | \$ | (16,634) | \$ | (9,484) | \$ | 7,150 | |
| Registration Transaction Fees | \$ | (746) | \$ | (1,138) | \$ | (392) | |
| Sportsman Registration Software | \$ | - | \$ | - | \$ | - | |
| New Program Development | \$ | - | \$ | - | \$ | - | |
| Program Misc. Expense | \$ | (633) | \$ | (841) | \$ | (208) | |
| Program Equipment | \$ | - | \$ | (4,524) | \$ | (4,524) | |
| Total Other Expenses | \$ | (18,012) | \$ | (15,986) | \$ | 2,026 | |
| Total Recreation Program Expenses: | \$ | (28,176) | \$ | (26,092) | \$ | 2,084 | |
| Facility Expenses | | | | | | | |
| Maintenance & Upkeep | | | | | | | |
| Facilities Maintenance | \$ | - | \$ | - | \$ | - | |
| Total Facilities Expenses | \$ | - | \$ | - | \$ | - | |
| Total Expenses | | \$ | (72,328) | \$ | (100,921) | \$ | (28,593) |
| Change in Net Position | | \$ | 36,115 | \$ | 121,385 | \$ | 85,270 |

| Month | 6 | | Year-to-Date Account Cashflow | | | | | | |
|---------------------------------|--|--|------------------------------------|--|-------------------------|--|--|----------------|-------------|
| | Country Health Dept Grant PTIF 8639 | | Grants for Park Build PTIF 8654 | | Op Savings PTIF 8079 | | Zion's Op Checking Business Growth Checking | Total Accounts | Rec P&L |
| Beginning Balance | 9,773.82 | | 65,476.32 | | 235,871.10 | | 153,675.62 | 464,796.86 | 331,594.57 |
| Xfer: Zions into PTIF | - | | 140,000.00 | | - | | (140,000.00) | - | - |
| Xfer: PTIF into Zions | (5,500.00) | | (79,500.00) | | (30,000.00) | | 115,000.00 | - | - |
| Xfer: Zions Out (Pay for Build) | - | | - | | - | | (133,202.29) | (133,202.29) | - |
| Registration Income | - | | - | | - | | 24,485.68 | 24,485.68 | 24,485.68 |
| Donations | - | | - | | - | | 2,000.00 | 2,000.00 | 2,000.00 |
| Scholarships | - | | - | | - | | - | - | - |
| County Grant | - | | - | | - | | - | - | - |
| Property Taxes | - | | - | | 87,612.66 | | 100,000.00 | 187,612.66 | 187,612.66 |
| Interest Income | 196.33 | | 1,470.13 | | 6,540.56 | | - | 8,207.02 | 8,207.02 |
| Employee Compensation | - | | - | | - | | (62,105.55) | (62,105.55) | (62,105.55) |
| Bank Charges | - | | - | | - | | (12.00) | (12.00) | (12.00) |
| Depreciation Expenses | - | | - | | - | | - | - | - |
| Office Supplies | - | | - | | - | | (496.47) | (496.47) | (496.47) |
| Professional Services | - | | - | | - | | (2,702.61) | (2,702.61) | (2,702.61) |
| Utilities | - | | - | | - | | (1,214.64) | (1,214.64) | (1,214.64) |
| Misc. | - | | - | | - | | (1,065.22) | (1,065.22) | (1,065.22) |
| Insurance | - | | - | | (7,232.00) | | - | (7,232.00) | (7,232.00) |
| Sportsman Registration Software | - | | - | | - | | - | - | - |
| Officials and Referees | - | | - | | - | | (5,806.15) | (5,806.15) | (5,806.15) |
| Director | - | | - | | - | | (4,300.00) | (4,300.00) | (4,300.00) |
| Assistant Director | - | | - | | - | | - | - | - |
| Uniforms | - | | - | | - | | (9,484.00) | (9,484.00) | (9,484.00) |
| Registration Transaction Fees | - | | - | | - | | (1,137.50) | (1,137.50) | (1,137.50) |
| Sportsman Registration Software | - | | - | | - | | - | - | - |
| New Program Development | - | | - | | - | | - | - | - |
| Program Misc. Expense | - | | - | | - | | (841.13) | (841.13) | (841.13) |
| Program Equipment | - | | - | | - | | (4,523.59) | (4,523.59) | (4,523.59) |
| Facilities Maintenance | - | | - | | - | | - | - | - |
| Total | 4,470.15 | | 127,446.45 | | 292,792.32 | | 28,270.15 | 452,979.07 | 452,979.07 |
| Change | (5,303.67) | | 61,970.13 | | 56,921.22 | | (125,405.47) | (11,817.79) | 121,384.50 |

Monthly P&L

Year
Month

2025
6

Monthly - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|--------------------------------------|-----------------|-------------------|------------------|
| Revenue | | | |
| Recreation Programs Income | | | |
| Registration Income | \$ 3,045 | \$ 1,600 | \$ (1,445) |
| Scholarships | \$ - | \$ - | \$ - |
| Donations | \$ - | \$ - | \$ - |
| Net Registration Income: | \$ 3,045 | \$ 1,600 | \$ (1,445) |
| Taxes & Grant Funds | | | |
| Property Taxes | \$ 3,002 | \$ 100,000 | \$ 96,998 |
| County Grant | \$ 637 | \$ - | \$ (637) |
| Interest Income | \$ 469 | \$ 1,244 | \$ 775 |
| Non Program Income | \$ 4,107 | \$ 101,244 | \$ 97,137 |
| Total Revenue | \$ 7,152 | \$ 102,844 | \$ 95,692 |
| Expenses | | | |
| Administrative Expenses | | | |
| Compensation | | | |
| Salary/Benefits | \$ (12,026) | \$ (22,149) | \$ (10,123) |
| Part Time Employee | \$ (1,833) | \$ (870) | \$ 963 |
| Employee Bonuses | \$ - | \$ - | \$ - |
| Payroll Fee | \$ (63) | \$ - | \$ 63 |
| FICA/Medicare/WC | \$ (590) | \$ - | \$ 590 |
| Mileage / PerDiem | \$ - | \$ - | \$ - |
| Total Compensation | \$ (14,512) | \$ (23,019) | \$ (8,508) |
| Other Administration | | | |
| Bank Charges | \$ (21) | \$ - | \$ 21 |
| Depreciation Expenses | \$ - | \$ - | \$ - |
| Office Supplies | \$ (83) | \$ - | \$ 83 |
| Professional Services | \$ (249) | \$ (630) | \$ (381) |
| Utilities | \$ (144) | \$ (171) | \$ (27) |
| Interest Expense | \$ - | \$ - | \$ - |
| Misc. | \$ (50) | \$ (113) | \$ (62) |
| Insurance | \$ - | \$ - | \$ - |
| Total Other Administrative Expenses: | \$ (548) | \$ (914) | \$ (366) |
| Total Administrative Expenses: | \$ (15,059) | \$ (23,933) | \$ (8,874) |

Year
Month

2025
6

Monthly - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|------------------------------------|-------------|-------------|---------------|
| Recreation Program Expenses | | | |
| Sub-Contractor | | | |
| Officials and Referees | \$ (999) | \$ (770) | \$ 229 |
| Director | \$ - | \$ - | \$ - |
| Assistant Director | \$ - | \$ - | \$ - |
| Total Sub-Contractor | \$ (999) | \$ (770) | \$ 229 |
| Other Expenses | | | |
| Uniforms | \$ (1,958) | \$ (855) | \$ 1,103 |
| Registration Transaction Fees | \$ (100) | \$ (146) | \$ (46) |
| Sportsman Registration Software | \$ - | \$ - | \$ - |
| New Program Development | \$ (417) | \$ - | \$ 417 |
| Program Misc. Expense | \$ (600) | \$ (20) | \$ 580 |
| Program Equipment | \$ - | \$ - | \$ - |
| Total Other Expenses | \$ (3,075) | \$ (1,021) | \$ 2,054 |
| Total Recreation Program Expenses: | \$ (4,074) | \$ (1,791) | \$ 2,283 |
| Facility Expenses | | | |
| Maintenance & Upkeep | | | |
| Facilities Maintenance | \$ (250) | \$ - | \$ 250 |
| Total Facilities Expenses | \$ (250) | \$ - | \$ 250 |
| Total Expenses | \$ (19,384) | \$ (25,725) | \$ (6,341) |
| Change in Net Position | \$ (12,232) | \$ 77,119 | \$ 89,351 |

| Year | 2025 |
|-------|------|
| Month | 6 |

Monthly Account Cashflow

| | County Health Dept Grant PTIF 8639 | Grants for Park Build PTIF 8654 | Op Savings PTIF 8079 | Zion's Op Checking Business Growth Checking | Total Accounts | Rec P&L |
|---------------------------------|---------------------------------------|------------------------------------|-------------------------|--|-------------------|-------------------|
| Beginning Balance | 5,948.43 | 27,333.54 | 301,682.79 | 59,994.90 | 394,959.66 | 375,859.66 |
| Xfer: Zions into PTIF | - | 100,000.00 | - | (100,000.00) | - | - |
| Xfer: PTIF into Zions | (1,500.00) | - | (10,000.00) | 11,500.00 | - | - |
| Xfer: Zions Out (Pay for Build) | - | - | - | (19,100.00) | (19,100.00) | - |
| Registration Income | - | - | - | 1,600.20 | 1,600.20 | 1,600.20 |
| Donations | - | - | - | - | - | - |
| Scholarships | - | - | - | - | - | - |
| County Grant | - | - | - | - | - | - |
| Property Taxes | - | - | - | 100,000.00 | 100,000.00 | 100,000.00 |
| Interest Income | 21.72 | 112.91 | 1,109.53 | - | 1,244.16 | 1,244.16 |
| Employee Compensation | - | - | - | (23,019.49) | (23,019.49) | (23,019.49) |
| Bank Charges | - | - | - | - | - | - |
| Depreciation Expenses | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - |
| Professional Services | - | - | - | (629.92) | (629.92) | (629.92) |
| Utilities | - | - | - | (171.25) | (171.25) | (171.25) |
| Misc. | - | - | - | (112.80) | (112.80) | (112.80) |
| Insurance | - | - | - | - | - | - |
| Sportsman Registration Software | - | - | - | - | - | - |
| Officials and Referees | - | - | - | (770.00) | (770.00) | (770.00) |
| Director | - | - | - | - | - | - |
| Assistant Director | - | - | - | - | - | - |
| Uniforms | - | - | - | (855.00) | (855.00) | (855.00) |
| Registration Transaction Fees | - | - | - | (146.25) | (146.25) | (146.25) |
| Sportsman Registration Software | - | - | - | - | - | - |
| New Program Development | - | - | - | - | - | - |
| Program Misc. Expense | - | - | - | (20.24) | (20.24) | (20.24) |
| Program Equipment | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - |
| Total | 4,470.15 | 127,446.45 | 292,792.32 | 28,270.15 | 452,979.07 | 452,979.07 |
| Change | (1,478.28) | 100,112.91 | (8,890.47) | (31,724.75) | 58,019.41 | 77,119.41 |



North Summit Recreation Special Service District
Meeting Minutes

Monday, July 14, 2025.

Summit County Courthouse, Conference Room 001 (1st Floor),
Virtual Meeting via Zoom
Meeting ID: 880 9625 7734
60 North Main Street, Coalville, Utah

Board Members in Attendance: Jana Johnson, Dana Jones, Charity Richins, Cynthia Sipe.
Board members participated electronically via Zoom and at and or location.

Absent: Tyler Orgill

Staff Present: Ryan Stack, Summit County Attorney. Jaycie Diston Director. Staff
participated electronically via Zoom and at anchor location.

Attending Guests: None.

CALL TO ORDER

The meeting of June 9, 2025, called to order by Chair Dana Jones at 6:05 p.m.

MOTION to move to closed session in discussion in compliance with Utah Code §52-4-205(1) to
discuss the purchase, exchange, or lease of real property. [Tyler/Cynthia].

C.Richins, D.Jones, C.Sipe, J. Johnson, Abstain: None. Absent: T. Orgill.

Motion Caries

CLOSED SESSION

PUBLIC HEARING

No Public Input

Possible adoption of Resolution 2025-01 North Summit Recreation Special Service District Fee
Schedule.

Discussion and possible approval of adoption of Resolution 2025-01 Fee Schedule for North Summit
Recreation Special Service District.

WORK SESSION

Update/review the status of NSRSSD Programs by Jaycie Diston.
We have Martin Saucedo coming back Friday August 1 for a soccer camp. Soccer league will begin August 26. Excited to announce we will
Be having a Youth Girls Softball Tournament August 16 we have 5-6 teams coming.
We would like to do a Pickleball league as well as Cornhole one night a week.
Discussion of leagues vs tournaments.
Beacon Hill Update: Bleachers, benches & picnic tables.
Coalville City Lion Club has generously donated benches to us but we are needing to have them installed.
I have received bids for bleachers/ picnic tables. Most of the bid do not include install. We are receiving another bid that includes
Installation for all including benches. I will bring back final bids to have board approval.

Public Input- None

Consideration for Approval.

Discussion and possible approval of June financials.

MOTION: To approve; June financials. [Cindy/Charity] All in favor:

C.Richins, D.Jones, B. Zwahlen, J. Johnson, C. Sipe. Abstain: None. Absent: Tyler O.

Motion Caries

Review and possible approval of June 9, 2025 meeting minutes.

MOTION: To approve June 9, 2025 meeting minutes.[Tyler/Jana] All in favor: C,Sipe,

C.Richins, D.Jones, J. Johnson. Abstain: None. Absent: Tyler O.

Motion Caries.

BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS

Discussion of pump park, biking trails.

Discussion of changing term length for board members 1-2 year term instead of 4.

At 6:62 pm, Dana called for a motion to adjourn the meeting.

MOTION: To adjourn the meeting of June 9,2025. [Cindy/Jana] All in favor: Jones,

C.Richins, J. Johnson, C.Sipe, T. Orgill. None Opposed. Abstain: None. Absent: Tyler O.

Meeting Minutes prepared by: Jaycie Diston

Clerk/Board Chair Approval:_____

August '25 Year-to-Date Financials

Budget Review

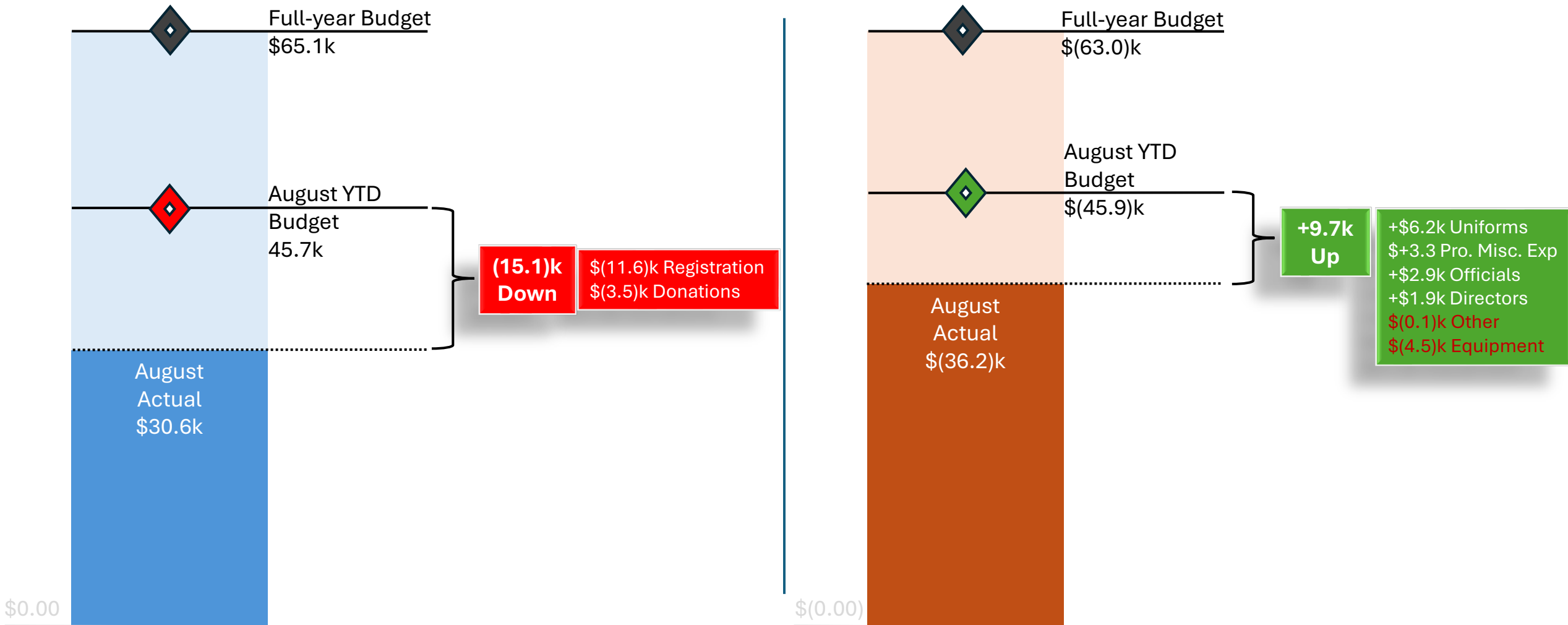


YTD Program Revenue & Expense Review

Total Program
Down \$(5.4k)
to Plan

Program Revenue

Program Expense

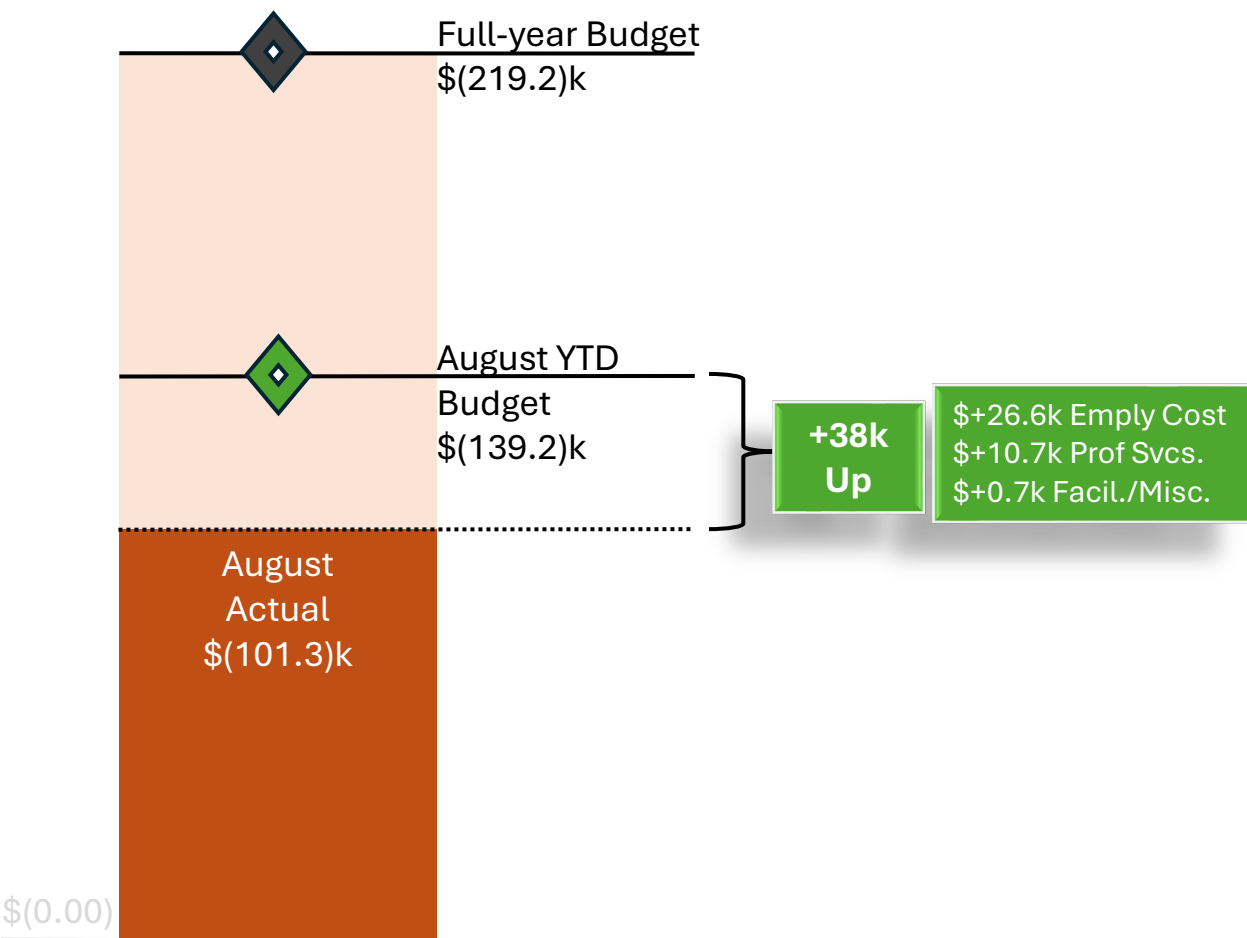
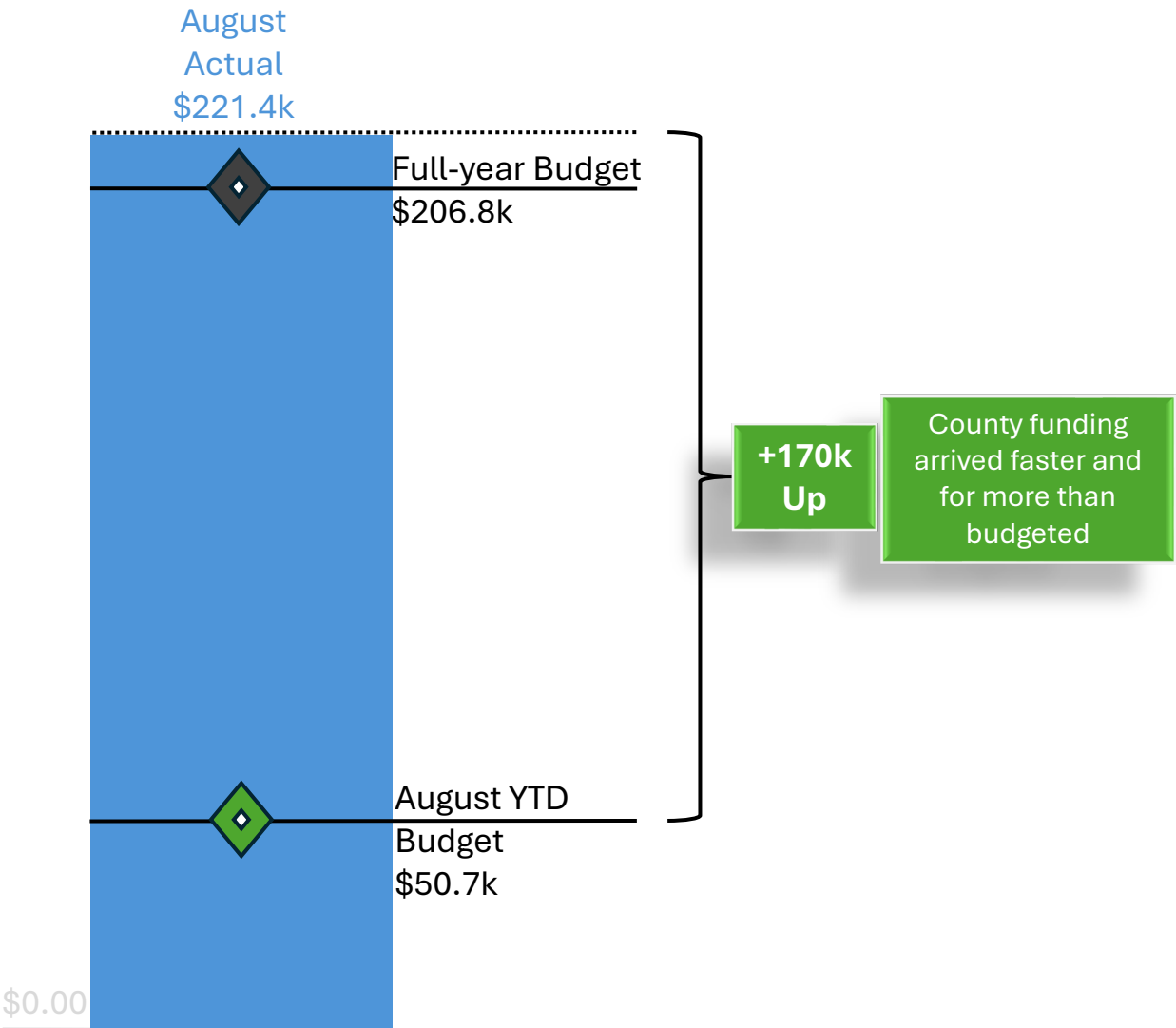


YTD Other/Admin Revenue & Expense

Total Other/Admin
Up \$+208k
to Plan

Other/Admin Revenue

Other/Admin Expense



Prior to Current Year Review

Prior Year to Current Year Program Review

**Net program
Down \$(2.2k)
to Prior Year**

Program Revenue

Program Expenses

Prior Year
August YTD

Current Year
August YTD

Prior Year
August YTD

Current Year
August YTD

Program
Revenue
\$35.5k

Program
Revenue
\$30.6k

Down \$(4.9k)

Discontinued
programs. Also,
slightly lower
registrations
across ongoing
programs

Program
Expense
\$(39.0)k

Program
Expense
\$(33.1)k

Up \$+2.7k

Expenses down
in line with
discontinued
program
revenue, net of
spend toward
New Program
Development

\$0.00

\$(0.00)

Prior Year to Current Year Non-Program Review

Prior year analysis to Other Income / Other Expense after July 2025 is no longer beneficial. In 2024, county funds for the Beacon Hill Park build began flowing into and being paid out of the Zion's Operational account making PY to CY income and expenditure analysis incomparable.

P&L and Cashflows

YTD P&L to Budget

Year
Month

2025
8

Year-to-Date - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|--------------------------------------|------------------|-------------------|-------------------|
| Revenue | | | |
| Recreation Programs Income | | | |
| Registration Income | \$ 40,174 | \$ 28,561 | \$ (11,613) |
| Scholarships | \$ - | \$ - | \$ - |
| Donations | \$ 5,500 | \$ 2,000 | \$ (3,500) |
| Net Registration Income: | \$ 45,674 | \$ 30,561 | \$ (15,113) |
| Taxes & Grant Funds | | | |
| Property Taxes | \$ 35,199 | \$ 210,016 | \$ 174,816 |
| County Grant | \$ 11,363 | \$ - | \$ (11,363) |
| Interest Income | \$ 4,163 | \$ 11,121 | \$ 6,958 |
| Non Program Income | \$ 50,725 | \$ 221,137 | \$ 170,412 |
| Total Revenue | \$ 96,399 | \$ 251,698 | \$ 155,298 |
| Expenses | | | |
| Administrative Expenses | | | |
| Compensation | | | |
| Salary/Benefits | \$ (96,209) | \$ (81,891) | \$ 14,317 |
| Part Time Employee | \$ (14,667) | \$ (2,065) | \$ 12,602 |
| Employee Bonuses | \$ - | \$ - | \$ - |
| Payroll Fee | \$ (500) | \$ - | \$ 500 |
| FICA/Medicare/WC | \$ (4,717) | \$ (43) | \$ 4,674 |
| Mileage / PerDiem | \$ - | \$ (491) | \$ (491) |
| Total Compensation | \$ (116,093) | \$ (84,491) | \$ 31,602 |
| Other Administration | | | |
| Bank Charges | \$ (167) | \$ (12) | \$ 155 |
| Depreciation Expenses | \$ - | \$ - | \$ - |
| Office Supplies | \$ (667) | \$ (515) | \$ 152 |
| Professional Services | \$ (14,920) | \$ (4,216) | \$ 10,705 |
| Utilities | \$ (1,153) | \$ (1,367) | \$ (214) |
| Interest Expense | \$ - | \$ - | \$ - |
| Misc. | \$ (137) | \$ (1,198) | \$ (1,061) |
| Insurance | \$ (4,048) | \$ (9,040) | \$ (4,992) |
| Total Other Administrative Expenses: | \$ (21,093) | \$ (16,348) | \$ 4,745 |
| Total Administrative Expenses: | \$ (137,185) | \$ (100,839) | \$ 36,346 |

Year
Month

2025
8

Year-to-Date - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|------------------------------------|--------------|--------------|---------------|
| Recreation Program Expenses | | | |
| Sub-Contractor | | | |
| Officials and Referees | \$ (10,581) | \$ (7,614) | \$ 2,967 |
| Director | \$ (9,513) | \$ (7,800) | \$ 1,713 |
| Assistant Director | \$ (1,200) | \$ (990) | \$ 210 |
| Total Sub-Contractor | \$ (21,294) | \$ (16,404) | \$ 4,890 |
| Other Expenses | | | |
| Uniforms | \$ (15,667) | \$ (9,484) | \$ 6,183 |
| Registration Transaction Fees | \$ (800) | \$ (1,430) | \$ (630) |
| Sportsman Registration Software | \$ - | \$ - | \$ - |
| New Program Development | \$ (3,333) | \$ (2,857) | \$ 477 |
| Program Misc. Expense | \$ (4,800) | \$ (1,541) | \$ 3,259 |
| Program Equipment | \$ - | \$ (4,524) | \$ (4,524) |
| Total Other Expenses | \$ (24,600) | \$ (19,835) | \$ 4,765 |
| Total Recreation Program Expenses: | \$ (45,894) | \$ (36,239) | \$ 9,655 |
| Facility Expenses | | | |
| Maintenance & Upkeep | | | |
| Facilities Maintenance | \$ (2,000) | \$ (429) | \$ 1,571 |
| Total Facilities Expenses | \$ (2,000) | \$ (429) | \$ 1,571 |
| Total Expenses | \$ (185,080) | \$ (137,507) | \$ 47,572 |
| Change in Net Position | \$ (88,680) | \$ 114,190 | \$ 202,871 |

| Year | 2025 | | | | | | | |
|---------------------------------|--|------------------------------------|-------------------------|--|----------------|-------------|--|--|
| Month | 8 | | | | | | | |
| Year-to-Date Account Cashflow | | | | | | | | |
| | Country Health Dept Grant PTIF 8639 | Grants for Park Build PTIF 8654 | Op Savings PTIF 8079 | Zion's Op Checking Business Growth Checking | Total Accounts | Rec P&L | | |
| Beginning Balance | 9,773.82 | 65,476.32 | 235,871.10 | 153,675.62 | 464,796.86 | 331,594.57 | | |
| Xfer: Zions into PTIF | - | 140,000.00 | - | (140,000.00) | - | - | | |
| Xfer: PTIF into Zions | (7,500.00) | (94,500.00) | (65,000.00) | 167,000.00 | - | - | | |
| Xfer: Zions Out (Pay for Build) | - | - | - | (133,202.29) | (133,202.29) | - | | |
| Registration Income | - | - | - | 28,560.95 | 28,560.95 | 28,560.95 | | |
| Donations | - | - | - | 2,000.00 | 2,000.00 | 2,000.00 | | |
| Scholarships | - | - | - | - | - | - | | |
| County Grant | - | - | - | - | - | - | | |
| Property Taxes | - | - | 87,612.66 | 122,403.00 | 210,015.66 | 210,015.66 | | |
| Interest Income | 227.14 | 2,349.04 | 8,544.74 | - | 11,120.92 | 11,120.92 | | |
| Employee Compensation | - | - | - | (84,490.93) | (84,490.93) | (84,490.93) | | |
| Bank Charges | - | - | - | (12.00) | (12.00) | (12.00) | | |
| Depreciation Expenses | - | - | - | - | - | - | | |
| Office Supplies | - | - | - | (515.07) | (515.07) | (515.07) | | |
| Professional Services | - | - | - | (4,215.73) | (4,215.73) | (4,215.73) | | |
| Utilities | - | - | - | (1,366.87) | (1,366.87) | (1,366.87) | | |
| Misc. | - | - | - | (1,198.22) | (1,198.22) | (1,198.22) | | |
| Insurance | - | - | (9,040.00) | - | (9,040.00) | (9,040.00) | | |
| Sportsman Registration Software | - | - | - | - | - | - | | |
| Officials and Referees | - | - | - | (7,614.15) | (7,614.15) | (7,614.15) | | |
| Director | - | - | - | (7,800.00) | (7,800.00) | (7,800.00) | | |
| Assistant Director | - | - | - | (990.00) | (990.00) | (990.00) | | |
| Uniforms | - | - | - | (9,484.00) | (9,484.00) | (9,484.00) | | |
| Registration Transaction Fees | - | - | - | (1,430.00) | (1,430.00) | (1,430.00) | | |
| Sportsman Registration Software | - | - | - | - | - | - | | |
| New Program Development | - | - | - | (2,856.60) | (2,856.60) | (2,856.60) | | |
| Program Misc. Expense | - | - | - | (1,541.05) | (1,541.05) | (1,541.05) | | |
| Program Equipment | - | - | - | (4,523.59) | (4,523.59) | (4,523.59) | | |
| Facilities Maintenance | - | - | - | (429.20) | (429.20) | (429.20) | | |
| Total | 2,500.96 | 113,325.36 | 257,988.50 | 71,969.87 | 445,784.69 | 445,784.69 | | |
| Change | (7,272.86) | 47,849.04 | 22,117.40 | (81,705.75) | (19,012.17) | 114,190.12 | | |

YTD P&L to PY

Year
Month

2025
8

Year-to-Date - Prior Year to Actual - Income & Expense

Prior Year

Current Year

\$V to PY

Revenue

Recreation Programs Income

| | | | | | | |
|--------------------------|----|--------|----|--------|----|---------|
| Registration Income | \$ | 31,543 | \$ | 28,561 | \$ | (2,982) |
| Scholarships | \$ | - | \$ | - | \$ | - |
| Donations | \$ | 4,000 | \$ | 2,000 | \$ | (2,000) |
| Net Registration Income: | \$ | 35,543 | \$ | 30,561 | \$ | (4,982) |

Taxes & Grant Funds

| | | | | | | |
|--------------------|----|---------|----|---------|----|-----------|
| Property Taxes | \$ | 28,394 | \$ | 210,016 | \$ | 181,622 |
| County Grant | \$ | 735,550 | \$ | - | \$ | (735,550) |
| Interest Income | \$ | 14,479 | \$ | 11,121 | \$ | (3,359) |
| Non Program Income | \$ | 778,423 | \$ | 221,137 | \$ | (557,286) |

| | | | | | | |
|---------------|----|---------|----|---------|----|-----------|
| Total Revenue | \$ | 813,966 | \$ | 251,698 | \$ | (562,268) |
|---------------|----|---------|----|---------|----|-----------|

Expenses

Administrative Expenses

Compensation

| | | | | | | |
|--------------------|----|----------|----|----------|----|----------|
| Salary/Benefits | \$ | (44,904) | \$ | (81,891) | \$ | (36,987) |
| Part Time Employee | \$ | - | \$ | (2,065) | \$ | (2,065) |
| Employee Bonuses | \$ | - | \$ | - | \$ | - |
| Payroll Fee | \$ | - | \$ | - | \$ | - |
| FICA/Medicare/WC | \$ | (115) | \$ | (43) | \$ | 72 |
| Mileage / PerDiem | \$ | - | \$ | (491) | \$ | (491) |
| Total Compensation | \$ | (45,019) | \$ | (84,491) | \$ | (39,472) |

Other Administration

| | | | | | | |
|--------------------------------------|----|----------|----|-----------|----|----------|
| Bank Charges | \$ | (126) | \$ | (12) | \$ | 114 |
| Depreciation Expenses | \$ | (4,000) | \$ | - | \$ | 4,000 |
| Office Supplies | \$ | (529) | \$ | (515) | \$ | 14 |
| Professional Services | \$ | (5,923) | \$ | (4,216) | \$ | 1,707 |
| Utilities | \$ | (1,304) | \$ | (1,367) | \$ | (63) |
| Interest Expense | \$ | - | \$ | - | \$ | - |
| Misc. | \$ | (273) | \$ | (1,198) | \$ | (925) |
| Insurance | \$ | (3,884) | \$ | (9,040) | \$ | (5,156) |
| Total Other Administrative Expenses: | \$ | (16,040) | \$ | (16,348) | \$ | (308) |
| Total Administrative Expenses: | \$ | (61,059) | \$ | (100,839) | \$ | (39,780) |

| Recreation Program Expenses | | | | | | | |
|------------------------------------|----|----------|-----------|----------|-----------|---------|-----------|
| Sub-Contractor | | | | | | | |
| Officials and Referees | \$ | (9,705) | \$ | (7,614) | \$ | 2,090 | |
| Director | \$ | (9,487) | \$ | (7,800) | \$ | 1,687 | |
| Assistant Director | \$ | (500) | \$ | (990) | \$ | (490) | |
| Total Sub-Contractor | \$ | (19,692) | \$ | (16,404) | \$ | 3,288 | |
| Other Expenses | | | | | | | |
| Uniforms | \$ | (16,994) | \$ | (9,484) | \$ | 7,510 | |
| Registration Transaction Fees | \$ | (1,018) | \$ | (1,430) | \$ | (412) | |
| Sportsman Registration Software | \$ | - | \$ | - | \$ | - | |
| New Program Development | \$ | - | \$ | (2,857) | \$ | (2,857) | |
| Program Misc. Expense | \$ | (1,307) | \$ | (1,541) | \$ | (234) | |
| Program Equipment | \$ | - | \$ | (4,524) | \$ | (4,524) | |
| Total Other Expenses | \$ | (19,318) | \$ | (19,835) | \$ | (517) | |
| Total Recreation Program Expenses: | \$ | (39,010) | \$ | (36,239) | \$ | 2,771 | |
| Facility Expenses | | | | | | | |
| Maintenance & Upkeep | | | | | | | |
| Facilities Maintenance | \$ | - | \$ | (429) | \$ | (429) | |
| Total Facilities Expenses | \$ | - | \$ | (429) | \$ | (429) | |
| Total Expenses | | \$ | (100,069) | \$ | (137,507) | \$ | (37,439) |
| Change in Net Position | | \$ | 713,897 | \$ | 114,190 | \$ | (599,707) |

Monthly P&L

Year
Month

2025
8

Monthly - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|--------------------------------------|------------------|-----------------|--------------------|
| Revenue | | | |
| Recreation Programs Income | | | |
| Registration Income | \$ 4,381 | \$ 2,590 | \$ (1,791) |
| Scholarships | \$ - | \$ - | \$ - |
| Donations | \$ - | \$ - | \$ - |
| Net Registration Income: | \$ 4,381 | \$ 2,590 | \$ (1,791) |
| Taxes & Grant Funds | | | |
| Property Taxes | \$ 971 | \$ - | \$ (971) |
| County Grant | \$ 10,726 | \$ - | \$ (10,726) |
| Interest Income | \$ 776 | \$ 1,417 | \$ 641 |
| Non Program Income | \$ 12,473 | \$ 1,417 | \$ (11,056) |
| Total Revenue | \$ 16,854 | \$ 4,007 | \$ (12,847) |
| Expenses | | | |
| Administrative Expenses | | | |
| Compensation | | | |
| Salary/Benefits | \$ (12,026) | \$ (10,898) | \$ 1,128 |
| Part Time Employee | \$ (1,833) | \$ - | \$ 1,833 |
| Employee Bonuses | \$ - | \$ - | \$ - |
| Payroll Fee | \$ (63) | \$ - | \$ 63 |
| FICA/Medicare/WC | \$ (590) | \$ - | \$ 590 |
| Mileage / PerDiem | \$ - | \$ - | \$ - |
| Total Compensation | \$ (14,512) | \$ (10,898) | \$ 3,613 |
| Other Administration | | | |
| Bank Charges | \$ (21) | \$ - | \$ 21 |
| Depreciation Expenses | \$ - | \$ - | \$ - |
| Office Supplies | \$ (83) | \$ - | \$ 83 |
| Professional Services | \$ (70) | \$ (1,184) | \$ (1,114) |
| Utilities | \$ (144) | \$ (73) | \$ 71 |
| Interest Expense | \$ - | \$ - | \$ - |
| Misc. | \$ (37) | \$ - | \$ 37 |
| Insurance | \$ - | \$ - | \$ - |
| Total Other Administrative Expenses: | \$ (355) | \$ (1,257) | \$ (902) |
| Total Administrative Expenses: | \$ (14,867) | \$ (12,156) | \$ 2,711 |

Year
Month

2025
8

Monthly - Budget to Actual - Income & Expense

| | Budget | Actuals | \$V to Budget |
|---|--------------------|--------------------|-------------------|
| Recreation Program Expenses | | | |
| Sub-Contractor | | | |
| Officials and Referees | \$ (137) | \$ (410) | \$ (273) |
| Director | \$ - | \$ - | \$ - |
| Assistant Director | \$ - | \$ - | \$ - |
| Total Sub-Contractor | \$ (137) | \$ (410) | \$ (273) |
| Other Expenses | | | |
| Uniforms | \$ (1,958) | \$ - | \$ 1,958 |
| Registration Transaction Fees | \$ (100) | \$ (146) | \$ (46) |
| Sportsman Registration Software | \$ - | \$ - | \$ - |
| New Program Development | \$ (417) | \$ (1,882) | \$ (1,465) |
| Program Misc. Expense | \$ (600) | \$ (700) | \$ (100) |
| Program Equipment | \$ - | \$ - | \$ - |
| Total Other Expenses | \$ (3,075) | \$ (2,728) | \$ 347 |
| Total Recreation Program Expenses: | \$ (3,212) | \$ (3,138) | \$ 74 |
| Facility Expenses | | | |
| Maintenance & Upkeep | | | |
| Facilities Maintenance | \$ (250) | \$ - | \$ 250 |
| Total Facilities Expenses | \$ (250) | \$ - | \$ 250 |
| Total Expenses | \$ (18,329) | \$ (15,294) | \$ 3,035 |
| Change in Net Position | \$ (1,475) | \$ (11,287) | \$ (9,812) |

| Year | 2025 | | | | | |
|---------------------------------|---------------------------------------|------------------------------------|-------------------------|--|----------------|-------------|
| Month | 8 | | | | | |
| Monthly Account Cashflow | | | | | | |
| | County Health Dept Grant PTIF 8639 | Grants for Park Build PTIF 8654 | Op Savings PTIF 8079 | Zion's Op Checking Business Growth Checking | Total Accounts | Rec P&L |
| Beginning Balance | 4,487.12 | 112,897.15 | 257,013.68 | 82,673.75 | 457,071.70 | 457,071.70 |
| Xfer: Zions into PTIF | - | - | - | - | - | - |
| Xfer: PTIF into Zions | (2,000.00) | - | - | 2,000.00 | - | - |
| Xfer: Zions Out (Pay for Build) | - | - | - | - | - | - |
| Registration Income | - | - | - | 2,590.00 | 2,590.00 | 2,590.00 |
| Donations | - | - | - | - | - | - |
| Scholarships | - | - | - | - | - | - |
| County Grant | - | - | - | - | - | - |
| Property Taxes | - | - | - | - | - | - |
| Interest Income | 13.84 | 428.21 | 974.82 | - | 1,416.87 | 1,416.87 |
| Employee Compensation | - | - | - | (10,898.45) | (10,898.45) | (10,898.45) |
| Bank Charges | - | - | - | - | - | - |
| Depreciation Expenses | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - |
| Professional Services | - | - | - | (1,184.06) | (1,184.06) | (1,184.06) |
| Utilities | - | - | - | (73.38) | (73.38) | (73.38) |
| Misc. | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - |
| Sportsman Registration Software | - | - | - | - | - | - |
| Officials and Referees | - | - | - | (410.00) | (410.00) | (410.00) |
| Director | - | - | - | - | - | - |
| Assistant Director | - | - | - | - | - | - |
| Uniforms | - | - | - | - | - | - |
| Registration Transaction Fees | - | - | - | (146.25) | (146.25) | (146.25) |
| Sportsman Registration Software | - | - | - | - | - | - |
| New Program Development | - | - | - | (1,881.82) | (1,881.82) | (1,881.82) |
| Program Misc. Expense | - | - | - | (699.92) | (699.92) | (699.92) |
| Program Equipment | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - |
| Total | 2,500.96 | 113,325.36 | 257,988.50 | 71,969.87 | 445,784.69 | 445,784.69 |
| Change | (1,986.16) | 428.21 | 974.82 | (10,703.88) | (11,287.01) | (11,287.01) |



North Summit Recreation Special Service District
Meeting Minutes

Monday, August 11, 2025.

Summit County Courthouse, Conference Room 001 (1st Floor),
Virtual Meeting via Zoom
Meeting ID: 880 9625 7734
60 North Main Street, Coalville, Utah

Board Members in Attendance: Jana Johnson, Dana Jones, Cynthia Sipe, Chantal Guadarrama, & Tyler Orgill.

Board members participated electronically via Zoom and at and or location.

Absent: Charity Richins

Staff Present: Ryan Stack, Summit County Attorney. Jaycie Diston Director. Staff participated electronically via Zoom and at anchor location.

Attending Guests: None.

CALL TO ORDER

The meeting of August 11, 2025, called to order by Chair Dana Jones at 6:02 p.m.

MOTION to move to closed session in discussion in compliance with Utah Code §52-4-205(1) to discuss the purchase, exchange, or lease of real property. [Tyler/Cynthia].

D.Jones, C.Sipe, J. Johnson, C. Guadarrama ,T Orgill,Abstain: None. Absent: Charity Richins

Motion Caries

CLOSED SESSION

WORK SESSION

Update/review the status of NSRSSD Programs by Jaycie Diston.

Youth Soccer league will begin September 3, Excited to announce we will

Be having a Youth Girls Softball Tournament on August 16 we have 5-6 teams coming.
We will be having pickleball, corn hole tournament on August 16 as well.
It will be a end of summer event, with food trucks, bounce house & a lot of fun.
Discussion of leagues vs tournaments.
Discussion of Summit County ILA health insurance agreement.
Dana Jones board chair gave information about the Summit County Health Insurance Agreement.
Discussion of health insurance coalition.

Public Input- None

Consideration for Approval.

Discussion & possible approval of Summit County Health Insurance ILA.
Motion to approve; Summit County Health ILA agreement.[Tyler/Chantal] All in favor:
D.Jones, T.Orgill, C. Guadarrama, J. Johnson,C. Sipe. Abstain: None. Absent: C.Richins
Motion Caries
Discussion & possible approval of purchasing bleachers/benches.
MOTION: To approve; purchase of bleachers/benches. [Cindy/Jana].
All in favor:
D.Jones, T.Orgill, J. Johnson,C. Sipe., C. Guadarrama. Abstain: None. Absent: Tyler O.
Motion Caries

Discussion and possible approval of June financials.
MOTION: To approve; June financials. Post-poned until next month.
Review and possible approval of June 9, 2025 meeting minutes.
MOTION: To approve June 9, 2025 meeting minutes. Post poned until next month.
.

BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS
Open meetings act take place in October.
Welcome new board member!

At 6:52 pm, Dana called for a motion to adjourn the meeting.
MOTION: To adjourn the meeting of June 9,2025. [Cindy/Tyler] All in favor: Jones,
J. Johnson, C.Sipe, T. Orgill, C. Guadarrama. None Opposed. Abstain: None. Absent: Charity
Richins.

Meeting Minutes prepared by: Jaycie Diston

Clerk/Board Chair Approval:_____

