



# **BOARD OF TRUSTEES BOARD MEETING**

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**January 28, 2026**

**3:15 PM – Work Session**

**4:00 PM – General Board Meeting**

**Cottonwood Heights Parks and Recreation Service Area**

**Board of Trustees**

**January 28, 2026**

**Work Session-3:15 pm**

**Board Meeting – 4:00 pm**

**Foundation Meeting – after the Board Meeting**

**AGENDA**

**WORK SESSION** - *no action will be taken during the work session*

**3:15 pm**

- A. Discussion about the Utah Recreation and Parks Association Annual Convention
- B. Board District Representation Reports
- C. Safety Meeting Minute-Audrey Durfee
- D. Department Head updates
- E. Discussion of any items listed on the General Board Meeting Agenda

**GENERAL BOARD MEETING**

**4:00 pm**

**GENERAL BUSINESS**

- A. Welcome and Pledge of Allegiance

**INFORMATION AND SPECIAL BUSINESS**

1. Information and discussion regarding the Midterm Vacancy of District #3. Interviews were held at a public meeting on January 21, 2026. It was decided by the Board to appoint Dennis Magaro to fill the remainder of the term of resigned Board Member Dan Morzelewski. This term expires December 31, 2027.

2. Consideration and Recommendation to Approve the Appointment of Dennis Magaro to fill the midterm vacancy of District # 3, effective January 28, 2026-December 31, 2027. Resolution 2026-2 – Patti Hansen

**OATH OF OFFICE**

Jennifer Cottam-District 1

Patti Hansen-District 2

Dennis Magaro – District 3

**GENERAL BUSINESS**

- B. Review and Approval of December 17, 2025 Public Hearing Minutes – Patti Hansen
- C. Review and Approval of December 17, 2025 Board Minutes-Patti Hansen
- D. Review and Approval of the Financial Statement for December 2025 – Lyse’ Durrant
- E. Review and Approval of Accounts Payable Selected Entries for December 2025 – Lyse’ Durrant

**INFORMATION/DISCUSSION ITEMS**

- A. Citizen/Customer Comments
- B. Executive Director’s Report – Lyse’ Durrant
- C. Discussion and Information regarding Engagement Letter from K & C Accountants for 2025 Audit Services-Lyse’ Durrant

**APPEAL HEARING-** Patron Trespass Determination Howard Silver

- A. Staff Presentation
- B. Appellant (Mr. Silver) Presentation
- C. Board of Trustee Questions
- D. Deliberation & Motion

## **SPECIAL BUSINESS**

- A. Consideration and Recommendation to Approve the Engagement letter for the 2025 Audit with K & C Accountants- Resolution 2026-3 – Patti Hansen

## **ADJOURN**

**CLOSED MEETING (if needed and voted upon)** - a closed meeting to discuss litigation, property acquisition or the character and professional competence or physical or mental health of an individual

## **FOUNDATION MEETING**

- A. Review Minutes of October 15, 2025 – Lyse' Durrant
- B. Quarterly Financial Review – Lyse' Durrant
- C. Thanksgiving 5k Review – Bonnie Lee
- D. Foundation Requests – Lyse' Durrant

## **ADJOURN**

The above items will be discussed at the Board meeting on January 28, 2026 at 4:00 p.m. with a work session held at 3:15 pm. This meeting will be held at the Cottonwood Heights Recreation Center, 7500 S. 2700 E. CWH, UT 84121. If you would like to submit written comment, please email all comments to [lysed@cottonwoodheights.com](mailto:lysed@cottonwoodheights.com). All comments received by 2:00 pm on January 28, 2026 will be summarized for the public record (Full name and address must be submitted as well). Comments made after that time will be forwarded to the Board of Trustees but will not be on the record. Posted on the PNW, CHPRSA website and Recreation Center.

**RESOLUTION NO. 2026-2**

**A RESOLUTION OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA BOARD OF TRUSTEES TO APPROVE THE APPOINTMENT OF DENNIS MAGARO TO FILL THE MIDTERM VACANCY IN DISTRICT #3 OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA BOARD OF TRUSTEES UNTIL THE TERM EXPIRES ON DECEMBER 31, 2027**

**WHEREAS**, the term of one (1) Trustee in District #3 was vacated on January 1, 2026 by Daniel Morzelewski leaving District #3 vacant as of that day;

**WHEREAS**, notice of the vacancy was posted in all the required places January 5, 2026-January 20, 2026 per Utah Code §20A-1-512;

**WHEREAS**, interviews for the vacant seat were held on January 21, 2026 during a public meeting;

**WHEREAS**, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area desires to appoint Dennis Magaro to fill the midterm vacancy in District #3 with the term ending December 31, 2027;

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA AS FOLLOWS:**

1. **Adoption.** The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area approves appointment of Dennis Magaro to fill the midterm vacancy in District #3, due to the resignation of Daniel Morzelewski on 1/1/2026.
2. **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 shall be severable.
3. **Effective Date.** This Resolution shall become effective immediately upon its passage

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA ON THIS 28<sup>th</sup> DAY OF JANUARY, 2026.**

**Board of Trustees:**

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Patti Hansen, Chair

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Jennifer Cottam

Cottonwood Heights Parks and Recreation Service Area

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Attest: Allie Brown

**Minutes for the  
Public Hearing/General Board Meeting for the  
Cottonwood Heights Parks and Recreation Service Area  
Held at 7500 South 2700 East, Cottonwood Heights, Utah  
On the 17<sup>th</sup> day of December 2025  
Pursuant of Notice**

\*\*all minutes pending until approved at the following Board Meeting\*\*

**Board of Trustees Present:**

Dan Morzelewski

Patti Hansen

Bart Hopkin

**Staff Present:**

Ben Hill

Lyse' Durrant

Melissa Ruff

Audrey Durfee

Bonnie Lee

Kevin Suchey

Allie Brown

A work Session was held on December 17<sup>th</sup> at 5:15pm where there was a review of the 2026 Tentative Budget and Fee Schedule and discussion on any items listed on the Public Hearing and General Board Meeting Agenda.

**PUBLIC HEARING**

6:00pm

**A. Welcome and Pledge of Allegiance – Dan Morzelewski**

- Mr. Hopkin led the Pledge of Allegiance.

**B. 2025 Amended Budget, 2026 Proposed Budget, and the 2026 Fee Schedule – Ben Hill**

- Mr. Hill presented information regarding the 2025 Amended Budget, 2025 Proposed Budget, and the 2025 Fee Schedule.

**C. Public Hearing to receive citizen comment on the 2025 Amended Budget, the 2026 Proposed Budget, and the 2026 Fee Schedule**

- No public comments

Meeting Adjourned at 6:15pm

**PUBLIC HEARING**

**A. Welcome – Dan Morzelewski**

**B. Board of Trustees Compensation-a COLA increase of 3% (\$150.00) to the \$5,000 annual compensation and an Annual Premium Family Recreation Center Membership.**

Mr. Hill presented details to the Board on the 3% COLA increase (\$150) to the \$5,000 annual compensation and the inclusion of an annual premium family Recreation Center membership.

**C. Public Hearing to receive citizen comment on the compensation increase for the Board of Trustees.**

- No public comments.

Adjourned at 6:20pm

**GENERAL BOARD MEETING**

**A. Welcome – Dan Morzelewski**

**B. Review and Approval of the November 2025 General Board Meeting Minutes – Dan Morzelewski**

- After review, Mr. Hopkin made a motion to approve the November Board Minutes. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

**C. Review and Approval of the Financial Statement for November 2025 – Ben Hill**

- Mr. Hill presented the Financial Statement for November 2025 to the Board.
- After review, Ms. Hansen made a motion to approve the November 2025 Financial Statement. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

**D. Review and Approval of Accounts Payable Selected Entries for November 2025 – Lyse’ Durrant**

- Ms. Durrant presented the Accounts Payable Selected Entries for November 2025 to the Board.
- After review, Mr. Hopkin made a motion to approve the November 2025 Accounts Payable Selected Entries. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

**INFORMATION/DISCUSSION ITEMS**

**A. Citizen/Customer Comments**

- None

**B. Board District Representation Reports – Trustees**

- Bart thanked the staff for the retirement party and shared how much he’s loved working with and being part of the CHPRSA team over the years. Dan recognized and celebrated Bart’s remarkable 46 years of service with CHPRSA.

**C. Safety Update – Audrey Durfee**

- Ms. Durfee gave the Board the monthly safety report.

**D. Executive Directors Report – Ben Hill**

**INFORMATION & UPDATES**

- 2026 ZAP Application:
  - CHRC Master Plan | VCBO | Phase #1 | Outdoor 50 Meter Pool
  - SLCO Master Plan | Call for Applications | TBA
- CH2 | ~~December 10<sup>th</sup> Meeting~~: Canceled
  - Skate with Santa:
    - Saturday, December 20<sup>th</sup> | 2 – 4PM
  - Skate Day with Brighton Bank:
    - Saturday, January 10<sup>th</sup> | 12:30 – 4PM
- CHPRSA Planning Retreat at City Hall:
  - Wednesday, February 4<sup>th</sup> | 10AM – 2PM
- Other Business:

- URPA | WARPA | November 19<sup>th</sup>
- CH Parks, Trails, and Open Space | Committee Meeting | November 19<sup>th</sup>
- CHPRSA Updates with CH City Manager | November 26<sup>th</sup>
- 41<sup>st</sup> Annual Thanksgiving 5K | November 27<sup>th</sup>
- CH Light the Heights | December 1<sup>st</sup>
- McKinstry | OAC Meeting | December 2<sup>nd</sup>
- 2nd Work Session | 2026 Budget | December 3<sup>rd</sup>
- UASD Board Meeting | December 4<sup>th</sup>
- CHPRSA Employee Holiday Party | December 8<sup>th</sup>
- URPA Regional Directors Retreat | December 10<sup>th</sup> – 11<sup>th</sup>
- Open House | Bart Hopkin | December 12<sup>th</sup>
- McKinstry | OAC Meeting | December 16<sup>th</sup>

## **SPECIAL BUSINESS**

### **A. Consideration and recommendation to Approve the 2026 Board of Trustees Meetings Dates – Resolution 2025-19 – Dan Morzelewski**

- After review, Ms. Hansen made a motion to Approve the 2026 Board of Trustees Meeting Dates – Resolution 2025-19. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

### **B. Consideration and Recommendations to Approve the 2026 Board of Trustees positions – Resolution 2025-20 – Dan Morzelewski**

- After review, Mr. Hopkin made a motion to to Approve the 2026 Board of Trustees positions - Resolution 2025-20. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

### **C. Consideration and Recommendation to Approve the 2025 Amended Budget – Resolution 2025-21 – Dan Morzelewski**

- After review, Ms. Hansen made a motion to Approve the 2025 Amended Budget – Resolution 2025-21. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”



**D. Consideration and Recommendation to Approve the 2026 Budget and 2026 Fee Schedule – Resolution 2025-22 – Ben Hill**

- After review, Mr. Hopkin made a motion to Approve the 2026 Budget and 2026 Fee Schedule – Resolution 2025-22. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

**E. Consideration and Recommendation to Approve the Board of Trustees Compensation Increase – Resolution 2025-23 – Ben Hill**

- After review, Ms. Hansen made a motion to Approve Board of Trustees Compensation Increase – Resolution 2025-23. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

Adjourned at 6:55pm

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
**December 2025**

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4000 · MEMBERSHIPS	84,993.77	124,000.00	68.54%	881,515.12	850,000.00	103.71%	850,000.00
4010 · SILVER SNEAKERS	13,695.00	13,500.00	101.44%	106,906.00	105,000.00	101.82%	105,000.00
4100 · ARENA ADMISSIONS	27,243.12	42,000.00	64.87%	122,157.98	125,000.00	97.73%	125,000.00
4120 · LTS GROUP SKATE LESSONS	15,572.96	23,500.00	66.27%	84,532.20	70,000.00	120.76%	70,000.00
4130 · BMS SKATE LESSONS	0.00	1,075.00	0.0%	6,075.00	6,075.00	100.0%	6,075.00
4140 · FREESTYLE	7,337.87	13,500.00	54.36%	109,395.05	115,000.00	95.13%	115,000.00
4150 · PRIVATE ARENA RENTAL	41,436.83	50,000.00	82.87%	223,825.58	225,000.00	99.48%	225,000.00
4160 · PRIVATE SKATE LESSONS	1,710.28	4,100.00	41.71%	15,530.29	15,000.00	103.54%	15,000.00
4200 · POOL ADMISSIONS	7,291.58	38,000.00	19.19%	357,435.62	354,000.00	100.97%	354,000.00
4210 · PUBLIC SWIM LESSONS	7,308.00	9,000.00	81.2%	105,086.59	102,000.00	103.03%	102,000.00
4220 · PRIVATE SWIM LESSONS	199.00	1,600.00	12.44%	5,799.50	5,800.00	99.99%	5,800.00
4230 · Water Fitness	156.00	300.00	52.0%	3,047.50	5,000.00	60.95%	5,000.00
4240 · SPECIALTY CLASSES	160.00	-500.00	-32.0%	2,991.16	3,000.00	99.71%	3,000.00
4250 · TEAM DUES	0.00	395.00	0.0%	770.00	770.00	100.0%	770.00
4255 · TEAM UNIFY INCOME	45,249.53	61,000.00	74.18%	251,204.22	254,000.00	98.9%	254,000.00
4260 · TEAM MEET FEES	0.00	-2,000.00	0.0%	2,613.02	9,000.00	29.03%	9,000.00
4275 · INVITATIONAL	0.00	4,744.00	0.0%	37,244.03	37,244.00	100.0%	37,244.00
4280 · PRE-COMP	1,084.75	-13,500.00	-8.04%	19,829.54	19,500.00	101.69%	19,500.00
4290 · WATER POLO	3.75	-7,000.00	-0.05%	3.75	0.00	100.0%	0.00
4300 · TRACK ADMISSIONS	116.27	100.00	116.27%	1,092.96	1,000.00	109.3%	1,000.00
4310 · GYM ADMISSIONS	1,329.90	-1,005.00	-132.33%	8,791.14	8,795.00	99.96%	8,795.00
4320 · GYM RENTAL	250.00	-3,500.00	-7.14%	13,787.50	14,500.00	95.09%	14,500.00
4400 · RB COURT FEES	1,819.94	-1,100.00	-165.45%	14,124.35	15,000.00	94.16%	15,000.00
4500 · LOCKERS	690.00	3,300.00	20.91%	10,292.88	10,000.00	102.93%	10,000.00
4600 · Land Fitness	3,449.00	8,750.00	39.42%	32,906.38	33,500.00	98.23%	33,500.00
4605 · Fitness Camps	0.00	0.00	0.0%	3,978.40	4,000.00	99.46%	4,000.00
4610 · ROOM RENTAL	2,337.00	-1,300.00	-179.77%	23,548.28	25,000.00	94.19%	25,000.00
4615 · MISC INCOME	394.00			394.00			
4630 · PERSONAL TRAINERS	467.00	2,800.00	16.68%	5,869.50	6,000.00	97.83%	6,000.00
4640 · WEIGHT ROOM	8,811.74	20,500.00	42.98%	65,914.44	61,000.00	108.06%	61,000.00

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
December 2025

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
4660 · ADVERTISING	0.00	-450.00	0.0%	0.00	500.00	0.0%	500.00
4700 · NURSERY	726.00	600.00	121.0%	7,216.14	7,000.00	103.09%	7,000.00
4710 · SNACK BAR	0.00	3,626.00	0.0%	15,126.17	15,126.00	100.0%	15,126.00
4720 · VENDING	684.18	1,100.00	62.2%	11,917.40	15,000.00	79.45%	15,000.00
4730 · PRO SHOP	78.91	-375.00	-21.04%	3,266.63	3,750.00	87.11%	3,750.00
4735 · POSTAGE/COPIES	0.00	-33.00	0.0%	4.69	15.00	31.27%	15.00
4740 · CANYON'S SCHOOL DISTRICT	0.00	17,425.00	0.0%	219,748.25	219,748.00	100.0%	219,748.00
4760 · REBATES	0.00	3,157.00	0.0%	6,657.10	6,657.00	100.0%	6,657.00
4800 · PAVILION	0.00	3,950.00	0.0%	25,948.53	25,950.00	99.99%	25,950.00
4810 · FIELD FEES	8,800.00	10,000.00	88.0%	50,942.50	50,000.00	101.89%	50,000.00
4820 · TENNIS	270.00	5,000.00	5.4%	26,280.83	26,000.00	101.08%	26,000.00
4821 · PICKLEBALL TOURNAMENT ENTRY	0.00	-828.00	0.0%	5,422.02	5,422.00	100.0%	5,422.00
4823 · OUTDOOR COURT RESERVATIONS	25.00	-1,800.00	-1.39%	5,755.50	5,700.00	100.97%	5,700.00
4830 · ADMIN FEES	0.00	0.00	0.0%	2,500.00	2,500.00	100.0%	2,500.00
4910 · FOUNDATION / DONATIONS	36.00			1,448.30			
4916 · 5-K RACE INCOME	8,000.74	10,000.00	80.01%	66,309.00	65,000.00	102.01%	65,000.00
4918 · COTTONWOOD HEIGHTS CITY HOSTING	0.00	0.00	0.0%	10,000.00	10,000.00	100.0%	10,000.00
4920 · PROPERTY TAX REVENUE	510,433.25	864,300.00	59.06%	2,904,557.47	2,920,000.00	99.47%	2,920,000.00
4921 · FEE IN LIEU, ETC.	10,796.28	425.00	2,540.3%	143,712.98	170,000.00	84.54%	170,000.00
4930 · INTEREST INCOME	4,442.81	36,000.00	12.34%	45,480.77	50,000.00	90.96%	50,000.00
4960 · GAIN (LOSS) ON SALE OF EQUIP	0.00			4,960.00			
4965 · CWH CITY MNTNC CONTRACT	19,443.71	19,213.00	101.2%	232,653.34	230,589.00	100.9%	230,589.00
4972 · KIDS SPORTS CAMP INCOME	0.00	685.00	0.0%	58,698.50	58,685.00	100.02%	58,685.00
4973 · FLAG FOOTBALL INCOME	0.00	-5,500.00	0.0%	38,000.00	38,000.00	100.0%	38,000.00
4974 · JR. JAZZ	0.00	-2,000.00	0.0%	37,042.50	37,500.00	98.78%	37,500.00
4975 · CWH YOUTH SOCCER	0.00	19,345.00	0.0%	99,342.83	99,345.00	100.0%	99,345.00
5810 · INTEREST INCOME BOND	1,418.40			25,551.02			
<b>Total Income</b>	<b>838,262.57</b>	<b>1,376,099.00</b>	<b>60.92%</b>	<b>6,565,204.45</b>	<b>6,542,671.00</b>	<b>100.34%</b>	<b>6,542,671.00</b>
<b>Gross Profit</b>	<b>838,262.57</b>	<b>1,376,099.00</b>	<b>60.92%</b>	<b>6,565,204.45</b>	<b>6,542,671.00</b>	<b>100.34%</b>	<b>6,542,671.00</b>
<b>Expense</b>							
5000 · ADMIN/BENEFITED EMPLOYEES	44,983.56	48,706.00	92.36%	567,160.61	565,345.00	100.32%	565,345.00
5001 · ADMIN FICA,WC,S,V	3,538.80	-2,880.00	-122.88%	44,832.72	56,535.00	79.3%	56,535.00

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
**December 2025**

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
5010 · WAGES/MANAGER ON DUTY	5,355.13	4,000.00	133.88%	65,275.54	64,000.00	101.99%	64,000.00
5020 · WAGES/NURSERY	2,315.20	-2,150.00	-107.68%	27,402.30	31,000.00	88.4%	31,000.00
5040 · WAGES/CSR	15,811.51	23,900.00	66.16%	219,483.43	215,000.00	102.09%	215,000.00
5041 · ADMIN WAGES/FICA,WRKCOMP	1,875.35	-1,689.00	-111.03%	25,026.25	31,000.00	80.73%	31,000.00
5100 · SALARIES/AQUATICS	21,759.24	19,748.00	110.19%	252,707.00	249,520.00	101.28%	249,520.00
5101 · AQUATICS, SALARY,FICA,WRKCOMP	1,786.12	-1,472.00	-121.34%	20,875.39	24,952.00	83.66%	24,952.00
5110 · WAGES/SWIM INSTRUCTORS	2,655.40	1,374.00	193.26%	63,362.50	65,100.00	97.33%	65,100.00
5120 · WAGES/SPECIALTY CLASSES	214.02	-1,600.00	-13.38%	2,155.63	2,000.00	107.78%	2,000.00
5130 · WAGES/LIFEGUARDS	22,414.11	92,723.00	24.17%	510,352.30	496,000.00	102.89%	496,000.00
5140 · Wages/Water Fitness Instructors	1,439.50	-2,000.00	-71.98%	21,130.06	23,000.00	91.87%	23,000.00
5141 · WAGES/AQUATICS/FICA,WRKCOMP	2,270.20	1,616.00	140.48%	48,126.06	58,610.00	82.11%	58,610.00
5160 · WAGES/SWIM TEAM	4,681.68	-10,000.00	-46.82%	45,081.21	44,000.00	102.46%	44,000.00
5161 · SWIM TEAM WAGES/FICA,WRKCOMP	389.81	-1,811.00	-21.53%	3,882.43	4,400.00	88.24%	4,400.00
5200 · SALARIES/PROGRAMS	15,782.97	14,638.00	107.82%	183,489.63	183,440.00	100.03%	183,440.00
5201 · SALARIES/PROGRAMS,FICA,WC,S,V	1,299.45	-1,068.00	-121.67%	15,186.15	18,344.00	82.79%	18,344.00
5210 · Wages/Land Fitness	9,193.96	15,500.00	59.32%	113,472.33	107,000.00	106.05%	107,000.00
5240 · WAGES/SKATE GUARDS	8,693.22	10,000.00	86.93%	75,637.77	78,000.00	96.97%	78,000.00
5250 · WAGES/LTS INSTRUCTORS	3,337.15	-2,500.00	-133.49%	30,223.00	30,000.00	100.74%	30,000.00
5260 · WAGES/SUPER SPORT	0.00	-4,219.00	0.0%	27,219.99	26,781.00	101.64%	26,781.00
5264 · WAGES/YOUTH SOCCER	0.00	-3,000.00	0.0%	4,063.84	4,500.00	90.31%	4,500.00
5266 · WAGES/FLAG FOOTBALL	0.00	-500.00	0.0%	6,212.19	6,500.00	95.57%	6,500.00
5268 · WAGES/JUNIOR JAZZ	1,484.10	2,000.00	74.21%	6,867.50	8,000.00	85.84%	8,000.00
5270 · WAGES/TENNIS INSTRUCTORS	96.09	155.00	61.99%	8,865.18	8,655.00	102.43%	8,655.00
5271 · WAGES/ARENA,FICA,WC,S,V	1,606.54	-2,036.00	-78.91%	19,912.84	26,944.00	73.91%	26,944.00
5300 · SALARIES/OPERATIONS	21,801.53	18,859.00	115.6%	266,100.59	268,139.00	99.24%	268,139.00
5301 · SALARIES/OPER,FICA,WC,S,V	1,927.93	828.00	232.84%	23,318.18	29,495.00	79.06%	29,495.00
5310 · WAGES/OPERATIONS	3,644.78	-6,651.00	-54.8%	39,052.78	38,882.00	100.44%	38,882.00
5311 · WAGES/OPER,FICA,WC,S,V	332.06	-960.00	-34.59%	3,578.49	4,277.00	83.67%	4,277.00
5400 · SALARIES/GROUNDS	23,568.00	-1,000.00	-2,356.8%	305,298.95	310,013.00	98.48%	310,013.00
5401 · SALARY/GOUNDS,FICA,WC,S,V	2,060.07	-1,450.00	-142.07%	26,489.63	34,101.00	77.68%	34,101.00
5410 · WAGES/GROUNDS	2,343.22	-3,000.00	-78.11%	51,809.44	53,500.00	96.84%	53,500.00
5411 · WAGES/GROUNDS,FICA,WC,S,V	274.32	-613.00	-44.75%	4,975.42	5,885.00	84.54%	5,885.00

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
**December 2025**

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
5500 · SALARIES/VISUAL MAINTENANCE	11,541.92	9,646.00	119.66%	134,203.71	135,109.00	99.33%	135,109.00
5501 · SALARIES/VM,FICA,WC,S,V	982.21	200.00	491.11%	11,429.80	14,862.00	76.91%	14,862.00
5510 · WAGES,VISUAL MNTNC	3,250.67	2,458.00	132.25%	43,783.35	44,000.00	99.51%	44,000.00
5511 · WAGES,VISUAL MNTNC,FICA,WC,S,V	322.37	63.00	511.7%	4,179.98	4,840.00	86.36%	4,840.00
6000 · UT STATE RETIREMENT	21,636.52	21,500.00	100.64%	286,983.02	275,000.00	104.36%	275,000.00
6010 · HEALTH INS,DISABILITY	28,010.26	24,600.00	113.86%	364,720.41	347,000.00	105.11%	347,000.00
6011 · HEALTH INS-SEC 125 PR DEDUCT	0.00			3,217.89			
6030 · BOARD FEES	6,316.49	1,250.00	505.32%	29,269.36	35,000.00	83.63%	35,000.00
6040 · TRAVEL	0.00	-11,900.00	0.0%	5,726.61	6,000.00	95.44%	6,000.00
6050 · TRAINING/WORKSHOPS	2,515.00	-5,700.00	-44.12%	10,242.37	11,000.00	93.11%	11,000.00
6560 · PAYROLL EXPENSES	-15.00			-540.00			
66900 · Reconciliation Discrepancies	0.00			-0.03			
6999 · PAYROLL/PAYLOCITY DISCREPANCY	0.00			-176.69			
7001 · MARKETING	458.31	-1,000.00	-45.83%	7,934.46	10,750.00	73.81%	10,750.00
7010 · AUDITING	0.00	-1,000.00	0.0%	19,238.52	19,500.00	98.66%	19,500.00
7020 · CONSULTING	1,657.50	2,000.00	82.88%	50,321.25	50,000.00	100.64%	50,000.00
7040 · DUES & SUBSCRIPTIONS	14,778.99	68.00	21,733.81%	117,084.06	102,490.00	114.24%	102,490.00
7050 · PROPERTY INSURANCE	0.00	-7,360.00	0.0%	112,614.16	113,000.00	99.66%	113,000.00
7060 · LEGAL/CONSULTING,ADVERTISING	710.00	-2,000.00	-35.5%	5,420.00	6,000.00	90.33%	6,000.00
7065 · CWH CITY CONTRACT EXP	1,710.79	2,000.00	85.54%	55,121.35	57,047.00	96.62%	57,047.00
7130 · BANK/CREDIT CARD SRVC CHARGES	13,870.51	168,000.00	8.26%	273,073.75	275,000.00	99.3%	275,000.00
7131 · MISC BANK EXPENSE	0.00			75.97			
7140 · OVER/SHORT	0.23			184.54			
7141 · UNCLEARED BANK TRANSACTIONS	0.00			-9.10			
7200 · SWIM TEAM REIMBURSABLES	15,654.03	11,000.00	142.31%	73,640.45	65,000.00	113.29%	65,000.00
7215 · INVITATIONAL EXP	0.00	8,192.00	0.0%	23,192.09	23,192.00	100.0%	23,192.00
7220 · SWIM TEAM EXPENSE	2,438.75	-2,700.00	-90.32%	15,836.56	21,000.00	75.41%	21,000.00
7221 · TEAM UNIFY EXPENSES	0.00	-2,500.00	0.0%	0.00	0.00	0.0%	0.00
7230 · WATER POLO EXP	0.00	-5,000.00	0.0%	0.00	0.00	0.0%	0.00
7540 · TELEPHONE EXP	2,190.95	2,000.00	109.55%	27,000.89	28,000.00	96.43%	28,000.00
7550 · UTILITIES/GAS	29,145.49	-6,000.00	-485.76%	236,986.80	234,000.00	101.28%	234,000.00
7551 · UTILITIES/ELECTRICITY	20,282.49	79,680.00	25.46%	303,894.97	303,680.00	100.07%	303,680.00

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
**December 2025**

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
7552 · UTILITIES/SEWER	4,896.00	4,025.00	121.64%	19,944.00	18,000.00	110.8%	18,000.00
7553 · UTILITIES/WATER	42.36	22,190.00	0.19%	69,944.65	72,000.00	97.15%	72,000.00
7561 · UTILITIES/GROUNDS/ELECT	1,000.68	600.00	166.78%	7,580.57	7,700.00	98.45%	7,700.00
7562 · UTILITIES/GROUNDS,WATER	790.11	66,000.00	1.2%	139,895.60	140,000.00	99.93%	140,000.00
7563 · UTILITIES/GROUNDS,SEWER-GARBAGE	2,777.16	3,500.00	79.35%	35,511.65	34,000.00	104.45%	34,000.00
7700 · AUTO EXP	2,675.20	840.00	318.48%	23,224.55	21,620.00	107.42%	21,620.00
8000 · REP & MNTNC ADMIN	0.00	-2,500.00	0.0%	5,889.64	12,000.00	49.08%	12,000.00
8010 · REP & MNTNC/POOLS	23,147.47	43,500.00	53.21%	95,008.22	87,000.00	109.21%	87,000.00
8020 · REP & MNTNC/ARENA	1,501.70	4,500.00	33.37%	26,746.62	42,500.00	62.93%	42,500.00
8030 · REP & MNTNC/GYM,WT RMS	3,839.66	27,000.00	14.22%	44,527.76	38,000.00	117.18%	38,000.00
8036 · REP & MNTNC/TENNIS	0.00	4,000.00	0.0%	4,866.35	5,000.00	97.33%	5,000.00
8040 · REP & MNTNC/SNACK BAR	98.00	-890.00	-11.01%	1,514.28	1,530.00	98.97%	1,530.00
8050 · REP & MNTC OP	9,983.51	31,500.00	31.69%	192,509.51	182,000.00	105.77%	182,000.00
8100 · PRO SHOP/COST OF GOODS	0.00	-2,000.00	0.0%	1,573.10	2,500.00	62.92%	2,500.00
8130 · UNIFORMS EXPENSE	0.00	-500.00	0.0%	5,366.00	16,000.00	33.54%	16,000.00
8140 · UNIFORMS AQUATICS	-30.00	795.00	-3.77%	10,426.06	10,795.00	96.58%	10,795.00
8500 · SUNDRIES	3,494.44	2,125.00	164.44%	17,306.76	17,200.00	100.62%	17,200.00
9000 · SUPPLIES/ADMIN	1,307.53	2,500.00	52.3%	30,866.08	40,000.00	77.17%	40,000.00
9010 · SUPPLIES/OFFICE POSTAGE	941.99	550.00	171.27%	5,118.73	5,000.00	102.38%	5,000.00
9020 · SUPPLIES/COMPUTER	1,237.50	2,000.00	61.88%	36,244.60	38,000.00	95.38%	38,000.00
9040 · SUPPLIES/NURSERY	180.17	125.00	144.14%	1,221.74	1,250.00	97.74%	1,250.00
9050 · SUPPLIES/POOL	18.08	500.00	3.62%	12,700.81	15,000.00	84.67%	15,000.00
9055 · SUPPLIES/POOL(OPERATING)	4,953.72	32,000.00	15.48%	168,388.66	165,000.00	102.05%	165,000.00
9060 · SUPPLIES/AQUACISE	0.00	0.00	0.0%	950.31	1,500.00	63.35%	1,500.00
9070 · SUPPLIES/SPECIALTY CLASSES	76.11	-1,500.00	-5.07%	7,201.57	8,000.00	90.02%	8,000.00
9080 · SUPPLIES/PROGRAMS	318.24	100.00	318.24%	3,118.41	3,250.00	95.95%	3,250.00
9081 · SUPPLIES/LTS	85.36	-150.00	-56.91%	263.28	800.00	32.91%	800.00
9085 · SUPPLIES/ARENA	579.80	250.00	231.92%	5,983.04	7,000.00	85.47%	7,000.00
9090 · Supplies/Land Fitness	1,358.11	150.00	905.41%	6,909.98	5,500.00	125.64%	5,500.00
9091 · SUPPLIES/SILVER SNEAKERS	202.66	150.00	135.11%	417.52	500.00	83.5%	500.00
9092 · Supplies/Fitness Camp	0.00	0.00	0.0%	1,169.65	1,000.00	116.97%	1,000.00
9110 · SUPPLIES/WEIGHT ROOM	171.50	-50.00	-343.0%	5,190.97	5,000.00	103.82%	5,000.00

**Cottonwood Heights Parks and Recreation**  
**Monthly Consolidated Board Financials**  
**December 2025**

	Dec 25	Budget	% of Budget	Jan - Dec 25	YTD Budget	% of Budget	Annual Budget
9115 · SUPPLIES/GYM	101.24	-400.00	-25.31%	1,006.65	1,000.00	100.67%	1,000.00
9116 · SUPPLIES/TENNIS	0.00	-300.00	0.0%	1,360.56	1,500.00	90.7%	1,500.00
9120 · SUPPLIES/OPERATIONS	0.00	-1,200.00	0.0%	2,934.79	3,200.00	91.71%	3,200.00
9130 · SUPPLIES/GROUNDS	479.38	-2,800.00	-17.12%	10,596.66	10,000.00	105.97%	10,000.00
9131 · FIELD COSTS	0.00	5,500.00	0.0%	18,046.92	18,000.00	100.26%	18,000.00
9140 · SUPPLIES/VM,CLEANING	7.82	2,256.00	0.35%	27,517.53	28,000.00	98.28%	28,000.00
9150 · SUPPLIES/VM PAPER	958.95	-798.00	-120.17%	16,710.48	18,000.00	92.84%	18,000.00
9200 · SMALL EQUIP	6,598.30	-5,000.00	-131.97%	14,121.35	20,000.00	70.61%	20,000.00
9210 · THANKSGIVING 5K RACE EXPENSE	11,159.52	12,000.00	93.0%	41,770.69	37,000.00	112.89%	37,000.00
9212 · Pickleball Tournaments	0.00	-400.00	0.0%	3,414.32	3,400.00	100.42%	3,400.00
9222 · KIDS SPORTS CAMP EXPENSE	0.00	-500.00	0.0%	1,819.86	2,000.00	90.99%	2,000.00
9224 · FLAG FOOTBALL EXPENSE	0.00	-6,000.00	0.0%	20,680.35	20,000.00	103.4%	20,000.00
9225 · JR. JAZZ EXPENSE	725.61	2,000.00	36.28%	27,681.44	27,000.00	102.52%	27,000.00
9226 · CWH Youth Soccer expense	0.00	19,000.00	0.0%	48,958.40	49,000.00	99.92%	49,000.00
<b>Total Expense</b>	<b>492,071.38</b>	<b>755,613.00</b>	<b>65.12%</b>	<b>6,567,478.50</b>	<b>6,597,133.00</b>	<b>99.55%</b>	<b>6,597,133.00</b>
<b>Net Ordinary Income</b>	<b>346,191.19</b>	<b>620,486.00</b>	<b>55.79%</b>	<b>-2,274.05</b>	<b>-54,462.00</b>	<b>4.18%</b>	<b>-54,462.00</b>
<b>Other Income/Expense</b>							
Other Income							
5760 · TRCC/ Grants / Spec Proj Income	0.00			441,394.97			
<b>Total Other Income</b>	<b>0.00</b>			<b>441,394.97</b>			
Other Expense							
9300 · CAPITAL EQUIPMENT/IMPROVEMENTS	59,900.00	-48,390.00	-123.79%	748,119.03	263,442.00	283.98%	263,442.00
9301 · CAPITAL & OPERATING LEASES	0.00	-19,991.00	0.0%	139,465.30	140,000.00	99.62%	140,000.00
<b>Total Other Expense</b>	<b>59,900.00</b>	<b>-68,381.00</b>	<b>-87.6%</b>	<b>887,584.33</b>	<b>403,442.00</b>	<b>220.0%</b>	<b>403,442.00</b>
<b>Net Other Income</b>	<b>-59,900.00</b>	<b>68,381.00</b>	<b>-87.6%</b>	<b>-446,189.36</b>	<b>-403,442.00</b>	<b>110.6%</b>	<b>-403,442.00</b>
<b>Net Income</b>	<b>286,291.19</b>	<b>688,867.00</b>	<b>41.56%</b>	<b>-448,463.41</b>	<b>-457,904.00</b>	<b>97.94%</b>	<b>-457,904.00</b>

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01/26/26

Accrual Basis

# Cottonwood Heights Parks and Recreation

## Bill Payment Register

### As of December 31, 2025

Type	Date	Num	Name	Memo	Amount
<b>1016 - GENERAL CHECKING</b>					
Bill Pmt -Check	12/01/2025	ACH	BLOMQUIST HALE CON...		-385.00
Bill Pmt -Check	12/01/2025	ACH	UTAH LOCAL GOVERN...		-1,916.80
Bill Pmt -Check	12/04/2025	ACH	Citi Cards		-13,993.92
Bill Pmt -Check	12/04/2025	ACH	UTAH STATE RETIREM...		-14,606.62
Bill Pmt -Check	12/04/2025	66488	AMERICAN FAMILY LIFE...		-49.12
Bill Pmt -Check	12/04/2025	66489	AMERICAN RED CROSS		-320.00
Bill Pmt -Check	12/04/2025	66490	Cottonwood Heights City (1)	5K SECURITY	-1,530.00
Bill Pmt -Check	12/04/2025	66491	MOHLER, JESSICA	REFUND JR. JAZZ	-50.00
Bill Pmt -Check	12/04/2025	66492	MOUNTAINLAND SUPPLY	OPS	-96.68
Bill Pmt -Check	12/04/2025	66493	MY FLEET CENTER.COM	PARKS	-84.52
Bill Pmt -Check	12/04/2025	66494	ROCKY MOUNTAIN PO...		-21,287.73
Bill Pmt -Check	12/04/2025	66495	RUNSUM TIMING	THANKSGIVING 5K	-6,030.00
Bill Pmt -Check	12/04/2025	66496	SAFE SLIDE RESTORAT...	INSPECTION	-2,200.00
Bill Pmt -Check	12/04/2025	66497	SIMPLIVERIFIED		-67.05
Bill Pmt -Check	12/04/2025	66498	SUMMIT ENERGY		-13,585.93
Bill Pmt -Check	12/04/2025	66499	SUMMIT FIRE & SECURI...	528418	-2,506.75
Bill Pmt -Check	12/04/2025	66500	THATCHER COMPANY		-2,027.25
Bill Pmt -Check	12/04/2025	66501	THE GROVE MUSIC	5K MUSIC	-1,500.00
Bill Pmt -Check	12/04/2025	66502	WASTE MANAGEMENT		-4,412.95
Bill Pmt -Check	12/04/2025	66503	WHITE, KENNY	REFUND CHAT DUES	-300.00
Bill Pmt -Check	12/04/2025	66504	ZHAO, JIAN	REFUND LTS to replace lost check	-70.00
Bill Pmt -Check	12/04/2025	66505	ZION ENGINEERING		-12,488.77
Bill Pmt -Check	12/04/2025	66506	ETHERINGTON, TODD (...)	PER DIEM JR. NATIONALS	-360.00
Bill Pmt -Check	12/04/2025	66507	ETHERINGTON, TODD (...)	PER DIEM SENIOR CHAMPS	-726.00
Bill Pmt -Check	12/11/2025	66508	ATKINSON FITNESS SE...	Bike Maintenance	-450.00
Bill Pmt -Check	12/11/2025	66509	CEM AQUATICS		-5,861.16
Bill Pmt -Check	12/11/2025	66510	COTTONWOOD HEIGHT...	Thanksgiving 5k	-3,003.77
Bill Pmt -Check	12/11/2025	66511	CUSTOM WATER TECH...		-1,127.00
Bill Pmt -Check	12/11/2025	66512	FUEL NETWORK		-1,394.31
Bill Pmt -Check	12/11/2025	66513	GUERRIERI, TARA	REFUND MEMBERSHIP	-741.41
Bill Pmt -Check	12/11/2025	66514	HEDGES, ANELISE.	MILEAGE REIMBURSEMENT	-35.00
Bill Pmt -Check	12/11/2025	66515	MOUNTAINLAND SUPPLY	Ops	-101.76
Bill Pmt -Check	12/11/2025	66516	PITNEY BOWES		-273.27
Bill Pmt -Check	12/11/2025	66517	RIEDEL SHOES, INC.	Rental Skates	-1,449.98
Bill Pmt -Check	12/11/2025	66518	STERICYCLE, INC.		-183.86
Bill Pmt -Check	12/11/2025	66519	UASD	ANNUAL DUES	-3,052.00
Bill Pmt -Check	12/11/2025	66520	UNIVERSAL GRINDING ...		-96.00
Bill Pmt -Check	12/11/2025	66521	USA RACING	5K MEDALS	-600.00
Bill Pmt -Check	12/11/2025	66522	WATER STAR USA	100-8481511-001	-59.50
Bill Pmt -Check	12/11/2025	66523	WAXIE SANITARY SUPP...		-991.74
Bill Pmt -Check	12/12/2025	ACH	UTAH STATE RETIREM...		-13,807.15
Bill Pmt -Check	12/18/2025	66524	BRADY INDUSTRIES INC.	VM	-7.82
Bill Pmt -Check	12/18/2025	66525	ADVANCED FITNESS R...	PROGRAMS	-225.00
Bill Pmt -Check	12/18/2025	66526	ADVANTAGE BUSINESS...	ENVELOPES	-422.97
Bill Pmt -Check	12/18/2025	66527	AMERIGAS SALT LAKE ...		-841.89
Bill Pmt -Check	12/18/2025	66528	ARMJO, ROGER	OFFICIALS FEE 12/6-13/25 10@\$25	-250.00
Bill Pmt -Check	12/18/2025	66529	BIG COTTONWOOD DR...	CHAT GEAR	-2,105.50
Bill Pmt -Check	12/18/2025	66530	CEM AQUATICS		-74.30



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01/26/26

Accrual Basis

# Cottonwood Heights Parks and Recreation

## Bill Payment Register

### As of December 31, 2025

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	12/18/2025	66531	COMCAST		-646.88
Bill Pmt -Check	12/18/2025	66532	COTTONWOOD IMPRO...		-4,896.00
Bill Pmt -Check	12/18/2025	66533	DEAN, ZORAM	OFFICIALS FEE 12/6-13/25 10@\$25	-250.00
Bill Pmt -Check	12/18/2025	66534	Dudley, Lorie	CPA	-1,657.50
Bill Pmt -Check	12/18/2025	66535	DURRANT, LYSE	REIMBURSEMENT EMPLOYEE ...	-95.17
Bill Pmt -Check	12/18/2025	66536	ECONO.PEST		-98.00
Bill Pmt -Check	12/18/2025	66537	ENBRIDGE		-3,187.19
Bill Pmt -Check	12/18/2025	66538	FABIAN VANCOTT		-710.00
Bill Pmt -Check	12/18/2025	66539	HONEY BUCKET	5K	-450.00
Bill Pmt -Check	12/18/2025	66540	INTERMOUNTAIN SOFT ...		-55.00
Bill Pmt -Check	12/18/2025	66541	LOERTSCHER MICHAEL	ARBITER FEES	-122.50
Bill Pmt -Check	12/18/2025	66542	LOGAN WALKER PHOT...	BOARD HEADSHOTS	-600.00
Bill Pmt -Check	12/18/2025	66543	MALLAS, CHRISTIE	REFUND MEMBERSHIP	-110.56
Bill Pmt -Check	12/18/2025	66544	NGUYEN, KELLY	REFUND LOCKER	-10.00
Bill Pmt -Check	12/18/2025	66545	NORCO		-2,637.81
Bill Pmt -Check	12/18/2025	66546	PACIFIC WATER INC.	2173	-50.00
Bill Pmt -Check	12/18/2025	66547	PERFORMANCE AUDIO	CARDIO ROOM	-6,598.30
Bill Pmt -Check	12/18/2025	66548	PITNEY BOWES	POSTAGE	-941.99
Bill Pmt -Check	12/18/2025	66549	RIGHTWAY SANITARY ...		-958.95
Bill Pmt -Check	12/18/2025	66550	SALT LAKE CITY CORP...		-751.54
Bill Pmt -Check	12/18/2025	66551	STRUCTURE COMPUTE...		-1,237.50
Bill Pmt -Check	12/18/2025	66552	ZION ENGINEERING	OPS	-66,260.11
Bill Pmt -Check	12/25/2025	ACH	Utah State Tax Commissi...	11/25 sales tax	-8,021.20
Bill Pmt -Check	12/25/2025	ACH	PUBLIC EMPLOYEES H...	NOVEMBER '25 FLEX	-769.22
Bill Pmt -Check	12/25/2025	66553	ADVANCED FITNESS R...	EQUIPMENT PARTS	-83.91
Bill Pmt -Check	12/25/2025	66554	BELL, JODY	REFUND SKATE LESSONS	-70.00
Bill Pmt -Check	12/25/2025	66555	BIG COTTONWOOD DR...	CHAT GEAR	-3,641.50
Bill Pmt -Check	12/25/2025	66556	CHOW, AMY	REFUND SKATE LESSONS	-70.00
Bill Pmt -Check	12/25/2025	66557	COTTONWOOD HEIGHT...	CHAT DUAL MEET	-1,061.38
Bill Pmt -Check	12/25/2025	66558	JENKINS PLUMBING CO.	BACKFLOW	-75.00
Bill Pmt -Check	12/25/2025	66559	MOUNTAINLAND SUPPLY	OPS	-101.76
Bill Pmt -Check	12/25/2025	66560	SALT LAKE CITY CORP...		-42.36
Bill Pmt -Check	12/25/2025	66561	SOUTH DAVIS AQUATIC...	MEET FEES	-800.00
Bill Pmt -Check	12/25/2025	66562	UTAH AQUATICS	WINTER CLASSIC MEET	-1,460.00
Bill Pmt -Check	12/25/2025	66564	ZION ENGINEERING	OPS	-3,648.74
Bill Pmt -Check	12/25/2025	66565	UTAH SWIMMING	SENIOR CHAMPIONSHIP	-1,657.00
Bill Pmt -Check	12/25/2025	66566	UTAH SWIMMING	MEET FEES	-378.75
Bill Pmt -Check	12/31/2025	ACH	Citi Cards		-27,018.82
Bill Pmt -Check	12/31/2025	66567	CEM AQUATICS		-660.72
Bill Pmt -Check	12/31/2025	66568	GRAINGER		-92.94
Bill Pmt -Check	12/31/2025	66569	JOE'S TRIPLE A		-418.00
Bill Pmt -Check	12/31/2025	66570	POCO LOCO	CHAT Gear	-5,984.80
Bill Pmt -Check	12/31/2025	66571	PUBLIC EMPLOYEE HE...		-534.70
Bill Pmt -Check	12/31/2025	66572	PUBLIC EMPLOYEES H...		-30,684.06
Bill Pmt -Check	12/31/2025	66573	RICHARDS LABORATO...		-150.00
Bill Pmt -Check	12/31/2025	66574	ROTO AIRE FILTER SAL...		-1,115.05
Bill Pmt -Check	12/31/2025	66575	SALT LAKE CITY CORP...		-38.57
Bill Pmt -Check	12/31/2025	66576	SESAC		-378.00
Bill Pmt -Check	12/31/2025	66577	THATCHER COMPANY		-1,655.19

Cottonwood Heights Parks and Recreation  
Bill Payment Register  
As of December 31, 2025

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	12/31/2025	66578	WATER STAR USA	100-8481511-001	-199.00
Bill Pmt -Check	12/31/2025	ACH	UTAH LOCAL GOVERN...		-1,980.70
Bill Pmt -Check	12/31/2025	ACH	PUBLIC EMPLOYEES H...		-769.22
Total 1016 · GENERAL CHECKING					-323,636.07
TOTAL					-323,636.07

## EXECUTIVE DIRECTOR UPDATES

JANUARY 2026

- 2026 ZAP Application:
  - SLCO Master Plan
  - Call for Applications
- CH2 January 14
- Just a few Board meetings
  - New Board Members
    - Training
- CHPRSA Planning Retreat at City Hall
  - Wednesday, February 4, 10-2 pm
- Other Business and Events
  - Skate Day with Brighton Bank 1/10/2026
  - McKinstry OAC Meeting 1/13/26
  - CH2 1/14/26
  - Ben's going away party 1/16/2026
  - McKinstry OAC Meeting 1/27/2026
  - Meet with CH Mayor and City Manager 1/28/2026
  - PTOS 1/28/2028
  - Finance Manager 1<sup>st</sup> round Interviews Jan 28-30
  - Special Olympics Swim training @ CHRC 2/1/2026
  - Employee Planning Retreat 2/4/2026



CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

January 19, 2026

Members of the Board  
Cottonwood Heights Parks and Recreation Service Area  
7500 South 2700 East  
Cottonwood Heights, Utah 84121

We are pleased to confirm our understanding of the services we are to provide Cottonwood Heights Parks and Recreation Service Area for the year ended December 31, 2025.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Cottonwood Heights Parks and Recreation Service Area as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Cottonwood Heights Parks and Recreation Service Area's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Cottonwood Heights Parks and Recreation Service Area's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the Proportionate Share of the Net Pension Liability - URS
- 3) Schedule of Contributions – URS
- 4) Notes to Required Supplementary Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would

influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance with the compliance requirements outlined in the State Compliance Audit Guide, and provide an opinion on whether Cottonwood Heights Parks and Recreation Service Area complied, in all material respects, to the compliance requirements outlined in the *State Compliance Audit Guide*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the requirements of *State Compliance Audit Guide* issued by the Office of the State Auditor, and will include tests of your accounting records of Cottonwood Heights Parks and Recreation Service Area and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with

selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition (assumed always) – this is the risk that revenue may not be recognized in accordance with GAAP.
- Management override of controls (assumed always) – this is the risk that management may override internal controls through pressure on subordinates or other methods.

As of the date of this letter, we have not completed our planning of Cottonwood Heights Parks and Recreation Service Area audit, therefore we will communicate any modifications to the significant risks of material misstatement identified above or if new significant risks of material misstatement are identified during our planning.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the *State Compliance Audit Guide*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Cottonwood Heights Parks and Recreation Service Area's

compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements, and related notes of Cottonwood Heights Parks and Recreation Service Area in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Cottonwood Heights Parks and Recreation Service Area; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of KCHM LLC dba K&C, Certified Public Accountants (K&C) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to government or other oversight agencies, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of K&C personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.



The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the government or other oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Marcus Arbuckle is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 4, 2026.

Our fee for these services will be \$14,550. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## **Reporting**

We will issue a written report upon completion of our audit of Cottonwood Heights Parks and Recreation Service Area's financial statements. Our reports will be addressed to the Board of Trustees and management of Cottonwood Heights Parks and Recreation Service Area. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If during our audit we become aware that Cottonwood Heights Parks and Recreation Service Area is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. The *State Compliance Audit Guide* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Cottonwood Heights Parks and Recreation Service Area and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

*K&C, CPAs*

K&C, Certified Public Accountants.

RESPONSE:

This letter correctly sets forth the understanding of Cottonwood Heights Parks and Recreation Service Area.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## RESOLUTION NO. 2026-3

### A RESOLUTION OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA BOARD OF TRUSTEES TO APPROVE AN ENGAGEMENT LETTER FROM K & C ACCOUNTANTS FOR ITS 2025 AUDIT SERVICES.

**WHEREAS**, the Cottonwood Heights Parks and Recreation Service Area Board of Trustees would like obtain audit services to conduct its Annual Audit for 2025;

**WHEREAS**, The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area desires to approve an Engagement Letter from K & C Accountants to complete its Annual Audit;

**NOW, THEREFORE, IT IS HEREBY RESOLVED** BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA AS FOLLOWS:

1. **Adoption.** The Board of Trustees of the Cottonwood Heights Parks and Recreation Service Area approves the Engagement Letter from K & C Accountants to conduct its Annual Audit.
2. **Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidly or unenforceability, shall not affect any other portion of this Resolution, and all sections, parts and provisions shall be severable.
3. **Effective Date.** This Resolution shall become effective immediately upon its passage

**PASSED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA ON THIS 28<sup>th</sup> DAY OF JANUARY, 2026.**

### COTTONWOOD HEIGHTS PARKS AND RECREATION SERVICE AREA

#### Board of Trustees:

---

Patti Hansen, Chair

---

Jennifer Cottam

---

Dennis Magaro

Attest: \_\_\_\_\_  
Allie Brown

## **Cottonwood Heights Parks and Recreation**

### **Foundation Meeting**

**October 15, 2025**

#### **A. Review and Approval of July 16, 2025, Minutes – Ben Hill**

- After review, Mr. Hopkin made a motion to approve the July 2025 Cottonwood Heights Foundation Minutes. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

#### **B. Quarterly Financial Review and Accounts Payable – Ben Hill**

- After review, Ms. Hansen made a motion to approve the Quarterly Financials and Accounts Payable. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms. Hansen, and Mr. Hopkin voting “Yes.”

#### **C. REVEL Big Cottonwood Marathon Donation – Darrell Phippen**

- Mr. Phippen presented Cottonwood Heights Parks and Recreation Foundation with a check in the amount of \$2,700 for the CHPRSA volunteers efforts at the REVEL Big Cottonwood Canyon Marathon Donation.

#### **D. Charity Golf Tournament – Bonnie Lee**

- Ms. Lee gave the Board the financial breakdown from the 2025 Cottonwood Heights Parks and Recreation Foundation Charity Golf Tournament.

#### **E. Annual 990 Review – Ben Hill**

- Upon review, Mr. Hopkin made a motion to approve Mr. Hill to sign the Annual 990 on behalf of the Board. Ms. Hansen seconded the motion. Motion carried unanimously with Mr. Morzelewski, Mr. Hopkin and Ms. Hansen voting “Yes”.

#### **F. Foundation Requests – Ben Hill**

- Mr. Hill requested \$2,500 from the Foundation for the Administration fee.
- Ms. Hansen made a motion to approve \$2,500 to be moved from the Foundation to the General fund for Administration costs. Mr. Hopkin seconded the motion. Motion carried unanimously with Mr. Morzelewski, Ms., Hansen and Mr. Hopkin voting “Yes.”

**Meeting Adjourned at 4:46pm**

## FOUNDATION PROFIT & LOSS SUMMARY

	2024 Carryforward	Income Jan-Dec 2025	Expense Jan-Dec 2025	2025 Fixed Asset Additions	Accumulated Totals	Net Restricted and Unrestricted Funds
<b><u>RESTRICTED</u></b>						
Restricted Income and Expense						
4912 Restr / Golden Hills (DA)	120.00	-			120.00	
7112 Restr / Golden Hills			-		-	120.00
4913 Restr / Swim Team (DA)	23,043.35	5,771.90			28,815.25	
7113 Restr / Swim Team			4,438.62		(4,438.62)	24,376.63
<b>TOTAL Restr / Swim Team Balance</b>			-			<b>24,376.63</b>
4914 Restr / England Field (DA)	29.44				29.44	
7114 Restr / England Field					-	29.44
4916 Restr/ 5K Run Special Event		3,003.77			3,003.77	
7116 Restr / 5 K Run Expense			-		-	3,003.77
4917 Restr / Water Polo	21,466.79	-			21,466.79	
7117 Restr / Water Polo Expense			-		-	21,466.79
<b>TOTAL Restr / Water Polo Balance</b>						<b>21,466.79</b>
4926 Restr / Ferguson Park	-				-	
7126 Restr / Ferguson Park					-	-
4930 4930 Restr/Soccer Field Income		4,261.95			4,261.95	4,261.95
<b>TOTAL Restr/Comp Soccer Field Income</b>						<b>4,261.95</b>
4935 Restr / Butler Middle School Students	300.00	-			300.00	
7115 Youth Memberships (BMS)					-	300.00
<b>Restricted Totals:</b>	<b>44,959.58</b>	<b>13,037.62</b>	<b>4,438.62</b>	<b>-</b>	<b>53,558.58</b>	<b>53,558.58</b>
<b><u>UNRESTRICTED</u></b>						
Unrestricted Income and Expense						
4911 Unrestr / Golf / Special Event		34,307.96			34,307.96	
7170 Unrestr / Golf Trnmt Direct Exp	22,558.62	-	18,005.00		4,553.62	38,861.58
4915 Unrestr / Figure Skating					-	
7160 Unrestr / Figure Skating	-				-	-
4940 Unrestr / Misc. Donations	61,362.08	9,353.00			70,715.08	70,715.08
7165 Unrestr/IdentifiedReserve (\$10,000 TRCC)	-				-	-
4950 Unrestr / Interest	-	1,671.31			1,671.31	1,671.31
Other Expense						
7150 Unrestr / Admin Fees Misc.	-	-	3,053.95		(3,053.95)	(3,053.95)
7151 Unrestr / Misc Sponsorships	-	-	21,090.61		(21,090.61)	(21,090.61)
7155 Unrestr / Bank Fees	-				-	-
7180 Unrestr / Movie Night	-		-		-	-
Swim Team Fixed Asset	51,723.00				51,723.00	51,723.00
Accumulated Depreciation	(16,820.60)		-		(16,820.60)	(16,820.60)
Depreciation Expense			-		-	-
<b>Unrestricted Totals:</b>	<b>118,823.10</b>	<b>45,332.27</b>	<b>42,149.56</b>	<b>-</b>	<b>122,005.81</b>	<b>122,005.81</b>
<b>Current Year-to-Date Net Profit &amp; (Loss): (\$21,593.39)</b>						
<b>Net Restricted and Unrestricted Assets</b>	<b>163,782.68</b>	<b>58,369.89</b>	<b>46,588.18</b>	<b>-</b>	<b>175,564.39</b>	<b>175,564.39</b>