HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
September 30, 2026

	2026-2027 BUDGET	2026-2027 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
REVENUES				
General Revenues				
Beginning Fund Balance	$ 111,200.00		0.0%	
Pool Receipts	30,000.00	18,787.55	62.6%	
Interest	5,000.00	1,472.80	29.5%	
Donations	500.00	930.00	0.0%	
Miscellaneous Income	6,000.00	1,931.38	32.2%	Harney Electric In Lieu of Taxes
Current Year Taxes	135,000.00	-	0.0%	
Prior Year Taxes	7,445.00	4,041.59	54.3%	
General Revenues	**295,145.00**	**27,163.32**		
Special Activities Sports				
Revenues Sports Activites	6,000.00	3,395.28	56.6%	
Special Activites Sports	**6,000.00**	**3,395.28**		
TOTAL REVENUES	**$ 301,145.00**	**$ 30,558.60**	**10.1%**	**-6.52%**
EXPENSES				
Personal Services				
Administration payroll	48,470.00	11,900.01	24.6%	
Payroll taxes	10,000.00	3,306.48	33.1%	
PERS	16,000.00	4,003.43	25.0%	
Workers compensation	2,500.00	1,561.45	62.5%	
Total personal services	**76,970.00**	**20,771.37**	**27.0%**	
Materials & Services				
Materials & Supplies	4,000.00	89.11	2.2%	
Dues & Fees	5,780.00	4,269.94	73.9%	
Election Costs	2,850.00	-	0.0%	
Audit	13,500.00	7,000.00	51.9%	
Telephone/Utilities	6,000.00	550.50	9.2%	
Travel	800.00	363.96	45.5%	
Contracted Clerk Services	7,200.00	1,800.00	25.0%	
Sports Activities/Special Activities	6,000.00	186.21	3.1%	
Scholarships	2,075.00	445.00	21.4%	
Groundskeeper contract	2,500.00	-	0.0%	
Total Contracted Services	***50,705.00***	***14,704.72***	**29.0%**	
Pool Personnel Services				
Pool Staff & Manager	50,000.00	26,460.75	52.9%	
Total Pool Personnel	***50,000.00***	***26,460.75***	***52.9%***	
Pool Materials & Services				
Materials & Supplies	12,000.00	2,826.28	23.6%	
Utilities	16,900.00	13,192.04	78.1%	
Chemicals	11,000.00	6,980.38	63.5%	
Insurance	17,170.00	-	0.0%	
Repairs & Maintenance	10,000.00	3,433.38	34.3%	
License & Fees	2,500.00	710.26	28.4%	
Training	1,500.00	-	0.0%	
Total Operating Expenses	***71,070.00***	***27,142.34***	***38.2%***	
Transfers Out				
Transfer to Building Fund	4,000.00	-	0.0%	
Transfer to Equpment Fund	4,000.00	-	0.0%	
Transfer to other funds	8,400.00	-	0.0%	
Total Transfers Out	***16,400.00***	***-***	***0.0%***	
TOTAL EXPENSES	**265,145.00**	**89,079.18**	**33.60%**	**-16.93%**
NET INCOME (LOSS)	***36,000.00***	***(58,520.58)***		
YTD BUDGET BENCHMARK			***16.67%***	

HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
September 30, 2026

	2026-2027 BUDGET	2026-2027 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Special Revenue				
Hendricks Beginning Fund Balance	$ 55,000.00		0.0%	
Hendricks Income	9,300.00	1,627.12	17.5%	
Football Beginning Fund Balance	3,500.00		0.0%	
Football Donations and Fees	4,500.00	2,580.00	57.3%	
Clinic Grant Income	10,000.00	-	0.0%	
Swim Team Beginning Fund Balance	8,000.00		0.0%	
Swim Team Income	15,600.00	7,983.00	51.2%	
Tennis Refurb Grants and transfers	15,000.00	-	0.0%	
Special Revenues	**120,900.00**	**12,190.12**	**10.1%**	
TOTAL REVENUES	**$ 120,900.00**	**$ 12,190.12**	**10.1%**	**-6.58%**
EXPENSES				
Hendricks				
Materials & Supplies	20,650.00	250.00	1.2%	
Capital Outlay	20,650.00	-	0.0%	
Contracted Services	20,000.00	-	0.0%	
Transfers Out	3,000.00	-	0.0%	
Total Hendricks	***64,300.00***	***250.00***	**0.4%**	
Football				
Materials & Supplies	8,000.00	587.50	7.3%	
Total Football	***8,000.00***	***587.50***	**7.3%**	
Clinic Grant				
Materials & Supplies	5,000.00	-	0.0%	
Capital Outlay	5,000.00	-	0.0%	
Total Clinic Grant	***10,000.00***	***-***	**0.0%**	
Swim Team				
Dues and Fees	5,000.00	1,909.00	38%	
Contracted Services	5,000.00	1,758.60	35%	
Material and Supplies	10,600.00	5,299.32	50%	
Rent	3,000.00	3,010.00	100%	
Total Swim Team	***23,600.00***	***11,976.92***	**50.7%**	
Tennis Refurb Grant				
Capital Outlay	15,000.00	-	-	
Total Tennis Refurb Grant	***15,000.00***	***-***	-	
TOTAL EXPENSES	**120,900.00**	**12,814.42**	**10.6%**	**6.07%**
NET INCOME (LOSS)	***-***	***(624.30)***		
YTD BUDGET BENCHMARK			***16.67%***	

HIGH DESERT PARKS AND RECREATION
CAPITAL FUNDS
FOR THE PERIOD ENDED
September 30, 2026

	2026-2027 BUDGET	2026-2027 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	$ 16,300.00		0.0%	
Interest	200.00	132.13	66.1%	
Donations		2,000.00	0.0%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	**20,500.00**	**2,132.13**	**10.4%**	
Building fund				
Beginning Fund Balance	$ 28,000.00		0.0%	
Interest	700.00	280.51	40.1%	
Transfer In	4,000.00	-	0.0%	
Building fund	**32,700.00**	**280.51**	**0.9%**	
Pool Replacement				
Grants	33,600.00	34,400.00	0.0%	
Transfer in	8,400.00	-	0.0%	
Pool Replacement	**42,000.00**	**34,400.00**	**-**	
TOTAL REVENUES	**$ 95,200.00**	**$ 36,812.64**	**38.7%**	**22.00%**
EXPENSES				
Equipment Reserve				
Materials & Supplies	6,000.00	-	0.0%	
Capital Outlay	14,500.00	7,683.34	53.0%	
Total Equipment Reserve	**20,500.00**	**7,683.34**	**37.5%**	
Building Fund				
Materials & Supplies	6,000.00	-	0.0%	
Capital Outlay	26,700.00	-	0.0%	
Total Building Fund	***32,700.00***	**-**	**0.0%**	
Pool Renovation Fund				
Capital Outlay	42,000.00	13,330.90	31.7%	
Total Pool Replacement Fund	***42,000.00***	***13,330.90***	**31.7%**	
TOTAL EXPENSES	**95,200.00**	**21,014.24**	**22.1%**	**-5.41%**
NET INCOME (LOSS)	**-**	***15,798.40***		
YTD BUDGET BENCHMARK			***16.67%***	

High Desert Parks & Rec
Balance Sheet Prev Year Comparison
As of September 30, 2026

	Sep 30, 26	Sep 30, 25	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
HC-1020 Health Clinic Cash	11,960.00	11,960.00	0.00	0.0%
C-1010p · Cash Pool Replacement Fund	18,161.80	19,615.87	-1,454.07	-7.4%
C-1020 · Cash - Capital Projects	-16,798.67	-4,242.63	-12,556.04	-296.0%
C-1020b · Cash Building Fund	-21,393.02	-25,393.02	4,000.00	15.8%
F-1020 · Football Cash	7,813.32	7,813.32	0.00	0.0%
G-1020 · General-Checking US Bank	-9,044.09	79,141.76	-88,185.85	-111.4%
S-1025 · Cash- US Bank - Hendricks	59,984.94	59,984.94	0.00	0.0%
ST-1020 · Swim Team Cash	4,544.76	7,149.76	-2,605.00	-36.4%
TE-1020 · Tennis Grant Cash	-52,102.50	-52,102.50	0.00	0.0%
TS-1020 · Travel Soccer Cash	784.12	784.12	0.00	0.0%
Total 1020 · checking	3,910.66	104,711.62	-100,800.96	-96.3%
1035 · LGIP				
C-1035b · Building Fund LGIP	54,725.48	53,749.57	975.91	1.8%
C-1035e · Equipment Fund LGIP	21,748.54	21,248.81	499.73	2.4%
G-1035 · General Fund LGIP	106,149.32	28,795.45	77,353.87	268.6%
Total 1035 · LGIP	182,623.34	103,793.83	78,829.51	76.0%
Total Checking/Savings	186,534.00	208,505.45	-21,971.45	-10.5%
Accounts Receivable				
G-1040 · Gen-Property Taxes Recvble	47,182.00	47,182.00	0.00	0.0%
Total Accounts Receivable	47,182.00	47,182.00	0.00	0.0%
Total Current Assets	233,716.00	255,687.45	-21,971.45	-8.6%
Other Assets				
G-1400 · Right-of-Use Asset	8,441.00	8,441.00	0.00	0.0%
G-1410 · Accumulated Amortization	-5,542.00	-5,542.00	0.00	0.0%
Total Other Assets	2,899.00	2,899.00	0.00	0.0%
TOTAL ASSETS	**236,615.00**	**258,586.45**	**-21,971.45**	**-8.5%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
G-2050 · Gen- Accounts Payable	8,486.00	8,486.00	0.00	0.0%
Total Accounts Payable	8,486.00	8,486.00	0.00	0.0%
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	-180.61	1,040.04	-1,220.65	-117.4%
2052 · State-P/R Liability				
2053 · SUTA Payable	360.63	502.05	-141.42	-28.2%
2054 · Worker Comp Payable	37.31	60.24	-22.93	-38.1%
2052 · State-P/R Liability - Other	263.00	679.00	-416.00	-61.3%
Total 2052 · State-P/R Liability	660.94	1,241.29	-580.35	-46.8%
2056 · - PERS	3,663.93	3,536.44	127.49	3.6%
2057 · OR Transit Tax Liability	40.08	55.83	-15.75	-28.2%
2059 · Accrued Wages & P/R Taxes - Other	6,780.00	6,780.00	0.00	0.0%
Total 2059 · Accrued Wages & P/R Taxes	10,964.34	12,653.60	-1,689.26	-13.4%
2110 · Direct Deposit Liabilities	0.78	0.78	0.00	0.0%
G-2060 · Deferred Revenue	46,431.00	46,431.00	0.00	0.0%
G-2600 · Right-of-Use Liability	2,899.00	2,899.00	0.00	0.0%
Total Other Current Liabilities	60,295.12	61,984.38	-1,689.26	-2.7%
Total Current Liabilities	68,781.12	70,470.38	-1,689.26	-2.4%
Total Liabilities	68,781.12	70,470.38	-1,689.26	-2.4%
Equity				
3900 · Fund Balance	-109,366.51	-101,081.63	-8,284.88	-8.2%
C-3900B · Building Fund Balance	23,491.19	23,491.19	0.00	0.0%
C-3900e · Fund Balance Equipment	16,257.81	16,257.81	0.00	0.0%
C-3900p · Fund Balance Pool Replacement F	36,795.00	36,795.00	0.00	0.0%
F-3900 · Football Begining Fund Balance	5,912.43	5,912.43	0.00	0.0%
G-3030 · General Fund Balance	170,571.44	170,571.44	0.00	0.0%
HC-3900 · Health Clinic Grant BFB	11,960.00	11,960.00	0.00	0.0%
S-3900H · Hendricks fund balance	50,652.00	50,652.00	0.00	0.0%
ST-3900 · Swim Team BFB	4,907.00	4,907.00	0.00	0.0%
Net Income	-43,346.48	-31,349.17	-11,997.31	-38.3%
Total Equity	167,833.88	188,116.07	-20,282.19	-10.8%
TOTAL LIABILITIES & EQUITY	**236,615.00**	**258,586.45**	**-21,971.45**	**-8.5%**

High Desert Parks & Rec
Profit & Loss Prev Year Comparison
July through September 2026

	Jul - Sep 26	Jul - Sep 25	$ Change	% Change
Ordinary Income/Expense				
Income				
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	280.51	142.10	138.41	97.4%
C-4010e · Capital Interest-Equipment	132.13	45.86	86.27	188.1%
Total C-4010 · Capital Interest Income	412.64	187.96	224.68	119.5%
C-4013e · Misc Equipment Income	2,000.00	0.00	2,000.00	100.0%
F-4100 · Football Donations & Fees	2,580.00	1,900.00	680.00	35.8%
G-4010 · Pool Receipts	18,787.55	25,433.41	-6,645.86	-26.1%
G-4011 · Donations and Memorials	930.00	0.00	930.00	100.0%
G-4020 · Gen - Interest on Investments	1,472.80	977.24	495.56	50.7%
G-4040 · Misc. Income - General	1,931.38	2,040.00	-108.62	-5.3%
G-4070 · Prior Year- Taxes - General	4,041.59	2,476.11	1,565.48	63.2%
G-4080 · Sports Activities -Revenue	3,395.28	3,254.50	140.78	4.3%
R-4012 · Pool Renovation Income	34,400.00	0.00	34,400.00	100.0%
S-4200 · Income from Hendricks Invest	1,627.12	9,533.79	-7,906.67	-82.9%
ST-4011 · Swim Team Donations/Fundraisers	2,415.00	6,699.00	-4,284.00	-64.0%
ST-4030 · Swim Team Splash Fees	3,802.00	2,732.25	1,069.75	39.2%
ST-4100 · Swim Team Registration	1,766.00	0.00	1,766.00	100.0%
TE-4011 · Tennis Grant Income	0.00	54,344.00	-54,344.00	-100.0%
Total Income	79,561.36	109,578.26	-30,016.90	-27.4%
Gross Profit	79,561.36	109,578.26	-30,016.90	-27.4%
Expense				
66900 · Reconciliation Discrepancies	0.00	376.17	-376.17	-100.0%
C-5011 · Equipment Expense	7,683.34	855.80	6,827.54	797.8%
F-5100 · Football Materials and Supplies	587.50	2,316.94	-1,729.44	-74.6%
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	3,306.48	4,799.82	-1,493.34	-31.1%
G-5014 · Manager Salary	11,900.01	11,600.01	300.00	2.6%
Total G-5010 · Admin - Wages	15,206.49	16,399.83	-1,193.34	-7.3%
G-5015 · Contracted Clerk Services	0.00	1,071.45	-1,071.45	-100.0%
G-5016 · PERS	4,003.43	3,620.64	382.79	10.6%
G-5210 · Materials & Supplies- Admin	89.11	409.81	-320.70	-78.3%
G-5212 · Audit	7,000.00	6,500.00	500.00	7.7%
G-5216 · Telephone/Utilities	550.50	2,840.76	-2,290.26	-80.6%
G-5217 · Travel	363.96	0.00	363.96	100.0%
G-5221 · Bank Charges	1,270.94	54.00	1,216.94	2,253.6%
G-5225 · Dues & Memberships	2,894.00	383.29	2,510.71	655.0%
G-5230 · Professional Services-Admin	1,800.00	1,800.00	0.00	0.0%
G-5235 · Scholarship Expense	445.00	70.00	375.00	535.7%
G-6010 · Pool Staff	26,460.75	44,183.44	-17,722.69	-40.1%
G-6014 · Payroll Taxes -Swim Pool				
G-6016 · Payroll taxes- W.Comp	1,561.45	497.14	1,064.31	214.1%
G-6017 · Payroll Taxes - Swim Employer	0.00	0.00	0.00	0.0%
Total G-6014 · Payroll Taxes -Swim Pool	1,561.45	497.14	1,064.31	214.1%
G-6210 · Materials & Supplies	2,826.28	4,968.09	-2,141.81	-43.1%
G-6211 · Utilities	13,192.04	7,991.40	5,200.64	65.1%
G-6214 · Chemicals	6,980.38	6,480.00	500.38	7.7%
G-6216 · Repairs & Maint	3,433.38	1,373.48	2,059.90	150.0%
G-6220 · Licenses & Fees	710.26	529.85	180.41	34.1%
G-6560 · Payroll Expenses	105.00	21.11	83.89	397.4%
G-6610 · Sports Activities	186.21	88.98	97.23	109.3%
R-5210 · Pool Renovation Project	13,330.90	0.00	13,330.90	100.0%
S-5220 · Hendricks Y/F Materials and Sup	250.00	0.00	250.00	100.0%
S-5610 · Hendricks Y/F Capital Outlay	0.00	7,025.00	-7,025.00	-100.0%
ST-5016 · Swim Team Payroll	1,758.60	0.00	1,758.60	100.0%
ST-5210 · Materials & Supplies Swim Team	5,299.32	5,925.22	-625.90	-10.6%
ST-5225 · Swim Team Dues & Fees	1,909.00	387.03	1,521.97	393.2%
ST-5250 · Swim Team Rent	3,010.00	0.00	3,010.00	100.0%
TE-6216 · Tennis Grant R/M	0.00	24,758.00	-24,758.00	-100.0%
Total Expense	122,907.84	140,927.43	-18,019.59	-12.8%
Net Ordinary Income	-43,346.48	-31,349.17	-11,997.31	-38.3%
Net Income	**-43,346.48**	**-31,349.17**	**-11,997.31**	**-38.3%**

High Desert Parks & Rec
Transactions by Account
As of September 30, 2026

Type	Date	Num	Name	Memo	Split	Amount
Check	09/01/2026				G-6220 · Licenses & Fees	146.81
Check	09/03/2026	18798	Oregon Equipment Service Corp		R-5210 · Pool Renovation Project	1,266.90
Check	09/03/2026	18796	City of Burns	Acct# 547901 Acct 549401	G-6211 · Utilities	132.77
Check	09/03/2026	18797	Parr Lumber		G-6210 · Materials & Supplies	154.50
Check	09/03/2026	18799	High Desert Park and Recreation		ST-5250 · Swim Team Rent	3,010.00
Check	09/03/2026	18800	Foster Facilities		ST-5225 · Swim Team Dues & Fees	500.00
Check	09/03/2026	18801	C & B Sanitary	Acct 10077	G-5216 · Telephone/Utilities	103.50
Check	09/03/2026	18802	Oregon Trail Electric Cooperative		-SPLIT-	142.93
Check	09/03/2026	18803	US Bank CC		-SPLIT-	2,143.65
Check	09/03/2026	18804	John Deere Financial	Acct # 58100-35905	-SPLIT-	139.89
Check	09/11/2026		Clover App	Clover fee	G-6220 · Licenses & Fees	41.90
Check	09/15/2026				G-5221 · Bank Charges	35.95
Liability Check	09/15/2026	ACH	Oregon Dept of Revenue	0290495-5	2052 · State-P/R Liability	873.00
Liability Check	09/15/2026	ACH	USNB	93-0575590	-SPLIT-	2,483.50
Check	09/17/2026	18805	Oregon Data Systems		C-5011 · Equipment Expense	1,077.36
Check	09/21/2026	18806	Chelsea Sceirine		G-4080 · Sports Activities -Revenue	70.00
Check	09/21/2026	18807	Alan's Repair Shop		ST-5210 · Materials & Supplies Swim Team	80.00
Check	09/21/2026	18808	Oster Professional Group	August 2026	G-5230 · Professional Services-Admin	600.00
Check	09/21/2026	18809	Ed Staub & Sons	Account # 125807	-SPLIT-	1,136.32
Check	09/21/2026	18810	Saif		G-6016 · Payroll taxes- W.Comp	445.39
Check	09/21/2026	18811	MIWAVE		G-5216 · Telephone/Utilities	120.00
Check	09/21/2026	18812	Hines Middle School Football		F-5100 · Football Materials and Supplies	25.00
Check	09/21/2026	18813	Zwygart John & Associates, CPA'S PLLC		G-5212 · Audit	7,000.00
Check	09/21/2026	18814	Kenyon Enterprises		-SPLIT-	744.80
Paycheck	09/21/2026	18815	Riess, Zachary		-SPLIT-	7.77
Paycheck	09/21/2026	18816	Nonnenmacher, Kathleen A		-SPLIT-	51.65
Paycheck	09/21/2026	18817	Riess, Benjamin		-SPLIT-	36.83
Check	09/23/2026	18818	John Deere Financial	Acct # 58100-35905	G-6216 · Repairs & Maint	49.95
Liability Check	09/29/2026		QuickBooks Payroll Service	Created by Payroll Service on 09/21/2026	-SPLIT-	3,145.19
Check	09/30/2026		Clover App	Clover fee	G-6220 · Licenses & Fees	41.90
Paycheck	09/30/2026	DD1060	Branstetter, Brandy M	Direct Deposit	-SPLIT-	0.00
TOTAL						**25,807.46**