HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
July 31, 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	11,724.59	39.1%	
Interest	5,000.00	538.07	10.8%	
Donations	500.00	-	0.0%	
Miscellaneous Income	6,000.00	-	0.0%	
Current Year Taxes	135,000.00	-	0.0%	
Prior Year Taxes	7,445.00	1,330.68	17.9%	
General Revenues	**295,145.00**	**13,593.34**		
Special Activities Sports				
Revenues Sports Activites	6,000.00	630.08	10.5%	
Special Activites Sports	**6,000.00**	**630.08**		
TOTAL REVENUES	**$ 301,145.00**	**$ 14,223.42**	**4.7%**	**-11.94%**
EXPENSES				
Personal Services				
Administration payroll	48,470.00	3,966.67	8.2%	
Payroll taxes	10,000.00	1,785.80	17.9%	
PERS	16,000.00	1,570.83	9.8%	
Workers compensation	2,500.00	1,116.06	44.6%	
Total personal services	**76,970.00**	**8,439.36**	**11.0%**	
Materials & Services				
Materials & Supplies	4,000.00	-	0.0%	
Dues & Fees	5,780.00	2,758.00	47.7%	
Election Costs	2,850.00	-	0.0%	
Audit	13,500.00	-	0.0%	
Telephone/Utilities	6,000.00	207.00	3.5%	
Travel	800.00	363.96	45.5%	
Contracted Clerk Services	7,200.00	600.00	8.3%	
Sports Activities/Special Activities	6,000.00	26.31	0.4%	
Scholarships	2,075.00	445.00	21.4%	
Groundskeeper contract	2,500.00	-	0.0%	
Total Contracted Services	***50,705.00***	***4,400.27***	**8.7%**	
Pool Personnel Services				
Pool Staff & Manager	50,000.00	16,699.30	33.4%	
Total Pool Personnel	***50,000.00***	***16,699.30***	***33.4%***	
Pool Materials & Services				
Materials & Supplies	12,000.00	552.31	4.6%	
Utilities	16,900.00	8,962.37	53.0%	
Chemicals	11,000.00	6,480.00	58.9%	
Insurance	17,170.00	-	0.0%	
Repairs & Maintenance	10,000.00	1,250.29	12.5%	
License & Fees	2,500.00	433.90	17.4%	
Training	1,500.00	-	0.0%	
Total Operating Expenses	***71,070.00***	***17,678.87***	***24.9%***	
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**	**47,217.80**	**17.81%**	**-1.14%**
NET INCOME (LOSS)	***36,000.00***	***(32,994.38)***		
YTD BUDGET BENCHMARK			***16.67%***	

HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
July 31, 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	-	0.0%	
Clinic Grant Income	10,000.00	-	0.0%	
Swim Team Beginning Fund Balance	8,000.00		0.0%	
Swim Team Income	15,600.00	7,833.00	50.2%	
Tennis Refurb Grants and transfers	15,000.00	-	0.0%	
Special Revenues	**120,900.00**	**9,460.12**	**7.8%**	
TOTAL REVENUES	**$ 120,900.00**	**$ 9,460.12**	**7.8%**	**-8.84%**
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	-	0.0%	
Total Football	***8,000.00***	***-***	**0.0%**	
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	1,409.00	28%	
Contracted Services	5,000.00	1,758.60	35%	
Material and Supplies	10,600.00	-	0%	
Rent	3,000.00	-	0%	
Total Swim Team	***23,600.00***	***3,167.60***	**13.4%**	
Tennis Refurb Grant				
Capital Outlay	15,000.00	-	-	
Total Tennis Refurb Grant	***15,000.00***	***-***	-	
TOTAL EXPENSES	**120,900.00**	**3,417.60**	**2.8%**	**13.84%**
NET INCOME (LOSS)	***-***	***6,042.52***		
YTD BUDGET BENCHMARK			***16.67%***	

HIGH DESERT PARKS AND RECREATION
CAPITAL FUNDS
FOR THE PERIOD ENDED
July 31, 2026

	2026-2027 BUDGET	2026-2027 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	$ 16,300.00		0.0%	
Interest	200.00	58.37	29.2%	
Donations		2,000.00	0.0%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	**20,500.00**	**2,058.37**	**10.0%**	
Building fund				
Beginning Fund Balance	$ 28,000.00		0.0%	
Interest	700.00	86.55	12.4%	
Transfer In	4,000.00	-	0.0%	
Building fund	**32,700.00**	**86.55**	**0.3%**	
Pool Replacement				
Grants	33,600.00	-	0.0%	
Transfer in	8,400.00	-	0.0%	
Pool Replacement	**42,000.00**	**-**	**-**	
TOTAL REVENUES	**$ 95,200.00**	**$ 2,144.92**	**2.3%**	**-14.41%**
EXPENSES				
Equipment Reserve				
Materials & Supplies	6,000.00	-	0.0%	
Capital Outlay	14,500.00	6,605.98	45.6%	
Total Equipment Reserve	**20,500.00**	**6,605.98**	**32.2%**	
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	12,064.00	28.7%	
Total Pool Replacement Fund	***42,000.00***	***12,064.00***	**28.7%**	
TOTAL EXPENSES	**95,200.00**	**18,669.98**	**19.6%**	**-2.94%**
NET INCOME (LOSS)	**-**	***(16,525.06)***		
YTD BUDGET BENCHMARK			***16.67%***	

High Desert Parks & Rec
Balance Sheet Prev Year Comparison
As of July 31, 2026

	Jul 31, 26	Jul 31, 25	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
HC-1020 Health Clinic Cash	-3,040.00	-3,040.00	0.00	0.0%
C-1010p · Cash Pool Replacement Fund	-7,809.02	26,778.15	-34,587.17	-129.2%
C-1020 · Cash - Capital Projects	-17,278.14	-4,722.10	-12,556.04	-265.9%
C-1020b · Cash Building Fund	-25,393.39	-29,393.39	4,000.00	13.6%
F-1020 · Football Cash	5,911.74	5,911.74	0.00	0.0%
G-1020 · General-Checking US Bank	9,609.10	57,137.06	-47,527.96	-83.2%
S-1025 · Cash- US Bank - Hendricks	45,667.99	45,667.99	0.00	0.0%
ST-1020 · Swim Team Cash	2,301.82	4,906.82	-2,605.00	-53.1%
TE-1020 · Tennis Grant Cash	19,984.00	19,984.00	0.00	0.0%
Total 1020 · checking	29,954.10	123,230.27	-93,276.17	-75.7%
1035 · LGIP				
C-1035b · Building Fund LGIP	54,531.52	53,651.78	879.74	1.6%
C-1035e · Equipment Fund LGIP	21,674.78	21,217.25	457.53	2.2%
G-1035 · General Fund LGIP	100,572.40	24,550.44	76,021.96	309.7%
Total 1035 · LGIP	176,778.70	99,419.47	77,359.23	77.8%
Total Checking/Savings	206,732.80	222,649.74	-15,916.94	-7.2%
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	219,422.80	235,339.74	-15,916.94	-6.8%
TOTAL ASSETS	**219,422.80**	**235,339.74**	**-15,916.94**	**-6.8%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	2,829.81	3,206.78	-376.97	-11.8%
2052 · State-P/R Liability				
2053 · SUTA Payable	201.38	357.31	-155.93	-43.6%
2054 · Worker Comp Payable	21.42	40.28	-18.86	-46.8%
2052 · State-P/R Liability - Other	1,306.00	1,441.00	-135.00	-9.4%
Total 2052 · State-P/R Liability	1,528.80	1,838.59	-309.79	-16.9%
2056 · - PERS	1,593.60	1,085.98	507.62	46.7%
2057 · OR Transit Tax Liability	22.37	39.73	-17.36	-43.7%
Total 2059 · Accrued Wages & P/R Taxes	5,974.58	6,171.08	-196.50	-3.2%
2110 · Direct Deposit Liabilities	-2,727.22	-2,727.49	0.27	0.0%
G-2060 · Deferred Revenue	11,008.00	11,008.00	0.00	0.0%
Total Other Current Liabilities	14,255.36	14,451.59	-196.23	-1.4%
Total Current Liabilities	14,255.36	14,451.59	-196.23	-1.4%
Total Liabilities	14,255.36	14,451.59	-196.23	-1.4%
Equity				
3900 · Fund Balance	-106,251.51	-97,966.63	-8,284.88	-8.5%
C-3900B · Building Fund Balance	17,488.19	17,488.19	0.00	0.0%
C-3900e · Fund Balance Equipment	7,950.81	7,950.81	0.00	0.0%
C-3900p · Fund Balance Pool Replacement F	104,594.00	104,594.00	0.00	0.0%
F-3900 · Football Begining Fund Balance	5,632.43	5,632.43	0.00	0.0%
G-3030 · General Fund Balance	165,662.44	165,662.44	0.00	0.0%
S-3900H · Hendricks fund balance	51,138.00	51,138.00	0.00	0.0%
YB-3900 · Youth Baseball BFB	2,430.00	2,430.00	0.00	0.0%
Net Income	-43,476.92	-36,041.09	-7,435.83	-20.6%
Total Equity	205,167.44	220,888.15	-15,720.71	-7.1%
TOTAL LIABILITIES & EQUITY	**219,422.80**	**235,339.74**	**-15,916.94**	**-6.8%**

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

	Jul 26	Jul 25	$ Change	% Change
Ordinary Income/Expense				
Income				
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	86.55	44.31	42.24	95.3%
C-4010e · Capital Interest-Equipment	58.37	14.30	44.07	308.2%
Total C-4010 · Capital Interest Income	144.92	58.61	86.31	147.3%
C-4013e · Misc Equipment Income	2,000.00	0.00	2,000.00	100.0%
G-4010 · Pool Receipts	11,724.59	19,113.25	-7,388.66	-38.7%
G-4020 · Gen - Interest on Investments	538.07	327.68	210.39	64.2%
G-4070 · Prior Year- Taxes - General	1,330.68	821.09	509.59	62.1%
G-4080 · Sports Activities -Revenue	630.08	498.59	131.49	26.4%
S-4200 · Income from Hendricks Invest	1,627.12	2,522.79	-895.67	-35.5%
ST-4011 · Swim Team Donations/Fundraisers	2,265.00	6,699.00	-4,434.00	-66.2%
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%
Total Income	25,828.46	32,773.26	-6,944.80	-21.2%
Gross Profit	25,828.46	32,773.26	-6,944.80	-21.2%
Expense				
C-5011 · Equipment Expense	6,605.98	855.80	5,750.18	671.9%
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	1,785.80	1,921.09	-135.29	-7.0%
G-5014 · Manager Salary	3,966.67	3,866.67	100.00	2.6%
Total G-5010 · Admin - Wages	5,752.47	5,787.76	-35.29	-0.6%
G-5016 · PERS	1,570.83	1,196.23	374.60	31.3%
G-5216 · Telephone/Utilities	207.00	2,597.26	-2,390.26	-92.0%
G-5217 · Travel	363.96	0.00	363.96	100.0%
G-5221 · Bank Charges	19.00	18.05	0.95	5.3%
G-5225 · Dues & Memberships	2,644.00	102.00	2,542.00	2,492.2%
G-5230 · Professional Services-Admin	600.00	600.00	0.00	0.0%
G-5235 · Scholarship Expense	445.00	0.00	445.00	100.0%
G-6010 · Pool Staff	16,699.30	18,452.47	-1,753.17	-9.5%
G-6014 · Payroll Taxes -Swim Pool				
G-6016 · Payroll taxes- W.Comp	1,116.06	497.14	618.92	124.5%
G-6017 · Payroll Taxes - Swim Employer	0.00	0.00	0.00	0.0%
Total G-6014 · Payroll Taxes -Swim Pool	1,116.06	497.14	618.92	124.5%
G-6210 · Materials & Supplies	552.31	1,894.84	-1,342.53	-70.9%
G-6211 · Utilities	8,962.37	3,653.47	5,308.90	145.3%
G-6214 · Chemicals	6,480.00	6,480.00	0.00	0.0%
G-6216 · Repairs & Maint	1,250.29	534.41	715.88	134.0%
G-6220 · Licenses & Fees	433.90	59.90	374.00	624.4%
G-6560 · Payroll Expenses	95.00	5.00	90.00	1,800.0%
G-6610 · Sports Activities	26.31	0.00	26.31	100.0%
R-5210 · Pool Renovation Project	12,064.00	0.00	12,064.00	100.0%
S-5220 · Hendricks Y/F Materials and Sup	250.00	0.00	250.00	100.0%
ST-5016 · Swim Team Payroll	1,758.60	0.00	1,758.60	100.0%
ST-5210 · Materials & Supplies Swim Team	0.00	934.99	-934.99	-100.0%
ST-5225 · Swim Team Dues & Fees	1,409.00	387.03	1,021.97	264.1%
TE-6216 · Tennis Grant R/M	0.00	24,758.00	-24,758.00	-100.0%
Total Expense	69,305.38	68,814.35	491.03	0.7%
Net Ordinary Income	-43,476.92	-36,041.09	-7,435.83	-20.6%
Net Income	**-43,476.92**	**-36,041.09**	**-7,435.83**	**-20.6%**

High Desert Parks & Rec
Check Register
July 2026

Type	Date	Num	Name	Memo	Split	Amount
Check	07/01/2026				G-6210 · Materials & Supplie	414.48
Check	07/01/2026	ACH		LGIP Fees	G-5221 · Bank Charges	0.05
Check	07/06/2026	18697	Secretary of State		G-5225 · Dues & Membershi	250.00
Paycheck	07/08/2026	18696	Murphy, Kiera		-SPLIT-	71.48
Check	07/10/2026	ACH	PERS	Social Security Revolving Account	G-5016 · PERS	17.28
Check	07/13/2026		Clover App	Clover fee	G-6220 · Licenses & Fees	29.95
Check	07/14/2026	18728	Oregon Equipment Service Corp		R-5210 · Pool Renovation Pı	12,064.00
Check	07/14/2026	18720	Hi-Desert Pump & Services		-SPLIT-	6,605.98
Check	07/14/2026	18712	John Deere Financial	Acct # 58100-35905	G-6216 · Repairs & Maint	88.49
Check	07/14/2026	18713	Oster Professional Group	June 2026	G-5230 · Professional Servic	600.00
Check	07/14/2026	18714	Kenyon Enterprises		-SPLIT-	519.80
Check	07/14/2026	18715	Parr Lumber		G-6210 · Materials & Supplie	65.36
Check	07/14/2026	18716	Oregon Trail Electric Cooperative		-SPLIT-	978.00
Check	07/14/2026	18717	C & B Sanitary	Acct 10077	G-5216 · Telephone/Utilities	103.50
Check	07/14/2026	18718	Oregon Trail Electric Cooperative		-SPLIT-	131.32
Check	07/14/2026	18719	Burns Times Herald		-SPLIT-	264.00
Check	07/14/2026	18721	Ed Staub & Sons	Account # 125807	-SPLIT-	4,932.01
Check	07/14/2026	18722	Heritage Pool Supply Group, Inc		G-6214 · Chemicals	6,480.00
Check	07/14/2026	18723	Celleigh. Gunderson		G-5217 · Travel	363.96
Check	07/14/2026	18724	Rise & Run Construction		G-6216 · Repairs & Maint	642.00
Check	07/14/2026	18725	Prineville Swim Team		ST-5225 · Swim Team Dues	710.00
Check	07/14/2026	18726	U.S. Postal Service	VOID: Post Office Box Service Fee	G-6220 · Licenses & Fees	
Check	07/14/2026	18727	Lakeview Swim Team		ST-5225 · Swim Team Dues	699.00
Check	07/14/2026	18729	Saif		G-6016 · Payroll taxes- W.C	1,116.06
Check	07/14/2026				G-5221 · Bank Charges	18.95
Check	07/14/2026			refund tennis	G-6610 · Sports Activities	26.31
Liability Check	07/15/2026	ACH	Oregon Dept of Revenue	0290495-5	2052 · State-P/R Liability	1,311.00
Liability Check	07/15/2026	ACH	USNB	93-0575590	-SPLIT-	4,258.44
Liability Check	07/15/2026	ach	PERS	2838	2056 · - PERS	278.30
Liability Check	07/15/2026	18199	PERS	2838	2056 · - PERS	1,135.92
Paycheck	07/15/2026	18705	Murphy, Kiera		-SPLIT-	688.97
Paycheck	07/15/2026	18730	Dimzoff, Zoe		-SPLIT-	357.11
Paycheck	07/15/2026	18696	Graham, Owen		-SPLIT-	744.74
Paycheck	07/15/2026	18698	Gunderson, Celleigh		-SPLIT-	435.02
Paycheck	07/15/2026	18699	Gunderson, Hadley		-SPLIT-	566.17
Paycheck	07/15/2026	18700	Hauth, Kymber		-SPLIT-	364.95
Paycheck	07/15/2026	18701	Hemphill, Finn		-SPLIT-	151.41
Paycheck	07/15/2026	18702	Hemphill, Henry		-SPLIT-	488.63
Paycheck	07/15/2026	18703	Majors, Brooklin		-SPLIT-	150.17
Paycheck	07/15/2026	18704	Mesa, Paisley		-SPLIT-	554.11
Paycheck	07/15/2026	18706	Murphy, Kylee		-SPLIT-	497.99
Paycheck	07/15/2026	18707	Nonnenmacher, Kathleen A		-SPLIT-	83.80
Paycheck	07/15/2026	18708	Riess, Benjamin		-SPLIT-	617.19
Paycheck	07/15/2026	18709	Riess, Zachary		-SPLIT-	596.81

High Desert Parks & Rec
Check Register
July 2026

Paycheck	07/15/2026	18710	Weil, Megan		-SPLIT-	343.60
Check	07/16/2026		Clover App	Clover fee	G-6220 · Licenses & Fees	29.95
Paycheck	07/16/2026	18711	Murphy, Kiera		-SPLIT-	199.64
Check	07/21/2026	18731	U.S. Postal Service	Post Office Box Service Fee	G-6220 · Licenses & Fees	110.00
Check	07/23/2026	18732	Mary Brooks		G-4010 · Pool Receipts	240.00
Check	07/28/2026	18749	Civic Plus		G-5225 · Dues & Membershi	2,394.00
Check	07/28/2026	18750	Ed Staub & Sons	Account # 125807	-SPLIT-	619.00
Check	07/28/2026	18751	Bryan Garo General Contractor	Payment on Job Estimate	S-5220 · Hendricks Y/F Mate	250.00
Check	07/28/2026	18752	Norco	Acct # BHOC0	G-6210 · Materials & Supplie	72.47
Check	07/28/2026	18753	C & B Sanitary	Acct 10077	G-5216 · Telephone/Utilities	103.50
Check	07/28/2026	18754	Oregon Trail Electric Cooperative		-SPLIT-	223.28
Check	07/28/2026	18755	Oregon Trail Electric Cooperative		-SPLIT-	2,078.76
Liability Check	07/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 07/28/	-SPLIT-	3,144.67
General Journal	07/31/2026	OPG2026-03		Swim team scholarships	G-5235 · Scholarship Expens	445.00
Liability Check	07/31/2026	18185	Oregon Dept of Revenue	0290495-5	-SPLIT-	542.13
Paycheck	07/31/2026	DD1058	Branstetter, Brandy M	Direct Deposit	-SPLIT-	
Paycheck	07/31/2026	18733	Dimzoff, Zoe		-SPLIT-	404.11
Paycheck	07/31/2026	18734	Graham, Owen		-SPLIT-	1,146.72
Paycheck	07/31/2026	18735	Gunderson, Celleigh		-SPLIT-	486.99
Paycheck	07/31/2026	18736	Gunderson, Hadley		-SPLIT-	515.14
Paycheck	07/31/2026	18737	Hauth, Kymber		-SPLIT-	140.88
Paycheck	07/31/2026	18738	Hemphill, Finn		-SPLIT-	238.14
Paycheck	07/31/2026	18739	Hemphill, Henry		-SPLIT-	986.21
Paycheck	07/31/2026	18740	Majors, Brooklin		-SPLIT-	224.76
Paycheck	07/31/2026	18741	Mesa, Paisley		-SPLIT-	778.75
Paycheck	07/31/2026	18742	Murphy, Kiera		-SPLIT-	610.50
Paycheck	07/31/2026	18743	Murphy, Kylee		-SPLIT-	505.87
Paycheck	07/31/2026	18744	Nonnenmacher, Kathleen A		-SPLIT-	118.52
Paycheck	07/31/2026	18745	Riess, Benjamin		-SPLIT-	637.63
Paycheck	07/31/2026	18746	Riess, Zachary		-SPLIT-	570.53
Paycheck	07/31/2026	18747	Weil, Megan		-SPLIT-	737.49
Paycheck	07/31/2026	18748	Murphy, Kiera		-SPLIT-	475.44