



## 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, December 8, 2025** beginning at **6:00 PM** at the The Summit County Courthouse, Conference Room 001 (1<sup>st</sup> Floor), 60 North Main Street, Coalville, UT 84017

Join Meeting via Zoom:

<https://us06web.zoom.us/j/88096257734?pwd=WXhnN2sybldKVEFUNDI4REhBRnhnUT09> 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. Work Session:**

a. Update/review the status of NSRSSD Programs.

    I. Programming update- Jaycie Diston.

b. 2026 Final Board Meeting Schedule.

c. Nominating Committee for 2026 Board Officers update.

d. Discussion and adoption of New Privacy Policy in compliance with State’s new privacy laws.

e. Discussion of year-end bonuses for district director and employees.

**4. Public Input.**

**5. Consideration for Approval:**

- a. Review & possible approval of year-end bonuses for district director and employees.
- b. Review & possible approval of New Privacy Policy in compliance with State's new privacy laws.
- c. Review and possible approval of November 10, 2025, meeting minutes.
- d. Review & possible approval of November financials.

cf

**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



2026

Board Meeting

Schedule

January 12

February 9

March 9

April 13

May 11

June 8

July 13

August 10

September 14

October 12

November 9

December 14

North Summit Recreation Special Service District  
**PRIVACY PROGRAM POLICY**

- 1) **Purpose:** This policy serves to document the District's (the "District") privacy program, which includes the District's policies, practices, and procedures for the processing of personal data in accordance with [Utah Code Section 63A-19-401 et. seq.](#) (as amended) and which aligns with the records management and data governance requirements provided in both Utah's Government Records Access and Management Act ("GRAMA") and the Division of Archives and Records Service and Management of Government Records statute ("DARS"). Where applicable, this policy will refer to a more specific or detailed policy, procedure, or guidance that addresses a particular practice that the District has developed.
- 2) **Guiding Principles:** This policy consolidates privacy practices, outlines governance roles and responsibilities, and ensures compliance with generally applicable records management, data protection, and data privacy obligations. It is designed to safeguard individual privacy rights, promote transparency, maintain the integrity and security of personal data, and ensure accountability across the District. This policy is meant to guide further alignment of the District with the State Data Privacy Policy as detailed in [Utah Code Section 63A-19-101 et. seq.](#) (as amended). In addition, this policy shall guide further alignment of the district with the State Endorsed Digital Identity policy as detailed in [Utah Code Section 63A-16-1201 et. seq.](#) (as amended). This policy shall also align with universal, open standards as available.
- 3) **Scope:** This policy applies to all District employees involved in the management, creation, and maintenance of records or who have access to personal data as part of their job duties. This policy also applies to all contractors of the District that process or have access to personal data as a part of the contractor's duties under an agreement with the District pursuant to [Utah Code § 63A-19-401\(4\)](#).
- 4) **Definitions:**

The following definitions apply for the purposes of this Policy:

- a) "At-risk Government Employee" has the same meaning as found in [Utah Code Section 63G-2-303](#) (as amended).
- b) "Classification," "classify," and their derivative forms mean determining whether a record series, record, or information within a record is public, private, controlled, protected, or exempt from disclosure under GRAMA.

- c) "Cookie" means technology that records a user's information and activity when the user accesses websites. Cookies are used by website owners, third parties, and sometimes threat actors to gather user data.
- d) "Data Breach" means— the unauthorized access, acquisition, disclosure, loss of access, or destruction of personal data held by a governmental entity, unless the governmental entity concludes, according to standards established by the Utah Cyber Center created in [Utah Code Section 63A-16-1101](#) (as amended), that there is a low probability that personal data has been compromised.
- e) "Designation," "designate," and their derivative forms mean indicating, based on a governmental entity's familiarity with a record series or based on a governmental entity's review of a reasonable sample of a record series, the primary classification that a majority of records in a record series would be given if classified and the classification that other records typically present in the record series would be given if classified.
- f) "Device Fingerprinting" means collecting attributes of a user's device configurations to create a trackable profile for the device.
- g) "Individual" means a human being.
- h) "Key Logger" means "a program designed to record which keys are pressed on a computer keyboard..."
- i) "Personal Data" means information that is linked or can be reasonably linked to an identified individual or an identifiable individual such as:
  - i) First and last name;
  - ii) Physical address;
  - iii) Email address;
  - iv) Telephone number;
  - v) Social Security number;
  - vi) Credit card information;
  - vii) Account Number;
  - viii) Bank account information;
  - ix) Vital Records;
  - x) Any combination of personal information that could be used to determine identity
- j) "Processing Activity" or "Processing Activities" means any operation or set of operations performed on personal data, including collection, recording, organization, structuring, storage, adaptation, alteration, access, retrieval, consultation, use, disclosure by

transmission, transfer, dissemination, alignment, combination, restriction, erasure, or destruction.

- k) "Record(s)" means the same as that term is defined in GRAMA.
- l) "Record Series" means a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.
- m) "Records Officer" means the individual or individuals appointed by the chief administrative officer of the District to work with state archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.
- n) "Schedule," "scheduling," and their derivative forms mean the process of specifying the length of time each Record series should be retained by the District for administrative, legal, fiscal, or historical purposes and when each Record series should be transferred to Archives or destroyed.
- o) "State Archives" means the Utah Division of Archives and Records Service.

## 5) **Governance:**

- a) Chief Administrative Officer ("CAO"):
  - i) There is hereby established a Chief Administrative Officer or "CAO" for the District. The CAO of the District is the District Manager or his/her designee (or, if the position of District Manager is unfilled, the Chair of the District's Board of Trustees shall serve as CAO).
  - ii) The designation of the CAO or any changes to the designation of the CAO shall be reported to State Archives within 30 days of designation.
  - iii) The designation of, and responsibilities assigned to, the CAO shall be reviewed and confirmed by the District on an annual basis.
  - iv) The CAO shall have those duties as outlined in [Utah Code Section 63A-12-103](#).

### b) Appointed Record Officers ("Record Officers"):

- i) The CAO shall appoint one more or more individuals to serve as Records Officers in fulfilling the duties of working with State Archives and the Office of Data Privacy in

the care, maintenance, scheduling, disposal, classification, designation, access, privacy, and preservation of Records.

- ii) The appointment of Records Officers shall be reported to State Archives within 30 days of the appointment.
- iii) If responsibility for the duties of appointed Records Officers are divided between more than one Record Officer, such specification shall be reported to State Archives along with the appointment.
- iv) The appointment of, and responsibilities assigned to, a Records Officer shall be reviewed and confirmed by the District on an annual basis.

6) **Records Series:**

- a) Each department and office of the District shall create and maintain Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance issued by State Archives and the District's Attorney.
- b) Each department and office of the District shall appropriately designate and classify Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance from the District's Attorney.
- c) The CAO or his/her designee shall be responsible for submitting a proposed retention schedule for each type of material defined as a Record under GRAMA to State Archives for review and final approval by the State Records Management Committee ("RMC").
- d) Upon approval by the RMC, the District shall maintain and dispose of records in strict accordance with the approved retention schedule. In instances where the District has not received an approved retention schedule for a specific type of Record, the general retention schedule maintained by State Archives shall govern the retention and disposition of those Records.
- e) **Record Series Privacy Annotation**
  - i) Each department and office of the District shall perform a privacy annotation for each Record Series that contains Personal Data pursuant to [Utah Code Section 63A-19-401.1](#) (as amended).
  - ii) Privacy annotations shall include:

- (1) an inventory of all types of Personal Data included in the Record Series;
- (2) a description of all purposes for which the department or office collects, keeps or uses the Personal Data;
- (3) a citation to the legal authority for collecting, keeping, or using the Personal Data; and
- (4) the legal authority under which Personal Data is processed.

- iii) If a department or office determines that a Record Series does not contain Personal Data, the Privacy Annotation shall be limited to a statement indicating that the Record Series does not include Personal Data.
- iv) Privacy annotations shall be conducted and reported in accordance with additional requirements provided by State Archives via administrative rule.

7) **Awareness & Training:**

- a) The CAO of the District shall ensure that all employees that have access to Personal Data as part of the employee's work duties complete a data privacy training program within 30 days after beginning employment and at least once in each calendar year.
- b) The CAO of the District is responsible for monitoring completion of data privacy training by the District's employees.
- c) In addition to the general privacy awareness training, department and offices, after consultation with the CAO and the District's Attorney, may create and require employees to complete department-specific privacy training tailored to the unique privacy needs, practices, and requirements of the department or office.
- d) **Appointed Records Officer Training & Certification**
  - i) The CAO of the District shall ensure that, on an annual basis, all appointed Records Officers successfully complete online training on the provisions of GRAMA and obtain certification from State Archives in accordance with [Utah Code Section 63A-12-110](#) (as amended).
  - ii) The CAO of the District shall, on an annual basis, review and confirm the certification status of all appointed Records Officers.

- iii) Records Officers who handle GRAMA transparency responsibilities are required to complete the GRAMA transparency training and obtain certification from Archives in accordance with [Utah Code Section 63A-12-110](#).
- iv) Records Officers specializing in Records management or privacy are required to complete both records management and GRAMA transparency training, as well as obtain the corresponding certifications.

8) **Identify:**

- a) **Inventorying**
  - i) The CAO of the District or his/her designee shall maintain a comprehensive inventory of:
    - (1) All IT systems that may process state or federal data which the state owns or is responsible for, using the standard process that Utah Division of Technology Services (“DTS”) provides.
    - (2) All Records and Record Series that contain Personal Data and the types of Personal Data included in the Records and Record Series.
    - (3) All Processing Activities, the inventory of which shall include:
      - (a) Non-compliant Processing Activities—pursuant to the Government Data Privacy Act (“GDPA”)—that were implemented prior to May 1, 2025, and a prepared strategy for bringing the non-compliant Processing Activity into compliance by no later than July 1, 2027; and
      - (b) All Processing Activities implemented after May 1, 2025, with documentation confirming compliance status.
- b) **Information Technology Privacy Impact Assessment**
  - i) The CAO shall ensure that the District completes a Privacy Impact Assessment (“PIA”) for all IT systems that may process Personal Data prior to the initiation of data processing in the IT system as required under DTS Information Security Policy 5000-0002.

- ii) The CAO shall use the PIA template that is created and maintained by the State's Chief Privacy Officer and which is approved by the Chief Information Officer pursuant to DTS Information Security Policy 5000-0002.
- iii) The CAO shall maintain a copy of each completed assessment for a period of four years to provide audit documentation and ensure accountability in privacy practices.

9) **Transparency:**

- a) **Website Privacy Policy**
  - i) The CAO of the District or his/her designee shall create and maintain privacy policies on its websites as outlined in [Utah Code Section 63A-19-402.5](#) (as amended) and [Utah Admin Rule R895-8.](#) (as amended).
  - ii) The CAO of the District or his/her designee shall ensure that Personal Data related to a user of a District website is not collected unless said website complies with [Utah Code Section 63A-19-402.5](#) (as amended).
  - iii) The CAO of the District or his/her designee shall ensure that all websites of the District contain a privacy policy statement that discloses:
    - (1) The identity of the District's website operator;
    - (2) How the District website operator may be contacted;
    - (3) The Personal Data collected by the District;
    - (4) The practices related to disclosure of Personal Data collected by the District and/or the District's website operator; and
    - (5) The procedures, if any, by which a user may request:
      - (a) Access to the user's Personal Data; and
      - (b) Access to correct the user's Personal Data.
    - (6) A general description of the security measures in place to protect a user's Personal Data from unintended disclosure.
- b) **Privacy Notice**
  - i) Employees shall only collect Personal Data from individuals if, on the day the Personal Data is collected, the District has provided a privacy notice to an individual asked to furnish Personal Data that complies with [Utah Code Section 63G-2-601](#)(2), [Utah Code Section 63A-19-402](#) (as amended), or other governing law, as applicable.

- ii) Such a Personal Data request privacy notice shall generally include:
  - (1) the Record Series that the Personal Data will be included in;
  - (2) the reasons the person is asked to furnish the information;
  - (3) the intended purposes and uses of the information;
  - (4) the consequences for refusing to provide the information; and
  - (5) the classes of persons and governmental entities that currently:
    - (a) share the information with the District; or
    - (b) receive the information from the District on a regular or contractual basis.

**10) Individual Requests:**

- a) The CAO of the District or his/her designee shall ensure that the District has established appropriate processes and procedures that facilitate compliance with applicable governing law for handling the following privacy requests of individuals:
  - i) Individual's requests to access their Personal Data;
  - ii) Individual's requests to amend or correct their Personal Data;
  - iii) Individual's requests for an explanation of the purposes and uses of their Personal Data; and
  - iv) At-risk Government Employee requests to restrict access to their Personal Data.
- b) The CAO of the District or his/her designee shall ensure that the District has established processes for public access requests to inspect or copy the District's Records, which are not requests from an individual to access their Personal Data.
- c) The CAO of the District shall ensure that employees of the District follow established business practices with respect to GRAMA.

**11) Processing:**

- a) Minimum Data Necessary
  - i) The CAO of the District shall ensure that all programs within the District obtain and process only the minimum amount of Personal Data reasonably necessary to efficiently achieve a specified purpose.
  - ii) The CAO of the District shall ensure that all departments/offices within the District regularly review their data collection practices to ensure compliance with the data minimization requirement.
- b) Record and Data Sharing or Selling

- i) District departments and offices will only share or disclose Personal Data when there is appropriate legal authority. The sale of Personal Data is prohibited unless required by law.
- ii) Data sharing must comply with GRAMA or other governing law and may include sharing with governmental entities, contractors, private providers, or researchers. Compliance with GRAMA or other governing law is contingent upon the purpose of the sharing, the parties involved, and the nature of the Records.
- iii) The CAO is required to report annually to the State's Chief Privacy Officer on Personal Data sharing and selling activities, including types of data shared, the legal basis for sharing, and the entities receiving this data.
- iv) All contracts involving Personal Data must incorporate appropriate privacy protection terms. Written agreements for data sharing are recommended to ensure compliance with applicable laws and regulations.

c) Retention & Disposition of Records Containing Personal Data

- i) Employees shall maintain, archive, and dispose of Records—which includes all Personal Data—in accordance with an approved retention schedule as required in [Utah Code Section 63G-2-604](#) (as amended)
- ii) Employees shall comply with all other applicable laws or regulations related to retention or disposition of specific Personal Data held by the District or by a particular District department or office.

**12) Information Security:**

- a) Incident Response
  - i) The District adopts and follows the DTS Cybersecurity Incident Response Plan to manage and address all security incidents, including data breaches, and privacy violations.
  - ii) Employees shall report all suspected security incidents, including non-IT incidents such as unauthorized access to physical records, to Utah's Enterprise Information Security Office ("EISO"). Any additional agency-specific response measures for non-IT incidents are the responsibility of the CAO to develop and implement as appropriate.
  - iii) The CAO of the District or his/her designee shall ensure compliance with all other applicable laws or regulations related to incident response and breach notification of specific Personal Data held by the District .

b) Breach Notification

- i) The District is required to provide notice to an individual or the legal guardian of an individual, if the individual's Personal Data is affected by a data breach in accordance with [Utah Code Section 63A-19-406](#) (as amended).
- ii) The District is required to notify the Utah Cyber Center and the state attorney general's office of a data breach affecting 500 or more individuals in accordance with [Utah Code Section 63A-19-405](#) (as amended). Any department or office that experiences a data breach affecting fewer than 500 individuals must create and report an internal incident report in accordance with [Utah Code Section 63A-19-405](#) (as amended). These requirements are in addition to any other reporting requirement that the department or office may be subject to.
- iii) The CAO of the District that is subject to other breach notification requirements, such as those required for compliance with federal regulations, laws or other governing requirements (e.g., HIPAA or 42 CFR Part 2) are currently required to create and maintain their own department or office-specific breach notification policies and procedures that meet the requirements of the applicable governing laws and regulations.

13) Surveillance

a) Covert Surveillance

- i) Employees may not establish, maintain, or use undisclosed or covert surveillance of individuals unless permitted by law.
- ii) Employees are responsible for engaging with appropriate leadership for review—to include the District's Attorney where pertinent—of any activity that may be considered a type of surveillance.
- iii) The CAO of the District shall ensure that surveillance activities are documented and that a PIA for the activity has been completed.

b) Cookies, Fingerprinting, Key Loggers, and Tracking Technologies

- i) The District is committed to transparency and privacy protection for individuals that visit any District website with regard to the use of any tracking technologies, including but not limited to Cookies, device fingerprinting, Key loggers, and other similar methods for monitoring or collecting information from website users.
- ii) Cookies: The use of Cookies on District websites and digital services must comply with applicable privacy and security policies. Cookies should be limited to essential operational purposes, and any use of tracking or third-party Cookies for analytics or

similar functions must be disclosed clearly to users, with an option to consent where required by law.

- iii) Device fingerprinting: Device fingerprinting is prohibited unless explicitly authorized by the CAO or his/her designee and where the legal basis or appropriate justification for such processing is documented in a PIA. The purpose and extent of fingerprinting must be clearly defined, documented, and disclosed to users in a privacy notice or statement that complies with applicable legal requirements.
- iv) Key loggers: Key loggers are prohibited without specific authorization from the CAO or his/her designee and documented justification in the activity's PIA. Key loggers may only be used when there is a clearly defined operational need that complies with security standards and legal requirements, including appropriate user notice where required.
- v) Other tracking technologies: The use of other tracking technologies, such as web beacons, pixel tags, or similar tools, is prohibited unless explicitly authorized by the CAO or his/her designee, and the legal basis for such tracking is documented in a PIA. Disclosure of these technologies must be included in user-facing privacy statements, with user consent obtained when required by law.
- vi) User Notification and Consent: The District must ensure users are informed about the use of tracking technologies. A clear website privacy statement must explain the types of data collected, the purpose of the tracking, and how users can manage their preferences or consent. Any updates to tracking practices must be promptly reflected in the privacy statement.
- vii) Data Security and Retention: Data collected through authorized tracking technologies must be securely stored, with access limited to authorized personnel. Retention of this data must align with approved retention schedules, and the data should only be retained as long as necessary for the defined operational purpose.

#### **14) Applicable Retention Schedules**

#### **15) References/Authority:**

- a) Division of Archives and Records Services (DARS) at Utah Code § 63A-12-100 *et seq.*; Government Data Privacy Act (GDPA) at Utah Code § 63A-19-101 *et seq.*;
- b) Government Records Access and Management Act (GRAMA) at Utah Code § 63G-2-101 *et seq.*;
- c) Management of Records and Access to Records at Utah Administrative Code R13-2.
- d) Division of Technology Services (DTS) Information Security Policy 5000-0002

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Approved by \_\_\_\_\_, Chair

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Date

DRAFT



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## North Summit Recreation Special Service District Meeting Minutes

**Monday, November 10, 2025.**

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

3  
4     1 **Board Members in Attendance:** Jana Johnson, Charity Richins, Dana Jones, Cynthia Sipe,  
5     2 Board members participated electronically via Zoom and at and or location.  
6     3  
7     4  
8     5 **Absent:** Chantal Guadarrama & Tyler Orgill.  
9     6  
10    7 **Staff Present:** Jaycie Diston Director. Staff  
11    8 participated electronically via Zoom and at anchor location.  
12    9  
13    10 **Attending Guests:** None.  
14    11  
15    12 Called meeting to order by Chair Dana Jones. 6:03 P.M.  
16    13  
17    14 **WORK SESSION**  
18    15  
19    16  
20    17 Update/review the status of NSRSSD Programs by Jaycie Diston.  
21    18 We will be doing two youth basketball camps in November & December.  
22    19 Jr. Jazz Registration is open we will begin January 10, 2026.  
23    20 Looking into doing a Adult Basketball Tournament. Alumni Games.  
24    21  
25    22 Discussion of Beacon Hill bathrooms/garbages.  
26    23 Mayor Mark Marsh, has decided to for go our contract with Coalville City.  
27    24 We will now be in charge of bathrooms/garbage's. They have agreed to winterize it for us.  
28    25 I will be taking over.  
29    26 Established a nominating committee for next year board officers.  
30    27 Discussion of committee.  
31    28 Cyndi, Charity & Jana will be our committee.  
32    29

33 30 Discussion of 2026 board meeting schedule.  
34 31 Will continue to be at 6p.m. on the second Monday of the month.  
35 32

36 33 **Public Input- None**

37 34 **Consideration for Approval.**

40 37 **Discussion & possible approval of 2026 Board Meeting Schedule**

41 38 **MOTION: To approve 2026 Board meeting schedule. [Jana/Cyndy].**

42 39 All in favor:

43 40 D.Jones, J. Johnson,C. Sipe., C.Richins Abstain: None. Absent: T.Orgill, C. Guadarrama.

45 42 **Discussion & possible approval of October Financials.**

46 43 **MOTION: To approve September financials. [Cindy/Jana].**

47 44 All in favor:

48 45 D.Jones, J. Johnson,C. Sipe., C.Richins. Abstain: None. Absent: T.Orgill, C. Guadarrama.

49 46 Motion Carries

51 48 Review and possible approval of October 13, 2025 meeting minutes.

52 49 **MOTION: To approve October 13 meeting minutes.[Cyndy/Jana]** All in favor:

53 50 D.Jones, J. Johnson,C. Sipe., C.Richins. Abstain: None. Absent: T.Orgill, C. Guadarrama.

54 51 Motion Carries

59 56 **BOARD MEMBER COMMENTS AND REVIEW OF ACTION ITEMS**

62 58 At 6:21 pm, Jana called for a motion to adjourn the meeting.

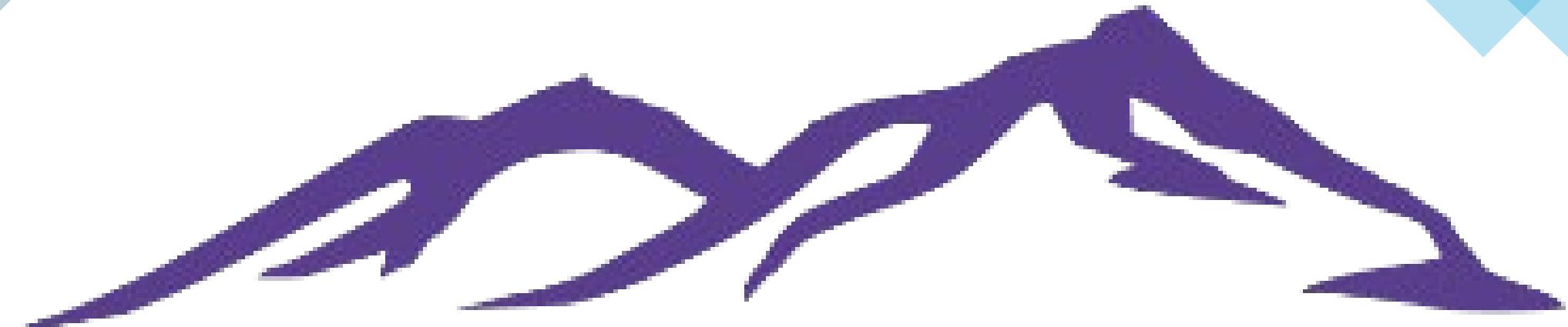
63 59 **MOTION: To adjourn the meeting of October 13 ,2025. [Charity/Cindy]** All in favor: Jones,

64 60 J. Johnson, C.Sipe,, C.Richins. None Opposed. Abstain: None. Absent: T.Orgill, C. Guadarrama.

65 61 Motion Carries

70 66 **Meeting Minutes prepared by: Jaycie Diston**

73 69 **Clerk/Board Chair Approval:**\_\_\_\_\_



# **NORTH SUMMIT**

— RECREATION —

# November '25 Year-to-Date Financials

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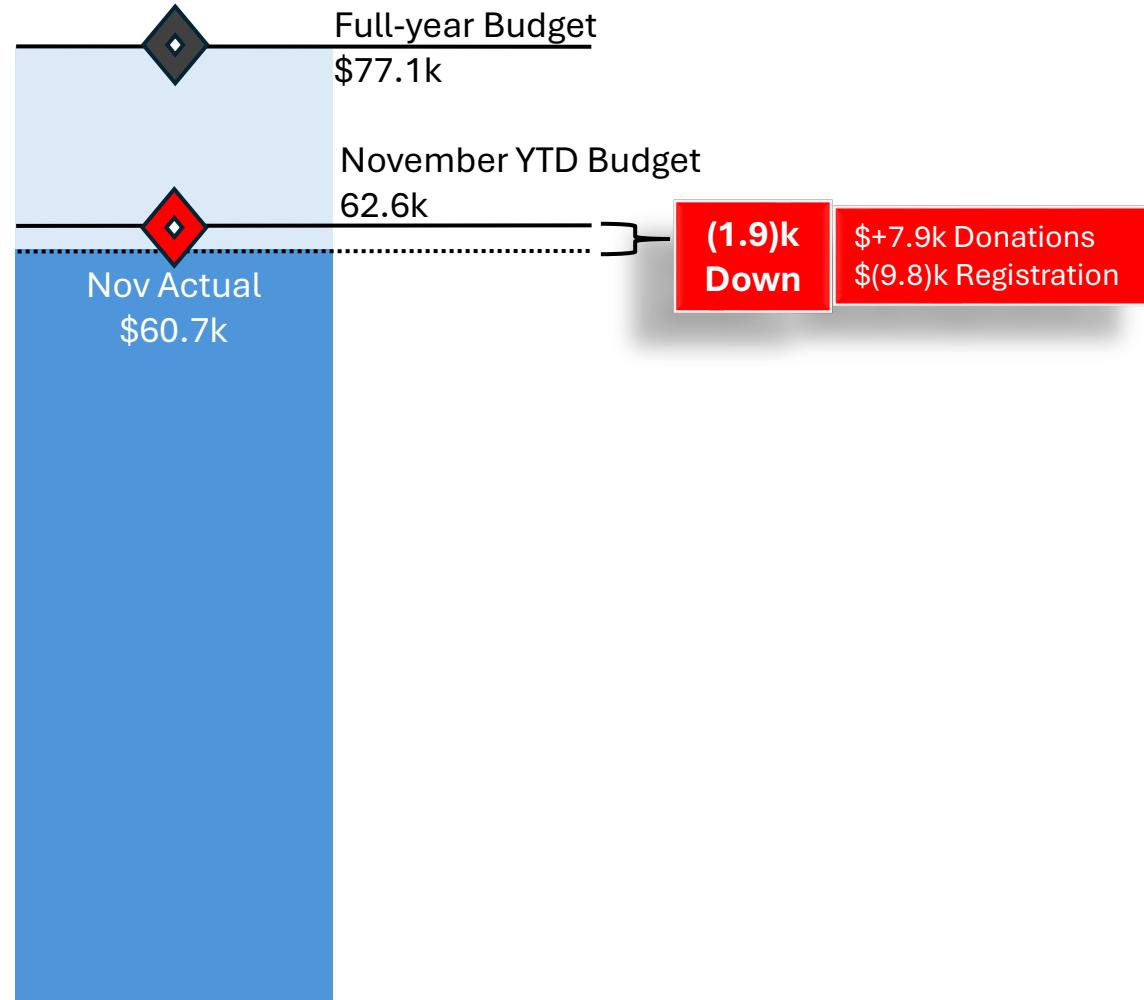
# YTD Budget Review

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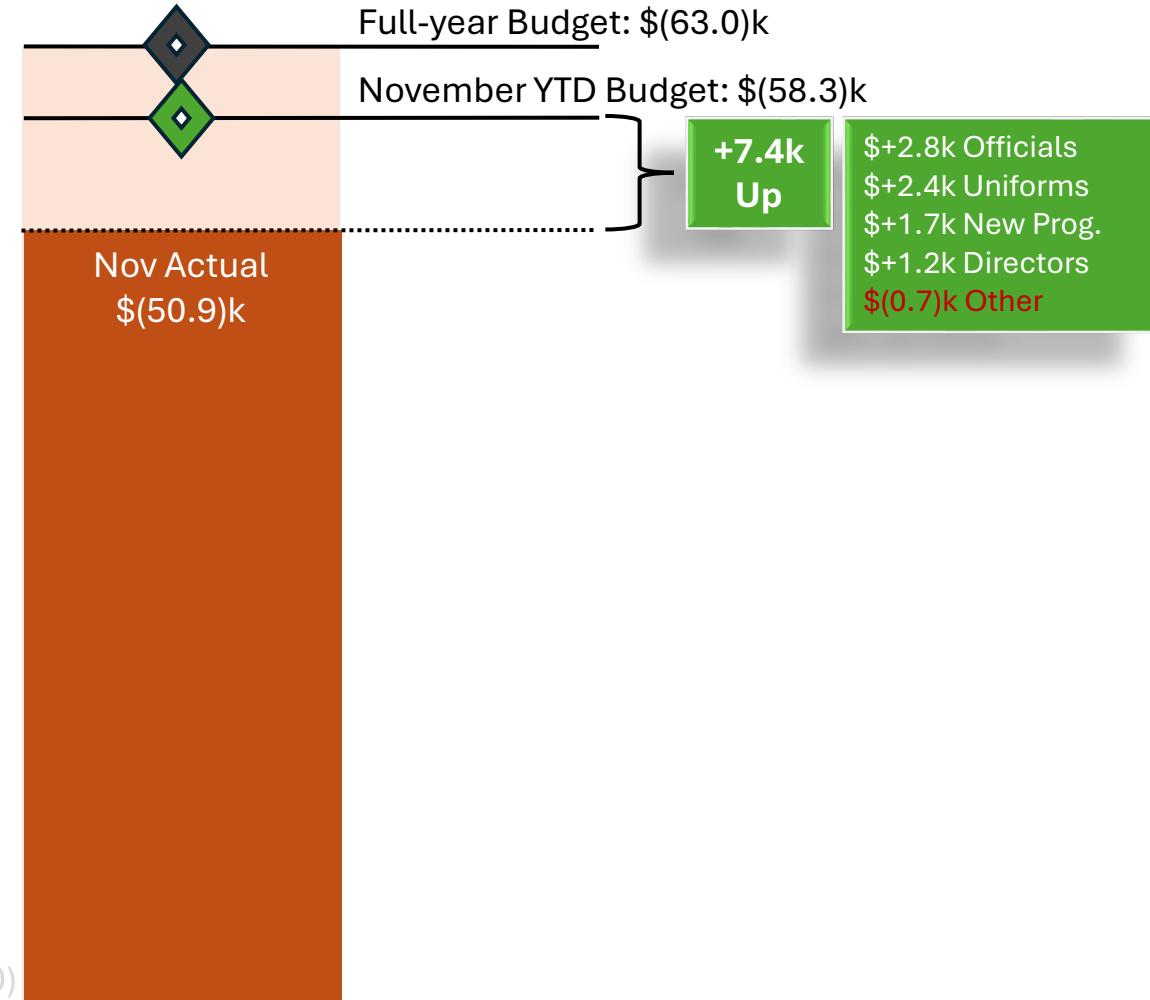
# YTD Program Revenue & Expense Review

Total Program  
Up \$2.7k  
to Plan

## Program Revenue



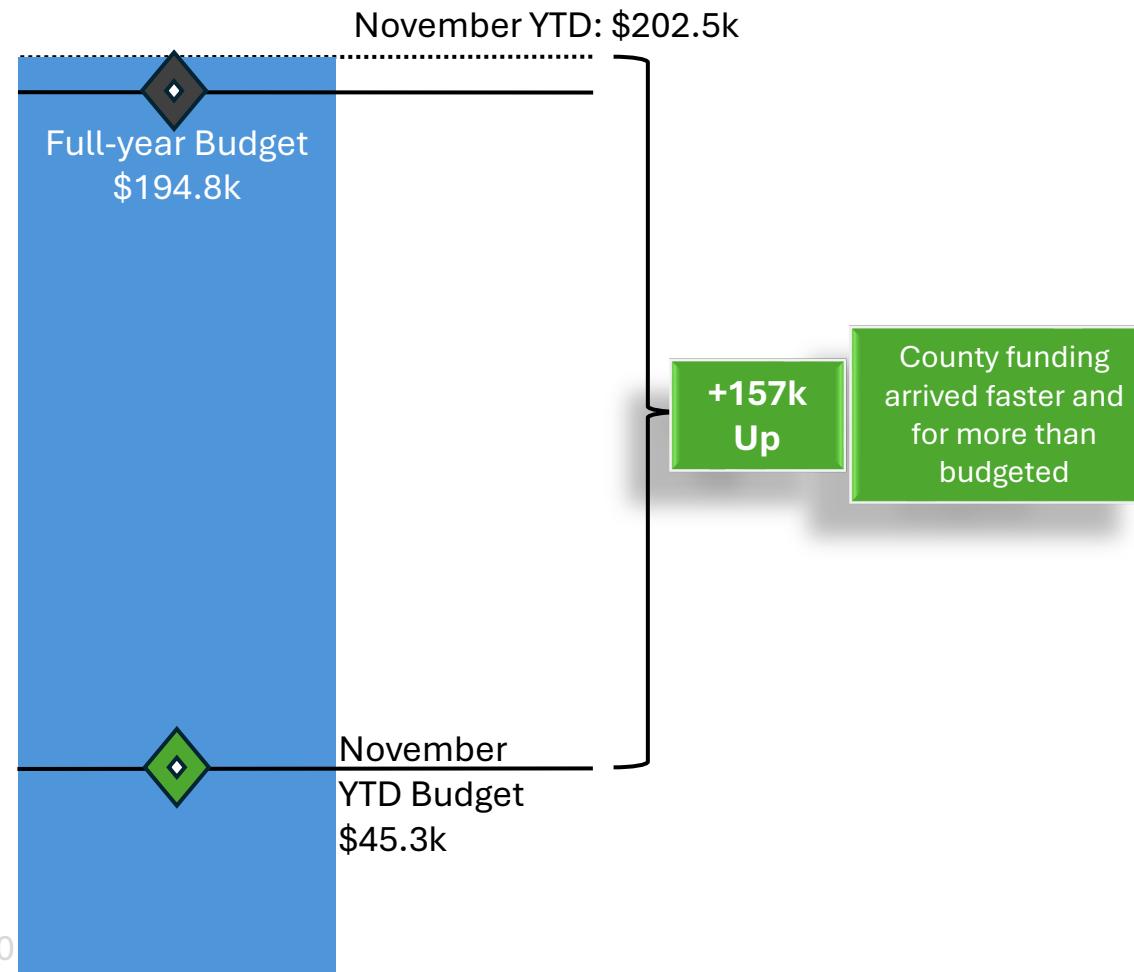
## Program Expense



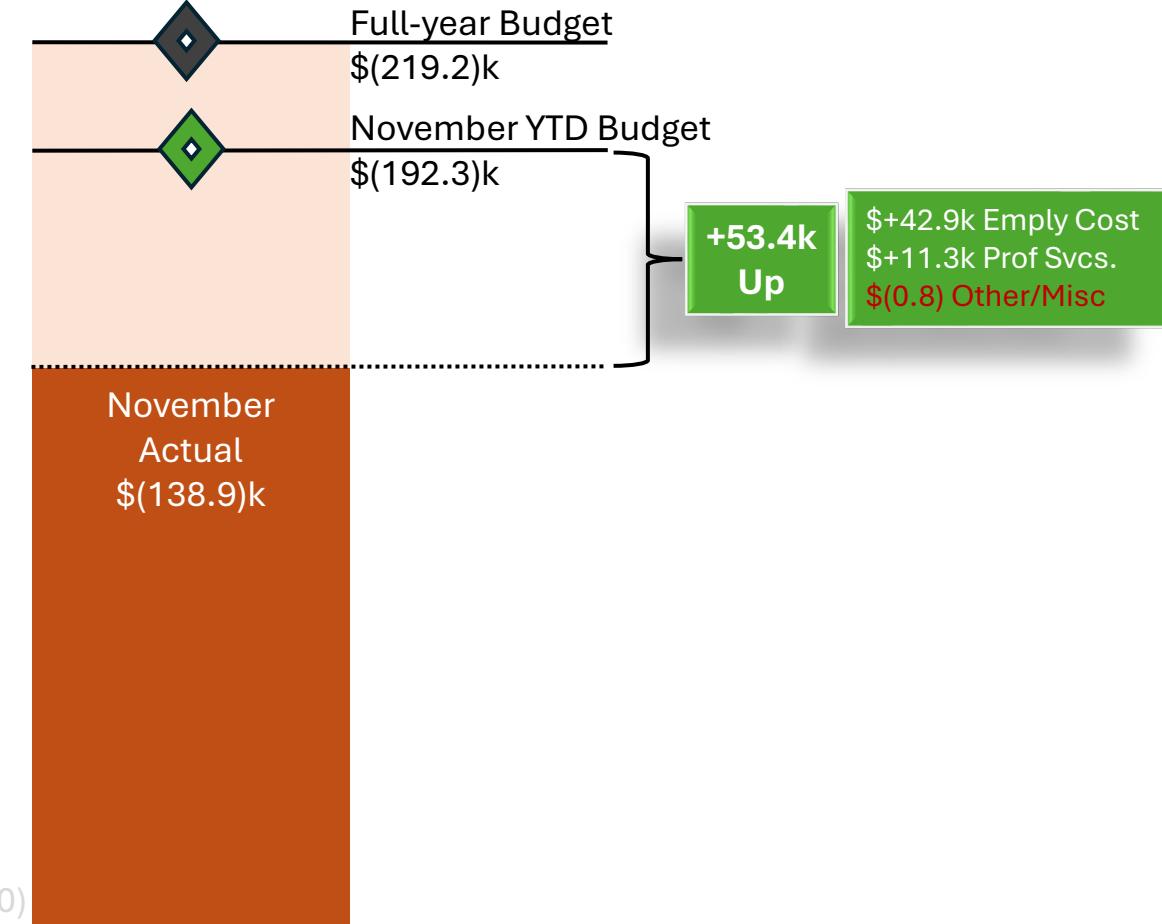
# YTD Other/Admin Revenue & Expense

Total Other/Admin  
Up \$+210.5k  
to Plan

## Other/Admin Revenue



## Other/Admin Expense



# Year-end Estimate (11 months actual + 1 months estimate)



# Q3

~~(12)K~~ (6.7K)

## Program Expense

Control Program Expense to \$(12)k or less over Q4

**Nov Act: \$ (400)**

**Nov Act: \$(4,329)**

**Dec Est: \$(2,000)**

~~(13)K~~ (10)K

## Prof. Svcs.

Consider Prof. Services spend of up to \$(13)k to

**Nov Act: \$(1,260)<sup>\*Legal</sup>**

**Nov Act: \$(295)**

**Dec Est: \$(8,500)**

~~(3)K~~ (1.4)K

Control facilities and other admin expense to under (3)k

**Nov Act: 0**

**Nov Act: \$(345)**

**Dec Est: \$(1,000)**

~~(40)K~~ (46)K

## Employee Cost

**Nov Act: \$(11,937)**

**Nov Act: \$(10,511)**

**Dec Est: \$(23,500)**

# \$95K

# \$46K \$49.9K

## Registration

Collect \$15k in registrations:

**Nov Act: \$ 100**

**Nov Act: \$6,251**

**Dec Est: \$9,000**

**+15K +15.3K**

## Interest

Passively gain 3.6k in interest income

**Nov Act: \$1,267**

**Nov Act: \$1,137**

**Dec Est: \$1,200**

**+4K +3.6K**

**FY 2025**

Estimate: +\$49.9k

Budget: \$(10.2)k

V to Bud: +\$60.1k

# Year End

# P&L and Cashflows

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# YTD P&L

Year Month	2025			
	11			
Year-to-Date - Budget to Actual - Income & Expense				
	Budget	Actuals	\$V to Budget	
<b>Revenue</b>				
<b>Recreation Programs Income</b>				
Registration Income	\$ 45,779	\$ 36,007	\$ (9,772)	
Scholarships	\$ -	\$ -	\$ -	
Donations	\$ 16,863	\$ 24,728	\$ 7,865	
Net Registration Income:	\$ 62,642	\$ 60,735	\$ (1,907)	
<b>Taxes &amp; Grant Funds</b>				
Property Taxes	\$ 39,612	\$ 187,613	\$ 148,000	
County Grant	\$ -	\$ -	\$ -	
Interest Income	\$ 5,732	\$ 14,855	\$ 9,122	
Non Program Income	\$ 45,345	\$ 202,468	\$ 157,123	
<b>Total Revenue</b>	<b>\$ 107,986</b>	<b>\$ 263,202</b>	<b>\$ 155,216</b>	
<b>Expenses</b>				
<b>Administrative Expenses</b>				
<b>Compensation</b>				
Salary/Benefits	\$ (132,287)	\$ (112,374)	\$ 19,913	
Part Time Employee	\$ (20,167)	\$ (3,780)	\$ 16,387	
Employee Bonuses	\$ -	\$ -	\$ -	
Payroll Fee	\$ (688)	\$ -	\$ 688	
FICA/Medicare/WC	\$ (6,486)	\$ (43)	\$ 6,443	
Mileage / PerDiem	\$ -	\$ (491)	\$ (491)	
Total Compensation	\$ (159,627)	\$ (116,689)	\$ 42,939	
<b>Other Administration</b>				
Bank Charges	\$ (229)	\$ 48	\$ 277	
Depreciation Expenses	\$ -	\$ -	\$ -	
Office Supplies	\$ (917)	\$ (515)	\$ 402	
Professional Services	\$ (18,131)	\$ (6,906)	\$ 11,225	
Utilities	\$ (1,586)	\$ (1,610)	\$ (24)	
Interest Expense	\$ -	\$ -	\$ -	
Misc.	\$ (576)	\$ (2,775)	\$ (2,200)	
Insurance	\$ (8,500)	\$ (9,040)	\$ (540)	
Total Other Administrative Expenses:	\$ (29,938)	\$ (20,798)	\$ 9,141	
Total Administrative Expenses:	\$ (189,566)	\$ (137,487)	\$ 52,079	

Year  
Month

2025  
11

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

Budget

Actuals

\$V to Budget

### Recreation Program Expenses

#### Sub-Contractor

Officials and Referees	\$ (11,541)	\$ (8,718)	\$ 2,822
Director	\$ (11,759)	\$ (10,350)	\$ 1,409
Assistant Director	\$ (1,200)	\$ (1,440)	\$ (240)
<b>Total Sub-Contractor</b>	<b>\$ (24,500)</b>	<b>\$ (20,508)</b>	<b>\$ 3,992</b>

#### Other Expenses

Uniforms	\$ (21,542)	\$ (19,180)	\$ 2,362
Registration Transaction Fees	\$ (1,100)	\$ (1,869)	\$ (769)
Sportsman Registration Software	\$ -	\$ -	\$ -
New Program Development	\$ (4,583)	\$ (2,857)	\$ 1,727
Program Misc. Expense	\$ (6,600)	\$ (1,797)	\$ 4,803
Program Equipment	\$ -	\$ (4,724)	\$ (4,724)
<b>Total Other Expenses</b>	<b>\$ (33,825)</b>	<b>\$ (30,427)</b>	<b>\$ 3,398</b>
<b>Total Recreation Program Expenses:</b>	<b>\$ (58,325)</b>	<b>\$ (50,935)</b>	<b>\$ 7,390</b>

### Facility Expenses

#### Maintenance & Upkeep

Facilities Maintenance	\$ (2,750)	\$ (1,424)	\$ 1,326
<b>Total Facilities Expenses</b>	<b>\$ (2,750)</b>	<b>\$ (1,424)</b>	<b>\$ 1,326</b>
<b>Total Expenses</b>	<b>\$ (250,641)</b>	<b>\$ (189,846)</b>	<b>\$ 60,795</b>
<b>Change in Net Position</b>	<b>\$ (142,655)</b>	<b>\$ 73,356</b>	<b>\$ 216,011</b>

Year	2025
Month	11

### Year-to-Date Account Cashflow

	County Health Dept Grant <b>PTIF 8639</b>	Grants for Park Build <b>PTIF 8654</b>	Op Savings <b>PTIF 8079</b>	Zion's Op Checking <b>Business Growth Checking</b>	Total Accounts	Rec P&L
Beginning Balance	9,773.82	65,476.32	235,871.10	153,675.62	464,796.86	282,694.57
Xfer: Zions into PTIF	-	140,000.00	-	(140,000.00)	-	-
Xfer: PTIF into Zions	(7,707.00)	(94,500.00)	(105,000.00)	207,207.00	-	-
Xfer: Zions Out (Pay for Build)	-	-	-	(182,102.29)	(182,102.29)	-
Registration Income	-	-	-	36,006.52	36,006.52	36,006.52
Donations	-	-	-	24,728.00	24,728.00	24,728.00
Scholarships	-	-	-	-	-	-
County Grant	-	-	-	-	-	-
Property Taxes	-	-	87,612.66	100,000.00	187,612.66	187,612.66
Interest Income	252.20	3,557.57	11,045.17	-	14,854.94	14,854.94
Employee Compensation	-	-	(3,616.00)	(113,072.76)	(116,688.76)	(116,688.76)
Bank Charges	-	-	-	48.00	48.00	48.00
Depreciation Expenses	-	-	-	-	-	-
Office Supplies	-	-	-	(515.07)	(515.07)	(515.07)
Professional Services	-	-	-	(6,905.73)	(6,905.73)	(6,905.73)
Utilities	-	-	-	(1,609.92)	(1,609.92)	(1,609.92)
Misc.	-	-	-	(2,775.22)	(2,775.22)	(2,775.22)
Insurance	-	-	(9,040.00)	-	(9,040.00)	(9,040.00)
Sportsman Registration Software	-	-	-	-	-	-
Officials and Referees	-	-	-	(8,718.40)	(8,718.40)	(8,718.40)
Director	-	-	-	(10,350.00)	(10,350.00)	(10,350.00)
Assistant Director	-	-	-	(1,440.00)	(1,440.00)	(1,440.00)
Uniforms	-	-	-	(19,180.00)	(19,180.00)	(19,180.00)
Registration Transaction Fees	-	-	-	(1,868.75)	(1,868.75)	(1,868.75)
Sportsman Registration Software	-	-	-	-	-	-
New Program Development	-	-	-	(2,856.60)	(2,856.60)	(2,856.60)
Program Misc. Expense	-	-	-	(1,797.43)	(1,797.43)	(1,797.43)
Program Equipment	-	-	-	(4,724.27)	(4,724.27)	(4,724.27)
Facilities Maintenance	-	-	-	(1,423.78)	(1,423.78)	(1,423.78)
<b>Total</b>	<b>2,319.02</b>	<b>114,533.89</b>	<b>216,872.93</b>	<b>22,324.92</b>	<b>356,050.76</b>	<b>356,050.76</b>
Change	(7,454.80)	49,057.57	(18,998.17)	(131,350.70)	(108,746.10)	73,356.19

# Monthly P&L

Year	2025		
Month	11		
Monthly - Budget to Actual - Income & Expense			
	Budget	Actuals	\$V to Budget
<b>Revenue</b>			
<b>Recreation Programs Income</b>			
Registration Income	\$ 3,140	\$ 6,251	\$ 3,111
Scholarships	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -
Net Registration Income:	\$ 3,140	\$ 6,251	\$ 3,111
<b>Taxes &amp; Grant Funds</b>			
Property Taxes	\$ 3,748	\$ -	\$ (3,748)
County Grant	\$ -	\$ -	\$ -
Interest Income	\$ 286	\$ 1,137	\$ 851
Non Program Income	\$ 4,033	\$ 1,137	\$ (2,897)
<b>Total Revenue</b>	<b>\$ 7,173</b>	<b>\$ 7,387</b>	<b>\$ 214</b>

<b>Administrative Expenses</b>					
<b>Compensation</b>					
Salary/Benefits	\$ (12,026)	\$ (10,096)	\$ 1,930		
Part Time Employee	\$ (1,833)	\$ (415)	\$ 1,418		
Employee Bonuses	\$ -	\$ -	\$ -		
Payroll Fee	\$ (63)	\$ -	\$ 63		
FICA/Medicare/WC	\$ (590)	\$ -	\$ 590		
Mileage / PerDiem	\$ -	\$ -	\$ -		
<b>Total Compensation</b>	<b>\$ (14,512)</b>	<b>\$ (10,511)</b>	<b>\$ 4,001</b>		
<b>Other Administration</b>					
Bank Charges	\$ (21)	\$ 60	\$ 81		
Depreciation Expenses	\$ -	\$ -	\$ -		
Office Supplies	\$ (83)	\$ -	\$ 83		
Professional Services	\$ (3,070)	\$ (295)	\$ 2,775		
Utilities	\$ (144)	\$ (101)	\$ 44		
Interest Expense	\$ -	\$ -	\$ -		
Misc.	\$ (371)	\$ (1,577)	\$ (1,206)		
Insurance	\$ -	\$ -	\$ -		
<b>Total Other Administrative Expenses:</b>	<b>\$ (3,689)</b>	<b>\$ (1,913)</b>	<b>\$ 1,777</b>		
<b>Total Administrative Expenses:</b>	<b>\$ (18,201)</b>	<b>\$ (12,424)</b>	<b>\$ 5,777</b>		

Year	2025
Month	11
Monthly - Budget to Actual - Income & Expense	
	Budget
	Actuals
	\$V to Budget
<strong>Recreation Program Expenses</strong>	
<strong>Sub-Contractor</strong>	
Officials and Referees	\$ (960)
Director	\$ (1,554)
Assistant Director	\$ -
	<strong>Total Sub-Contractor</strong>
	\$ (2,514)
	\$ (3,511)
	\$ (997)
<strong>Other Expenses</strong>	
Uniforms	\$ (1,958)
Registration Transaction Fees	\$ (100)
Sportsman Registration Software	\$ -
New Program Development	\$ (417)
Program Misc. Expense	\$ (600)
Program Equipment	\$ -
	<strong>Total Other Expenses</strong>
	\$ (3,075)
	\$ (818)
	\$ 2,257
	<strong>Total Recreation Program Expenses:</strong>
	\$ (5,589)
	\$ (4,329)
	\$ 1,260
<strong>Facility Expenses</strong>	
<strong>Maintenance &amp; Upkeep</strong>	
Facilities Maintenance	\$ (250)
	<strong>Total Facilities Expenses</strong>
	\$ (250)
	\$ (345)
	\$ (95)
	<strong>Total Expenses</strong>
	\$ (24,040)
	\$ (17,097)
	\$ 6,943
	<strong>Change in Net Position</strong>
	\$ (16,867)
	\$ (9,710)
	\$ 7,157

Year	2025
Month	11

### Monthly Account Cashflow

	County Health Dept Grant <b>PTIF 8639</b>	Grants for Park Build <b>PTIF 8654</b>	Op Savings <b>PTIF 8079</b>	Zion's Op Checking <b>Business Growth Checking</b>	Total Accounts	Rec P&L
Beginning Balance	2,311.17	114,146.14	226,131.94	23,171.26	365,760.51	365,760.51
Xfer: Zions into PTIF	-	-	-	-	-	-
Xfer: PTIF into Zions	-	-	(10,000.00)	10,000.00	-	-
Xfer: Zions Out (Pay for Build)	-	-	-	-	-	-
Registration Income	-	-	-	6,250.57	<b>6,250.57</b>	<b>6,250.57</b>
Donations	-	-	-	-	-	-
Scholarships	-	-	-	-	-	-
County Grant	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Interest Income	7.85	387.75	740.99	-	<b>1,136.59</b>	<b>1,136.59</b>
Employee Compensation	-	-	-	(10,511.00)	(10,511.00)	(10,511.00)
Bank Charges	-	-	-	60.00	60.00	60.00
Depreciation Expenses	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Professional Services	-	-	-	(295.00)	(295.00)	(295.00)
Utilities	-	-	-	(100.55)	(100.55)	(100.55)
Misc.	-	-	-	(1,577.00)	(1,577.00)	(1,577.00)
Insurance	-	-	-	-	-	-
Sportsman Registration Software	-	-	-	-	-	-
Officials and Referees	-	-	-	(511.00)	(511.00)	(511.00)
Director	-	-	-	(2,550.00)	(2,550.00)	(2,550.00)
Assistant Director	-	-	-	(450.00)	(450.00)	(450.00)
Uniforms	-	-	-	(600.00)	(600.00)	(600.00)
Registration Transaction Fees	-	-	-	(146.25)	(146.25)	(146.25)
Sportsman Registration Software	-	-	-	-	-	-
New Program Development	-	-	-	-	-	-
Program Misc. Expense	-	-	-	(6.46)	(6.46)	(6.46)
Program Equipment	-	-	-	(65.07)	(65.07)	(65.07)
Facilities Maintenance	-	-	-	(344.58)	(344.58)	(344.58)
<b>Total</b>	<b>2,319.02</b>	<b>114,533.89</b>	<b>216,872.93</b>	<b>22,324.92</b>	<b>356,050.76</b>	<b>356,050.76</b>
Change	7.85	387.75	(9,259.01)	(846.34)	(9,709.75)	(9,709.75)