

**HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
MARCH 31, 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	5,217.68	521.8%	
Lesson Fees	2,000.00	-	0.0%	
Donations	-	1,484.65		
Miscellaneous Income	500.00	3,791.30	758.3%	
Sale of County Land	-	-		
REA Common School fund	-	1,950.82		
Heavy Equipment Rental Tax	-	91.47		
Current Year Taxes	115,000.00	117,486.50	102.2%	
Prior Year Taxes	6,000.00	14,845.62	247.4%	
General Revenues	292,500.00	176,044.05		
<i>Special Activities Sports</i>				
Revenues Sports Activites	10,000.00	14,480.38	144.8%	
Special Activites Sports	10,000.00	14,480.38		
TOTAL REVENUES	\$ 302,500.00	\$ 190,524.43	63.0%	46.32%
EXPENSES				
<i>Personal Services</i>				
Administration payroll	41,600.00	31,088.92	74.7%	
Payroll taxes	9,500.00	6,034.79	63.5%	
PERS	11,324.00	7,549.09	66.7%	
Workers compensation	1,200.00	-	0.0%	
Total personal services	63,624.00	44,672.80	70.2%	
<i>Materials & Services</i>				
Materials & Supplies	3,000.00	3,775.67	125.9%	
Dues & Fees	1,500.00	1,794.52	119.6%	
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	587.03	117.4%	
Contracted Clerk Services	8,400.00	5,440.24	64.8%	
Rent	4,800.00	4,600.00	95.8%	
Special Activities	1,500.00	-	0.0%	
Groundskeeper contract	8,000.00	2,000.00	25.0%	
Total Contracted Services	40,600.00	25,669.05	63.2%	
<i>Pool Personnel Services</i>				
Pool Staff	52,800.00	39,314.92	74.5%	
Sports Activities-Payroll	2,000.00	-	0.0%	
Total Pool Personnel	54,800.00	39,314.92	71.7%	
<i>Pool Materials & Services</i>				
Materials & Supplies	13,000.00	27,246.92	209.6%	
Utilities	13,000.00	12,324.83	94.8%	
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	59,113.50	104.6%	
<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	168,770.27	75.50%	-58.84%
NET INCOME (LOSS)	78,976.00	21,754.16		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
MARCH 31, 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
MARCH 31, 2023**

	2022-2023 BUDGET	2022-2023 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	\$ 2,000.00	\$ -	0.0%	
Interest	200.00	167.09	83.5%	
Donations	-	-	0.0%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	6,200.00	167.09	2.7%	
Building fund				
Beginning Fund Balance	\$ 10,000.00	\$ -	0.0%	
Interest	200.00	934.30	467.2%	
Donations/Grants	-	9,832.00	#DIV/0!	
Transfer In	4,000.00	-	0.0%	
Building fund	14,200.00	10,766.30	75.8%	
Pool Replacement				
Beginning Fund Balance	\$ 780.00	\$ -	0.0%	
Donations	42,000.00	130,000.00	0.0%	
Grants	83,000.00	-	0.0%	
Pool Replacement	125,780.00	130,000.00	-	
TOTAL REVENUES	\$ 146,180.00	\$ 140,933.39	96.4%	79.74%
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)	-	99,255.42		
YTD BUDGET BENCHMARK			16.67%	

High Desert Parks & Rec

Balance Sheet Prev Year Comparison

As of March 31, 2023

	Mar 31, 23	Mar 31, 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	-39,575.93	10,500.00	26.5%
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	-92,057.69	14,998.64	-107,056.33	-713.8%
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	2,756.95	-417.04	-15.1%
Total 1020 · checking	1,163.69	26,188.77	-25,025.08	-95.6%
1035 · LGIP				
C-1035b · Building Fund LGIP	50,818.20	49,847.09	971.11	2.0%
C-1035e · Equipment Fund LGIP	20,609.76	20,433.21	176.55	0.9%
G-1035 · General Fund LGIP	303,618.99	210,446.72	93,172.27	44.3%
Total 1035 · LGIP	375,046.95	280,727.02	94,319.93	33.6%
Total Checking/Savings	376,210.64	306,915.79	69,294.85	22.6%
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	388,900.64	319,605.79	69,294.85	21.7%
TOTAL ASSETS	388,900.64	319,605.79	69,294.85	21.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	-456.88	-703.32	246.44	35.0%
2052 · State-P/R Liability				
2053 · SUTA Payable	72.80	48.74	24.06	49.4%
2054 · Worker Comp Payable	9.68	6.16	3.52	57.1%
2052 · State-P/R Liability - Other	212.00	162.00	50.00	30.9%
Total 2052 · State-P/R Liability	294.48	216.90	77.58	35.8%
2056 · - PERS	1,887.26	0.00	1,887.26	100.0%
2057 · OR Transit Tax Liability	10.41	5.42	4.99	92.1%
Total 2059 · Accrued Wages & P/R Taxes	1,735.27	-481.00	2,216.27	460.8%
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	12,748.27	10,527.00	2,221.27	21.1%
Total Current Liabilities	12,748.27	10,527.00	2,221.27	21.1%
Total Liabilities	12,748.27	10,527.00	2,221.27	21.1%

High Desert Parks & Rec Balance Sheet Prev Year Comparison

04/15/23

Accrual Basis

As of March 31, 2023

	Mar 31, 23	Mar 31, 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	124,266.65	74,403.69	49,862.96	67.0%
Total Equity	376,152.37	309,078.79	67,073.58	21.7%
TOTAL LIABILITIES & EQUITY	388,900.64	319,605.79	69,294.85	21.7%

High Desert Parks & Rec
Profit & Loss Prev Year Comparison
March 2023

	Mar 23	Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
A-4010 · HC - Roller Skating	434.41	0.00	434.41	100.0%
A-4130 · Donations	82.50	0.00	82.50	100.0%
C-4010 · Capital Interest Income				
C-4010b · Capital Int Income-Building	108.97	11.63	97.34	837.0%
C-4010e · Capital Interest-Equipment	19.49	5.00	14.49	289.8%
Total C-4010 · Capital Interest Income	128.46	16.63	111.83	672.5%
C-4011p · Pool Replacement Fund Donations	5,000.00	0.00	5,000.00	100.0%
C-4013e · Misc Equipment Income	0.00	2,060.00	-2,060.00	-100.0%
G-4011 · Donations and Memorials	89.75	87.20	2.55	2.9%
G-4020 · Gen - Interest on Investments	1,060.29	102.71	957.58	932.3%
G-4040 · Misc. Income - General	45.00	866.32	-821.32	-94.8%
G-4060 · Current year - Taxes	3,640.72	5,437.86	-1,797.14	-33.1%
G-4070 · Prior Year- Taxes - General	185.61	200.98	-15.37	-7.7%
G-4080 · Sports Activities -Revenue	210.00	432.60	-222.60	-51.5%
YB-4100 · Youth Baseball Income	0.00	2,300.00	-2,300.00	-100.0%
Total Income	10,876.74	11,504.30	-627.56	-5.5%
Gross Profit	10,876.74	11,504.30	-627.56	-5.5%
Expense				
G-5010 · Admin - Wages				
G-5012 · Admin P/R Taxes	291.12	231.55	59.57	25.7%
G-5014 · Manager Salary	3,466.67	2,708.33	758.34	28.0%
Total G-5010 · Admin - Wages	3,757.79	2,939.88	817.91	27.8%
G-5015 · Contracted Clerk Services	0.00	707.00	-707.00	-100.0%
G-5016 · PERS	943.63	0.00	943.63	100.0%
G-5210 · Materials & Supplies- Admin	317.84	360.00	-42.16	-11.7%
G-5216 · Telephone/Utilities	0.00	268.26	-268.26	-100.0%
G-5217 · Travel	243.73	0.00	243.73	100.0%
G-5220 · Rent	850.00	400.00	450.00	112.5%
G-5221 · Bank Charges	74.56	3.05	71.51	2,344.6%
G-5225 · Dues & Memberships	10.00	0.00	10.00	100.0%
G-5230 · Professional Services-Admin	600.00	0.00	600.00	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	1,046.30	74.37	971.93	1,306.9%
G-6211 · Utilities	835.13	650.71	184.42	28.3%
G-6216 · Repairs & Maint	0.00	111.00	-111.00	-100.0%
G-6560 · Payroll Expenses	1.75	1.75	0.00	0.0%
G-6610 · Sports Activities	0.00	312.50	-312.50	-100.0%
YB-5210 · Materials & Supplies Youth Base	0.00	295.00	-295.00	-100.0%
Total Expense	8,680.73	6,125.06	2,555.67	41.7%
Net Ordinary Income	2,196.01	5,379.24	-3,183.23	-59.2%
Net Income	2,196.01	5,379.24	-3,183.23	-59.2%

High Desert Parks & Rec Check Detail March 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		03/10/2023		G-1020 · General-Checking US Bank		-39.95
				G-5221 · Bank Charges	-39.95	39.95
TOTAL					-39.95	39.95
Liability Check		03/30/2023	QuickBooks Payroll Service	G-1020 · General-Checking US Bank		-2,729.30
				G-6560 · Payroll Expenses	-1.75	1.75
			QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-2,727.55	2,727.55
TOTAL					-2,729.30	2,729.30
Check	Auto	03/01/2023		G-1020 · General-Checking US Bank		-17.66
				G-5221 · Bank Charges	-17.66	17.66
TOTAL					-17.66	17.66
Check	Auto	03/06/2023	Amazon	G-1020 · General-Checking US Bank		-67.84
				G-5210 · Materials & Supplies- Admin	-67.84	67.84
TOTAL					-67.84	67.84
Check	Auto	03/14/2023		G-1020 · General-Checking US Bank		-16.95
				G-5221 · Bank Charges	-16.95	16.95
TOTAL					-16.95	16.95
Liability Check	EFT	03/15/2023	Oregon Dept of Revenue	G-1020 · General-Checking US Bank		-217.00
				2052 · State-P/R Liability	-217.00	217.00
TOTAL					-217.00	217.00

High Desert Parks & Rec Check Detail March 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Liability Check	EFTPS	03/15/2023	USNB	G-1020 · General-Checking US Bank		-761.40
				2051 · Fed P/R Liability	-231.00	231.00
				2051 · Fed P/R Liability	-50.26	50.26
				2051 · Fed P/R Liability	-50.26	50.26
				2051 · Fed P/R Liability	-214.94	214.94
				2051 · Fed P/R Liability	-214.94	214.94
TOTAL					-761.40	761.40
Paycheck	DD1016	03/31/2023	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	-1.65	1.65
				2054 · Worker Comp Payable	1.65	-1.65
				2054 · Worker Comp Payable	1.65	-1.65
				2057 · OR Transit Tax Liability	3.47	-3.47
				2051 · Fed P/R Liability	231.00	-231.00
				G-5012 · Admin P/R Taxes	-214.93	214.93
				2051 · Fed P/R Liability	214.93	-214.93
				2051 · Fed P/R Liability	214.93	-214.93
				G-5012 · Admin P/R Taxes	-50.27	50.27
				2051 · Fed P/R Liability	50.27	-50.27
				2051 · Fed P/R Liability	50.27	-50.27
				2052 · State-P/R Liability	217.00	-217.00
				G-5012 · Admin P/R Taxes	-24.27	24.27
				2053 · SUTA Payable	24.27	-24.27
				2110 · Direct Deposit Liabilities	2,727.55	-2,727.55
TOTAL					0.00	0.00
Check	17645	03/29/2023	Curt Blackburn	G-1020 · General-Checking US Bank		-450.00
				G-5220 · Rent	-450.00	450.00
TOTAL					-450.00	450.00

High Desert Parks & Rec Check Detail March 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	17674	03/08/2023	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	17675	03/08/2023	C&B Sanitary	G-1020 · General-Checking US Bank		-15.00
				G-6211 · Utilities	-15.00	15.00
TOTAL					-15.00	15.00
Check	17676	03/08/2023	OTEC	G-1020 · General-Checking US Bank		-537.09
				G-6211 · Utilities	-48.41	48.41
				G-6211 · Utilities	-236.33	236.33
				G-6211 · Utilities	-252.35	252.35
TOTAL					-537.09	537.09
Check	17677	03/08/2023	Brandy Branstetter	G-1020 · General-Checking US Bank		-14.99
				G-5217 · Travel	-14.99	14.99
TOTAL					-14.99	14.99
Check	17678	03/08/2023	Streamline	G-1020 · General-Checking US Bank		-75.00
				G-6211 · Utilities	-75.00	75.00
TOTAL					-75.00	75.00
Check	17679	03/13/2023	Petty cash	G-1020 · General-Checking US Bank		-250.00
				G-5210 · Materials & Supplies- Admin	-250.00	250.00
TOTAL					-250.00	250.00

High Desert Parks & Rec Check Detail March 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	17680	03/23/2023	Switch Canyon Branding	G-1020 · General-Checking US Bank		-924.00
				G-6210 · Materials & Supplies	-456.00	456.00
				G-6210 · Materials & Supplies	-468.00	468.00
TOTAL					-924.00	924.00
Check	17681	03/23/2023	Oregon Trail Electric Cooperat...	G-1020 · General-Checking US Bank		-49.35
				G-6211 · Utilities	-49.35	49.35
TOTAL					-49.35	49.35
Check	17682	03/23/2023	Kids Club	G-1020 · General-Checking US Bank		-200.00
				G-5220 · Rent	-200.00	200.00
TOTAL					-200.00	200.00
Check	17683	03/23/2023	MIWAVE	G-1020 · General-Checking US Bank		-90.00
				G-6211 · Utilities	-90.00	90.00
TOTAL					-90.00	90.00
Check	17684	03/23/2023	Harney county Fair Board	G-1020 · General-Checking US Bank		-200.00
				G-5220 · Rent	-200.00	200.00
TOTAL					-200.00	200.00
Check	17685	03/23/2023	US Bank CC	G-1020 · General-Checking US Bank		-568.44
				G-5217 · Travel	-199.74	199.74
				G-6210 · Materials & Supplies	-166.26	166.26
				G-5217 · Travel	-29.00	29.00
				G-6211 · Utilities	-68.69	68.69
				G-6210 · Materials & Supplies	-96.70	96.70
				G-6210 · Materials & Supplies	-8.05	8.05
TOTAL					-568.44	568.44

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High Desert Parks & Rec
Check Detail
March 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	17686	03/23/2023	Harney Partners	G-1020 · General-Checking US Bank		-10.00
				G-5225 · Dues & Memberships	-10.00	10.00
TOTAL					-10.00	10.00