

**HIGH DESERT PARKS AND RECREATION
GENERAL
FOR THE PERIOD ENDED
April 30, 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, \$10,000 is HDP grant
Pool Receipts	30,000.00	28,483.41	94.9%	
Interest	4,000.00	5,124.65	128.1%	
Donations	5,500.00	-	0.0%	
Miscellaneous Income	3,000.00	12,427.98	414.3%	
Current Year Taxes	130,000.00	131,637.27	101.3%	
Prior Year Taxes	7,000.00	5,769.76	82.4%	
General Revenues	301,500.00	321,143.07		
<i>Special Activities Sports</i>				
Revenues Sports Activites	5,000.00	7,574.07	151.5%	
Special Activites Sports	5,000.00	7,574.07		
TOTAL REVENUES	\$ 306,500.00	\$ 328,717.14	107.2%	90.58%
EXPENSES				
<i>Personal Services</i>				
Administration payroll	47,000.00	38,966.70	82.9%	
Payroll taxes	15,000.00	7,148.81	47.7%	
PERS	13,600.00	12,031.27	88.5%	
Workers compensation	2,500.00	497.14	19.9%	
Total personal services	78,100.00	58,643.92	75.1%	
<i>Materials & Services</i>				
Materials & Supplies	4,000.00	1,992.18	49.8%	
Dues & Fees	5,780.00	1,944.79	33.6%	
Election Costs	400.00		0.0%	
Audit	10,000.00	13,200.00	132.0%	
Telephone/Utilities	5,500.00	4,519.87	82.2%	
Travel	800.00		0.0%	
Contracted Clerk Services	7,200.00	6,092.82	84.6%	
Sports Activities/Special Activities	4,000.00	4,874.64	121.9%	
Scholarships	2,075.00	70.00	3.4%	
Groundskeeper contract	2,500.00	1,428.60	57.1%	
Total Contracted Services	42,255.00	34,122.90	80.8%	
<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	7,105.92	47.4%	
Utilities	16,900.00	13,221.48	78.2%	
Chemicals	12,000.00	7,448.91	62.1%	
Insurance	16,970.00	15,424.00	90.9%	
Repairs & Maintenance	8,000.00	2,431.41	30.4%	
License & Fees	2,500.00	1,464.86	58.6%	
Training	2,500.00	-	0.0%	
Total Operating Expenses	73,870.00	47,096.58	63.8%	
<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	184,046.84	70.56%	-53.90%
NET INCOME (LOSS)	45,675.00	144,670.30		
YTD BUDGET BENCHMARK			16.67%	

**HIGH DESERT PARKS AND RECREATION
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED
April 30, 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
April 30, 2026**

	2025-2026 BUDGET	2025-2026 ACTUAL	% REALIZED/ EXPENDED	COMMENTS
Equipment Reserve				
Beginning Fund Balance	\$ 9,000.00	\$ -	0.0%	
Interest	200.00	312.34	156.2%	
Transfer In	4,000.00	-	0.0%	
Equipment Reserve	13,200.00	312.34	2.4%	
Building fund				
Beginning Fund Balance	\$ 20,000.00	\$ -	0.0%	
Interest	800.00	687.55	85.9%	
Transfer In	4,000.00	-	0.0%	
Building fund	24,800.00	687.55	2.8%	
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	\$ 999.89	1.2%	-15.43%
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)	-	144.09		
YTD BUDGET BENCHMARK			16.67%	

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Accrual Basis

High Desert Parks & Rec

Balance Sheet Prev Year Comparison

As of April 30, 2026

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1020 · checking				
HC-1020 Health Clinic Cash	-3,040.00	11,960.00	-15,000.00	-125.4%
C-1010p · Cash Pool Replacement Fund	26,778.15	26,778.15	0.00	0.0%
C-1020 · Cash - Capital Projects	-4,722.10	-8,722.10	4,000.00	45.9%
C-1020b · Cash Building Fund	-29,393.39	-33,393.39	4,000.00	12.0%
F-1020 · Football Cash	5,911.74	5,911.74	0.00	0.0%
G-1020 · General-Checking US Bank	-9,102.73	53,923.16	-63,025.89	-116.9%
S-1025 · Cash- US Bank - Hendricks	45,667.99	45,667.99	0.00	0.0%
ST-1020 · Swim Team Cash	1,856.82	4,906.82	-3,050.00	-62.2%
TE-1020 · Tennis Grant Cash	19,984.00	4,984.00	15,000.00	301.0%
Total 1020 · checking	53,940.48	112,016.37	-58,075.89	-51.9%
1035 · LGIP				
C-1035b · Building Fund LGIP	54,295.02	53,469.09	825.93	1.5%
C-1035e · Equipment Fund LGIP	21,515.29	21,158.29	357.00	1.7%
G-1035 · General Fund LGIP	167,873.78	115,808.57	52,065.21	45.0%
Total 1035 · LGIP	243,684.09	190,435.95	53,248.14	28.0%
Total Checking/Savings	297,624.57	302,452.32	-4,827.75	-1.6%
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	310,314.57	315,142.32	-4,827.75	-1.5%
TOTAL ASSETS	310,314.57	315,142.32	-4,827.75	-1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2059 · Accrued Wages & P/R Taxes				
2051 · Fed P/R Liability	-419.54	-412.88	-6.66	-1.6%
2052 · State-P/R Liability				
2053 · SUTA Payable	35.70	34.80	0.90	2.6%
2054 · Worker Comp Payable	0.24	1.16	-0.92	-79.3%
2052 · State-P/R Liability - Other	252.00	245.00	7.00	2.9%
Total 2052 · State-P/R Liability	287.94	280.96	6.98	2.5%
2056 · - PERS	2,489.42	1,019.47	1,469.95	144.2%
2057 · OR Transit Tax Liability	3.97	3.87	0.10	2.6%
Total 2059 · Accrued Wages & P/R Taxes	2,361.79	891.42	1,470.37	165.0%
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	10,642.57	9,171.74	1,470.83	16.0%
Total Current Liabilities	10,642.57	9,171.74	1,470.83	16.0%
Total Liabilities	10,642.57	9,171.74	1,470.83	16.0%
Equity				
3900 · Fund Balance	-97,966.63	-69,487.25	-28,479.38	-41.0%
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	42,742.76	20,561.96	22,180.80	107.9%
Total Equity	299,672.00	305,970.58	-6,298.58	-2.1%
TOTAL LIABILITIES & EQUITY	310,314.57	315,142.32	-4,827.75	-1.5%

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Accrual Basis

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

July 2025 through April 2026

	Jul '25 - Apr 26	Jul '24 - Apr 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	687.55	584.88	102.67	17.6%
C-4010e · Capital Interest-Equipment	312.34	178.18	134.16	75.3%
Total C-4010 · Capital Interest Income	999.89	763.06	236.83	31.0%
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	5,124.65	5,116.15	8.50	0.2%
G-4040 · Misc. Income - General	2,427.98	18,519.31	-16,091.33	-86.9%
G-4045 · GF Grant Funds	10,000.00	0.00	10,000.00	100.0%
G-4050 · Pool fundraising	0.00	6,777.05	-6,777.05	-100.0%
G-4060 · Current year - Taxes	131,637.27	130,555.06	1,082.21	0.8%
G-4070 · Prior Year- Taxes - General	5,769.76	6,805.13	-1,035.37	-15.2%
G-4080 · Sports Activities -Revenue	7,574.07	5,303.67	2,270.40	42.8%
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	15,916.94	-6,383.15	-40.1%
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	631.29	-631.29	-100.0%
TE-4011 · Tennis Grant Income	54,344.00	0.00	54,344.00	100.0%
TS-4011 · Travel Soccer Income	0.00	825.00	-825.00	-100.0%
Total Income	278,509.07	352,572.92	-74,063.85	-21.0%
Gross Profit	278,509.07	352,572.92	-74,063.85	-21.0%
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	7,148.81	5,915.67	1,233.14	20.9%
G-5014 · Manager Salary	38,966.70	38,666.70	300.00	0.8%
Total G-5010 · Admin - Wages	46,115.51	44,582.37	1,533.14	3.4%
G-5015 · Contracted Clerk Services	1,428.60	2,291.66	-863.06	-37.7%
G-5016 · PERS	12,031.27	11,124.40	906.87	8.2%
G-5210 · Materials & Supplies- Admin	1,992.18	597.86	1,394.32	233.2%
G-5212 · Audit	13,200.00	0.00	13,200.00	100.0%
G-5216 · Telephone/Utilities	4,519.87	2,587.41	1,932.46	74.7%
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	332.00	703.18	-371.18	-52.8%
G-5225 · Dues & Memberships	1,175.49	545.99	629.50	115.3%
G-5230 · Professional Services-Admin	6,092.82	6,000.00	92.82	1.6%
G-5235 · Scholarship Expense	70.00	160.00	-90.00	-56.3%
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%

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Accrual Basis

High Desert Parks & Rec

Profit & Loss Prev Year Comparison

July 2025 through April 2026

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
G-6210 · Materials & Supplies	7,105.92	11,579.83	-4,473.91	-38.6%
G-6211 · Utilities	13,221.48	11,080.32	2,141.16	19.3%
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	2,431.41	8,839.41	-6,408.00	-72.5%
G-6220 · Licenses & Fees	1,464.86	1,687.47	-222.61	-13.2%
G-6221 · Lifeguard Training	0.00	1,941.21	-1,941.21	-100.0%
G-6560 · Payroll Expenses	61.13	66.43	-5.30	-8.0%
G-6610 · Sports Activities	4,874.64	6,248.96	-1,374.32	-22.0%
g-6611 · Sports Activities - Payroll	0.00	0.00	0.00	0.0%
R-5210 · Pool Renovation Project	0.00	131,770.48	-131,770.48	-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	4,575.55	1,445.92	31.6%
ST-5225 · Swim Team Dues & Fees	387.03	1,296.50	-909.47	-70.2%
ST-5250 · Swim Team Rent	3,050.00	2,150.00	900.00	41.9%
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	235,766.31	332,010.96	-96,244.65	-29.0%
Net Ordinary Income	42,742.76	20,561.96	22,180.80	107.9%
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	42,742.76	20,561.96	22,180.80	107.9%

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High Desert Parks & Rec

Check Detail

April 2026

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		04/01/2026		G-1020 · General-Checking US Bank		-34.53
				G-5210 · Materials & Supplies- Admin	-34.53	34.53
TOTAL					-34.53	34.53
Check		04/02/2026		G-1020 · General-Checking US Bank		-156.64
				G-5210 · Materials & Supplies- Admin	-156.64	156.64
TOTAL					-156.64	156.64
Check		04/14/2026		G-1020 · General-Checking US Bank		-18.95
				G-5221 · Bank Charges	-18.95	18.95
TOTAL					-18.95	18.95
Check		04/14/2026	Clover App	G-1020 · General-Checking US Bank		-29.95
				G-6220 · Licenses & Fees	-29.95	29.95
TOTAL					-29.95	29.95
Liability Check		04/29/2026	QuickBooks Payroll Service	G-1020 · General-Checking US Bank		-3,145.12
				G-6560 · Payroll Expenses	-5.00	5.00
			QuickBooks Payroll Service	2110 · Direct Deposit Liabilities	-3,140.12	3,140.12
TOTAL					-3,145.12	3,145.12
Liability Check	ACH	04/15/2026	Oregon Dept of Revenue	G-1020 · General-Checking US Bank		-274.00
				2052 · State-P/R Liability	-274.00	274.00
TOTAL					-274.00	274.00
Liability Check	ACH	04/15/2026	USNB	G-1020 · General-Checking US Bank		-864.20
				2051 · Fed P/R Liability	-242.00	242.00
				2051 · Fed P/R Liability	-58.97	58.97
				2051 · Fed P/R Liability	-58.97	58.97
				2051 · Fed P/R Liability	-252.13	252.13
				2051 · Fed P/R Liability	-252.13	252.13
TOTAL					-864.20	864.20
Paycheck	DD1055	04/30/2026	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	-500.00	500.00
				G-5016 · PERS	-238.00	238.00
				2056 · - PERS	238.00	-238.00
				G-5016 · PERS	-971.44	971.44
				2056 · - PERS	971.44	-971.44
				2051 · Fed P/R Liability	23.80	-23.80
				G-5012 · Admin P/R Taxes	-1.33	1.33
				2054 · Worker Comp Payable	1.33	-1.33
				2054 · Worker Comp Payable	1.33	-1.33
				2057 · OR Transit Tax Liability	3.97	-3.97
				2051 · Fed P/R Liability	242.00	-242.00
				G-5012 · Admin P/R Taxes	-245.93	245.93
				2051 · Fed P/R Liability	245.93	-245.93
				2051 · Fed P/R Liability	245.93	-245.93
				G-5012 · Admin P/R Taxes	-57.52	57.52
				2051 · Fed P/R Liability	57.52	-57.52
				2051 · Fed P/R Liability	57.52	-57.52
				2052 · State-P/R Liability	252.00	-252.00
				G-5012 · Admin P/R Taxes	-35.70	35.70

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High Desert Parks & Rec

Check Detail

April 2026

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				2053 · SUTA Payable	35.70	-35.70
				2110 · Direct Deposit Liabilities	3,140.12	-3,140.12
TOTAL					0.00	0.00
Liability Check	18176	04/30/2026	Oregon Dept of Revenue	G-1020 · General-Checking US Bank		-196.41
				2051 · Fed P/R Liability	-70.80	70.80
				2057 · OR Transit Tax Liability	-11.81	11.81
				2053 · SUTA Payable	-106.20	106.20
				2054 · Worker Comp Payable	-3.79	3.79
				2054 · Worker Comp Payable	-3.81	3.81
TOTAL					-196.41	196.41
Check	18601	04/28/2026	Petty cash	G-1020 · General-Checking US Bank		-250.00
				G-6210 · Materials & Supplies	-250.00	250.00
TOTAL					-250.00	250.00
Check	18602	04/28/2026	Burns Electric	G-1020 · General-Checking US Bank		-240.00
				G-6216 · Repairs & Maint	-240.00	240.00
TOTAL					-240.00	240.00
Check	18603	04/28/2026	City of Burns	G-1020 · General-Checking US Bank		-265.54
				G-6211 · Utilities	-265.54	265.54
TOTAL					-265.54	265.54
Check	18604	04/28/2026	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	18605	04/28/2026	BPOE # 1680	G-1020 · General-Checking US Bank		-925.00
				G-6610 · Sports Activities	-780.00	780.00
				G-6610 · Sports Activities	-75.00	75.00
				G-6610 · Sports Activities	-70.00	70.00
TOTAL					-925.00	925.00
Check	18606	04/28/2026	MIWAVE	G-1020 · General-Checking US Bank		-120.00
				G-5216 · Telephone/Utilities	-120.00	120.00
TOTAL					-120.00	120.00
Check	18607	04/28/2026	City of Burns	G-1020 · General-Checking US Bank		0.00
TOTAL					0.00	0.00
Check	18608	04/28/2026	Burns Times Herald	G-1020 · General-Checking US Bank		-40.00
				G-6220 · Licenses & Fees	-40.00	40.00
TOTAL					-40.00	40.00