

**HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
August 30, 2024**

	2024-2025 BUDGET	2024-2025 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
REVENUES				
<i>General Revenues</i>				
Beginning Fund Balance	\$ 130,000.00	\$ -	0.0%	
Pool Receipts	26,000.00	16,643.93	64.0%	
Interest	3,000.00	879.21	29.3%	
Donations	500.00	-	0.0%	
Miscellaneous Income	2,000.00	2,955.59	147.8%	
Current Year Taxes	126,000.00	-	0.0%	
Prior Year Taxes	6,000.00	1,227.71	20.5%	
General Revenues	293,500.00	21,706.44		
<i>Special Activities Sports</i>				
Revenues Sports Activites	10,000.00	951.96	9.5%	
Special Activites Sports	10,000.00	951.96		
TOTAL REVENUES	\$ 303,500.00	\$ 22,658.40	7.5%	-9.20%
EXPENSES				
<i>Personal Services</i>				
Administration payroll	47,000.00	6,933.34	14.8%	
Payroll taxes	10,800.00	3,246.24	30.1%	
PERS	13,600.00	2,224.88	16.4%	
Workers compensation	2,500.00	6.77	0.3%	
Total personal services	73,900.00	12,411.23	16.8%	
<i>Materials & Services</i>				
Materials & Supplies	4,000.00	124.25	3.1%	
Dues & Fees	3,500.00	843.90	24.1%	
Election Costs	400.00	-	0.0%	
Audit	20,000.00	-	0.0%	
Telephone/Utilities	5,500.00	1,490.00	27.1%	
Travel	800.00	-	0.0%	
Contracted Clerk Services	8,400.00	1,200.00	14.3%	
Rent	2,250.00	970.00	43.1%	
Sports Activities	4,000.00	-	0.0%	
Scholarships	2,075.00	-	0.0%	
Groundskeeper contract	5,000.00	833.33	16.7%	
Total Contracted Services	55,925.00	5,461.48	9.8%	
<i>Pool Personnel Services</i>				
Pool Staff & Manager	56,000.00	29,962.80	53.5%	
Total Pool Personnel	56,000.00	29,962.80	53.5%	
<i>Pool Materials & Services</i>				
Materials & Supplies	13,000.00	4,350.28	33.5%	
Utilities	16,900.00	1,996.23	11.8%	
Chemicals	16,000.00	6,087.32	38.0%	
Insurance	10,500.00	-	0.0%	
Repairs & Maintenance	4,000.00	7,433.91	185.8%	
License & Fees	1,200.00	381.76	31.8%	
Training	2,000.00	-	0.0%	
Total Operating Expenses	63,600.00	20,249.50	31.8%	
<i>Transfers Out</i>				
Transfer to Building Fund	4,000.00	-	0.0%	
Transfer to Equipment Fund	4,000.00	-	0.0%	
Total Transfers Out	8,000.00	-	0.0%	
TOTAL EXPENSES	257,425.00	68,085.01	26.45%	-9.78%
NET INCOME (LOSS)	46,075.00	(45,426.61)		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
August 30, 2024**

	2024-2025 BUDGET	2024-2025 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Special Revenue				
Hendricks Beginning Fund Balance	\$ 52,000.00	\$ -	0.0%	
Hendricks Income	5,000.00	8,935.23	178.7%	
Football Beginning Fund Balance	200.00	\$ -	0.0%	
Football Donations and Fees	5,500.00	3,234.00	58.8%	
Clinic Grant Income	15,000.00	-	0.0%	
Swim Team Income	16,935.00	5,500.09	32.5%	
Safely Grant	150,000.00	-	0.0%	
Tennis Refurb Grant	80,000.00	-	0.0%	
Special Revenues	324,635.00	17,669.32	5.4%	
TOTAL REVENUES	\$ 324,635.00	\$ 17,669.32	5.4%	-11.22%
EXPENSES				
Hendricks				
Materials & Supplies	20,500.00	-	0.0%	
Capital Outlay	20,500.00	-	0.0%	
Grant Match	16,000.00	-	0.0%	
Total Hendricks	57,000.00	-	0.0%	
Football				
Materials & Supplies	5,700.00	-	0.0%	
Total Football	5,700.00	-	0.0%	
Clinic Grant				
Repairs & Maintenance	7,500.00	-	0.0%	
Capital Outlay	7,500.00	-	0.0%	
Total Clinic Grant	15,000.00	-	0.0%	
Swim Team				
Dues and Fees	2,050.00	744.00	36%	
Contracted Services	3,500.00	2,596.60	74%	
Per Diem	3,600.00	-	0%	
Material and Supplies	2,200.00	3,751.14	171%	
Rent	3,290.00	-	0%	
Flower Fundraiser	2,295.00	-	0%	
Total Swim Team	16,935.00	7,091.74	41.9%	
Safely Grant				
Materials & Supplies	58,800.00	-	-	
Capital Outlay	50,000.00	-	-	
Admin	35,700.00	-	-	
Pool Manager	5,500.00	-	-	
Total Safely Grant	150,000.00	-	-	
Tennis Refurb Grant				
Materials & Supplies	10,000.00	-	-	
Capital Outlay	70,000.00	-	-	
Total Tennis Refurb Grant	80,000.00	-	-	
TOTAL EXPENSES	324,635.00	7,091.74	2.2%	14.48%
NET INCOME (LOSS)	-	10,577.58		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
CAPITAL FUNDS
FOR THE PERIOD ENDED
August 30, 2024**

	2024-2025 BUDGET	2024-2025 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	\$ 10,000.00	\$ -	0.0%	
Interest	200.00	29.81	14.9%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	14,200.00	29.81	0.2%	
Building fund				
Beginning Fund Balance	\$ 15,000.00	\$ -	0.0%	
Interest	800.00	125.16	15.6%	
Transfer In	4,000.00	-	0.0%	
Building fund	19,800.00	125.16	0.6%	
Pool Replacement				
Donations	-	-	0.0%	
Grants	100,000.00	67,096.38	0.0%	
Pool Replacement	100,000.00	67,096.38	-	
TOTAL REVENUES	\$ 134,000.00	\$ 67,251.35	50.2%	33.52%
EXPENSES				
Equipment Reserve				
Materials & Supplies	3,000.00	3,210.33	107.0%	
Capital Outlay	11,200.00	-	0.0%	
Total Equipment Reserve	14,200.00	3,210.33	22.6%	
Building Fund				
Materials & Supplies	5,000.00	-	0.0%	
Capital Outlay	14,800.00	-	0.0%	
Total Building Fund	19,800.00	-	0.0%	
Pool Renovation Fund				
Capital Outlay	100,000.00	88,210.08	88.2%	
Total Pool Replacement Fund	100,000.00	88,210.08	88.2%	
TOTAL EXPENSES	134,000.00	91,420.41	68.2%	-51.56%
NET INCOME (LOSS)	-	(24,169.06)		
YTD BUDGET BENCHMARK			16.67%	

High Desert Parks & Rec Balance Sheet

As of August 31, 2024

	Aug 31, 24	Aug 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
C-1010p · Cash Pool Replacement Fund	89,762.00	89,762.00	0.00	0.0%
C-1020 · Cash - Capital Projects	-12,721.69	-16,721.69	4,000.00	23.9%
C-1020b · Cash Building Fund	-27,329.19	-29,075.93	1,746.74	6.0%
F-1020 · Football Cash	8,398.75	8,216.75	182.00	2.2%
G-1010 · Cash On Hand	-195.79	-195.79	0.00	0.0%
G-1020 · General-Checking US Bank	85,719.57	-95,208.17	180,927.74	190.0%
S-1025 · Cash- US Bank - Hendricks	46,441.95	48,033.87	-1,591.92	-3.3%
YB-1020 · Youth Baseball Checking	-600.40	2,339.91	-2,940.31	-125.7%
Total 1020 · checking	189,475.20	7,150.95	182,324.25	2,549.7%
1035 · LGIP				
C-1035b · Building Fund LGIP	53,009.37	51,477.74	1,531.63	3.0%
C-1035e · Equipment Fund LGIP	21,009.92	20,727.70	282.22	1.4%
G-1035 · General Fund LGIP	42,579.33	247,235.85	-204,656.52	-82.8%
Total 1035 · LGIP	116,598.62	319,441.29	-202,842.67	-63.5%
Total Checking/Savings	306,073.82	326,592.24	-20,518.42	-6.3%
Accounts Receivable				
G-1040 · Gen-Property Taxes Recvble	12,690.00	12,690.00	0.00	0.0%
Total Accounts Receivable	12,690.00	12,690.00	0.00	0.0%
Total Current Assets	318,763.82	339,282.24	-20,518.42	-6.1%
TOTAL ASSETS	318,763.82	339,282.24	-20,518.42	-6.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	2,714.01	4,724.17	-2,010.16	-42.6%
2052 · State-P/R Liability				
2053 · SUTA Payable	339.27	346.68	-7.41	-2.1%
2054 · Worker Comp Payable	45.00	68.28	-23.28	-34.1%
2052 · State-P/R Liability - Other	1,194.00	1,446.00	-252.00	-17.4%
Total 2052 · State-P/R Liability	1,578.27	1,860.96	-282.69	-15.2%
2056 · - PERS	1,019.47	789.31	230.16	29.2%
2057 · OR Transit Tax Liability	37.72	49.56	-11.84	-23.9%
Total 2059 · Accrued Wages & P/R Taxes	5,349.47	7,424.00	-2,074.53	-27.9%
2110 · Direct Deposit Liabilities	-2,727.68	0.00	-2,727.68	-100.0%
G-2060 · Deferred Revenue	11,008.00	11,008.00	0.00	0.0%
Total Other Current Liabilities	13,629.79	18,432.00	-4,802.21	-26.1%
Total Current Liabilities	13,629.79	18,432.00	-4,802.21	-26.1%
Total Liabilities	13,629.79	18,432.00	-4,802.21	-26.1%
Equity				
3900 · Fund Balance	146,179.06	137,178.32	9,000.74	6.6%
A-2070b · Skatepark Fund Balance	519.44	519.44	0.00	0.0%
C-3900B · Building Fund Balance	15,655.19	15,655.19	0.00	0.0%
C-3900e · Fund Balance Equipment	2,289.81	2,289.81	0.00	0.0%
C-3900p · Fund Balance Pool Replacement F	633.00	633.00	0.00	0.0%
F-3900 · Football Begining Fund Balance	5,039.43	5,039.43	0.00	0.0%
G-3030 · General Fund Balance	131,671.63	131,671.63	0.00	0.0%
S-3900H · Hendricks fund balance	62,164.56	62,164.56	0.00	0.0%
Net Income	-59,018.09	-34,301.14	-24,716.95	-72.1%
Total Equity	305,134.03	320,850.24	-15,716.21	-4.9%
TOTAL LIABILITIES & EQUITY	318,763.82	339,282.24	-20,518.42	-6.1%

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

July through August 2024

	Jul - Aug 24	Jul - Aug 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	125.16	306.42	-181.26	-59.2%
C-4010e · Capital Interest-Equipment	29.81	54.79	-24.98	-45.6%
Total C-4010 · Capital Interest Income	154.97	361.21	-206.24	-57.1%
F-4100 · Football Donations & Fees	3,234.00	2,920.00	314.00	10.8%
G-4010 · Pool Receipts	16,643.93	26,207.97	-9,564.04	-36.5%
G-4020 · Gen - Interest on Investments	879.21	2,038.15	-1,158.94	-56.9%
G-4040 · Misc. Income - General	2,955.59	0.00	2,955.59	100.0%
G-4070 · Prior Year- Taxes - General	1,227.71	2,125.04	-897.33	-42.2%
G-4075 · Heavy Equipment Rental Tax	0.00	49.34	-49.34	-100.0%
G-4080 · Sports Activities -Revenue	951.96	2,742.00	-1,790.04	-65.3%
R-4012 · Pool Renovation Income	67,096.38	0.00	67,096.38	100.0%
S-4200 · Income from Hendricks Invest	8,935.23	2,809.68	6,125.55	218.0%
ST-4011 · Swim Team Donations/Fundraisers	5,500.09	0.00	5,500.09	100.0%
Total Income	107,579.07	39,253.39	68,325.68	174.1%
Gross Profit	107,579.07	39,253.39	68,325.68	174.1%
Expense				
C-5010b · Building Fund	0.00	0.00	0.00	0.0%
C-5011 · Equipment Expense	3,210.33	0.00	3,210.33	100.0%
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	3,246.24	4,169.49	-923.25	-22.1%
G-5014 · Manager Salary	6,933.34	6,933.34	0.00	0.0%
Total G-5010 · Admin - Wages	10,179.58	11,102.83	-923.25	-8.3%
G-5015 · Contracted Clerk Services	833.33	1,666.66	-833.33	-50.0%
G-5016 · PERS	2,224.88	1,994.72	230.16	11.5%
G-5210 · Materials & Supplies- Admin	124.25	655.97	-531.72	-81.1%
G-5211 · Election Costs	0.00	360.00	-360.00	-100.0%
G-5216 · Telephone/Utilities	1,490.00	1,339.68	150.32	11.2%
G-5217 · Travel	0.00	154.23	-154.23	-100.0%
G-5220 · Rent	970.00	900.00	70.00	7.8%
G-5221 · Bank Charges	35.90	33.95	1.95	5.7%
G-5230 · Professional Services-Admin	1,200.00	1,200.00	0.00	0.0%
G-6010 · Pool Staff	29,962.80	41,702.97	-11,740.17	-28.2%
G-6014 · Payroll Taxes -Swim Pool				
G-6016 · Payroll taxes- W.Comp	6.77	502.17	-495.40	-98.7%
G-6017 · Payroll Taxes - Swim Employer	0.00	5.84	-5.84	-100.0%
Total G-6014 · Payroll Taxes -Swim Pool	6.77	508.01	-501.24	-98.7%
G-6210 · Materials & Supplies	4,350.28	5,346.45	-996.17	-18.6%
G-6211 · Utilities	1,996.23	3,791.00	-1,794.77	-47.3%
G-6214 · Chemicals	6,087.32	243.96	5,843.36	2,395.2%
G-6216 · Repairs & Maint	7,433.91	779.84	6,654.07	853.3%
G-6220 · Licenses & Fees	381.76	47.61	334.15	701.9%
G-6560 · Payroll Expenses	808.00	891.98	-83.98	-9.4%
G-6610 · Sports Activities	0.00	834.67	-834.67	-100.0%
g-6611 · Sports Activities - Payroll	0.00	0.00	0.00	0.0%
R-5210 · Pool Renovation Project	88,210.08	0.00	88,210.08	100.0%
ST-5015 · Contracted Services	2,596.60	0.00	2,596.60	100.0%
ST-5210 · Materials & Supplies Swim Team	3,751.14	0.00	3,751.14	100.0%
ST-5225 · Swim Team Dues & Fees	744.00	0.00	744.00	100.0%
Total Expense	166,597.16	73,554.53	93,042.63	126.5%
Net Ordinary Income	-59,018.09	-34,301.14	-24,716.95	-72.1%
Net Income	-59,018.09	-34,301.14	-24,716.95	-72.1%

High Desert Parks & Rec

Check Detail

September 1 - 28, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Liability Check		09/13/2024	USNB	G-1020 · General-Checking US Ba...		-3,801.96
				2051 · Fed P/R Liability	-465.00	465.00
				2051 · Fed P/R Liability	-316.25	316.25
				2051 · Fed P/R Liability	-316.25	316.25
				2051 · Fed P/R Liability	-1,352.23	1,352.23
				2051 · Fed P/R Liability	-1,352.23	1,352.23
TOTAL					-3,801.96	3,801.96
Liability Check		09/13/2024	Oregon Dept of Revenue	G-1020 · General-Checking US Ba...		-1,194.00
				2052 · State-P/R Liability	-1,194.00	1,194.00
TOTAL					-1,194.00	1,194.00
Liability Check		09/27/2024	QuickBooks Payroll Service	1020 · checking		-3,038.48
				G-6560 · Payroll Expenses	-4.00	4.00
			QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-3,034.48	3,034.48
TOTAL					-3,038.48	3,038.48
Check	18112	09/16/2024	Rise & Run Construction	1020 · checking		0.00
TOTAL					0.00	0.00
Check	18219	09/03/2024	Amanda Bauman	G-1020 · General-Checking US Ba...		-833.33
				G-5015 · Contracted Clerk Services	-833.33	833.33
TOTAL					-833.33	833.33
Check	18220	09/10/2024	C & B Sanitary	G-1020 · General-Checking US Ba...		-103.50
				G-5216 · Telephone/Utilities	-103.50	103.50
TOTAL					-103.50	103.50
Check	18221	09/10/2024	Oregon Trail Electric Cooperative	G-1020 · General-Checking US Ba...		-1,063.35
				G-6211 · Utilities	-958.47	958.47
				G-6211 · Utilities	-104.88	104.88
TOTAL					-1,063.35	1,063.35
Check	18222	09/10/2024	City of Burns	G-1020 · General-Checking US Ba...		-229.88
				G-6211 · Utilities	-97.11	97.11
				G-6211 · Utilities	-132.77	132.77
TOTAL					-229.88	229.88
Check	18223	09/10/2024	Oster Professional Group	G-1020 · General-Checking US Ba...		-600.00
				G-5230 · Professional Services-Ad...	-600.00	600.00
TOTAL					-600.00	600.00
Check	18224	09/10/2024	Saif	G-1020 · General-Checking US Ba...		-445.77
				G-6016 · Payroll taxes- W.Comp	-445.77	445.77
TOTAL					-445.77	445.77
Check	18225	09/10/2024	3E LLC	G-1020 · General-Checking US Ba...		-27.50
				G-6216 · Repairs & Maint	-27.50	27.50
TOTAL					-27.50	27.50

High Desert Parks & Rec

Check Detail

September 1 - 28, 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	18226	09/10/2024	Norco	G-1020 · General-Checking US Ba...		-471.19
				G-6210 · Materials & Supplies	-12.18	12.18
				G-6210 · Materials & Supplies	-66.43	66.43
				G-6210 · Materials & Supplies	-66.43	66.43
				G-6210 · Materials & Supplies	-126.86	126.86
				G-6210 · Materials & Supplies	-66.43	66.43
				G-6210 · Materials & Supplies	-66.43	66.43
				G-6210 · Materials & Supplies	-66.43	66.43
TOTAL					-471.19	471.19
Check	18227	09/10/2024	US Bank CC	G-1020 · General-Checking US Ba...		-1,381.98
				ST-5210 · Materials & Supplies Swi...	-181.05	181.05
				G-6211 · Utilities	-92.62	92.62
				G-6214 · Chemicals	-53.98	53.98
				G-6210 · Materials & Supplies	-382.30	382.30
				ST-5210 · Materials & Supplies Swi...	-386.15	386.15
				G-6210 · Materials & Supplies	-145.16	145.16
				G-5221 · Bank Charges	-184.94	184.94
				ST-5210 · Materials & Supplies Swi...	51.72	-51.72
				G-6210 · Materials & Supplies	-7.50	7.50
TOTAL					-1,381.98	1,381.98
Check	18228	09/16/2024	Rise & Run Construction	G-1020 · General-Checking US Ba...		-34,071.73
				R-5210 · Pool Renovation Project	-34,071.73	34,071.73
TOTAL					-34,071.73	34,071.73
Check	18229	09/26/2024	Oregon Data Systems	G-1020 · General-Checking US Ba...		-310.00
				C-5011 · Equipment Expense	-310.00	310.00
TOTAL					-310.00	310.00
Check	18230	09/26/2024	MIWAVE	G-1020 · General-Checking US Ba...		-65.16
				G-5216 · Telephone/Utilities	-65.16	65.16
TOTAL					-65.16	65.16
Check	18231	09/26/2024	ArmorZone Athletic	G-1020 · General-Checking US Ba...		-1,875.00
				F-5100 · Football Materials and Sup...	-1,875.00	1,875.00
TOTAL					-1,875.00	1,875.00
Check	18232	09/26/2024	Stitch & Print It, LLC	G-1020 · General-Checking US Ba...		-450.00
				ST-5210 · Materials & Supplies Swi...	-450.00	450.00
TOTAL					-450.00	450.00
Check	18233	09/26/2024	Amanda Bauman	G-1020 · General-Checking US Ba...		-312.50
				G-5015 · Contracted Clerk Services	-312.50	312.50
TOTAL					-312.50	312.50