

**CHEHALEM PARK AND RECREATION DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING  
CHEHALEM ADMINISTRATION OFFICE  
125 S. ELLIOTT ROAD NEWBERG, OREGON  
October 27, 2022 6:00 P.M.**

**JOIN WEBINAR <https://us02web.zoom.us/j/89209572170>**

**Webinar ID: 892 0957 2170 Passcode: 313753**

- I. Call To Order**
- II. Roll Call**
- III. Approval of or Additions to the Agenda**
- IV. Approval of Consent Agenda**
  - A. Approve Minutes Regular Board Meeting September 29, 2022.
  - B. Approval of Bills Payable
  - C. Approval of Financials
- V. Public Participation**
  - A. BMX Representatives
  - B. Ryann Reinhofer
  - C. Equestrian and Mountain Bike Representatives
  - D. Others not on Agenda
- VI. Action Items/Committee Reports/Board Comments**
  - A. Audit Review for 2020-21 and 2021-22
  - B. Jim McMaster Rotary Sculpture Request
  - C. Reports and Comments from Board Members
- VII. Old Business**
  - A. Updates on Projects and Questions
  - B. Pickle ball Advisory Committee Report
  - C. Trails Advisory Committee Report
  - D. Golf Course Committee Report
  - E. Update Right of Way Easement Friends Park
  - F. Dundee Access and Utility Easement for Paddle Launch
- VIII. From the Superintendent's Desk**
  - A. Superintendent's Report
  - B. Staff Reports
- IX. Correspondence**
  - A. Citizens' Comments/Evaluations
  - B. Miscellaneous Info
- X. Adjournment**

**Next regular Board meeting is December 1, 2022 (If Needed)**

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**Webinar ID: 892 0957 2170 Passcode: 313753**

**To: Board of Directors**  
**From: Superintendent**  
**Date: October 24, 2022**  
**Re: Background information for October 27, 2022 Board Meeting**

**Number corresponds to Agenda Item**

- II. ROLL CALL – We need 3 present for the meeting. Please call if you cannot attend. PLEASE REMEMBER MEETING AT THE DISTRICT OFFICE. YOU CAN CALL IN FOR MEETING.**

**YOU CAN ATTEND REMOTELY, VIA ZOOM. Kat will send information needed for meeting**

**Please see page 4 for index for page numbers**

- III. APPROVAL OR ADDITIONS TO AGENDA – If you wish additions please give me a call.**

- IV. APPROVAL OF CONSENT AGENDA**

**A. Approval of Board Meeting Minutes – Please see pages (5-9) for Regular Meeting Minutes of September 29, 2022**

**RECOMMENDATION: Approval of Regular Board Meeting Minutes for September 29, 2022**

**B. Approval of Bills Payable – See page (10-11). General Fund \$672,378.64, SDC FUND \$13,467.17, LOAN SERVICE FUND \$0.00, POOL BOND \$0.00, FOUNDATION \$3,757.77**

**RECOMMENDATION: APPROVAL OF BILLS PAYABLE.**

**C. Approval of Financial – Please see page (12-45). The current debt is for the golf course, fitness center and pool bond. This year we paid for the property purchased on 219. We are allowed about \$92,400,000.00 in debt. As of 6/30/2021, we have \$23,912,998 outstanding long-term debt obligations. We refinanced the loans for the golf course, property and combined them with the loan for the pool and fitness center to save money. Currently we have two loans and one bond. Please note the general fund in previous years had transferred the money to pay for debt to the Loan Service Fund. We are now paying debt out of the SDC fund.**

**GENERAL FUND SUMMARY**

| <b><u>DESCRIPTION</u></b> | <b><u>AS OF 09/30/21-22</u></b> | <b><u>AS OF 09/30/22-23</u></b> | <b><u>DIFFERENCE</u></b>    |
|---------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$ 1,567,001.72</b>          | <b>\$ 1,983,598.43</b>          | <b>\$ 416,596.71</b>        |
| TOTAL OPERATION EX.       | \$ 1,554,386.16                 | \$ 1,894,930.79                 | \$ 340,544.63               |
| TOTAL CAP/AQ/DEV/TRS      | \$ 12,615.56                    | \$ 88,667.64                    | \$ 76,052.08                |
| <b>TOTAL REVENUE</b>      | <b>\$ 6,077,042.86</b>          | <b>\$ 7,288,944.50</b>          | <b>\$ 1,211,901.64</b>      |
| TOTAL TAXES               | \$ 64,344.48                    | \$ 42,669.24                    | \$ <21,675.24>              |
| TOTAL FEES & CHARGES      | \$ 1,228,021.26                 | \$ 1,304,031.87                 | \$ 76,010.61                |
| TOTAL OTHER REVENUE       | \$ 121,173.75                   | \$ 21,317.56                    | \$ < 99,856.19>             |
| BEGINNING BALANCE         | \$ 4,663,503.37                 | \$ 5,920,925.83                 | \$ 1,257,422.46             |
| <b><u>BALANCE</u></b>     | <b><u>\$ 4,510,041.14</u></b>   | <b><u>\$ 5,305,346.07</u></b>   | <b><u>\$ 795,304.93</u></b> |

**SDC FUND SUMMARY**

| <b><u>DESCRIPTION</u></b> | <b><u>AS OF 09/30/21-22</u></b> | <b><u>AS OF 09/30/22-23</u></b> | <b><u>DIFFERENCE</u></b>    |
|---------------------------|---------------------------------|---------------------------------|-----------------------------|
| BEGINNING BALANCE         | \$ 1,941,451.07                 | \$ 3,890,319.32                 | \$1,948,868.25              |
| INTEREST                  | \$ 2,723.86                     | \$ 12,568.80                    | \$ 9,844.94                 |
| CITY OF NEWBERG           | \$ 1,721,049.54                 | \$ 165,466.18                   | \$ <1,555,583.36>           |
| CITY OF DUNDEE            | \$ 55,655.50                    | \$ 2,856.70                     | \$ <52,798.80>              |
| COUNTY OF YAMHILL         | \$ 41,642.75                    | \$ 26,303.10                    | \$ <15,339.65>              |
| TRANSFERRED IN            | \$ 0.00                         | \$ 0.00                         | \$ 0.00                     |
| <b>TOTAL REVENUE</b>      | <b>\$ 3,762,522.72</b>          | <b>\$ 4,097,514.10</b>          | <b>\$ 334,991.38</b>        |
| <b>TOTAL EXPENDITURE</b>  | <b>\$ 202,994.43</b>            | <b>\$ 227,650.29</b>            | <b>\$ 24,655.86</b>         |
| <b><u>BALANCE</u></b>     | <b><u>\$ 3,559,528.29</u></b>   | <b><u>\$ 3,869,863.81</u></b>   | <b><u>\$ 310,335.52</u></b> |

**RECOMMENDATION:** Approve September 2022 Financials as submitted. Note we added to financial information.

**V. PUBLIC PARTICIPATION**

- A. BMX Representatives – Placed on Agenda by President. Will have attorney available to discuss with Board the options available.
- B. Ryann Reinhofer – Please see pages (46A-46B).
- C. Equestrian and Mountain Bike Representatives – Placed on agenda by Superintendent.
- D. Others not on Agenda

**VI. ACTION ITEMS/COMMITTEE REPORTS/BOARD COMMENTS**

- A. Audit Review – Please see pages (47-133). Heidi will be at meeting to discuss the 20-21 and 21-22 audit.

**RECOMMENDATION:** Accept the 2020-21 audit.

- B. Rotary Sculpture Request – Please see page (134). Jim will be at meeting to explain request..
- C. Reports and Comments from Board Members – Given at meeting

**VII. OLD BUSINESS**

- A. Update on Projects and Operation - Will discuss at meeting.
- B. Pickle Ball Advisory Committee – Will give latest info at meeting.
- C. Trails Advisory Committee – Will give latest info at meeting.
- D. Golf Course Committee – Will give latest info at meeting
- E. Update Right of Way Easement Friends Park – Will give update at meeting
- F. Dundee Access and Utility Easement for Paddle Launch- Will give update at meeting.

**VIII. FROM THE SUPERINTENDENTS DESK**

- A. Superintendent Report – Will give update at meeting
- B. Staff Reports – Please see pages (135-148).

**IX. CORRESPONDENCE**

- A. Citizens Comments/Evaluations – Please see Pages (149-160)
- B. Miscellaneous Information – Please see page (161).

**X. ADJOURNMENT.**

Next Regular Board Meeting December 1, 2022 (If needed).

## **INDEX**

| <b><u>DESCRIPTION</u></b>                | <b><u>PAGES</u></b> |
|--|---------------------|
| <b>CONSENT AGENDA</b>                    |                     |
| <b>BOARD MINUTES .....</b>               | <b>5 - 9</b>        |
| <b>BILLS PAYABLE.....</b>                | <b>10 - 11</b>      |
| <b>FINANCIALS.....</b>                   | <b>12 - 45</b>      |
| <b>PUBLIC PARTICIPATION</b>              |                     |
| <b>RYANN REINHOFER.....</b>              | <b>46A-46B</b>      |
| <b>ACTION ITEMS</b>                      |                     |
| <b>AUDIT 2020-21 .....</b>               | <b>47 - 133</b>     |
| <b>ROTARY SCULPTURE REQUEST.....</b>     | <b>134</b>          |
| <b>OLD BUSINESS</b>                      |                     |
| <b>NONE AT THIS TIME</b>                 |                     |
| <b>SUPERINTENDENTS DESK</b>              |                     |
| <b>STAFF REPORTS.....</b>                | <b>135 - 148</b>    |
| <b>CORRESPONDENCE</b>                    |                     |
| <b>CITIZEN COMMENTS/EVALUATIONS.....</b> | <b>149 - 160</b>    |
| <b>MISCELLANEOUS INFORMATON.....</b>     | <b>161</b>          |

**CHEHALEM PARK AND RECREATION DISTRICT  
REGULAR BOARD MEETING  
CPRD Administration Office  
125 S. Elliott Road  
September 29, 2022  
MINUTES**

**I.** Don Loving called the meeting to order 6:00 p.m.

**II.** Roll Call

**Board members:**

Gayle Bizeau

Don Loving

Jim McMaster

Bart Rierson

Lisa Rogers

**CPRD Staff:**

Don Clements, Superintendent

Richard Cornwell, IT Specialist

Casey Creighton, Basic Services Supervisor/Park and Facilities Supervisor

Julie Petersen, Special Services Supervisor/Recreation Supervisor

Kat Ricker, Public Information Director

R. Scott Robinson, Golf Course Coordinator/Superintendent

Heidi Smith, Administrative Coordinator (remote)

Bryan Stewart, Basic Services Supervisor/Parks and Facilities Supervisor

**Public:**

Ryann Reinhofer, trails enthusiast

Ryan Storfa, Chehalem BMX

Leslie Caldwell

Donna Kemp

Claire Sands

Sallie Cutler

Franney Hampt

Lois Fox

Cricket Dixon

Tracey Erway

Sophie Pinkham

Lana Seratt, Chehalem Valley BMX

Robert Kemmell, Chehalem Valley BMX

Ryan Storfa, Chehalem Valley BMX

Shawn Russell

Anne Dufay

Lacy Daring  
Bob Freshman  
Tamra Busch-Johnsen  
Kena Ramsey  
Art Gregory, Golf Course Committee  
Tom Hammer  
Hunter Wylie, Pickleball Advisory Committee

**III. Approval of agenda –**

Moved Lisa Rogers  
Second Bart Rierson  
Passed unanimously

**IV. Approval of consent agenda**

- a. Approval of minutes of regular Board meeting Aug. 25, 2022
- b. Approval of bills payable
- c. Approval of financials
  - Moved Bart Rierson
  - Second Jim McMaster
  - Passed unanimously

**V. Public participation**

- a. BMX discussion - Don Loving said that he had been in contact with Ryan Storfa, and said that the Board is aware of the situation and is looking into it; delayed because legal counsel had been on vacation until recently. Ryan Storfa, secretary/treasurer of Chehalem Valley BMX and regular volunteer, said there have not been any meetings since 2020, which is a violation of bylaws. He reported the decrease in outreach and subsequently attendance since Richard Klass had fired him. He asked for the Board to act as an intermediary and remind Klass to adhere to the bylaws. Discussion from other BMXers described other Klass behavior such as allowing his dog to run off-leash. Don Loving repeated that we are looking into it now, diligently. Casey Creighton said that Chehalem Valley BMX would have to make a decision to come together or dissolve.
- b. Equestrian enthusiasts - Ryann Reinhofer said that she lives near Bob and Crystal Rilee Park and uses trails and has questions and concerns. She has seen signs restricting horseback riding and allowing mountain bikes and does not understand why, and has noticed bike tracks and up to 30 bike riders on horse trails. Her horses spooked, she said. Discussion from several others supported her claim that Crystal Rilee's intention was for the trails to be for horses, not bikes, that it is frightening and dangerous to have bikes where there are horses, and also a desire to be more involved in the planning for the park and complaint that there has not been enough communication from CPRD about this park, and a suggestion for designating days for horses and

different days for bikes. Some riders who live near the park are now having to transport their horses to parks farther away that do not have bikes. Also, ruts from bikes were cited as an issue. Keena Ramsey said she attended meetings before 2020, and she thought that a lot of these issues had been resolved, but signs are creating animosity. One speaker praised Russ Sheehan's work with excavator in trails creation and concern that bike events make trails dangerous for horses and pedestrian hikers, signage is inadequate, and there is no enforcement of rules to ensure safety. Sandy Rider said no bikes, period. Dana Kemp was one of board members who transferred property to CPRD, and the intent of Crystal was preserving agricultural and equestrian historical education and not to have mountain bikes share it. Tom Hammer asked what insurance company covers liability; Don Clements said SDAO does.

Staff: Don Clements described his son's career as a horse trainer, and his discussions with him, and he had urged keeping usage times separate, although everyone has the right to use the trails. Clements said he does not know the whole answer yet, but safety should come first. Lisa Rogers said her understanding through board meetings was that there would not be horses and bikes on the same side of the mountain, so what changed? Clements said that the bike people called and asked to use it once and it was granted, and now they feel that they can; we have a real problem and these two communities must come together to figure it out; in the short-term, best thing to do is to designate horses only on one side, and bikes on the other, and sign it accordingly. Casey Creighton said that the trails committee is working on mapping the trails now, and once that is complete, these usages will be determined, and there will be signage; it is a public park, and this came about because outdoor activities increased ten-fold during COVID, and the park has gone from one or two people a day, to five or six cars each time that he goes there. He had seen erosion issues from both types of users, and soon some trails would be closed down for rain, and that would give time to come up with answers. Dana Kemp said security has always been an issue, and separation is a good idea but it would need to be monitored and enforced. Allen Holstein from CHTAC said the committee had recently committed to help CPRD put up signs. Don Loving urged the equestrians present to organize and select a representative.

Don Loving declared a five-minute break, and said whatever next steps are taken, they will be emailed.

**VI. Action items/committee reports/Board comments**

- a. Casey Creighton explained the enclosed contract with Pacific GreenWorks for additional services, \$152,236.42, in order to have Kittleson complete engineering work along River Road (new railroad signal, sidewalk improvements) according to City of Newberg requirements and also grant requirements for Phase 1 of proposed Newberg-Dundee Bypass Trail. City of Newberg had contributed \$25,000 toward this but their agreement to

provide some engineering services had not yet been delivered. No action needed to proceed. Lisa Rogers urged staff to collect documentation of communication with City of Newberg and go before City Council.

Motion to authorize Superintendent to sign contract.

Moved Jim McMaster

Second Lisa Rogers

Passed unanimously

Lisa Rogers was excused from the remainder of the meeting.

- b. Discussion only: Kat Ricker reported that she submitted preapplication for ODOT Community Paths Grant funding toward Phase 2 of proposed Newberg-Dundee Bypass Trail, and ODOT approved it for application yesterday.

Kat Ricker and Don Clements reported that the ORPD had not selected the Sander Estate grant application; however, they were working with CPRD to steer staff toward reworking the application for a NPS grant. Ricker invited the Board (Don Loving asked for an email reminder.) to join staff on a site tour of Sander Estate with National Park Service on Oct. 10th.

- c. Reports and comments from Board members

Lisa Rogers is on the CCC Board of Directors and the Board would like her to President and sought confirmation that there were no concerns; Board assured her that there was not.

Bart Rierson thanked CPRD staff for working with principal at Crater Elementary School to make accommodations for a student in need.

Jim McMaster had concerns about estimates for roof repair at CCC.

Gayle Bizeau - Nothing

Don Loving - Nothing

## VII. Old business/project updates

- a. Pickleball Advisory Committee update - Hunter Wylie said there is a big inconsistency between committees on how they do reporting and said that he had asked for audit documents and not received them. Don Clements said this was not true, and you are implying we are hiding something, which was not the case. Wylie said the Board was not being fiscally responsible; see written submitted statement. Bart Rierson urged him to take up disagreements with Don Clements, instead of coming to a Board meeting and being confrontational.

- c. Chehalem Heritage Trails Advisory Committee update - Lacy Darling said restrooms are in need of repair, and committee recommended paving of gravel parking lot. Also, meeting time was changed to 6:30 p.m. Committee wants guidance from Board on whether they can start volunteer subcommittees; Bryan Stewart said he will work with the committee on this.

- d. Golf Course Advisory Committee update - Will next meet at 5 p.m. on Tuesday, Oct. 25 at the golf course in order to see where the third hole



would go. The main priority seems to be the clubhouse.

e. Updates on projects - Casey Creighton gave updates, see packet.

f. Update on right-of-way easement for Friends' Park - Don Clements said there was nothing in the deed that would stop us from doing that deal, but we did receive a government grant to complete that, and it could take up to a year. He does expect the state would approve it.

g. Dundee access and utility easement for proposed paddle launch - Clements said that he placed information from legal counsel on what options are, and we will work on it this winter, and he hopes it will be open.

h. Chehalem BMX agreement (Discussed above)

**VIII. From the superintendent's desk**

a. Superintendent's report – Clements said we received a request to have a memorial plaque inside the aquatic center for George Sampson and staff will work with on that. The Board approved.

Clements said that the County is trying to bring the land next to Schaad Park into the UGB Urban Reserve, and Clements will support County in this; Board had no objection, but Gayle Bizeau said that she would like to ask people about it first. Clements invited her to call him if she has objections, and he will speak to all Board members before proceeding. He introduced Oregon's new Paid Leave program and recommended that we go private.

b. Staff reports – See packet

**IX. Correspondence**

A. Citizen comments/evaluations – No discussion

**X. Adjournment – Rierson moved to adjourn 8:30 p.m.**

Next meeting:

Respectfully Submitted,

Kat Ricker, Public Information Director

**ACCOUNTS AND PAYROLL PAYABLE  
FROM SEPTEMBER 20, 2022  
UP TO OCTOBER 20, 2022**

**ACCOUNTS PAYABLE FOR GERNERAL FUND**

| <u>CHECK NUMBERS</u>           | <u>AMOUNT</u>               | <u>TYPE CHECKS</u>   |
|--------------------------------|-----------------------------|----------------------|
| 126600-126814                  | \$ 387,116.73               | ACCOUNTS PAYABLE     |
| 126685,126723,126781.126813-14 | \$ 4,352.69                 | PAYROLL              |
| WIRE TRANSFER PAYROLL          | \$ 254,867.49               | PAYROLL              |
| 2276-2290                      | \$ 26,041.73                | MANUAL/ACH TRANSFERS |
| <b>GRAND TOTAL</b>             | <b><u>\$ 672,378.64</u></b> |                      |

**BREAKOUT**

|                                       |                      |
|---------------------------------------|----------------------|
| <b><u>ACCOUNTS PAYABLE</u></b>        | <b>\$ 387,116.73</b> |
| <b><u>PAYROLL</u></b>                 | <b>\$ 259,220.18</b> |
| <b><u>WIRE TRANSFER &amp; ACH</u></b> | <b>\$ 26,041.73</b>  |

**ACCOUNTS PAYABLE FOR SDC FUND**

| <u>CHECK NUMBERS</u> | <u>AMOUNT</u>              | <u>TO WHOM</u>         |
|----------------------|----------------------------|------------------------|
| 1061                 | \$ 2,071.25                | KITTELSON & ASSOCIATES |
| 1062                 | \$ 8,802.50                | MIG;APG                |
| 1063                 | \$ 538.75                  | GREEN WORKS, PC        |
| 1064                 | \$ 2,054.67                | WISER RAIL ENGINEERING |
| <b>GRAND TOTAL</b>   | <b><u>\$ 13,467.17</u></b> |                        |

**ACCOUNTS PYABLE FOR LOAN SERVICE FUND**

| <u>CHECK NUMBERS</u> | <u>AMOUNT</u>         | <u>TO WHOM</u> |
|----------------------|-----------------------|----------------|
| NO CHECKS            | \$ 0.00               |                |
| <b>GRAND TOTAL</b>   | <b><u>\$ 0.00</u></b> |                |

**ACCOUNTS PAYABLE FOR CAPITAL POOL CONSTRUCTION & POOL BOND**

| <u>CHECK NUMBERS</u>         | <u>AMOUNT</u>         | <u>TO WHOM</u> |
|------------------------------|-----------------------|----------------|
| NO CHECKS                    | \$ 0.00               |                |
| <b>GRAND TOTAL</b>           | <b><u>\$ 0.00</u></b> |                |
| <b>BREAKOUT</b>              |                       |                |
| <b><u>POOL BOND DEBT</u></b> | <b>\$ 00.00</b>       |                |
| <b>BREAKOUT</b>              |                       |                |
| <b><u>POOL BOND DEBT</u></b> | <b>\$ 00.00</b>       |                |

**ACCOUNTS PAYABLE FOR FOUNDATION**

| <b><u>CHECK NUMBERS</u></b> | <b><u>AMOUNT</u></b>      | <b><u>TO WHOM</u></b> |
|-----------------------------|---------------------------|-----------------------|
| 200                         | \$ 1,448.67               | CITI CARD (FOOTBALL)  |
| 201                         | \$ 2,253.50               | DORMERS (FOOTBALL)    |
| 202                         | \$ 55.60                  | US BANK TECH SOUP     |
| <b>GRAND TOTAL</b>          | <b><u>\$ 3,757.77</u></b> |                       |

**FINANCIAL OVERVIEW****GENERAL FUND SUMMARY**

| DESCRIPTION                      | AS OF 09/30/21-22      | AS OF 09/30/22-23     | DIFFERENCE            |
|----------------------------------|------------------------|-----------------------|-----------------------|
| Total Operational Expense        | \$ 1,554,386.16        | \$1,894,930.79        | \$ 340,544.63         |
| Total Capital Outlay & Transfers | \$ 12,615.56           | \$ 88,667.64          | \$ 76,052.08          |
| <b>GRAND TOTAL EXPENSES</b>      | <b>\$ 1,567,001.72</b> | <b>\$1,983,598.43</b> | <b>\$ 416,596.71</b>  |
| Total Tax Revenue                | \$ 64,344.48           | \$ 42,669.24          | \$ < 21,675.24>       |
| Total Fees & Charges Revenue     | \$ 1,228,021.26        | \$1,304,031.87        | \$ 76,010.61          |
| Total Other Revenue              | \$ 121,173.75          | \$ 21,317.56          | \$< 99,856.19>        |
| Beginning Balance                | \$ 4,663,503.37        | \$5,920,925.83        | \$1,257,422.46        |
| <b>GRAND TOTAL REVENUE</b>       | <b>\$ 6,077,042.86</b> | <b>\$7,288,944.50</b> | <b>\$1,211,901.64</b> |

**SDC FUND SUMMARY**

| DESCRIPTION                 | AS OF 09/30/21-22      | AS OF 09/30/22-23      | DIFFERENCE           |
|-----------------------------|------------------------|------------------------|----------------------|
| <b>GRAND TOTAL EXPENSES</b> | <b>\$ 202,994.43</b>   | <b>\$ 227,650.29</b>   | <b>\$ 24,655.86</b>  |
| TOTAL REVENUE               | \$ 1,821,071.65        | \$ 207,194.78          | \$<1,613,876.87>     |
| BEGINNING BALANCE           | \$ 1,941,451.07        | \$3,890,319.32         | \$1,948,868.25       |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$ 3,762,522.72</b> | <b>\$ 4,097,514.10</b> | <b>\$ 334,991.38</b> |

**LOAN SERVICE FUND SUMMARY**

| DESCRIPTION                 | AS OF 09/30/21-22   | AS OF 09/30/22-23   | DIFFERENCE       |
|-----------------------------|---------------------|---------------------|------------------|
| <b>GRAND TOTAL EXPENSES</b> | <b>\$ 0.00</b>      | <b>\$ 0.00</b>      | <b>\$ 0.00</b>   |
| REVENUE TRANSFERS           | \$ 0.00             | \$ 0.00             | \$ 0.00          |
| INTREST                     | \$ 0.00             | \$ 136.52           | \$ 136.52        |
| BEGINNING BALANCE           | \$ 33,702.97        | \$ 34,000.55        | \$ 297.58        |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$ 33,702.97</b> | <b>\$ 34,137.07</b> | <b>\$ 434.10</b> |

**EQUIPMENT AND MAJOR MAINTENANCE FUND SUMMARY**

| DESCRIPTION                 | AS OF 09/30/21-22 | AS OF 09/30/22-23 | DIFFERENCE     |
|-----------------------------|-------------------|-------------------|----------------|
| <b>GRAND TOTAL EXPENSES</b> | <b>\$ 0.00</b>    | <b>\$ 0.00</b>    | <b>\$ 0.00</b> |
| TOTAL REVENUE               | \$ 0.00           | \$ 0.00           | \$ 0.00        |
| BEGINNING BALANCE           | \$ 0.00           | \$ 0.00           | \$ 0.00        |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$ 0.00</b>    | <b>\$ 0.00</b>    | <b>\$ 0.00</b> |

**CAPITAL PROJECT POOL FUND SUMMARY**

| DESCRIPTION                 | AS OF 09/30/21-22 | AS OF 09/30/22-23 | DIFFERENCE     |
|-----------------------------|-------------------|-------------------|----------------|
| <b>GRAND TOTAL EXPENSES</b> | <b>\$ 0.00</b>    | <b>\$ 0.00</b>    | <b>\$ 0.00</b> |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$ 0.00</b>    | <b>\$ 0.00</b>    | <b>\$ 0.00</b> |

**BOND LOAN SERVICE SUMMARY**

| DESCRIPTION                 | AS OF 09/30/21-22    | AS OF 09/30/22-23    | DIFFERENCE           |
|-----------------------------|----------------------|----------------------|----------------------|
| <b>GRAND TOTAL EXPENSES</b> | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       | <b>\$ 0.00</b>       |
| <b>GRAND TOTAL REVENUE</b>  | <b>\$ 143,112.42</b> | <b>\$ 386,922.85</b> | <b>\$ 243,810.43</b> |

# General Ledger Revenue Analysis

User: hsmith  
Printed: 10/6/2022 12:34:35 PM  
Period 03 - 03  
Fiscal Year 2023



| Account Number | Description                     | Budget       | Period Amt | End Bal      | Uncollected   | % Collected |
|----------------|---------------------------------|--------------|------------|--------------|---------------|-------------|
| 001            | GENERAL FUND                    |              |            |              |               |             |
| 001-000-400000 | BEGINNING FUND BALANCE          | 2,116,377.00 | 0.00       | 5,920,925.83 | -3,804,548.83 | 279.77      |
| 001-000-410000 | CURRENT TAXES                   | 3,462,157.00 | 5,859.59   | 34,696.28    | 3,427,460.72  | 1.00        |
| 001-000-411000 | PRIOR TAXES                     | 125,000.00   | 4,586.39   | 7,972.96     | 117,027.04    | 6.38        |
| 001-000-450000 | PARKS                           | 10,225.00    | 1,985.21   | 7,884.27     | 2,340.73      | 77.11       |
| 001-000-450415 | PADDLE LAUNCH                   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-451000 | AQUATIC RECEIPTS                | 1,009,255.00 | 83,631.48  | 279,792.17   | 729,462.83    | 27.72       |
| 001-000-452000 | ADULT SPORT RECEIPTS            | 40,680.00    | 0.00       | 1,100.00     | 39,580.00     | 2.70        |
| 001-000-453000 | YOUTH SPORT RECEIPTS            | 331,200.00   | 38,976.00  | 111,296.12   | 219,903.88    | 33.60       |
| 001-000-453001 | LITTLE LEAGUE FEES              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-453002 | TUVALATIN VALLEY YOUTH FOOTBALL | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-454000 | RECREATION CLASSES INCOME       | 115,200.00   | 7,851.61   | 18,175.80    | 97,024.20     | 15.78       |
| 001-000-454001 | CLASSES/SPECIAL ACTIVITY        | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-455000 | PLAYGRNDSCENTERS                | 657,000.00   | 57,620.87  | 147,067.13   | 509,932.87    | 22.38       |
| 001-000-456000 | COMM CTRSCOUT HOUSE INCOME      | 77,855.00    | 26,810.00  | 34,611.00    | 43,244.00     | 44.46       |
| 001-000-457000 | COMMUNITY SCHOOL                | 57,500.00    | -433.00    | 3,852.95     | 53,647.05     | 6.70        |
| 001-000-458000 | GC MAINT REIMB                  | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-459000 | GOLF COURSE CLUB HOUSE          | 1,567,000.00 | 190,490.36 | 689,486.22   | 877,513.78    | 44.00       |
| 001-000-460000 | EWING YG PK PROG INCOME         | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-472000 | CONCESSION INCOME               | 15,100.00    | 486.17     | 5,943.52     | 9,156.48      | 39.36       |
| 001-000-474000 | PRESCHOOL INCOME                | 77,866.00    | 4,822.69   | 4,822.69     | 73,043.31     | 6.19        |
| 001-000-476000 | CHEH VALL BABE RUTH ASSN        | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-478000 | LITTLE LEAGUE INCOME            | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-479000 | NDOT REVENUE INCOME             | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480000 | MISCELLANEOUS                   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480010 | INTEREST EARNINGS               | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480020 | SKATE PARK INCOME               | 30,000.00    | 7,614.70   | 20,736.08    | 9,263.92      | 69.12       |
| 001-000-480022 | GRANTS/LOANS/OTHER              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480025 | MISCELLANEOUS INCOME            | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480028 | PARK RESERVATION INCOME         | 50,000.00    | 40.00      | 581.48       | 49,418.52     | 1.16        |
| 001-000-480030 | INSURANCE REFUNDS               | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480040 | DONATIONS                       | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-480099 | ALLOW FOR RETURNED CHECKS       | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-488000 | CHEHALEM TIGER VBALL INCOME     | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-490002 | TRANSFER                        | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 001-000-501000 | CPT INCOME                      | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |

| Account Number          | Description                   | Budget       | Period Amt | End Bal      | Uncollected  | % Collected |
|-------------------------|-------------------------------|--------------|------------|--------------|--------------|-------------|
| 001-000-502000          | NDOT INCOME                   | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 001-000-503000          | BAMBINO LEAGUE INCOME         | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 001-000-504000          | BABE RUTH INCOME              | 8,000.00     | 0.00       | 0.00         | 8,000.00     | 0.00        |
| 001-000-505000          | CHEHALEM TIGER VBALL INCOME   | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 001-000-506000          | QUILT CLUB INCOME             | 1,500.00     | 0.00       | 0.00         | 1,500.00     | 0.00        |
| 001-000-507000          | NEWBERG THEATRE GRUOP INCOME  | 10,000.00    | 0.00       | 0.00         | 10,000.00    | 0.00        |
| 001-000-508000          | Historic Friends of Nbg       | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 001-000-509000          | TUALATIN VALLEY FOOTBALL REV. | 22,000.00    | 0.00       | 0.00         | 22,000.00    | 0.00        |
| 001-000-510000          | LACROSSE                      | 10,000.00    | 0.00       | 0.00         | 10,000.00    | 0.00        |
| 001-000-511000          | Basketball                    | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| REVENUE                 |                               |              |            |              |              |             |
|                         |                               | 9,793,915.00 | 430,342.07 | 7,288,944.50 | 2,504,970.50 | 74.42       |
| 001                     | GENERAL FUND                  | 9,793,915.00 | 430,342.07 | 7,288,944.50 | 2,504,970.50 | 74.42       |
|                         |                               |              |            |              |              |             |
| EWING YOUNG FUND        |                               |              |            |              |              |             |
| 005                     | EWING YOUNG FUND              |              |            |              |              |             |
| 005-000-400000          | BEGINNING FUND BALANCE        | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 005-000-461000          | INTEREST EARNINGS             | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 005-000-467000          | CONTRIBUTIONS                 | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| REVENUE                 |                               |              |            |              |              |             |
|                         |                               | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 005                     | EWING YOUNG FUND              | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| EQUIPMENT & MAJOR MAINT |                               |              |            |              |              |             |
| 025                     | EQUIPMENT & MAJOR MAINT       |              |            |              |              |             |
| 025-000-400000          | BEGINNING FUND BALANCE        | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 025-000-461000          | INTEREST EARNINGS             | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 025-000-490001          | TRANSFERS FRM GENL FUND       | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| REVENUE                 |                               |              |            |              |              |             |
|                         |                               | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 025                     | EQUIPMENT & MAJOR MAINT       | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| LOAN SERVICE FUND       |                               |              |            |              |              |             |
| 026                     | LOAN SERVICE FUND             |              |            |              |              |             |
| 026-000-131001          | FUND TRANSFERS                | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-160000          | TAXES ON BOND                 | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-400000          | BEGINNING FUND BALANCE        | 34,888.00    | 0.00       | 34,000.55    | 887.45       | 97.46       |
| 026-000-410000          | GRANT INCOME                  | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-410001          | LOANS                         | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-461000          | INTEREST EARNINGS             | 0.00         | 53.67      | 136.52       | -136.52      | 0.00        |
| 026-000-461002          | INTEREST ON INVESTMENTS       | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-467000          | CONTRIBUTIONS                 | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
| 026-000-470000          | EWING YOUNG PARK INCOME       | 0.00         | 0.00       | 0.00         | 0.00         | 0.00        |
|                         |                               |              |            |              |              |             |
| REVENUE                 |                               |              |            |              |              |             |
|                         |                               | 34,888.00    | 53.67      | 34,137.07    | 750.93       | 97.85       |

| Account Number | Description                    | Budget       | Period Amt | End Bal      | Uncollected   | % Collected |
|----------------|--------------------------------|--------------|------------|--------------|---------------|-------------|
| 026            | LOAN SERVICE FUND              | 34,888.00    | 53.67      | 34,137.07    | 750.93        | 97.85       |
| 035            | SDC FUNDS                      | 2,000,000.00 | 0.00       | 3,890,319.32 | -1,890,319.32 | 194.52      |
| 035-000-400000 | BEGINNING BALANCE              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-400001 | BEGINNING BALANCE DUNDEE       | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-400002 | BEGINNING BALANCE NEWBERG      | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-400003 | BEGINNING BALANCE YAMHILL CO   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-460000 | SCD INCOME                     | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-460001 | SDC FUNDS-DUNDEE               | 75,000.00    | 0.00       | 2,856.70     | 72,143.30     | 3.81        |
| 035-000-460002 | SDC FUNDS-NEWBERG              | 650,000.00   | 0.00       | 165,466.18   | 484,533.82    | 25.46       |
| 035-000-460003 | SDC FUNDS-YAMHILL COUNTY       | 75,000.00    | 11,510.80  | 26,303.10    | 48,696.90     | 35.07       |
| 035-000-461000 | INTEREST EARNED                | 2,500.00     | 0.00       | 0.00         | 2,500.00      | 0.00        |
| 035-000-461001 | INTEREST EARNED-DUNDEE         | 0.00         | 202.60     | 527.56       | -527.56       | 0.00        |
| 035-000-461002 | INTEREST EARNED-NEWBERG        | 0.00         | 4,088.20   | 10,616.40    | -10,616.40    | 0.00        |
| 035-000-461003 | INTEREST EARNED-YAMHILL COUNTY | 0.00         | 556.62     | 1,424.84     | -1,424.84     | 0.00        |
| 035-000-620001 | ACQUISITION                    | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-620002 | DEVELOPMENT                    | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035-000-490000 | REVENUE                        | 2,802,500.00 | 16,358.22  | 4,097,514.10 | -1,295,014.10 | 146.21      |
|                | Transfer in                    | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035            | Transfer IN                    | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 035            | SDC FUNDS                      | 2,802,500.00 | 16,358.22  | 4,097,514.10 | -1,295,014.10 | 146.21      |
| 036            | CP Pool Fund                   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-108000 | DNU BOND REV                   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-119000 | Proceed from Bond              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-400000 | B FB LGIP                      | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-400001 | BEG BAL US BANK                | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-410000 | DNU TAXESBOND CURRENT          | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-461000 | INT EARN 5208                  | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-461003 | USBANK CP INT                  | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-480022 | OTHER INCOME SOURCES           | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-490001 | TRANSFERS FRM GENL FUND        | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036-000-846001 | DNU INT REV B5208              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036            | REVENUE                        | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 036            | CP Pool Fund                   | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 037            | BOND LOAN SERVICE              | 0.00         | 0.00       | 0.00         | 0.00          | 0.00        |
| 037-000-400000 | Pool LS Fund Balance           | 0.00         | 0.00       | 363,811.27   | -363,811.27   | 0.00        |
| 037-000-410000 | BOND CURRENT                   | 0.00         | 2,707.06   | 16,029.27    | -16,029.27    | 0.00        |

| Account Number | Description       | Budget        | Period Amt      | End Bal         | Uncollected      | % Collected |
|----------------|-------------------|---------------|-----------------|-----------------|------------------|-------------|
| 037-000-411000 | PRIOR BOND        | 0.00          | 2,029.13        | 4,295.80        | -4,295.80        | 0.00        |
| 037-000-480025 | Misc Rev          | 0.00          | 0.00            | 0.00            | 0.00             | 0.00        |
| 037-000-490000 | TRX LS POOL BOND  | 1,355,225.00  | 0.00            | 0.00            | 1,355,225.00     | 0.00        |
| 037-000-846001 | INT REV BOND LS   | <u>0.00</u>   | <u>1,087.16</u> | <u>2,786.51</u> | <u>-2,786.51</u> | <u>0.00</u> |
|                | REVENUE           | 1,355,225.00  | 5,823.35        | 386,922.85      | 968,302.15       | 28.55       |
| 037            | BOND LOAN SERVICE | 1,355,225.00  | 5,823.35        | 386,922.85      | 968,302.15       | 28.55       |
| Revenue Total  |                   | 13,986,528.00 | 452,577.31      | 11,807,518.52   | 2,179,009.48     | 0.8442      |



# General Ledger Expense vs Budget

User: hsmith  
Printed: 10/6/2022 12:35:19 PM  
Period 03 - 03  
Fiscal Year 2023



| Account Number | Description                    | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|--------------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001            | GENERAL FUND                   |            |               |            |              |            |            |             |
| 000            |                                |            |               |            |              |            |            |             |
| 001-000-490000 | TRANSFER ACCOUNT               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-000-490006 | Transfer for Errors            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | TRANSFERS                      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 413            |                                |            |               |            |              |            |            |             |
| 001-413-110000 | ADMINISTRATION DEPARTMENT      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-110001 | REGULAR SALARIES               | 117,777.00 | 9,814.68      | 29,444.04  | 88,332.96    | 0.00       | 88,332.96  | 75.00       |
| 001-413-110002 | SUPERINTENDENT                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-110003 | ADMINISTRATION SUPERVISOR      | 110,207.00 | 9,183.86      | 22,959.65  | 87,247.35    | 0.00       | 87,247.35  | 79.17       |
| 001-413-110032 | ASSISTANT SUPERINTENDENT       | 64,436.00  | 5,369.62      | 15,666.21  | 48,769.79    | 0.00       | 48,769.79  | 75.69       |
| 001-413-110034 | ADMIN. COORDINATOR             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-110035 | ADMINISTRATIVE SECRETARY       | 71,040.00  | 5,920.00      | 17,395.71  | 53,644.29    | 0.00       | 53,644.29  | 75.51       |
| 001-413-110036 | Public Information Coordinator | 45,793.00  | 3,816.08      | 11,133.87  | 34,659.13    | 0.00       | 34,659.13  | 75.69       |
|                | EVENT/MARKETING                |            |               |            |              |            |            |             |
|                | COORDINATOR                    |            |               |            |              |            |            |             |
| 001-413-110037 | AQUATIC SPECIALIST             | 43,613.00  | 3,634.36      | 10,567.90  | 33,045.10    | 0.00       | 33,045.10  | 75.77       |
| 001-413-120000 | PARTTIME & TEMP. SALARIES      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-120001 | CLERK/TYPIST/CASHIER           | 8,970.00   | 0.00          | 341.73     | 8,628.27     | 0.00       | 8,628.27   | 96.19       |
| 001-413-120002 | Registration Clerks            | 150,249.00 | 7,212.57      | 21,950.71  | 128,298.29   | 0.00       | 128,298.29 | 85.39       |
| 001-413-140000 | PAYROLL TAXES & FRINGES        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-140001 | FICA                           | 46,825.00  | 3,426.56      | 9,867.04   | 36,957.96    | 0.00       | 36,957.96  | 78.93       |
| 001-413-140002 | UNEMPLOYMENT                   | 36,725.00  | 116.56        | 351.93     | 36,373.07    | 0.00       | 36,373.07  | 99.04       |
| 001-413-140003 | RETIREMENT                     | 36,682.00  | 2,713.78      | 7,682.63   | 28,999.37    | 0.00       | 28,999.37  | 79.06       |
| 001-413-140004 | HEALTH INSURANCE               | 115,010.00 | 9,368.00      | 26,937.39  | 88,072.61    | 0.00       | 88,072.61  | 76.58       |
| 001-413-140005 | SALE                           | 2,264.00   | 81.43         | 311.44     | 1,952.56     | 0.00       | 1,952.56   | 86.24       |
|                | PERSONNEL EXPENSE              | 849,591.00 | 60,657.50     | 174,610.25 | 674,980.75   | 0.00       | 674,980.75 | 79.45       |
| 001-413-210000 | MATERIAL & SUPPLIES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-210001 | OFFICE SUPPLIES                | 11,600.00  | 399.93        | 1,803.55   | 9,796.45     | 0.00       | 9,796.45   | 84.45       |
| 001-413-210002 | POSTAGE SUPPLIES               | 1,500.00   | -75.60        | 353.60     | 1,146.40     | 0.00       | 1,146.40   | 76.43       |
| 001-413-210003 | PROGRAM SUPPLIES               | 9,300.00   | 32.50         | 800.56     | 8,499.44     | 0.00       | 8,499.44   | 91.39       |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                   | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|-------------------------------|--------------|---------------|------------|--------------|------------|------------|-------------|
| 001-413-210020 | PROMOTIONAL SUPPLIES          | 1,000.00     | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-413-310000 | PRNTGADVERPUBLICITY           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-310001 | CLASSIFIED ADS                | 1,000.00     | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-413-310002 | BROCHURE                      | 2,000.00     | 0.00          | 0.00       | 2,000.00     | 0.00       | 2,000.00   | 100.00      |
| 001-413-310003 | FLYERS,SCHELDULES, MISC.      | 1,000.00     | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-413-310010 | PUBLICITY                     | 1,000.00     | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-413-320000 | DUESMTGSTRANTRVLEXP           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-320001 | DIRECTORS FEES                | 360.00       | 0.00          | 0.00       | 360.00       | 0.00       | 360.00     | 100.00      |
| 001-413-320002 | PROF DUESFEESMAGSBOOKS        | 9,000.00     | 180.00        | 2,710.10   | 6,289.90     | 0.00       | 6,289.90   | 69.89       |
| 001-413-320003 | CONFERENCES & WORKSHOPS       | 5,500.00     | 0.00          | 1,029.09   | 4,470.91     | 0.00       | 4,470.91   | 81.29       |
| 001-413-320005 | STAFF MILEAGE                 | 1,000.00     | 659.26        | 659.26     | 340.74       | 0.00       | 340.74     | 34.07       |
| 001-413-320005 | STAFF EXPENSES                | 7,750.00     | 718.06        | 3,998.51   | 3,751.49     | 0.00       | 3,751.49   | 48.41       |
| 001-413-331000 | UTILITIES                     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-331004 | TELEPHONE                     | 4,500.00     | 311.87        | 970.05     | 3,529.95     | 0.00       | 3,529.95   | 78.44       |
| 001-413-331005 | MISCELLANEOUS                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-331007 | Fees (activencrbank)          | 7,000.00     | 490.48        | 1,495.98   | 5,504.02     | 0.00       | 5,504.02   | 78.63       |
| 001-413-340000 | INTERNET & COMMUNICATION TECH | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-340001 | INTERNET AND                  | 732.00       | 29.05         | 1,662.09   | -930.09      | 0.00       | -930.09    | -127.06     |
| 001-413-340002 | COMMUNICATION                 |              |               |            |              |            |            |             |
| 001-413-340002 | DATA STORAGE AND BACKUP       | 365.00       | 2.99          | 405.98     | -40.98       | 0.00       | -40.98     | -11.23      |
| 001-413-340003 | VIDEO AND PHOTOGRAPHY         | 732.00       | 19.09         | 57.27      | 674.73       | 0.00       | 674.73     | 92.18       |
| 001-413-340004 | ONLINE ADVERTISING            | 365.00       | 0.00          | 0.00       | 365.00       | 0.00       | 365.00     | 100.00      |
| 001-413-355000 | MAINTENANCE & REPAIR          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-355001 | BUILDING MAINT & REPAIR       | 500.00       | 0.00          | 0.00       | 500.00       | 0.00       | 500.00     | 100.00      |
| 001-413-355002 | STRUCTURE MAINT & REPAIR      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-355003 | EQUIPMENT MAINT & REPAIR      | 500.00       | 0.00          | 0.00       | 500.00       | 0.00       | 500.00     | 100.00      |
| 001-413-380000 | PROF. & CONTRACT SERVICES     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-380001 | LEGAL SERVICES                | 50,000.00    | 3,002.00      | 8,077.50   | 41,922.50    | 0.00       | 41,922.50  | 83.85       |
| 001-413-380002 | AUDIT SERVICES                | 27,500.00    | 0.00          | 0.00       | 27,500.00    | 0.00       | 27,500.00  | 100.00      |
| 001-413-380003 | PROGRAM CONTRACTS             | 15,000.00    | 2,779.33      | 18,687.86  | -3,687.86    | 0.00       | -3,687.86  | -24.59      |
| 001-413-380005 | INSURANCE SERVICES            | 13,500.00    | 0.00          | 0.00       | 13,500.00    | 0.00       | 13,500.00  | 100.00      |
| 001-413-380005 | INTEREST                      | 1,500.00     | 0.00          | 0.00       | 1,500.00     | 0.00       | 1,500.00   | 100.00      |
| 001-413-380006 | EQUIP. MAINT. CONTRACTS       | 1,500.00     | 0.00          | 0.00       | 1,500.00     | 0.00       | 1,500.00   | 100.00      |
| 001-413-380007 | CONSULTANT SERVICES           | 32,000.00    | 0.00          | 0.00       | 32,000.00    | 0.00       | 32,000.00  | 100.00      |
| 001-413-380008 | PROPERTY TAXES                | 18,500.00    | 0.00          | 0.00       | 18,500.00    | 0.00       | 18,500.00  | 100.00      |
| 001-413-391000 | ELECTIONS                     | 28,000.00    | 0.00          | 0.00       | 28,000.00    | 0.00       | 28,000.00  | 100.00      |
| 001-413-456000 | RENTAL LEASE                  | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-456002 | EQUIPMENT RENTAL              | 750.00       | 0.00          | 0.00       | 750.00       | 0.00       | 750.00     | 100.00      |
| 001-413-456003 | BUILDINGS & STRUCTURES        | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-413-456003 | MATL, SERV., SUPPLIES         | 254,954.00   | 8,548.96      | 42,711.40  | 212,242.60   | 0.00       | 212,242.60 | 83.25       |
| 413            | ADMINISTRATION DEPARTMENT     | 1,104,545.00 | 69,206.46     | 217,321.65 | 887,223.35   | 0.00       | 887,223.35 | 80.32       |
| 450            | EXPENDITURES                  |              |               |            |              |            |            |             |
| 001-450-110000 | REGULAR SALARIES              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

| Account Number | Description                    | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|--------------------------------|--------------|---------------|------------|--------------|------------|------------|-------------|
| 001-450-110021 | PARKS (Project) SUPERVISOR     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-110022 | PARKS LEAD/Grounds Coordinator | 61,367.00    | 5,113.90      | 14,712.51  | 46,654.49    | 0.00       | 46,654.49  | 76.03       |
| 001-450-110023 | MAINT SUPER Park Director      | 0.00         | 0.00          | 3,155.36   | -3,155.36    | 0.00       | -3,155.36  | 0.00        |
| 001-450-110024 | PK TECH Building Coordinator   | 53,012.00    | 4,287.24      | 13,803.23  | 39,208.77    | 0.00       | 39,208.77  | 73.96       |
| 001-450-110025 | PARKS TECH 2                   | 43,613.00    | 3,634.36      | 10,650.06  | 32,962.94    | 0.00       | 32,962.94  | 75.58       |
| 001-450-110026 | PARKS TECH 3 (GROUNDS)         | 39,558.00    | 3,174.00      | 7,223.45   | 32,334.55    | 0.00       | 32,334.55  | 81.74       |
| 001-450-110027 | SYSTEM IT TECH 4               | 39,558.00    | 3,139.50      | 8,998.91   | 30,559.09    | 0.00       | 30,559.09  | 77.25       |
| 001-450-110028 | PARKS TECH 5 (BLDG)            | 39,558.00    | 3,296.48      | 8,241.20   | 31,316.80    | 0.00       | 31,316.80  | 79.17       |
| 001-450-110029 | PARKTRAIL SPECIALIST 1         | 53,012.00    | 5,113.90      | 12,784.75  | 40,227.25    | 0.00       | 40,227.25  | 76.13       |
| 001-450-110030 | PARKTRAIL SPECIALIST 2         | 53,012.00    | 6,357.40      | 12,654.36  | 40,357.64    | 0.00       | 40,357.64  | 75.88       |
| 001-450-110032 | ADM COOR BS Super              | 81,600.00    | 6,800.04      | 20,287.65  | 61,312.35    | 0.00       | 61,312.35  | 75.14       |
| 001-450-110033 | SECRETARY I                    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-110034 | SECRETARY II                   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-120000 | PARTTIME & TEMP SALARIES       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-120001 | PARK LABORER 1                 | 342,373.00   | 28,693.63     | 93,498.67  | 248,874.33   | 0.00       | 248,874.33 | 72.69       |
| 001-450-120002 | PARK LABORER 2                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-135000 | OVERTIME                       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-140000 | PAYROLL TAXES & FRINGES        | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-140001 | FICA                           | 61,709.00    | 5,323.91      | 15,755.85  | 45,953.15    | 0.00       | 45,953.15  | 74.47       |
| 001-450-140002 | UNEMPLOYMENT                   | 48,399.00    | 285.07        | 884.64     | 47,514.36    | 0.00       | 47,514.36  | 98.17       |
| 001-450-140003 | RETIREMENT                     | 37,607.00    | 1,210.36      | 3,880.66   | 33,726.34    | 0.00       | 33,726.34  | 89.68       |
| 001-450-140004 | HEALTH INSURANCE               | 192,750.00   | 9,990.28      | 29,161.68  | 163,588.32   | 0.00       | 163,588.32 | 84.87       |
| 001-450-140005 | SAIF                           | 47,671.00    | 2,129.54      | 6,515.23   | 41,155.77    | 0.00       | 41,155.77  | 86.33       |
|                | PERSONNEL EXPENSE              | 1,194,799.00 | 88,549.61     | 262,208.21 | 932,590.79   | 0.00       | 932,590.79 | 78.05       |
| 001-450-210000 | MATERIAL & SUPPLIES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-210001 | OFFICE SUPPLIES                | 3,094.00     | 685.56        | 1,605.07   | 1,488.93     | 0.00       | 1,488.93   | 48.12       |
| 001-450-210002 | POSTAGE SUPPLIES               | 1,078.00     | 28.20         | 84.00      | 994.00       | 0.00       | 994.00     | 92.21       |
| 001-450-210003 | PROGRAM SUPPLIES               | 12,400.00    | 2,621.71      | 8,295.47   | 4,104.53     | 0.00       | 4,104.53   | 33.10       |
| 001-450-210004 | SMALL TOOLS                    | 9,612.00     | 3,732.36      | 8,087.58   | 1,524.42     | 0.00       | 1,524.42   | 15.86       |
| 001-450-210005 | JANITORIAL SUPPLIES            | 25,845.00    | 3,294.22      | 6,826.10   | 19,018.90    | 0.00       | 19,018.90  | 73.59       |
| 001-450-210006 | CHEMICAL & AGRI. SUPPLIES      | 48,699.00    | 229.54        | 1,428.97   | 47,270.03    | 0.00       | 47,270.03  | 97.07       |
| 001-450-210008 | GAS & OIL SUPPLIES             | 24,052.00    | 1,395.46      | 5,236.37   | 18,815.63    | 0.00       | 18,815.63  | 78.23       |
| 001-450-310000 | PRINT/ADVERTISMENT             | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-310001 | CLASSIFIED ADS                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-310002 | BROCHURE                       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-310003 | FLYERS, SCHEDULES, MISC.       | 2,360.00     | 0.00          | 0.00       | 2,360.00     | 0.00       | 2,360.00   | 100.00      |
| 001-450-320000 | DUES/MTG STRAINT/VLEXP         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-450-320002 | PROF. DUES/FEES/MAGS BKS       | 4,890.00     | 19.00         | 344.83     | 4,545.17     | 0.00       | 4,545.17   | 92.95       |
| 001-450-320003 | CONFERENCES & WORKSHOPS        | 5,050.00     | 970.99        | 970.99     | 4,079.01     | 0.00       | 4,079.01   | 80.77       |
| 001-450-320004 | STAFF MILAGE                   | 224.00       | 0.00          | 0.00       | 224.00       | 0.00       | 224.00     | 100.00      |
| 001-450-320005 | STAFF EXPENSE                  | 400.00       | 123.63        | 2,117.57   | -1,717.57    | 0.00       | -1,717.57  | -429.39     |
| 001-450-331000 | UTILITIES                      | 0.00         | 88.31         | 176.62     | -176.62      | 0.00       | -176.62    | 0.00        |
| 001-450-331001 | ELECTRICITY                    | 78,000.00    | 6,748.24      | 19,442.20  | 58,557.80    | 0.00       | 58,557.80  | 75.07       |
| 001-450-331002 | NATURAL GAS                    | 59,421.00    | 214.24        | 434.60     | 58,986.40    | 0.00       | 58,986.40  | 99.27       |
| 001-450-331003 | WATER & SEWER                  | 236,735.00   | 54,670.27     | 89,358.71  | 147,376.29   | 0.00       | 147,376.29 | 62.25       |
| 001-450-331004 | TELEPHONE                      | 4,980.00     | 395.65        | 1,337.95   | 3,642.05     | 0.00       | 3,642.05   | 73.13       |
| 001-450-331005 | MISCELLANEOUS                  | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available    | % Available |
|----------------|----------------------------|--------------|---------------|------------|--------------|------------|--------------|-------------|
| 001-450-331006 | GARBAGE EXPENSE            | 22,389.00    | 1,621.35      | 4,337.81   | 18,051.19    | 0.00       | 18,051.19    | 80.63       |
| 001-450-331007 | FEES(active netbank)       | 600.00       | 83.51         | 203.20     | 396.80       | 0.00       | 396.80       | 66.13       |
| 001-450-340000 | INTERNET & COMMUNICATION   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-450-340001 | INTERNET AND COMMUNICATION | 8,572.00     | 60.00         | 6,367.67   | 2,204.33     | 0.00       | 2,204.33     | 25.72       |
| 001-450-340002 | DATA AND STORAGE BACK UP   | 4,201.00     | 0.00          | 399.99     | 3,801.01     | 0.00       | 3,801.01     | 90.48       |
| 001-450-340003 | VIDEO AND PHOTOGRAPHY      | 185.00       | 0.00          | 0.00       | 185.00       | 0.00       | 185.00       | 100.00      |
| 001-450-340004 | ONLINE ADVERTISING         | 50.00        | 0.00          | 0.00       | 50.00        | 0.00       | 50.00        | 100.00      |
| 001-450-355001 | BUILDING MAINT. & REPAIR   | 53,010.00    | 4,759.67      | 26,453.03  | 26,556.97    | 0.00       | 26,556.97    | 50.10       |
| 001-450-355002 | STRUCTURE MAINT. & REPAIR  | 23,636.00    | 4,707.97      | 5,185.83   | 18,450.17    | 0.00       | 18,450.17    | 78.06       |
| 001-450-355003 | EQUIPMENT MAINT. & REPAIR  | 51,760.00    | 5,626.91      | 16,777.06  | 34,982.94    | 0.00       | 34,982.94    | 67.59       |
| 001-450-355004 | GROUNND MAINT. & REPAIR    | 75,950.00    | 1,630.67      | 9,577.65   | 66,372.35    | 0.00       | 66,372.35    | 87.39       |
| 001-450-380000 | PROF. & CONTRACT SERVICES  | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-450-380003 | PROGRAM CONTRACTS          | 328,756.00   | 18,804.04     | 58,531.21  | 270,224.79   | 0.00       | 270,224.79   | 82.20       |
| 001-450-380004 | INSURANCE SERVICES         | 44,000.00    | 0.00          | 460.00     | 43,540.00    | 0.00       | 43,540.00    | 98.95       |
| 001-450-380006 | EQUIP. MAINT. CONTRACTS    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-450-380009 | REFUNDS                    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-450-456001 | PERKS LEASE                | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-450-456002 | EQUIPMENT RENTAL           | 5,100.00     | 353.81        | 599.61     | 4,500.39     | 0.00       | 4,500.39     | 88.24       |
| 001-450-456003 | BUILDINGS & STRUCTURES     | 5,125.00     | 2,323.00      | 2,323.00   | 2,802.00     | 0.00       | 2,802.00     | 54.67       |
|                | MATL. SERV., SUPPLIES      | 1,140,174.00 | 115,188.31    | 276,963.09 | 863,210.91   | 0.00       | 863,210.91   | 75.71       |
| 450            | EXPENDITURES               | 2,334,973.00 | 203,737.92    | 539,171.30 | 1,795,801.70 | 0.00       | 1,795,801.70 | 76.91       |
| 451            | AQUATICS                   |              |               |            |              |            |              |             |
| 001-451-110000 | REGULAR SALARIES           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-110031 | AQUATIC ss SUPERVISOR      | 22,667.00    | 1,888.90      | 5,557.15   | 17,109.85    | 0.00       | 17,109.85    | 75.48       |
| 001-451-110032 | ADMIN COORDINATOR          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-110033 | SECRETARY I                | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-110034 | SECRETARY II               | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-110035 | AQUATIC COORDINATOR        | 61,367.00    | 4,870.40      | 14,210.29  | 47,156.71    | 0.00       | 47,156.71    | 76.84       |
| 001-451-110036 | Aquatic Technician         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-110037 | AQUATIC SPECIALIST         | 48,083.00    | 4,207.22      | 12,191.67  | 35,891.33    | 0.00       | 35,891.33    | 74.64       |
| 001-451-120000 | PARTTIME & TEM SALARIES    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-120001 | GUARDS                     | 251,160.00   | 24,263.07     | 68,997.36  | 182,162.64   | 0.00       | 182,162.64   | 72.53       |
| 001-451-120002 | CASHIERS                   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-120003 | INSTRUCTORS                | 101,674.00   | 6,808.09      | 27,680.98  | 73,993.02    | 0.00       | 73,993.02    | 72.77       |
| 001-451-120004 | COACHES                    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-120005 | FITNESS INSTRUCTOR         | 18,756.00    | 1,881.12      | 5,004.64   | 13,751.36    | 0.00       | 13,751.36    | 73.32       |
| 001-451-120006 | PERSONAL TRAINER           | 3,848.00     | 522.80        | 1,254.72   | 2,593.28     | 0.00       | 2,593.28     | 67.39       |
| 001-451-120007 | FC MONITOR                 | 25,116.00    | 4,434.40      | 15,029.01  | 10,086.99    | 0.00       | 10,086.99    | 40.16       |
| 001-451-120008 | Lead Guard                 | 42,331.00    | 702.85        | 2,594.89   | 39,736.11    | 0.00       | 39,736.11    | 93.87       |
| 001-451-120009 | CHILD MINDER               | 25,116.00    | 0.00          | 0.00       | 25,116.00    | 0.00       | 25,116.00    | 100.00      |
| 001-451-140000 | PAYROLL TAXES & FRINGES    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 001-451-140001 | FICA                       | 45,909.00    | 3,789.10      | 11,656.77  | 34,252.23    | 0.00       | 34,252.23    | 74.61       |
| 001-451-140002 | UNEMPLOYMENT               | 36,007.00    | 217.77        | 678.75     | 35,328.25    | 0.00       | 35,328.25    | 98.11       |

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-451-140003 | RETIREMENT                | 10,701.00  | 877.34        | 2,556.77   | 8,144.23     | 0.00       | 8,144.23   | 76.11       |
| 001-451-140004 | HEALTH INSURANCE          | 52,250.00  | 3,361.72      | 11,766.88  | 40,483.12    | 0.00       | 40,483.12  | 77.48       |
| 001-451-140005 | SAIF                      | 35,465.00  | 1,543.36      | 5,116.95   | 30,348.05    | 0.00       | 30,348.05  | 85.57       |
|                | PERSONNEL EXPENSE         | 780,450.00 | 59,368.14     | 184,296.83 | 596,153.17   | 0.00       | 596,153.17 | 76.39       |
| 001-451-210000 | MATERIAL & SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-210001 | OFFICE SUPPLIES           | 5,510.00   | 63.50         | 1,986.07   | 3,523.93     | 0.00       | 3,523.93   | 63.96       |
| 001-451-210002 | POSTAGE SUPPLIES          | 450.00     | 52.30         | 69.10      | 380.90       | 0.00       | 380.90     | 84.64       |
| 001-451-210003 | PROGRAM SUPPLIES          | 18,915.00  | 753.00        | 5,804.69   | 13,110.31    | 0.00       | 13,110.31  | 69.31       |
| 001-451-210004 | SMALL TOOLS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-210005 | JANITORIAL SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-210006 | CHEMICAL & AGR. SUPPLIES  | 30,800.00  | 2,953.32      | 13,686.13  | 17,113.87    | 0.00       | 17,113.87  | 55.56       |
| 001-451-210007 | STORE SUPPLIES            | 7,500.00   | 0.00          | 2,179.53   | 5,320.47     | 0.00       | 5,320.47   | 70.94       |
| 001-451-210008 | GAS & OIL SUPPLIES        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-310000 | PRNTGADVERPUBLCITY        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-310001 | CLASSIFIED ADS            | 625.00     | 0.00          | 0.00       | 625.00       | 0.00       | 625.00     | 100.00      |
| 001-451-310002 | BROCHURE                  | 1,450.00   | 0.00          | 0.00       | 1,450.00     | 0.00       | 1,450.00   | 100.00      |
| 001-451-310003 | FLYERS, SCHEDULES, MISC.  | 4,850.00   | 56.05         | 168.15     | 4,681.85     | 0.00       | 4,681.85   | 96.53       |
| 001-451-320000 | DUESMTGSTRAINTRVLEXP      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-320001 | DIRECTORS FEES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-320002 | PROF. DUESFEESMAGS.BKS    | 5,340.00   | 815.92        | 1,571.81   | 3,768.19     | 0.00       | 3,768.19   | 70.57       |
| 001-451-320003 | CONFERENCE & WORKSHOPS    | 1,450.00   | 0.00          | 0.00       | 1,450.00     | 0.00       | 1,450.00   | 100.00      |
| 001-451-320004 | STAFF MILEAGE             | 350.00     | 0.00          | 0.00       | 350.00       | 0.00       | 350.00     | 100.00      |
| 001-451-320005 | STAFF EXPENSE             | 1,000.00   | 25.00         | 34.37      | 965.63       | 0.00       | 965.63     | 96.56       |
| 001-451-320006 | WATER POLO EXPENSES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-331000 | UTILITIES                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-331001 | ELECTRICITY               | 207,833.00 | 17,999.33     | 51,369.59  | 156,463.41   | 0.00       | 156,463.41 | 75.28       |
| 001-451-331002 | NATURAL GAS               | 69,764.00  | 4,411.86      | 9,843.48   | 59,920.52    | 0.00       | 59,920.52  | 85.89       |
| 001-451-331003 | WATER & SEWER             | 29,825.00  | 8,667.63      | 17,548.60  | 12,276.40    | 0.00       | 12,276.40  | 41.16       |
| 001-451-331004 | TELEPHONE                 | 8,700.00   | 389.26        | 1,135.34   | 7,564.66     | 0.00       | 7,564.66   | 86.95       |
| 001-451-331005 | DOE REPAYMENT             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-331007 | FEES(activencbank)        | 62,625.00  | 6,440.21      | 18,024.93  | 44,600.07    | 0.00       | 44,600.07  | 71.22       |
| 001-451-340000 | INTERNET & COMMUNICATION  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-340001 | INTERNET AND              | 1,067.00   | 593.98        | 857.94     | 209.06       | 0.00       | 209.06     | 19.59       |
| 001-451-340002 | COMMUNICATION             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-340003 | DATA STORAGE AND BACKUP   | 45.00      | 0.00          | 0.00       | 45.00        | 0.00       | 45.00      | 100.00      |
| 001-451-340004 | VIDEO AND ONLINE          | 210.00     | 19.08         | 57.24      | 152.76       | 0.00       | 152.76     | 72.74       |
| 001-451-340005 | PHOTOGRAPHY               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-350000 | ONLINE ADVERTISING        | 262.00     | 0.00          | 0.00       | 262.00       | 0.00       | 262.00     | 100.00      |
| 001-451-350001 | MAINTENANCE & REPAIR      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-350002 | BUILDING MAINT. & REPAIR  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-350003 | STRUCTURE MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-350004 | EQUIPMENT MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380000 | GROUN MAINT & REPAIR      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380001 | PROF. & CONTRACT SERVICES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380003 | LEGAL SERVICES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380004 | PROGRAM CONTRACTS         | 22,000.00  | -191.30       | -191.30    | 22,191.30    | 0.00       | 22,191.30  | 100.87      |
| 001-451-380004 | INSURANCE SERVICES        | 46,449.00  | 0.00          | 290.62     | 46,158.38    | 0.00       | 46,158.38  | 99.37       |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                 | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|-----------------------------|--------------|---------------|------------|--------------|------------|------------|-------------|
| 001-451-380005 | INTEREST                    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380006 | EQUIP. MAINT. CONTRACTS     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380007 | FITNESS CONTRACTS           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-380009 | REFUNDS                     | 450.00       | 0.00          | 106.00     | 344.00       | 0.00       | 344.00     | 76.44       |
| 001-451-456000 | RENTAL LEASE                | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-456001 | PARKS                       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-456002 | EQUIPMENT RENTAL            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-451-456003 | BUILDINGS & STRUCTURES      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | MATL, SERV., SUPPLIES       | 527,470.00   | 43,049.14     | 124,542.29 | 402,927.71   | 0.00       | 402,927.71 | 76.39       |
| 451            | AQUATICS                    | 1,307,920.00 | 102,417.28    | 308,839.12 | 999,080.88   | 0.00       | 999,080.88 | 76.39       |
| 452            | ADULT SPORTS DEPARTMENT     |              |               |            |              |            |            |             |
| 001-452-110000 | REGULAR SALARIES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-110032 | Admin. COORDINATOR          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-110033 | SECRETARY I                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-110034 | SECRETARY II                | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-110043 | ADULT SPORTS Coord          | 9,205.00     | 0.00          | 793.74     | 8,411.26     | 0.00       | 8,411.26   | 91.38       |
| 001-452-110044 | ADULT SPORTS (ss)SUPERVISOR | 4,533.00     | 377.78        | 1,118.39   | 3,414.61     | 0.00       | 3,414.61   | 75.33       |
| 001-452-120000 | PARTTIME & TEMP. SALARIES   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-120001 | SPORTS ASSISTANT            | 40,186.00    | 0.00          | 0.00       | 40,186.00    | 0.00       | 40,186.00  | 100.00      |
| 001-452-120002 | SPORTS LEADERS              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-135000 | OVERTIME                    | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-135001 | FULL TIME                   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-135002 | PARTTIME & TEMP             | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-140000 | PAYROLL TAXES & FRINGES     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-140001 | FICA                        | 4,125.00     | 28.88         | 146.22     | 3,978.78     | 0.00       | 3,978.78   | 96.46       |
| 001-452-140002 | UNEMPLOYMENT                | 3,235.00     | 0.09          | 4.95       | 3,230.05     | 0.00       | 3,230.05   | 99.85       |
| 001-452-140003 | RETIREMENT                  | 1,113.00     | 30.22         | 152.97     | 960.03       | 0.00       | 960.03     | 86.26       |
| 001-452-140004 | HEALTH INSURANCE            | 5,450.00     | 101.08        | 694.63     | 4,755.37     | 0.00       | 4,755.37   | 87.25       |
| 001-452-140005 | SALE                        | 3,187.00     | 11.97         | 67.07      | 3,119.93     | 0.00       | 3,119.93   | 97.90       |
|                | PERSONNEL EXPENSE           | 71,034.00    | 550.02        | 2,977.97   | 68,056.03    | 0.00       | 68,056.03  | 95.81       |
| 001-452-210000 | MATERIAL & SUPPLIES         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-210001 | OFFICE SUPPLIES             | 1,600.00     | 29.62         | 975.34     | 624.66       | 0.00       | 624.66     | 39.04       |
| 001-452-210002 | POSTAGE SUPPLIES            | 175.00       | 0.60          | 0.60       | 174.40       | 0.00       | 174.40     | 99.66       |
| 001-452-210003 | PROGRAM SUPPLIES            | 13,260.00    | 411.02        | 1,178.50   | 12,081.50    | 0.00       | 12,081.50  | 91.11       |
| 001-452-210004 | SMALL TOOLS                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-210005 | JANITORIAL SUPPLIES         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-210006 | CHEMICAL & AGRI. SUPPLIES   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-210007 | STORE SUPPLIES              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-210008 | GAS & OIL SUPPLIES          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-310000 | PRNTGADVERPUBLCITY          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-310001 | CLASSIFIED ADS              | 100.00       | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-452-310002 | BROCHURE                    | 500.00       | 0.00          | 0.00       | 500.00       | 0.00       | 500.00     | 100.00      |
| 001-452-310003 | FL YERS, SCHEDULES, MISC.   | 300.00       | 0.00          | 0.00       | 300.00       | 0.00       | 300.00     | 100.00      |

| Account Number | Description                | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|----------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-452-320000 | DUES/MTG/STRAINT/VLE/EXPS  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-320001 | DIRECTORS FEES             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-320002 | PROF. DUES/FEES/MAGS/BKS   | 1,700.00   | 19.00         | 0.00       | 1,643.00     | 0.00       | 1,643.00   | 96.65       |
| 001-452-320003 | CONFERENCES & WORKSHOPS    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-320004 | STAFF MILAGE               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-320005 | STAFF EXPENSE              | 250.00     | 0.00          | 0.00       | 250.00       | 0.00       | 250.00     | 100.00      |
| 001-452-331000 | UTILITIES                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-331001 | ELECTRICITY                | 4,000.00   | 0.00          | 0.00       | 4,000.00     | 0.00       | 4,000.00   | 100.00      |
| 001-452-331003 | WATER & SEWER              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-331004 | TELEPHONE                  | 1,300.00   | 111.76        | 0.00       | 964.72       | 0.00       | 964.72     | 74.21       |
| 001-452-331005 | MISCELLANEOUS              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-331007 | FEES(activetecbank)        | 750.00     | 0.00          | 1.96       | 748.04       | 0.00       | 748.04     | 99.74       |
| 001-452-340000 | INTERNET AND COMMUNICATION | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-340001 | INTERNET AND COMMUNICATION | 487.50     | 0.00          | 0.00       | 487.50       | 0.00       | 487.50     | 100.00      |
| 001-452-340002 | COMMUNICATION              | 87.50      | 0.00          | 0.00       | 87.50        | 0.00       | 87.50      | 100.00      |
| 001-452-340003 | DATA STORAGE AND BACK UP   | 87.50      | 19.09         | 57.27      | 30.23        | 0.00       | 30.23      | 34.55       |
| 001-452-340004 | VIDEO AND PHOTOGRAPHY      | 87.50      | 0.00          | 0.00       | 87.50        | 0.00       | 87.50      | 100.00      |
| 001-452-355000 | ONLINE ADVERTISING         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-355001 | MAINTENANCE & REPAIR       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-355002 | BUILDING MAINT. & REPAIR   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-355003 | STRUCTURE MAINT. & REPAIR  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-355004 | EQUIPMENT MAINT. & REPAIR  | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-452-380000 | GROUND MAINT. & REPAIR     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-380003 | PROF. & CONTRACT SERVICES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-380004 | PROGRAM CONTRACTS          | 16,000.00  | 0.00          | 0.00       | 10,450.00    | 0.00       | 10,450.00  | 65.31       |
| 001-452-380005 | INSURANCE                  | 4,300.00   | 0.00          | 290.62     | 4,009.38     | 0.00       | 4,009.38   | 93.24       |
| 001-452-380006 | INTEREST                   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-380009 | EQUIP MAINT. CONTRACTS     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-456000 | RENTALS                    | 500.00     | 0.00          | 0.00       | 500.00       | 0.00       | 500.00     | 100.00      |
| 001-452-456001 | RENTAL LEASE               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-456002 | PARKS                      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-456003 | EQUIPMENT RENTAL           | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-452-456004 | BUILDINGS & STRUCTURES     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-452-456005 | MATL. SERV., SUPPLIES      | 45,885.00  | 591.09        | 8,446.57   | 37,438.43    | 0.00       | 37,438.43  | 81.59       |
| 452            | ADULT SPORTS DEPARTMENT    | 116,919.00 | 1,141.11      | 11,424.54  | 105,494.46   | 0.00       | 105,494.46 | 90.23       |
| 453            | YOUTH SPORTS DEPARTMENT    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-110000 | REGULAR SALARIES           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-110032 | ADMIN COORDINATOR          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-110033 | SECRETARY I                | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-110034 | SECRETARY II               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-110042 | YOUTH SPORTS ss SUPERVISOR | 18,133.00  | 1,511.12      | 4,473.53   | 13,659.47    | 0.00       | 13,659.47  | 75.33       |
| 001-453-110043 | SPORTS TECHNICIAN          | 35,880.00  | 3,139.50      | 7,848.75   | 28,031.25    | 0.00       | 28,031.25  | 78.13       |
| 001-453-110045 | YOUTH SPORTS COORDINATOR   | 52,162.00  | 5,113.90      | 14,126.57  | 38,035.43    | 0.00       | 38,035.43  | 72.92       |
| 001-453-120000 | PARTTIME & TEMP. SALARIES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-453-120001 | SPORTS LEADERS            | 70,684.00  | 146.63        | 1,069.61   | 69,614.39    | 0.00       | 69,614.39  | 98.49       |
| 001-453-135000 | OVERTIME                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-135002 | PARTTIME & TEMP           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-140001 | FICA                      | 13,530.00  | 758.20        | 2,105.16   | 11,424.84    | 0.00       | 11,424.84  | 84.44       |
| 001-453-140002 | UNEMPLOYMENT              | 10,612.00  | 37.67         | 108.39     | 10,503.61    | 0.00       | 10,503.61  | 98.98       |
| 001-453-140003 | RETIREMENT                | 8,600.00   | 530.00        | 1,488.00   | 7,112.00     | 0.00       | 7,112.00   | 82.70       |
| 001-453-140004 | HEALTH INSURANCE          | 57,800.00  | 5,045.98      | 14,781.56  | 43,018.44    | 0.00       | 43,018.44  | 74.43       |
| 001-453-140005 | SALE                      | 10,452.00  | 321.90        | 922.80     | 9,529.20     | 0.00       | 9,529.20   | 91.17       |
|                | PERSONNEL EXPENSE         | 277,853.00 | 16,604.90     | 46,924.37  | 230,928.63   | 0.00       | 230,928.63 | 83.11       |
| 001-453-210000 | MATERIAL & SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-210001 | OFFICE SUPPLIES           | 3,500.00   | 155.64        | 1,241.76   | 2,258.24     | 0.00       | 2,258.24   | 64.52       |
| 001-453-210002 | POSTAGE SUPPLIES          | 175.00     | 15.00         | 25.80      | 149.20       | 0.00       | 149.20     | 85.26       |
| 001-453-210003 | PROGRAM SUPPLIES          | 78,860.00  | 15,903.05     | 38,092.95  | 40,767.05    | 0.00       | 40,767.05  | 51.70       |
| 001-453-210004 | SMALL TOOLS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-210005 | JANITORIAL SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-210006 | CHEMICAL & AGR. SUPPLIES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-210007 | STORE SUPPLIES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-210008 | GAS & OIL SUPPLIES        | 400.00     | 0.00          | 0.00       | 400.00       | 0.00       | 400.00     | 100.00      |
| 001-453-310000 | PRINTGADVERPUBLCITY       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-310001 | CLASSIFIED ADS            | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-453-310002 | BROCHURE                  | 800.00     | 0.00          | 0.00       | 800.00       | 0.00       | 800.00     | 100.00      |
| 001-453-310003 | FLYERS, SCHEDULES, MISC.  | 1,000.00   | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-453-320000 | DUESMTGSTRAINTRYLEXP      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-320001 | DIRECTORS FEES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-320002 | PROF. DUESFEESMAGS.BKS    | 1,466.00   | 19.00         | 57.00      | 1,409.00     | 0.00       | 1,409.00   | 96.11       |
| 001-453-320003 | CONFERENCES & WORKSHOPS   | 300.00     | 0.00          | 0.00       | 300.00       | 0.00       | 300.00     | 100.00      |
| 001-453-320004 | STAFF MILEAGE             | 700.00     | 0.00          | 0.00       | 700.00       | 0.00       | 700.00     | 100.00      |
| 001-453-320005 | STAFF EXPENSE             | 1,200.00   | 0.00          | 0.66       | 1,199.34     | 0.00       | 1,199.34   | 99.95       |
| 001-453-331000 | UTILITIES                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-331001 | ELECTRICITY               | 2,000.00   | 354.22        | 1,577.13   | 422.87       | 0.00       | 422.87     | 21.14       |
| 001-453-331002 | NATURAL GAS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-331003 | WATER & SEWER             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-331004 | TELEPHONE                 | 1,500.00   | 90.75         | 270.85     | 1,229.15     | 0.00       | 1,229.15   | 81.94       |
| 001-453-331005 | MISCELLANEOUS             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-331007 | FEES(activencbank)        | 8,000.00   | 567.21        | 949.84     | 7,050.16     | 0.00       | 7,050.16   | 88.13       |
| 001-453-340000 | INTERNET & COMMUNICATION  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-340001 | INTERNET AND              | 1,323.40   | 0.00          | 0.00       | 1,323.40     | 0.00       | 1,323.40   | 100.00      |
| 001-453-340002 | COMMUNICATION             |            |               |            |              |            |            |             |
| 001-453-340002 | DATA STORAGE & BACK UP    | 237.54     | 0.00          | 0.00       | 237.54       | 0.00       | 237.54     | 100.00      |
| 001-453-340003 | VIDEO & PHOTOGRAPHY       | 237.53     | 19.08         | 57.24      | 180.29       | 0.00       | 180.29     | 75.90       |
| 001-453-340004 | ONLINE ADVERTISING        | 237.53     | 0.00          | 0.00       | 237.53       | 0.00       | 237.53     | 100.00      |
| 001-453-355000 | MAINTENANCE & REPAIR      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-355001 | BUILDING MAINT. & REPAIR  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-355002 | STRUCTURE MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-355003 | EQUIPMENT MAINT. & REPAIR | 1,000.00   | 0.00          | 0.00       | 1,000.00     | 0.00       | 1,000.00   | 100.00      |
| 001-453-355004 | GROUND MAINT. & REPAIR    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |



| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-453-380000 | PROF. & CONTRACT SERVICES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-380001 | LEGAL SERVICES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-380002 | ARCHLANDSCAPE SERVICES    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-380003 | PROGRAM CONTRACTS         | 90,000.00  | 6,978.00      | 30,311.80  | 59,688.20    | 0.00       | 59,688.20  | 66.32       |
| 001-453-380004 | INSURANCE SERVICES        | 5,000.00   | 0.00          | 1,072.14   | 3,927.86     | 0.00       | 3,927.86   | 78.56       |
| 001-453-380009 | REFUNDS                   | 1,000.00   | 0.00          | 149.00     | 851.00       | 0.00       | 851.00     | 85.10       |
| 001-453-456000 | RENTAL LEASE              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-456001 | PARKS                     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-456002 | EQUIPMENT RENTAL          | 10,000.00  | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-453-456003 | BUILDINGS & STRUCTURES    | 209,037.00 | 0.00          | 0.00       | 10,000.00    | 0.00       | 10,000.00  | 100.00      |
|                | MATL, SERV., SUPPLIES     | 24,101.95  | 73,806.17     | 135,230.83 | 0.00         | 135,230.83 | 64.69      |             |
| 453            | YOUTH SPORTS DEPARTMENT   | 486,890.00 | 40,706.85     | 120,730.54 | 366,159.46   | 0.00       | 366,159.46 | 75.20       |
| 454            | CLASSES/SPECIAL ACTIVITY  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-110000 | REGULAR SALARIES          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-110032 | ADMIN COORDINATOR         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-110033 | SECRETARY I               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-110034 | SECRETARY II              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-110051 | RECREATION SUPERVISOR     | 9,067.00   | 755.56        | 2,236.77   | 6,830.23     | 0.00       | 6,830.23   | 75.33       |
| 001-454-110053 | RECREATION COORDINATOR    | 30,684.00  | 2,556.96      | 7,460.18   | 23,223.82    | 0.00       | 23,223.82  | 75.69       |
| 001-454-120000 | PART TIME & TEMP SALARIES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-120001 | SPECIAL TIME REC STAFF    | 41,680.00  | 4,272.13      | 12,887.75  | 28,792.25    | 0.00       | 28,792.25  | 69.08       |
| 001-454-120005 | SPECIAL EVENTS LEADER     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-135000 | OVERTIME                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-140001 | FICA                      | 6,229.00   | 580.21        | 1,727.66   | 4,501.34     | 0.00       | 4,501.34   | 72.26       |
| 001-454-140002 | UNEMPLOYMENT              | 4,886.00   | 31.97         | 95.98      | 4,790.02     | 0.00       | 4,790.02   | 98.04       |
| 001-454-140003 | RETIREMENT                | 3,220.00   | 265.00        | 775.75     | 2,444.25     | 0.00       | 2,444.25   | 75.91       |
| 001-454-140004 | HEALTH INSURANCE          | 16,500.00  | 1,367.48      | 4,102.44   | 12,397.56    | 0.00       | 12,397.56  | 75.14       |
| 001-454-140005 | SAIF                      | 4,812.00   | 193.37        | 608.07     | 4,203.93     | 0.00       | 4,203.93   | 87.36       |
|                | PERSONNEL EXPENSE         | 117,078.00 | 10,022.68     | 29,894.60  | 87,183.40    | 0.00       | 87,183.40  | 74.47       |
| 001-454-210000 | MATERIAL & SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-210001 | OFFICE SUPPLIES           | 2,000.00   | 87.22         | 294.90     | 1,705.10     | 0.00       | 1,705.10   | 85.26       |
| 001-454-210002 | POSTAGE SUPPLIES          | 600.00     | 3.00          | 13.20      | 586.80       | 0.00       | 586.80     | 97.80       |
| 001-454-210003 | PROGRAM SUPPLIES          | 7,500.00   | 2,133.17      | 5,234.64   | 2,265.36     | 0.00       | 2,265.36   | 30.20       |
| 001-454-210004 | SMALL TOOLS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-210005 | JANITORIAL SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-210008 | GAS & OIL SUPPLIES        | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-454-210024 | QUIT CLUB SUPPLIES        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-310000 | PRNTGADVERPUBLCITY        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-310001 | CLASSIFE ADS              | 150.00     | 0.00          | 0.00       | 150.00       | 0.00       | 150.00     | 100.00      |
| 001-454-310002 | BROCHURE                  | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-454-310003 | FLYERS, SCHEDULES, MISC.  | 250.00     | 0.00          | 0.00       | 250.00       | 0.00       | 250.00     | 100.00      |
| 001-454-320000 | DUESMTCSTRAINTRYLEXP      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-454-320001 | DIRECTORS FEES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-320002 | PROF. DUESFEESMAGS.BKS    | 400.00     | 109.00        | 147.00     | 253.00       | 0.00       | 253.00     | 63.25       |
| 001-454-320003 | CONFERENCES & WORKSHOPS   | 1,400.00   | 0.00          | 0.00       | 1,400.00     | 0.00       | 1,400.00   | 100.00      |
| 001-454-320004 | STAFF MILAGE              | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-454-320005 | STAFF EXPENSE             | 800.00     | 0.00          | 18.70      | 781.30       | 0.00       | 781.30     | 97.66       |
| 001-454-331000 | UTILITIES                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-331001 | ELECTRICITY               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-331002 | NATURAL GAS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-331003 | WATER & SEWER             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-331004 | TELEPHONE                 | 400.00     | 0.00          | 0.00       | 400.00       | 0.00       | 400.00     | 100.00      |
| 001-454-331005 | MISCELLANEOUS             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-331007 | FEES(activencbank)        | 4,000.00   | 69.69         | 154.48     | 3,845.52     | 0.00       | 3,845.52   | 96.14       |
| 001-454-340000 | INTERNET & COMMUNICATION  | 1,100.00   | 0.00          | 0.00       | 1,100.00     | 0.00       | 1,100.00   | 100.00      |
| 001-454-340001 | INTERNET AND              | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-454-340002 | COMMUNICATION             | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-454-340003 | DATA STORAGE & BACK UP    | 200.00     | 19.08         | 57.24      | 142.76       | 0.00       | 142.76     | 71.38       |
| 001-454-340004 | VIDEO & PHOTOGRAPHY       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350000 | ONLINE ADVERTISING        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350001 | MAINTENANCE & REPAIR      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350002 | BUILDING MAINT. & REPAIR  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350003 | STRUCTURE MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350004 | EQUIPMENT MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-350006 | GROUN MAINT. & REPAIR     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-380000 | PROF. & CONTRACT SERVICES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-380003 | PROGRAM CONTRACTS         | 20,000.00  | 0.00          | 7,474.61   | 12,525.39    | 0.00       | 12,525.39  | 62.63       |
| 001-454-380004 | INSURANCE SERVICES        | 5,000.00   | 0.00          | 290.62     | 4,709.38     | 0.00       | 4,709.38   | 94.19       |
| 001-454-380005 | INTEREST                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-380006 | EQUIPMENT MAINT. CONTRACT | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-380007 | SENIOR TRIPS              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-380009 | REFUNDS                   | 150.00     | 0.00          | 0.00       | 150.00       | 0.00       | 150.00     | 100.00      |
| 001-454-380013 | CONTRACTS-ADMISSIONS      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-456000 | RENTAL LEASE              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-456001 | PARKS                     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-456002 | EQUIPMENT RENTAL          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-456003 | BUILDINGS & STRUCTURES    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-454-456003 | MATL, SERV., SUPPLIES     | 44,650.00  | 2,421.16      | 13,685.39  | 30,964.61    | 0.00       | 30,964.61  | 69.35       |
| 454            | CLASSESSPECIAL ACTIVITY   | 161,728.00 | 12,443.84     | 43,579.99  | 118,148.01   | 0.00       | 118,148.01 | 73.05       |
| 455            | PLAYGROUNDS & CENTERS     |            |               |            |              |            |            |             |
| 001-455-110000 | REGULAR SALARIES          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-110032 | ADMIN COORDINATOR         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-110033 | SECRETARY I               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-110034 | SECRETARY II              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-110052 | RECREATION SUPERVISOR     | 9,067.00   | 755.56        | 2,236.77   | 6,830.23     | 0.00       | 6,830.23   | 75.33       |
| 001-455-110055 | RECREATION COORDINATOR    | 12,273.00  | 1,022.78      | 3,090.85   | 9,182.15     | 0.00       | 9,182.15   | 74.82       |

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-455-110056 | CARE TECHNICIAN           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-120000 | PART TIME & TEMP SALARIES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-120001 | AFTER SCHOOL STAFF        | 394,561.00 | 20,710.53     | 0.00       | 317,224.11   | 0.00       | 317,224.11 | 0.00        |
| 001-455-120002 | PLAYGROUND/EVENTS STAFF   | 0.00       | 0.00          | 77,336.89  | 0.00         | 0.00       | 0.00       | 80.40       |
| 001-455-120003 | CENTERS STAFF             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-120004 | CARE DIRECTOR             | 43,613.00  | 3,634.36      | 10,640.70  | 32,972.30    | 0.00       | 32,972.30  | 75.60       |
| 001-455-135000 | OVERTIME                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-135001 | FULL TIME                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-135002 | PARTTIME & TEMP           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-140001 | FICA                      | 35,153.00  | 1,991.86      | 7,131.35   | 28,021.65    | 0.00       | 28,021.65  | 79.71       |
| 001-455-140002 | UNEMPLOYMENT              | 27,571.00  | 116.90        | 424.40     | 27,146.60    | 0.00       | 27,146.60  | 98.46       |
| 001-455-140003 | RETIREMENT                | 5,261.00   | 433.00        | 1,277.42   | 3,983.58     | 0.00       | 3,983.58   | 75.72       |
| 001-455-140004 | HEALTH INSURANCE          | 36,110.00  | 3,000.36      | 9,059.34   | 27,050.66    | 0.00       | 27,050.66  | 74.91       |
| 001-455-140005 | SAIP                      | 9,216.00   | 287.67        | 1,086.58   | 8,129.42     | 0.00       | 8,129.42   | 88.21       |
|                | PERSONNEL EXPENSE         | 572,825.00 | 31,953.02     | 112,284.30 | 460,540.70   | 0.00       | 460,540.70 | 80.40       |
| 001-455-210000 | MATERIAL & SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-210001 | OFFICE SUPPLIES           | 3,500.00   | 98.88         | 337.70     | 3,162.30     | 0.00       | 3,162.30   | 90.35       |
| 001-455-210002 | POSTAGE SUPPLIES          | 500.00     | 0.60          | 2.40       | 497.60       | 0.00       | 497.60     | 99.52       |
| 001-455-210003 | PROGRAM SUPPLIES          | 25,000.00  | 140.10        | 972.76     | 24,027.24    | 0.00       | 24,027.24  | 96.11       |
| 001-455-210004 | CARE DIRECTOR             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-210005 | JANITORIAL SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-210006 | CHEMICAL & AGRI SUPPLIES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-210007 | STORE SUPPLIES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-210008 | GAS & OIL SUPPLIES        | 300.00     | 0.00          | 0.00       | 300.00       | 0.00       | 300.00     | 100.00      |
| 001-455-210013 | SUMMER PLAYGR SUPPLIES    | 4,000.00   | 0.00          | 361.68     | 3,638.32     | 0.00       | 3,638.32   | 90.96       |
| 001-455-210014 | CARE SNACKS               | 14,000.00  | 682.60        | 1,434.09   | 12,565.91    | 0.00       | 12,565.91  | 89.76       |
| 001-455-310000 | PRNTGADVERPUBLCITY        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-310001 | CLASSIFIED ADS            | 300.00     | 0.00          | 0.00       | 300.00       | 0.00       | 300.00     | 100.00      |
| 001-455-310002 | BROCHURE                  | 1,000.00   | 84.00         | 252.00     | 748.00       | 0.00       | 748.00     | 74.80       |
| 001-455-310003 | FLYERS, SCHEDULES, MISC.  | 500.00     | 0.00          | 0.00       | 500.00       | 0.00       | 500.00     | 100.00      |
| 001-455-320000 | DUESMTGSTRINTRVLXPS       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-320002 | PROF. DUESFEEMAGS.BKS     | 815.00     | 19.00         | 57.00      | 758.00       | 0.00       | 758.00     | 93.01       |
| 001-455-320003 | CONFERENCES & WORKSHOPS   | 700.00     | 0.00          | 0.00       | 700.00       | 0.00       | 700.00     | 100.00      |
| 001-455-320004 | STAFF MILEAGE             | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-455-320005 | STAFF EXPENSE             | 2,000.00   | 0.00          | 108.47     | 1,891.53     | 0.00       | 1,891.53   | 94.58       |
| 001-455-331000 | UTILITIES                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-331001 | ELECTRICITY               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-331002 | NATURAL GAS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-331003 | WATER & SEWER             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-331004 | TELEPHONE                 | 5,500.00   | 798.86        | 2,149.70   | 3,350.30     | 0.00       | 3,350.30   | 60.91       |
| 001-455-331007 | FEES(activetecbank)       | 20,000.00  | 3,765.05      | 9,740.64   | 10,259.36    | 0.00       | 10,259.36  | 51.30       |
| 001-455-340000 | INTERNET & COMMUNICATION  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-340001 | INTERNET AND              | 1,100.00   | 0.00          | 0.00       | 1,100.00     | 0.00       | 1,100.00   | 100.00      |
| 001-455-340002 | COMMUNICATION             | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-455-340003 | DATA STORAGE AND BACK UP  | 200.00     | 19.09         | 57.27      | 142.73       | 0.00       | 142.73     | 71.37       |
|                | VIDEO AND PHOTOGRAPHY     |            |               |            |              |            |            |             |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-455-340004 | ONLINE ADVERTISING        | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-455-355000 | MAINTENANCE & REPAIR      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-355001 | BUILDING MAINT. & REPAIR  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-355002 | STRUCTURE MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-355003 | EQUIPMENT MAINT. & REPAIR | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-380000 | PROF. & CONTRACT SERVICES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-380003 | PROGRAM CONTRACTS         | 5,000.00   | 0.00          | 0.00       | 4,210.89     | 0.00       | 4,210.89   | 84.22       |
| 001-455-380004 | INSURANCE SERVICES        | 4,000.00   | 0.00          | 290.62     | 3,709.38     | 0.00       | 3,709.38   | 92.73       |
| 001-455-380009 | REFUNDS                   | 3,000.00   | 0.00          | 1,167.10   | 1,832.90     | 0.00       | 1,832.90   | 61.10       |
| 001-455-380013 | CONTRACTS-ADMISSIONS      | 10,000.00  | 0.00          | 0.00       | 10,000.00    | 0.00       | 10,000.00  | 100.00      |
| 001-455-456000 | RENTAL LEASE              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-456002 | EQUIPMENT RENTAL          | 5,000.00   | 0.00          | 0.00       | 5,000.00     | 0.00       | 5,000.00   | 100.00      |
| 001-455-456003 | BUILDINGS & STRUCTURES    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-456003 | MATL, SERV., SUPPLIES     | 106,915.00 | 5,608.18      | 17,720.54  | 89,194.46    | 0.00       | 89,194.46  | 83.43       |
| 001-455-610001 | EQUIPMENT                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-455-610001 | CAPITAL OUTLAY            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 455            | PLAYGROUNDS & CENTERS     | 679,740.00 | 37,561.20     | 130,004.84 | 549,735.16   | 0.00       | 549,735.16 | 80.87       |
| 456            | COMM CNTRS SCOUT HOUSE    |            |               |            |              |            |            |             |
| 001-456-110000 | REGULAR SALARIES          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-110001 | RECREATION SUPERVISOR     | 4,533.00   | 377.78        | 944.45     | 3,588.55     | 0.00       | 3,588.55   | 79.17       |
| 001-456-110002 | RECREATION COORDINATOR    | 12,273.00  | 1,022.78      | 2,730.89   | 9,542.11     | 0.00       | 9,542.11   | 77.75       |
| 001-456-110003 | ADULTYOUTH COORDINATOR    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-110004 | SR. CENTER SPECIALIST     | 41,536.00  | 3,139.18      | 9,457.01   | 32,078.99    | 0.00       | 32,078.99  | 77.23       |
| 001-456-110032 | ADMIN COORDINATOR         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-110034 | SECRETARY II              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-120000 | PARTTIME & TEMP. SALARIES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-120001 | BUILDING LEADER           | 14,352.00  | 0.00          | 0.00       | 14,352.00    | 0.00       | 14,352.00  | 100.00      |
| 001-456-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-140001 | FICA                      | 5,561.00   | 347.30        | 1,004.65   | 4,556.35     | 0.00       | 4,556.35   | 81.93       |
| 001-456-140002 | UNEMPLOYMENT              | 4,362.00   | 18.93         | 55.93      | 4,306.07     | 0.00       | 4,306.07   | 98.72       |
| 001-456-140003 | RETIREMENT                | 4,726.00   | 112.04        | 336.73     | 4,389.27     | 0.00       | 4,389.27   | 92.87       |
| 001-456-140004 | HEALTH INSURANCE          | 31,850.00  | 2,587.92      | 7,849.73   | 24,000.27    | 0.00       | 24,000.27  | 75.35       |
| 001-456-140005 | SAIF                      | 1,851.00   | 60.97         | 190.16     | 1,660.84     | 0.00       | 1,660.84   | 89.73       |
| 001-456-140005 | PERSONNEL EXPENSE         | 121,044.00 | 7,666.90      | 22,569.55  | 98,474.45    | 0.00       | 98,474.45  | 81.35       |
| 001-456-210000 | MATERIAL & SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-210001 | OFFICE SUPPLIES           | 1,000.00   | 38.21         | 44.65      | 955.35       | 0.00       | 955.35     | 95.54       |
| 001-456-210002 | POSTAGE SUPPLIES          | 400.00     | 0.60          | 2.40       | 397.60       | 0.00       | 397.60     | 99.40       |
| 001-456-210003 | PROGRAM SUPPLIES          | 4,000.00   | 32.50         | 451.52     | 3,548.48     | 0.00       | 3,548.48   | 88.71       |
| 001-456-210006 | CHEMICAL & AGRI SUPPLIES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-210008 | GAS & OIL SUPPLIES        | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-456-210013 | VENDING SUPPLIES          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-456-310001 | CLASSIFIED ADS            | 450.00     | 0.00          | 0.00       | 450.00       | 0.00       | 450.00     | 100.00      |

| Account Number | Description               | Budget     | Period Amount | YTTD Amount | YTTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|-------------|---------------|------------|------------|-------------|
| 001-456-310002 | BROCHURE                  | 1,000.00   | 84.00         | 252.00      | 748.00        | 0.00       | 748.00     | 74.80       |
| 001-456-310003 | FLYERS, SCHEDULES, MISC.  | 250.00     | 0.00          | 0.00        | 250.00        | 0.00       | 250.00     | 100.00      |
| 001-456-320002 | PROF DUESFEESMAGSBOOKS    | 540.00     | 19.00         | 57.00       | 483.00        | 0.00       | 483.00     | 89.44       |
| 001-456-320003 | CONF & WORKSHOPS          | 600.00     | 0.00          | 0.00        | 600.00        | 0.00       | 600.00     | 100.00      |
| 001-456-320004 | STAFF MILEAGE             | 1,100.00   | 58.25         | 58.25       | 1,041.75      | 0.00       | 1,041.75   | 94.70       |
| 001-456-320005 | STAFF EXPENSES            | 300.00     | 63.58         | 64.14       | 235.86        | 0.00       | 235.86     | 78.62       |
| 001-456-331000 | UTILITIES                 | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-456-331001 | ELECTRICITY               | 8,000.00   | 794.38        | 2,035.35    | 5,964.65      | 0.00       | 5,964.65   | 74.56       |
| 001-456-331002 | NATURAL GAS               | 1,400.00   | 17.06         | 35.24       | 1,364.76      | 0.00       | 1,364.76   | 97.48       |
| 001-456-331003 | WATER & SEWER             | 20,000.00  | 2,192.70      | 4,399.64    | 15,600.36     | 0.00       | 15,600.36  | 78.00       |
| 001-456-331004 | TELEPHONE                 | 1,900.00   | 123.50        | 391.87      | 1,508.13      | 0.00       | 1,508.13   | 79.38       |
| 001-456-331005 | MISCELLANEOUS             | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-456-331007 | FRES(activecibank)        | 1,000.00   | 0.00          | 80.20       | 919.80        | 0.00       | 919.80     | 91.98       |
| 001-456-340000 | INTERNET AND              | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-456-340001 | COMMUNICATION             | 1,100.00   | 0.00          | 0.00        | 1,100.00      | 0.00       | 1,100.00   | 100.00      |
| 001-456-340002 | INTERNET AND              | 100.00     | 0.00          | 0.00        | 100.00        | 0.00       | 100.00     | 100.00      |
| 001-456-340003 | DATA STORAGE & BACK UP    | 200.00     | 19.08         | 57.24       | 142.76        | 0.00       | 142.76     | 71.38       |
| 001-456-340004 | VIDEO & PHOTOGRAPHY       | 200.00     | 0.00          | 0.00        | 200.00        | 0.00       | 200.00     | 100.00      |
| 001-456-350003 | ONLINE ADVERTISING        | 200.00     | 0.00          | 0.00        | 200.00        | 0.00       | 200.00     | 100.00      |
| 001-456-380000 | EQUIPMENT MAINT. & REPAIR | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-456-380003 | PROF. & CONTRACT SERVICES | 7,000.00   | 0.00          | 0.00        | 7,000.00      | 0.00       | 7,000.00   | 100.00      |
| 001-456-380004 | INSURANCE SERVICES        | 50,000.00  | 0.00          | 528.78      | 49,471.22     | 0.00       | 49,471.22  | 98.94       |
| 001-456-380006 | EQUIP MAINT CONTRACT      | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-456-380007 | SENIOR TRIPS              | 5,000.00   | 0.00          | 15.00       | 4,985.00      | 0.00       | 4,985.00   | 99.70       |
| 001-456-380009 | REFUNDS                   | 4,000.00   | 0.00          | 0.00        | 4,000.00      | 0.00       | 4,000.00   | 100.00      |
| 001-456-456002 | EQUIPMENT RENTAL          | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
|                | MATL, SERV., SUPPLIES     | 109,840.00 | 3,442.86      | 9,262.39    | 100,577.61    | 0.00       | 100,577.61 | 91.57       |
| 456            | COMM CNTRS SCOUT HOUSE    | 230,884.00 | 11,109.76     | 31,831.94   | 199,052.06    | 0.00       | 199,052.06 | 86.21       |
| 457            | COMM SCHOOLS              | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-110000 | REGULAR SALARIES          | 10,880.00  | 906.68        | 2,718.93    | 8,161.07      | 0.00       | 8,161.07   | 75.01       |
| 001-457-110032 | ADMIN COORDINATOR         | 6,137.00   | 511.38        | 1,278.45    | 4,858.55      | 0.00       | 4,858.55   | 79.17       |
| 001-457-120000 | COMM SCHOOL COORDINATOR   | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-120001 | PART-TIME & TEMP SALARIES | 27,480.00  | 0.00          | 227.50      | 27,252.50     | 0.00       | 27,252.50  | 99.17       |
| 001-457-135000 | PART TIME STAFF           | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-135001 | OVERTIME                  | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-135002 | FULL TIME                 | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-135003 | PART TIME & TEMP          | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-457-140001 | FICA                      | 3,404.00   | 108.48        | 323.20      | 3,080.80      | 0.00       | 3,080.80   | 90.51       |
| 001-457-140002 | UNEMPL OYEMENT            | 2,670.00   | 2.44          | 10.33       | 2,659.67      | 0.00       | 2,659.67   | 99.61       |
| 001-457-140003 | RETIREMENT                | 1,378.00   | 113.46        | 319.83      | 1,058.17      | 0.00       | 1,058.17   | 76.79       |
| 001-457-140004 | HEALTH INSURANCE          | 5,800.00   | 475.58        | 1,320.33    | 4,479.67      | 0.00       | 4,479.67   | 77.24       |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                    | Budget                | Period Amount     | YTD Amount         | YTD Variance          | Encumbered   | Available             | % Available    |
|----------------|--------------------------------|-----------------------|-------------------|--------------------|-----------------------|--------------|-----------------------|----------------|
| 001-457-140005 | WORKERS COMP PERSONNEL EXPENSE | 2,630.00<br>60,379.00 | 34.78<br>2,152.80 | 110.58<br>6,309.15 | 2,519.42<br>54,069.85 | 0.00<br>0.00 | 2,519.42<br>54,069.85 | 95.80<br>89.55 |
| 001-457-210000 | SUPPLIES                       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210001 | OFFICE SUPPLIES                | 2,000.00              | 113.61            | 270.85             | 1,729.15              | 0.00         | 1,729.15              | 86.46          |
| 001-457-210002 | POSTAGE SUPPLIES               | 400.00                | 0.00              | 0.00               | 400.00                | 0.00         | 400.00                | 100.00         |
| 001-457-210003 | PROGRAM SUPPLIES               | 5,000.00              | 578.43            | 628.43             | 4,371.57              | 0.00         | 4,371.57              | 87.43          |
| 001-457-210004 | SMALL TOOLS                    | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210005 | JANITORIAL SUPPLIES            | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210006 | CHEMICAL & AGRL SUPP           | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210007 | STORE SUPPLIES                 | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210008 | GAS & OIL SUPPLIES             | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-210014 | SNACKS & FOOD                  | 500.00                | 0.00              | 0.00               | 500.00                | 0.00         | 500.00                | 100.00         |
| 001-457-210015 | UNIFORMS                       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-310000 | PRINTADPUBLICITY               | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-310001 | CLASSIFIED ADS                 | 100.00                | 0.00              | 0.00               | 100.00                | 0.00         | 100.00                | 100.00         |
| 001-457-310002 | BROCHURE                       | 50.00                 | 0.00              | 0.00               | 50.00                 | 0.00         | 50.00                 | 100.00         |
| 001-457-310003 | FLYERSSCHEDMISC                | 250.00                | 0.00              | 0.00               | 250.00                | 0.00         | 250.00                | 100.00         |
| 001-457-320000 | DUESMEETRNTRVEXP               | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-320001 | DIRECTOR FEES                  | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-320002 | PROF DUESFEESMAGBOOK           | 800.00                | 109.00            | 147.00             | 653.00                | 0.00         | 653.00                | 81.63          |
| 001-457-320003 | CONF & WORKSHOPS               | 275.00                | 0.00              | 0.00               | 275.00                | 0.00         | 275.00                | 100.00         |
| 001-457-320004 | STAFF MILEAGE                  | 100.00                | 0.00              | 0.00               | 100.00                | 0.00         | 100.00                | 100.00         |
| 001-457-320005 | STAFF EXPENSE                  | 400.00                | 0.00              | 0.00               | 400.00                | 0.00         | 400.00                | 100.00         |
| 001-457-331000 | UTILITIES                      | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-331001 | ELECTRIC                       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-331002 | NATURAL GAS                    | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-331003 | WATER & SEWER                  | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-331004 | TELEPHONE                      | 500.00                | 0.00              | 13.78              | 486.22                | 0.00         | 486.22                | 97.24          |
| 001-457-331005 | COMPUTER & CABLE               | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-331007 | FEES(activencbank)             | 1,000.00              | 2.15              | 184.04             | 815.96                | 0.00         | 815.96                | 81.60          |
| 001-457-340000 | INTERNET & COMMUNICATION       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-340001 | INTERNET AND COMMUNICATION     | 1,100.00              | 0.00              | 0.00               | 1,100.00              | 0.00         | 1,100.00              | 100.00         |
| 001-457-340002 | DATA STORAGE AND BACK UP       | 100.00                | 0.00              | 0.00               | 100.00                | 0.00         | 100.00                | 100.00         |
| 001-457-340003 | VIDEO & PHOTOGRAPHY            | 200.00                | 19.09             | 57.27              | 142.73                | 0.00         | 142.73                | 71.37          |
| 001-457-340004 | ONLINE ADVERTISING             | 200.00                | 0.00              | 0.00               | 200.00                | 0.00         | 200.00                | 100.00         |
| 001-457-355000 | MAINT & REPAIRS                | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-355001 | BUILDINGS                      | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-355002 | STRUCTURES                     | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-355003 | EQUIPMENT                      | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-355004 | GROUNDS                        | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-355005 | VEHICLES                       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-380000 | PROF & CONTRACT SERVICES       | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-380001 | LEGAL SERVICES                 | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-380002 | AUDIT SERVICES                 | 0.00                  | 0.00              | 0.00               | 0.00                  | 0.00         | 0.00                  | 0.00           |
| 001-457-380003 | PROGRAM CONTRACTS              | 11,000.00             | 0.00              | 6,943.11           | 4,056.89              | 0.00         | 4,056.89              | 36.88          |
| 001-457-380004 | INSURANCE SERVICES             | 2,000.00              | 0.00              | 0.00               | 2,000.00              | 0.00         | 2,000.00              | 100.00         |

| Account Number | Description              | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|--------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-457-380005 | INTEREST                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-380006 | EQUIP MAINT CONTRACT     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-380007 | CONSULTANT SERVICES      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-380008 | PROPERTY TAXES           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-380009 | REFUNDS                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-391000 | ELECTIONS                | 100.00     | 0.00          | 0.00       | 100.00       | 0.00       | 100.00     | 100.00      |
| 001-457-456000 | RENTAL/LEASES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-456002 | EQUIPMENT                | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-457-456003 | BUILDINGS & STRUCTURES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | MATL, SERV, SUPPLIES     | 26,075.00  | 822.28        | 8,244.48   | 17,830.52    | 0.00       | 17,830.52  | 68.38       |
| 457            | COMM SCHOOLS             | 86,454.00  | 2,975.08      | 14,553.63  | 71,900.37    | 0.00       | 71,900.37  | 83.17       |
| 458            | GOLF COURSE MAINT.       |            |               |            |              |            |            |             |
| 001-458-110000 | REGULAR SALARIES         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-110032 | ADMIN COORDINATOR        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-110058 | GOLF COURSE SUPERVISOR   | 9,067.00   | 755.56        | 2,254.18   | 6,812.82     | 0.00       | 6,812.82   | 75.14       |
| 001-458-110059 | GC MAINT COORDINATOR     | 53,012.00  | 4,638.48      | 11,994.99  | 41,017.01    | 0.00       | 41,017.01  | 77.37       |
| 001-458-110060 | GOLF MECHANIC            | 49,083.00  | 0.00          | 1,927.76   | 47,155.24    | 0.00       | 47,155.24  | 96.07       |
| 001-458-110061 | Golf Landscaper          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-110062 | ASSIST GROUNDS GC        | 41,536.00  | 0.00          | 0.00       | 41,536.00    | 0.00       | 41,536.00  | 100.00      |
| 001-458-120000 | PARTTIME & TEMP SALARIES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-120001 | PART TIME HELP           | 180,619.00 | 11,228.50     | 39,904.06  | 140,714.94   | 0.00       | 140,714.94 | 77.91       |
| 001-458-135000 | OVERTIME                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-135001 | FULL TIME                | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-135002 | PART TIME & TEMP         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-140000 | PAYROLL TAXES & FRINGES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-140001 | FICA                     | 25,499.00  | 1,271.63      | 4,290.14   | 21,208.86    | 0.00       | 21,208.86  | 83.18       |
| 001-458-140002 | UNEMPLOYMENT             | 19,999.00  | 72.42         | 250.84     | 19,748.16    | 0.00       | 19,748.16  | 98.75       |
| 001-458-140003 | RETIREMENT               | 12,369.00  | 60.44         | 180.32     | 12,188.68    | 0.00       | 12,188.68  | 98.54       |
| 001-458-140004 | HEALTH INS               | 90,250.00  | 236.75        | 2,691.07   | 87,558.93    | 0.00       | 87,558.93  | 97.02       |
| 001-458-140005 | WORKERS COMP             | 19,698.00  | 243.12        | 838.86     | 18,859.14    | 0.00       | 18,859.14  | 95.74       |
|                | PERSONNEL EXPENSE        | 501,132.00 | 18,506.90     | 64,332.22  | 436,799.78   | 0.00       | 436,799.78 | 87.16       |
| 001-458-210000 | SUPPLIES                 | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-210001 | OFFICE SUPPLIES          | 1,780.00   | 1,196.78      | 2,162.58   | -382.58      | 0.00       | -382.58    | -21.49      |
| 001-458-210002 | POSTAGE SUPPLIES         | 450.00     | 0.00          | 8.70       | 441.30       | 0.00       | 441.30     | 98.07       |
| 001-458-210003 | PROGRAM SUPPLIES         | 15,772.00  | 1,389.63      | 2,325.08   | 13,446.92    | 0.00       | 13,446.92  | 85.26       |
| 001-458-210004 | SMALL TOOLS              | 6,160.00   | 0.00          | 1,115.82   | 5,044.18     | 0.00       | 5,044.18   | 81.89       |
| 001-458-210005 | JANITORIAL SUPPLIES      | 2,000.00   | 0.00          | 0.00       | 2,000.00     | 0.00       | 2,000.00   | 100.00      |
| 001-458-210006 | CHEMICAL & AGRI SUPPLIES | 101,831.00 | 0.00          | 1,234.70   | 100,596.30   | 0.00       | 100,596.30 | 98.79       |
| 001-458-210007 | STORE SUPPLIES           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-458-210008 | GAS & OIL SUPPLIES       | 39,285.00  | 6,135.82      | 15,585.33  | 23,699.67    | 0.00       | 23,699.67  | 60.33       |
| 001-458-210014 | SNACKS & FOOD            | 660.00     | 0.00          | 0.00       | 660.00       | 0.00       | 660.00     | 100.00      |
| 001-458-210015 | UNIFORMS                 | 720.00     | 0.00          | 0.00       | 720.00       | 0.00       | 720.00     | 100.00      |
| 001-458-310000 | PRINT/AD/PUBLICITY       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

CL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description              | Budget       | Period Amount | YTTD Amount | YTTD Variance | Encumbered | Available  | % Available |
|----------------|--------------------------|--------------|---------------|-------------|---------------|------------|------------|-------------|
| 001-458-310001 | CLASSIFIED ADS           | 530.00       | 0.00          | 0.00        | 530.00        | 0.00       | 530.00     | 100.00      |
| 001-458-310002 | BROCHURE                 | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-310003 | FLYERSSCHEDMISC          | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-320000 | DUESMEETRNTRAVEXP        | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-320001 | DIRECTOR FEES            | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-320002 | PROF DUESFEESMAGBOOKS    | 1,600.00     | 0.00          | 0.00        | 1,600.00      | 0.00       | 1,600.00   | 100.00      |
| 001-458-320003 | CONF & WORKSHOPS         | 2,920.00     | 0.00          | 0.00        | 2,920.00      | 0.00       | 2,920.00   | 100.00      |
| 001-458-320004 | STAFF MILEAGE            | 112.00       | 0.00          | 0.00        | 112.00        | 0.00       | 112.00     | 100.00      |
| 001-458-320005 | STAFF EXPENSE            | 260.00       | 0.00          | 52.85       | 207.15        | 0.00       | 207.15     | 79.67       |
| 001-458-331000 | UTILITIES                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-331001 | ELECTRIC                 | 18,900.00    | 5,310.40      | 14,845.32   | 4,054.68      | 0.00       | 4,054.68   | 21.45       |
| 001-458-331002 | NATURAL GAS              | 7,800.00     | 0.00          | 0.00        | 7,800.00      | 0.00       | 7,800.00   | 100.00      |
| 001-458-331003 | WATER & SEWER            | 176,250.00   | 47,871.93     | 93,137.60   | 83,112.40     | 0.00       | 83,112.40  | 47.16       |
| 001-458-331004 | TELEPHONE                | 1,032.00     | 172.78        | 485.48      | 546.52        | 0.00       | 546.52     | 52.96       |
| 001-458-331005 | COMPUTER & CABLE         | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-331006 | GARBAGE EXPENSE          | 720.00       | 0.00          | 0.00        | 720.00        | 0.00       | 720.00     | 100.00      |
| 001-458-331007 | FEES(activemtcbank)      | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-340000 | INTERNET & COMMUNICATION | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-340001 | INTERNET AND             | 1,141.00     | 0.00          | 0.00        | 1,141.00      | 0.00       | 1,141.00   | 100.00      |
| 001-458-340002 | COMMUNICATION            | 81.00        | 0.00          | 0.00        | 81.00         | 0.00       | 81.00      | 100.00      |
| 001-458-340003 | DATA STORAGE AND BACKUP  | 185.00       | 0.00          | 0.00        | 185.00        | 0.00       | 185.00     | 100.00      |
| 001-458-340004 | VIDEO AND PHOTOGRAPHY    | 50.00        | 0.00          | 0.00        | 50.00         | 0.00       | 50.00      | 100.00      |
| 001-458-340004 | ONLINE ADVERTISING       | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-355000 | MAINT & REPAIRS          | 7,108.00     | 1,584.00      | 1,584.00    | 5,524.00      | 0.00       | 5,524.00   | 77.72       |
| 001-458-355001 | BUILDINGS                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-355002 | STRUCTURES               | 44,700.00    | 9,989.07      | 17,661.14   | 27,038.86     | 0.00       | 27,038.86  | 60.49       |
| 001-458-355003 | EQUIPMENT                | 106,160.00   | 8,164.51      | 25,247.26   | 80,912.74     | 0.00       | 80,912.74  | 76.22       |
| 001-458-355004 | GROUND                   | 1,600.00     | 0.00          | 0.00        | 1,600.00      | 0.00       | 1,600.00   | 100.00      |
| 001-458-355005 | VEHICLES                 | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-380000 | PROF & CONTRACT SERVICES | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-380001 | LEGAL SERVICES           | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-380002 | AUDIT SERVICES           | 22,410.00    | 724.40        | 1,480.85    | 20,929.15     | 0.00       | 20,929.15  | 93.39       |
| 001-458-380003 | PROGRAM CONTRACTS        | 11,000.00    | 0.00          | 0.00        | 11,000.00     | 0.00       | 11,000.00  | 100.00      |
| 001-458-380004 | INSURANCE                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-380005 | INTEREST                 | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-380006 | EQUIP MAINT CONTRACTS    | 7,240.00     | 0.00          | 0.00        | 7,240.00      | 0.00       | 7,240.00   | 100.00      |
| 001-458-380007 | CONSULTANT SERVICES      | 2,500.00     | 0.00          | 0.00        | 2,500.00      | 0.00       | 2,500.00   | 100.00      |
| 001-458-380008 | PROPERTY TAXES           | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-391000 | ELECTIONS                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-456000 | RENTALSLEASES            | 600.00       | 0.00          | 0.00        | 600.00        | 0.00       | 600.00     | 100.00      |
| 001-458-456002 | EQUIPMENT                | 0.00         | 0.00          | 0.00        | 0.00          | 0.00       | 0.00       | 0.00        |
| 001-458-456003 | BUILD & STRUCTURES       | 583,557.00   | 82,539.32     | 176,926.71  | 406,630.29    | 0.00       | 406,630.29 | 69.68       |
| 001-458-456003 | MATL, SERV., SUPPLIES    |              |               |             |               |            |            |             |
| 458            | GOLF COURSE MAINT.       | 1,084,689.00 | 101,046.22    | 241,258.93  | 843,430.07    | 0.00       | 843,430.07 | 77.76       |



| Account Number | Description                 | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|-----------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 459            | GOLF CLUB HOUSE             |            |               |            |              |            |            |             |
| 001-459-110000 | REGULAR SALARIES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-110001 | Special Services Supervisor | 11,787.00  | 982.22        | 2,907.79   | 8,879.21     | 0.00       | 8,879.21   | 75.33       |
| 001-459-110032 | ADMIN COORDINATOR           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-110059 | CLUB HOUSE COORDINATOR      | 78,433.00  | 6,526.80      | 19,322.24  | 59,110.76    | 0.00       | 59,110.76  | 75.36       |
| 001-459-110060 | CLUB HOUSE ASST             | 45,793.00  | 3,816.08      | 11,133.93  | 34,659.07    | 0.00       | 34,659.07  | 75.69       |
| 001-459-120000 | CLUB HOUSE ASSISTANT 2      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-120001 | PART TIME & TEMP SALARIES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-120002 | GOLF CLERKS                 | 138,000.00 | 8,597.68      | 26,574.50  | 111,425.50   | 0.00       | 111,425.50 | 80.74       |
| 001-459-120003 | MARSHALL/STARTER STAFF      | 7,935.00   | 957.38        | 1,587.01   | 6,347.99     | 0.00       | 6,347.99   | 80.00       |
| 001-459-120004 | OUTSIDE SERVICE STAFF       | 53,475.00  | 6,094.45      | 23,224.84  | 30,250.16    | 0.00       | 30,250.16  | 56.57       |
| 001-459-120005 | GOLF                        | 12,075.00  | 0.00          | 0.00       | 12,075.00    | 0.00       | 12,075.00  | 100.00      |
| 001-459-120006 | GOLF                        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-120007 | SNACK BAR CLERK             | 25,875.00  | 0.00          | 1,038.49   | 24,836.51    | 0.00       | 24,836.51  | 95.99       |
| 001-459-120008 | BEVERAGE CART CLERK         | 17,250.00  | 0.00          | 0.00       | 17,250.00    | 0.00       | 17,250.00  | 100.00      |
| 001-459-120010 | CATERING STAFF              | 3,450.00   | 3,060.67      | 9,371.53   | -5,921.53    | 0.00       | -5,921.53  | -171.64     |
| 001-459-120011 | GOLF AMBASSADOR             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-135000 | LESSON                      | 21,746.00  | 0.00          | 0.00       | 21,746.00    | 0.00       | 21,746.00  | 100.00      |
| 001-459-135001 | OVERTIME                    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-135002 | FULL TIME                   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-140000 | PART TIME & TEMP            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-140001 | PAYROLL TAXES & FRINGES     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-140002 | FICA                        | 31,810.00  | 2,304.27      | 7,286.36   | 24,523.64    | 0.00       | 24,523.64  | 77.09       |
| 001-459-140003 | UNEMPLOYEMENT               | 24,949.00  | 106.28        | 394.73     | 24,554.27    | 0.00       | 24,554.27  | 98.42       |
| 001-459-140004 | RETIREMENT                  | 11,017.00  | 600.72        | 1,778.39   | 9,238.61     | 0.00       | 9,238.61   | 83.86       |
| 001-459-140005 | HEALTH INS                  | 41,250.00  | 3,404.10      | 10,212.32  | 31,037.68    | 0.00       | 31,037.68  | 75.24       |
|                | WORKERS COMP                | 10,195.00  | 437.78        | 1,434.49   | 8,760.51     | 0.00       | 8,760.51   | 85.93       |
|                | PERSONNEL EXPENSE           | 535,040.00 | 36,888.43     | 116,266.62 | 418,773.38   | 0.00       | 418,773.38 | 78.27       |
| 001-459-210000 | SUPPLIES                    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-210001 | OFFICE SUPPLIES             | 1,000.00   | 62.99         | 145.11     | 854.89       | 0.00       | 854.89     | 85.49       |
| 001-459-210002 | POSTAGE SUPPLIES            | 1,000.00   | 32.96         | 65.96      | 934.04       | 0.00       | 934.04     | 93.40       |
| 001-459-210003 | PROGRAM SUPPLIES            | 43,250.00  | 2,294.81      | 6,048.71   | 37,201.29    | 0.00       | 37,201.29  | 86.01       |
| 001-459-210004 | SMALL TOOLS                 | 200.00     | 0.00          | 120.98     | 79.02        | 0.00       | 79.02      | 39.51       |
| 001-459-210005 | JANITORIAL SUPPLIES         | 6,000.00   | 154.00        | 979.19     | 5,020.81     | 0.00       | 5,020.81   | 83.68       |
| 001-459-210006 | CHEM & AGRICULT. SUPPLIES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-210007 | STORE SUPPLIES              | 173,250.00 | 16,871.83     | 62,466.56  | 110,783.44   | 0.00       | 110,783.44 | 63.94       |
| 001-459-210008 | GAS & OIL SUPPLIES          | 250.00     | 53.50         | 53.50      | 196.50       | 0.00       | 196.50     | 78.60       |
| 001-459-210014 | SNACKS & FOOD               | 500.00     | 0.00          | 49.22      | 450.78       | 0.00       | 450.78     | 90.16       |
| 001-459-210015 | UNIFORMS                    | 3,500.00   | 0.00          | 816.25     | 2,683.75     | 0.00       | 2,683.75   | 76.68       |
| 001-459-310000 | PRINT/AD/PUBLICITY          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-310001 | CLASSIFIED ADS              | 200.00     | 0.00          | 0.00       | 200.00       | 0.00       | 200.00     | 100.00      |
| 001-459-310002 | BROCHURE                    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-310003 | FLYER/SCHEM/MISC            | 26,900.00  | 163.40        | 2,767.35   | 24,132.65    | 0.00       | 24,132.65  | 89.71       |
| 001-459-320000 | DUES/MEET/RAIN/EXP          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-320001 | DIRECTOR FEES               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-320002 | PROF DUES/FEES/MAGBOOKS     | 3,650.00   | 0.00          | 0.00       | 3,650.00     | 0.00       | 3,650.00   | 100.00      |
| 001-459-320003 | CONF & WORKSHOPS            | 4,000.00   | 0.00          | 0.00       | 4,000.00     | 0.00       | 4,000.00   | 100.00      |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description               | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|---------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-459-320004 | STAFF MILLEAGE            | 750.00     | 0.00          | 0.00       | 750.00       | 0.00       | 750.00     | 100.00      |
| 001-459-320005 | STAFF EXPENSE             | 750.00     | 0.00          | 0.81       | 749.19       | 0.00       | 749.19     | 99.89       |
| 001-459-331001 | ELECTRIC                  | 16,200.00  | 0.00          | 0.00       | 16,200.00    | 0.00       | 16,200.00  | 100.00      |
| 001-459-331002 | NATURAL GAS               | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-331003 | WATER & SEWER             | 12,500.00  | 0.00          | 0.00       | 12,500.00    | 0.00       | 12,500.00  | 100.00      |
| 001-459-331004 | TELEPHONE                 | 3,000.00   | 0.00          | 0.00       | 2,965.56     | 0.00       | 2,965.56   | 98.85       |
| 001-459-331005 | COMPUTER & CABLE          | 0.00       | 0.00          | 34.44      | -580.22      | 0.00       | -580.22    | 0.00        |
| 001-459-331006 | GARBAGE                   | 5,500.00   | 193.74        | 580.22     | 4,082.86     | 0.00       | 4,082.86   | 74.23       |
| 001-459-331007 | FEES(activetecbank)       | 42,000.00  | 472.38        | 1,417.14   | 23,938.75    | 0.00       | 23,938.75  | 57.00       |
| 001-459-340000 | INTERNET & COMMUNICATION  | 0.00       | 4,997.23      | 18,061.25  | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-340001 | INTERNET AND              | 1,110.00   | 0.00          | 0.00       | 1,110.00     | 0.00       | 1,110.00   | 100.00      |
| 001-459-340002 | COMMUNICATION             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-340003 | DATA STORAGE AND BACK UP  | 132.00     | 0.00          | 0.00       | 74.76        | 0.00       | 74.76      | 56.64       |
| 001-459-340004 | VIDEO AND PHOTOGRAPHY     | 185.00     | 19.08         | 57.24      | 185.00       | 0.00       | 185.00     | 100.00      |
| 001-459-355000 | ONLINE ADVERTISING        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-355001 | MAINT & REPAIRS           | 5,000.00   | 0.00          | 104.62     | 4,895.38     | 0.00       | 4,895.38   | 97.91       |
| 001-459-355002 | BUILDINGS                 | 5,000.00   | 0.00          | 0.00       | 5,000.00     | 0.00       | 5,000.00   | 100.00      |
| 001-459-355003 | STRUCTURES                | 10,000.00  | 0.00          | 0.00       | 7,938.45     | 0.00       | 7,938.45   | 79.38       |
| 001-459-355004 | EQUIPMENT                 | 3,000.00   | 1,814.17      | 2,061.55   | 3,000.00     | 0.00       | 3,000.00   | 100.00      |
| 001-459-355005 | VEHICLES                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380000 | PROF & CONTRACT SERVICES  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380001 | LEGAL SERVICES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380002 | AUDIT SERVICES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380003 | PROGRAM CONTRACTS         | 15,000.00  | 204.00        | 4,904.50   | 10,095.50    | 0.00       | 10,095.50  | 67.31       |
| 001-459-380004 | INSURANCE                 | 9,000.00   | 0.00          | 290.62     | 8,709.38     | 0.00       | 8,709.38   | 96.77       |
| 001-459-380005 | INTEREST                  | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380006 | EQUIPM MAIN CONTRACTS     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380007 | CONSULTANT SERVICES       | 4,000.00   | 0.00          | 0.00       | 4,000.00     | 0.00       | 4,000.00   | 100.00      |
| 001-459-380008 | PROPERTY TAXES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-380009 | REFUNDS                   | 2,000.00   | 0.00          | 0.00       | 2,000.00     | 0.00       | 2,000.00   | 100.00      |
| 001-459-456000 | RENTAL/LEASES             | 0.00       | 0.00          | 0.00       | -1,600.00    | 0.00       | -1,600.00  | 0.00        |
| 001-459-456002 | EQUIPMENT                 | 0.00       | 0.00          | 1,600.00   | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-459-456003 | BUILD & STRUCTURES        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | MATL, SERV., SUPPLIES     | 398,827.00 | 27,438.71     | 102,625.22 | 296,201.78   | 0.00       | 296,201.78 | 74.27       |
| 459            | GOLF CLUB HOUSE           | 933,867.00 | 64,327.14     | 218,891.84 | 714,975.16   | 0.00       | 714,975.16 | 76.56       |
| 460            | EWING YOUNG PARK PROGRAM  |            |               |            |              |            |            |             |
| 001-460-120000 | PARTTIME & TEMP. SALARIES | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-120002 | PART TIME SALARIES        | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-140000 | PAYROLL TAXES & FRINGES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-140001 | FICA                      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-140002 | UNEMPLOYMENT              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-140005 | SAIF                      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | PERSONNEL EXPENSE         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |

| Account Number | Description                 | Budget     | Period Amount | YTD Amount | YTD Variance | Encumbered | Available  | % Available |
|----------------|-----------------------------|------------|---------------|------------|--------------|------------|------------|-------------|
| 001-460-210000 | MATERIAL & SUPPLIES         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-210003 | MATERIALS, SUPPLIES         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-460-380003 | PROGRAM CONTRACTS           | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
|                | MATL, SERV., SUPPLIES       | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 460            | EWING YOUNG PARK PROGRAM    | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 470            | ACQUISITION & IMPROVEMENT   | 476,000.00 | 0.00          | 81,478.68  | 394,521.32   | 0.00       | 394,521.32 | 82.88       |
| 001-470-620006 | PARKS REPLACEMENT/REPAIR    | 30,500.00  | 0.00          | 0.00       | 30,500.00    | 0.00       | 30,500.00  | 100.00      |
| 001-470-620008 | RECREATION REPLACERPAIR     | 274,000.00 | 0.00          | 0.00       | 274,000.00   | 0.00       | 274,000.00 | 100.00      |
| 001-470-620009 | GOLF-EQUIPBUILDINGS         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-470-620010 | NEW DEVELOPMENT             | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-470-620012 | LAND ACQUISITION            | 12,000.00  | 0.00          | 7,188.96   | 4,811.04     | 0.00       | 4,811.04   | 40.09       |
| 001-470-620014 | ADM REPLACERPAIR            | 169,672.00 | 0.00          | 0.00       | 169,672.00   | 0.00       | 169,672.00 | 100.00      |
| 001-470-620016 | AQUATIC REPLACERPAIR        | 962,172.00 | 0.00          | 88,667.64  | 873,504.36   | 0.00       | 873,504.36 | 90.78       |
|                | CAPITAL OUTLAY              |            |               |            |              |            |            |             |
| 470            | ACQUISITION & IMPROVEMENT   | 962,172.00 | 0.00          | 88,667.64  | 873,504.36   | 0.00       | 873,504.36 | 90.78       |
| 472            | IAQUITH CONCESSION          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-110000 | REGULAR SALARIES            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-110070 | REC SUPERVISOR              | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-120000 | PARTTIME & TEMP. SALARIES   | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-120001 | CONCESSION MANAGER          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-120002 | CONCESSION ATTENDANT        | 27,854.00  | 0.00          | 0.00       | 27,854.00    | 0.00       | 27,854.00  | 100.00      |
| 001-472-140000 | PAYROLL TAXES & FRINGES     | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-140001 | CONCESSION FICA             | 2,131.00   | 0.00          | 0.00       | 2,131.00     | 0.00       | 2,131.00   | 100.00      |
| 001-472-140002 | UNEMPLOYMENT                | 1,671.00   | 0.00          | 0.00       | 1,671.00     | 0.00       | 1,671.00   | 100.00      |
| 001-472-140003 | CONCESS RETIREMENT          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-140004 | HEALTH INSURANCE            | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-140005 | CONCESSION SAIIF            | 1,646.00   | 0.00          | 0.00       | 1,646.00     | 0.00       | 1,646.00   | 100.00      |
|                | PERSONNEL EXPENSE           | 33,302.00  | 0.00          | 0.00       | 33,302.00    | 0.00       | 33,302.00  | 100.00      |
| 001-472-210000 | MATERIAL & SUPPLIES         | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-210001 | CONCESSION OFFICE SUPPLS    | 60.00      | 0.00          | 0.00       | 60.00        | 0.00       | 60.00      | 100.00      |
| 001-472-210002 | CONCESSION POSTAGE SUPPLIES | 30.00      | 0.00          | 0.00       | 30.00        | 0.00       | 30.00      | 100.00      |
| 001-472-210003 | CONCESSION SUPPLIES         | 16,100.00  | 0.00          | 0.00       | 16,100.00    | 0.00       | 16,100.00  | 100.00      |
| 001-472-210004 | CONCESSION SMALL TOOLS      | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-310000 | PRNTGADVERPUBLCITY          | 0.00       | 0.00          | 0.00       | 0.00         | 0.00       | 0.00       | 0.00        |
| 001-472-310001 | CLASSIFIED ADS              | 75.00      | 0.00          | 0.00       | 75.00        | 0.00       | 75.00      | 100.00      |
| 001-472-310003 | FLYERS, SCHEDULES, MISC.    | 125.00     | 0.00          | 0.00       | 125.00       | 0.00       | 125.00     | 100.00      |
| 001-472-320002 | PROF DUESFEESMAGS           | 1,050.00   | 0.00          | 0.00       | 1,050.00     | 0.00       | 1,050.00   | 100.00      |
| 001-472-320003 | CONF & WORKSHOPS            | 700.00     | 0.00          | 0.00       | 700.00       | 0.00       | 700.00     | 100.00      |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                | Budget    | Period Amount | YTD Amount | YTD Variance | Encumbered | Available | % Available |
|----------------|----------------------------|-----------|---------------|------------|--------------|------------|-----------|-------------|
| 001-472-320004 | CONCESSION MILEAGE         | 200.00    | 0.00          | 0.00       | 200.00       | 0.00       | 200.00    | 100.00      |
| 001-472-331001 | CONCESSION ELECTRICITY     | 1,600.00  | 0.00          | 0.00       | 1,600.00     | 0.00       | 1,600.00  | 100.00      |
| 001-472-331004 | CONCESSION TELEPHONE       | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-472-331007 | FEES(activetecbank)        | 1,400.00  | 0.00          | 0.00       | 1,400.00     | 0.00       | 1,400.00  | 100.00      |
| 001-472-355001 | CONCESS BLDG MAINTREPAIR   | 500.00    | 0.00          | 0.00       | 500.00       | 0.00       | 500.00    | 100.00      |
| 001-472-355003 | CONCESS EQUIP MAINTREP     | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-472-380003 | CONCESSIONS CONTRACTS      | 2,100.00  | 0.00          | 0.00       | 2,100.00     | 0.00       | 2,100.00  | 100.00      |
| 001-472-380004 | CONCESSION INSURANCE       | 23,940.00 | 0.00          | 0.00       | 23,940.00    | 0.00       | 23,940.00 | 100.00      |
|                | MATL, SERV., SUPPLIES      |           |               |            |              |            |           |             |
| 472            | JACUITH CONCESSION         | 57,242.00 | 0.00          | 0.00       | 57,242.00    | 0.00       | 57,242.00 | 100.00      |
| 474            | PRESCHOOL                  |           |               |            |              |            |           |             |
| 001-474-110032 | ADMIN COORDINATOR          | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-474-110080 | RECREATION SUPERVISOR      | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-474-120001 | PRESCHOOL HEAD INSTRUCTOR  | 12,200.00 | 0.00          | 0.00       | 12,200.00    | 0.00       | 12,200.00 | 100.00      |
| 001-474-120002 | PRESCHOOL INSTRUCTORS      | 43,613.00 | 0.00          | 10,640.70  | 32,972.30    | 0.00       | 32,972.30 | 75.60       |
| 001-474-140001 | PRESCH FICA                | 4,270.00  | 278.04        | 814.04     | 3,455.96     | 0.00       | 3,455.96  | 80.94       |
| 001-474-140002 | UNEMPL OYMENT              | 3,349.00  | 16.36         | 47.82      | 3,301.18     | 0.00       | 3,301.18  | 98.57       |
| 001-474-140003 | RETIREMENT                 | 3,533.00  | 290.74        | 851.23     | 2,681.77     | 0.00       | 2,681.77  | 75.91       |
| 001-474-140004 | PRESCH HEALTH INS          | 10,000.00 | 812.50        | 2,437.50   | 7,562.50     | 0.00       | 7,562.50  | 75.63       |
| 001-474-140005 | PRESCH SAIF                | 1,067.00  | 37.80         | 106.24     | 960.76       | 0.00       | 960.76    | 90.04       |
|                | PERSONNEL EXPENSE          | 78,032.00 | 5,069.80      | 14,897.53  | 63,134.47    | 0.00       | 63,134.47 | 80.91       |
| 001-474-210001 | OFFICE SUPPLIES            | 900.00    | 103.41        | 113.09     | 786.91       | 0.00       | 786.91    | 87.43       |
| 001-474-210002 | PRESCHOOL POSTAGE          | 300.00    | 0.00          | 0.00       | 300.00       | 0.00       | 300.00    | 100.00      |
| 001-474-210003 | PRESCHOOL SUPPLIES         | 2,735.00  | 40.29         | 67.28      | 2,667.72     | 0.00       | 2,667.72  | 97.54       |
| 001-474-310001 | CLASSIFIED ADS             | 150.00    | 0.00          | 0.00       | 150.00       | 0.00       | 150.00    | 100.00      |
| 001-474-310002 | PRESCH BROCHURE EXP        | 500.00    | 28.00         | 84.00      | 416.00       | 0.00       | 416.00    | 83.20       |
| 001-474-310003 | FLYERS, SCHEDULES, MISC.   | 200.00    | 0.00          | 0.00       | 200.00       | 0.00       | 200.00    | 100.00      |
| 001-474-320002 | PRESCH DUESFEES            | 450.00    | 19.00         | 57.00      | 393.00       | 0.00       | 393.00    | 87.33       |
| 001-474-320003 | PRESCH CONFERENCES         | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-474-320004 | PRESCHOOL MILEAGE          | 200.00    | 0.00          | 0.00       | 200.00       | 0.00       | 200.00    | 100.00      |
| 001-474-320005 | STAFF EXPENSES             | 100.00    | 0.00          | 0.46       | 99.54        | 0.00       | 99.54     | 99.54       |
| 001-474-331001 | PRESCH ELECTRICITY         | 550.00    | 30.34         | 92.47      | 457.53       | 0.00       | 457.53    | 83.19       |
| 001-474-331002 | PRESCH NATGAS              | 975.00    | 17.06         | 34.12      | 940.88       | 0.00       | 940.88    | 96.50       |
| 001-474-331003 | PRESCH WATERSEWER          | 1,300.00  | 163.54        | 331.86     | 968.14       | 0.00       | 968.14    | 74.47       |
| 001-474-331004 | PRESCH TELEPHONE           | 1,200.00  | 55.88         | 181.43     | 1,018.57     | 0.00       | 1,018.57  | 84.88       |
| 001-474-331007 | FEES(activetecbank)        | 2,500.00  | 250.62        | 326.26     | 2,173.74     | 0.00       | 2,173.74  | 86.95       |
| 001-474-340000 | INTERNET & COMMUNICATION   | 0.00      | 0.00          | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 001-474-340001 | INTERNET AND COMMUNICATION | 1,100.00  | 0.00          | 0.00       | 1,100.00     | 0.00       | 1,100.00  | 100.00      |
| 001-474-340002 | DATA STORAGE AND BACK UP   | 100.00    | 0.00          | 0.00       | 100.00       | 0.00       | 100.00    | 100.00      |
| 001-474-340003 | VIDEO & PHOTOGRAPHY        | 200.00    | 19.08         | 57.24      | 142.76       | 0.00       | 142.76    | 71.38       |
| 001-474-340004 | ONLINE ADVERTISING         | 200.00    | 0.00          | 0.00       | 200.00       | 0.00       | 200.00    | 100.00      |
| 001-474-380003 | PROGRAM REFUNDS            | 0.00      | 0.00          | 789.11     | -789.11      | 0.00       | -789.11   | 0.00        |

| Account Number  | Description   | Budget                                      | Period Amount                               | YTD Amount                                  | YTD Variance                                | Encumbered                                  | Available                                   | % Available                                 |
|---|---|---|---|---|---|---|---|---|
| 001-474-380004<br>001-474-380009  | PRESCH INSURANCE<br>REFUNDS<br>MATL, SERV., SUPPLIES                                | 2,500.00<br>200.00<br><u>16,360.00</u>      | 0.00<br>0.00<br><u>727.22</u>               | 290.62<br>0.00<br><u>2,424.94</u>           | 2,209.38<br>200.00<br><u>13,935.06</u>      | 0.00<br>0.00<br><u>0.00</u>                 | 2,209.38<br>200.00<br><u>13,935.06</u>      | 88.38<br>100.00<br><u>85.18</u>             |
| 474   | PRESCHOOL   | 94,392.00                                   | 5,797.02                                    | 17,322.47                                   | 77,069.53                                   | 0.00  | 77,069.53                                   | 81.65                                       |
| 476<br>001-476-210006<br>001-476-380003   | Dept<br>BABE RUTH INCOME REPAY<br>BABE RUTH CONTRACT SERVS<br>MATL, SERV., SUPPLIES | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 |
| 476   | Dept  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 477<br>001-477-120001<br>001-477-210001<br>001-477-210004<br>001-477-320001<br>001-477-320004 | Dept<br>MATL, SERV., SUPPLIES   | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> | 0.00<br>0.00<br>0.00<br>0.00<br><u>0.00</u> |
| 477   | Dept  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 478<br>001-478-210006<br>001-478-380003   | Dept<br>L. LEAGUE INCOME REPAY<br>LITTLE LEAGUE CONTRACTS<br>MATL, SERV., SUPPLIES  | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 | 0.00<br>0.00<br><u>0.00</u>                 |
| 478   | Dept  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 479<br>001-479-120001   | Dept<br>MATL, SERV., SUPPLIES   | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         | 0.00<br><u>0.00</u>                         |
| 479   | Dept  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 480<br>001-480-800000   | CONTINGENCY<br>RES.FOR CONTINGENCY &  | 100,000.00                                  | 0.00  | 0.00  | 100,000.00                                  | 0.00  | 100,000.00                                  | 100.00                                      |

GL - Expense vs Budget (10/06/2022 - 12:35 PM)

| Account Number | Description                 | Budget            | Period Amount | YTD Amount  | YTD Variance      | Encumbered  | Available         | % Available   |
|----------------|-----------------------------|-------------------|---------------|-------------|-------------------|-------------|-------------------|---------------|
|                | LOANS                       |                   |               |             |                   |             |                   |               |
|                | CONTINGENCY                 | <u>100,000.00</u> | <u>0.00</u>   | <u>0.00</u> | <u>100,000.00</u> | <u>0.00</u> | <u>100,000.00</u> | <u>100.00</u> |
| 480            | CONTINGENCY                 | 100,000.00        | 0.00          | 0.00        | 100,000.00        | 0.00        | 100,000.00        | 100.00        |
| 501            | COMMUNITY PROGRESS TEAM     |                   |               |             |                   |             |                   |               |
| 001-501-120001 | DCC DIRECTOR                | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210000 | MATERIALS & SUPPLIES        | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210001 | DCC OFFICE SUPPLIES         | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210002 | DCC POSTAGE SUPPLIES        | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210003 | DCC PROGRAM SUPPLIES        | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210004 | DCC PERIODICALS             | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-210005 | DCCPRD CO SPONSORED EVENTS  | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-310003 | DCC PRINTING AND PUBLICITY  | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-320001 | DCC MEMBERSHIP DUES & FEES  | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-320003 | DCC CONFERENCES & WORKSHOPS | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-320004 | DCC STAFF MILEAGE           | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-331000 | UTILITIES                   | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-331001 | ELECTRIC                    | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-331004 | DCC TELEPHONE               | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-380004 | INSURANCE                   | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 001-501-620001 | DCC CAPITAL OUTLAY          | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
|                | MATL, SERV., SUPPLIES       | <u>0.00</u>       | <u>0.00</u>   | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u>   |
| 501            | COMMUNITY PROGRESS TEAM     | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 502            | NDOT EXPENSES               |                   |               |             |                   |             |                   |               |
| 001-502-120001 | NDOT PAYROLL EXPENSES       | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
|                | MATL, SERV., SUPPLIES       | <u>0.00</u>       | <u>0.00</u>   | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u>   |
| 502            | NDOT EXPENSES               | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
| 503            | NEWBERG BAMBINO LEAGUE      |                   |               |             |                   |             |                   |               |
| 001-503-210003 | LITTLE LEAGUE REPAYMENT     | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |
|                | MATL, SERV., SUPPLIES       | <u>0.00</u>       | <u>0.00</u>   | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u> | <u>0.00</u>       | <u>0.00</u>   |
| 503            | NEWBERG BAMBINO LEAGUE      | 0.00              | 0.00          | 0.00        | 0.00              | 0.00        | 0.00              | 0.00          |

| Account Number        | Description   | Budget                        | Period Amount       | YTD Amount          | YTD Variance                  | Encumbered          | Available                     | % Available             |
|-----------------------|---|-------------------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|-------------------------|
| 504<br>001-504-210003 | BABE RUTH LEAGUE<br>BABE RUTH REPAYMENT<br>MATT, SERV., SUPPLIES            | 8,000.00<br><u>8,000.00</u>   | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 8,000.00<br><u>8,000.00</u>   | 0.00<br><u>0.00</u> | 8,000.00<br><u>8,000.00</u>   | 100.00<br><u>100.00</u> |
| 504                   | BABE RUTH LEAGUE  | 8,000.00                      | 0.00                | 0.00                | 8,000.00                      | 0.00                | 8,000.00                      | 100.00                  |
| 505<br>001-505-210003 | CHEHALEM TIGER VOLLEYBALL<br>CLUB<br>CTVC EXPENSES<br>MATT, SERV., SUPPLIES | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u>     |
| 505                   | CHEHALEM TIGER VOLLEYBALL<br>CLUB   | 0.00                          | 0.00                | 0.00                | 0.00                          | 0.00                | 0.00                          | 0.00                    |
| 506<br>001-506-210003 | QUILT CLUB<br>QUILT CLUB EXPENSES<br>MATT, SERV., SUPPLIES                  | 1,500.00<br><u>1,500.00</u>   | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 1,500.00<br><u>1,500.00</u>   | 0.00<br><u>0.00</u> | 1,500.00<br><u>1,500.00</u>   | 100.00<br><u>100.00</u> |
| 506                   | QUILT CLUB  | 1,500.00                      | 0.00                | 0.00                | 1,500.00                      | 0.00                | 1,500.00                      | 100.00                  |
| 507<br>001-507-210003 | Dept<br>NEWBERG THEATRE GROUP<br>EXPENSES<br>MATT, SERV., SUPPLIES          | 10,000.00<br><u>10,000.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 10,000.00<br><u>10,000.00</u> | 0.00<br><u>0.00</u> | 10,000.00<br><u>10,000.00</u> | 100.00<br><u>100.00</u> |
| 507                   | Dept  | 10,000.00                     | 0.00                | 0.00                | 10,000.00                     | 0.00                | 10,000.00                     | 100.00                  |
| 508<br>001-508-210003 | Dept<br>HISTORIC FRIENDS<br>MATT, SERV., SUPPLIES                           | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u>           | 0.00<br><u>0.00</u>     |
| 508                   | Dept  | 0.00                          | 0.00                | 0.00                | 0.00                          | 0.00                | 0.00                          | 0.00                    |
| 509<br>001-509-210003 | Dept<br>Tualatin Valley Youth Football<br>MATT, SERV., SUPPLIES             | 22,000.00<br><u>22,000.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 22,000.00<br><u>22,000.00</u> | 0.00<br><u>0.00</u> | 22,000.00<br><u>22,000.00</u> | 100.00<br><u>100.00</u> |

| Account Number | Description                                 | Budget           | Period Amount | YTD Amount   | YTD Variance     | Encumbered  | Available        | % Available   |
|----------------|---|------------------|---------------|--------------|------------------|-------------|------------------|---------------|
| 509            | Dept  | 22,000.00        | 0.00          | 0.00         | 22,000.00        | 0.00        | 22,000.00        | 100.00        |
| 510            | Dept  | 10,000.00        | 0.00          | 0.00         | 10,000.00        | 0.00        | 10,000.00        | 100.00        |
| 001-510-210003 | LACROSSE REPMT<br>MATL, SERV., SUPPLIES     | <u>10,000.00</u> | <u>0.00</u>   | <u>0.00</u>  | <u>10,000.00</u> | <u>0.00</u> | <u>10,000.00</u> | <u>100.00</u> |
| 510            | Dept  | 10,000.00        | 0.00          | 0.00         | 10,000.00        | 0.00        | 10,000.00        | 100.00        |
| 511            | Dept  | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 001-511-210003 | BASKETBALL<br>MATL, SERV., SUPPLIES         | <u>0.00</u>      | <u>0.00</u>   | <u>0.00</u>  | <u>0.00</u>      | <u>0.00</u> | <u>0.00</u>      | <u>0.00</u>   |
| 511            | Dept  | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 001            | GENERAL FUND                                | 9,793,915.00     | 652,469.88    | 1,983,598.43 | 7,810,316.57     | 0.00        | 7,810,316.57     | 79.75         |
| 005            | EWING YOUNG FUND                            |                  |               |              |                  |             |                  |               |
| 450            | EXPENDITURES                                | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 005-450-610000 | CAPITAL OUTLAY                              | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 005-450-800000 | RESV FOR CONTINGENCY                        | <u>0.00</u>      | <u>0.00</u>   | <u>0.00</u>  | <u>0.00</u>      | <u>0.00</u> | <u>0.00</u>      | <u>0.00</u>   |
| 450            | EXPENDITURES                                | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 005            | EWING YOUNG FUND                            | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 025            | EQUIPMENT & MAJOR MAINT                     |                  |               |              |                  |             |                  |               |
| 450            | EXPENDITURES                                | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 025-450-610001 | MAINTENANCE AND EQUIPMENT<br>CAPITAL OUTLAY | <u>0.00</u>      | <u>0.00</u>   | <u>0.00</u>  | <u>0.00</u>      | <u>0.00</u> | <u>0.00</u>      | <u>0.00</u>   |
| 450            | EXPENDITURES                                | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 025            | EQUIPMENT & MAJOR MAINT                     | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 026            | LOAN SERVICE FUND                           |                  |               |              |                  |             |                  |               |
| 450            | EXPENDITURES                                | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |
| 026-450-610003 | SENIOR CENTER EXPENSES                      | 0.00             | 0.00          | 0.00         | 0.00             | 0.00        | 0.00             | 0.00          |

40



| Account Number | Description                 | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available    | % Available |
|----------------|-----------------------------|--------------|---------------|------------|--------------|------------|--------------|-------------|
| 026-450-610004 | GRANDSTAND                  | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 026-450-610005 | DEVELOPMENT                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 026-450-610006 | AQ OF PROP & BLD            | 34,888.00    | 0.00          | 0.00       | 34,888.00    | 0.00       | 34,888.00    | 100.00      |
| 026-450-610007 | INTEREST EXPENSE            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | MATL, SERV., SUPPLIES       | 34,888.00    | 0.00          | 0.00       | 34,888.00    | 0.00       | 34,888.00    | 100.00      |
| 026-450-610000 | CAPITAL OUTLAY              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 026-450-610001 | LOAN PRINCIPAL              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 026-450-610002 | LOAN INTEREST PAYABLE       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | CAPITAL OUTLAY              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 026-450-800000 | RESV. FOR CONTINGENCY       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | CONTINGENCY                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 450            | EXPENDITURES                | 34,888.00    | 0.00          | 0.00       | 34,888.00    | 0.00       | 34,888.00    | 100.00      |
| 026            | LOAN SERVICE FUND           | 34,888.00    | 0.00          | 0.00       | 34,888.00    | 0.00       | 34,888.00    | 100.00      |
| 035            | SDC FUNDS                   |              |               |            |              |            |              |             |
| 470            | ACQUISITION & IMPROVEMENT   |              |               |            |              |            |              |             |
| 035-470-461001 | BANK FEE DUNDEE             | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-461002 | BANK FEE NEWBERG            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-461003 | BANK FEE YAMHILL            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620007 | ADMIN FEE DUNDEE            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620008 | ADMIN FEE NEWBERG           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620009 | ADMIN FEE YAMHILL           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-641001 | DNU                         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | MATL, SERV., SUPPLIES       | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-610001 | PRINCIPAL LOAN              | 0.00         | 0.00          | 180,000.00 | -180,000.00  | 0.00       | -180,000.00  | 0.00        |
| 035-470-610002 | INTEREST AND ADMIN FOR LOAN | 0.00         | 0.00          | 8,981.24   | -8,981.24    | 0.00       | -8,981.24    | 0.00        |
| 035-470-620001 | ACQUISITION-DUNDEE          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620002 | ACQUISITION-NEWBERG         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620003 | ACQUISITION-YAMHILL         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-620004 | DEVELOPMENT-DUNDEE          | 200,000.00   | 0.00          | 0.00       | 200,000.00   | 0.00       | 200,000.00   | 100.00      |
| 035-470-620005 | DEVELOPMENT-NEWBERG         | 1,805,970.00 | 31,427.30     | 34,789.05  | 1,771,180.95 | 0.00       | 1,771,180.95 | 98.07       |
| 035-470-620006 | DEVELOPMENT-YAMHILL         | 0.00         | 3,555.00      | 3,880.00   | -3,880.00    | 0.00       | -3,880.00    | 0.00        |
|                | CAPITAL OUTLAY              | 2,005,970.00 | 34,982.30     | 227,650.29 | 1,778,319.71 | 0.00       | 1,778,319.71 | 88.65       |
| 035-470-490000 | TRANSFER ACCOUNT            | 796,530.00   | 0.00          | 0.00       | 796,530.00   | 0.00       | 796,530.00   | 100.00      |
| 035-470-490001 | TRANSFERS DUNDEE            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-490002 | TRANSFERS NEWBERG           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 035-470-490003 | TRANSFERS YAM CO            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | TRANSFERS                   | 796,530.00   | 0.00          | 0.00       | 796,530.00   | 0.00       | 796,530.00   | 100.00      |

| Account Number | Description               | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available    | % Available |
|----------------|---------------------------|--------------|---------------|------------|--------------|------------|--------------|-------------|
| 470            | ACQUISITION & IMPROVEMENT | 2,802,500.00 | 34,982.30     | 227,650.29 | 2,574,849.71 | 0.00       | 2,574,849.71 | 91.88       |
| 035            | SDC FUNDS                 | 2,802,500.00 | 34,982.30     | 227,650.29 | 2,574,849.71 | 0.00       | 2,574,849.71 | 91.88       |
| 036            | CP Pool Fund              |              |               |            |              |            |              |             |
| 000            |                           |              |               |            |              |            |              |             |
| 036-000-461001 | Bank fees US POOL         | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036-000-461002 | FEES 5208                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036-000-846002 | DNU FEES B5208            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 000            |                           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 450            | EXPENDITURES              |              |               |            |              |            |              |             |
| 036-450-451000 | CP EXPENSES               | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036-450-610001 | Principal                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036-450-610002 | DNU CP int and admin fees | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | CAPITAL OUTLAY            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036-450-490000 | TRANSFER ACCOUNT          | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | TRANSFERS                 | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 450            | EXPENDITURES              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 036            | CP Pool Fund              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 037            | BOND LOAN SERVICE         |              |               |            |              |            |              |             |
| 000            |                           |              |               |            |              |            |              |             |
| 037-000-253000 | UNRESERVED FUND           | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | BALANCEuncol              |              |               |            |              |            |              |             |
| 037-000-354000 | UNCOLLECTABLES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 037-000-846002 | FEES BOND LS              | 0.00         | 0.00          | 0.05       | -0.05        | 0.00       | -0.05        | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.05       | -0.05        | 0.00       | -0.05        | 0.00        |
| 000            |                           | 0.00         | 0.00          | 0.05       | -0.05        | 0.00       | -0.05        | 0.00        |
| 450            | EXPENDITURES              |              |               |            |              |            |              |             |
| 037-450-610001 | PRINCIPAL LOAN SERVICE    | 735,000.00   | 0.00          | 0.00       | 735,000.00   | 0.00       | 735,000.00   | 100.00      |
| 037-450-610002 | INT AND ADMIN BOND LS     | 620,225.00   | 0.00          | 0.00       | 620,225.00   | 0.00       | 620,225.00   | 100.00      |

| Account Number | Description               | Budget       | Period Amount | YTD Amount | YTD Variance | Encumbered | Available    | % Available |
|----------------|---------------------------|--------------|---------------|------------|--------------|------------|--------------|-------------|
|                | CAPITAL OUTLAY            | 1,355,225.00 | 0.00          | 0.00       | 1,355,225.00 | 0.00       | 1,355,225.00 | 100.00      |
| 450            | EXPENDITURES              | 1,355,225.00 | 0.00          | 0.00       | 1,355,225.00 | 0.00       | 1,355,225.00 | 100.00      |
| 037            | BOND LOAN SERVICE         | 1,355,225.00 | 0.00          | 0.05       | 1,355,224.95 | 0.00       | 1,355,224.95 | 100.00      |
| 900            | Fixed Assets              |              |               |            |              |            |              |             |
| 413            | ADMINISTRATION DEPARTMENT | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 900-413-630000 | Training Asset            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 900-413-730000 | MATL, SERV., SUPPLIES     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 413            | ADMINISTRATION DEPARTMENT | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 450            | EXPENDITURES              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 900-450-630000 | Depreciation Expense      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 900-450-730000 | Fixed Asset Disposals     | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 450            | EXPENDITURES              | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 451            | AQUATICS                  |              |               |            |              |            |              |             |
| 900-451-630000 | Depreciation expense      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 900-451-730000 | Fixed Asset Disposal      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 451            | AQUATICS                  | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 452            | ADULT SPORTS DEPARTMENT   |              |               |            |              |            |              |             |
| 900-452-630000 | Depreciation Expense      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 452            | ADULT SPORTS DEPARTMENT   | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
| 453            | YOUTH SPORTS DEPARTMENT   |              |               |            |              |            |              |             |
| 900-453-630000 | Depreciation Expense      | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |
|                | OTHER EXPENSES            | 0.00         | 0.00          | 0.00       | 0.00         | 0.00       | 0.00         | 0.00        |

| Account Number | Description              | Budget | Period | Amount | YTD Amount | YTD Variance | Encumbered | Available | % Available |
|----------------|--------------------------|--------|--------|--------|------------|--------------|------------|-----------|-------------|
| 453            | YOUTH SPORTS DEPARTMENT  | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 454            | CLASSES/SPECIAL ACTIVITY | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-454-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
|                | OTHER EXPENSES           | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 454            | CLASSES/SPECIAL ACTIVITY | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 455            | PLAYGROUNDS & CENTERS    | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-455-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
|                | OTHER EXPENSES           | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 455            | PLAYGROUNDS & CENTERS    | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 456            | COMM CNTRS SCOUT HOUSE   | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-456-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-456-730000 | Disposal                 | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
|                | OTHER EXPENSES           | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 456            | COMM CNTRS SCOUT HOUSE   | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 457            | COMM SCHOOLS             | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-457-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-457-730000 | Disposal                 | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
|                | OTHER EXPENSES           | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 457            | COMM SCHOOLS             | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 458            | GOLF COURSE MAINT.       | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-458-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-458-730000 | Disposal                 | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
|                | OTHER EXPENSES           | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 458            | GOLF COURSE MAINT.       | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 459            | GOLF CLUB HOUSE          | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |
| 900-459-630000 | Depreciation Expense     | 0.00   |        | 0.00   | 0.00       | 0.00         | 0.00       | 0.00      | 0.00        |

| Account Number | Description                            | Budget              | Period Amount       | YTD Amount          | YTD Variance        | Encumbered          | Available           | % Available         |
|----------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 900-459-730000 | Disposal<br>OTHER EXPENSES             | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> |
| 459            | GOLF CLUB HOUSE                        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 472            | JAQUITH CONCESSION                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 900-472-630000 | Depreciation Expense<br>OTHER EXPENSES | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> |
| 472            | JAQUITH CONCESSION                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 474            | PRESCHOOL                              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 900-474-630000 | Depreciation Expense<br>OTHER EXPENSES | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> | 0.00<br><u>0.00</u> |
| 474            | PRESCHOOL                              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| 900            | Fixed Assets                           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Grand Total    |  | 13,986,528.00       | 687,452.18          | 2,211,248.77        | 11,775,279.23       | 0.00                | 11,775,279.23       | 0.8419              |

45

Hi Ryann,

You are always welcome to attend and speak during public comments; however, it is too late to be added to the agenda. Let me know if you need driving directions or a Zoom link.

--

**Kat Ricker**

*Public Information Director*

*Chehalem Park & Recreation District*

*125 S. Elliott Road*

*Newberg, OR 97132*

*971.832.4222 [cprdnewberg](mailto:cprdnewberg) | [Instagram](#) | [Facebook](#)*

---

**From:** Ryann Reinhofer <[ryann@tbregroup.com](mailto:ryann@tbregroup.com)>

**Date:** Wednesday, September 28, 2022 at 1:43 PM

**To:** "Kricker@[cprdnewberg.org](mailto:cprdnewberg.org)" <[kricker@cprdnewberg.org](mailto:kricker@cprdnewberg.org)>

**Subject:** BOD mtg. Agenda

Hello CPRD,

I would like to be added to the meeting agenda for tomorrow 9/29/22 @ 6:00pm to speak and provide my avid trail user experiences.

Sincerely,  
Ryann

Sent from Mail for Windows

**RE: BOD mtg. Agenda**

**Ryann Reinhofer** <ryann@tbregroup.com>

Fri 9/30/2022 1:43 PM

To: Kat Ricker <kricker@cprdnewberg.org>

Hi Kat,

The intended use and safety measures for signage and separation of cyclists and equestrians on the Crystal Rilee Park trails.

Thank you,  
Ryann

**From:** Kat Ricker <kricker@cprdnewberg.org>

**Sent:** Friday, September 30, 2022 10:33 AM

**To:** Ryann Reinhofer <ryann@tbregroup.com>

**Subject:** Re: BOD mtg. Agenda

Hi Ryann,

We will add you to the agenda. What is the topic?

--

**Kat Ricker**

*Public Information Director*

*Chehalem Park & Recreation District*

*125 S. Elliott Road*

*Newberg, OR 97132*

*971.832.4222 [cprdnewberg](mailto:cprdnewberg) | [Instagram](#) | [Facebook](#)*

---

**From:** Ryann Reinhofer <ryann@tbregroup.com>

**Date:** Friday, September 30, 2022 at 7:53 AM

**To:** "Kricker@cprdnewberg.org" <kricker@cprdnewberg.org>

**Subject:** RE: BOD mtg. Agenda

Hello Kat,

Thank you, I understand that I was too late this time. I would like to request being placed on the next meetings agenda please.

All my best,  
Ryann

**From:** Kat Ricker <kricker@cprdnewberg.org>

**Sent:** Wednesday, September 28, 2022 3:21 PM

**To:** Ryann Reinhofer <ryann@tbregroup.com>

**Subject:** Re: BOD mtg. Agenda

46B

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2021**



12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223



CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

2020-21 FINANCIAL REPORT

BOARD MEMBERS

TERM EXPIRES

Lisa Rogers, President

June 30, 2021

Mike Ragsdale, Vice President

June 30, 2021

Peter Siderius, Secretary / Treasurer

June 30, 2021

Bart Rierson

June 30, 2023

Don Loving

June 30, 2023

Board members receive mail at the District address listed below

ADMINISTRATION

W. Don Clements, Superintendent and Registered Agent  
125 S Elliott Road  
Newberg, Oregon 97132

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| Independent Auditors' Report  | i           |
| <br><b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>  |             |
| Management's Discussion and Analysis  | iv          |
| <br><b><u>BASIC FINANCIAL STATEMENTS</u></b>  |             |
| Government-wide Financial Statements  |             |
| Statement of Net Position   | 1           |
| Statement of Activities   | 2           |
| Fund Financial Statements   |             |
| Balance Sheet – Governmental Funds  | 3           |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position   | 4           |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds   | 5           |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities | 6           |
| Notes to Basic Financial Statements   | 7           |
| <br><b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>  |             |
| Schedule of Changes in Total OPEB Liability and Related Ratios  | 23          |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund                                       | 24          |
| <br><b><u>SUPPLEMENTARY INFORMATION</u></b>   |             |
| Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – System Development Fund                            | 25          |
| Debt Service Fund   | 26          |
| 2015 Bond Debt Service Fund   | 27          |
| Schedule of Property Tax Transactions and Balances of Taxes Uncollected – General Fund  | 28          |
| Schedule of Property Tax Transactions and Balances of Taxes Uncollected – 2015 Bond Debt Service Fund                                   | 29          |
| <br><b><u>OTHER INFORMATION</u></b>   |             |
| Schedule of Expenditures by Department – Budget and Actual – General Fund   | 30          |
| Schedules of Outstanding Indebtedness   | 31          |
| Schedule of Major Tax Payers – the District   | 33          |
| Schedule of Major Tax Payers – Yamhill County   | 34          |
| Schedule of Taxable Property Values   | 35          |

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

|   | <u>Page</u> |
|---|-------------|
| <b><u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u></b>  |             |
| Independent Auditors' Report Required by Oregon State Regulations | 36          |



PAULY, ROGERS AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcpcpas.com

January 27, 2022

To the Board of Directors  
Chehalem Parks and Recreation District  
Yamhill County, Oregon

## INDEPENDENT AUDITORS' REPORT

### **Report on the Basic Financial Statements**

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Chehalem Parks and Recreation District (the District), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Basic Financial Statements**

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Chehalem Parks and Recreation District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the Schedule of Changes in Total OPEB Liability and Related Ratios or the Management's Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

The budgetary comparison schedule presented as Required Supplementary Information, as listed in the table of contents, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

The listing of board members containing their term expiration dates located before the table of contents, and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



## **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 27, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, stylized "R" and "R".

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

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**CHEHALEM PARKS AND RECREATION DISTRICT  
NEWBERG, OREGON  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of Chehalem Parks and Recreation District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2021. Please read it in conjunction with the District's financial statements and notes, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's total net position was \$26,740,702 at June 30, 2021.
- During the year, the District's net position increased by \$1,862,707.
- The general fund reported a fund balance this year of \$4,671,396.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

This annual report consists of four parts: *management's discussion and analysis* (this section), the *basic financial statements*, *supplementary information*, and *other information*. The basic financial statements include two kinds of statements that present different views of the District:

**Government-wide Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements include:

**The *Statement of Net Position*:** The Statement of Net Position presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serves as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

**The *Statement of Activities*:** The Statement of Activities presents information showing how the net position of the District changed over the year tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements the District's activities are shown in one category:

- ***Governmental activities*** - The District's basic functions are shown here, such as parks and facilities expense. These activities are primarily financed through user fees and property taxes.

## Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* - not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. The District has five funds, all of which are considered to be major funds under the provisions of GASB 34.

The District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's main sources of revenue are taxes. The District's main disbursements are personnel services.

|                                    | <u>2020-21</u>       | <u>2019-20</u>       |
|------------------------------------|----------------------|----------------------|
| ASSETS                             |                      |                      |
| Current Assets                     | \$ 7,265,552         | \$ 6,297,230         |
| Capital Assets                     | <u>43,911,177</u>    | <u>44,455,155</u>    |
| Total Assets                       | 51,176,729           | 50,752,385           |
| DEFERRED OUTFLOWS                  | <u>19,490</u>        | <u>24,363</u>        |
| Total Assets and Deferred Outflows | <u>51,196,219</u>    | <u>50,776,748</u>    |
| LIABILITIES                        |                      |                      |
| Current Liabilities                | 1,950,759            | 1,884,771            |
| Noncurrent Liabilities             | <u>22,504,758</u>    | <u>23,912,998</u>    |
| Total Liabilities                  | <u>24,455,517</u>    | <u>25,797,769</u>    |
| Net Position                       |                      |                      |
| Net Investment in Capital Assets   | 20,017,669           | 19,228,280           |
| Restricted for Debt Service        | 72,206               | (23,423)             |
| Restricted                         | 1,941,451            | 2,311,332            |
| Unrestricted                       | <u>4,709,376</u>     | <u>3,462,790</u>     |
| Total Net Position                 | <u>\$ 26,740,702</u> | <u>\$ 24,978,979</u> |

|                                  | 2020-21              | 2019-20              |
|----------------------------------|----------------------|----------------------|
| <b>REVENUES</b>                  |                      |                      |
| General Revenues                 |                      |                      |
| Grant/Donations                  | \$ 161,581           | \$ 541,517           |
| Charges for Service              | 4,042,324            | 3,941,531            |
| Property Taxes                   | 4,680,868            | 4,501,434            |
| Interest and Investment Earnings | 49,150               | 123,098              |
| <b>Total Revenues</b>            | <b>8,933,923</b>     | <b>9,107,580</b>     |
| <b>EXPENSES</b>                  |                      |                      |
| Parks                            | 6,134,581            | 6,553,076            |
| Interest on Long-Term Debt       | 983,083              | 826,756              |
| Loss on Disposal of Assets       | 13,552               |                      |
| <b>Total Expenses</b>            | <b>7,131,216</b>     | <b>7,379,832</b>     |
| Change in Net Position           | 1,862,707            | 1,727,748            |
| Restatement of Net Position      | (100,984)            |                      |
| Beginning Net Position           | 24,978,979           | 23,251,231           |
| <b>Ending Net Position</b>       | <b>\$ 26,740,702</b> | <b>\$ 24,978,979</b> |

### **FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

Governmental fund balances totaled \$6,685,053 on June 30, 2021. A summary of changes in governmental fund balances follows:

|                             | 6/30/2021           | 6/30/2020           | Change            |
|-----------------------------|---------------------|---------------------|-------------------|
| General Fund                | \$ 4,671,396        | \$ 3,439,008        | \$ 1,232,388      |
| System Development Fund     | 1,941,451           | 2,311,332           | (369,881)         |
| 2015 Bond Debt service Fund | 33,703              | (56,990)            | 90,693            |
| Debt Service                | 38,503              | 33,567              | 4,936             |
| <b>Total Fund Balance</b>   | <b>\$ 6,685,053</b> | <b>\$ 5,726,917</b> | <b>\$ 958,136</b> |

### **CAPITAL ASSETS**

At June 30, 2021, the District had \$43,911,177 invested in capital assets net of depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### **LONG-TERM DEBT**

At June 30, 2021, the District had outstanding debt payable of \$23,912,998. More detailed information about the District's long-term debt is presented in the notes to the financial statements.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information, please contact Don Clements at the Chehalem Parks and Recreation District. Our address is 125 S Elliott Rd., Newberg, OR 97132.

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2021**

|   |                      |
|---|----------------------|
| <b>ASSETS</b>                                   |                      |
| Cash and Cash Equivalents                       | \$ 6,631,583         |
| Accounts Receivable                             | 306,143              |
| Taxes Receivable                                | 190,180              |
| Interest Receivable                             | 22,344               |
| Supply Inventory                                | 34,227               |
| Prepaid Expenses                                | 81,075               |
| Capital Assets not being depreciated            | 39,207,082           |
| Capital Assets, net of accumulated depreciation | <u>4,704,095</u>     |
| Total Assets                                    | 51,176,729           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                      |
| Deferred Charge on Refunding                    | <u>19,490</u>        |
| Total Assets and Deferred Outflows of Resources | <u>51,196,219</u>    |
| <b>LIABILITIES</b>                              |                      |
| Current Liabilities:                            |                      |
| Accounts Payable                                | 270,560              |
| Payroll Liabilities                             | 37,057               |
| Accrued Interest Payable                        | 44,172               |
| Unearned Revenue                                | 59,899               |
| Compensated Absences                            | 103,530              |
| Long-term Debt – Current Portion                | 1,408,240            |
| NET OPEB Liability - Health Insurance           | <u>27,301</u>        |
| Total Current Liabilities                       | 1,950,759            |
| Noncurrent Liabilities:                         |                      |
| Long-term Debt                                  | <u>22,504,758</u>    |
| Total Liabilities                               | <u>24,455,517</u>    |
| <b>NET POSITION</b>                             |                      |
| Net Investment in Capital Assets                | 20,017,669           |
| Restricted for Debt Service                     | 72,206               |
| Restricted for Acquisition and Development      | 1,941,451            |
| Unrestricted                                    | <u>4,709,376</u>     |
| Total Net Position                              | <u>\$ 26,740,702</u> |

See accompanying notes to the basic financial statements

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2021**

| FUNCTIONS                               | EXPENSES            | PROGRAM REVENUES        |                                   | NET (EXPENSE)<br>REVENUE AND<br>CHANGES IN<br>NET POSITION |
|---|---------------------|-------------------------|-----------------------------------|--|
|   |                     | CHARGES FOR<br>SERVICES | OPERATING GRANTS<br>AND DONATIONS |  |
| Parks                                   | \$ 6,134,581        | \$ 4,042,324            | \$ 161,581                        | \$ (1,930,676)   |
| Interest on Long-term Debt              | 923,083             | \$ -                    | \$ -                              | (923,083)  |
| Total Governmental Activities           | <u>\$ 7,057,664</u> | <u>\$ 4,042,324</u>     | <u>\$ 161,581</u>                 | <u>\$ (2,853,759)</u>                                      |
| General Revenues:                       |                     |                         |                                   |  |
| Property Taxes, Levied for General      |                     |                         |                                   | 3,302,201  |
| Property Taxes, Levied for Debt Service |                     |                         |                                   | 1,378,667  |
| Interest and Investment Earnings        |                     |                         |                                   | <u>49,150</u>  |
| Total General Revenues                  |                     |                         |                                   | <u>4,730,018</u>   |
| Loss on Disposal of Assets              |                     |                         |                                   | <u>(13,552)</u>  |
| Changes in Net Position                 |                     |                         |                                   | 1,862,707  |
| Net Position – Beginning (Restated)     |                     |                         |                                   | <u>24,877,995</u>  |
| Net Position – Ending                   |                     |                         |                                   | <u>\$ 26,740,702</u>                                       |

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**BALANCE SHEET -- GOVERNMENTAL FUNDS  
June 30, 2021**

|  | GENERAL<br>FUND     | SYSTEM<br>DEVELOPMENT<br>FUND | DEBT<br>SERVICE<br>FUND | 2015 BOND<br>DEBT SERVICE<br>FUND | TOTAL               |
|--|---------------------|-------------------------------|-------------------------|-----------------------------------|---------------------|
| <b>ASSETS</b>  |                     |                               |                         |                                   |                     |
| Cash and Investments   | \$ 4,520,388        | \$ 1,627,913                  | \$ 33,703               | \$ 449,579                        | \$ 6,631,583        |
| Accounts Receivable  | 182,566             | 97,567                        | -                       | 26,010                            | 306,143             |
| Taxes Receivable   | 132,924             | -                             | -                       | 57,256                            | 190,180             |
| Interest Receivable  | 5,594               | 16,222                        | -                       | 528                               | 22,344              |
| Prepaid Expenditures   | 81,075              | -                             | -                       | -                                 | 81,075              |
| Due from Other Funds   | 440,971             | 250,000                       | -                       | -                                 | 690,971             |
| <b>Total Assets</b>  | <b>\$ 5,363,518</b> | <b>\$ 1,991,702</b>           | <b>\$ 33,703</b>        | <b>\$ 533,373</b>                 | <b>\$ 7,922,296</b> |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCE</b>       |                     |                               |                         |                                   |                     |
| <b>Liabilities</b>   |                     |                               |                         |                                   |                     |
| Payroll Liabilities  | \$ 37,057           | \$ -                          | \$ -                    | \$ -                              | \$ 37,057           |
| Accounts Payable   | 220,309             | 50,251                        | -                       | -                                 | 270,560             |
| Due to Other Funds   | 250,000             | -                             | -                       | 440,971                           | 690,971             |
| Deferred Revenue   | 59,899              | -                             | -                       | -                                 | 59,899              |
| <b>Total Liabilities</b>   | <b>567,265</b>      | <b>50,251</b>                 | <b>-</b>                | <b>440,971</b>                    | <b>1,058,487</b>    |
| <b>Deferred Inflows of Resources</b>   |                     |                               |                         |                                   |                     |
| Unavailable Revenue - Property Taxes   | 124,857             | -                             | -                       | 53,899                            | 178,756             |
| <b>Total Liabilities and Deferred Inflows</b>                                | <b>692,122</b>      | <b>50,251</b>                 | <b>-</b>                | <b>494,870</b>                    | <b>1,237,243</b>    |
| <b>Fund Balance</b>  |                     |                               |                         |                                   |                     |
| Nonspendable   | 81,075              | -                             | -                       | -                                 | 81,075              |
| Restricted for Acquisition<br>and Development                                | -                   | 1,941,451                     | -                       | -                                 | 1,941,451           |
| Restricted for Debt Service  | -                   | -                             | 33,703                  | 38,503                            | 72,206              |
| Unassigned   | 4,590,321           | -                             | -                       | -                                 | 4,590,321           |
| <b>Total Fund Balance</b>  | <b>4,671,396</b>    | <b>1,941,451</b>              | <b>33,703</b>           | <b>38,503</b>                     | <b>6,685,053</b>    |
| <b>Total Liabilities, Deferred Inflows<br/>of Resources and Fund Balance</b> | <b>\$ 5,363,518</b> | <b>\$ 1,991,702</b>           | <b>\$ 33,703</b>        | <b>\$ 533,373</b>                 | <b>\$ 7,922,296</b> |

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2021**

---

|  |    |           |
|--|----|-----------|
| Total Fund Balances - Governmental Funds | \$ | 6,685,053 |
|--|----|-----------|

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets as a whole.

|                    |  |            |
|--------------------|--|------------|
| Net Capital Assets |  | 43,911,177 |
|--------------------|--|------------|

Inventory is not accounted for in the governmental funds as it is recorded on the purchase method instead of the consumption method.

|           |  |        |
|-----------|--|--------|
| Inventory |  | 34,227 |
|-----------|--|--------|

|                                     |  |          |
|-------------------------------------|--|----------|
| OPEB Liability for Health Insurance |  | (27,301) |
|-------------------------------------|--|----------|

Long-term liabilities applicable to the governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

|                              |    |               |              |
|------------------------------|----|---------------|--------------|
| Long term Liabilities        |    |               |              |
| Bonds payable                | \$ | (23,455,000)  |              |
| Bond premium                 |    | (457,998)     |              |
| Deferred charge on refunding |    | <u>19,490</u> | (23,893,508) |

|  |  |           |
|--|--|-----------|
| Compensated Absences Payable not accounted for in governmental funds |  | (103,530) |
|--|--|-----------|

|  |  |          |
|--|--|----------|
| Accrued Interest Payable not accounted for in governmental funds |  | (44,172) |
|--|--|----------|

Property taxes receivable and other receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resource in the fund financial statements.

|  |  |                |
|--|--|----------------|
|  |  | <u>178,756</u> |
|--|--|----------------|

|              |    |                          |
|--------------|----|--------------------------|
| Net Position | \$ | <u><u>26,740,702</u></u> |
|--------------|----|--------------------------|

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2021**

|   | GENERAL<br>FUND     | SYSTEM<br>DEVELOPMENT<br>FUND | DEBT<br>SERVICE<br>FUND | 2015 BOND<br>DEBT SERVICE<br>FUND | TOTALS              |
|---|---------------------|-------------------------------|-------------------------|-----------------------------------|---------------------|
| <b>REVENUES</b>                                 |                     |                               |                         |                                   |                     |
| Taxes   | \$ 3,299,304        | \$ -                          | \$ -                    | \$ 1,374,501                      | \$ 4,673,805        |
| Earnings on Investments                         | 30,938              | 12,050                        | 136                     | 6,026                             | 49,150              |
| Parks   | 22,908              | -                             | -                       | -                                 | 22,908              |
| Concession Income                               | 7,866               | -                             | -                       | -                                 | 7,866               |
| Sports Receipts                                 | 265,148             | -                             | -                       | -                                 | 265,148             |
| Recreation                                      | 48,458              | -                             | -                       | -                                 | 48,458              |
| Preschool                                       | 37,966              | -                             | -                       | -                                 | 37,966              |
| Community School                                | 1,555               | -                             | -                       | -                                 | 1,555               |
| Community Center/Scout House                    | 40,283              | -                             | -                       | -                                 | 40,283              |
| Pool Receipts                                   | 456,308             | -                             | -                       | -                                 | 456,308             |
| Playgrounds/Centers                             | 361,664             | -                             | -                       | -                                 | 361,664             |
| Golf Club Maintenance                           | 4,331               | -                             | -                       | -                                 | 4,331               |
| Golf Club House                                 | 1,834,536           | -                             | -                       | -                                 | 1,834,536           |
| SDC Income                                      | -                   | 886,222                       | -                       | -                                 | 886,222             |
| Grants/Donations                                | 161,581             | -                             | -                       | -                                 | 161,581             |
| Miscellaneous Income                            | 46,138              | -                             | -                       | -                                 | 46,138              |
|   |                     |                               |                         | 28,941                            | 75,079              |
| <b>Total Revenues</b>                           | <b>6,618,984</b>    | <b>898,272</b>                | <b>136</b>              | <b>1,409,468</b>                  | <b>8,926,860</b>    |
| <b>EXPENDITURES</b>                             |                     |                               |                         |                                   |                     |
| Current:  |                     |                               |                         |                                   |                     |
| Personal Services                               | 2,749,485           | -                             | -                       | -                                 | 2,749,485           |
| Materials and Services                          | 2,446,791           | -                             | -                       | -                                 | 2,446,791           |
| Capital Outlay                                  | 189,660             | 322,517                       | -                       | -                                 | 512,177             |
| Debt Service                                    | -                   | 945,636                       | 660                     | 1,313,975                         | 2,260,271           |
| <b>Total Expenditures</b>                       | <b>5,385,936</b>    | <b>1,268,153</b>              | <b>660</b>              | <b>1,313,975</b>                  | <b>7,968,724</b>    |
| Excess of Revenues Over<br>(Under) Expenditures | 1,233,048           | (369,881)                     | (524)                   | 95,493                            | 958,136             |
| <b>OTHER FINANCING SOURCES (USES)</b>           |                     |                               |                         |                                   |                     |
| Transfers In                                    | -                   | -                             | 660                     | -                                 | 660                 |
| Transfers Out                                   | (660)               | -                             | -                       | -                                 | (660)               |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(660)</b>        | <b>-</b>                      | <b>660</b>              | <b>-</b>                          | <b>-</b>            |
| <b>Net Change in Fund Balance</b>               | <b>1,232,388</b>    | <b>(369,881)</b>              | <b>136</b>              | <b>95,493</b>                     | <b>958,136</b>      |
| <b>Beginning Fund Balance</b>                   | <b>3,439,008</b>    | <b>2,311,332</b>              | <b>33,567</b>           | <b>(56,990)</b>                   | <b>5,726,917</b>    |
| <b>Ending Fund Balance</b>                      | <b>\$ 4,671,396</b> | <b>\$ 1,941,451</b>           | <b>\$ 33,703</b>        | <b>\$ 38,503</b>                  | <b>\$ 6,685,053</b> |

See accompanying notes to the basic financial statements

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and  
Changes in Fund Balances to the Statement of Activities  
For the Year Ended June 30, 2021**

|   |    |         |
|---|----|---------|
| Total Net Changes in Fund Balances - Governmental Funds | \$ | 958,136 |
|---|----|---------|

Repayment of bond principal, capital leases and post-retirement obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases and post-retirement obligations is an expense for the Statement of Net Position, but not the governmental funds.

|                                    |                |           |
|------------------------------------|----------------|-----------|
| Long-term Debt Principal Reduction | \$ 1,315,000   |           |
| Reduction in Premium               | 23,240         |           |
| Deferred Charge on Refunding       | <u>(4,873)</u> | 1,333,367 |

|                                |  |         |
|--------------------------------|--|---------|
| Change in Compensated Absences |  | (1,642) |
|--------------------------------|--|---------|

Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeds depreciation.

|                         |                  |           |
|-------------------------|------------------|-----------|
| Capital Asset Additions | 225,805          |           |
| Depreciation Expense    | <u>(655,247)</u> | (429,442) |

Capital asset deletions are reported as a proceed from the disposal of assets. In the Statement of Activities, the disposal of capital assets is reported as loss or gain. This is the amount by which the capital asset deletions exceed the proceeds from the sale of assets.

|                                   |              |          |
|-----------------------------------|--------------|----------|
| Capital Asset Deletions           | (15,665)     |          |
| Accumulated Depreciation Deletion | <u>2,113</u> | (13,552) |

In the governmental funds, inventory is accounted for with a reserve account. In the Statement of Activities, the changes in inventory during the year is recognized as an expense. In prior years, prepaids was handled the same way, but is removed in this reconciliation as it is reported in the governmental funds.

|                     |  |       |
|---------------------|--|-------|
| Change in Inventory |  | 4,956 |
|---------------------|--|-------|

|                            |  |       |
|----------------------------|--|-------|
| Change in accrued interest |  | 3,821 |
|----------------------------|--|-------|

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds, and are instead recorded as unavailable revenue. They are, however, recorded as revenue in the Statement of Activities.

|   |                |       |
|---|----------------|-------|
| General Fund Beginning Fund Balance - PY deferred revenue | (121,960)      |       |
| General Fund - Unavailable Property Tax Revenue           | <u>124,857</u> | 2,897 |

|  |               |       |
|--|---------------|-------|
| Debt Service Fund Beginning Fund Balance - PY deferred revenue | (49,733)      |       |
| Debt Service Fund - Unavailable Property Tax Revenue           | <u>53,899</u> | 4,166 |

|   |    |                         |
|---|----|-------------------------|
| Change in Net Position of Governmental Activities | \$ | <u><u>1,862,707</u></u> |
|---|----|-------------------------|

See accompanying notes to the basic financial statements

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of Chehalem Parks and Recreation District (the District) have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The basic financial statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**A. THE FINANCIAL REPORTING ENTITY**

The Chehalem Parks and Recreation District is a municipal corporation governed by an elected board. Accounting principles generally accepted in the United States of America require that these financial statements present Chehalem Parks and Recreation District (the primary government) and all component units, if any. Component units, as established by the GASB Statement No. 61, are separate organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the District. There are no component units.

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

The Statement of Net Position and Statement of Activities display information about the District as a whole.

The Statement of Net Position and Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

**FUND FINANCIAL STATEMENTS**

The accounts are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.



**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**FUND EQUITY**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, there are five balance classifications: *non-spendable, restricted, committed, assigned* and *unassigned*.

- Non-spendable represents amounts that are not in a spendable form. The Non-spendable fund balance represents prepaid items.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirement or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as *restricted* or *committed*. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The District has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (*committed, assigned* or *unassigned*) resources are available for expenditures. When unrestricted resources are spent, the order of spending is *committed* (if applicable), *assigned* (if applicable) and *unassigned*.

There were no assigned or committed fund balances as of June 30, 2021.

**GOVERNMENTAL FUNDS**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual, except as noted above, and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable that is due within the current fiscal period is considered to be measureable to accrue as revenue of the current period.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

All other revenue items are considered to be measureable and available only when cash is received.

The District maintains the following major funds:

**GENERAL FUND**

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, pool receipts, golf receipts, recreational income and state grants.

**SYSTEM DEVELOPMENT FUND**

The System Development Fund was established to handle monies received from new homes built within the District limits. It helps fund expansions due to a larger volume of residents in the area utilizing the facilities.

**DEBT SERVICE FUND**

The Debt Service Fund was established to account for payments made to retire lease purchases. The principal financing source is transfers from the General Fund.

**2015 BOND DEBT SERVICE FUND**

This fund provides for the payment of principal and interest on the 2015 General Obligation Bond. The principal revenue source is property taxes.

**C. BUDGET**

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles, except for budgetary purposes, depreciation is not recorded; capital outlay, prepaid items and supply inventory are expensed when purchased; taxes are recorded as revenue when received and debt is an expenditure when paid.

Expenditure budgets are appropriated at the following levels for each fund:

|  |                     |
|--|---------------------|
| Personnel Services                                       | Interfund Transfers |
| Materials and Services                                   | Debt Service        |
| Capital Outlay, Development, Improvement and Acquisition | Contingency         |

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Expenditures cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal levels of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements include the original budget amounts and approved transfers between appropriations. Appropriations lapse at the end of the year.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2021, except for General Fund – Transfers Out which were overexpended by \$660, and System Development Fund – Debt Service, which was overexpended by \$945,636.

**D. PROPERTY TAXES RECEIVABLE**

In the government-wide financial statements, uncollected property taxes are recorded in the Statement of Net Position. In the fund financial statements, property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15 and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

**E. CAPITAL ASSETS**

Capital assets are recorded at their original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend assets' lives is not capitalized. Costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

|                            |               |
|----------------------------|---------------|
| Buildings and Improvements | 30 years      |
| Vehicle and Equipment      | 5 to 20 years |
| Land Improvements          | 5 to 51 years |

**F. PENSION PLAN**

A defined contribution 401(k) pension plan is participated in through Principal Mutual Life Insurance Company. See Note 4 for more information.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. VESTED COMPENSATED ABSENCES**

It is the policy to permit employees to accumulate earned unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service. All unused vacation pay is accrued when earned in the government-wide financial statements.

**H. SUPPLY INVENTORIES**

Inventories purchased are valued at cost (first-in, first-out method). Any donated inventories are valued at their estimated fair market value. Inventories purchased have been charged as expenditures in the financial statements when purchased in the budgetary statements.

**I. ESTIMATES**

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**J. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, bond premiums and discounts are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances and discounts are reported as other financing sources and uses.

**K. NET POSITION**

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

When both restricted and unrestricted assets are available, it is policy to first use restricted assets, then unrestricted as needed.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods, and so will not be recognized as an outflow of resources (expenditure) until then. The District has only one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**M. CASH AND CASH EQUIVALENTS**

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**2. CASH AND INVESTMENTS**

Cash and investments at June 30, 2021 (recorded at fair value) consisted of:

| Deposits with Financial Institutions |                     |
|--------------------------------------|---------------------|
| Demand Deposits                      | \$ 425,729          |
| Investments                          | 6,205,854           |
| Total                                | <u>\$ 6,631,583</u> |

There are the following investments and maturities:

| Investment Type                   | Fair Value          | Maturity (in months) |             |             |
|-----------------------------------|---------------------|----------------------|-------------|-------------|
|                                   |                     | Less than 3          | 3 - 17      | 18 - 59     |
| State Treasurer's Investment Pool | <u>\$ 6,205,854</u> | <u>\$ 6,205,854</u>  | <u>\$ -</u> | <u>\$ -</u> |

**DEPOSITS**

Deposits with financial institutions consist of bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**CREDIT RISK – DEPOSITS**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2021, the total bank balance per the bank statements was \$411,495 of which, \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program.



**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. CASH AND INVESTMENTS (Continued)**

**INVESTMENTS**

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

**INTEREST RATE RISK**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

**CUSTODIAL CREDIT RISK**

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from U. S. Government agencies or USGSE. The State Investment Pool is not rated.

**CONCENTRATION OF CREDIT RISK**

At June 30, 2021, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25% of the monies of a local government to be invested in banker's acceptances or any qualified financial institution. At June 30, 2021, investments appeared to be in compliance with all percentage restrictions.

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**3. CAPITAL ASSETS**

The changes in capital assets for the year ended June 30, 2021 are as follows:

|                                | Balance<br>July 1, 2020 | Adjustments | Additions | Deletions | Balance<br>June 30, 2021 |
|--------------------------------|-------------------------|-------------|-----------|-----------|--------------------------|
| Non-Depreciable:               |                         |             |           |           |                          |
| CIP                            | \$ 26,299,051           | \$ 195,306  | \$ -      | \$ -      | \$ 26,494,357            |
| Land                           | 12,712,725              | -           | -         | -         | 12,712,725               |
| Depreciable:                   |                         |             |           |           |                          |
| Land Improvements              | 2,051,960               | -           | -         | -         | 2,051,960                |
| Buildings and Improvements     | 7,517,731               | -           | -         | -         | 7,517,731                |
| Golf Course                    | -                       | -           | -         | -         | -                        |
| Equipment                      | 6,664,442               | -           | 30,499    | (15,665)  | 6,679,276                |
| Vehicles                       | 559,622                 | -           | -         | -         | 559,622                  |
| Total Capital Assets           | 55,805,531              | 195,306     | 30,499    | (15,665)  | 56,015,671               |
| Accumulated Depreciation       |                         |             |           |           |                          |
| Land Improvements              | 1,502,330               | -           | 46,765    | -         | 1,549,095                |
| Buildings and Improvements     | 5,325,749               | -           | 195,758   | -         | 5,521,507                |
| Golf Course                    | -                       | -           | -         | -         | -                        |
| Equipment                      | 4,268,318               | 50,058      | 370,973   | (2,113)   | 4,687,236                |
| Vehicles                       | 253,979                 | 50,926      | 41,751    | -         | 346,656                  |
| Total Accumulated Depreciation | 11,350,376              | 100,984     | 655,247   | (2,113)   | 12,104,494               |
| Capital Assets, Net            | \$ 44,455,155           |             |           |           | \$ 43,911,177            |

Depreciation of \$655,247 was allocated to the Parks function.

All CIP relates to Pool Bond Fund expenditures for pool and gym construction.

Adjustments were made to depreciation to reconcile and update the books to current actual amounts. A total of \$100,984 in depreciation was added in the current year due to under-depreciated assets in prior years.

Deletions were made for \$15,665 of disposed assets in the current year, due to theft. At the time of the disposal, the assets were 13% depreciated.

**4. PENSION PLAN**

Pension benefits are provided to all full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. A 401(k) plan offered through Principal Mutual Life Insurance is available to employees. Employees may contribute 1 to 10 percent of their salary to the plan. In addition, the District will pay 8 percent of the employee's salary if the employee contributes 4 or more percent. If the employee contributes less than 4 percent, the District will pay according to a sliding scale. Contributions paid by the District were \$142,150 \$128,059, and \$153,018, respectively, for the years ended June 30, 2021, 2020, and 2019. The plan was fully funded on June 30, 2021. The assets of the plan are held by the Plan Administrator for the benefit of the employees and thus are not included in the District's basic financial statements.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE**

Post-Employment Health Care Benefits

The District did not receive an actuarial valuation for the 2020 – 2021 fiscal year. The following information comes from the district's actuarial valuation for the 2019 – 2020 fiscal year.

Plan Description:

The District maintains a single employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses. Both active and retired members are eligible for the plan. Benefits and eligibility for members are established through the collective bargaining agreements. The plan does not issue separate basic financial statements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution.

The District reports Other Postemployment Benefits under GASB Statement No. 75. This allows the District to report its liability for other post-employment benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Annual OPEB Cost and Total OPEB Liability – The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 23.

Total Other Post Employment Benefit Liability

The District's total other post-employment benefits were measured as of June 30, 2020 and determined by an actuarial valuation as of June 30, 2019.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the June 30, 2019 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 3.50%, Inflation 2.50%, Salary Increases 3.0%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. The annual premium increase was assumed to fluctuate between 5% to 6.6% until 2038, in accordance with the Society of Actuaries – Getzen Long Term Healthcare Trends Resource Model, updated 2017. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)**

Changes in Net Other Post-Employment Benefit Liability

|  |           |
|--|-----------|
| Total OPEB Liability at June 30, 2019              | \$ 24,490 |
| Changes for the year:                              |           |
| Service Cost                                       | 2,402     |
| Interest   | 932       |
| Changes of benefit terms                           | -         |
| Differences between expected and actual experience | -         |
| Changes of assumptions or other input              | -         |
| Benefit payments                                   | (523)     |
| Net changes  | 2,811     |
| Total OPEB Liability at June 30, 2020              | \$ 27,301 |

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

|                      | 1%<br>Decrease<br>2.50% | Current<br>Discount Rate<br>3.50% | 1%<br>Increase<br>4.50% |
|----------------------|-------------------------|-----------------------------------|-------------------------|
| Total OPEB Liability | \$ 29,531               | \$ 27,301                         | \$ 25,255               |

|                      | 1%<br>Decrease | Current Healthcare<br>Cost Trend Rate | 1%<br>Increase |
|----------------------|----------------|---------------------------------------|----------------|
| Total OPEB Liability | \$ 24,534      | \$ 27,301                             | \$ 30,599      |

As of June 30, 2020, there were no deferred outflows or inflows of resources related to OPEB benefits.

As of the June 30, 2019 valuation date, the following employees were covered by the benefit terms:

|                                 | Total |
|---------------------------------|-------|
| <b>Participant Counts</b>       |       |
| Number of Active Participants   | 24    |
| Number of Inactive Participants | 0     |
| Total Number of Participants    | 24    |

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**6. JOINT VENTURES**

During the year ended June 30, 1995, an inter-governmental agreement was entered into with the Newberg School District and the City of Newberg. The agreement was made to undertake the Combined Crater Site Projects, which includes, among other things, construction of an elementary school, a middle school, a Senior Center and four official tournament-sized softball fields on property owned by the School District and the District. The District is responsible for costs related to operation of the Senior Center and softball fields. The agreement also includes an operating lease whereby the District leases the property for the Senior Center from the School District for \$1 per year for a term of 99 years.

The School District shall have sole responsibility for the cost of maintenance of the facilities located upon the school site, except that the Park District shall have the sole responsibility for the cost of maintenance for the Senior Center on property leased from the School District. The District and the School District have each capitalized their own portion of the above projects; therefore, there is no separate financial statement for the joint venture.

**7. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; or natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims for the last three fiscal years have not exceeded this commercial coverage.

**8. PROPERTY TAX LIMITATIONS**

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The state voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values, less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and now bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

**9. SHORT-TERM DEBT**

The District has an available line of credit agreement with KeyBank which can be used to borrow up to \$300,000. Interest rates are based on the prime rate of the bank for the month(s) outstanding. As of June 30, 2021, there was \$0 outstanding.

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. LONG-TERM OBLIGATIONS**

All long-term debt obligations are payable from the General Fund and the Debt Service Fund. Interest rates vary between 3.0 percent and 6.5 percent.

The following changes occurred in long-term debt for the year ended June 30, 2021:

|                                      | Outstanding<br>7/1/2020 | Issued      | Matured and<br>Redeemed | Outstanding<br>6/30/2021 | Due Within<br>One Year |
|--------------------------------------|-------------------------|-------------|-------------------------|--------------------------|------------------------|
| <b>Governmental Activities:</b>      |                         |             |                         |                          |                        |
| Full Faith and Credit 2014 Refunding | 900,000                 | -           | 170,000                 | 730,000                  | 175,000                |
| Pool GO Bond 2015                    | 17,255,000              | -           | 660,000                 | 16,595,000               | 715,000                |
| Full Faith and Credit 2018 Refunding | 6,615,000               | -           | 485,000                 | 6,130,000                | 495,000                |
| Total Debt                           | 24,770,000              | -           | 1,315,000               | 23,455,000               | 1,385,000              |
| <b>Bond Premium</b>                  | 64,418                  | -           | 4,294                   | 60,124                   | 4,294                  |
| Full Faith and Credit 2018 Premium   | 416,820                 | -           | 18,946                  | 397,874                  | 18,946                 |
| Total Premium                        | 481,238                 | -           | 23,240                  | 457,998                  | 23,240                 |
| <b>Total governmental activities</b> | <b>\$ 25,251,238</b>    | <b>\$ -</b> | <b>\$ 1,338,240</b>     | <b>\$ 23,912,998</b>     | <b>\$ 1,408,240</b>    |

Future Governmental bonds debt service requirements are as follows:

| Year ending<br>June 30 | Bonds                |                     | Year ending<br>June 30 | FF & Credit 2018 Refunding |                     |
|------------------------|----------------------|---------------------|------------------------|----------------------------|---------------------|
|                        | Principal            | Interest            |                        | Principal                  | Interest            |
| 2022                   | \$ 715,000           | \$ 620,975          | 2022                   | \$ 495,000                 | \$ 251,113          |
| 2023                   | 770,000              | 585,225             | 2023                   | 370,000                    | 231,313             |
| 2024                   | 825,000              | 546,725             | 2024                   | 380,000                    | 216,513             |
| 2025                   | 890,000              | 505,475             | 2025                   | 395,000                    | 201,313             |
| 2026                   | 950,000              | 460,975             | 2026                   | 410,000                    | 185,513             |
| 2026-2031              | 5,960,000            | 1,806,688           | 2026-2031              | 1,010,000                  | 768,163             |
| 2031-2035              | 6,485,000            | 605,175             | 2031-2036              | 1,225,000                  | 548,925             |
|                        |                      |                     | 2036-2041              | 1,505,000                  | 269,450             |
|                        |                      |                     | 2042                   | 340,000                    | 14,450              |
| <b>Total</b>           | <b>\$ 16,595,000</b> | <b>\$ 5,131,238</b> | <b>Total</b>           | <b>\$ 6,130,000</b>        | <b>\$ 2,686,751</b> |

| Year Ending<br>June 30 | FF & Credit 2014 Refunding |                  | Year ending<br>June 30 | Premiums<br>Amortization | Year ending<br>June 30 | Refunding Charge 2014<br>Amortization |
|------------------------|----------------------------|------------------|------------------------|--------------------------|------------------------|---------------------------------------|
|                        | Principal                  | Interest         |                        |                          |                        |                                       |
| 2022                   | \$ 175,000                 | \$ 20,412        | 2022                   | \$ 23,241                | 2022                   | \$ 4,872                              |
| 2023                   | 180,000                    | 15,217           | 2023                   | 23,241                   | 2023                   | 4,873                                 |
| 2024                   | 185,000                    | 9,466            | 2024                   | 23,241                   | 2024                   | 4,873                                 |
| 2025                   | 190,000                    | 3,230            | 2025                   | 23,241                   | 2025                   | 4,872                                 |
|                        |                            |                  | 2026                   | 23,241                   |                        |                                       |
| <b>Total</b>           | <b>\$ 730,000</b>          | <b>\$ 48,325</b> | 2026-2031              | 116,205                  | <b>Total</b>           | <b>\$ 19,490</b>                      |
|                        |                            |                  | 2031-2036              | 111,910                  |                        |                                       |
|                        |                            |                  | 2036-2041              | 94,732                   |                        |                                       |
|                        |                            |                  | 2041-2042              | 18,946                   |                        |                                       |
|                        |                            |                  | <b>Total</b>           | <b>\$ 457,998</b>        |                        |                                       |

**CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. LONG-TERM OBLIGATIONS (CONTINUED)**

In February 2002, a refunding certificate of participation was issued. The proceeds of the new debt were placed in an irrevocable trust to provide for future debt service payments on the 1995, 1996 and 1997 capital leases. Accordingly, the trust account assets and liability for the defeased capital leases are not included in the basic financial statements.

**FULL FAITH AND CREDIT BONDS**

Full faith and credit obligation bonds are direct obligations and pledge the full faith and credit of the District. Full faith and credit obligation bonds are issued to provide funds for the acquisition and construction of a golf course and an aquatic and fitness center.

In May 2014, \$1,735,000 of full faith and credit obligation bonds were issued to refinance \$1,640,000 of the 2004 full faith and credit obligation bonds. A portion of the net proceeds of \$1,676,528 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

In June 2018, \$7,540,000 of full faith credit obligation bonds were issued to refinance the 2006 and 2007 full faith and credit obligation bonds. A portion of the net proceeds of \$2,259,664 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

The following full faith and credit obligations were outstanding at June 30, 2021:

| <u>Amount</u> | <u>Rates</u> | <u>Maturity</u> | <u>Balance</u>      |
|---------------|--------------|-----------------|---------------------|
| 1,735,000     | 4.00-4.75%   | 2024            | 730,000             |
| 7,540,000     | 3.00-4.25%   | 2042            | 6,130,000           |
| Total         |              |                 | <u>\$ 6,860,000</u> |

**POOL GENERAL OBLIGATION BOND 2015**

In April of 2015, general obligation bonds-Series 2015 were issued in the amount of \$19,900,000 with current interest bonds at 4%. Bond interest payments began June 15, 2016 and end June 15, 2035.

There are no significant default remedies for any obligations requiring disclosure under GASB 88.

**11. OPERATING AND OTHER LEASES**

Several parks are leased from the City of Newberg at no cost. During the year ended June 30, 1995 these leases were extended for 99 years. Crabtree Park is leased from Yamhill County at no cost for a 25-year period, which ended on May 9, 2018. The District is leasing Crabtree Park on a month to month basis. Leasehold improvements made to these parks will revert to the owners of the property in the event of non-renewal of the lease.

**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**11. OPERATING AND OTHER LEASES (CONTINUED)**

Operating lease agreements have been entered into for copiers and printers. The monthly payments include amounts of \$134, \$210, and \$700. Lease payments for the year ending June 30, 2021 were \$12,543.

The future minimum operating lease payments are as follows:

| <u>Year Ended</u><br><u>June 30,</u> | <u>Amount</u>    |
|--------------------------------------|------------------|
| 2022                                 | 11,523           |
| 2023                                 | 4,550            |
| Total                                | <u>\$ 16,073</u> |

**12. TAX ABATEMENTS**

As of June 30, 2021, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these financial statements, the amount of abatements for the year ended June 30, 2021 is deemed immaterial by management.

**13. INTERFUND TRANSFERS AND INTERFUND RECEIVABLES/PAYABLES**

Interfund transfers for the year ended June 30, 2021, consisted of the following:

| <u>Fund</u>       | <u>Transfers Out</u> | <u>Transfers In</u> |
|-------------------|----------------------|---------------------|
| General Fund      | \$ 660               | \$ -                |
| Debt Service Fund | -                    | 660                 |
| Total             | <u>\$ 660</u>        | <u>\$ 660</u>       |

Interfund receivables/payables at June 30, 2021, consisted of the following:

| <u>Fund</u>                 | <u>Due from</u>   | <u>Due to</u>     |
|-----------------------------|-------------------|-------------------|
| General Fund                | \$ 440,971        | \$ 250,000        |
| System Development Fund     | 250,000           | -                 |
| 2016 Bond Debt Service Fund | -                 | 440,971           |
| Total Funds                 | <u>\$ 690,971</u> | <u>\$ 690,971</u> |

Transfers and receivables/payables activities are used to move unrestricted revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorization.



**CHEHALEM PARKS AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**14. RELATED PARTIES**

The Chehalem Park Foundation is a 501(c)3 nonprofit organization that collects donations committed to the District that are designated for certain purposes that donors wish to support. The District shares management personnel with the Foundation as well as oversight of the Foundation by the District Board. Foundation funds are not considered available to the District for general purposes and are not included or disclosed in the District financial statements.

**15. CONTINGENCIES**

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the impact of the reduction of economic activity is not determinable.

**16. PRIOR PERIOD ADJUSTMENT**

Due an adjustment for under depreciated assets in the prior year, a restatement of the prior year net position was required to correctly record net position at the prior measurement date.

|  |                  |
|--|------------------|
| Net Position - Beginning as previously reported          | \$ 24,978,979    |
| Capital Assets Depreciation adjustment for June 30, 2021 | <u>(100,984)</u> |
| Net Position - Beginning as restated                     | \$ 24,877,995    |

CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY OREGON  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POST EMPLOYMENT BENEFITS  
June 30, 2021**

**OPEB: (HEALTH INSURANCE)  
SCHEDULE OF FUNDING PROGRESS**

| Year<br>Ended<br>June, 30 | OPEB Liability<br>Beginning of<br>Year | Service<br>Cost | Liability<br>Interest | Changes of<br>Benefit Terms | Changes<br>of<br>Assumptions | Benefit<br>Payments | OPEB Liability<br>End of<br>Year | Estimated<br>Covered<br>Payroll | Total OPEB<br>Liability as a %<br>of Covered Payroll |
|---------------------------|--|-----------------|-----------------------|-----------------------------|------------------------------|---------------------|----------------------------------|---------------------------------|--|
| 2021 **                   | \$ 27,301                              | \$ N/A          | \$ N/A                | \$ N/A                      | \$ N/A                       | \$ N/A              | \$ 27,301                        | \$ N/A                          | N/A  |
| 2020                      | 24,490                                 | 2,402           | 932                   | -                           | -                            | (523)               | 27,301                           | 1,147,542                       | 2.38%  |
| 2019                      | 21,330                                 | 2,332           | 828                   | -                           | -                            | -                   | 24,490                           | 1,114,118                       | 2.20%  |
| 2018 **                   | N/A                                    | N/A             | N/A                   | N/A                         | N/A                          | N/A                 | N/A                              | N/A                             | N/A  |
| 2017 *                    | N/A                                    | N/A             | N/A                   | N/A                         | N/A                          | N/A                 | -                                | N/A                             | N/A  |

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan unfunded liability. This Schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

\* Client's valuation in FY 2017 estimated \$0 in OPEB liability  
 \*\* Client elected not to receive a valuation in FY 2018 or FY 2021

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

| <u>GENERAL FUND</u>          |                            |                         |                  |   |
|------------------------------|----------------------------|-------------------------|------------------|---|
|                              | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>    | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
| REVENUES:                    |                            |                         |                  |   |
| Current Property Tax         | \$ 3,161,290               | \$ 3,161,290            | \$ 3,031,768     | (129,522)                                 |
| Prior Property Tax           | 125,000                    | 125,000                 | 267,536          | 142,536                                   |
| Earnings on Investments      | 30,000                     | 30,000                  | 30,938           | 938                                       |
| Parks                        | -                          | -                       | 22,908           | 22,908                                    |
| Sports:                      |                            |                         |                  |   |
| Concession Income            | -                          | -                       | 7,866            | 7,866                                     |
| Sports Receipts              | -                          | -                       | 265,148          | 265,148                                   |
| Recreation:                  |                            |                         |                  |   |
| Recreation                   | 2,879,628                  | 2,879,628               | 48,458           | (2,831,170)                               |
| Preschool                    | -                          | -                       | 37,966           | 37,966                                    |
| Community School             | -                          | -                       | 1,555            | 1,555                                     |
| Community Center/Scout House | -                          | -                       | 40,283           | 40,283                                    |
| Pool Receipts                | 955,590                    | 955,590                 | 456,308          | (499,282)                                 |
| Playgrounds/Centers          | -                          | -                       | 361,664          | 361,664                                   |
| Golf Club Maintenance        | -                          | -                       | 4,331            | 4,331                                     |
| Golf Club House              | -                          | -                       | 1,834,536        | 1,834,536                                 |
| Grants/Donations             | -                          | -                       | 161,581          | 161,581                                   |
| Miscellaneous Income         | 50,000                     | 50,000                  | 46,138           | (3,862)                                   |
| Total Revenues               | <u>7,201,508</u>           | <u>7,201,508</u>        | <u>6,618,984</u> | <u>(582,524)</u>                          |

Continued on page 24b

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|   | <u>GENERAL FUND</u>        |                         |                  | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|---|----------------------------|-------------------------|------------------|---|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>    |   |
| <b>EXPENDITURES</b>   |                            |                         |                  |   |
| Personnel Services  | \$ 3,448,030               | \$ 3,448,030 (1)        | \$ 2,749,485     | \$ 698,545                                |
| Materials and Services                                      | 3,391,256                  | 3,391,256 (1)           | 2,446,791        | 944,465                                   |
| Capital Outlay, Development,<br>Improvement and Acquisition | 762,222                    | 762,222 (1)             | 189,660          | 572,562                                   |
| Contingency   | 100,000                    | 100,000 (1)             | -                | 100,000                                   |
| <b>Total Expenditures</b>                                   | <u>7,701,508</u>           | <u>7,701,508</u>        | <u>5,385,936</u> | <u>2,315,572</u>                          |
| <b>Excess of Revenues Over<br/>(Under) Expenditures</b>     | (500,000)                  | (500,000)               | 1,233,048        | 1,733,048                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                       |                            |                         |                  |   |
| Transfers Out   | -                          | - (1)                   | (660)            | (660)                                     |
| <b>Total Other Financing Sources (Uses)</b>                 | <u>-</u>                   | <u>-</u>                | <u>(660)</u>     | <u>(660)</u>                              |
| <b>Net Change in Fund Balance</b>                           | (500,000)                  | (500,000)               | 1,232,388        | 1,732,388                                 |
| <b>Beginning Fund Balance</b>                               | <u>500,000</u>             | <u>500,000</u>          | <u>3,439,008</u> | <u>2,939,008</u>                          |
| <b>Ending Fund Balance</b>                                  | <u>\$ -</u>                | <u>\$ -</u>             | <u>4,671,396</u> | <u>\$ 4,671,396</u>                       |

(1) Appropriation level

Continued from page 24a

\* Expenditure detail by Department follows on pages 30A through 30N.

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

SUPPLEMENTARY INFORMATION



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**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

SYSTEM DEVELOPMENT FUND

|   | ORIGINAL<br>BUDGET | FINAL<br>BUDGET | ACTUAL       | VARIANCE<br>WITH FINAL<br>BUDGET |
|---|--------------------|-----------------|--------------|----------------------------------|
| REVENUES:                                       |                    |                 |              |                                  |
| SDC Income                                      | \$ 875,000         | \$ 875,000      | \$ 886,222   | \$ 11,222                        |
| Interest Earned                                 | 2,500              | 2,500           | 12,050       | 9,550                            |
| Total Revenues                                  | 877,500            | 877,500         | 898,272      | 20,772                           |
| EXPENDITURES:                                   |                    |                 |              |                                  |
| Debt Service                                    | -                  | - (1)           | 945,636      | (945,636)                        |
| Improvement & Acquisition                       | 931,849            | 931,849 (1)     | 322,517      | 609,332                          |
| Total Expenditures                              | 931,849            | 931,849         | 1,268,153    | (336,304)                        |
| Excess of Revenues Over<br>(Under) Expenditures | (54,349)           | (54,349)        | (369,881)    | (315,532)                        |
| OTHER FINANCING SOURCES (USES):                 |                    |                 |              |                                  |
| Transfers Out                                   | (945,651)          | (945,651)       | -            | 945,651                          |
| Total Other Financing Sources (Uses)            | (945,651)          | (945,651)       | -            | 945,651                          |
| Net Change in Fund Balance                      | (1,000,000)        | (1,000,000)     | (369,881)    | 630,119                          |
| Beginning Fund Balance                          | 1,000,000          | 1,000,000       | 2,311,332    | 1,311,332                        |
| Ending Fund Balance                             | \$ -               | \$ -            | \$ 1,941,451 | \$ 1,941,451                     |

(1) Appropriation level

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

| <u>DEBT SERVICE FUND</u>                        |                            |                         |               |   |
|---|----------------------------|-------------------------|---------------|---|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
| REVENUES:                                       |                            |                         |               |   |
| Interest Earned                                 | \$ 150                     | \$ 150                  | \$ 136        | \$ (14)                                   |
| Total Revenue                                   | 150                        | 150                     | 136           | (14)                                      |
| EXPENDITURES:                                   |                            |                         |               |   |
| Capital Outlay                                  | 37,125                     | 37,125 (1)              | -             | 37,125                                    |
| Debt Service                                    | 941,525                    | 941,525 (1)             | 660           | 940,865                                   |
| Total Expenditures                              | 978,650                    | 978,650                 | 660           | 977,990                                   |
| Excess of Revenues Over<br>(Under) Expenditures | (978,500)                  | (978,500)               | (524)         | 977,976                                   |
| OTHER FINANCING SOURCES (USES):                 |                            |                         |               |   |
| Transfers In                                    | 941,525                    | 941,525                 | 660           | (940,865)                                 |
| Total Other Financing Sources (Uses)            | 941,525                    | 941,525                 | 660           | (940,865)                                 |
| Net Change in Fund Balance                      | (36,975)                   | (36,975)                | 136           | 37,111                                    |
| Beginning Fund Balance                          | 37,125                     | 37,125                  | 33,567        | (3,558)                                   |
| Ending Fund Balance                             | \$ 150                     | \$ 150                  | \$ 33,703     | \$ 33,553                                 |

(1) Appropriation level

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

2015 BOND DEBT SERVICE FUND

|                                      | ORIGINAL<br>BUDGET | FINAL<br>BUDGET      | ACTUAL           | VARIANCE<br>WITH FINAL<br>BUDGET |
|--------------------------------------|--------------------|----------------------|------------------|----------------------------------|
| REVENUES:                            |                    |                      |                  |                                  |
| Current Property Tax                 | \$ 1,582,097       | \$ 1,582,097         | \$ 1,351,251     | \$ (230,846)                     |
| Prior Property Tax                   | -                  | -                    | 23,250           | 23,250                           |
| Miscellaneous                        | -                  | -                    | 28,941           | 28,941                           |
| Interest Earned                      | -                  | -                    | 6,026            | 6,026                            |
| Total Revenue                        | <u>1,582,097</u>   | <u>1,582,097</u>     | <u>1,409,468</u> | <u>(172,629)</u>                 |
| EXPENDITURES:                        |                    |                      |                  |                                  |
| Debt Service                         | <u>1,582,097</u>   | <u>1,582,097</u> (1) | <u>1,313,975</u> | <u>268,122</u>                   |
| Total Expenditures                   | <u>1,582,097</u>   | <u>1,582,097</u>     | <u>1,313,975</u> | <u>268,122</u>                   |
| OTHER FINANCING SOURCES (USES):      |                    |                      |                  |                                  |
| Transfers In                         | <u>157,947</u>     | <u>157,947</u>       | -                | <u>(157,947)</u>                 |
| Total Other Financing Sources (Uses) | <u>157,947</u>     | <u>157,947</u>       | -                | <u>(157,947)</u>                 |
| Net Change in Fund Balance           | 157,947            | 157,947              | 95,493           | (62,454)                         |
| Beginning Fund Balance               | <u>(157,947)</u>   | <u>(157,947)</u>     | <u>(56,990)</u>  | <u>100,957</u>                   |
| Ending Fund Balance                  | <u>\$ -</u>        | <u>\$ -</u>          | <u>\$ 38,503</u> | <u>\$ 38,503</u>                 |

(1) Appropriation level

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2021**

| TAX<br>YEAR                | ORIGINAL<br>LEVY OR<br>BALANCE<br>UNCOLLECTED<br>7/1/2020 | DEDUCT<br>DISCOUNTS | ADJUSTMENTS<br>TO ROLLS | ADD<br>INTEREST | CASH<br>COLLECTION<br>BY COUNTY<br>TREASURER | BALANCE<br>UNCOLLECTED/<br>UNSEGREGATED<br>06/30/21 |
|----------------------------|---|---------------------|-------------------------|-----------------|--|---|
| <b><u>GENERAL FUND</u></b> |   |                     |                         |                 |  |   |
| CURRENT                    |   |                     |                         |                 |  |   |
| 2020-21                    | \$ 3,408,906  | \$ 89,753           | \$ (13,312)             | \$ 1,890        | \$ 3,239,041                                 | \$ 68,690   |
| PRIOR YEARS                |   |                     |                         |                 |  |   |
| 2019-20                    | 73,290  | (8)                 | (4,190)                 | 2,801           | 43,641                                       | 28,268  |
| 2017-18                    | 28,062  | (6)                 | (2,922)                 | 2,143           | 11,651                                       | 15,638  |
| 2016-17                    | 17,763  | (5)                 | (3,473)                 | 2,771           | 9,477  | 7,589   |
| 2015-16                    | 7,614   | (1)                 | (1,768)                 | 1,415           | 4,019  | 3,243   |
| Prior                      | 12,782  | (1)                 | (3,062)                 | 735             | 960  | 9,496   |
| Total Prior                | 139,511   | (21)                | (15,415)                | 9,865           | 69,748                                       | 64,234  |
| Total                      | \$ 3,548,417  | \$ 89,732           | \$ (28,727)             | \$ 11,755       | \$ 3,308,789                                 | \$ 132,924  |

|   | GENERAL<br>FUND |
|---|-----------------|
| RECONCILIATION OF REVENUE                               |                 |
| Cash Collections by County Treasurer Above              | \$ 3,308,789    |
| Accrual of Receivables                                  |                 |
| June 29, 2020   | (17,552)        |
| June 30, 2021   | 8,067           |
| Net change from Prior years unearned revenue, see pg. 6 | 2,897           |
| Total Revenue   | \$ 3,302,201    |

CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2021

| TAX<br>YEAR                        | ORIGINAL<br>LEVY OR<br>BALANCE<br>UNCOLLECTED<br>7/1/2020 | DEDUCT<br>DISCOUNTS | ADJUSTMENTS<br>TO ROLLS | ADD<br>INTEREST | CASH<br>COLLECTION<br>BY COUNTY<br>TREASURER | BALANCE<br>UNCOLLECTED/<br>UNSEGREGATED<br>06/30/21 |
|------------------------------------|---|---------------------|-------------------------|-----------------|--|---|
| <u>2015 BOND DEBT SERVICE FUND</u> |   |                     |                         |                 |  |   |
| CURRENT                            |   |                     |                         |                 |  |   |
| 2020-21                            | \$ 1,418,581  | \$ 37,350           | \$ (5,539)              | \$ 787          | \$ 1,347,894                                 | \$ 28,585   |
| PRIOR YEARS                        |   |                     |                         |                 |  |   |
| 2019-20                            | 32,006  | (4)                 | (1,830)                 | 1,223           | 19,058                                       | 12,345  |
| 2017-18                            | 12,480  | (2)                 | (1,300)                 | 953             | 5,181  | 6,954   |
| 2016-17                            | 8,145   | (3)                 | (1,594)                 | 1,271           | 4,345  | 3,480   |
| 2015-16                            | 3,578   | -                   | (831)                   | 665             | 1,888  | 1,524   |
| Prior                              | 1,189   | -                   | 3,283                   | 338             | 442  | 4,368   |
| Total Prior                        | 57,398  | (9)                 | (2,272)                 | 4,450           | 30,914                                       | 28,671  |
| Total                              | \$ 1,475,979  | \$ 37,341           | \$ (7,811)              | \$ 5,237        | \$ 1,378,808                                 | \$ 57,256   |

RECONCILIATION OF REVENUE

Cash Collections by County Treasurer Above

Accrual of Receivables

June 29, 2020

June 30, 2021

Net change from Prior years unearned revenue, see pg. 6

Total Revenue

DEBT SERVICE  
FUND

\$ 1,378,808

(7,665)

3,358

4,166

\$ 1,378,667

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

OTHER INFORMATION



**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                  | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|----------------------------------|----------------------------|-------------------------|---------------|---|
|                                  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 413    |                            |                         |               |   |
| ADMINISTRATION                   |                            |                         |               |   |
| Personnel Services               |                            |                         |               |   |
| Superintendent                   | \$ 114,900                 | \$ 114,900              | \$ 114,904    | \$ (4)                                    |
| Administrative Coordinator       | 51,891                     | 51,891                  | 52,736        | (845)                                     |
| Public Information Coordinator   | 57,209                     | 57,209                  | 55,843        | 1,366                                     |
| Event Marketing/Admin Specialist | 75,600                     | 75,600                  | 74,676        | 924                                       |
| Part-time Clerk                  | 92,352                     | 92,352                  | 62,065        | 30,287                                    |
| Payroll Taxes and Benefits       | 147,584                    | 147,584                 | 129,880       | 17,704                                    |
| Total Personnel Services         | 539,536                    | 539,536                 | 490,104       | 49,432                                    |
| Materials and Services           |                            |                         |               |   |
| Office Supplies                  | 11,600                     | 11,600                  | 4,757         | 6,843                                     |
| Postage Supplies                 | 1,500                      | 1,500                   | 448           | 1,052                                     |
| Program Supplies                 | 9,300                      | 9,300                   | 1,084         | 8,216                                     |
| Promotional Supplies             | 1,000                      | 1,000                   | 220           | 780                                       |
| Classifieds                      | 1,000                      | 1,000                   | 1,190         | (190)                                     |
| Brochures                        | 2,000                      | 2,000                   | -             | 2,000                                     |
| Flyers and Schedules             | 1,000                      | 1,000                   | -             | 1,000                                     |
| Publicity                        | 1,000                      | 1,000                   | -             | 1,000                                     |
| Directors Fees                   | 360                        | 360                     | -             | 360                                       |
| Professional Dues                | 9,000                      | 9,000                   | 7,564         | 1,436                                     |
| Conferences/Workshops            | 5,500                      | 5,500                   | 585           | 4,915                                     |
| Staff Mileage                    | 1,000                      | 1,000                   | -             | 1,000                                     |
| Staff Expenses                   | 7,750                      | 7,750                   | 4,549         | 3,201                                     |
| Telephone                        | 4,500                      | 4,500                   | 4,939         | (439)                                     |
| Internet and Communication       | 2,194                      | 2,194                   | 4,923         | (2,729)                                   |
| Fees                             | 7,000                      | 7,000                   | 5,777         | 1,223                                     |
| Maintenance                      | 1,000                      | 1,000                   | -             | 1,000                                     |
| Legal Services                   | 50,000                     | 50,000                  | 9,911         | 40,089                                    |
| Audit Services                   | 27,500                     | 27,500                  | 42,183        | (14,683)                                  |
| Program Contracts                | 15,000                     | 15,000                  | 25,309        | (10,309)                                  |
| Insurance Services               | 11,000                     | 11,000                  | 11,814        | (814)                                     |
| Interest                         | 1,500                      | 1,500                   | -             | 1,500                                     |
| Equipment Maintenance Contracts  | 1,500                      | 1,500                   | -             | 1,500                                     |
| Consultants                      | 32,000                     | 32,000                  | -             | 32,000                                    |
| Property Taxes                   | 17,500                     | 17,500                  | 16,062        | 1,438                                     |
| Elections                        | 28,000                     | 28,000                  | 19,271        | 8,729                                     |
| Rental/Lease                     | 750                        | 750                     | -             | 750                                       |
| Total Materials and Services     | 251,454                    | 251,454                 | 160,586       | 90,868                                    |
| TOTAL ADMINISTRATION             | 790,990                    | 790,990                 | 650,690       | 140,300                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|   | <u>GENERAL FUND</u>        |                         |                  | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|---|----------------------------|-------------------------|------------------|---|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>    |   |
| EXPENDITURES - Department 450                     |                            |                         |                  |   |
| <b>PARKS DEPARTMENT</b>                           |                            |                         |                  |   |
| <b>Personnel Services</b>                         |                            |                         |                  |   |
| Park Director                                     | \$ 69,538                  | \$ 69,538               | \$ 67,887        | \$ 1,651                                  |
| Building Coordinator                              | 42,691                     | 42,691                  | 41,893           | 798                                       |
| Park Grounds Coordinator Lead                     | 47,066                     | 47,066                  | 45,138           | 1,928                                     |
| Maintenance/Basic Service Supervisor              | 76,072                     | 76,072                  | 73,972           | 2,100                                     |
| Park Specialist/Ground/Bldg/IT System Technicians | 82,750                     | 82,750                  | 73,821           | 8,929                                     |
| Park Laborer/Secretaries                          | 129,000                    | 129,000                 | 133,868          | (4,868)                                   |
| Overtime  | -                          | -                       | 992              | (992)                                     |
| Payroll Taxes and Benefits                        | 199,292                    | 199,292                 | 180,816          | 18,476                                    |
| <b>Total Personnel Services</b>                   | <b>646,409</b>             | <b>646,409</b>          | <b>618,387</b>   | <b>28,022</b>                             |
| <b>Materials and Services</b>                     |                            |                         |                  |   |
| Office Supplies                                   | 2,174                      | 2,174                   | 6,009            | (3,835)                                   |
| Postage Supplies                                  | 1,048                      | 1,048                   | 315              | 733                                       |
| Program Supplies                                  | 8,040                      | 8,040                   | 7,128            | 912                                       |
| Small Tools                                       | 5,020                      | 5,020                   | 8,415            | (3,395)                                   |
| Janitorial Supplies                               | 22,500                     | 22,500                  | 15,783           | 6,717                                     |
| Chemical and Agricultural Supplies                | 51,608                     | 51,608                  | 19,482           | 32,126                                    |
| Gas and Oil Supplies                              | 11,564                     | 11,564                  | 14,594           | (3,030)                                   |
| Flyers  | 2,600                      | 2,600                   | 188              | 2,412                                     |
| Professional Dues                                 | 4,825                      | 4,825                   | 2,572            | 2,253                                     |
| Conferences/Workshops                             | 3,750                      | 3,750                   | 986              | 2,764                                     |
| Staff Mileage                                     | 100                        | 100                     | 130              | (30)                                      |
| Staff Expense                                     | 260                        | 260                     | 2,389            | (2,129)                                   |
| Electricity                                       | 75,050                     | 75,050                  | 65,625           | 9,425                                     |
| Natural Gas                                       | 49,000                     | 49,000                  | 21,893           | 27,107                                    |
| Water/Sewer                                       | 213,500                    | 213,500                 | 184,037          | 29,463                                    |
| Fees/Computer Cable Internet&CO                   | 7,155                      | 7,155                   | 921              | 6,234                                     |
| Telephone   | 4,980                      | 4,980                   | 4,915            | 65  |
| Garbage Expense                                   | 14,000                     | 14,000                  | 15,492           | (1,492)                                   |
| Internet & Communication                          | 997                        | 997                     | 17,253           | (16,256)                                  |
| Building Maintenance                              | 36,149                     | 36,149                  | 21,057           | 15,092                                    |
| Structure Maintenance                             | 20,400                     | 20,400                  | 1,695            | 18,705                                    |
| Equipment Maintenance                             | 49,120                     | 49,120                  | 36,558           | 12,562                                    |
| Grounds Maintenance                               | 37,736                     | 37,736                  | 36,757           | 979                                       |
| Program Contracts                                 | 349,828                    | 349,828                 | 256,295          | 93,533                                    |
| Insurance Services                                | 37,670                     | 37,670                  | 40,951           | (3,281)                                   |
| Equipment Maintenance Contracts                   | -                          | -                       | 2,620            | (2,620)                                   |
| Equipment Rental                                  | 5,000                      | 5,000                   | 2,426            | 2,574                                     |
| Buildings and Structures                          | 5,000                      | 5,000                   | -                | 5,000                                     |
| <b>Total Materials and Services</b>               | <b>1,019,074</b>           | <b>1,019,074</b>        | <b>786,486</b>   | <b>232,588</b>                            |
| <b>TOTAL PARKS DEPARTMENT</b>                     | <b>1,665,483</b>           | <b>1,665,483</b>        | <b>1,404,873</b> | <b>260,610</b>                            |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|  | <u>GENERAL FUND</u>        |                         |               |   |
|--|----------------------------|-------------------------|---------------|---|
|  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
| EXPENDITURES - Department 451              |                            |                         |               |   |
| AQUATICS                                   |                            |                         |               |   |
| Personnel Services                         |                            |                         |               |   |
| Special Service Supervisor                 | \$ 19,166                  | \$ 19,166               | \$ 18,087     | \$ 1,079                                  |
| Aquatic Coordinator                        | 47,066                     | 47,066                  | 47,888        | (822)                                     |
| Aquatic Specialist                         | 38,722                     | 38,722                  | 34,696        | 4,026                                     |
| Guards, Instructors and Cashiers/Fitness S | 286,939                    | 286,939                 | 131,963       | 154,976                                   |
| Coaches                                    | 1,710                      | 1,710                   | 1,541         | 169                                       |
| Fitness Staff/Child Minder                 | 28,400                     | 28,400                  | 29,656        | (1,256)                                   |
| Payroll Taxes and Benefits                 | 109,917                    | 109,917                 | 98,111        | 11,806                                    |
| Total Personnel Services                   | 531,920                    | 531,920                 | 361,942       | 169,978                                   |
| Materials and Services                     |                            |                         |               |   |
| Office Supplies                            | 5,510                      | 5,510                   | 4,221         | 1,289                                     |
| Postage Supplies                           | 4,450                      | 4,450                   | 132           | 4,318                                     |
| Program Supplies                           | 15,000                     | 15,000                  | 16,358        | (1,358)                                   |
| Small Tools                                | -                          | -                       | 76            | (76)                                      |
| Chemical and Agricultural Supplies         | 29,900                     | 29,900                  | 33,708        | (3,808)                                   |
| Store Supplies                             | 7,500                      | 7,500                   | 2,404         | 5,096                                     |
| Classifieds                                | 625                        | 625                     | -             | 625                                       |
| Brochures                                  | 1,450                      | 1,450                   | -             | 1,450                                     |
| Flyers                                     | 4,850                      | 4,850                   | 677           | 4,173                                     |
| Professional Dues                          | 3,810                      | 3,810                   | 4,164         | (354)                                     |
| Conferences/Workshops                      | 1,200                      | 1,200                   | 179           | 1,021                                     |
| Staff Mileage                              | 350                        | 350                     | 83            | 267                                       |
| Staff Expenses                             | 1,000                      | 1,000                   | 1,397         | (397)                                     |
| Electricity                                | 257,816                    | 257,816                 | 224,768       | 33,048                                    |
| Natural Gas                                | 24,516                     | 24,516                  | 47,457        | (22,941)                                  |
| Water/Sewer                                | 54,783                     | 54,783                  | 46,855        | 7,928                                     |
| Telephone                                  | 3,780                      | 3,780                   | 4,377         | (597)                                     |
| Computer & Cable                           | 37,910                     | 37,910                  | 31,981        | 5,929                                     |
| Internet and Communication                 | 1,249                      | 1,249                   | 1,651         | (402)                                     |
| Program Contracts                          | 22,000                     | 22,000                  | 403           | 21,597                                    |
| Insurance Services                         | 33,766                     | 33,766                  | 36,553        | (2,787)                                   |
| Refunds                                    | 450                        | 450                     | 1,089         | (639)                                     |
| Total Materials and Services               | 511,915                    | 511,915                 | 458,533       | 53,382                                    |
| TOTAL AQUATICS                             | 1,043,835                  | 1,043,835               | 820,475       | 223,360                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                 | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|---------------------------------|----------------------------|-------------------------|---------------|---|
|                                 | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 452   |                            |                         |               |   |
| RECREATION - ADULT SPORTS       |                            |                         |               |   |
| Personnel Services              |                            |                         |               |   |
| Special Services Supervisor     | \$ 3,833                   | \$ 3,833                | \$ 3,694      | \$ 139                                    |
| Sports Coordinator              | 7,060                      | 7,060                   | 2,577         | 4,483                                     |
| Facility Leaders                | 1,200                      | 1,200                   | -             | 1,200                                     |
| Payroll Taxes and Benefits      | 7,686                      | 7,686                   | 3,337         | 4,349                                     |
| Total Personnel Services        | 19,779                     | 19,779                  | 9,608         | 10,171                                    |
| Materials and Services          |                            |                         |               |   |
| Office Supplies                 | 1,600                      | 1,600                   | 1,483         | 117                                       |
| Postage Supplies                | 175                        | 175                     | 25            | 150                                       |
| Program Supplies                | 9,920                      | 9,920                   | 8,251         | 1,670                                     |
| Brochures/Classified Add/ Fyers | 900                        | 900                     | -             | 900                                       |
| Professional Dues               | 400                        | 400                     | 201           | 199                                       |
| Staff Expenses                  | 250                        | 250                     | 1,023         | (773)                                     |
| Electricity                     | 4,000                      | 4,000                   | -             | 4,000                                     |
| Telephone/Computer and Cable    | 1,500                      | 1,500                   | 662           | 838                                       |
| Fees                            | -                          | -                       | 238           | (238)                                     |
| Internet and Communication      | 1,120                      | 1,120                   | 470           | 650                                       |
| Equipment Maintenance           | 200                        | 200                     | -             | 200                                       |
| Program Contracts               | 15,400                     | 15,400                  | 12,240        | 3,160                                     |
| Insurance                       | 4,300                      | 4,300                   | 3,445         | 855                                       |
| Refunds                         | 500                        | 500                     | -             | 500                                       |
| Equipment Rental                | 200                        | 200                     | -             | 200                                       |
| Total Materials and Services    | 40,465                     | 40,465                  | 28,037        | 12,428                                    |
| TOTAL ADULT SPORTS              | 60,244                     | 60,244                  | 37,645        | 22,599                                    |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                               | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|-------------------------------|----------------------------|-------------------------|---------------|---|
|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 453 |                            |                         |               |   |
| RECREATION - YOUTH SPORTS     |                            |                         |               |   |
| Personnel Services            |                            |                         |               |   |
| Special Services Supervisor   | \$ 15,333                  | \$ 15,333               | \$ 14,922     | \$ 411                                    |
| Sports Coordinator            | 40,006                     | 40,006                  | 42,244        | (2,238)                                   |
| Sports Leaders/Secretaries    | 42,000                     | 42,000                  | 941           | 41,059                                    |
| Payroll Taxes and Benefits    | 44,493                     | 44,493                  | 38,955        | 5,538                                     |
| Total Personnel Services      | 141,832                    | 141,832                 | 97,062        | 44,770                                    |
| Materials and Services        |                            |                         |               |   |
| Office Supplies               | 3,200                      | 3,200                   | 3,177         | 23  |
| Postage Supplies              | 175                        | 175                     | 144           | 31  |
| Program Supplies              | 84,800                     | 84,800                  | 31,999        | 52,801                                    |
| Gas and Oil Supplies          | 400                        | 400                     | -             | 400                                       |
| Classifieds                   | 100                        | 100                     | -             | 100                                       |
| Brochures                     | 800                        | 800                     | -             | 800                                       |
| Flyers                        | 1,000                      | 1,000                   | -             | 1,000                                     |
| Professional Dues             | 1,080                      | 1,080                   | 376           | 704                                       |
| Conferences/Workshops         | 200                        | 200                     | 200           | -   |
| Staff Mileage                 | 600                        | 600                     | -             | 600                                       |
| Staff Expenses                | 1,000                      | 1,000                   | 1,362         | (362)                                     |
| Electricity                   | 2,500                      | 2,500                   | 4,383         | (1,883)                                   |
| Telephone                     | 1,500                      | 1,500                   | 1,140         | 360                                       |
| Fees/Computer & Cable         | 8,000                      | 8,000                   | 2,763         | 5,237                                     |
| Internet and Communication    | 1,120                      | 1,120                   | 470           | 650                                       |
| Equipment Maintenance         | 1,000                      | 1,000                   | 224           | 776                                       |
| Program Contracts             | 74,800                     | 74,800                  | 63,469        | 11,331                                    |
| Insurance Services            | 5,500                      | 5,500                   | 3,526         | 1,974                                     |
| Refunds                       | 1,000                      | 1,000                   | 4,728         | (3,728)                                   |
| Equipment Rental              | 5,000                      | 5,000                   | -             | 5,000                                     |
| Total Materials and Services  | 193,775                    | 193,775                 | 117,961       | 75,814                                    |
| TOTAL YOUTH SPORTS            | 335,607                    | 335,607                 | 215,023       | 120,584                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                   | <u>GENERAL FUND</u>        |                         |               | VARIANCE<br>WITH FINAL<br>BUDGET |
|-----------------------------------|----------------------------|-------------------------|---------------|----------------------------------|
|                                   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |                                  |
| EXPENDITURES - Department 454     |                            |                         |               |                                  |
| RECREATION - CLASSES & ACTIVITIES |                            |                         |               |                                  |
| Personnel Services                |                            |                         |               |                                  |
| Special Services Supervisor       | \$ 7,667                   | \$ 7,667                | \$ 7,533      | \$ 134                           |
| Recreation Coordinator            | 23,533                     | 23,533                  | 16,218        | 7,315                            |
| Instructors/Secretaries           | 30,027                     | 30,027                  | 6,117         | 23,910                           |
| Payroll Taxes and Benefits        | 26,266                     | 26,266                  | 12,521        | 13,745                           |
| Total Personnel Services          | 87,493                     | 87,493                  | 42,389        | 45,104                           |
| Materials and Services            |                            |                         |               |                                  |
| Office Supplies                   | 2,000                      | 2,000                   | 1,234         | 766                              |
| Postage Supplies                  | 600                        | 600                     | 162           | 438                              |
| Program Supplies                  | 7,500                      | 7,500                   | 2,196         | 5,304                            |
| Gas and Oil Supplies              | 100                        | 100                     | -             | 100                              |
| Classifieds                       | 150                        | 150                     | 28            | 122                              |
| Brochures                         | 100                        | 100                     | -             | 100                              |
| Flyers                            | 250                        | 250                     | -             | 250                              |
| Professional Dues                 | 290                        | 290                     | 376           | (86)                             |
| Conferences/Workshops             | 1,409                      | 1,409                   | 100           | 1,309                            |
| Staff Mileage                     | 200                        | 200                     | -             | 200                              |
| Staff Expenses                    | 600                        | 600                     | 919           | (319)                            |
| Telephone                         | 600                        | 600                     | -             | 600                              |
| Fees/ Computer & Cable            | 4,000                      | 4,000                   | 649           | 3,351                            |
| Internet and Communication        | 1,120                      | 1,120                   | 679           | 441                              |
| Program Contracts                 | 20,000                     | 20,000                  | 1,987         | 18,013                           |
| Insurance Services                | 5,000                      | 5,000                   | 3,478         | 1,522                            |
| Refunds                           | 150                        | 150                     | -             | 150                              |
| Total Materials and Services      | 44,069                     | 44,069                  | 11,808        | 32,261                           |
| TOTAL CLASSES & ACTIVITIES        | 131,562                    | 131,562                 | 54,197        | 77,365                           |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                    | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|------------------------------------|----------------------------|-------------------------|---------------|---|
|                                    | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 455      |                            |                         |               |   |
| RECREATION - PLAYGROUNDS & CENTERS |                            |                         |               |   |
| Personnel Services                 |                            |                         |               |   |
| Special Services Supervisor        | \$ 7,667                   | \$ 7,667                | \$ 7,533      | \$ 134                                    |
| Recreation Coordinator             | 11,767                     | 11,767                  | 24,074        | (12,307)                                  |
| Care Technician                    | 27,519                     | 27,519                  | 277,994       | (250,475)                                 |
| Care Director/Staff                | 355,800                    | 355,800                 | 26,253        | 329,547                                   |
| Overtime                           | -                          | -                       | 19            | (19)                                      |
| Payroll Taxes and Benefits         | 81,488                     | 81,488                  | 80,422        | 1,066                                     |
| Total Personnel Services           | 484,241                    | 484,241                 | 416,295       | 67,946                                    |
| Materials and Services             |                            |                         |               |   |
| Office Supplies                    | 3,000                      | 3,000                   | 998           | 2,002                                     |
| Postage Supplies                   | 900                        | 900                     | 448           | 452                                       |
| Program Supplies                   | 25,000                     | 25,000                  | 5,557         | 19,443                                    |
| Gas and Oil Supplies               | 300                        | 300                     | -             | 300                                       |
| Summer Playground Supplies         | 4,000                      | 4,000                   | 1,302         | 2,698                                     |
| Classifieds                        | 150                        | 150                     | -             | 150                                       |
| Brochures                          | 3,200                      | 3,200                   | 894           | 2,306                                     |
| Flyers                             | 400                        | 400                     | -             | 400                                       |
| Professional Dues                  | 815                        | 815                     | 287           | 528                                       |
| Conferences/Workshops              | 700                        | 700                     | -             | 700                                       |
| Staff Mileage                      | 100                        | 100                     | -             | 100                                       |
| Staff Expenses                     | 2,000                      | 2,000                   | 1,191         | 809                                       |
| Telephone                          | 5,200                      | 5,200                   | 4,646         | 554                                       |
| Care Snacks                        | 14,000                     | 14,000                  | 667           | 13,333                                    |
| Fees/ Computer & Cable             | 15,000                     | 15,000                  | 17,346        | (2,346)                                   |
| Internet and Communication         | 1,252                      | 1,252                   | 680           | 572                                       |
| Program Contracts                  | 5,000                      | 5,000                   | 929           | 4,071                                     |
| Insurance Services                 | 4,000                      | 4,000                   | 3,478         | 522                                       |
| Refunds                            | 3,000                      | 3,000                   | 5,487         | (2,487)                                   |
| Contracts - Admissions             | 14,000                     | 14,000                  | -             | 14,000                                    |
| Equipment Rental                   | 5,000                      | 5,000                   | -             | 5,000                                     |
| Total Materials and Services       | 107,017                    | 107,017                 | 43,910        | 63,107                                    |
| TOTAL PLAYGROUNDS & CENTERS        | 591,258                    | 591,258                 | 460,205       | 131,053                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|  | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|--|----------------------------|-------------------------|---------------|---|
|  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 456          |                            |                         |               |   |
| COMMUNITY CENTER/SCOUT HOUSE           |                            |                         |               |   |
| Personnel Services                     |                            |                         |               |   |
| Special Services Supervisor            | \$ 3,833                   | \$ 3,833                | \$ -          | \$ 3,833                                  |
| Recreation Coordinator                 | 11,766                     | 11,766                  | 5,560         | 6,206                                     |
| Senior Center Specialist               | 31,856                     | 31,856                  | 34,641        | (2,785)                                   |
| Building Leaders                       | 10,200                     | 10,200                  | -             | 10,200                                    |
| Payroll Taxes and Benefits             | 27,923                     | 27,923                  | 20,271        | 7,652                                     |
| Total Personnel Services               | 85,578                     | 85,578                  | 60,472        | 25,106                                    |
| Materials and Services                 |                            |                         |               |   |
| Office Supplies                        | 1,500                      | 1,500                   | 410           | 1,090                                     |
| Postage Supplies                       | 400                        | 400                     | 25            | 375                                       |
| Program Supplies                       | 5,000                      | 5,000                   | 355           | 4,645                                     |
| Gas and Oil Supplies                   | 100                        | 100                     | -             | 100                                       |
| Classifieds                            | 450                        | 450                     | 132           | 318                                       |
| Brochures                              | 1,000                      | 1,000                   | 980           | 20  |
| Flyers                                 | 250                        | 250                     | -             | 250                                       |
| Professional Dues                      | 740                        | 740                     | 201           | 539                                       |
| Conferences/Workshops                  | 600                        | 600                     | -             | 600                                       |
| Staff Mileage                          | 1,000                      | 1,000                   | 813           | 187                                       |
| Staff Expense                          | 300                        | 300                     | 998           | (698)                                     |
| Electricity                            | 8,000                      | 8,000                   | 5,143         | 2,857                                     |
| Natural Gas                            | 1,400                      | 1,400                   | 1,354         | 46  |
| Water/Sewer                            | 16,000                     | 16,000                  | 22,476        | (6,476)                                   |
| Telephone                              | 1,900                      | 1,900                   | 1,573         | 327                                       |
| Fees/Computer & Cable                  | -                          | -                       | 207           | (207)                                     |
| Internet and Communication             | 1,175                      | 1,175                   | 679           | 496                                       |
| Equipment Maintenance                  | 200                        | 200                     | -             | 200                                       |
| Program Contracts                      | 7,000                      | 7,000                   | 919           | 6,081                                     |
| Insurance Services                     | 39,000                     | 39,000                  | 39,318        | (318)                                     |
| Senior Trips                           | 5,000                      | 5,000                   | -             | 5,000                                     |
| Refunds                                | 4,000                      | 4,000                   | 391           | 3,609                                     |
| Total Materials and Services           | 95,015                     | 95,015                  | 75,974        | 19,041                                    |
| TOTAL COMMUNITY CENTER/<br>SCOUT HOUSE | 180,593                    | 180,593                 | 136,446       | 44,147                                    |



**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                    | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|------------------------------------|----------------------------|-------------------------|---------------|---|
|                                    | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 457      |                            |                         |               |   |
| COMMUNITY SCHOOLS                  |                            |                         |               |   |
| Personnel Services                 |                            |                         |               |   |
| Special Services Supervisor        | \$ 9,200                   | \$ 9,200                | \$ 9,694      | \$ (494)                                  |
| Part-time, Temporary and Full-time | 23,002                     | 23,002                  | -             | 23,002                                    |
| Recreation Coordinator             | -                          | -                       | -             | -   |
| Payroll Taxes and Benefits         | 7,494                      | 7,494                   | 3,266         | 4,228                                     |
| Total Personnel Services           | 39,696                     | 39,696                  | 12,960        | 26,736                                    |
| Materials and Services             |                            |                         |               |   |
| Office Supplies                    | 2,000                      | 2,000                   | 1,070         | 930                                       |
| Postage Supplies                   | 400                        | 400                     | 11            | 389                                       |
| Program Supplies                   | 3,000                      | 3,000                   | 31            | 2,969                                     |
| Snacks and Food                    | 500                        | 500                     | -             | 500                                       |
| Classifieds                        | 100                        | 100                     | -             | 100                                       |
| Brochures                          | 50                         | 50                      | -             | 50  |
| Flyers                             | 250                        | 250                     | -             | 250                                       |
| Professional Dues                  | 800                        | 800                     | 201           | 599                                       |
| Conferences/Workshops              | 275                        | 275                     | -             | 275                                       |
| Staff Mileage                      | 100                        | 100                     | -             | 100                                       |
| Staff Expense                      | 400                        | 400                     | 909           | (509)                                     |
| Telephone                          | 500                        | 500                     | 318           | 182                                       |
| Fees/Computer & Cable              | 1,000                      | 1,000                   | 103           | 897                                       |
| Internet and Communication         | 960                        | 960                     | 735           | 225                                       |
| Program Contracts                  | 11,000                     | 11,000                  | 919           | 10,081                                    |
| Insurance Services                 | 1,750                      | 1,750                   | 1,573         | 177                                       |
| Refunds                            | 100                        | 100                     | -             | 100                                       |
| Total Materials and Services       | 23,185                     | 23,185                  | 5,870         | 17,315                                    |
| TOTAL COMMUNITY SCHOOLS<br>PROGRAM | 62,881                     | 62,881                  | 18,830        | 44,051                                    |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                    | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|------------------------------------|----------------------------|-------------------------|---------------|---|
|                                    | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 458      |                            |                         |               |   |
| GOLF COURSE MAINTENANCE            |                            |                         |               |   |
| Personnel Services                 |                            |                         |               |   |
| Golf Course Supervisor             | \$ 8,452                   | \$ 8,452                | \$ 8,548      | \$ (96)                                   |
| Golf Course Technician             | 35,122                     | 35,122                  | 39,548        | (4,426)                                   |
| Golf Mechanic                      | 54,485                     | 54,485                  | 45,285        | 9,200                                     |
| Golf Course Maintenance Director   | 47,066                     | 47,066                  | 22,798        | 24,268                                    |
| Part-time and Temporary            | 133,000                    | 133,000                 | 102,786       | 30,214                                    |
| Overtime                           | -                          | -                       | 13,883        | (13,883)                                  |
| Payroll Taxes and Benefits         | 129,259                    | 129,259                 | 78,911        | 50,348                                    |
| Total Personnel Services           | 407,384                    | 407,384                 | 311,759       | 95,625                                    |
| Materials and Services             |                            |                         |               |   |
| Office Supplies                    | 1,774                      | 1,774                   | 2,685         | (911)                                     |
| Postage Supplies                   | 392                        | 392                     | 35            | 357                                       |
| Program Supplies                   | 15,772                     | 15,772                  | 6,870         | 8,902                                     |
| Small Tools                        | 6,547                      | 6,547                   | 1,935         | 4,612                                     |
| Janitorial Supplies                | 1,700                      | 1,700                   | 136           | 1,564                                     |
| Chemical and Agricultural Supplies | 132,663                    | 132,663                 | 63,789        | 68,874                                    |
| Gas and Oil Supplies               | 39,475                     | 39,475                  | 25,526        | 13,949                                    |
| Snacks and Food                    | 660                        | 660                     | 151           | 509                                       |
| Uniforms                           | 720                        | 720                     | 104           | 616                                       |
| Classifieds                        | 530                        | 530                     | -             | 530                                       |
| Professional Dues                  | 1,930                      | 1,930                   | 238           | 1,692                                     |
| Conferences & Workshops            | 3,330                      | 3,330                   | -             | 3,330                                     |
| Staff Mileage                      | 110                        | 110                     | -             | 110                                       |
| Staff Expense                      | 260                        | 260                     | 1,147         | (887)                                     |
| Electric                           | 17,000                     | 17,000                  | 42,683        | (25,683)                                  |
| Natural Gas                        | 3,220                      | 3,220                   | 5,341         | (2,121)                                   |
| Water & Sewer                      | 175,000                    | 175,000                 | 157,075       | 17,925                                    |
| Telephone                          | 2,660                      | 2,660                   | 2,711         | (51)                                      |
| Fees/Garbage                       | 680                        | 680                     | -             | 680                                       |
| Internet and Communication         | 1,090                      | 1,090                   | 431           | 659                                       |
| Buildings                          | 6,690                      | 6,690                   | 1,114         | 5,576                                     |
| Equipment                          | 44,472                     | 44,472                  | 22,600        | 21,872                                    |
| Grounds                            | 120,224                    | 120,224                 | 59,649        | 60,575                                    |
| Vehicles                           | 2,650                      | 2,650                   | 835           | 1,815                                     |
| Program Contracts                  | 39,498                     | 39,498                  | 36,356        | 3,142                                     |
| Insurance Services                 | 15,000                     | 15,000                  | 9,436         | 5,564                                     |
| Equipment Maintenance Contracts    | 5,840                      | 5,840                   | 290           | 5,550                                     |
| Consultant Services                | 2,500                      | 2,500                   | -             | 2,500                                     |
| Equipment Rentals                  | 600                        | 600                     | -             | 600                                       |
| Total Materials and Services       | 642,987                    | 642,987                 | 441,137       | 201,850                                   |
| TOTAL GOLF COURSE<br>MAINTENANCE   | 1,050,371                  | 1,050,371               | 752,896       | 297,475                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                               | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|-------------------------------|----------------------------|-------------------------|---------------|---|
|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 459 |                            |                         |               |   |
| GOLF CLUB HOUSE               |                            |                         |               |   |
| Personnel Services            |                            |                         |               |   |
| Special Services Supervisor   | \$ 9,967                   | \$ 9,967                | \$ 9,694      | \$ 273                                    |
| Golf Course Director          | 69,538                     | 69,538                  | -             | 69,538                                    |
| Golf Course Specialist        | 36,878                     | 36,878                  | 66,708        | (29,830)                                  |
| Club House Assistants         | -                          | -                       | 33,677        | (33,677)                                  |
| Part-time and Temporary       | -                          | -                       | 55,587        | (55,587)                                  |
| Golf Clerks                   | 192,198                    | 192,198                 | -             | 192,198                                   |
| Outside Service Staff         | -                          | -                       | 51,573        | (51,573)                                  |
| Golf                          | -                          | -                       | 515           | (515)                                     |
| Snack Bar Clerk               | -                          | -                       | 939           | (939)                                     |
| Beverage Cart Clerk           | -                          | -                       | 4,539         | (4,539)                                   |
| Payroll Taxes and Benefits    | 81,458                     | 81,458                  | 65,557        | 15,901                                    |
| Total Personnel Services      | 390,039                    | 390,039                 | 288,789       | 101,250                                   |
| Materials and Services        |                            |                         |               |   |
| Office Supplies               | 2,000                      | 2,000                   | 875           | 1,125                                     |
| Postage Supplies              | 750                        | 750                     | 196           | 554                                       |
| Program Supplies              | 37,550                     | 37,550                  | 38,552        | (1,002)                                   |
| Small Tools                   | 200                        | 200                     | 173           | 27  |
| Janitorial Supplies           | 5,000                      | 5,000                   | 4,061         | 939                                       |
| Store Supplies                | 170,500                    | 170,500                 | 158,809       | 11,691                                    |
| Gas and Oil Supplies          | -                          | -                       | 34            | (34)                                      |
| Snacks and Food               | 500                        | 500                     | 280           | 220                                       |
| Uniforms                      | 3,500                      | 3,500                   | 128           | 3,372                                     |
| Classifieds                   | 200                        | 200                     | -             | 200                                       |
| Flyers                        | 26,900                     | 26,900                  | 3,588         | 23,312                                    |
| Prof Dues/ Fees/ Mag/ Books   | 3,350                      | 3,350                   | 2,558         | 792                                       |
| Conferences/Workshops         | 4,000                      | 4,000                   | 510           | 3,490                                     |
| Staff Mileage                 | 750                        | 750                     | 11            | 739                                       |
| Staff Expense                 | 750                        | 750                     | 1,497         | (747)                                     |
| Electric                      | 15,000                     | 15,000                  | -             | 15,000                                    |
| Water/Sewer                   | 8,000                      | 8,000                   | -             | 8,000                                     |
| Telephone                     | 3,400                      | 3,400                   | 795           | 2,605                                     |
| Fees                          | -                          | -                       | 50,033        | (50,033)                                  |
| Computer and Cable            | 38,000                     | 38,000                  | 2,105         | 35,895                                    |
| Garbage Expense               | 5,500                      | 5,500                   | 5,022         | 478                                       |
| Internet and Communication    | 1,040                      | 1,040                   | 488           | 552                                       |
| Buildings Maintenance         | -                          | -                       | 378           | (378)                                     |
| Structures                    | 4,000                      | 4,000                   | -             | 4,000                                     |
| Equipment/Building            | 11,000                     | 11,000                  | 13,133        | (2,133)                                   |
| Grounds                       | 3,000                      | 3,000                   | 40            | 2,960                                     |
| Program Contracts             | 13,000                     | 13,000                  | 11,499        | 1,501                                     |
| Insurance Services            | 7,500                      | 7,500                   | 8,041         | (541)                                     |
| Consultant Services           | 5,000                      | 5,000                   | -             | 5,000                                     |
| Refunds                       | 2,500                      | 2,500                   | -             | 2,500                                     |
| Total Materials and Services  | 372,890                    | 372,890                 | 302,806       | 70,084                                    |
| TOTAL GOLF CLUB HOUSE         | 762,929                    | 762,929                 | 591,595       | 171,334                                   |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                                | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|--------------------------------|----------------------------|-------------------------|---------------|---|
|                                | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 472  |                            |                         |               |   |
| JAQUITH CONCESSION             |                            |                         |               |   |
| Personnel Services             |                            |                         |               |   |
| Concession Attendant           | \$ 19,968                  | \$ 19,968               | \$ -          | \$ (19,968)                               |
| Payroll Taxes and Benefits     | 2,403                      | 2,403                   | -             | 2,403                                     |
| Total Personnel Services       | 22,371                     | 22,371                  | -             | 22,371                                    |
| Materials and Services         |                            |                         |               |   |
| Office Supplies                | 60                         | 60                      | -             | 60  |
| Postage                        | 30                         | 30                      | -             | 30  |
| Program Supplies               | 16,100                     | 16,100                  | -             | 16,100                                    |
| Classifieds                    | 75                         | 75                      | -             | 75  |
| Flyers                         | 125                        | 125                     | -             | 125                                       |
| Conferences/Workshops          | 700                        | 700                     | -             | 700                                       |
| Professional Dues              | 1,050                      | 1,050                   | -             | 1,050                                     |
| Staff Mileage                  | 200                        | 200                     | -             | 200                                       |
| Telephone                      | 1,400                      | 1,400                   | -             | 1,400                                     |
| Insurance                      | 1,650                      | 1,650                   | 1,573         | 77  |
| Electricity                    | 1,600                      | 1,600                   | -             | 1,600                                     |
| Equipment Maintenance/Building | 500                        | 500                     | -             | 500                                       |
| Total Materials and Services   | 23,490                     | 23,490                  | 1,573         | 21,917                                    |
| TOTAL JAQUITH CONCESSION       | 45,861                     | 45,861                  | 1,573         | 44,288                                    |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|                               | <u>GENERAL FUND</u>        |                         |               | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|-------------------------------|----------------------------|-------------------------|---------------|---|
|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u> |   |
| EXPENDITURES - Department 474 |                            |                         |               |   |
| PRESCHOOL                     |                            |                         |               |   |
| Personnel Services            |                            |                         |               |   |
| Special Service Technician    | \$ 27,519                  | \$ 27,519               | \$ 3,819      | \$ 23,700                                 |
| Preschool Instructors         | 8,705                      | 8,705                   | 22,075        | (13,370)                                  |
| Payroll Taxes and Benefits    | 15,528                     | 15,528                  | 13,824        | 1,704                                     |
| Total Personnel Services      | 51,752                     | 51,752                  | 39,718        | 12,034                                    |
| Materials and Services        |                            |                         |               |   |
| Office Supplies               | 900                        | 900                     | 128           | 772                                       |
| Postage                       | 300                        | 300                     | 15            | 285                                       |
| Program Supplies              | 2,500                      | 2,500                   | 1,267         | 1,233                                     |
| Classifieds                   | 100                        | 100                     | 132           | (32)                                      |
| Brochures                     | 500                        | 500                     | 328           | 172                                       |
| Flyers                        | 200                        | 200                     | -             | 200                                       |
| Dues                          | 425                        | 425                     | 201           | 224                                       |
| Staff Mileage                 | 200                        | 200                     | -             | 200                                       |
| Staff Expenses                | 100                        | 100                     | 807           | (707)                                     |
| Electricity                   | 450                        | 450                     | 475           | (25)                                      |
| Natural Gas                   | 975                        | 975                     | 886           | 89  |
| Water/Sewer                   | 1,200                      | 1,200                   | 1,349         | (149)                                     |
| Telephone                     | 1,200                      | 1,200                   | 931           | 269                                       |
| Fees/Computer&Cable           | 2,000                      | 2,000                   | 2,119         | (119)                                     |
| Internet and Communication    | 1,170                      | 1,170                   | 680           | 490                                       |
| Refunds                       | 200                        | 200                     | 870           | (670)                                     |
| Insurance                     | 2,000                      | 2,000                   | 1,922         | 78  |
| Total Materials and Services  | 14,420                     | 14,420                  | 12,110        | 2,310                                     |
| TOTAL PRESCHOOL               | 66,172                     | 66,172                  | 51,828        | 14,344                                    |

**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL  
For the Year Ended June 30, 2021**

|  | <u>GENERAL FUND</u>        |                         |                     | <u>VARIANCE<br/>WITH FINAL<br/>BUDGET</u> |
|--|----------------------------|-------------------------|---------------------|---|
|  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>       |   |
| EXPENDITURES - Department 470                                |                            |                         |                     |   |
| ACQUISITION AND IMPROVEMENT                                  |                            |                         |                     |   |
| Capital Outlay, Development,<br>Improvement, and Acquisition | <u>\$ 762,222</u>          | <u>\$ 762,222</u>       | <u>189,660</u>      | <u>\$ 572,562</u>                         |
| TOTAL ACQUISITION AND IMPROVEMENT                            | <u>762,222</u>             | <u>762,222</u>          | <u>189,660</u>      | <u>572,562</u>                            |
| MISCELLANEOUS DEPARTMENTS                                    |                            |                         |                     |   |
| Materials and Services                                       |                            |                         |                     |   |
| Babe Ruth League - Department 504                            | 8,000                      | 8,000                   | -                   | 8,000                                     |
| Quilt Club - Department 506                                  | 1,500                      | 1,500                   |                     | 1,500                                     |
| Newberg Theatre Group - Department 507                       | 10,000                     | 10,000                  |                     | 10,000                                    |
| Tualatin Valley Youth Football - Department 509              | 22,000                     | 22,000                  | -                   | 22,000                                    |
| Lacrosse REPMT - Department 510                              | <u>10,000</u>              | <u>10,000</u>           | <u>-</u>            | <u>10,000</u>                             |
| TOTAL MISCELLANEOUS<br>DEPARTMENTS                           | 51,500                     | 51,500                  | -                   | 51,500                                    |
| CONTINGENCY  | <u>100,000</u>             | <u>100,000</u>          | <u>-</u>            | <u>100,000</u>                            |
| TOTAL EXPENDITURES   | <u>\$ 7,701,508</u>        | <u>\$ 7,701,508</u>     | <u>\$ 5,385,936</u> | <u>2,315,572</u>                          |

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**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

Chehalem Park & Recreation District  
Outstanding Indebtedness  
(As of June 30, 2021)

| Obligation  | Date of Issue | Date of Maturity | Amount Issued | Outstanding<br>Principal<br>Amount |
|---|---------------|------------------|---------------|------------------------------------|
| <b>Long-term Indebtedness</b>                                 |               |                  |               |                                    |
| <u><i>Voter-Approved Unlimited Property Tax Supported</i></u> |               |                  |               |                                    |
| General Obligation Bonds, Series 2015                         | 6/4/2015      | 6/15/2035        | 19,900,000    | 16,595,000                         |
| <u><i>Limited Property Tax Supported</i></u>                  |               |                  |               |                                    |
| Full Faith & Credit Refunding Obligations, Series 2014        | 5/12/2014     | 8/1/2025         | 1,735,000     | 730,000                            |
| Full Faith & Credit Refunding Obligations, Series 2018        | 6/20/2018     | 6/15/2042        | 7,540,000     | 6,130,000                          |
| Total Long-Term Debt  |               |                  |               | <u>23,455,000</u>                  |

Source: The District



**CHEHALEM PARK AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON**

Outstanding Indebtedness  
June 30, 2021

**General Obligation Bonds Series, 2015**

| Base<br>CUSIP<br>16310F | Maturity Date<br>15-Jun | Interest<br>Rate | Principal<br>Amount  |
|-------------------------|-------------------------|------------------|----------------------|
| CN5                     | 2022                    | 5.00%            | 715,000              |
| CP0                     | 2023                    | 5.00%            | 770,000              |
| CQ8                     | 2024                    | 5.00%            | 825,000              |
| CR6                     | 2025                    | 5.00%            | 890,000              |
| CS4                     | 2026                    | 3.00%            | 950,000              |
| CT2                     | 2027                    | 3.00%            | 1,025,000            |
| CU9                     | 2028                    | 3.25%            | 1,105,000            |
| CV7                     | 2029                    | 3.38%            | 1,190,000            |
| CW5                     | 2030                    | 3.50%            | 1,275,000            |
| CX3                     | 2031                    | 3.50%            | 1,365,000            |
| CY1                     | 2032                    | 3.50%            | 1,465,000            |
| CZ8                     | 2033                    | 3.625%           | 1,565,000            |
| DA2                     | 2034                    | 3.625%           | 1,670,000            |
| DB0                     | 2035                    | 3.625%           | 1,785,000            |
|                         |                         |                  | <u>\$ 16,595,000</u> |

**Full Faith & Credit Refunding Obligations, Series 2014**

| Base<br>CUSIP<br>16310F | Maturity Date<br>1-Aug | Interest<br>Rate | Principal<br>Amount |
|-------------------------|------------------------|------------------|---------------------|
| CC9                     | 2021                   | 2.80%            | 175,000             |
| CD7                     | 2022                   | 3.05%            | 180,000             |
| CE5                     | 2023                   | 3.25%            | 185,000             |
| CF2                     | 2024                   | 3.40%            | 190,000             |
|                         |                        |                  | <u>\$ 730,000</u>   |

**Full Faith & Credit Refunding Obligations, Series 2018**

| Base<br>CUSIP<br>16310F | Maturity Date<br>15-Jun | Interest<br>Rate | Principal<br>Amount |
|-------------------------|-------------------------|------------------|---------------------|
| DF1                     | 2022                    | 4.00%            | 495,000             |
| DG9                     | 2023                    | 4.00%            | 370,000             |
| DH7                     | 2024                    | 4.00%            | 380,000             |
| DJ3                     | 2025                    | 4.00%            | 395,000             |
| DK0                     | 2026                    | 4.00%            | 410,000             |
| DL8                     | 2027                    | 4.00%            | 185,000             |
| DM6                     | 2028                    | 4.00%            | 195,000             |
| DN4                     | 2031                    | 4.00%            | 630,000             |
| DP9                     | 2034                    | 4.00%            | 705,000             |
| DQ7                     | 2038                    | 4.25%            | 1,085,000           |
| DR5                     | 2042                    | 4.25%            | 1,280,000           |
|                         |                         |                  | <u>\$ 6,130,000</u> |

Chehalem Park & Recreation District  
Major Taxpayers - 2020-21 Fiscal Year

| Owner of Record (Taxpayer)                         | Taxes<br>Imposed <sup>(1)</sup> | Taxable Assessed<br>Value <sup>(2)</sup> | Percent of<br>Value |
|--|---------------------------------|--|---------------------|
| Portland General Electric Co.                      | \$ 77,235                       | \$ 85,098,000                            | 2.03%               |
| The Allison Inn & Spa LLC                          | 27,471                          | 30,268,221                               | 0.72%               |
| Northwest Natural Gas Co.                          | 23,933                          | 26,370,001                               | 0.63%               |
| Providence Health System                           | 23,781                          | 26,201,528                               | 0.63%               |
| Aspen Way West LLC                                 | 23,049                          | 25,395,443                               | 0.61%               |
| A to Z Wineworks LLC                               | 22,548                          | 24,843,505                               | 0.59%               |
| ADEC Inc.  | 21,423                          | 23,604,291                               | 0.56%               |
| K&J Real Estate LLC                                | 20,532                          | 22,622,092                               | 0.54%               |
| Friendsview Manor Inc.                             | 19,245                          | 21,204,668                               | 0.51%               |
| Fred Meyer Stores Inc.                             | 17,565                          | 19,353,055                               | 0.46%               |
| Subtotal - Top Ten of District's Largest Taxpayers |                                 | 304,960,804                              | 7.29%               |
| All Other District Taxpayers                       |                                 | 3,879,641,101                            | 92.71%              |
| Total District                                     |                                 | 4,184,601,905                            | 100.00%             |

(1) Tax amount is the total paid by by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

(2) Assessed value does not exclude offsets such as urban renewal and farm tax credits

Source: Yamhill County Assessment and Taxation

Yamhill County  
Major Taxpayers - 2020-21 Fiscal Year

| Owner of Record (Taxpayer)                       | Taxes Imposed (1) | Taxable Assessed Value (2) | Percent of Value |
|--|-------------------|----------------------------|------------------|
| Portland General Electric Co.                    | \$ 482,485        | \$ 187,191,000             | 1.65%            |
| Cascade Steel Rolling Mills Inc.                 | 213,838           | 82,963,385                 | 0.73%            |
| MPT of McMinnville-Capella LLC                   | 161,721           | 62,743,369                 | 0.55%            |
| Northwest Natural Gas Co.                        | 138,409           | 53,699,001                 | 0.47%            |
| Stoller Vineyards Inc                            | 100,882           | 39,139,407                 | 0.34%            |
| Foxglove Properties                              | 81,157            | 31,486,665                 | 0.28%            |
| The Allison Inn & Spa LLC                        | 78,016            | 30,268,221                 | 0.27%            |
| Providence Health System                         | 67,534            | 26,201,528                 | 0.23%            |
| Aspen Way West LLC                               | 65,457            | 25,395,443                 | 0.22%            |
| A To Z Wineworks LLC                             | 64,034            | 24,843,505                 | 0.22%            |
| Subtotal - Top Ten of County's Largest Taxpayers |                   | 563,931,524                | 4.96%            |
| All Other County Taxpayers                       |                   | 10,805,200,957             | 95.04%           |
| Total County                                     |                   | 11,369,132,481             | 100.00%          |

(1) Tax amount is the total paid by by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

(2) Assessed value does not exclude offsets such as urban renewal and farm tax credits

Source: Yamhill County Assessment and Taxation

**Chehalem Park & Recreation District  
Tax Rate History and Tax Collection Record  
(Yamhill County, Oregon)**

| Fiscal Year | Real Market Value | Taxable Assessed Value Used to Compute Rates | Tax Rates per \$1,000 of Assessed Value |                       |               |                              | Percentage of Taxes Collected |                 |
|-------------|-------------------|--|---|-----------------------|---------------|------------------------------|-------------------------------|-----------------|
|             |                   |  | Operating Tax Rate                      | Local Option Tax Rate | Bond Tax Rate | Taxes Imposed <sup>(1)</sup> | Year of Levy                  | As of 30-Jun-21 |
| 2020-21     | \$ 7,633,677,839  | \$ 3,930,825,584                             | \$ 0.9076                               | \$ -                  | \$ 0.4042     | \$ 4,827,487                 | 95.02%                        | 95.02%          |
| 2019-20     | 6,510,524,047     | 3,589,894,257                                | 0.9076                                  | -                     | 0.3879        | 4,668,921                    | 97.74%                        | 97.74%          |
| 2018-19     | 6,050,663,269     | 3,381,807,410                                | 0.9076                                  | -                     | 0.4042        | 4,440,903                    | 94.41%                        | 94.41%          |
| 2017-18     | 5,555,570,014     | 3,280,613,131                                | 0.9076                                  | -                     | 0.4132        | 4,333,034                    | 97.16%                        | 98.64%          |
| 2016-17     | 4,312,924,281     | 3,153,599,588                                | 0.9076                                  | -                     | 0.4202        | 4,207,019                    | 96.78%                        | 99.12%          |
| 2015-16     | 3,830,818,773     | 2,987,874,460                                | 0.9076                                  | -                     | 0.4190        | 3,967,987                    | 96.40%                        | 99.68%          |
| 2014-15     | 3,698,673,773     | 2,866,377,271                                | 0.9076                                  | -                     | -             | 2,601,524                    | 95.92%                        | 99.91%          |

N/A - Not Available

(1) Amount to be raised from the District's permanent operating tax rate of \$0.9076/\$1,000 of taxable assessed value plus a bond rate of \$0.4042/\$1,000 of taxable assessed value

(2) In process of collections.

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CHEHALEM PARKS AND RECREATION DISTRICT  
YAMHILL COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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PAULY, ROGERS, AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

January 27, 2022

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Chehalem Parks and Recreation District as of and for the year ended June 30, 2021 and have issued our report thereon dated January 27, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

#### **Compliance**

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, including the provision of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment**
- **Budgets legally required (ORS Chapter 294)**
- **Insurance and fidelity bonds in force or required by law**
- **Authorized investment of surplus funds (ORS Chapter 294)**
- **Public contracts and purchasing (ORS Chapters 279A, 279B and 279C)**
- **Programs funded by outside sources**

In connection with our testing, nothing came to our attention that caused us to believe the Chehalem Parks and Recreation District was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specific in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as noted below:

1. Expenditures were within authorized appropriations except as noted on page 10.

#### **OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.



This report is intended solely for the information and use of the Board of Directors, management and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these parties.

*Roy R Rogers*

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

**CHEHALEM PARK AND RECREATION DISTRICT**  
**YAMHILL COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2021**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**



**PAULY, ROGERS AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
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[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

January 27, 2022

To the Board of Directors  
Chehalem Park & Recreation District

We have audited the basic financial statements of the governmental activities and each major fund of Chehalem Park & Recreation District (the District) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter – an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment except as noted on page 36 of the financial report.
3. Management letter – No separate management letter was issued.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year 2020-21. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management’s estimate of Receivables, postemployment benefits and deferrals for Health Insurance, Inventory, Capital Asset Depreciation, and the fair market value of investments which are based on estimated collectability of receivables, actuarial assumptions, estimated costs of goods, useful lives of assets, and market values or significant observable inputs. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in performing and completing our audit except that some records were not available to us early enough to complete the audit in a timely manner.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit, which were discussed with management.

Pauly, Rogers and Co., P.C.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information, except for the budgetary comparison schedule presented as required supplementary information, and do not express an opinion or provide any assurance on it.

### *Supplementary Information*

With respect to the supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

### *Other Information*

We were not engaged to report on the other information, as listed in the table of contents, or the listing of board members, located before the table of contents, which accompany the basic financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

**GASB 87 – LEASES**

This Statement is effective for fiscal years beginning after December 15, 2021 as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD**

This Statement is effective for fiscal years beginning after December 15, 2020 as extended by GASB 95. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

**GASB 91 – CONDUIT DEBT OBLIGATIONS**

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

**Best Practices – Not Significant Deficiencies**

1. **Governing Body Monitoring**

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (elected officials). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While elected officials participate in the budget adoption process and receive staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board articulate their monitoring practices and record in the minutes when those activities occur.

2. **Fidelity Insurance Coverage**

In reviewing fidelity insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. **Implicit Health Subsidy Actuarial Valuation**

We noted the District has not obtained an actuarial valuation determining the Implicit Health Subsidy Liability as required by the GASB 75 pronouncement rule. This professional standard requires conducting an Implicit Health Subsidy study in order to forecast and measure the implied health insurance benefits (OPEB liability) as the Oregon statute (ORS 243.303) requires an option to provide for insurance buyback for the District's retirees and/or former employees. We recommend going-forward, that the Board have the actuarial valuation done for each fiscal year audit. The amount was immaterial to the financial statements this year.

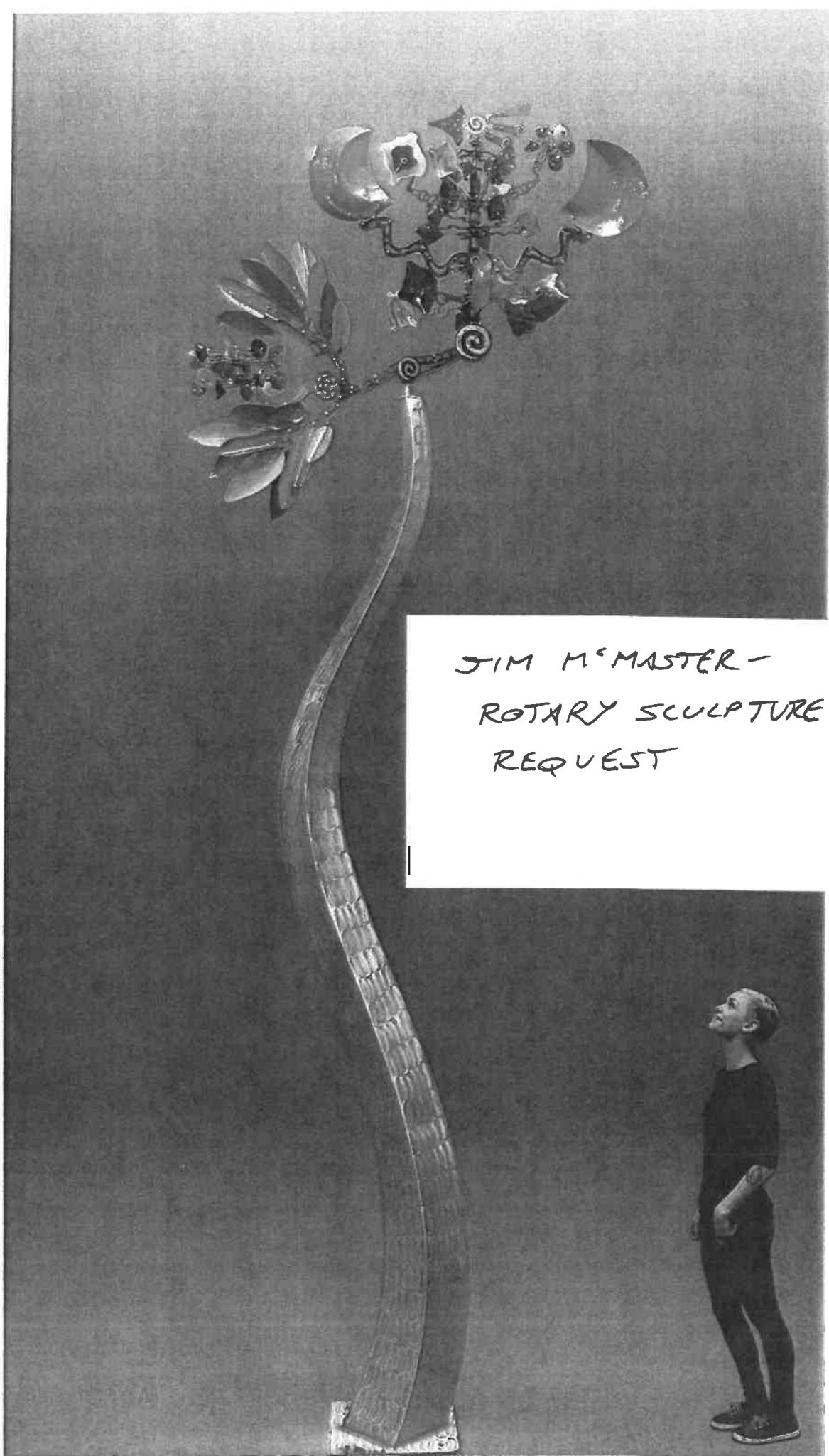
4. **Segregation of Duties**

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We recommend that the Board continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

This information is intended solely for the use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties.



Roy R. Rogers, CPA  
PAULY, ROGERS AND CO., P.C.



JIM MCMASTER -  
ROTARY SCULPTURE  
REQUEST



## **Parks Activity Report, September / October 2022**

### **Sander Estate Park**

We received an opportunity to accept a Grant for the Sander Estate Park development through the Local Government Grant program (\$175,000.00), match that up with the \$340,000 in SDCs originally included in the LGGP project budget as Match, plus an additional \$30,000 in SDCs, which totals \$545,000. Then the \$545,000 amount can be applied as 50% Match to the LWCF for a \$545,000 Grant, for a total of \$1,090,000, which was the total cost of the original project submitted to the LGGP. We do need to start development of the Park even without receiving the funding and continue to have discussions and confirm what sort of funding and cost sharing we can negotiate with Dundee. Tourism through hotel tax and Urban renewal money could assist with street improvements in this area.

### **Crabtree park**

We have been working with Page Knudsen, Yamhill County with a culvert repair on Knudsen lane at the entrance to the Park. We had submitted an ODFW fish passage exemption request with our consultant AKS Engineering. The Oregon Fish Passage Task Force (Task Force) met February 25<sup>th</sup> and did not discuss our exemption request. AKS will now propose to ODF&W that we replace the culvert and change the grade of the stream bed section of the culvert to as close to their recommendations as possible to improve fish habitat. I have met with Paige and we will be submitting documents for ODF&W to approve.

### **Aquatic and Fitness Center,**

Work on the Aquatic Center Aermec modifications has been completed. We have not shut down the facility to accomplish this. I would say it is about 100% complete. Interface Engineering and Neudorfer were out to balance the system on Wednesday October 19, 2022. We will have the system operate for a period of time before Commissioning is completed. With the weather changing it is a good time to monitor the success of the modifications.

### **Cultural Center**

Sean Andries, Rick Lee, Jennifer Marsicek and myself gathered to discuss the timeline for the future remodel of the Chehalem Cultural Center which entails the main entry staircase, Theater renovations and an open movement Studio. We held a pre-app meeting with the City where a lot of parking conditions were brought up as they had done during previous development and been allowed Variances from Development Code. SEA has recommended some soil testing for the development of the second floor and they have sourced a proposal from Carlson Geotechnical for the soils report. Base fee is \$4,570. CCC is willing to pay for the services.

**Development** GreenWorks has been working on the Newberg Dundee Bypass Trail Project. We have been involved with ODOT, City of Newberg with discussions and preliminary tasks such as, surveying, archeological assessment, wetlands delineation, Geotechnical report. GreenWorks have determined the bridge placement and length (570'). The City of Newberg has provided \$25,000.00 for engineering services on the River St. portion of the project and has waived all fees associated for NDBT. Plan set is currently at 60% Design.

We continue to work with GreenWorks on the development of the 219 property. Don has updated our Park Masterplan (2010 last updated). We have Matt Hastie (MIG) to work along with John Bridges and the District to have the masterplan adopted by Yamhill County to have zoning changed for the Heritage Trails Campground site. We held a preliminary meeting with County Planning and are basing our submission to the County on their requirements. John Bridges and Matt Hastie have recommended that we propose a Sub-Area Plan approach for submission to the County. CPRD will be asking Yamhill County to adopt this Sub-Area Masterplan in order to allow us to move forward with the other land use applications associated with the campground. They have added more text and graphics, a cover, and maps of proposed park and recreational facilities (including trails) in the Sub-Area. The document is essentially complete with just a couple of

placeholders to fill. I expect to have preliminary drafts of other needed land use applications (Zone Change, Similar Use Determination, and Site Design Review) and expect to review in the next coming weeks.

Kittleson & Associates have provided a Traffic Impact Study for the development of the campground it includes a due diligence investigation and scoping with Yamhill County (County). Oregon Department of Transportation (ODOT) staff had some comments on the traffic impact that Kittleson is currently addressing. The TIS will also addresses the requirements of the Transportation Planning Rule (TPR) for the zone change and comprehensive plan amendment.

The site plans and general land use application forms for the Ewing Young Bridge are completed. We finally received notice from FEMA that their model was not conclusive and NV5 have provided their own Hydraulic model (with FEMA's approval) to understand the flood/hydraulic conditions of the creek, and have confirmed layout/elevation/design of the bridge and the abutments. We will be submitting the land use concurrently with our Sub-Area Masterplan to the County.

We have received some preliminary designs of the Renne field conversion from natural to synthetic turf which were handed out last minute of the April BOD meeting. We have engaged in some preliminary discussions with Doug Rux, as far as land use: Type II Review.

### **Trails**

The Heritage Trails Committee has been working with CPRD on the development of trails within the District to assess and offer assistance to the Chehalem Heritage Trails Masterplan, which seems to be an evolving plan based on opportunities. They have split into groups, planning, funding and maintenance. Currently we are working with Knudsen Vineyards (Dundee) for an easement that allows public access around their property and could possibly connect to the Abbey property in Dundee for access to existing trails. I provided a field trip with the group to visit the Bob & Crystal Rilee Park to show them a portion of what CPRD has been developing. There were many ideas that came out from that field trip-grant writing, mapping, signage. Signage seems most appropriate at this time because of the increase in use of the property.

### **Parks & Golf**

We are working on completing Tee Pads at the Hoover Park Disc Golf Course. All pools at the CAFC have had their annual Maintenance and cleaning and have been rejuvenated and look great. Fire Truck not so well, we will need to replace this year. Ballfields have been prepped for the fall season. Maintenance staff at CGGC have completed Aeration of Greens and Tees and will be working on Fairways over the next month. Thank you to all Staff of the District for working together to accomplish all of these tasks.

## Parks Summary

Month of: September/October 2022

September 23 - October 20, 2022

| Park Name                  | Hours worked |
|----------------------------|--------------|
| Armory                     | 26.00        |
| Billick/Dundee             | 12.00        |
| CAFC                       | 150.00       |
| Cultural Center            | 32.00        |
| Chehalem Valley M.S        | 2.00         |
| College                    | 12.00        |
| Community Center           | 26.00        |
| Crabtree                   | 8.00         |
| Crater Ballfields          | 72.00        |
| Dundee River Park          | 0.00         |
| Elliott Road               | 6.00         |
| Ewing Young                | 22.00        |
| Falcon Crest Park          | 3.00         |
| Fortune Park               | 3.00         |
| Friends Park               | 36.00        |
| Tom Gail Park              | 30.00        |
| Gladys Park                | 18.00        |
| Chehalem Glenn G.C.        | 837.00       |
| Herbert Hoover Park        | 25.00        |
| Jaquith Park               | 32.00        |
| Jaquith Ball Fields        | 84.00        |
| Memorial/Scout House       | 41.00        |
| Mountainview               | 0.00         |
| Oak Knoll Park             | 4.00         |
| Oaks Park                  | 6.00         |
| Other District Land        | 72.00        |
| Pre-School                 | 25.00        |
| Pride Gas                  | 8.00         |
| Renne Fields               | 12.00        |
| Rilee Park                 | 96.00        |
| Rotary Park                | 16.00        |
| Sander Park                | 8.00         |
| Schaad Park                | 72.00        |
| Scott Leavitt Park         | 10.00        |
| Senior Center              | 42.00        |
| Spring Meadow              | 17.50        |
| Waste Mngt                 | 8.50         |
| vacation/holiday/sick/comp | 221.00       |
| Wilsonville Property       | 64.00        |
| Youth Building             | 6.00         |
| <u>Total</u>               | 2165.00      |



| Activity Financial Report - Sept-2022     |  | Department - Aquatics 451 |             |                  |                  |                |                |                |
|---|--|---------------------------|-------------|------------------|------------------|----------------|----------------|----------------|
| EXPENDITURES                              |  | Sept '21                  | Sept '22    | Yr to Date 21/22 | Yr to Date 22/23 | Year End 20/21 | Year End 21/22 | Est June 22/23 |
| <b>Aquatics - 451: Personnel Services</b> |  |                           |             |                  |                  |                |                |                |
| <b>Personnel Services</b>                 |  |                           |             |                  |                  |                |                |                |
| Aquatic Supervisor                        |  | \$1,629.05                | \$1,888.90  | \$4,743.74       | \$5,557.15       | \$18,087.06    | \$19,629.26    | \$22,667.00    |
| Aquatic Coordinator                       |  | \$3,761.48                | \$4,870.40  | \$11,284.44      | \$14,210.29      | \$47,887.68    | \$47,554.32    | \$61,367.00    |
| Aquatics Specialist                       |  | \$3,090.66                | \$4,207.22  | \$9,271.98       | \$12,191.67      | \$38,978.32    | \$39,111.40    | \$48,083.00    |
| Guards                                    |  | \$16,082.58               | \$24,263.07 | \$52,215.50      | \$68,997.36      | \$96,234.31    | \$161,174.16   | \$251,160.00   |
| Instructors                               |  | \$6,154.70                | \$6,808.09  | \$22,197.88      | \$27,680.98      | \$22,257.76    | \$54,878.44    | \$101,674.00   |
| Group Fitness Instructors                 |  | \$870.32                  | \$1,881.12  | \$2,346.72       | \$5,004.64       | \$8,135.43     | \$11,472.88    | \$18,756.00    |
| Personal Trainer                          |  | \$76.50                   | \$522.80    | \$561.00         | \$1,254.72       | \$1,541.17     | \$3,186.43     | \$3,848.00     |
| FC Monitor                                |  | \$1,410.90                | \$4,434.40  | \$3,251.75       | \$15,029.01      | \$29,656.44    | \$17,355.67    | \$25,116.00    |
| Lead Guard                                |  | \$855.47                  | \$702.85    | \$2,950.90       | \$2,594.89       | \$4,835.35     | \$6,791.76     | \$42,331.00    |
| Child Minder                              |  |                           |             |                  |                  |                |                | \$25,116.00    |
| <b>Total Personnel Services</b>           |  | \$33,931.66               | \$49,578.85 | \$108,823.91     | \$152,520.71     | \$267,613.52   | \$361,154.32   | \$600,118.00   |
|   |  |                           |             |                  |                  |                |                | \$180,332.00   |
|   |  |                           |             |                  |                  |                |                | \$780,450.00   |
| <b>Materials &amp; Services:</b>          |  |                           |             |                  |                  |                |                |                |
| Office Supplies                           |  | \$527.14                  | \$63.50     | \$1,551.45       | \$1,986.07       | \$4,220.66     | \$4,582.86     | \$5,510.00     |
| Postage Supplies                          |  | \$13.20                   | \$52.30     | \$78.55          | \$69.10          | \$131.97       | \$207.37       | \$450.00       |
| Program Supplies                          |  | \$1,441.86                | \$753.00    | \$2,213.35       | \$5,804.69       | \$16,357.60    | \$15,822.67    | \$18,915.00    |
| Small Tools                               |  |                           |             |                  |                  | \$75.86        |                |                |
| Chemical & Agricultural Supplies          |  | \$4,770.97                | \$2,953.32  | \$8,615.45       | \$13,686.13      | \$33,708.33    | \$47,620.19    | \$30,800.00    |
| Store Supplies                            |  | \$740.48                  |             | \$740.48         | \$2,179.53       | \$2,403.54     | \$4,250.99     | \$7,500.00     |
| Gas & Oil Supplies                        |  |                           |             |                  |                  |                |                |                |
| Classifieds                               |  |                           |             |                  |                  |                |                |                |
| Brochure                                  |  |                           |             |                  |                  |                |                | \$625.00       |
| Flyers                                    |  | \$193.39                  | \$56.05     | \$305.49         | \$168.15         | \$676.61       | \$999.00       | \$1,450.00     |
| Professional Dues                         |  | \$117.24                  | \$815.92    | \$315.68         | \$1,571.81       | \$4,163.75     | \$3,742.01     | \$5,340.00     |
| Conference/Workshops                      |  |                           |             |                  |                  | \$179.04       | \$328.00       | \$1,450.00     |
| Staff Mileage                             |  |                           |             |                  |                  | \$82.61        |                | \$350.00       |
| Staff Expenses                            |  | \$95.96                   | \$25.00     | \$145.13         | \$34.37          | \$1,396.79     | \$212.22       | \$1,000.00     |
| <b>Utilities:</b>                         |  |                           |             |                  |                  |                |                |                |
| Electricity                               |  | \$17,879.79               | \$17,999.33 | \$35,519.63      | \$51,369.59      | \$224,768.44   | \$179,471.27   | \$207,833.00   |
| Natural Gas                               |  | \$3,574.17                | \$4,411.86  | \$7,124.49       | \$9,843.48       | \$47,457.38    | \$75,975.86    | \$69,764.00    |
| Water/Sewer                               |  | \$884.67                  | \$8,667.63  | \$1,769.34       | \$17,548.60      | \$46,854.56    | \$10,869.24    | \$29,825.00    |
| Telephone                                 |  | \$619.98                  | \$389.26    | \$1,859.94       | \$1,135.34       | \$4,376.92     | \$7,240.98     | \$8,700.00     |
| Fees (activnet/bank/cc)                   |  | \$5,180.80                | \$6,440.21  | \$17,879.63      | \$18,024.93      | \$31,981.15    | \$65,931.60    | \$62,625.00    |
| Internet & Communication                  |  |                           | \$593.98    |                  | \$857.94         | \$1,384.20     | \$642.21       | \$1,067.00     |
| Data Storage & Backup                     |  |                           |             |                  |                  |                |                | \$45.00        |
| Video & Online Photography                |  |                           | \$19.08     | \$38.16          | \$57.24          | \$267.12       | \$190.80       | \$210.00       |
| Online Advertising                        |  |                           |             | \$32.92          |                  |                | \$32.92        | \$262.00       |
| Ground Maint/Repairs                      |  |                           |             |                  |                  |                |                |                |
| Program Contracts 451,380,003             |  |                           | -\$191.30   | \$248.58         | -\$191.30        | \$403.45       | \$7,915.21     | \$22,000.00    |
| Insurance Services                        |  |                           |             | \$380.36         | \$290.62         | \$37,674.92    | \$42,225.66    | \$46,449.00    |
| Refunds                                   |  |                           |             | \$36.00          | \$106.00         | \$1,089.00     | \$1,069.75     | \$450.00       |
| <b>Total Materials &amp; Services</b>     |  | \$36,039.65               | \$43,049.14 | \$78,854.63      | \$124,542.29     | \$459,653.90   | \$469,330.81   | \$527,470.00   |
| <b>TOTAL AQUATIC EXPENDITURES</b>         |  | \$69,971.31               | \$92,627.99 | \$187,678.54     | \$277,063.00     | \$727,267.42   | \$830,485.13   | \$1,307,920.00 |

Activity Report – Department 451  
September 2022

**Aquatic & Fitness Center**

- Facility remained open 7 days a week
- September 26<sup>th</sup> we extended our hours of operation
  - Mon – Fri now open 5:15 am – 9:00pm
  - Saturday now open 8:00 am – 8:00 pm
  - Sunday now open 10:00 am – 5:00 pm

**Fitness Center**

- Regular summer drop-in schedule continues for the sports courts, weight room.
- Fitness center hours of operation increased when we changed our operating hours

**Aquatic Center**

- September ended our summer schedule. Looking forward to a not so busy pace as we say goodbye to the summer season.

**Facility Building maintenance**

- Currently down to just the big gray robot. The small yellow robot is being rebuilt.
- Farnham Electric is scheduled to come back to fix the ethernet issue in the comp pool.
- Leisure pool was closed and drained from September 5 – 18. We were able get the pool surface acid washed and it looks really good! Worked on the deck and scrubbed it so the concrete looks brighter and cleaner. Both locker rooms and all universals were thoroughly cleaned and sanitized as were all lockers, showers and sauna's. Leisure pool reopened September 19<sup>th</sup>.
- The HVAC units have a broken valve which make it difficult to maintain the correct temp in the natatoriums still in the beginning of August. The air temp was either too hot (92 degrees) or too cold (74 degrees). The air temp needs to be 2 degrees above the water temp to be correct. A replacement valve was ordered. Maintenance has been able to manually dial in the temp so it is closer to normal now, but the replacement valve has not arrived yet.
- Management came in early on various Saturday's in September while we were still closed to do some deep cleaning that needed to be done.
  - Sept. 3<sup>rd</sup> – cleaned the ceiling vents in the weight room and cardio row. Got all dust bunnies off of the ceiling.
  - Sept. 17 – Cleared and removed all equipment from leisure pool closure from the deck. Put the deck back together to be ready to reopen on Monday. Deep cleaned a section of the weight room before we opened.
  - Sept. 24 – mopped and disinfected the black floor in the free weight area of the weight room. This will be done more often now.

**Memberships**

- End of July Front desk received new computers and two monitors at each station. Allowing the scanner at the front desk to be able to have its own monitor so we can keep track of expired memberships on one screen and the staff can work on the other screen at the same time. We have

found a way that we can monitor the door scanner on that screen too. It's not ideal, but it is working. \*\*End of August the second screen for station one went down and is still not working so we are back to only one screen making it very difficult to use the station as a work station while monitoring the scanners to make sure memberships are not expired.

### **Program Development & Registration**

- Fencing class for youth started up again September 27<sup>th</sup> and will run through Nov.
- Summer swim lessons ended September 2nd. Our focus for the fall will be to recruit more staff and train them to teach swim lessons so we can build our instructor depth again thus rebuilding our swim lesson program.
- Management is working on the next swim lesson schedule which will begin the week of September 26<sup>th</sup>.
- Management finished teaching the Babysitter's class early September. We now have 17 newly trained and certified babysitters in town. They all also received a certificate for first aid and child and infant CPR.

### **Clubs/Teams**

- Chehalem Swim Team's practices started up again on September 5<sup>th</sup>.
- GFU swim team 2022/23 season started up on September 26<sup>th</sup>.
- GFU football team used the comp pool on Sunday nights for recovery swims.
- NHS Polo practices continued and they started hosting home games in the comp pool.
  - Polo held a girls home tournament on September 17 & 18. It was a successful event.

### **Aquatic & Fitness Center Staff**

- School started up again so lifeguard hours are restricted to evenings after school and around sports like every school year. This is the time when the schedule can become difficult to cover and management may have to step out and guard more to help cover shifts. We have hired a lot of guards so we are hoping the depth we have will help us with this issue this year.
- We hired a new Zumba group fitness instructor so we will be able to offer Zumba again on Monday evenings.
- September 25<sup>th</sup> we called an all staff meeting at the pool to go over housekeeping items and make sure our staff was aware of the new schedule changes starting the next day on the 26<sup>th</sup>. Made sure all team members were all on the same page. Much needed time to regroup as a team.
- Jr. Lifeguards have started to volunteer here gaining experience in surveillance and being a lifeguard until they are 15 when they will attend a lifeguard class and become part of our paid lifeguard staff. This is one way we insure that we have lifeguards up and coming for us to hire.
- Training our very young and new staff is forefront right now. Making sure everyone is on the same page and rescue ready.

### **Rentals & Special Events**

- Private Leisure Pool Parties
  - We had five weekend pool rentals in September, including several classroom rentals.
- We had a few patio rentals in the month of September.
- GFU held a big pool party for all students on Friday, September 23<sup>rd</sup>. They used the patio for games and had food and coffee trucks out in our parking lot for the students to enjoy.

- GFU Serve Day was September 14<sup>th</sup>. We had the GFU swim team here helping us scrub tiles and finish up the leisure pool. We started to refill the leisure pool that day.

### Management Projects

- Manager has monitored patron check-ins all month of September to make sure that expired memberships are being caught and taken care of.
- Management continued to focus on the Fall schedule for the facility. Figuring out what programs to keep, extend or remove if needed. It was released to the public in September with plenty of notice for any changes. The Fall schedule started September 26<sup>th</sup>.
- Management updated all flyers, website, lifeguard tally sheets and everything that needs to be updated with the new Fall schedule.
- Management helped extensively with the scrubbing and cleaning of the leisure pool during the shut down. Keeping track of lifeguards duties during that time to make sure the work was getting done was watched by management too.
- Kept up with the ordering of Janitorial supplies and made sure we have everything in stock.
- Management rewrote our team contracts and gave them back to the teams for them to look over and sign.
- Management team signed up to renew a CPO certificate and to have other team member get their CPO certificate. Both will take these classes in Oct. and Nov.

### Financial Reports

- Detailed September financial reports are attached.

| <b>EXPENDITURES<br/>Yr to Date '22/23</b>               | <b>REVENUE<br/>Yr to Date '22/23</b>                     |
|---|--|
| \$277,063.00<br>Raw value                               |  |
| \$31,776.12<br>Fringe benefits                          |  |
| \$308,839.12<br>Total expenditures with fringe benefits | \$279,792.17<br>Projected Revenue 22-23 = \$1,009,255.00 |
| <b>Difference between Expenditures &amp; Revenue</b>    | <b>-\$29,046.95</b>                                      |

Respectfully Submitted by,  
Wendy Roberts, Aquatic Specialist  
Chehalem Aquatic & Fitness Center





## Adult Sports

October 2022 Activity Report, Department 452

| Department 452<br>Participation Tracking |              | September 2022    |  |
|--|--------------|-------------------|--|
|  |              |                   |  |
| Activity                                 | Participants | Participant Hours |  |
|  |              |                   |  |
|  |              |                   |  |
|  |              |                   |  |
|  |              |                   |  |
|  |              |                   |  |
| Total                                    | 00           | 00                |  |
|  |              |                   |  |
| Department 452<br>Financial Tracking     |              | September 2022    |  |
|  |              |                   |  |
| Supervisory Staff Expense                | 300          |                   |  |
| Administrative Staff Expense             | 250          |                   |  |
| Part Time Staff Expense                  | 00           |                   |  |
| Material Expense                         | 590.00       |                   |  |
| Total Expense                            | 1140         |                   |  |
| Program Revenue                          | 00           |                   |  |
| Net                                      | (1140)       |                   |  |
| Cost Per Participant                     | 00           |                   |  |
| Cost Per Participant Hour                | 00           |                   |  |
|  |              |                   |  |

### Department 452 – Adult Sports

The next scheduled adult sports program is League Basketball starting in March 2023



## Youth Sports

### October 2022 Activity Report, Department 453

| Department 453<br>Participation Tracking | September 2022 |                   |
|--|----------------|-------------------|
| Activity                                 | Participants   | Participant Hours |
| Youth Soccer league                      | 550            | 6000              |
| Little big kicks soccer                  | 130            | 520               |
| Flag Football                            | 180            | 1200              |
| TVYFL football                           | 110            | 2400              |
| Volleyball Academy                       | 40             | 480               |
| <b>Totals</b>                            | <b>1010</b>    | <b>10600</b>      |

| Department 453<br>Financial Tracking | September 2022 |  |
|--------------------------------------|----------------|--|
|                                      |                |  |
| Supervisory Staff Expense            | 12000          |  |
| Administrative Staff Expense         | 4455           |  |
| Part Time Staff Expense              | 145            |  |
| Program/Materials Expense            | 24100          |  |
| <b>Total Expense</b>                 | <b>40700</b>   |  |
| Program Revenue                      | 39900          |  |
| <b>Net</b>                           | <b>(1700)</b>  |  |
| Cost Per Participant                 | (1.68)         |  |
| Cost Per Participant Hour            | (.16)          |  |
|                                      |                |  |

### Department 453 – Youth Sports

Registration for fall sports closed on Sept. 1. CPRD is offering 5 youth sports activities in the fall: tackle football, flag football, volleyball, youth soccer, and little big kicks.

Practices and games have started for all the sport activities. CPRD is hosting over 30 games each Saturday at three locations

Fall youth sports enrollment will include over 1000 participants.

September 2022 Board Report

454-Recreation

456-Senior Center

457-Community School

| 454 Recreation              | Sept 2022  | Year to Date |
|-----------------------------|------------|--------------|
| Supervisory Staff Expense   | \$755.56   | \$2,236.77   |
| Recreation Coordinator      | \$2,556.96 | \$7,460.18   |
| Part Time Staff Expense     | \$4,272.13 | 12,887.75    |
| Fringe                      | 2,437.03   | \$7,309.90   |
| program Expense             | \$2,421.16 | \$13,475.77  |
| Utilities/Insurance Expense | \$0        | 290.62       |
| Total Expense               | 12,443.84  | \$42,579.99  |
| Program Revenue             | \$7,851.61 | \$18,175.80  |
| Rental Revenue              | 0          | 0            |
| Net                         | \$4,592.23 | \$24,404.19  |

Fall Gymnastics is off to a good start. 57 children registered in Sept Gymnastics. 75 are registered in Oct Gymnastics.

There was a small electrical fire in the Chehalem Armory involving the heater/fans on the ceiling. Those units require repair but damage was small and did not extend to any other part of the building. Fortunately this did not impact the facility rentals we had scheduled for the next day.

We have made major progress on cleaning out the bay storage area of the armory. We are looking forward making that room a programmable space again. Prior to the opening of the new pool, this space was retrofitted to support our gymnastics uneven bars. We are really close to being able to set those up again.

On Sept 14<sup>th</sup> the recreation department ran its own small soccer program for 3 year olds which we affectionately call Happy Feet Soccer. This complimented the sports department's soccer program pretty well, serving a different age group then Little Big Kicks Soccer. This 5 week program was incredibly cute and our staff of preschool instructors did a really nice job of creating memorable experiences for our up and coming soccer start. We had 35 children registered for this program.

September marks the beginning of the public school schedule. This is a pretty busy time for the school district and for families. As such we are not running community school programs in school buildings for the month of September. But those programs will begin later in the fall.

Senior Center Fall Bazaar preparation is in full swing. It will be really nice to bring this event back. The Bazaar is scheduled for Nov 12<sup>th</sup> but preparation for this occasion began long ago ☺.

| 456 Senior Center           | Sept 2022   | Year to Date |
|-----------------------------|-------------|--------------|
| Supervisory Staff Expense   | \$377.78    | \$944.45     |
| Recreation Coordinator      | \$1,022.78  | \$2,730.89   |
| Senior Center Specialist    | \$3,139.18  | \$9,457.01   |
| Part Time Staff Expense     | 0           | 0            |
| Fringe                      | \$3,127.16  | \$9,437.20   |
| program Expense             | \$315.22    | \$2,320.09   |
| Utilities/Insurance Expense | \$3,127.64  | \$6942.30    |
| Total Expense               | \$11,109.76 | \$31,831.94  |
| Program Revenue             | \$5,199.84  | \$15,193.72  |
| Rental Revenue              | \$21,610.16 | \$19,417.28  |
| Total Revenue               | \$26,810.00 | \$34,611.00  |
| Net                         |             |              |

| 457 Community School        | Sept 2022  | Year to Date |
|-----------------------------|------------|--------------|
| Special Services Supervisor | \$906.68   | \$2,718.93   |
| Recreation Coordinator      | \$511.38   | \$1,278.45   |
| Part Time Staff Expense     | 0          | \$277        |
| Fringe                      | \$734.74   | \$2,311.77   |
| Program Expense             | \$822.28   | \$8,244.48   |
| Utilities/Insurance Expense | 0          | 0            |
| Total Expense               | \$2,975.08 | \$14,553.63  |
| Program Revenue             | -433       | \$3,852.95   |
| Net                         | \$3,408.08 | \$10,700.68  |

Respectfully submitted by:

Matthew Compton

Recreation Coordinator

## Sept. 2022 Activity Report

| 455 Care                | September 2022 | Fiscal Year To Date |
|-------------------------|----------------|---------------------|
| Supervisory Staff       | 755.56         | 2,236.77            |
| Recreation Coordinator  | 1,022.78       | 3,090.85            |
| Care Director           | 3,634.36       | 10,640.70           |
| Care Technician         | 0.00           | 0.00                |
| Part Time Staff Expense | 20,710.53      | 77,336.89           |
| Fringe                  | 5,829.79       | 18,979.09           |
| program Expense         | 5,608.18       | 17,720.54           |
| Utilities Expense       | 0.00           | 0.00                |
| Total Expense           | 37,561.20      | 130,004.84          |
| Program Revenue         | 57,620.87      | 147,067.13          |
| Rental Revenue          | 0.00           | 0.00                |
| Net                     | -20,059.67     | -17,062.29          |

For the month of September, we are back to before and after school childcare. We have added some new staff to round off our team, which are all very eager to mentor children.

Edwards was not able to house us this year due to the construction at their school. We did not want to cancel childcare for that site so we worked with the principles and we came up with a solution of combining Edwards's site with Joan Austin site. The children are transported by bus. All are settling in and have adjusted well.

We are servicing about 150 and are continuing to enroll children.

| 474 Pre School        | September 2022 | Fiscal Year To Date |
|-----------------------|----------------|---------------------|
| Supervisory Staff     | 0.00           | 0.00                |
| Admin Staff Expense   | 0.00           | 0.00                |
| Pre School Instructor | 3,634.36       | 10,640.70           |
| Fringe                | 1,435.44       | 4,256.83            |
| program Expense       | 190.70         | 321.83              |
| Utilities Expense     | 517.44         | 966.14              |
| Total Expense         | \$5,797.02     | 17,322.47           |
| Program Revenue       | 4,822.69       | 4,822.69            |
| Rental Revenue        | 0.00           | 0.00                |
| Net                   | \$974.33       | 12,499.78           |

The Pre-K childcare program still has openings and is doing tours 2-3 a week.

The Bonnie Benedict preschool is full and learning all about sharing, waiting for a turn, how to get along with others and colors

| September                  |              |              |              |              |               |              |              |              |              |              |              |              |              |              |        |
|----------------------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------|
| Dry Days                   | 2010         | 2011         | 2012         | 2013         | 2014          | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 22v21        | % Diff |
| Starts by Category         | 19           | 22           | 28           | 11           | 25            | 23           | 22           | 24           | 25           | 18           | 25           | 24           | 28           |              |        |
| Resident                   | 548          | 402          | 577          | 579          | 455           | 631          | 836          | 589          | 643          | 658          | 667          | 1141         | 1030         | -111         | -9.7%  |
| Non Resident               | 2447         | 1679         | 2936         | 1652         | 1695          | 1778         | 1659         | 1616         | 745          | 620          | 773          | 929          | 964          | 35           | 3.8%   |
| Group                      | 825          | 865          | 536          | 334          | 368           | 412          | 389          | 252          | 125          | 485          | 43           | 561          | 854          | 293          | 52.2%  |
| League                     | 53           | 56           | 63           | 31           | 48            | 30           | 53           | 16           | 32           | 12           | 0            | 0            | 0            | 0            | 0.0%   |
| Complimenty                | 307          | 327          | 324          | 367          | 318           | 330          | 213          | 170          | 213          | 169          | 526          | 588          | 534          | -54          | -9.2%  |
| Misc/Promotional           | 262          | 1273         | 499          | 266          | 850           | 823          | 783          | 637          | 1375         | 1090         | 1567         | 1298         | 1528         | 230          | 17.7%  |
| Total Starts               | 4442         | 4602         | 4935         | 3229         | 3732          | 4004         | 3921         | 3280         | 3133         | 3034         | 3576         | 4517         | 4910         | 393          | 8.7%   |
| Revenue                    |              |              |              |              |               |              |              |              |              |              |              |              |              |              |        |
| Green Fees                 | \$103,783.00 | \$125,750.00 | \$113,607.00 | \$67,686.00  | \$73,579.00   | \$84,545.00  | \$74,926.00  | \$69,034.00  | \$64,839.00  | \$67,521.00  | \$80,108.00  | \$98,539.00  | \$117,786.00 | \$19,247.00  | 19.5%  |
| Driving Range              | \$8,948.00   | \$7,274.00   | \$9,918.00   | \$5,342.00   | \$5,825.00    | \$6,777.00   | \$6,393.00   | \$5,758.00   | \$7,201.00   | \$5,616.00   | \$8,517.00   | \$10,628.00  | \$11,128.00  | \$500.00     | 4.7%   |
| Rentals                    | \$37,516.00  | \$30,997.00  | \$37,765.00  | \$22,650.00  | \$23,412.00   | \$29,024.00  | \$29,879.00  | \$25,118.00  | \$20,796.00  | \$18,813.00  | \$28,814.00  | \$39,524.00  | \$42,545.00  | \$3,021.00   | 7.6%   |
| Golf Shop                  | \$7,967.00   | \$9,397.00   | \$9,674.00   | \$8,220.00   | \$13,475.00   | \$7,103.00   | \$5,439.00   | \$5,943.00   | \$8,985.00   | \$5,122.00   | \$8,377.00   | \$9,642.00   | \$11,074.00  | \$1,432.00   | 14.9%  |
| Snack Bar                  | \$24,235.00  | \$27,584.00  | \$24,262.00  | \$13,262.00  | \$15,552.00   | \$23,431.00  | \$21,489.00  | \$20,713.00  | \$16,510.00  | \$12,908.00  | \$14,538.00  | \$19,223.00  | \$26,658.00  | \$7,435.00   | 38.7%  |
| Instruction                | \$1,170.00   | \$-          | \$165.00     | \$675.00     | \$250.00      | \$140.00     | \$-          | \$-          | \$-          | \$270.00     | \$550.00     | \$375.00     | \$195.00     | \$(180.00)   | -48.0% |
| Miscellaneous              | \$625.00     | \$7,100.00   | \$1,166.00   | \$(6,603.00) | \$(15,932.00) | \$(5,380.00) | \$8,015.00   | \$-          | \$1,626.00   | \$960.00     | \$4,221.00   | \$6,727.00   | \$4,478.00   | \$(2,249.00) | -33.4% |
| Total Revenue              | \$184,244.00 | \$208,102.00 | \$196,557.00 | \$111,232.00 | \$116,161.00  | \$145,640.00 | \$146,141.00 | \$128,008.00 | \$119,957.00 | \$111,210.00 | \$145,125.00 | \$184,658.00 | \$213,864.00 | \$29,206.00  | 15.8%  |
| \$ per Start               |              |              |              |              |               |              |              |              |              |              |              |              |              |              |        |
| Green Fees \$ per Start    | \$23.36      | \$27.33      | \$23.02      | \$20.96      | \$19.72       | \$21.12      | \$19.11      | \$21.05      | \$20.70      | \$22.25      | \$22.40      | \$21.82      | \$23.99      | \$2.17       | 10.0%  |
| Driving Range \$ per Start | \$2.01       | \$1.58       | \$2.01       | \$1.65       | \$1.56        | \$1.69       | \$1.63       | \$1.76       | \$2.30       | \$1.85       | \$2.38       | \$2.35       | \$2.27       | \$(0.09)     | -3.7%  |
| Rentals \$ per Start       | \$8.45       | \$6.74       | \$7.65       | \$7.01       | \$6.27        | \$7.25       | \$7.62       | \$7.66       | \$6.64       | \$6.20       | \$8.06       | \$8.75       | \$8.66       | \$(0.09)     | -1.0%  |
| Golf Revenue \$ per Start  | \$33.82      | \$35.64      | \$32.66      | \$29.63      | \$27.55       | \$30.06      | \$28.36      | \$30.46      | \$29.63      | \$30.31      | \$32.84      | \$32.92      | \$34.92      | \$2.00       | 6.1%   |
| Golf Shop                  | \$1.79       | \$2.04       | \$1.96       | \$2.55       | \$3.61        | \$1.77       | \$1.39       | \$1.81       | \$2.87       | \$1.69       | \$2.34       | \$2.13       | \$2.26       | \$0.12       | 5.7%   |
| Snack Bar                  | \$5.46       | \$5.99       | \$4.92       | \$4.11       | \$4.17        | \$5.85       | \$5.48       | \$6.31       | \$5.27       | \$4.25       | \$4.07       | \$4.26       | \$5.43       | \$1.17       | 27.6%  |
| Concession Revenue         | \$7.25       | \$8.04       | \$6.88       | \$6.65       | \$7.78        | \$7.63       | \$6.87       | \$8.13       | \$8.14       | \$5.94       | \$6.41       | \$6.39       | \$7.68       | \$1.29       | 20.3%  |

September weather was terrific. Play has not dropped off since the spike we saw when COVID started. We had a full field for most of the month.

September weather was terrific. Play has not dropped off since the spike we saw when COVID started. We had 4 full field tournaments in September as well.

|                            | FY2011               | FY2012               | FY2013               | FY2014               | FY2015               | FY2016               | FY2017               | FY2018               | FY2019               | FY2020               | FY2021               | FY2022               | FY22v FY21    | % Diff |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|--------|
| <b>Starts by Category</b>  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |               |        |
| Resident                   | 2283                 | 1622                 | 1806                 | 2251                 | 1664                 | 2440                 | 3640                 | 3051                 | 3497                 | 2979                 | 4068                 | 4024                 | -44           | -1.1%  |
| Non Resident               | 10015                | 6829                 | 8664                 | 7374                 | 6052                 | 6942                 | 4820                 | 3204                 | 3085                 | 3104                 | 4014                 | 3567                 | -447          | -11.1% |
| Group                      | 2342                 | 2659                 | 2115                 | 1663                 | 1691                 | 1530                 | 1382                 | 1130                 | 1232                 | 342                  | 1223                 | 1448                 | 225           | 18.4%  |
| League                     | 314                  | 214                  | 274                  | 226                  | 207                  | 258                  | 57                   | 41                   | 13                   | 0                    | 0                    | 0                    | 0             | 0.0%   |
| Complimentry               | 871                  | 962                  | 942                  | 1026                 | 856                  | 941                  | 785                  | 615                  | 722                  | 2338                 | 2106                 | 1852                 | -254          | -12.1% |
| Misc/Promotional           | 1372                 | 4395                 | 1641                 | 1399                 | 3847                 | 3326                 | 6232                 | 5595                 | 4875                 | 6775                 | 4666                 | 5525                 | 859           | 18.4%  |
| <b>Total Starts</b>        | <b>17197</b>         | <b>16681</b>         | <b>15442</b>         | <b>13839</b>         | <b>14217</b>         | <b>15437</b>         | <b>16916</b>         | <b>13636</b>         | <b>13424</b>         | <b>15538</b>         | <b>16077</b>         | <b>16416</b>         | 339           | 2.1%   |
| <b>Revenue</b>             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |               |        |
| Green Fees                 | \$ 391,052.00        | \$ 406,344.00        | \$ 372,523.00        | \$ 309,831.00        | \$ 294,539.00        | \$ 308,726.00        | \$ 269,965.00        | \$ 278,182.00        | \$ 283,180.00        | \$ 349,001.00        | \$ 360,954.00        | \$ 386,976.00        | \$ 26,022.00  | 7.2%   |
| Driving Range              | \$ 36,403.00         | \$ 31,304.00         | \$ 31,722.00         | \$ 26,570.00         | \$ 24,838.00         | \$ 27,106.00         | \$ 24,224.00         | \$ 28,930.00         | \$ 26,629.00         | \$ 37,926.00         | \$ 38,655.00         | \$ 42,406.00         | \$ 3,751.00   | 9.7%   |
| Rentals                    | \$ 139,972.00        | \$ 117,620.00        | \$ 116,301.00        | \$ 96,925.00         | \$ 93,429.00         | \$ 109,777.00        | \$ 106,193.00        | \$ 84,457.00         | \$ 78,821.00         | \$ 123,132.00        | \$ 139,001.00        | \$ 134,714.00        | \$ (4,287.00) | -3.1%  |
| Golf Shop                  | \$ 35,631.00         | \$ 33,875.00         | \$ 35,042.00         | \$ 32,105.00         | \$ 37,528.00         | \$ 32,972.00         | \$ 26,290.00         | \$ 30,660.00         | \$ 29,428.00         | \$ 37,347.00         | \$ 37,551.00         | \$ 40,570.00         | \$ 3,019.00   | 8.0%   |
| Snack Bar                  | \$ 99,658.00         | \$ 110,001.00        | \$ 80,030.00         | \$ 63,919.00         | \$ 62,167.00         | \$ 85,398.00         | \$ 74,009.00         | \$ 70,918.00         | \$ 68,202.00         | \$ 68,631.00         | \$ 79,494.00         | \$ 88,103.00         | \$ 8,609.00   | 10.8%  |
| Instruction                | \$ 10,410.00         | \$ 9,944.00          | \$ 9,946.00          | \$ 11,718.00         | \$ 2,493.00          | \$ 2,493.00          | \$ 3,680.00          | \$ 5,573.00          | \$ 2,445.00          | \$ 7,975.00          | \$ 11,758.00         | \$ 5,660.00          | \$ (6,098.00) | -51.9% |
| Miscellaneous              | \$ 4,204.00          | \$ 22,449.00         | \$ 8,795.00          | \$ (2,892.00)        | \$ (16,700.00)       | \$ (16,700.00)       | \$ 6,095.00          | \$ 6,331.00          | \$ 4,201.00          | \$ 16,892.00         | \$ 23,590.00         | \$ 26,052.00         | \$ 2,462.00   | 10.4%  |
| <b>Total Revenue</b>       | <b>\$ 717,999.00</b> | <b>\$ 735,524.00</b> | <b>\$ 656,620.00</b> | <b>\$ 526,792.00</b> | <b>\$ 498,430.00</b> | <b>\$ 533,231.00</b> | <b>\$ 510,456.00</b> | <b>\$ 505,051.00</b> | <b>\$ 489,906.00</b> | <b>\$ 640,904.00</b> | <b>\$ 691,003.00</b> | <b>\$ 724,481.00</b> | \$ 33,478.00  | 4.8%   |
| <b>\$ per Start</b>        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |               |        |
| Green Fees \$ per Start    | \$ 22.74             | \$ 24.36             | \$ 24.12             | \$ 22.39             | \$ 20.72             | \$ 20.00             | \$ 15.96             | \$ 20.40             | \$ 21.10             | \$ 22.46             | \$ 22.45             | \$ 23.57             | \$ 1.12       | 5.0%   |
| Driving Range \$ per Start | \$ 2.12              | \$ 1.88              | \$ 2.05              | \$ 1.92              | \$ 1.75              | \$ 1.76              | \$ 1.43              | \$ 2.12              | \$ 1.98              | \$ 2.44              | \$ 2.40              | \$ 2.58              | \$ 0.18       | 7.4%   |
| Rentals \$ per Start       | \$ 8.14              | \$ 7.05              | \$ 7.53              | \$ 7.00              | \$ 6.57              | \$ 7.11              | \$ 6.28              | \$ 6.19              | \$ 5.87              | \$ 7.92              | \$ 8.65              | \$ 8.21              | \$ (0.44)     | -5.1%  |
| Golf Revenue \$ per Start  | \$ 33.00             | \$ 33.29             | \$ 33.71             | \$ 31.31             | \$ 29.04             | \$ 28.87             | \$ 23.67             | \$ 28.72             | \$ 28.95             | \$ 32.83             | \$ 33.50             | \$ 34.36             | \$ 0.86       | 2.6%   |
| Golf Shop                  | \$ 2.07              | \$ 2.03              | \$ 2.27              | \$ 2.32              | \$ 2.64              | \$ 1.55              | \$ 1.55              | \$ 2.25              | \$ 2.19              | \$ 2.40              | \$ 2.34              | \$ 2.47              | \$ 0.14       | 5.8%   |
| Snack Bar                  | \$ 5.80              | \$ 6.59              | \$ 5.18              | \$ 4.62              | \$ 4.37              | \$ 5.53              | \$ 4.38              | \$ 5.20              | \$ 4.86              | \$ 4.42              | \$ 4.94              | \$ 5.37              | \$ 0.42       | 8.5%   |
| <b>Concession Revenue</b>  | <b>\$ 7.87</b>       | <b>\$ 8.63</b>       | <b>\$ 7.45</b>       | <b>\$ 6.94</b>       | <b>\$ 7.01</b>       | <b>\$ 7.08</b>       | <b>\$ 5.93</b>       | <b>\$ 7.45</b>       | <b>\$ 7.05</b>       | <b>\$ 6.82</b>       | <b>\$ 7.28</b>       | <b>\$ 7.84</b>       | \$ 0.56       | 7.7%   |

30unds are up 2%, total revenue up 5% over FYTD2021, thanks mostly to a very nice September.

**Subject:** Fwd: incident at the Aquatic and Fitness Center

**Date:** Tuesday, October 18, 2022 at 6:21:06 AM Pacific Daylight Time

**From:** Don Clements

**To:** Kat Ricker, Julie Petersen

Sent from my iPhone

Begin forwarded message:

**From:** Marv Aikens <marv.aikens@gmail.com>

**Date:** October 17, 2022 at 9:46:09 PM PDT

**To:** Don Clements <dclements@cprdnewberg.org>, Demaris Troxell <demaris.troxell@gmail.com>

**Subject:** incident at the Aquatic and Fitness Center

Hello. My name is Marvin Aikens and I am contacting you with a concern of mine. I am including my wife, Demaris, in this message.

Tonight (10/17) around 7:30PM, my son Glendon and his social worker were at the Aquatic center. He goes as part of his PE curriculum at Mountain View Middle School. He jumped in the shallow end, which we are aware is against the rules. One of your employees proceeded to shout at him and laid hands on him, grabbing his arm and pressing against the back of his neck. Our son left instead of escalating, and at home he was extremely agitated. This was very triggering for him. We adopted him last year, and he has been a victim of child abuse. This incident was quite traumatizing for him. He is also disabled. He is a very vulnerable child and it's very distressing to us to see him this agitated. To walk away from this was a great deal of effort for him and things would have been much worse for everyone if he had not.

For this reason we are quite concerned. First and foremost, we are concerned that our son was assaulted. I am a teacher and know that only people professionally trained should restrain children. This is a major violation. I am also a mandatory reporter and I will be reporting this incident to CPS. This employee's identity is unknown to us, but our social worker followed up tonight and learned that she has had other complaints about her. As it stands, our son cannot return if she is there. He is very angry about this, and quite frankly, an employee who would restrain a child over a minor rules violation is a safety hazard herself. Having someone like this working there is also a danger to your organization. If a child is harmed you could be legally liable or charges could even be pressed against her.

I hope you understand that this is a very serious problem. Lifeguards and monitors are there to make swimming more safe, and one who assaults children goes directly against that. We want to know what measures are being taken to remedy this and we expect to hear back soon.

Dear Cyclists,

This leaflet is an effort to educate and inform as to the current state of events at the Crystal Rilee Park Equestrian Trails.

- The park history as developed by Crystal Rilee as well as the 2015 gifted land contractual intent was to uphold and maintain use for equestrians.
- The recent cyclist and cyclist event use has not undergone the protocol of public opinion nor met CPRD committee approval standards.
- The inherent dangers between cyclists and equestrians are well founded and statistically proven. Furthermore, the dangers of injury or death are heightened due to the park's steep terrain, no line of sight and horses flight from fright responses.

We appreciate your understanding and cooperation with ceasing all cycle activity along the West side of the park.

Respectfully, The Committed Equestrian Community



10/10/22

Dear Board of Directors:-

PLEASE get signs for the pool's two  
pools = "CLASS IN Session: Quiet Please"

Wendy cracked down on chatty Kathy who  
turned her back to the teacher and talked  
non-stop for 60 minutes - Thank God  
That toddler in a woman's body is  
GONE.

But - Every 9:15 am deep water class

is absolutely ruined by Linda Warren &  
her bosom buddy, Diane. They talk and  
talk and talk. They need to go to  
Sharl's. Lots of people are pissed  
with Linda & Diane. We ask them  
politely to be quiet but they ignore  
us. They bother, to name a few:  
Maxine, Harry, Bruce, Ann, Kate.  
Diane doesn't care if we call her <sup>mother</sup> mouth.  
They absolutely don't give a shit  
about manners. Wendy is favoring  
them. She won't apply the rules  
evenly. At least, separate  
Linda & Diane - we can't hear teachers.

like a thankless job  
at times.

Sincerely,

Danielle Holbrook  
(+ Zach)



Thank you for your grace  
this summer trying to  
find alternative care.  
I can see the improvements  
you and Deanna are making  
and appreciate all the  
efforts and energy it has  
taken. Thanks for caring  
for our kids and this  
program. I'm sure it feels

Kat, Mon.  
Erin received a  
thank you card from  
patron, will this  
be sufficient to put  
in board packet?  
Thanks!  
Julie

Thank You card from  
- Patron - Erin Harrington  
Deanna Rice

**Subject:** Form submission from: Contact Us

**Date:** Tuesday, October 4, 2022 at 11:02:48 AM Pacific Daylight Time

**From:** DontReply

**To:** Kat Ricker

Submitted on Tuesday, October 4, 2022 - 11:02am

Submitted by anonymous user: 71.236.236.120

Submitted values are:

First Name Kathy

Last Name Havens

Email kathyhavens@ymail.com

Question/Comment

On Tues 9-27-22 while at the Herbert Hoover Disc Golf course I stepped into a hole and fracture my ankle. On the 28th my partner Scott Fisher left a message wanting to have a chat about getting someone to inspect rest of the park for other holes to avoid anyone else being injured. No return call 29th, he took 5 gal bucket of dirt to fill in the hole I fell in. 9-29 I also left a message with no reply as of today 10-4.

I would appreciate a reply via phone 541-761-2011 or to this email asap, finally have Orthopedic Dr appt 5th to confirm hopefully no surgery needed and determine how long I will be on crutches and not able to return to work. Most importantly, want to confirm someone has gone through park looking for more holes.

This is our 3rd attempt to communicate with someone there at CPRD.

If you don't reach me live on phone, please leave name - # and best time to call back.

Kathy Havens

The results of this submission may be viewed at:

<https://www.cprdnewberg.org/node/7/submission/4234>

## Herbert Hoover Disc Golf course

Kat Ricker <kricker@cprdnewberg.org>

Wed 10/5/2022 9:46 AM

To: kathyhavens@ymail.com <kathyhavens@ymail.com>

Cc: Casey Creighton <ccreighton@cprdnewberg.org>; Bryan Stewart  
<bstewart@cprdnewberg.org>; Don Clements <dclements@cprdnewberg.org>

Hello Kathy Havens:

Thank you for contacting us. Your message has been provided to appropriate staff and you should receive a follow up response soon.

--

**Kat Ricker**

*Public Information Director*

*Chehalem Park & Recreation District*

*125 S. Elliott Road*

*Newberg, OR 97132*

*971.832.4222 [cprdnewberg](http://cprdnewberg.org) / [Instagram](#) / [Facebook](#)*

**Subject:** Hole at Hover park

**Date:** Friday, October 7, 2022 at 3:03:52 PM Pacific Daylight Time

**From:** Bryan Stewart

**To:** kathyhavens@ymail.com

**CC:** Casey Creighton

Kathy

Thank you again for reaching out to the District and making us aware of the hole you unfortunately located (stepped into)

and injured your ankle at Hover park.

As I mentioned on the phone I will be reaching out to and forwarding your information to our Special Districts representative and they will be contacting you to help us follow up on this.

Thank you

Bryan Stewart

Sent from my iPhone

**Subject:** FW: Hole at Hover park 9-27-22 Fractured Ankle Herbert Hoover Park  
**Date:** Saturday, October 8, 2022 at 1:34:25 PM Pacific Daylight Time  
**From:** Bryan Stewart  
**To:** Bern Coleman  
**CC:** Casey Creighton  
**Attachments:** 123\_1(2).jpeg, 123\_1(3).jpeg, 123\_1(4).jpeg, 123\_1(5).jpeg

Hello Bern,

I'm forwarding this email with photos and contact information for Kathy Havens to you. As I mentioned yesterday Kathy contacted the District on 9/27/22 informing us she stepped in a hole at Hover Park and injured her ankle. Bern you suggested we should forward this to Special Districts and let them follow up with Kathy. Unfortunately neither Casey or I know the right person at Special District to help with this. You offered to help with getting this to the right person if need be. If you could help we would appreciate it. Unfortunately this was not brought to my attention till 10/5/22 so I'm hoping someone can contact her soon. I spoke with Kathy by phone yesterday 10/7/22 and let her know someone from Special Districts would be reaching out to her. Her response is below.

Thanks Bern

Bryan

Sent from [Mail](#) for Windows

**From:** [Kathy Havens](#)  
**Sent:** Friday, October 7, 2022 5:04 PM  
**To:** [Bryan Stewart](#)  
**Cc:** [Casey Creighton](#); [Scott Fisher](#)  
**Subject:** RE: Hole at Hover park 9-27-22 Fractured Ankle Herbert Hoover Park

Hi Bryan,

Thanks for chatting today and assuring me you are going through the park looking for other holes to hopefully preventing anyone else getting injured.

The Pic's above are of the hole that I fell into and fractured my ankle. As you can see the grass cuttings were covering it pretty good. My partner Scott Fisher went back out 9-28 with 5 gals of dirt to fill the hole.

Location of hole is apprx 20-30' down and 20' right as you are facing the park from the stairs above 1<sup>st</sup> Disc Golf Goal #1.

Below is how your email came through from your iPhone.

Per our conversation I will be waiting to hear from someone in the Special Parks Dept Ins. Co.

Thanks for your words of concern and condolences.

All the best,

Kathy Havens  
541-761-2011

Sent from [Mail](#) for Windows

Chatty Kathy is  
unfortunately  
Back - 20 minutes late,  
year round tan, all  
the attention seeking  
behaviors of a Toppler -  
she belongs in the  
other pool with  
3 year olds.

Back to the teacher  
& Yackling non-stop

If you can't  
control her - control  
her "receptors" -

The morons who  
accommodate this  
rudeness -

- ① Laura
- ② Blonde from  
McMinnville

Motor Mouth Diane!!!  
Make Diane move to the corner  
with spiral staircase where  
talkers hang out - get her out  
of the center of the pool  
where she destroys the  
class for everyone



Every 9:15 water x

class is ruined by

NON-STOP chit chat

of Linda Warren & Diane  
except THIS when Linda is gone.  
No manners whatsoever.

Bruce, Maxine, Kate,

Ann, Harry - etc -

All try to get away

from them and their

NON-STOP noise.

Please help!!!

They are LOUS because Linda is  
hard of hearing.

Handwritten scribbles and marks on lined paper, including a large 'X' and a signature.

# The McMinnville Interim Mayor and City Council cordially invite you to attend the November 2022 Yamhill County/City Dinner hosted by the City of McMinnville

Thursday, November 10, 2022  
6:30 pm - Social Hour  
7:00 pm - Dinner & Presentations

The Bindery Event Space  
610 NE 4th Street  
McMinnville, Oregon

## Menu:

### Appetizers:

- Spicy Camarón Tostada
- Chicken Taquito with Avocado Cream
- Mushroom & Chile Guajillo Soup

\$40.00 per person

\*\* No Host Bar \*\*

Please RSVP (noting any dietary restrictions) no later than November 4th to Claudia Cisneros, City Recorder at [Claudia.Cisneros@mcminnvilleoregon.gov](mailto:Claudia.Cisneros@mcminnvilleoregon.gov) or by calling 503-435-5702.

### Main Course:

- Paella with Roasted Chicken, Chicken Chorizo, Piquillo Peppers, Oyster, Mushrooms and Peas
- Vegetarian Paella

Send payment to:


City of McMinnville  
230 NE Second Street  
McMinnville, OR 97128

### Dessert:

- Tres Leches Trifle with Tropical Fruit



pura vida

 City of McMinnville

YES - 'DC' BART + M. SEARLE  
KAT + JIM + MELODY 161

NO - LISA, DON LOUNG, GAYLE

CARPOL - BART + M. SEARLE

