South Davis Recreation District
Board Meeting
August 10th, 2026
5:30 p.m.

NOTICE OF AND AGENDA FOR the South Davis Recreation District Board meeting to be held at 550 N 200 W at the South Davis Recreation Center and via electronic means at the date and time given above to help those who prefer not to attend in person. The public is invited to join electronically and can do so by emailing mary@southdavisrecreation.com to ask for the information on joining the meeting.

AGENDA

1. Welcome
2. Citizen Matters
3. Recognition of Employee of the Month
4. Introduction of New Recreation Coordinator
5. Approval of July 13th, 2026 Board Meeting Minutes
6. Review and Approval of Expenditures/Financial Statement Review for July 2026 Reports
7. Discussion on District Credit Card Fees
8. Discussion and Update on Interlocal Agreement with Davis School District
9. Discussion on Capital Projects
10. Discussion on Community Interest in Starting a Foundation
11. Executive Director Report
12. Closed session to discuss the acquisition or sale of real property, pending litigation and/or to discuss the character and/or competency of an individual(s).
13. Next Board Meeting – **September 14th, 2026**
14. Adjourn

South Davis Recreation District
Administrative Control Board Meeting

July 13th, 2026, at 5:30 p.m.

Board Members present:

Councilman Dan Bell, Bountiful City
Councilmember Dell Butterfield, West Bountiful City
Councilmember Gina Hirst, Centerville City **arrived at 5:36 p.m.*
Councilmember Suzette Jackson, North Salt Lake City
John Norman, Board Appointed Representative
Brett Steadman, Board Appointed Representative
Mayor Ryan Westergard, Woods Cross City

Staff In Attendance:

Tif Miller, Executive Director
Scott McDonald, Aquatics & Fitness Director
Cory Haddock, Ice & Recreation Director
Jayme Blakesley, District Attorney
Mary Gadd, Office Manager
Michael Doxey, District Clerk

<u>WELCOME</u>

Chairman Westergard opened the meeting at 5:32 p.m.

<u>CITIZEN MATTERS</u>

None.

<u>RECOGNITION OF EMPLOYEE OF THE MONTH</u>

Mr. Miller recognized Kamree Day as the July employee of the month.

<u>APPROVAL OF BOARD MEETING MINUTES FOR JUNE 8TH, 2026</u>

Minutes of the Administrative Control Board Meeting held on June 8th, 2026, was approved on a motion made by Councilman Bell, and was seconded by Mr. Norman. Board Members Bell, Butterfield, Hirst, Norman, Steadman, and Westergard voted "aye." Councilmember Jackson abstained from voting since she was not present at the meeting.

<u>REVIEW AND APPROVAL OF EXPENDITURES/FINANCIAL STATEMENT REVIEW FOR JUNE 2026</u>

***Councilmember Hirst arrived at 5:36 p.m.*

Mr. Miller highlighted the following expenditures:

- Swank Motion Pictures (#31) – $595.00 for showing movie Zootopia 2
- Pavion Corp (#54) - $449.49 for replacing a camera server
- Bees Baseball (#59) – $11,992.86 for spring and summer baseball program jerseys
- Wasatch Aquatic Specialties (#65 & #96) - $1,240.80 & $6,476.80 for pool chlorine
- Border States Industries (#102) - $1,672.35 for replacing a pump in the lazy river

When asked Mr. Miller explained that (#74) Cottonwood Heights Park & Recreation was serving as a pass through of fees collected for a swim meet from Tsunami swimmers, (#73) Ascend Learning Holdings is a payment to Club Connect that keeps track of fitness instructors certifications and offers low cost CEU's for instructor use, (#50) Netwize is software to replace the wireless network switches, (#53) Halie Parke is a refund of the fees they paid for an all night party, (#70) Utah CareNow Urgent Care is the current company providing the drug testing for the District, (#94) Umpires of Utah is the arbiter providing umpires for adult softball, and (#97) Allen Ebbert Jones is another swim meet for Tsunami swimmers.

Board Members discussed monthly credit card fees and suggested exploring new processors and reviewing the fee that is charged and covering more of the cost.

Total expenditures of $538,727.23 for the period of June 1, 2026, to June 30, 2026, was approved on a motion made by Councilmember Hirst, and seconded by Councilmember Butterfield. Board Members Bell, Butterfield, Hirst, Jackson, Norman, Steadman, and Westergard voted "aye."

Mr. Miller informed the board about timing issues of when items are being capitalized, causing a greater net loss when compared to previous years. Mr. Doxey briefly explained the process and Chairman Westergard asked to revisit it in a few months to determine the best method for the District. Councilmember Jackson about a timeframe for when contributions would begin again to the cash reserves and Mr. Miller replied that the plan included a leveling off period and that it is dependent on the years capital projects. Councilman Bell asked that the board discuss in a future meeting about what factors would need to happen to reinstate board member compensation.

DISCUSSION ON NEW APP FOR THE RECREATION DISTRICT

Mr. Miller reported that he had a company contact him about creating an app for the District. Pricing has always been too high, but they have discounted it recently by nearly $1,500. He noted that this app would have the ability to send push notifications and would have an internal staff communication tool. However, it doesn't integrate with the point-of-sale software. Board Members raised several concerns over the maintenance of the information, if it could be more functional than the website, and whether it can provide additional revenue. Mr. Miller offered to do some further research into what it is capable of.

DISCUSSION AND UPDATE ON INTERLOCAL AGREEMENT WITH DAVIS SCHOOL DISTRICT

Mr. Miller explained that while the School Board met that they have some concerns over the additional $3,000 fee for equipment wear & tear, on top of the 6-month membership for each student, along with various costs that they are also charged for hosting swim meets. Board members offered various suggestions on how to present the fees to the School District.

Discussion turned to the sub-committee and what members were sitting on the committee, with the recent turnover of board members. Mr. Blakesley suggested that it would be best to only put elected officials on the sub-committee as they carry a little bit more weight. Chairman Westergard received feedback from members, he then appointed Councilman Bell and Councilmember Hirst to serve on the sub-committee.

DISCUSSION ON EMERGENCY PURCHASE FOR LEISURE POOL

Mr. Miller reported that the ADA lift in the leisure pool has been installed since the facility opened, but recently a component broke that cannot be replaced and the entire lift needs to be replaced. He informed the members that it is about a $10,000 replacement cost but that the new lift can fit in the original space without being retrofitted.

UPDATE ON FUTURE PROJECT DISCUSSIONS

Mr. Miller received the available lot dimensions from North Salt Lake on their Hatch Park redesign and is now waiting for some feedback on what certain facilities would cost to be built in that space.

EXECUTIVE DIRECTOR REPORT

Mr. Miller reported on the following items:

- 82 additional hours in ice rink rentals on Sunday nights
- Copper Cup Figure Skating competition will be in mid-August
- Recognizing the work of swim instructors who work with so many young children and teaching them important life skills
- Centerville City council meeting the following week; Woods Cross will be soon
- Fall sports begin August 22nd
- Events – parades, movie nights
- Programs – swim lessons, flag football up-date
- Discussions with Centerville City on fields usage and fees

DISCUSSION ON BOARD MEMBER APPLICATION AND INTERVIEW PROCESS

Mr. Miller reported that applications have been received and discussed schedules of the board members for holding the interviews.

CLOSED SESSION

No session was held.

ADJOURNMENT

At 7:16 p.m. Councilmember Butterfield made a motion to adjourn the meeting. Councilmember Hirst seconded the motion.

SOUTH DAVIS RECREATION DISTRICT AGENDA ITEM # ________

Cash Disbursements Submitted For Approval

For the Period July 1-31, 2026

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
	Payroll & Electronic Disbursements:				
1	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (direct deposit & physical checks) PPE 6/27/2026	ACH	7/2/2026	117,332.01
2	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 6/27/2026	EFTPS	7/2/2026	25,769.73
3	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 6/13/2026	ACH	7/9/2026	6,834.22
4	UTAH STATE RETIREMENT SYSTEM	URS ACH DEPOSIT OF RETIREMENT MONEY FOR PPE 6/27/2026	ACH	7/10/2026	6,547.33
5	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (direct deposit & physical checks) PPE 7/11/2026	ACH	7/17/2026	114,606.55
6	INTERNAL REVENUE SERVICE	FED TAX DEPOSIT FOR PAY PERIOD ENDING 7/11/2026	EFTPS	7/17/2026	25,057.11
7	STATE TAX COMMISSION	E-PMT OF SALES/RESTAURANT TAX FOR JUNE SALES	ACH	7/27/2026	18,309.30
8	US BANK	EPAYMENT FOR JUNE 2026 CREDIT CARD BILL	ACH	7/28/2026	5,505.95
9	SOUTH DAVIS RECREATION DISTRICT EMPLOYEES	PAYROLL (direct deposit & physical checks) PPE 7/25/2026	ACH	7/31/2026	118,180.42
10	CREDIT CARD PROCESSORS (BANKCARD & FIRSTFUND)	JUNE 2026 CREDIT CARD FEES	ACH	7/31/2026	12,522.68
11	US BANK	PAYMENT FOR JUNE 2026 BANK ANALYSIS FEE	ACH	7/31/2026	723.29
	Accounts Payable Check Disbursements:				
12	AMERICAN NATIONAL RED CROSS	Lifeguarding Skills Training	82374	7/1/2026	663.00
13	SARA BOWMAN	Refund for Lifeguard Cert.	82375	7/1/2026	228.00
14	CALIBER CLEANING SERVICES LLC	Janitorial Services for June 2026	82376	7/1/2026	9,640.00
15	CANON SOLUTIONS AMERICA INC	Maintenance	82377	7/1/2026	294.69
16	COMCAST CABLE	Cable	82378	7/1/2026	189.88
17	CRITICAL ENVIROMENT TECHNOLOGIES CANADA INC	Rink Ammonia Sensor	82379	7/1/2026	1,386.29
18	EMBER LABS, LLC	Race Better Dryland	82380	7/1/2026	630.00
19	MATHEW S. SHURTLEFF	Summer Camp	82381	7/1/2026	1,489.60
20	FORBUSH WELDING AND FABRICATION, LLC	Swim platform repairs	82382	7/1/2026	435.00
21	DANIEL FREI	Refund for Lifeguard Cert.	82383	7/1/2026	203.00
22	GRAINGER, INC.	Misc. Parts/Supplies	82384	7/1/2026	182.38
23	JENNIFER HA	Refund Tennis	82385	7/1/2026	63.00
24	GRACE HANSEN	Refund Swim Lessons	82386	7/1/2026	36.00
25	CITIBANK, N.A.	Misc. Parts/Supplies	82387	7/1/2026	154.19
26	DANIELLE HORROCKS	Refund Learn to Skate	82388	7/1/2026	73.00
27	INNOVATIVE TIMING SYSTEMS, LLC	Race Supplies	82389	7/1/2026	688.00
28	INTERMOUNTAIN BUSINESS FORMS, INC	Jr. Lifeguard Shirts	82390	7/1/2026	521.75
29	LUMOS HOLDINGS US ACQUISITION CO	Misc. Parts/Supplies	82391	7/1/2026	30.42
30	MFASCO	First Aid Supplies	82392	7/1/2026	303.81
31	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	82393	7/1/2026	276.44
32	ABBYLYNN PAYNE	Refund Baseball	82394	7/1/2026	50.00
33	PEAK SOFTWARE SYSTEMS, INC.	Sportsman SendGrid Account	82395	7/1/2026	48.50

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
34	RECREATION SUPPLY CO	Pool Test Kits	82396	7/1/2026	113.54
35	REHABMART, LLC	Misc. Parts/Supplies	82397	7/1/2026	890.55
36	ASA SIEGER	Reimbursed for 3 different swim instructor meals	82398	7/1/2026	429.09
37	STATE OF UTAH	State Mail Postage	82399	7/1/2026	345.69
38	SWANK MOTION PICTURES, INC	National Treasurer	82400	7/1/2026	555.00
39	BOULDER VALLEY LLC	Volleyball Youth	82401	7/1/2026	166.56
40	UTAH SWIMMING, INC.	Summer Fun Meet - Splash Fees	82402	7/1/2026	828.75
41	ACE RECYCLING AND DISPOSAL, INC	Recycling Can	82403	7/8/2026	98.12
42	BLOMQUIST HALE CONSULTING GROUP	EAC coverage	82404	7/8/2026	400.00
43	BOUNTIFUL CITY	Fuel purchased in June 2026	82405	7/8/2026	15.55
44	BRADY INDUSTRIES, LLC.	Hand Sanitizer	82406	7/8/2026	139.73
45	C E M MAINTENANCE INC	Filter	82407	7/8/2026	412.40
46	CINTAS CORP	Mats	82408	7/8/2026	81.06
47	CODALE ELECTRIC SUPPLY, INC.	Misc. Parts/Supplies	82409	7/8/2026	417.09
48	EMBER LABS, LLC	Tsunami Silicone Swim Caps	82410	7/8/2026	468.02
49	FIRETROL PROTECTION SYSTEMS, INC.	Fire Alarm Monitoring	82411	7/8/2026	524.85
50	GRAINGER, INC.	Misc. Parts/Supplies	82412	7/8/2026	165.10
51	HARTFORD-PRIORITY ACCOUNTS	JULY 2026 PREMIUM PAYMENT	82413	7/8/2026	430.02
52	HARTFORD-PRIORITY ACCOUNTS	JULY 2026 PREMIUM PAYMENT	82414	7/8/2026	317.64
53	INTERMOUNTAIN BUSINESS FORMS, INC	Cow Bell	82415	7/8/2026	313.50
54	COLTER KIND	Shirts	82416	7/8/2026	979.75
55	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 06/27/2026	82417	7/8/2026	132.66
56	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 06/27/2026	82418	7/8/2026	444.44
57	MOUNTAINLAND SUPPLY, LLC	Misc. Parts/Supplies	82419	7/8/2026	1,549.58
58	NATIONAL BACKGROUND & SCREENING SERVICES LLC	Background Check	82420	7/8/2026	310.70
59	AARON NORTON	USMA Nationals airfare and AirBNB	82421	7/8/2026	917.49
60	NUCO2 INC. AND SUBSIDIARIES	Pool Co2	82422	7/8/2026	648.07
61	ODP BUSINESS SOLUTIONS, LLC	Misc. Office Supplies	82423	7/8/2026	839.62
62	PARK CITY AQUATIC TEAM BOOSTERS, INC	Park City Last Chance Meet	82424	7/8/2026	925.00
63	PUBLIC EMPLOYEES HEALTH PROGRAM	PPE 06/27/2026	82425	7/8/2026	694.57
64	REVEL MEDIA GROUP, INC	Message Player	82426	7/8/2026	150.00
65	SAUNA360, INC.	Steam room parts	82427	7/8/2026	285.05
66	SHERWIN-WILLIAMS	Curb Paint	82428	7/8/2026	264.75
67	STATE OF UTAH	JUNE 2026 STATE TAX WITHHOLDING	82429	7/8/2026	6,197.56
68	STEP SAVER INC	Building Salt	82430	7/8/2026	142.79
69	PICARD CORPORATION	Rink Salt	82431	7/8/2026	370.44
70	SUMMIT ENERGY, LLC	Gas Supply for June 2026	82432	7/8/2026	5,298.60
71	TEAMSNAP, INC	Annual Subscription	82433	7/8/2026	2,250.00
72	UTAH SWIMMING, INC.	Splash Fees for Kearns Summer Spectacular	82434	7/8/2026	1,507.50

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
73	JUSTIN WANG	Swim Official background check reimbursement	82435	7/8/2026	30.00
74	WASATCH AQUATIC SPECIALTIES	Pool Chlorine	82436	7/8/2026	5,909.00
75	WORKER'S COMPENSATION FUND	JULY 2026 PREMIUM PAYMENT	82437	7/8/2026	2,849.00
76	ANKORED, INC.	Set-up onboarding	82438	7/15/2026	299.00
77	BOUNTIFUL CITY	June Monthly Contract	82439	7/15/2026	21,217.53
78	UTAH CARENOW URGENT CARE LLC	Drug Screening	82440	7/15/2026	1,800.00
79	C E M MAINTENANCE INC	Pool Parts/Supplies & service Call	82441	7/15/2026	1,524.28
80	CINTAS CORP	Mats	82442	7/15/2026	27.02
81	CLUB NORTH SWIMMING	Caroline Long Swim Meet	82443	7/15/2026	55.00
82	GRAINGER, INC.	Misc. Parts/Supplies	82444	7/15/2026	328.23
83	LISA HOWERTON	Refund Swim Lessons	82445	7/15/2026	31.00
84	NIKELL NEWMAN	Refund Membership	82446	7/15/2026	94.49
85	RACHEL PETERSON	Refund for Evil Scientist	82447	7/15/2026	139.00
86	KERI PLUMMER	Refund	82448	7/15/2026	21.45
87	ROBERT I. MERRILL, CO.	Door Handles	82449	7/15/2026	1,100.00
88	VICTORIA RODRIQUEZ	Refund Pool Room	82450	7/15/2026	50.00
89	ZAMBONI, FRANK J. & CO., INC.	Zamboni Parts	82451	7/15/2026	55.08
90	AMERICAN NATIONAL RED CROSS	CPR/AED/Lifeguard Training	82452	7/22/2026	2,538.00
91	CARPENTER PAPER CO.	TP, paper towels & etc.	82453	7/22/2026	2,523.73
92	CINTAS CORP	Mats	82454	7/22/2026	27.02
93	DICK'S MARKET-CENTERVILLE	Donuts	82455	7/22/2026	30.88
94	QUESTAR GAS COMPANY	Utilities	82456	7/22/2026	2,547.96
95	GRAINGER, INC.	Misc. Parts/Supplies -	82457	7/22/2026	28.03
96	HAYES GODFREY BELL, P.C.	June 2026 Legal Fees	82458	7/22/2026	748.00
97	CITIBANK, N.A.	Misc. Parts/Supplies	82459	7/22/2026	83.70
98	INNOVATIVE TIMING SYSTEMS, LLC	Disposable Race Timing Chip	82460	7/22/2026	1,078.00
99	INTERMOUNTAIN BUSINESS FORMS, INC	SporTek Tee's	82461	7/22/2026	2,206.51
100	JONES, WENDY	Reimbursed for parade otter pops	82462	7/22/2026	260.66
101	GENUINE PARTS COMPANY, NAPA	Misc. Parts/Supplies	82463	7/22/2026	24.77
102	NUCO2 INC. AND SUBSIDIARIES	Pool Co2 -	82464	7/22/2026	1,544.91
103	ORIGINAL WATERMEN, INC.	Rincon with Guard	82465	7/22/2026	4,128.62
104	REDEFINED NUTRITION LLC	Proper Fueling for Swimming Presentation	82466	7/22/2026	500.00
105	SOUTH DAVIS SEWER DISTRICT	Sewer	82467	7/22/2026	6,318.00
106	NUSTREAM, INC.	Misc. Parts/Supplies	82468	7/22/2026	1,356.44
107	WATER SAFETY PRODUCTS, INC.	Misc. Parts/Supplies	82469	7/22/2026	1,379.88
108	BRIANNA AKERLEY	Refund Swim Lessons	82470	7/29/2026	98.00
109	TASSIA ANGERBAUER	Refund Swim Lessons	82471	7/29/2026	88.00
110	MARGO BLAIR	Refund Swim Lessons	82472	7/29/2026	98.00
111	BOUNTIFUL CITY	Utilities	82473	7/29/2026	41,544.11

	VENDOR	PURPOSE	CHECK NO.	DOCUMENT DATE	CHECK AMOUNT
112	CALIBER CLEANING SERVICES LLC	Janitorial Service for July 2026	82474	7/29/2026	9,640.00
113	NATHAN CALL	Refund Flag Football	82475	7/29/2026	90.00
114	CANON SOLUTIONS AMERICA INC	Maintenance	82476	7/29/2026	359.49
115	CINTAS CORP	Mats	82477	7/29/2026	27.02
116	CIVICPLUS, LLC	Streamline Operations Pro Renewal	82478	7/29/2026	577.50
117	COMCAST CABLE	Cable	82479	7/29/2026	87.44
118	CARRIE ELKINS	Refund Swim Lessons	82480	7/29/2026	88.00
119	TRULEE GOBLE	Refund Swim Lessons	82481	7/29/2026	39.00
120	GRAINGER, INC.	Misc. Parts/Supplies	82482	7/29/2026	572.51
121	LAUREN HILLIARD	Refund Swim Lessons	82483	7/29/2026	44.00
122	CITIBANK, N.A.	Misc. Parts/Supplies	82484	7/29/2026	126.60
123	MIKELLE JACKSON	Refund Membership	82485	7/29/2026	713.94
124	TAMILYN KAAEKUAHIWI	Refund Swim Lessons	82486	7/29/2026	98.00
125	CLARA KAGIE	Reimbursed for fingerprints	82487	7/29/2026	20.00
126	NATALIE KEDDINGTON	Refund Flag Football	82488	7/29/2026	90.00
127	ANGELA KEELE	Refund Swim Lessons	82489	7/29/2026	78.00
128	LUMOS HOLDINGS US ACQUISITION CO	Machine Pads -	82490	7/29/2026	834.78
129	ANGELA MILLET	Reimbursed for end of summer Ice Show supplies	82491	7/29/2026	38.13
130	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/11/2026	82492	7/29/2026	133.65
131	INTERNATIONAL CITY MANAGEMENT ASSOCIATION	PPE 07/11/2026	82493	7/29/2026	445.57
132	NATIONAL BUSINESS FURNITURE, LLC	Office Chair	82494	7/29/2026	1,968.10
133	NATALIE ORSON	Refund Swim Lessons	82495	7/29/2026	44.00
134	ELISEO OSORIO	Refund Swim Lessons	82496	7/29/2026	36.00
135	KHEMIA POPA	Refund Swim Lessons	82497	7/29/2026	88.00
136	PUBLIC EMPLOYEES HEALTH PROGRAM	PPE 07/11/2026	82498	7/29/2026	694.57
137	SHARIE BRYSON SCOTT	Refund Learn to Skate	82499	7/29/2026	161.00
138	STATE OF UTAH	State Mail	82500	7/29/2026	367.76
139	ALBERT STOPNIEWICZ	Refund Membership	82501	7/29/2026	187.69
140	SWANK MOTION PICTURES, INC	National Treasurer	82502	7/29/2026	1,110.00
141	CAROLINE TAYLOR	Refund Learn to Skate	82503	7/29/2026	141.00
142	DIANA TAYLOR	Refund Learn to Skate	82504	7/29/2026	136.00
143	KW SPORTS, LLC	Jersey's and Socks	82505	7/29/2026	12,832.50
144	BOULDER VALLEY LLC	Long Sleeve Jersey's	82506	7/29/2026	2,327.18
145	WASATCH AQUATIC SPECIALTIES	Pool Chlorine	82507	7/29/2026	6,745.00
146	MEISHA WELCH	Refund Cleaning Deposti	82508	7/29/2026	100.00
147	DOROTHY YEH	Refund Swim	82509	7/29/2026	19.50

TOTAL CASH DISBURSEMENTS FOR BOARD APPROVAL...................................... ***$ 645,741.60***

Cash & Investments - South Davis Recreation District

Total Restricted and Unrestricted Cash & Investments - 06/30/2026			**4,515,135**
Increase/(decrease) from previous cash report			(140,158)
Total Restricted and Unrestricted Cash & Investments as of 07/31/2026		$	**4,374,977** *

Restrictions on Cash vs Availability

[A]	Operating Reserve (four-month emergency reserve)	$	2,121,000		
[B]	Capital Reserve ("large and infrequent capital asset replacement/repair")		1,090,000		
[C]	Additional $1 million Capital Asset "Major Repairs" Reserve		1,000,000		
[D]	Approved 2026 capital projects		316,617		
	Total Restrictions on Cash.			$	**4,527,617**
	Total of Cash Reserves Used & Unreplenished.			$	**(152,640)**

NOTES:

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

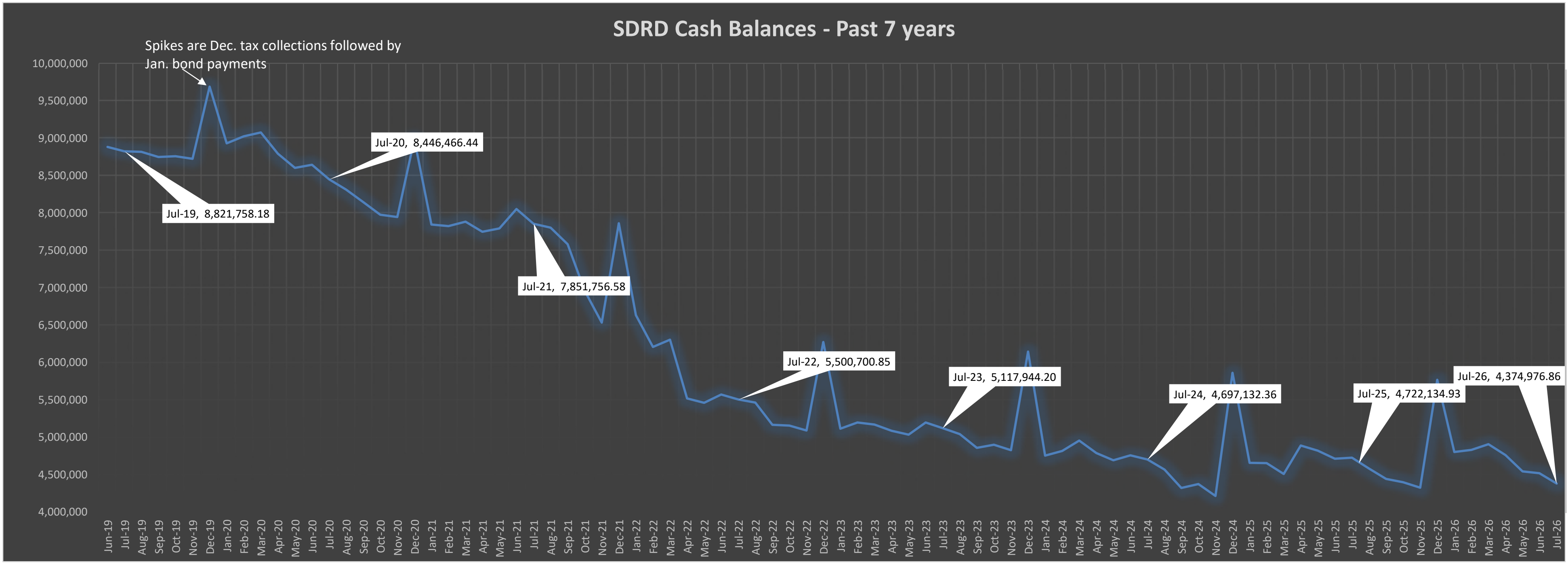
* Represents cash and investments of all types actually on books as of report date.

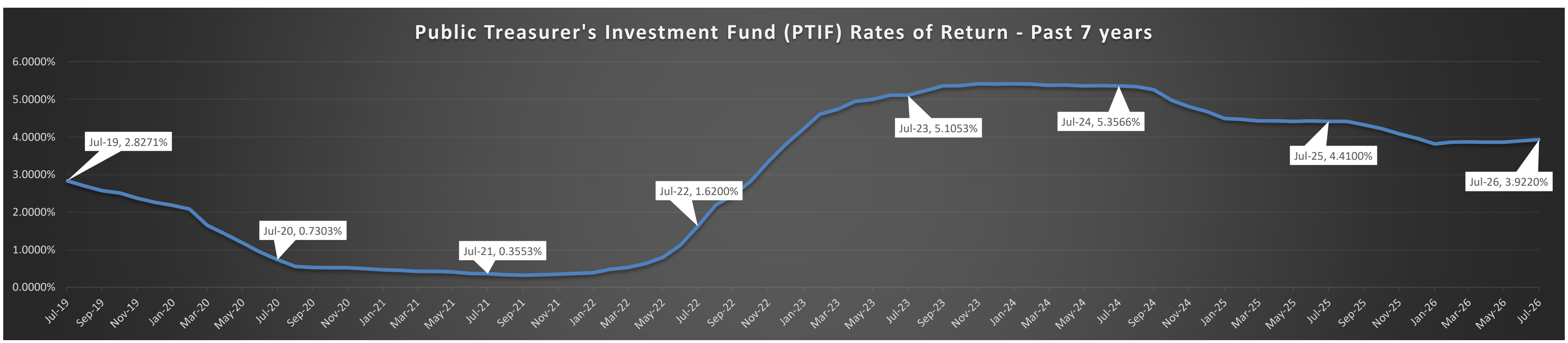
[A] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "a reserved portion of unrestricted cash equal to or greater than four (4) months of its total operating expenses.". The amount shown here is the average of the District's actual 2024 monthly operating expenses. The intended use is only for "unanticipated and non-recurring needs".

[B] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "two (2) average years of estimated capital expenses from the District's adopted 10-year capital plan". The intended use is only for "capital assets with 10-to-30-year lifecycles or if needed for emergency/natural disaster situations". Calculated number is based on the 2026-2035 adopted plan.

[C] Per Resolution 2024-05 (7/8/24 adoption), the Board designated "An additional unrestricted-cash reserve of $1 million.. for major repairs to the District's capital assets.". The intended use is only for "capital assets with 10-to-30-year lifecycles or if needed for emergency/natural disaster situations".

[D] This reflects the 2026 capital projects approved by the Board less any capital budget already spent.


SDRD Cash Balances - Past 7 years
Spikes are Dec. tax collections followed by Jan. bond payments
Jul-19, 8,821,758.18
Jul-20, 8,446,466.44
Jul-21, 7,851,756.58
Jul-22, 5,500,700.85
Jul-23, 5,117,944.20
Jul-24, 4,697,132.36
Jul-25, 4,722,134.93
Jul-26, 4,374,976.86


Public Treasurer's Investment Fund (PTIF) Rates of Return - Past 7 years
Jul-19, 2.8271%
Jul-20, 0.7303%
Jul-21, 0.3553%
Jul-22, 1.6200%
Jul-23, 5.1053%
Jul-24, 5.3566%
Jul-25, 4.4100%
Jul-26, 3.9220%

SDRD April 2026 Revenues & Expenses by Activity/Program

	2026 Budgeted Revenues	Jul 2026 YTD Revenues	% Earned	2026 Budgeted Expenses	Jul 2026 YTD Expenses	% Spent	Jul 2026 YTD Full-Time Exp	Jul YTD Net Income/ (loss)	Activity/Program Status	Activity participation #'s	Income/ (loss) per capita	
6000 Aquatics & Fitness - Gene	$ 2,223,500	$ 1,294,463	58%	$ 2,540,621	$ 1,482,202	58%	$ 287,938	$ (187,739)	Ongoing	N/A		
6110 Group Swim Lessons	235,000	163,327	70%	222,258	148,094	67%	38,386	15,233	Ongoing	3540	$ 4.30	
6120 Private Swim Lessons	40,000	17,936	45%	34,187	16,382	48%	3,908	1,554	Ongoing	508	$ 3.06	
6210 Swim Team - Recreation	116,000	22,071	19%	93,836	58,278	62%	24,176	(36,207)	Ongoing	275	$ (131.66)	
6250 Swim Team - Competitive	141,250	103,669	73%	111,753	64,485	58%	25,023	39,184	Ongoing	1418	$ 27.63	
6300 Masters Swim Team	24,000	12,095	50%	16,724	9,375	56%	3,370	2,721	Ongoing	229	$ 11.88	
6400 Water Polo	36,500	18,095	50%	36,201	20,482	57%	3,905	(2,387)	Ongoing	34	$ (70.20)	
6500 Fitness Programs/Lessons	-	-	0%	223,430	134,809	60%	72	(134,809)	Ongoing			
6510 Fitness Classes - Special	19,000	6,683	35%	18,187	6,941	38%	5,818	(258)	Ongoing	105	$ (2.46)	
6520 Personal Trainers	80,000	48,811	61%	74,902	47,072	63%	7,407	1,739	Ongoing	594	$ 2.93	
6530 Fitness Room Rental	2,000	-	0%	1,958	1,052	54%	1,048	(1,052)	Ongoing			
6610 Pool Facility Rental - Pa	74,500	27,157	36%	27,142	11,232	41%	5,896	15,924	Ongoing			
6640 General Lap Pool Rental	65,000	60,073	92%	39,081	27,382	70%	14,321	32,691	Ongoing			
6710 Egg Dive	3,375	2,028	60%	3,374	2,283	68%	1,173	(256)	Finalized	123		
6720 Dogapoolooza	3,750	-	0%	3,575	1,553	43%	1,548	(1,553)	Ongoing			
6730 Movie Nights	4,500	2,490	55%	4,708	4,137	88%	1,282	(1,647)	Ongoing			
6740 Races/Triathlon	145,000	55,383	38%	145,457	72,680	50%	28,168	(17,297)	Ongoing	1326	$ (13.04)	
6800 Daycare - Aquatics & Fitn	18,000	11,945	66%	62,033	37,961	61%	6,598	(26,016)	Ongoing			
7000 Recreation - General	2,500	770	31%	128,439	50,470	39%	7,575	(49,701)	Ongoing	N/A		
7110 TeamSportsYth-JrJazzRec	195,000	109,213	56%	189,436	107,583	57%	27,636	1,630	Ongoing	1888	$ 0.86	
7115 TeamSportsYth-JrJazzComp	54,300	12,802	24%	54,051	19,186	35%	9,178	(6,384)	Ongoing	24	$ (266.01)	/tm
7120 TeamSportsYth-Soccer	109,000	104,048	95%	97,106	66,899	69%	24,561	37,148	Ongoing	1598	$ 23.25	
7130 TeamSportsYth-FlagFootbal	105,000	106,210	101%	100,090	58,202	58%	17,315	48,007	Ongoing	1203	$ 39.91	
7140 TeamSportsYth-SpringBaseb	28,500	33,201	116%	25,433	23,547	93%	3,209	9,654	Finalized	386	$ 25.01	
7150 TeamSportsYth-SummerBaseb	17,200	18,925	110%	16,287	15,861	97%	3,199	3,065	Ongoing	248	$ 12.36	
7160 TeamSportsYth-Volleyball	40,000	40,669	102%	37,053	22,161	60%	8,996	18,508	Ongoing	591	$ 31.32	
7210 TeamSportsAdult-MensBsktb	26,250	4,378	17%	24,709	9,067	37%	4,049	(4,689)	Ongoing	9	$ (520.95)	
7211 TeamSportsAdult-WomensBsk	-	-	0%	-	-	0%	-	-	Ongoing	N/A		
7220 TeamSportsAdult-MensSoftb	8,800	3,515	40%	8,888	3,588	40%	1,480	(73)	Ongoing	6	$ (12.22)	/tm
7230 TeamSportsAdult-CoedSoftb	8,800	-	0%	8,659	1,484	17%	1,481	(1,484)	Ongoing	0	$ -	/tm
7240 TeamSportsAdult-WomensVol	-	-	0%	-	637	0%	29	(637)	Ongoing			/tm
7300 Adaptive Sports	2,500	668	27%	2,827	1,552	55%	1,548	(884)	Ongoing	22	$ (40.19)	
7410 Pickleball Camp	16,500	15,917	96%	18,379	11,008	60%	5,533	4,909	Ongoing	227	$ 21.62	
7420 Tennis Camp	20,000	16,927	85%	24,485	17,091	70%	6,397	(164)	Ongoing	238	$ (0.69)	
7430 Sports and Fitness Camp	9,500	7,900	83%	15,289	8,944	59%	4,869	(1,045)	Ongoing	128	$ (8.16)	
8000 Ice Rink Facility - Gener	459,250	261,357	57%	554,819	318,132	57%	92,517	(56,775)	Ongoing	N/A		
8110 Ice Rink Rentals - Hockey	220,000	106,498	48%	49,602	38,212	77%	5,783	68,285	Ongoing			
8120 Ice Rink Rentals -Figure	20,000	10,296	51%	3,300	1,138	34%	1,098	9,158	Ongoing			
8130 Ice Rink Rentals - Full R	5,000	4,112	82%	4,769	2,416	51%	2,166	1,696	Ongoing			
8135 Ice Rink Rentals - Ice Pa	6,000	2,390	40%	1,163	620	53%	618	1,770	Ongoing			
8200 Learn to Skate	65,000	58,613	90%	35,458	29,983	85%	6,789	28,630	Ongoing	815	$ 35.13	
8300 Freestyle Sessions	53,000	30,811	58%	35,038	21,666	62%	7,041	9,145	Ongoing	6225	$ 1.47	
8400 Ice Ribbon Facility	147,500	56,261	38%	113,461	54,330	48%	18,745	1,931	Ongoing	3573	$ 0.54	
8700 Special Events - Ice	10,000	-	0%	-	-	0%	-	-	Ongoing			
8800 Daycare-Ice	3,500	2,108	60%	9,087	5,619	62%	-	(3,511)	Ongoing			
9000 General Operating	2,207,386	291,155	13%	1,486,584	805,966	54%	118,954	(514,811)	Ongoing	N/A		
9100 Debt Serivce	-	55,541	0%	1,270,500	-	0%	-	55,541	Ongoing	N/A		
9200 Maintenance	-	-	0%	136,111	70,088	51%	61,431	(70,088)	Ongoing	N/A		
SDRD in total	$ 7,071,861	$ 3,200,508	45%	$ 8,110,450	$ 3,911,853	48%	$ 902,233	$ (711,345)				

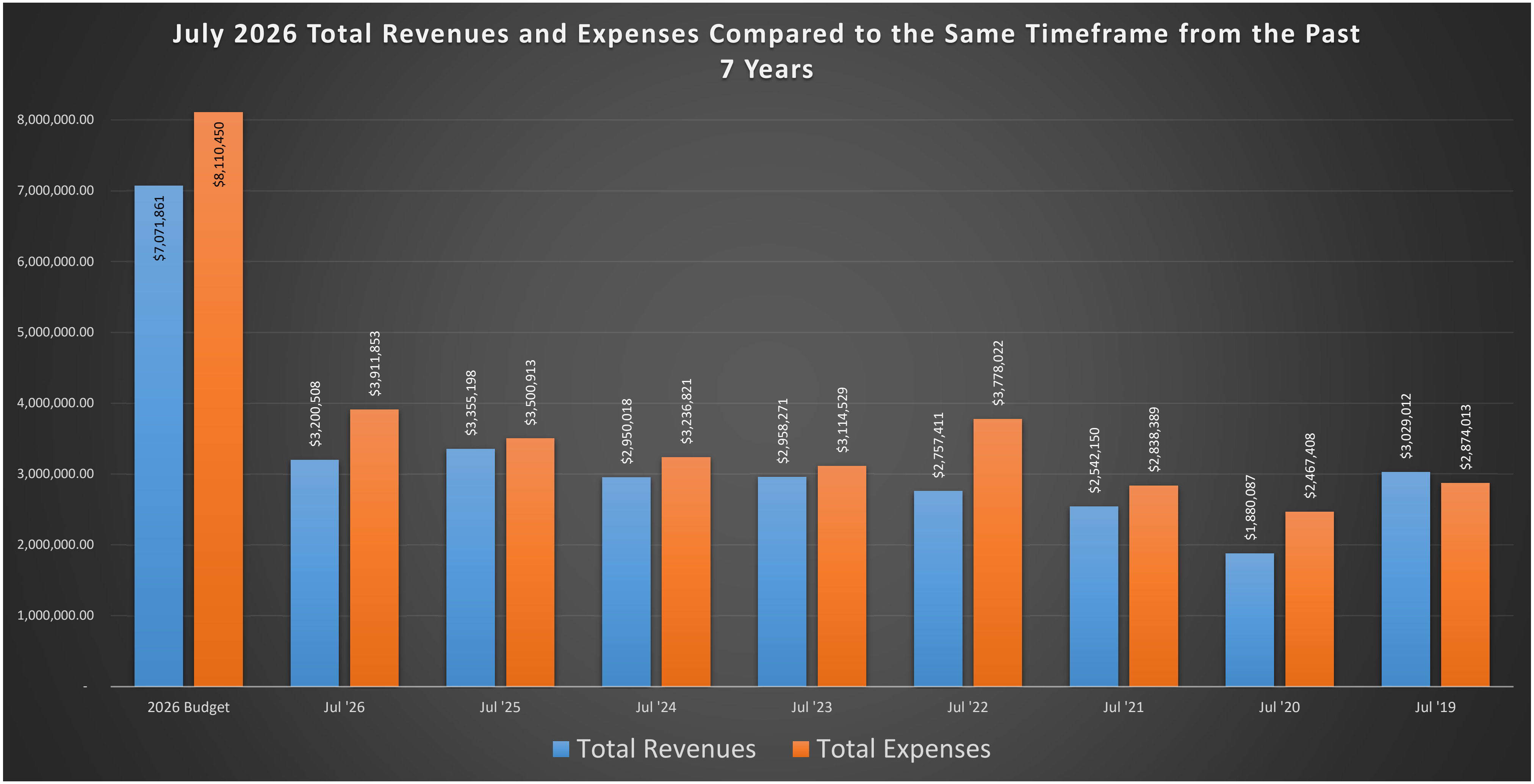
Activity/Program Status Highlight Legend:

Programs/activities not yet complete for 2026 and additional revenue & expense expected

Programs/activities are finished and no further 2026 revenue is expected. There will still be additional expense.

Programs/activities are finished and no further 2026 revenue or part-time wage expenses expected. There will still be additional full-time personnel expense.

		Jul 2026 YTD Net Income/(loss)	Jul 2025 YTD Net Income/(loss)	Jul 2025 YTD Revenues	'26 Revenue Incr./(Decr.) from '25	Jul 2025 YTD Expenses	'26 Expense Incr./(Decr.) from '25
6000	**6000 Aquatics & Fitness - Gene**	$ (187,739)	$ 132,749	$ 1,306,723	$ (12,260)	$ 1,173,974	$ 308,229
6110	**6110 Group Swim Lessons**	15,233	32,479	167,134	(3,807)	134,655	13,438
6120	**6120 Private Swim Lessons**	1,554	7,248	26,702	(8,766)	19,454	(3,072)
6210	**6210 Swim Team - Recreation**	(36,207)	8,965	57,909	(35,838)	48,943	9,334
6250	**6250 Swim Team - Competitive**	39,184	(6,429)	58,041	45,628	64,470	15
6300	**6300 Masters Swim Team**	2,721	5,938	12,694	(599)	6,756	2,618
6400	**6400 Water Polo**	(2,387)	(4,387)	17,567	528	21,954	(1,472)
6500	**6500 Fitness Programs/Lessons**	(134,809)	(119,131)	-	-	119,131	15,679
6510	**6510 Fitness Classes - Special**	(258)	5,005	12,846	(6,163)	7,841	(900)
6520	**6520 Personal Trainers**	1,739	4,775	45,484	3,327	40,709	6,363
6530	**6530 Fitness Room Rental**	(1,052)	(979)	-	-	979	73
6610	**6610 Pool Facility Rental - Pa**	15,924	29,334	41,996	(14,840)	12,662	(1,429)
6640	**6640 General Lap Pool Rental**	32,691	65,186	83,220	(23,147)	18,034	9,348
6710	**6710 Egg Dive**	(256)	(786)	1,955	72	2,741	(458)
6720	**6720 Dogapoolooza**	(1,553)	(1,517)	-	-	1,517	36
6730	**6730 Movie Nights**	(1,647)	(1,518)	2,250	240	3,768	369
6740	**6740 Races/Triathlon**	(17,297)	(19,398)	53,709	1,675	73,106	(426)
6800	**6800 Daycare - Aquatics & Fitn**	(26,016)	(28,216)	8,028	3,917	36,244	1,717
7000	**7000 Recreation - General**	(49,701)	(58,542)	876	(106)	59,417	(8,947)
7110	**7110 TeamSportsYth-JrJazzRec**	1,630	3,741	104,555	4,658	100,814	6,769
7115	**7115 TeamSportsYth-JrJazzComp**	(6,384)	(12,002)	21,740	(8,938)	33,742	(14,556)
7120	**7120 TeamSportsYth-Soccer**	37,148	42,521	107,938	(3,891)	65,417	1,482
7130	**7130 TeamSportsYth-FlagFootbal**	48,007	29,776	100,133	6,077	70,357	(12,154)
7140	**7140 TeamSportsYth-SpringBaseb**	9,654	3,967	27,918	5,283	23,952	(405)
7150	**7150 TeamSportsYth-SummerBaseb**	3,065	2,816	17,396	1,529	14,581	1,280
7160	**7160 TeamSportsYth-Volleyball**	18,508	18,326	38,221	2,448	19,895	2,266
7210	**7210 TeamSportsAdult-MensBsktb**	(4,689)	(5,350)	5,816	(1,438)	11,166	(2,100)
	7211 TeamSportsAdult-WomensBsk	-	-	-	-	-	-
7220	**7220 TeamSportsAdult-MensSoftb**	(73)	(2,046)	3,668	(153)	5,714	(2,126)
7230	**7230 TeamSportsAdult-CoedSoftb**	(1,484)	(2,121)	-	-	2,121	(637)
7240	**7240 TeamSportsAdult-WomensVol**	(637)	(4,706)	25	(25)	4,731	(4,094)
7300	**7300 Adaptive Sports**	(884)	(753)	690	(22)	1,443	109
7410	**7410 Pickleball Camp**	4,909	6,724	15,863	54	9,139	1,869
7420	**7420 Tennis Camp**	(164)	4,485	19,996	(3,069)	15,511	1,580
7430	**7430 Sports and Fitness Camp**	(1,045)	(468)	7,643	257	8,110	834
8000	**8000 Ice Rink Facility - Gener**	(56,775)	(13,930)	253,697	7,660	267,627	50,505
8110	**8110 Ice Rink Rentals - Hockey**	68,285	72,651	93,974	12,524	21,323	16,890
8120	**8120 Ice Rink Rentals -Figure**	9,158	3,757	5,009	5,287	1,252	(113)
8130	**8130 Ice Rink Rentals - Full R**	1,696	(3,089)	2,133	1,979	5,222	(2,806)
8135	**8135 Ice Rink Rentals - Ice Pa**	1,770	1,637	2,210	180	573	46
8200	**8200 Learn to Skate**	28,630	14,987	31,178	27,435	16,191	13,792
8300	**8300 Freestyle Sessions**	9,145	11,865	27,309	3,502	15,444	6,223
8400	**8400 Ice Ribbon Facility**	1,931	5,034	64,250	(7,988)	59,215	(4,885)
8700	**8700 Special Events - Ice**	-	-	-	-	-	-
8800	**8800 Daycare-Ice**	(3,511)	(3,982)	1,417	691	5,398	221
9000	**9000 General Operating**	(514,811)	(447,550)	361,585	(70,430)	809,135	(3,170)
9100	**9100 Debt Serivce**	55,541	143,044	143,702	(88,161)	658	(658)
	9200 Maintenance	(70,088)	(65,826)	-	-	65,826	4,262
	SDRD in total	$ (711,345)	$ (145,715)	$ 3,355,198	$ (154,690)	$ 3,500,913	$ 410,940



July 2026 Total Revenues and Expenses Compared to the Same Timeframe from the Past 7 Years
8,000,000.00
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6,000,000.00
5,000,000.00
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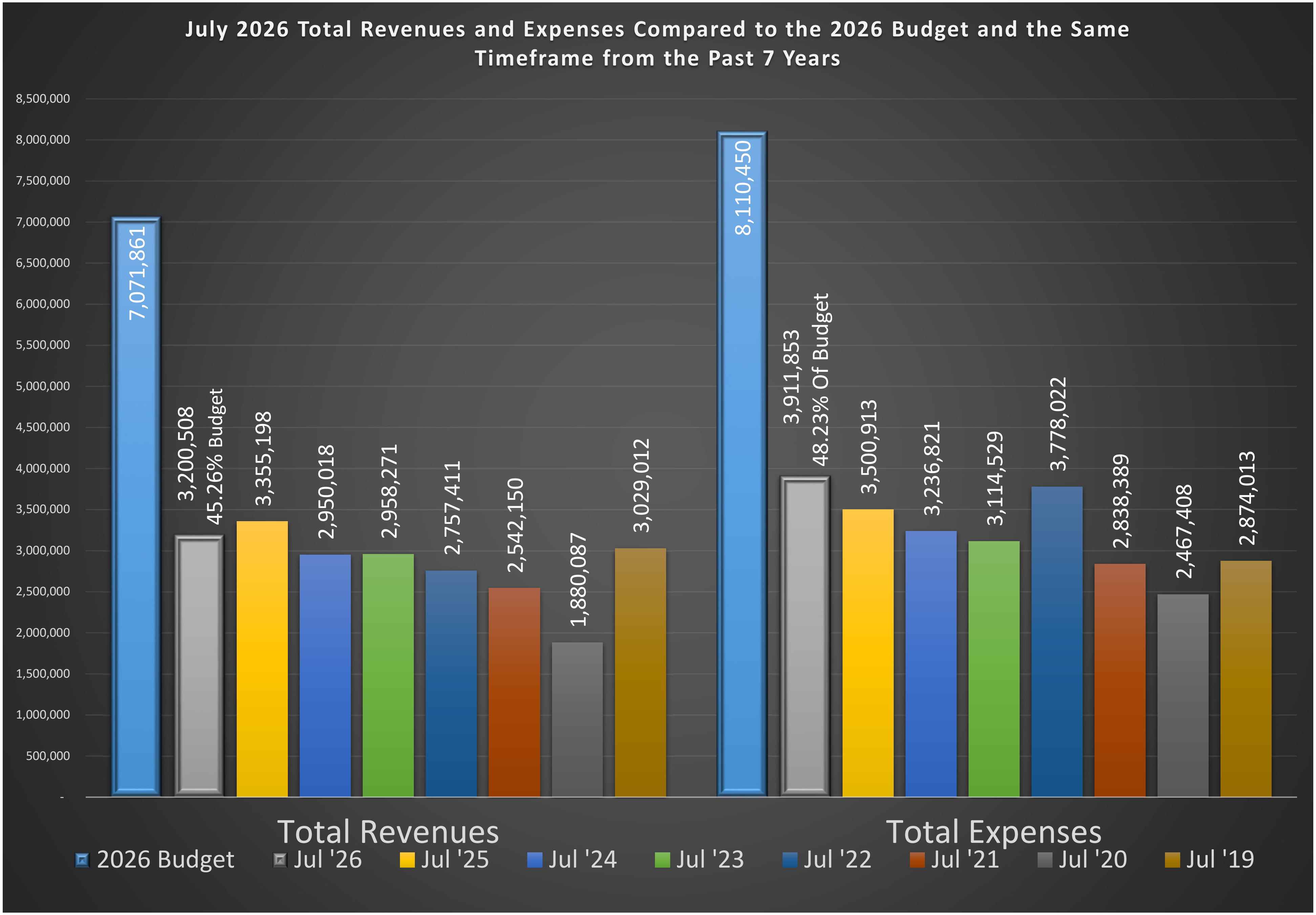
$2,958,271
$3,114,529
$2,757,411
$3,778,022
$2,542,150
$2,838,389
$1,880,087
$2,467,408
$3,029,012
$2,874,013
2026 Budget
Jul '26
Jul '25
Jul '24
Jul '23
Jul '22
Jul '21
Jul '20
Jul '19
Total Revenues
Total Expenses



July 2026 Total Revenues and Expenses Compared to the 2026 Budget and the Same Timeframe from the Past 7 Years
8,500,000
8,000,000
7,500,000
7,000,000
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-
7,071,861
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2,950,018
2,958,271
2,757,411
2,542,150
1,880,087
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8,110,450
3,911,853
48.23% Of Budget
3,500,913
3,236,821
3,114,529
3,778,022
2,838,389
2,467,408
2,874,013
Total Revenues
Total Expenses
2026 Budget
Jul '26
Jul '25
Jul '24
Jul '23
Jul '22
Jul '21
Jul '20
Jul '19

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6000 Aquatics & Fitness - General							
30 OpRev-ChargeforServc	-2,208,500.00	-2,208,500.00	-1,291,725.46	-207,590.89	0.00	-916,774.54	58.5%
31 OpRev-Sponsor/Donat.	-5,000.00	-5,000.00	0.00	0.00	0.00	-5,000.00	.0%
32 OpRev-Merch&Concess.	-6,500.00	-6,500.00	-1,576.30	-848.92	0.00	-4,923.70	24.3%
33 OpRev-Miscellaneous	-3,500.00	-3,500.00	-1,161.58	0.00	0.00	-2,338.42	33.2%
41 OpEx-Personnel	1,511,121.00	1,511,121.00	877,581.59	204,933.59	0.00	633,539.41	58.1%
42 OpEx-Op&AdminServc	188,500.00	188,500.00	114,806.48	24,141.42	0.00	73,693.52	60.9%
43 OpEx-Facility&Proper	199,000.00	199,000.00	107,005.10	18,269.76	0.00	91,994.90	53.8%
44 OpEx-ProfessionalSer	112,000.00	112,000.00	47,855.00	19,894.00	0.00	64,145.00	42.7%
55 CAPITAL PROJECTS	530,000.00	530,000.00	334,954.17	0.00	0.00	195,045.83	63.2%
TOTAL Aquatics & Fitness - Genera	317,121.00	317,121.00	187,739.00	58,798.96	0.00	129,382.00	59.2%
TOTAL REVENUES	-2,223,500.00	-2,223,500.00	-1,294,463.34	-208,439.81	0.00	-929,036.66	
TOTAL EXPENSES	2,540,621.00	2,540,621.00	1,482,202.34	267,238.77	0.00	1,058,418.66	
6110 Group Swim Lessons							
30 OpRev-ChargeforServc	-235,000.00	-235,000.00	-163,326.79	-15,205.00	0.00	-71,673.21	69.5%
41 OpEx-Personnel	215,958.00	215,958.00	146,140.98	55,736.77	0.00	69,817.02	67.7%
42 OpEx-Op&AdminServc	4,300.00	4,300.00	1,952.69	487.94	0.00	2,347.31	45.4%
43 OpEx-Facility&Proper	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
TOTAL Group Swim Lessons	-12,742.00	-12,742.00	-15,233.12	41,019.71	0.00	2,491.12	119.6%
TOTAL REVENUES	-235,000.00	-235,000.00	-163,326.79	-15,205.00	0.00	-71,673.21	
TOTAL EXPENSES							

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	222,258.00	222,258.00	148,093.67	56,224.71	0.00	74,164.33	
6120 Private Swim Lessons							
30 OpRev-ChargeforServc	-40,000.00	-40,000.00	-17,936.00	-2,294.00	0.00	-22,064.00	44.8%
41 OpEx-Personnel	34,137.00	34,137.00	16,368.84	3,587.18	0.00	17,768.16	48.0%
42 OpEx-Op&AdminServc	50.00	50.00	13.39	2.73	0.00	36.61	26.8%
TOTAL Private Swim Lessons	-5,813.00	-5,813.00	-1,553.77	1,295.91	0.00	-4,259.23	26.7%
TOTAL REVENUES	-40,000.00	-40,000.00	-17,936.00	-2,294.00	0.00	-22,064.00	
TOTAL EXPENSES	34,187.00	34,187.00	16,382.23	3,589.91	0.00	17,804.77	
6210 Swim Team - Recreation							
30 OpRev-ChargeforServc	-116,000.00	-116,000.00	-22,070.75	-286.00	0.00	-93,929.25	19.0%
41 OpEx-Personnel	78,636.00	78,636.00	51,273.37	11,523.74	0.00	27,362.63	65.2%
42 OpEx-Op&AdminServc	15,200.00	15,200.00	7,004.24	1,498.26	0.00	8,195.76	46.1%
TOTAL Swim Team - Recreation	-22,164.00	-22,164.00	36,206.86	12,736.00	0.00	-58,370.86	-163.4%
TOTAL REVENUES	-116,000.00	-116,000.00	-22,070.75	-286.00	0.00	-93,929.25	
TOTAL EXPENSES	93,836.00	93,836.00	58,277.61	13,022.00	0.00	35,558.39	
6250 Swim Team - Competitive							
30 OpRev-ChargeforServc	-141,000.00	-141,000.00	-103,669.00	-14,476.00	0.00	-37,331.00	73.5%
32 OpRev-Merch&Concess.	-250.00	-250.00	0.00	0.00	0.00	-250.00	.0%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	98,553.00	98,553.00	58,321.80	12,752.24	0.00	40,231.20	59.2%
42 OpEx-Op&AdminServc	13,200.00	13,200.00	6,163.26	517.37	0.00	7,036.74	46.7%
TOTAL Swim Team - Competitive	-29,497.00	-29,497.00	-39,183.94	-1,206.39	0.00	9,686.94	132.8%
TOTAL REVENUES	-141,250.00	-141,250.00	-103,669.00	-14,476.00	0.00	-37,581.00	
TOTAL EXPENSES	111,753.00	111,753.00	64,485.06	13,269.61	0.00	47,267.94	
6300 Masters Swim Team							
30 OpRev-ChargeforServc	-24,000.00	-24,000.00	-12,095.33	-1,755.00	0.00	-11,904.67	50.4%
41 OpEx-Personnel	13,199.00	13,199.00	8,340.99	1,320.90	0.00	4,858.01	63.2%
42 OpEx-Op&AdminServc	3,525.00	3,525.00	1,033.82	919.80	0.00	2,491.18	29.3%
TOTAL Masters Swim Team	-7,276.00	-7,276.00	-2,720.52	485.70	0.00	-4,555.48	37.4%
TOTAL REVENUES	-24,000.00	-24,000.00	-12,095.33	-1,755.00	0.00	-11,904.67	
TOTAL EXPENSES	16,724.00	16,724.00	9,374.81	2,240.70	0.00	7,349.19	
6400 Water Polo							
30 OpRev-ChargeforServc	-36,500.00	-36,500.00	-18,095.00	0.00	0.00	-18,405.00	49.6%
41 OpEx-Personnel	18,176.00	18,176.00	9,136.60	777.84	0.00	9,039.40	50.3%
42 OpEx-Op&AdminServc	18,025.00	18,025.00	11,345.06	2.49	0.00	6,679.94	62.9%
TOTAL Water Polo	-299.00	-299.00	2,386.66	780.33	0.00	-2,685.66	-798.2%
TOTAL REVENUES	-36,500.00	-36,500.00	-18,095.00	0.00	0.00	-18,405.00	
TOTAL EXPENSES	36,201.00	36,201.00	20,481.66	780.33	0.00	15,719.34	

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

6500 Fitness Programs/Lessons

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
6500 Fitness Programs/Lessons							
41 OpEx-Personnel	220,430.00	220,430.00	134,759.16	26,600.21	0.00	85,670.84	61.1%
42 OpEx-Op&AdminServc	2,000.00	2,000.00	50.00	0.00	0.00	1,950.00	2.5%
43 OpEx-Facility&Proper	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
TOTAL Fitness Programs/Lessons	223,430.00	223,430.00	134,809.16	26,600.21	0.00	88,620.84	60.3%
TOTAL EXPENSES	223,430.00	223,430.00	134,809.16	26,600.21	0.00	88,620.84	
6510 Fitness Classes - Specialty							
30 OpRev-ChargeforServc	-19,000.00	-19,000.00	-6,683.00	-226.00	0.00	-12,317.00	35.2%
41 OpEx-Personnel	12,137.00	12,137.00	5,817.95	1,105.30	0.00	6,319.05	47.9%
42 OpEx-Op&AdminServc	6,050.00	6,050.00	1,123.04	4.05	0.00	4,926.96	18.6%
TOTAL Fitness Classes - Specialty	-813.00	-813.00	257.99	883.35	0.00	-1,070.99	-31.7%
TOTAL REVENUES	-19,000.00	-19,000.00	-6,683.00	-226.00	0.00	-12,317.00	
TOTAL EXPENSES	18,187.00	18,187.00	6,940.99	1,109.35	0.00	11,246.01	
6520 Personal Trainers							
30 OpRev-ChargeforServc	-80,000.00	-80,000.00	-48,811.00	-6,204.00	0.00	-31,189.00	61.0%
41 OpEx-Personnel	74,852.00	74,852.00	47,046.78	8,532.29	0.00	27,805.22	62.9%
42 OpEx-Op&AdminServc	50.00	50.00	25.46	5.19	0.00	24.54	50.9%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Personal Trainers	-5,098.00	-5,098.00	-1,738.76	2,333.48	0.00	-3,359.24	34.1%
TOTAL REVENUES	-80,000.00	-80,000.00	-48,811.00	-6,204.00	0.00	-31,189.00	
TOTAL EXPENSES	74,902.00	74,902.00	47,072.24	8,537.48	0.00	27,829.76	
6530 Fitness Room Rental							
30 OpRev-ChargeforServc	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	.0%
41 OpEx-Personnel	1,948.00	1,948.00	1,048.45	197.86	0.00	899.55	53.8%
42 OpEx-Op&AdminServc	10.00	10.00	3.09	0.63	0.00	6.91	30.9%
TOTAL Fitness Room Rental	-42.00	-42.00	1,051.54	198.49	0.00	-1,093.54	-2503.7%
TOTAL REVENUES	-2,000.00	-2,000.00	0.00	0.00	0.00	-2,000.00	
TOTAL EXPENSES	1,958.00	1,958.00	1,051.54	198.49	0.00	906.46	
6610 Pool Facility Rental - Parties							
30 OpRev-ChargeforServc	-74,500.00	-74,500.00	-27,156.50	-3,160.50	0.00	-47,343.50	36.5%
41 OpEx-Personnel	27,112.00	27,112.00	11,215.26	1,130.78	0.00	15,896.74	41.4%
42 OpEx-Op&AdminServc	30.00	30.00	16.92	3.45	0.00	13.08	56.4%
TOTAL Pool Facility Rental - Part	-47,358.00	-47,358.00	-15,924.32	-2,026.27	0.00	-31,433.68	33.6%
TOTAL REVENUES	-74,500.00	-74,500.00	-27,156.50	-3,160.50	0.00	-47,343.50	
TOTAL EXPENSES	27,142.00	27,142.00	11,232.18	1,134.23	0.00	15,909.82	

6640 General Lap Pool Rental

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

6640 General Lap Pool Rental	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-65,000.00	-65,000.00	-60,073.00	-4,909.00	0.00	-4,927.00	92.4%
41 OpEx-Personnel	33,006.00	33,006.00	18,603.60	2,800.75	0.00	14,402.40	56.4%
42 OpEx-Op&AdminServc	5,075.00	5,075.00	5,872.66	2,504.50	0.00	-797.66	115.7%
43 OpEx-Facility&Proper	1,000.00	1,000.00	2,906.00	0.00	0.00	-1,906.00	290.6%
TOTAL General Lap Pool Rental	-25,919.00	-25,919.00	-32,690.74	396.25	0.00	6,771.74	126.1%
TOTAL REVENUES	-65,000.00	-65,000.00	-60,073.00	-4,909.00	0.00	-4,927.00	
TOTAL EXPENSES	39,081.00	39,081.00	27,382.26	5,305.25	0.00	11,698.74	

6710 Egg Dive	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-2,625.00	-2,625.00	-2,027.63	0.00	0.00	-597.37	77.2%
31 OpRev-Sponsor/Donat.	-750.00	-750.00	0.00	0.00	0.00	-750.00	.0%
41 OpEx-Personnel	2,874.00	2,874.00	1,909.27	213.98	0.00	964.73	66.4%
42 OpEx-Op&AdminServc	500.00	500.00	373.87	0.72	0.00	126.13	74.8%
TOTAL Egg Dive	-1.00	-1.00	255.51	214.70	0.00	-256.51	-25551.0%
TOTAL REVENUES	-3,375.00	-3,375.00	-2,027.63	0.00	0.00	-1,347.37	
TOTAL EXPENSES	3,374.00	3,374.00	2,283.14	214.70	0.00	1,090.86	

6720 Dogapoolooza	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-3,500.00	-3,500.00	0.00	0.00	0.00	-3,500.00	.0%
31 OpRev-Sponsor/Donat.	-250.00	-250.00	0.00	0.00	0.00	-250.00	.0%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	3,455.00	3,455.00	1,548.20	285.81	0.00	1,906.80	44.8%
42 OpEx-Op&AdminServc	120.00	120.00	4.71	0.96	0.00	115.29	3.9%
TOTAL Dogapoolooza	-175.00	-175.00	1,552.91	286.77	0.00	-1,727.91	-887.4%
TOTAL REVENUES	-3,750.00	-3,750.00	0.00	0.00	0.00	-3,750.00	
TOTAL EXPENSES	3,575.00	3,575.00	1,552.91	286.77	0.00	2,022.09	
6730 Movie Nights							
31 OpRev-Sponsor/Donat.	-4,500.00	-4,500.00	-2,490.00	-2,000.00	0.00	-2,010.00	55.3%
41 OpEx-Personnel	2,958.00	2,958.00	1,872.86	386.26	0.00	1,085.14	63.3%
42 OpEx-Op&AdminServc	1,750.00	1,750.00	2,263.97	1,110.81	0.00	-513.97	129.4%
TOTAL Movie Nights	208.00	208.00	1,646.83	-502.93	0.00	-1,438.83	791.7%
TOTAL REVENUES	-4,500.00	-4,500.00	-2,490.00	-2,000.00	0.00	-2,010.00	
TOTAL EXPENSES	4,708.00	4,708.00	4,136.83	1,497.07	0.00	571.17	
6740 Races/Triathlon							
30 OpRev-ChargeforServc	-135,000.00	-135,000.00	-48,933.30	-12,104.00	0.00	-86,066.70	36.2%
31 OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	-6,450.00	-3,000.00	0.00	-3,550.00	64.5%
41 OpEx-Personnel	76,457.00	76,457.00	42,706.75	9,509.00	0.00	33,750.25	55.9%
42 OpEx-Op&AdminServc	69,000.00	69,000.00	29,973.25	1,410.31	0.00	39,026.75	43.4%
TOTAL Races/Triathlon	457.00	457.00	17,296.70	-4,184.69	0.00	-16,839.70	3784.8%
TOTAL REVENUES	-145,000.00	-145,000.00	-55,383.30	-15,104.00	0.00	-89,616.70	
TOTAL EXPENSES							

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	145,457.00	145,457.00	72,680.00	10,919.31	0.00	72,777.00	
6800 Daycare - Aquatics & Fitness							
30 OpRev-ChargeforServc	-18,000.00	-18,000.00	-11,945.16	-1,416.54	0.00	-6,054.84	66.4%
41 OpEx-Personnel	59,833.00	59,833.00	37,922.99	7,329.40	0.00	21,910.01	63.4%
42 OpEx-Op&AdminServc	2,200.00	2,200.00	38.33	21.35	0.00	2,161.67	1.7%
TOTAL Daycare - Aquatics & Fitnes	44,033.00	44,033.00	26,016.16	5,934.21	0.00	18,016.84	59.1%
TOTAL REVENUES	-18,000.00	-18,000.00	-11,945.16	-1,416.54	0.00	-6,054.84	
TOTAL EXPENSES	62,033.00	62,033.00	37,961.32	7,350.75	0.00	24,071.68	
7000 Recreation - General							
33 OpRev-Miscellaneous	-2,500.00	-2,500.00	-769.60	0.00	0.00	-1,730.40	30.8%
41 OpEx-Personnel	38,589.00	38,589.00	20,379.38	4,355.67	0.00	18,209.62	52.8%
42 OpEx-Op&AdminServc	38,350.00	38,350.00	25,465.78	3,060.09	0.00	12,884.22	66.4%
43 OpEx-Facility&Proper	3,500.00	3,500.00	4,625.23	223.00	0.00	-1,125.23	132.1%
44 OpEx-ProfessionalSer	48,000.00	48,000.00	0.00	0.00	0.00	48,000.00	.0%
TOTAL Recreation - General	125,939.00	125,939.00	49,700.79	7,638.76	0.00	76,238.21	39.5%
TOTAL REVENUES	-2,500.00	-2,500.00	-769.60	0.00	0.00	-1,730.40	
TOTAL EXPENSES	128,439.00	128,439.00	50,470.39	7,638.76	0.00	77,968.61	
7110 TeamSportsYth-JrJazzRec							

South Davis Recreation District

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

7110 TeamSportsYth-JrJazzRec	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-194,000.00	-194,000.00	-107,969.51	0.00	0.00	-86,030.49	55.7%
31 OpRev-Sponsor/Donat.	-1,000.00	-1,000.00	-1,243.00	0.00	0.00	243.00	124.3%
41 OpEx-Personnel	129,286.00	129,286.00	74,475.33	4,935.91	0.00	54,810.67	57.6%
42 OpEx-Op&AdminServc	60,150.00	60,150.00	33,107.47	688.35	0.00	27,042.53	55.0%
TOTAL TeamSportsYth-JrJazzRec	-5,564.00	-5,564.00	-1,629.71	5,624.26	0.00	-3,934.29	29.3%
TOTAL REVENUES	-195,000.00	-195,000.00	-109,212.51	0.00	0.00	-85,787.49	
TOTAL EXPENSES	189,436.00	189,436.00	107,582.80	5,624.26	0.00	81,853.20	

7115 TeamSportsYth-JrJazzComp	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-54,300.00	-54,300.00	-12,802.00	0.00	0.00	-41,498.00	23.6%
41 OpEx-Personnel	52,501.00	52,501.00	19,028.78	1,044.18	0.00	33,472.22	36.2%
42 OpEx-Op&AdminServc	1,550.00	1,550.00	157.45	2.13	0.00	1,392.55	10.2%
TOTAL TeamSportsYth-JrJazzComp	-249.00	-249.00	6,384.23	1,046.31	0.00	-6,633.23	-2563.9%
TOTAL REVENUES	-54,300.00	-54,300.00	-12,802.00	0.00	0.00	-41,498.00	
TOTAL EXPENSES	54,051.00	54,051.00	19,186.23	1,046.31	0.00	34,864.77	

7120 TeamSportsYth-Soccer	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-99,000.00	-99,000.00	-94,047.50	-7,604.50	0.00	-4,952.50	95.0%
31 OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	-10,000.00	0.00	0.00	0.00	100.0%
41 OpEx-Personnel	66,481.00	66,481.00	36,500.43	5,002.83	0.00	29,980.57	54.9%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	29,125.00	29,125.00	29,684.47	13,298.52	0.00	-559.47	101.9%
43 OpEx-Facility&Proper	1,500.00	1,500.00	714.40	0.00	0.00	785.60	47.6%
TOTAL TeamSportsYth-Soccer	-11,894.00	-11,894.00	-37,148.20	10,696.85	0.00	25,254.20	312.3%
TOTAL REVENUES	-109,000.00	-109,000.00	-104,047.50	-7,604.50	0.00	-4,952.50	
TOTAL EXPENSES	97,106.00	97,106.00	66,899.30	18,301.35	0.00	30,206.70	
7130 TeamSportsYth-FlagFootball							
30 OpRev-ChargeforServc	-105,000.00	-105,000.00	-106,209.50	-2,582.50	0.00	1,209.50	101.2%
41 OpEx-Personnel	61,050.00	61,050.00	36,304.47	4,763.46	0.00	24,745.53	59.5%
42 OpEx-Op&AdminServc	38,040.00	38,040.00	21,161.63	452.31	0.00	16,878.37	55.6%
43 OpEx-Facility&Proper	1,000.00	1,000.00	736.09	0.00	0.00	263.91	73.6%
TOTAL TeamSportsYth-FlagFootball	-4,910.00	-4,910.00	-48,007.31	2,633.27	0.00	43,097.31	977.7%
TOTAL REVENUES	-105,000.00	-105,000.00	-106,209.50	-2,582.50	0.00	1,209.50	
TOTAL EXPENSES	100,090.00	100,090.00	58,202.19	5,215.77	0.00	41,887.81	
7140 TeamSportsYth-SpringBaseball							
30 OpRev-ChargeforServc	-25,500.00	-25,500.00	-28,360.50	0.00	0.00	2,860.50	111.2%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-2,000.00	0.00	0.00	0.00	100.0%
32 OpRev-Merch&Concess.	-1,000.00	-1,000.00	-2,840.97	0.00	0.00	1,840.97	284.1%
41 OpEx-Personnel	16,908.00	16,908.00	12,087.71	579.89	0.00	4,820.29	71.5%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
42 OpEx-Op&AdminServc	7,775.00	7,775.00	10,901.45	448.62	0.00	-3,126.45	140.2%
43 OpEx-Facility&Proper	750.00	750.00	558.01	184.20	0.00	191.99	74.4%
TOTAL TeamSportsYth-SpringBasebal	-3,067.00	-3,067.00	-9,654.30	1,212.71	0.00	6,587.30	314.8%
TOTAL REVENUES	-28,500.00	-28,500.00	-33,201.47	0.00	0.00	4,701.47	
TOTAL EXPENSES	25,433.00	25,433.00	23,547.17	1,212.71	0.00	1,885.83	
7150 TeamSportsYth-SummerBaseball							
30 OpRev-ChargeforServc	-14,000.00	-14,000.00	-15,335.50	0.00	0.00	1,335.50	109.5%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-2,000.00	0.00	0.00	0.00	100.0%
32 OpRev-Merch&Concess.	-1,200.00	-1,200.00	-1,589.83	-531.65	0.00	389.83	132.5%
41 OpEx-Personnel	10,962.00	10,962.00	11,034.56	5,228.78	0.00	-72.56	100.7%
42 OpEx-Op&AdminServc	5,125.00	5,125.00	4,626.25	526.02	0.00	498.75	90.3%
43 OpEx-Facility&Proper	200.00	200.00	200.00	0.00	0.00	0.00	100.0%
TOTAL TeamSportsYth-SummerBasebal	-913.00	-913.00	-3,064.52	5,223.15	0.00	2,151.52	335.7%
TOTAL REVENUES	-17,200.00	-17,200.00	-18,925.33	-531.65	0.00	1,725.33	
TOTAL EXPENSES	16,287.00	16,287.00	15,860.81	5,754.80	0.00	426.19	
7160 TeamSportsYth-Volleyball							
30 OpRev-ChargeforServc	-38,000.00	-38,000.00	-38,669.00	-1,390.00	0.00	669.00	101.8%
31 OpRev-Sponsor/Donat.	-2,000.00	-2,000.00	-2,000.00	0.00	0.00	0.00	100.0%

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
41 OpEx-Personnel	30,533.00	30,533.00	16,484.70	2,201.48	0.00	14,048.30	54.0%
42 OpEx-Op&AdminServc	6,520.00	6,520.00	5,676.61	2,553.26	0.00	843.39	87.1%
TOTAL TeamSportsYth-Volleyball	-2,947.00	-2,947.00	-18,507.69	3,364.74	0.00	15,560.69	628.0%
TOTAL REVENUES	-40,000.00	-40,000.00	-40,669.00	-1,390.00	0.00	669.00	
TOTAL EXPENSES	37,053.00	37,053.00	22,161.31	4,754.74	0.00	14,891.69	
7210 TeamSportsAdult-MensBsktball							
30 OpRev-ChargeforServc	-26,250.00	-26,250.00	-4,378.00	-98.00	0.00	-21,872.00	16.7%
41 OpEx-Personnel	23,684.00	23,684.00	8,390.91	422.50	0.00	15,293.09	35.4%
42 OpEx-Op&AdminServc	1,025.00	1,025.00	675.68	0.75	0.00	349.32	65.9%
TOTAL TeamSportsAdult-MensBsktbal	-1,541.00	-1,541.00	4,688.59	325.25	0.00	-6,229.59	-304.3%
TOTAL REVENUES	-26,250.00	-26,250.00	-4,378.00	-98.00	0.00	-21,872.00	
TOTAL EXPENSES	24,709.00	24,709.00	9,066.59	423.25	0.00	15,642.41	
7220 TeamSportsAdult-MensSoftball							
30 OpRev-ChargeforServc	-8,800.00	-8,800.00	-3,515.00	0.00	0.00	-5,285.00	39.9%
41 OpEx-Personnel	5,688.00	5,688.00	2,728.46	1,344.16	0.00	2,959.54	48.0%
42 OpEx-Op&AdminServc	700.00	700.00	364.88	0.66	0.00	335.12	52.1%
43 OpEx-Facility&Proper	500.00	500.00	87.00	0.00	0.00	413.00	17.4%
44 OpEx-ProfessionalSer	2,000.00	2,000.00	408.00	0.00	0.00	1,592.00	20.4%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL TeamSportsAdult-MensSoftbal	88.00	88.00	73.34	1,344.82	0.00	14.66	83.3%
TOTAL REVENUES	-8,800.00	-8,800.00	-3,515.00	0.00	0.00	-5,285.00	
TOTAL EXPENSES	8,888.00	8,888.00	3,588.34	1,344.82	0.00	5,299.66	
7230 TeamSportsAdult-CoedSoftball							
30 OpRev-ChargeforServc	-8,800.00	-8,800.00	0.00	0.00	0.00	-8,800.00	.0%
41 OpEx-Personnel	5,909.00	5,909.00	1,480.65	277.01	0.00	4,428.35	25.1%
42 OpEx-Op&AdminServc	500.00	500.00	3.24	0.66	0.00	496.76	.6%
43 OpEx-Facility&Proper	250.00	250.00	0.00	0.00	0.00	250.00	.0%
44 OpEx-ProfessionalSer	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%
TOTAL TeamSportsAdult-CoedSoftbal	-141.00	-141.00	1,483.89	277.67	0.00	-1,624.89	-1052.4%
TOTAL REVENUES	-8,800.00	-8,800.00	0.00	0.00	0.00	-8,800.00	
TOTAL EXPENSES	8,659.00	8,659.00	1,483.89	277.67	0.00	7,175.11	
7240 TeamSportsAdult-WomensVolleyba							
41 OpEx-Personnel	0.00	0.00	636.84	607.71	0.00	-636.84	100.0%
TOTAL TeamSportsAdult-WomensVolle	0.00	0.00	636.84	607.71	0.00	-636.84	100.0%
TOTAL EXPENSES	0.00	0.00	636.84	607.71	0.00	-636.84	
7300 Adaptive Sports							

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

7300 Adaptive Sports	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-2,000.00	-2,000.00	-668.00	0.00	0.00	-1,332.00	33.4%
31 OpRev-Sponsor/Donat.	-500.00	-500.00	0.00	0.00	0.00	-500.00	.0%
41 OpEx-Personnel	2,827.00	2,827.00	1,548.03	290.43	0.00	1,278.97	54.8%
42 OpEx-Op&AdminServc	0.00	0.00	4.12	0.84	0.00	-4.12	100.0%
TOTAL Adaptive Sports	327.00	327.00	884.15	291.27	0.00	-557.15	270.4%
TOTAL REVENUES	-2,500.00	-2,500.00	-668.00	0.00	0.00	-1,832.00	
TOTAL EXPENSES	2,827.00	2,827.00	1,552.15	291.27	0.00	1,274.85	
7410 Pickleball Camp							
30 OpRev-ChargeforServc	-16,500.00	-16,500.00	-15,917.00	-1,285.50	0.00	-583.00	96.5%
41 OpEx-Personnel	18,099.00	18,099.00	10,890.19	4,659.24	0.00	7,208.81	60.2%
42 OpEx-Op&AdminServc	280.00	280.00	118.24	113.67	0.00	161.76	42.2%
TOTAL Pickleball Camp	1,879.00	1,879.00	-4,908.57	3,487.41	0.00	6,787.57	-261.2%
TOTAL REVENUES	-16,500.00	-16,500.00	-15,917.00	-1,285.50	0.00	-583.00	
TOTAL EXPENSES	18,379.00	18,379.00	11,008.43	4,772.91	0.00	7,370.57	
7420 Tennis Camp							
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-16,927.00	-629.00	0.00	-3,073.00	84.6%
41 OpEx-Personnel	24,185.00	24,185.00	17,014.25	7,265.78	0.00	7,170.75	70.4%
42 OpEx-Op&AdminServc	300.00	300.00	76.93	61.00	0.00	223.07	25.6%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Tennis Camp	4,485.00	4,485.00	164.18	6,697.78	0.00	4,320.82	3.7%
TOTAL REVENUES	-20,000.00	-20,000.00	-16,927.00	-629.00	0.00	-3,073.00	
TOTAL EXPENSES	24,485.00	24,485.00	17,091.18	7,326.78	0.00	7,393.82	
7430 Sports and Fitness Camp							
30 OpRev-ChargeforServc	-9,500.00	-9,500.00	-7,899.50	-778.00	0.00	-1,600.50	83.2%
41 OpEx-Personnel	15,009.00	15,009.00	8,779.92	3,516.15	0.00	6,229.08	58.5%
42 OpEx-Op&AdminServc	280.00	280.00	164.15	159.58	0.00	115.85	58.6%
TOTAL Sports and Fitness Camp	5,789.00	5,789.00	1,044.57	2,897.73	0.00	4,744.43	18.0%
TOTAL REVENUES	-9,500.00	-9,500.00	-7,899.50	-778.00	0.00	-1,600.50	
TOTAL EXPENSES	15,289.00	15,289.00	8,944.07	3,675.73	0.00	6,344.93	
8000 Ice Rink Facility - General							
30 OpRev-ChargeforServc	-457,750.00	-457,750.00	-257,632.65	-31,148.97	0.00	-200,117.35	56.3%
32 OpRev-Merch&Concess.	0.00	0.00	-118.40	-118.40	0.00	118.40	100.0%
33 OpRev-Miscellaneous	-1,500.00	-1,500.00	-3,605.48	-544.92	0.00	2,105.48	240.4%
41 OpEx-Personnel	316,319.00	316,319.00	176,338.14	34,686.66	0.00	139,980.86	55.7%
42 OpEx-Op&AdminServc	61,000.00	61,000.00	34,355.37	4,113.89	0.00	26,644.63	56.3%
43 OpEx-Facility&Proper	27,500.00	27,500.00	9,082.83	450.29	0.00	18,417.17	33.0%
44 OpEx-ProfessionalSer	110,000.00	110,000.00	86,895.00	374.00	0.00	23,105.00	79.0%
55 CAPITAL PROJECTS	40,000.00	40,000.00	11,460.62	0.00	0.00	28,539.38	28.7%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Ice Rink Facility - General	95,569.00	95,569.00	56,775.43	7,812.55	0.00	38,793.57	59.4%
TOTAL REVENUES	-459,250.00	-459,250.00	-261,356.53	-31,812.29	0.00	-197,893.47	
TOTAL EXPENSES	554,819.00	554,819.00	318,131.96	39,624.84	0.00	236,687.04	
8110 Ice Rink Rentals - Hockey							
30 OpRev-ChargeforServc	-220,000.00	-220,000.00	-106,497.50	-13,732.50	0.00	-113,502.50	48.4%
41 OpEx-Personnel	49,477.00	49,477.00	38,198.81	8,179.35	0.00	11,278.19	77.2%
42 OpEx-Op&AdminServc	125.00	125.00	13.68	2.79	0.00	111.32	10.9%
TOTAL Ice Rink Rentals - Hockey	-170,398.00	-170,398.00	-68,285.01	-5,550.36	0.00	-102,112.99	40.1%
TOTAL REVENUES	-220,000.00	-220,000.00	-106,497.50	-13,732.50	0.00	-113,502.50	
TOTAL EXPENSES	49,602.00	49,602.00	38,212.49	8,182.14	0.00	11,389.51	
8120 Ice Rink Rentals -Figure Skate							
30 OpRev-ChargeforServc	-20,000.00	-20,000.00	-10,296.00	-185.00	0.00	-9,704.00	51.5%
41 OpEx-Personnel	3,290.00	3,290.00	1,135.87	206.97	0.00	2,154.13	34.5%
42 OpEx-Op&AdminServc	10.00	10.00	2.50	0.51	0.00	7.50	25.0%
TOTAL Ice Rink Rentals -Figure Sk	-16,700.00	-16,700.00	-9,157.63	22.48	0.00	-7,542.37	54.8%
TOTAL REVENUES	-20,000.00	-20,000.00	-10,296.00	-185.00	0.00	-9,704.00	
TOTAL EXPENSES	3,300.00	3,300.00	1,138.37	207.48	0.00	2,161.63	
8130 Ice Rink Rentals - Full Rink							

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

8130 Ice Rink Rentals - Full Rink

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-5,000.00	-5,000.00	-4,112.26	0.00	0.00	-887.74	82.2%
41 OpEx-Personnel	4,744.00	4,744.00	2,410.84	410.88	0.00	2,333.16	50.8%
42 OpEx-Op&AdminServc	25.00	25.00	5.59	1.14	0.00	19.41	22.4%
TOTAL Ice Rink Rentals - Full Rin	-231.00	-231.00	-1,695.83	412.02	0.00	1,464.83	734.1%
TOTAL REVENUES	-5,000.00	-5,000.00	-4,112.26	0.00	0.00	-887.74	
TOTAL EXPENSES	4,769.00	4,769.00	2,416.43	412.02	0.00	2,352.57	

8135 Ice Rink Rentals - Ice Party

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-6,000.00	-6,000.00	-2,390.00	-180.00	0.00	-3,610.00	39.8%
41 OpEx-Personnel	1,143.00	1,143.00	617.53	121.80	0.00	525.47	54.0%
42 OpEx-Op&AdminServc	20.00	20.00	2.06	0.42	0.00	17.94	10.3%
TOTAL Ice Rink Rentals - Ice Part	-4,837.00	-4,837.00	-1,770.41	-57.78	0.00	-3,066.59	36.6%
TOTAL REVENUES	-6,000.00	-6,000.00	-2,390.00	-180.00	0.00	-3,610.00	
TOTAL EXPENSES	1,163.00	1,163.00	619.59	122.22	0.00	543.41	

8200 Learn to Skate

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
30 OpRev-ChargeforServc	-65,000.00	-65,000.00	-58,612.50	-5,362.00	0.00	-6,387.50	90.2%
41 OpEx-Personnel	33,928.00	33,928.00	28,651.31	4,897.71	0.00	5,276.69	84.4%
42 OpEx-Op&AdminServc	1,530.00	1,530.00	1,331.53	113.50	0.00	198.47	87.0%
TOTAL Learn to Skate	-29,542.00	-29,542.00	-28,629.66	-350.79	0.00	-912.34	96.9%
TOTAL REVENUES	-65,000.00	-65,000.00	-58,612.50	-5,362.00	0.00	-6,387.50	
TOTAL EXPENSES							

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	35,458.00	35,458.00	29,982.84	5,011.21	0.00	5,475.16	
8300 Freestyle Sessions							
30 OpRev-ChargeforServc	-53,000.00	-53,000.00	-30,811.00	-4,715.00	0.00	-22,189.00	58.1%
41 OpEx-Personnel	34,503.00	34,503.00	21,649.13	4,646.94	0.00	12,853.87	62.7%
42 OpEx-Op&AdminServc	535.00	535.00	17.36	3.54	0.00	517.64	3.2%
TOTAL Freestyle Sessions	-17,962.00	-17,962.00	-9,144.51	-64.52	0.00	-8,817.49	50.9%
TOTAL REVENUES	-53,000.00	-53,000.00	-30,811.00	-4,715.00	0.00	-22,189.00	
TOTAL EXPENSES	35,038.00	35,038.00	21,666.49	4,650.48	0.00	13,371.51	
8400 Ice Ribbon Facility							
30 OpRev-ChargeforServc	-147,500.00	-147,500.00	-56,261.31	0.00	0.00	-91,238.69	38.1%
41 OpEx-Personnel	80,621.00	80,621.00	46,816.67	3,522.59	0.00	33,804.33	58.1%
42 OpEx-Op&AdminServc	5,340.00	5,340.00	83.54	41.62	0.00	5,256.46	1.6%
43 OpEx-Facility&Proper	27,500.00	27,500.00	7,430.24	349.60	0.00	20,069.76	27.0%
TOTAL Ice Ribbon Facility	-34,039.00	-34,039.00	-1,930.86	3,913.81	0.00	-32,108.14	5.7%
TOTAL REVENUES	-147,500.00	-147,500.00	-56,261.31	0.00	0.00	-91,238.69	
TOTAL EXPENSES	113,461.00	113,461.00	54,330.45	3,913.81	0.00	59,130.55	
8700 Special Events - Ice							
31 OpRev-Sponsor/Donat.	-10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

8700 Special Events - Ice ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TOTAL Special Events - Ice -10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	.0%
TOTAL REVENUES -10,000.00	-10,000.00	0.00	0.00	0.00	-10,000.00	
8800 Daycare-Ice						
30 OpRev-ChargeforServc -3,500.00	-3,500.00	-2,107.84	-249.96	0.00	-1,392.16	60.2%
41 OpEx-Personnel 8,687.00	8,687.00	5,615.88	1,083.04	0.00	3,071.12	64.6%
42 OpEx-Op&AdminServc 400.00	400.00	3.00	3.00	0.00	397.00	.8%
TOTAL Daycare-Ice 5,587.00	5,587.00	3,511.04	836.08	0.00	2,075.96	62.8%
TOTAL REVENUES -3,500.00	-3,500.00	-2,107.84	-249.96	0.00	-1,392.16	
TOTAL EXPENSES 9,087.00	9,087.00	5,618.88	1,086.04	0.00	3,468.12	
9000 General Operating						
30 OpRev-ChargeforServc -31,000.00	-31,000.00	-10,324.90	-1,207.00	0.00	-20,675.10	33.3%
32 OpRev-Merch&Concess. -4,000.00	-4,000.00	-2,083.68	-336.50	0.00	-1,916.32	52.1%
33 OpRev-Miscellaneous -20,000.00	-20,000.00	-4,235.44	-431.91	0.00	-15,764.56	21.2%
41 OpEx-Personnel 218,434.00	218,434.00	118,954.09	22,762.60	0.00	99,479.91	54.5%
42 OpEx-Op&AdminServc 8,150.00	8,150.00	6,592.04	949.13	0.00	1,557.96	80.9%
43 OpEx-Facility&Proper 866,000.00	866,000.00	441,514.39	73,649.44	0.00	424,485.61	51.0%
46 OpEx-Insurance 239,000.00	239,000.00	236,937.00	0.00	0.00	2,063.00	99.1%
51 NonOpRev-PropTaxes -1,952,386.00	-1,952,386.00	-179,968.36	-72,071.00	0.00	-1,772,417.64	9.2%
52 NonOpRev-Miscellan. -200,000.00	-200,000.00	-94,542.45	-13,321.29	0.00	-105,457.55	47.3%

JULY 2026 YTD REVENUE & EXPENSE REPORT

FOR 2026 07

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
55 CAPITAL PROJECTS	95,000.00	95,000.00	1,968.10	1,968.10	0.00	93,031.90	2.1%
60 NonOperatingExpense	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00	.0%
TOTAL General Operating	-720,802.00	-720,802.00	514,810.79	11,961.57	0.00	-1,235,612.79	-71.4%
TOTAL REVENUES	-2,207,386.00	-2,207,386.00	-291,154.83	-87,367.70	0.00	-1,916,231.17	
TOTAL EXPENSES	1,486,584.00	1,486,584.00	805,965.62	99,329.27	0.00	680,618.38	
9100 Debt Serivce							
44 OpEx-ProfessionalSer	500.00	500.00	0.00	0.00	0.00	500.00	.0%
51 NonOpRev-PropTaxes	0.00	0.00	-55,541.17	-168.44	0.00	55,541.17	100.0%
60 NonOperatingExpense	1,270,000.00	1,270,000.00	0.00	0.00	0.00	1,270,000.00	.0%
TOTAL Debt Serivce	1,270,500.00	1,270,500.00	-55,541.17	-168.44	0.00	1,326,041.17	-4.4%
TOTAL REVENUES	0.00	0.00	-55,541.17	-168.44	0.00	55,541.17	
TOTAL EXPENSES	1,270,500.00	1,270,500.00	0.00	0.00	0.00	1,270,500.00	
9200 Maintenance							
41 OpEx-Personnel	113,061.00	113,061.00	61,430.88	11,458.62	0.00	51,630.12	54.3%
42 OpEx-Op&AdminServc	6,850.00	6,850.00	1,533.04	267.01	0.00	5,316.96	22.4%
43 OpEx-Facility&Proper	16,200.00	16,200.00	7,124.42	1,111.55	0.00	9,075.58	44.0%
TOTAL Maintenance	136,111.00	136,111.00	70,088.34	12,837.18	0.00	66,022.66	51.5%
TOTAL EXPENSES	136,111.00	136,111.00	70,088.34	12,837.18	0.00	66,022.66	
GRAND TOTAL	1,038,589.00	1,038,589.00	711,344.95	229,017.28	0.00	327,244.05	68.5%

10 Year Capital Improvement Plan

472100 Building

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
General Ops	Aquatic Hall and Party Flooring									120,000	
Aquatics	Aquatic Acoustic Paneling			110,000							
Aquatics	Replace Leisure Bridge Railing		35,000								
General Ops	Axcess and Egress Equip										
General Ops	New Entrance and Exit										
General Ops	Roof Membrane Replacement				800,000						
Aquatics	Paint Lap Pool Ceiling			225,000							
Aquatics	Lap Pool Roof Soffit			60,000							
General Ops	Rubber Flooing - Ice Arena										
General Ops	Slurry Seal Parking Lot							50,000			
General Ops	Retile Showers/Restrooms										
General Ops	Upgrade Locker Room	15,000									
General Ops	Changes to Locker Rooms										
General Ops	Fitness Flooring	75,000									
Fitness	Track Resurfacing			90,000							
General Ops	Replace floor (Lobby)		30,000								
General Ops	Repaint Interior/Exterior		75,000								
	2nd Aerobic Floor										
General Ops	Restain Exterior Block						30,000				
General Ops	Replace Interior Wall Graphics										
General Ops	Renovate Lobby Millwork										
General Ops	Security CamReplace/Upgrade		40,000								
General Ops	Facility Screens Replacement										
Ice	Ice Gate and Turnstile										
Ice	Dasherboard - Ice Arena										

473100 Improvements other than building

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Aquatics	Slide Replacement/ Repair					50,000					

Aquatics	Aquatic Play Feature										
Aquatics	Replaster Outdoor Pool							75,000			
Aquatics	Replaster Hot Tub				10,000					10,000	
Aquatics	Outdoor Shade Structures			50,000							
General Ops	Overlay Parking Lot		250,000								

474100 Office Furniture & Equipment

General Ops	Furniture	5,000									
General Ops	Copier					20,000					
General Ops	Color Plotter										

474500 Machinery & Equipment

Ice	Compressors - Ice Rink/Ribbon	10,000	55,000								
Aquatics	UV Filter System			40,000							
Ice	Water Heater - Ice Rink	30,000									
Aquatics	Pool filter system	315,000									
General Ops	Hot Water Boiler										
Aquatics	Pool Boilers	65,000	65,000								
General Ops	Replace Roof Top Units - 5		100,000			100,000			100,000		
Aquatics	Replace Leisure Pool Air Handlers										
General Ops	Storage Sheds										
Ice	Zamboni					175,000					

474550 Recreation Equipment

Aquatics	Lane Lines		20,000								
Aquatics	Replace Water Play Features										
Aquatics	Natatorium Sound System			50,000							
Fitness	Cardio - Bikes				200,000					200,000	
Fitness	Cardio - Ellipticals		170,000					175,000			
Fitness	Cardio - Treadmills					200,000					200,000
Fitness	Cardio - Other			100,000					100,000		
Fitness	Weight machines - cable	100,000					150,000				

Fitness	TRX Equipment/Free Weights	50,000									
General Ops	Trailer										
Ice	Scoreboard - Hockey		20,000								
Aquatics	Starting Blocks for Lap Pool										
Aquatics	ADA Access Ramp for Leisure										
Aquatics	Diving Board Stands				36,000						
Aquatics	Diving Boards							20,000			
	474600 Automobiles										
Maintenance	Maintenance Truck		50,000								
General Ops	Facility Staff Vehicle										
	TOTALS	**665,000**	**910,000**	**725,000**	**1,046,000**	**545,000**	**180,000**	**320,000**	**200,000**	**330,000**	**200,000**

Proposed Facility Repairs and Upgrades

*Restrooms on Second Floor

*Locker Room Renovations

*Entry Vestibule

*Renovate Bouldering Cave

*Pool Improvements

*New Team Locker Rooms