

**HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
FEBRUARY 28, 2023**

	2022-2023 BUDGET	2022-2023 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
REVENUES				
<i>General Revenues</i>				
Beginning Fund Balance	\$ 136,000.00	\$ -	0.0%	
Pool Receipts	32,000.00	31,176.01	97.4%	
Interest	1,000.00	4,157.39	415.7%	
Lesson Fees	2,000.00	-	0.0%	
Donations	-	1,312.40		
Miscellaneous Income	500.00	3,746.30	749.3%	
Sale of County Land	-	-		
REA Common School fund	-	1,950.82		
Heavy Equipment Rental Tax	-	91.47		
Current Year Taxes	115,000.00	113,845.78	99.0%	
Prior Year Taxes	6,000.00	14,660.01	244.3%	
General Revenues	292,500.00	170,940.18		
<i>Special Activities Sports</i>				
Revenues Sports Activites	10,000.00	13,835.97	138.4%	
Special Activites Sports	10,000.00	13,835.97		
TOTAL REVENUES	\$ 302,500.00	\$ 184,776.15	61.1%	44.42%
EXPENSES				
<i>Personal Services</i>				
Administration payroll	41,600.00	27,622.25	66.4%	
Payroll taxes	9,500.00	5,743.67	60.5%	
PERS	11,324.00	6,605.46	58.3%	
Workers compensation	1,200.00	-	0.0%	
Total personal services	63,624.00	39,971.38	62.8%	
<i>Materials & Services</i>				
Materials & Supplies	3,000.00	3,457.83	115.3%	
Dues & Fees	1,500.00	2,700.49	180.0%	
Election Costs	2,700.00	-	0.0%	
Audit	5,500.00	6,500.00	118.2%	
Telephone/Utilities	4,700.00	971.59	20.7%	
Travel	500.00	343.30	68.7%	
Contracted Clerk Services	8,400.00	4,840.24	57.6%	
Rent	4,800.00	3,750.00	78.1%	
Special Activities	1,500.00	-	0.0%	
Groundskeeper contract	8,000.00	2,000.00	25.0%	
Total Contracted Services	40,600.00	24,563.45	60.5%	
<i>Pool Personnel Services</i>				
Pool Staff	52,800.00	38,322.64	72.6%	
Sports Activities-Payroll	2,000.00	-	0.0%	
Total Pool Personnel	54,800.00	38,322.64	69.9%	
<i>Pool Materials & Services</i>				
Materials & Supplies	13,000.00	26,200.62	201.5%	
Utilities	13,000.00	11,489.70	88.4%	
Chemicals	12,000.00	-	0.0%	
Insurance	7,300.00	9,580.00	131.2%	
Repairs & Maintenance	4,000.00	8,230.71	205.8%	
License & Fees	1,200.00	839.04	69.9%	
Training	3,000.00	-	0.0%	
Sports Activities	3,000.00	892.00	29.7%	
Total Operating Expenses	56,500.00	57,232.07	101.3%	
<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	223,524.00	160,089.54	71.62%	-54.95%
NET INCOME (LOSS)	78,976.00	24,686.61		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
FEBRUARY 28, 2023**

	2022-2023 BUDGET	2022-2023 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Special Revenue				
Hendricks Beginning Fund Balance	\$ 47,159.00	\$ -	0.0%	
Hendricks Income	15,000.00	5,869.07	39.1%	
Football Beginning Fund Balance	452.00	\$ -	0.0%	
Football Donations	2,000.00	170.20	8.5%	
Youth Baseball Beginning Fund Balance	1,640.00	-	0.0%	
Skatepark Donations	-	-	#DIV/0!	
Youth Baseball Income	2,000.00	-	0.0%	
Special Revenues	68,251.00	6,039.27	8.8%	
TOTAL REVENUES	\$ 68,251.00	\$ 6,039.27	8.8%	-7.82%
EXPENSES				
Hendricks				
Capital Outlay	62,159.00	-	0.0%	
Interest expense	-	195.00	0.0%	
Total Hendricks	62,159.00	195.00	0.3%	
Football				
Materials & Supplies	2,452.00	2,587.20	105.5%	
Total Football	2,452.00	2,587.20	105.5%	
Youth Baseball				
Materials & Supplies	3,640.00	-	0	
Total Hendricks	3,640.00	-	0.0%	
TOTAL EXPENSES	68,251.00	2,782.20	4.1%	12.59%
NET INCOME (LOSS)	-	3,257.07		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
CAPITAL FUNDS
FOR THE PERIOD ENDED
FEBRUARY 28, 2023**

	2022-2023 BUDGET	2022-2023 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	\$ 2,000.00	\$ -	0.0%	
Interest	200.00	147.60	73.8%	
Donations	-	-	0.0%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	6,200.00	147.60	2.4%	
Building fund				
Beginning Fund Balance	\$ 10,000.00	\$ -	0.0%	
Interest	200.00	825.33	412.7%	
Donations/Grants	-	9,832.00	#DIV/0!	
Transfer In	4,000.00	-	0.0%	
Building fund	14,200.00	10,657.33	75.1%	
Pool Replacement				
Beginning Fund Balance	\$ 780.00	\$ -	0.0%	
Donations	42,000.00	125,000.00	0.0%	
Grants	83,000.00	-	0.0%	
Pool Replacement	125,780.00	125,000.00	-	
TOTAL REVENUES	\$ 146,180.00	\$ 135,804.93	92.9%	76.24%
EXPENSES				
Equipment Reserve				
Materials & Supplies	500.00	-	0.0%	
Capital Outlay	5,700.00	-	0.0%	
Total Equipment Reserve	6,200.00	-	0.0%	
Building Fund				
Materials & Supplies	1,500.00	26.97	1.8%	
Capital Outlay	12,700.00	-	0.0%	
Total Building Fund	14,200.00	26.97	0.2%	
Pool Replacement Fund				
Grant Match	83,000.00	-	0.0%	
Capital Outlay	42,780.00	41,651.00	97.4%	
Total Building Fund	125,780.00	41,651.00	33.1%	
TOTAL EXPENSES	146,180.00	41,677.97	28.5%	-11.84%
NET INCOME (LOSS)	-	94,126.96		
YTD BUDGET BENCHMARK			16.67%	

High Desert Parks & Rec

Balance Sheet Prev Year Comparison

As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
A-1040b · Skatepark Cash	0.00	519.44	-519.44	-100.0%
C-1010p · Cash Pool Replacement Fund	84,762.00	1,413.00	83,349.00	5,898.7%
C-1020 · Cash - Capital Projects	-16,721.69	-20,721.69	4,000.00	19.3%
C-1020b · Cash Building Fund	-29,075.93	-41,635.93	12,560.00	30.2%
F-1020 · Football Cash	5,716.75	3,198.68	2,518.07	78.7%
G-1010 · Cash On Hand	-195.79	0.00	-195.79	-100.0%
G-1020 · General-Checking US Bank	-90,234.09	19,412.39	-109,646.48	-564.8%
S-1025 · Cash- US Bank - Hendricks	46,396.13	63,599.68	-17,203.55	-27.1%
YB-1020 · Youth Baseball Checking	2,339.91	751.95	1,587.96	211.2%
Total 1020 · checking	2,987.29	26,537.52	-23,550.23	-88.7%
1035 · LGIP				
C-1035b · Building Fund LGIP	50,709.23	49,835.46	873.77	1.8%
C-1035e · Equipment Fund LGIP	20,590.27	20,428.21	162.06	0.8%
G-1035 · General Fund LGIP	298,732.37	204,705.22	94,027.15	45.9%
Total 1035 · LGIP	370,031.87	274,968.89	95,062.98	34.6%
Total Checking/Savings	373,019.16	301,506.41	71,512.75	23.7%
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	385,709.16	314,196.41	71,512.75	22.8%
TOTAL ASSETS	385,709.16	314,196.41	71,512.75	22.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	-477.68	-703.30	225.62	32.1%
2052 · State-P/R Liability				
2053 · SUTA Payable	48.53	24.37	24.16	99.1%
2054 · Worker Comp Payable	6.38	3.08	3.30	107.1%
2052 · State-P/R Liability - Other	212.00	162.00	50.00	30.9%
Total 2052 · State-P/R Liability	266.91	189.45	77.46	40.9%
2056 · - PERS	943.63	0.00	943.63	100.0%
2057 · OR Transit Tax Liability	6.94	2.71	4.23	156.1%
Total 2059 · Accrued Wages & P/R Taxes	739.80	-511.14	1,250.94	244.7%
2110 · Direct Deposit Liabilities	5.00	0.00	5.00	100.0%
G-2060 · Deferred Revenue	11,008.00	11,008.00	0.00	0.0%
Total Other Current Liabilities	11,752.80	10,496.86	1,255.94	12.0%
Total Current Liabilities	11,752.80	10,496.86	1,255.94	12.0%
Total Liabilities	11,752.80	10,496.86	1,255.94	12.0%

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Accrual Basis

High Desert Parks & Rec
Balance Sheet Prev Year Comparison
As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
Equity				
3900 · Fund Balance	33,912.66	16,702.04	17,210.62	103.1%
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	131,671.63	131,671.63	0.00	0.0%
S-3900H · Hendricks fund balance	62,164.56	62,164.56	0.00	0.0%
Net Income	122,070.64	69,024.45	53,046.19	76.9%
Total Equity	373,956.36	303,699.55	70,256.81	23.1%
TOTAL LIABILITIES & EQUITY	385,709.16	314,196.41	71,512.75	22.8%

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

February 2023

	Feb 23	Feb 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	98.07	10.19	87.88	862.4%
C-4010e · Capital Interest-Equipment	17.54	4.14	13.40	323.7%
Total C-4010 · Capital Interest Income	115.61	14.33	101.28	706.8%
C-4012 · Grant Funds	5,000.00	0.00	5,000.00	100.0%
G-4011 · Donations and Memorials	50.00	73.20	-23.20	-31.7%
G-4020 · Gen - Interest on Investments	945.21	85.68	859.53	1,003.2%
G-4040 · Misc. Income - General	0.00	20.00	-20.00	-100.0%
G-4060 · Current year - Taxes	974.61	1,051.69	-77.08	-7.3%
G-4070 · Prior Year- Taxes - General	52.15	262.80	-210.65	-80.2%
G-4075 · Heavy Equipment Rental Tax	47.63	30.10	17.53	58.2%
G-4080 · Sports Activities -Revenue	1,261.20	1,087.51	173.69	16.0%
Total Income	8,446.41	2,625.31	5,821.10	221.7%
Gross Profit	8,446.41	2,625.31	5,821.10	221.7%
Expense				
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	291.03	231.56	59.47	25.7%
G-5014 · Manager Salary	3,466.67	2,708.33	758.34	28.0%
Total G-5010 · Admin - Wages	3,757.70	2,939.89	817.81	27.8%
G-5015 · Contracted Clerk Services	0.00	600.00	-600.00	-100.0%
G-5016 · PERS	943.63	0.00	943.63	100.0%
G-5210 · Materials & Supplies- Admin	1,459.25	0.00	1,459.25	100.0%
G-5216 · Telephone/Utilities	173.69	264.93	-91.24	-34.4%
G-5217 · Travel	162.14	0.00	162.14	100.0%
G-5220 · Rent	900.00	400.00	500.00	125.0%
G-5221 · Bank Charges	15.55	3.00	12.55	418.3%
G-5230 · Professional Services-Admin	640.24	0.00	640.24	100.0%
G-6014 · Payroll Taxes -Swim Pool				
G-6017 · Payroll Taxes - Swim Employer	0.00	1.54	-1.54	-100.0%
Total G-6014 · Payroll Taxes -Swim Pool	0.00	1.54	-1.54	-100.0%
G-6210 · Materials & Supplies	3,250.00	88.95	3,161.05	3,553.7%
G-6211 · Utilities	591.21	1,215.53	-624.32	-51.4%
G-6216 · Repairs & Maint	35.77	0.00	35.77	100.0%
G-6220 · Licenses & Fees	64.95	220.00	-155.05	-70.5%
G-6221 · Lifeguard Training	0.00	365.00	-365.00	-100.0%
G-6560 · Payroll Expenses	1.75	0.00	1.75	100.0%
Total Expense	11,995.88	6,098.84	5,897.04	96.7%
Net Ordinary Income	-3,549.47	-3,473.53	-75.94	-2.2%
Net Income	-3,549.47	-3,473.53	-75.94	-2.2%

High Desert Parks & Rec Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		02/15/2023		G-1020 · General-Checking US Bank		-16.95
				G-5221 · Bank Charges	-16.95	16.95
TOTAL					-16.95	16.95
Check		02/21/2023		G-1020 · General-Checking US Bank		-18.52
				G-5221 · Bank Charges	-18.52	18.52
TOTAL					-18.52	18.52
Check		02/21/2023	Clover App	G-1020 · General-Checking US Bank		-64.95
				G-6220 · Licenses & Fees	-64.95	64.95
TOTAL					-64.95	64.95
Liability Check		02/27/2023	QuickBooks Payroll Service	G-1020 · General-Checking US Bank		-2,729.38
				G-6560 · Payroll Expenses	-1.75	1.75
			QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-2,727.63	2,727.63
TOTAL					-2,729.38	2,729.38
Liability Check	Auto	02/27/2023	PERS	G-1020 · General-Checking US Bank		-943.64
				2056 · - PERS	-208.00	208.00
				2056 · - PERS	-735.64	735.64
TOTAL					-943.64	943.64
Liability Check	EFT	02/15/2023	Oregon Dept of Revenue	G-1020 · General-Checking US Bank		-222.00
				2052 · State-P/R Liability	-222.00	222.00
TOTAL					-222.00	222.00

High Desert Parks & Rec Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Liability Check	EFTPS	02/15/2023	USNB	G-1020 · General-Checking US Bank		-761.40
				2051 · Fed P/R Liability	-231.00	231.00
				2051 · Fed P/R Liability	-50.27	50.27
				2051 · Fed P/R Liability	-50.27	50.27
				2051 · Fed P/R Liability	-214.93	214.93
				2051 · Fed P/R Liability	-214.93	214.93
TOTAL					-761.40	761.40
Paycheck	DD1015	02/28/2023	Branstetter, Brandy M	G-1020 · General-Checking US Bank		0.00
				G-5014 · Manager Salary	-3,466.67	3,466.67
				G-5016 · PERS	-208.00	208.00
				2056 · - PERS	208.00	-208.00
				G-5016 · PERS	-735.63	735.63
				2056 · - PERS	735.63	-735.63
				2051 · Fed P/R Liability	20.80	-20.80
				G-5012 · Admin P/R Taxes	-1.57	1.57
				2054 · Worker Comp Payable	1.57	-1.57
				2054 · Worker Comp Payable	1.57	-1.57
				2057 · OR Transit Tax Liability	3.47	-3.47
				2051 · Fed P/R Liability	231.00	-231.00
				G-5012 · Admin P/R Taxes	-214.94	214.94
				2051 · Fed P/R Liability	214.94	-214.94
				2051 · Fed P/R Liability	214.94	-214.94
				G-5012 · Admin P/R Taxes	-50.26	50.26
				2051 · Fed P/R Liability	50.26	-50.26
				2051 · Fed P/R Liability	50.26	-50.26
				2052 · State-P/R Liability	217.00	-217.00
				G-5012 · Admin P/R Taxes	-24.26	24.26
				2053 · SUTA Payable	24.26	-24.26
				2110 · Direct Deposit Liabilities	2,727.63	-2,727.63
TOTAL					0.00	0.00
Check	17660	02/09/2023	John Deere Financial	G-1020 · General-Checking US Bank		-35.77
				G-6216 · Repairs & Maint	-35.77	35.77
TOTAL					-35.77	35.77

High Desert Parks & Rec Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	17661	02/09/2023	Streamline	G-1020 · General-Checking US Bank		-75.00
				G-5210 · Materials & Supplies- Admin	-75.00	75.00
TOTAL					-75.00	75.00
Check	17662	02/09/2023	C & B Sanitary	G-1020 · General-Checking US Bank		-15.00
				G-5216 · Telephone/Utilities	-15.00	15.00
TOTAL					-15.00	15.00
Check	17664	02/09/2023	Parr Lumber	G-1020 · General-Checking US Bank		-16.60
				G-5210 · Materials & Supplies- Admin	-16.60	16.60
TOTAL					-16.60	16.60
Check	17665	02/02/2023	Sage Designworks	G-1020 · General-Checking US Bank		-690.00
				G-5210 · Materials & Supplies- Admin	-350.00	350.00
				G-5210 · Materials & Supplies- Admin	-40.00	40.00
				G-5210 · Materials & Supplies- Admin	-200.00	200.00
				G-5210 · Materials & Supplies- Admin	-100.00	100.00
TOTAL					-690.00	690.00
Check	17665	02/09/2023	OTEC	G-1020 · General-Checking US Bank		0.00
TOTAL					0.00	0.00
Check	17666	02/01/2023	Curt Blackburn	G-1020 · General-Checking US Bank		-450.00
				G-5220 · Rent	-450.00	450.00
TOTAL					-450.00	450.00
Check	17667	02/09/2023	Oster Professional Group	G-1020 · General-Checking US Bank		-640.24
				G-5230 · Professional Services-Admin	-600.00	600.00
				G-5230 · Professional Services-Admin	-40.24	40.24
TOTAL					-640.24	640.24

High Desert Parks & Rec Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	17668	02/09/2023	OTEC	G-1020 · General-Checking US Bank		-578.21
				G-6211 · Utilities	-48.41	48.41
				G-6211 · Utilities	-228.10	228.10
				G-6211 · Utilities	-252.35	252.35
				G-6211 · Utilities	-49.35	49.35
TOTAL					-578.21	578.21
Check	17669	02/14/2023	Petty cash	G-1020 · General-Checking US Bank		-250.00
				G-5210 · Materials & Supplies- Admin	-250.00	250.00
TOTAL					-250.00	250.00
Check	17670	02/23/2023	MIWAVE	G-1020 · General-Checking US Bank		-90.00
				G-5216 · Telephone/Utilities	-90.00	90.00
TOTAL					-90.00	90.00
Check	17671	02/23/2023	US Bank CC	G-1020 · General-Checking US Bank		-898.46
				G-6211 · Utilities	-13.00	13.00
				G-5210 · Materials & Supplies- Admin	-12.60	12.60
				G-5210 · Materials & Supplies- Admin	-613.19	613.19
				G-5216 · Telephone/Utilities	-68.69	68.69
				G-5210 · Materials & Supplies- Admin	-16.59	16.59
				G-5210 · Materials & Supplies- Admin	-12.25	12.25
				G-5217 · Travel	-162.14	162.14
TOTAL					-898.46	898.46
Check	17672	02/23/2023	Curt Blackburn	G-1020 · General-Checking US Bank		-450.00
				G-5220 · Rent	-450.00	450.00
TOTAL					-450.00	450.00
Check	17673	02/23/2023	High Desert Engineering LLC	G-1020 · General-Checking US Bank		-3,250.00
				G-6210 · Materials & Supplies	-3,250.00	3,250.00
TOTAL					-3,250.00	3,250.00