

**HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
February 28, 2026**

	2025-2026 BUDGET	2025-2026 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
REVENUES				
<i>General Revenues</i>				
Beginning Fund Balance	\$ 122,000.00	\$ 137,700.00	112.9%	<i>Estimate</i> Includes Swim Team payment Fish Fund \$0 \$1,940.48 is Harney Electric
Pool Receipts	30,000.00	28,483.41	94.9%	
Interest	4,000.00	3,770.02	94.3%	
Donations	5,500.00	-	0.0%	
Miscellaneous Income	3,000.00	2,427.98	80.9%	
Current Year Taxes	130,000.00	125,781.52	96.8%	
Prior Year Taxes	7,000.00	5,302.21	75.7%	
General Revenues	301,500.00	303,465.14		
<i>Special Activities Sports</i>				
Revenues Sports Activites	5,000.00	5,607.30	112.1%	
Special Activites Sports	5,000.00	5,607.30		
TOTAL REVENUES	\$ 306,500.00	\$ 309,072.44	100.8%	84.17%
EXPENSES				
<i>Personal Services</i>				
Administration payroll	47,000.00	30,933.36	65.8%	
Payroll taxes	15,000.00	6,459.32	43.1%	
PERS	13,600.00	9,581.90	70.5%	
Workers compensation	2,500.00	497.14	19.9%	
Total personal services	78,100.00	47,471.72	60.8%	
<i>Materials & Services</i>				
Materials & Supplies	4,000.00	1,594.99	39.9%	
Dues & Fees	5,780.00	1,856.99	32.1%	
Election Costs	400.00	-	0.0%	
Audit	10,000.00	13,200.00	132.0%	
Telephone/Utilities	5,500.00	4,166.37	75.8%	
Travel	800.00	-	0.0%	
Contracted Clerk Services	7,200.00	4,800.00	66.7%	
Sports Activities/Special Activities	4,000.00	3,786.48	94.7%	
Scholarships	2,075.00	70.00	3.4%	
Groundskeeper contract	2,500.00	1,428.60	57.1%	
Total Contracted Services	42,255.00	30,903.43	73.1%	
<i>Pool Personnel Services</i>				
Pool Staff & Manager	50,000.00	44,183.44	88.4%	
Total Pool Personnel	50,000.00	44,183.44	88.4%	
<i>Pool Materials & Services</i>				
Materials & Supplies	15,000.00	5,393.11	36.0%	
Utilities	16,900.00	12,037.77	71.2%	
Chemicals	12,000.00	7,448.91	62.1%	
Insurance	16,970.00	15,424.00	90.9%	
Repairs & Maintenance	8,000.00	2,041.41	25.5%	
License & Fees	2,500.00	954.60	38.2%	
Training	2,500.00	-	0.0%	
Total Operating Expenses	73,870.00	43,299.80	58.6%	
<i>Transfers Out</i>				
Transfer to Building Fund	4,000.00	-	0.0%	
Transfer to Equipment Fund	4,000.00	-	0.0%	
Pool Replacement Fund	8,600.00	-	0.0%	
Total Transfers Out	16,600.00	-	0.0%	
TOTAL EXPENSES	260,825.00	165,858.39	63.59%	-46.92%
NET INCOME (LOSS)	45,675.00	143,214.05		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
February 28, 2026**

	2025-2026 BUDGET	2025-2026 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Special Revenue				
Hendricks Beginning Fund Balance	\$ 60,000.00	\$ -	0.0%	
Hendricks Income	7,000.00	9,533.79	136.2%	
Football Beginning Fund Balance	5,000.00	-	0.0%	
Football Donations and Fees	4,500.00	1,900.00	42.2%	
Clinic Grant Income	15,000.00	10,000.00	66.7%	
Swim Team Beginning Fund Balance	1,500.00	-	0.0%	
Swim Team Income	10,250.00	10,714.25	104.5%	
Tennis Refurb Beginning Fund Balance	16,400.00	-	0.0%	
Tennis Refurb Grant	13,600.00	54,344.00	399.6%	
Special Revenues	133,250.00	86,492.04	64.9%	
TOTAL REVENUES	\$ 133,250.00	\$ 86,492.04	64.9%	48.24%
EXPENSES				
Hendricks				
Materials & Supplies	34,000.00	-	0.0%	
Capital Outlay	33,000.00	14,050.00	42.6%	
Total Hendricks	67,000.00	14,050.00	21.0%	
Football				
Materials & Supplies	9,500.00	2,316.94	24.4%	
Total Football	9,500.00	2,316.94	24.4%	
Clinic Grant				
Materials & Supplies	7,500.00	-	0.0%	
Capital Outlay	7,500.00	-	0.0%	
Total Clinic Grant	15,000.00	-	0.0%	
Swim Team				
Contracted Services	3,500.00	-	0%	
Splash Fees	1,500.00	387.03	26%	
Material and Supplies	4,600.00	6,021.47	131%	
Rent	2,150.00	3,050.00	142%	
Total Swim Team	11,750.00	9,458.50	80.5%	
Tennis Refurb Grant				
Capital Outlay	30,000.00	25,038.23	0.83	
Total Tennis Refurb Grant	30,000.00	25,038.23	0.83	
TOTAL EXPENSES	133,250.00	50,863.67	38.2%	-21.50%
NET INCOME (LOSS)	-	35,628.37		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
CAPITAL FUNDS
FOR THE PERIOD ENDED
February 28, 2026**

	2025-2026 BUDGET	2025-2026 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	\$ 9,000.00	\$ -	0.0%	
Interest	200.00	220.19	110.1%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	13,200.00	220.19	1.7%	
Building fund				
Beginning Fund Balance	\$ 20,000.00	\$ -	0.0%	
Interest	800.00	522.75	65.3%	
Transfer In	4,000.00	-	0.0%	
Building fund	24,800.00	522.75	2.1%	
Pool Replacement				
Grants	34,400.00	-	0.0%	
Transfer in	8,600.00	-	0.0%	
Pool Replacement	43,000.00	-	-	
TOTAL REVENUES	\$ 81,000.00	\$ 742.94	0.9%	-15.75%
EXPENSES				
Equipment Reserve				
Materials & Supplies	3,000.00	855.80	28.5%	
Capital Outlay	10,200.00	-	0.0%	
Total Equipment Reserve	13,200.00	855.80	6.5%	
Building Fund				
Materials & Supplies	6,000.00	-	0.0%	
Capital Outlay	18,800.00	-	0.0%	
Total Building Fund	24,800.00	-	0.0%	
Pool Renovation Fund				
Capital Outlay	43,000.00	-	0.0%	
Total Pool Replacement Fund	43,000.00	-	0.0%	
TOTAL EXPENSES	81,000.00	855.80	1.1%	15.61%
NET INCOME (LOSS)	-	(112.86)		
YTD BUDGET BENCHMARK			16.67%	

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Accrual Basis

High Desert Parks & Rec

Balance Sheet Prev Year Comparison

As of February 28, 2026

	Feb 28, 26	Feb 28, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
HC-1020 Health Clinic Cash	-15,000.00	0.00	-15,000.00	-100.0%
C-1010p · Cash Pool Replacement Fund	99,779.41	99,779.41	0.00	0.0%
C-1020 · Cash - Capital Projects	-4,721.69	-8,721.69	4,000.00	45.9%
C-1020b · Cash Building Fund	-19,329.19	-23,329.19	4,000.00	17.2%
F-1020 · Football Cash	8,398.75	8,398.75	0.00	0.0%
G-1010 · Cash On Hand	-195.79	-195.79	0.00	0.0%
G-1020 · General-Checking US Bank	-68,981.98	-2,382.00	-66,599.98	-2,796.0%
S-1025 · Cash- US Bank - Hendricks	41,457.95	41,457.95	0.00	0.0%
ST-1020 · Swim Team Cash	-3,050.00	0.00	-3,050.00	-100.0%
TE-1020 · Tennis Grant Cash	19,984.00	4,984.00	15,000.00	301.0%
YB-1020 · Youth Baseball Checking	-600.40	-600.40	0.00	0.0%
Total 1020 · checking	57,741.06	119,391.04	-61,649.98	-51.6%
1035 · LGIP				
C-1035b · Building Fund LGIP	54,130.22	53,343.29	786.93	1.5%
C-1035e · Equipment Fund LGIP	21,423.14	21,117.69	305.45	1.5%
G-1035 · General Fund LGIP	160,195.85	109,341.89	50,853.96	46.5%
Total 1035 · LGIP	235,749.21	183,802.87	51,946.34	28.3%
Total Checking/Savings	293,490.27	303,193.91	-9,703.64	-3.2%
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	306,180.27	315,883.91	-9,703.64	-3.1%
TOTAL ASSETS	306,180.27	315,883.91	-9,703.64	-3.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	-424.24	-389.68	-34.56	-8.9%
2052 · State-P/R Liability				
2053 · SUTA Payable	69.60	69.60	0.00	0.0%
2054 · Worker Comp Payable	2.54	3.88	-1.34	-34.5%
2052 · State-P/R Liability - Other	245.00	245.00	0.00	0.0%
Total 2052 · State-P/R Liability	317.14	318.48	-1.34	-0.4%
2056 · - PERS	40.05	1,019.47	-979.42	-96.1%
2057 · OR Transit Tax Liability	7.74	7.74	0.00	0.0%
Total 2059 · Accrued Wages & P/R Taxes	-59.31	956.01	-1,015.32	-106.2%
2110 · Direct Deposit Liabilities	-2,727.22	-2,727.68	0.46	0.0%
G-2060 · Deferred Revenue	11,008.00	11,008.00	0.00	0.0%
Total Other Current Liabilities	8,221.47	9,236.33	-1,014.86	-11.0%
Total Current Liabilities	8,221.47	9,236.33	-1,014.86	-11.0%
Total Liabilities	8,221.47	9,236.33	-1,014.86	-11.0%
Equity				
3900 · Fund Balance	39,211.69	67,691.07	-28,479.38	-42.1%
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	131,416.12	131,416.12	0.00	0.0%
S-3900H · Hendricks fund balance	62,164.56	62,164.56	0.00	0.0%
Net Income	41,029.56	21,238.96	19,790.60	93.2%
Total Equity	297,958.80	306,647.58	-8,688.78	-2.8%
TOTAL LIABILITIES & EQUITY	306,180.27	315,883.91	-9,703.64	-3.1%

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Accrual Basis

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

July 2025 through February 2026

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
A-4130 · Donations	0.00	198.35	-198.35	-100.0%
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	522.75	459.08	63.67	13.9%
C-4010e · Capital Interest-Equipment	220.19	137.58	82.61	60.1%
Total C-4010 · Capital Interest Income	742.94	596.66	146.28	24.5%
F-4100 · Football Donations & Fees	1,900.00	5,547.15	-3,647.15	-65.8%
G-4010 · Pool Receipts	28,483.41	16,939.93	11,543.48	68.1%
G-4020 · Gen - Interest on Investments	3,770.02	3,828.24	-58.22	-1.5%
G-4040 · Misc. Income - General	2,427.98	4,848.48	-2,420.50	-49.9%
G-4050 · Pool fundraising	0.00	4,152.05	-4,152.05	-100.0%
G-4060 · Current year - Taxes	125,781.52	125,854.80	-73.28	-0.1%
G-4070 · Prior Year- Taxes - General	5,302.21	6,326.62	-1,024.41	-16.2%
G-4080 · Sports Activities -Revenue	5,607.30	4,843.67	763.63	15.8%
G-4100 · REA Common School Fund	0.00	1,859.92	-1,859.92	-100.0%
HC-4012 · Health Clinic Grant Income	10,000.00	15,000.00	-5,000.00	-33.3%
R-4012 · Pool Renovation Income	0.00	114,822.82	-114,822.82	-100.0%
S-4200 · Income from Hendricks Invest	9,533.79	14,842.22	-5,308.43	-35.8%
ST-4011 · Swim Team Donations/Fundraisers	7,194.00	6,992.09	201.91	2.9%
ST-4030 · Swim Team Splash Fees	3,520.25	0.00	3,520.25	100.0%
ST-4100 · Swim Team Registration	0.00	225.00	-225.00	-100.0%
TE-4011 · Tennis Grant Income	54,344.00	0.00	54,344.00	100.0%
TS-4011 · Travel Soccer Income	0.00	750.00	-750.00	-100.0%
Total Income	258,607.42	327,628.00	-69,020.58	-21.1%
Gross Profit	258,607.42	327,628.00	-69,020.58	-21.1%
Expense				
66900 · Reconciliation Discrepancies	376.17	0.00	376.17	100.0%
C-5010b · Building Fund	0.00	0.00	0.00	0.0%
C-5011 · Equipment Expense	855.80	3,520.33	-2,664.53	-75.7%
F-5100 · Football Materials and Supplies	2,316.94	3,486.32	-1,169.38	-33.5%
F-5101 · Football travel & meals	0.00	409.94	-409.94	-100.0%
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	6,459.32	5,251.74	1,207.58	23.0%
G-5014 · Manager Salary	30,933.36	30,933.36	0.00	0.0%
Total G-5010 · Admin - Wages	37,392.68	36,185.10	1,207.58	3.3%
G-5015 · Contracted Clerk Services	1,428.60	2,291.66	-863.06	-37.7%
G-5016 · PERS	9,581.90	8,899.52	682.38	7.7%
G-5210 · Materials & Supplies- Admin	1,594.99	322.86	1,272.13	394.0%
G-5212 · Audit	13,200.00	0.00	13,200.00	100.0%
G-5216 · Telephone/Utilities	4,166.37	2,367.41	1,798.96	76.0%
G-5217 · Travel	0.00	0.00	0.00	0.0%
G-5220 · Rent	0.00	1,290.00	-1,290.00	-100.0%
G-5221 · Bank Charges	259.22	581.13	-321.91	-55.4%
G-5225 · Dues & Memberships	1,175.49	415.99	759.50	182.6%
G-5230 · Professional Services-Admin	4,800.00	4,800.00	0.00	0.0%
G-5235 · Scholarship Expense	70.00	85.00	-15.00	-17.7%
G-6010 · Pool Staff	44,183.44	30,071.10	14,112.34	46.9%
G-6014 · Payroll Taxes -Swim Pool				
G-6016 · Payroll taxes- W.Comp	497.14	1,348.52	-851.38	-63.1%
G-6017 · Payroll Taxes - Swim Employer	0.00	0.00	0.00	0.0%
Total G-6014 · Payroll Taxes -Swim Pool	497.14	1,348.52	-851.38	-63.1%
G-6210 · Materials & Supplies	5,393.11	10,876.96	-5,483.85	-50.4%
G-6211 · Utilities	12,037.77	9,912.97	2,124.80	21.4%
G-6214 · Chemicals	7,448.91	6,205.74	1,243.17	20.0%
G-6215 · Insurance	15,424.00	15,234.00	190.00	1.3%
G-6216 · Repairs & Maint	2,041.41	8,109.41	-6,068.00	-74.8%
G-6220 · Licenses & Fees	954.60	1,052.67	-98.07	-9.3%
G-6221 · Lifeguard Training	0.00	1,941.21	-1,941.21	-100.0%
G-6560 · Payroll Expenses	46.11	56.43	-10.32	-18.3%
G-6610 · Sports Activities	3,786.48	4,560.16	-773.68	-17.0%
g-6611 · Sports Activities - Payroll	0.00	0.00	0.00	0.0%
R-5210 · Pool Renovation Project	0.00	123,862.58	-123,862.58	-100.0%
S-5610 · Hendricks Y/F Capital Outlay	14,050.00	0.00	14,050.00	100.0%
ST-5015 · Contracted Services	0.00	2,596.60	-2,596.60	-100.0%
ST-5210 · Materials & Supplies Swim Team	6,021.47	4,507.55	1,513.92	33.6%
ST-5225 · Swim Team Dues & Fees	387.03	1,228.50	-841.47	-68.5%
ST-5250 · Swim Team Rent	3,050.00	2,150.00	900.00	41.9%

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Accrual Basis

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

July 2025 through February 2026

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
TE-6216 · Tennis Grant R/M	25,038.23	5,000.00	20,038.23	400.8%
TE-6500 · Tennis Grant Capital Outlay	0.00	12,978.50	-12,978.50	-100.0%
TS-6211 · Travel Soccer Mat & Supplies	0.00	40.88	-40.88	-100.0%
Total Expense	217,577.86	306,389.04	-88,811.18	-29.0%
Net Ordinary Income	41,029.56	21,238.96	19,790.60	93.2%
Other Income/Expense				
Other Income				
TE-7100 · Tennis Grant Transfer In	0.00	4,984.00	-4,984.00	-100.0%
Total Other Income	0.00	4,984.00	-4,984.00	-100.0%
Other Expense				
S-7500 · Hendricks Transfer Out	0.00	4,984.00	-4,984.00	-100.0%
Total Other Expense	0.00	4,984.00	-4,984.00	-100.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	41,029.56	21,238.96	19,790.60	93.2%

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High Desert Parks & Rec
Check Detail
February 2026

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		02/02/2026		G-1020 · General-Checking US Bank		-35.62
				G-5221 · Bank Charges	-35.62	35.62
TOTAL					-35.62	35.62
Check		02/11/2026	Clover App	G-1020 · General-Checking US Bank		-29.95
				G-6220 · Licenses & Fees	-29.95	29.95
TOTAL					-29.95	29.95
Check		02/13/2026		G-1020 · General-Checking US Bank		-18.95
				G-5221 · Bank Charges	-18.95	18.95
TOTAL					-18.95	18.95
Liability Check		02/26/2026	QuickBooks Payroll Service	G-1020 · General-Checking US Bank		-3,072.58
			QuickBooks Payroll Service	G-6560 · Payroll Expenses	-5.00	5.00
				2110 · Direct Deposit Liabilities	-3,067.58	3,067.58
TOTAL					-3,072.58	3,072.58
Paycheck	DD1052	02/27/2026	Branstetter, Brandy M	G-1020 · General-Checking US Bank		0.00
				G-5014 · Manager Salary	-3,466.67	3,466.67
				G-5014 · Manager Salary	-400.00	400.00
				G-5016 · PERS	-232.00	232.00
				2056 · - PERS	232.00	-232.00
				G-5016 · PERS	-946.95	946.95
				2056 · - PERS	946.95	-946.95
				2051 · Fed P/R Liability	23.20	-23.20
				G-5012 · Admin P/R Taxes	-1.22	1.22
				2054 · Worker Comp Payable	1.22	-1.22
				2054 · Worker Comp Payable	1.22	-1.22
				2057 · OR Transit Tax Liability	3.87	-3.87
				2051 · Fed P/R Liability	230.00	-230.00
				G-5012 · Admin P/R Taxes	-239.74	239.74
				2051 · Fed P/R Liability	239.74	-239.74
				2051 · Fed P/R Liability	239.74	-239.74
				G-5012 · Admin P/R Taxes	-56.06	56.06
				2051 · Fed P/R Liability	56.06	-56.06
				2051 · Fed P/R Liability	56.06	-56.06
				2052 · State-P/R Liability	245.00	-245.00
				G-5012 · Admin P/R Taxes	-34.80	34.80
				2053 · SUTA Payable	34.80	-34.80
				2110 · Direct Deposit Liabilities	3,067.58	-3,067.58
TOTAL					0.00	0.00
Liability Check	18168	02/13/2026	Oregon Dept of Revenue	G-1020 · General-Checking US Bank		-245.00
				2052 · State-P/R Liability	-245.00	245.00
TOTAL					-245.00	245.00
Liability Check	18169	02/13/2026	USNB	G-1020 · General-Checking US Bank		-821.60
				2051 · Fed P/R Liability	-230.00	230.00
				2051 · Fed P/R Liability	-56.07	56.07
				2051 · Fed P/R Liability	-56.07	56.07
				2051 · Fed P/R Liability	-239.73	239.73
				2051 · Fed P/R Liability	-239.73	239.73
TOTAL					-821.60	821.60
Check	18582	02/09/2026	Special Districts Insurance Services	G-1020 · General-Checking US Bank		-15,424.00
				G-6215 · Insurance	-15,424.00	15,424.00
TOTAL					-15,424.00	15,424.00
Check	18583	02/09/2026	C & B Sanitary	G-1020 · General-Checking US Bank		-103.50
				G-5216 · Telephone/Utilities	-103.50	103.50
TOTAL					-103.50	103.50

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High Desert Parks & Rec
Check Detail
February 2026

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	18584	02/09/2026	Oster Professional Group	G-1020 · General-Checking US Bank		-600.00
				G-5230 · Professional Services-Admin	-600.00	600.00
TOTAL					-600.00	600.00
Check	18585	02/09/2026	Oregon Trail Electric Cooperative	G-1020 · General-Checking US Bank		-409.16
				G-6211 · Utilities	-353.01	353.01
				G-6211 · Utilities	-56.15	56.15
TOTAL					-409.16	409.16
Check	18586	02/09/2026	City of Burns	G-1020 · General-Checking US Bank		-132.77
				G-6211 · Utilities	-132.77	132.77
TOTAL					-132.77	132.77
Check	18587	02/12/2026	Stitch & Print It, LLC	G-1020 · General-Checking US Bank		-344.00
				G-6610 · Sports Activities	-324.00	324.00
				G-6610 · Sports Activities	-20.00	20.00
TOTAL					-344.00	344.00
Check	18588	02/25/2026	MIWAVE	G-1020 · General-Checking US Bank		-423.06
				G-5216 · Telephone/Utilities	-423.06	423.06
TOTAL					-423.06	423.06
Check	18589	02/25/2026	C & B Sanitary	G-1020 · General-Checking US Bank		-103.50
				G-5216 · Telephone/Utilities	-103.50	103.50
TOTAL					-103.50	103.50
Check	18590	02/25/2026	US Bank CC	G-1020 · General-Checking US Bank		-1,205.02
				G-6211 · Utilities	-72.52	72.52
				G-6214 · Chemicals	-776.26	776.26
				G-6610 · Sports Activities	-126.44	126.44
				G-6610 · Sports Activities	-229.80	229.80
TOTAL					-1,205.02	1,205.02