

AGENDA
CHEHALEM PARK AND RECREATION DISTRICT
BOARD OF DIRECTORS
CPRD ADMINISTRATION OFFICE
125 S. ELLIOTT ROAD, NEWBERG, OR 97132
6 PM MARCH 27, 2025

Online: <https://us02web.zoom.us/j/82271600692> Zoom Webinar ID 822 7160 0692
Having issues connecting? Try this link instead: <https://cprd.us/bodzoom>
Livestream at <https://www.youtube.com/@CPRDNEWBERG>
Public Comment Sign Up: <https://cprd.us/bodspeak>

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Approval of/additions to Agenda
- V. Approval of Consent Agenda
 - A. Approval of Board meeting minutes from Feb. 27, 2025
 - B. Approval of bills payable
 - C. Approval of financials
- VI. Public Participation and Potential Board Action - None submitted
- VII. Action Items/Committee Reports/Board Comments
 - A. 2023 Audit Report, Adoption of a Resolution for a Proposed Plan of Action, and Authorization for Payment of \$28,800.00 to Pauly Rogers & Co. for audit services.
- *Clay Downing*
 - B. Discussion of proposed changes to Preschool and Pre-K programs - *Julie Petersen*
 - C. Appoint two trails committee members to vacancies
 - D. Discussion: one member resignation from golf committee - *Bob Travers*
 - E. Board Comments
- VIII. Old Business
 - A. Citizen Advisory Committees updates
 - 1. Golf Course Clubhouse CAC
 - 2. Pickleball CAC

3. Chehalem Heritage Trails CAC

- IX. Superintendent's Report and Project Updates
- X. Staff Reports
- XI. Correspondence
 - A. Citizens' Comments
 - B. Miscellaneous
- XII. **Executive session to conduct deliberations with persons designated by the governing body to negotiate real property transactions pursuant to ORS 192.660(2)(e)**
- XIII. Adjournment

The next regularly scheduled Board meeting will take place at 6 p.m. on Thursday, April 24, 2025.

ADA STATEMENT

Contact the Public Information Office for physical or language accommodations at least two (2) business days before the meeting. Call (971) 832-4222 or email kricker@cprdnewberg.org.

MEMORANDUM

To: Board of Directors
From: Kat Ricker, Public Information Director
Date: March 19, 2025
Re: Background information for Board of Directors meeting on March 27, 2025

- I. **Call to Order** by President Matthew Smith
- II. **Pledge of Allegiance** - Please stand.
- III. **Roll Call** - Three members constitute a quorum. Please notify Kat if you are unable to attend or if you wish to participate remotely; in which case, a panelist meeting link/invitation will be issued to you. (Note: Panelist URL differs from the public URL.) Please allow 24-hour notice when possible.
- IV. **Approval of or additions to agenda** - No additions at this time
- V. **Approval of Consent Agenda**
 - A. **Board Meeting Minutes** from Feb. 27, 2025
 - B. **Bills Payable**
 - C. **Financial Reports**POTENTIAL ACTION: Approve Consent Agenda
- VI. **Public Participation** - None submitted
- VII. **Action Items/Committee Reports/Board Comments**
 - A. **2023 Audit Report, Adoption of a Resolution for a Proposed Plan of Action, and Authorization for Payment of \$28,800.00 to Pauly Rogers & Co. for audit services.**
 - B. Special Services Supervisor Julie Petersen will make a presentation on the state of the preschool programs that take place at Bonnie Benedict Preschool and propose changes.
 - C. At its Feb. meeting, the Board directed staff to contact those applicants whom the Board had not appointed to the committee, in order to provide them with an opportunity to be considered again, to fill two new vacancies created by resignations. Committee Administration Liaison Kat Ricker contacted the four applicants and reports that all are willing to serve and wish to be reconsidered for appointment: Anna Danese, Lisa Gilbertson, Alen Holstein, and John Rueter. See packet for applications.
 - D. Jeff Dillon has resigned from the Golf Course CAC. Committee President Bob Travers will present the committee's recommendation for Board action regarding the potential filling of the newly created vacancy.
 - E. **Board Comments**
- VIII. **Old Business**
 - A. Citizen Advisory Committees updates
 - 1. Pickleball

2. Chehalem Heritage Trails

3. Golf Clubhouse Development

- IX. **Superintendent's Report and Project Updates** - Superintendent Clay Downing will provide an update (See written report in packet.) and also present the Projects Update on behalf of consultant Gary Barth, who is unable to attend.
- X. **Staff reports** - See packet.
- XI. **Correspondence** - Two items addressed to the Board: one, a card from Chehalem Valley BMX Club; two, an email message from Julie Petersen
- XII. **Executive session to conduct deliberations with persons designated by the governing body to negotiate real property transactions: ORS 192.660(2)(e)**
- XIII. **Adjournment**

TABLE OF CONTENTS

03.27.25 Board of Directors Meeting Packet

Note: Only those agenda items with supplemental materials appear below.

CONSENT AGENDA

- 1-6 Board meeting minutes
- 7-39 Bills payable, financial reports

N/A PUBLIC PARTICIPATION - None submitted

POTENTIAL ACTION ITEMS

- 40-143 2023 Audit Report, Resolution 2025-01, Pauly Rogers and Co. invoice
- 144-148 Chehalem Heritage Trails CAC applications
- 149-151 Golf Clubhouse Development CAC resignation: Jeff Dillon

OLD BUSINESS

- 152-164 Citizen Advisory Committee meeting records

165-170 SUPERINTENDENT'S REPORT & PROJECT UPDATES

171-184 STAFF REPORTS

185-187 CORRESPONDENCE

CHEHALEM PARK AND RECREATION DISTRICT
REGULAR BOARD MEETING
CPRD Administration Office
125 S. Elliott Road
February 27, 2025
MINUTES

- I. Matt Smith called the meeting to order 6:00 p.m.
- II. Pledge of Allegiance
- III. Roll Call

Board members:
Matt Smith, President
Jason Fields, Vice President
Gayle Bizeau, Secretary/Treasurer
Jim McMaster
Lisa Rogers - *attended remotely*

CPRD Staff:
Richard Cornwell, IT Specialist (meeting operator)
Casey Creighton, Assistant Superintendent
Clay Downing, Superintendent
Julie Petersen, Special Services Supervisor
Kat Ricker, Public Information Director
Bryan Stewart, Basic Services Supervisor
Wendy Roberts, Aquatics Coordinator
Also: Gary Barth, Barth Consultants - *attended remotely*

Public:

Michele Blankenheim, VV Riders	Roger Kuhlman, golf CAC
Ty Darby	Lauren Pfeiffer, trails CAC
Derek Duff, NYF	Ryann Reinhofer
Ed Fredenburg	Brandon Slyter
Nick Konnen, pickleball CAC	Mary Starrett, Yamhill County
Jennifer Kultajev, NCO	Bob Travers, golf CAC
	Julie Trojanek, CV BMX

- IV. Changes to agenda – None
- V. Approval of consent agenda
 - a. Approval of minutes of regular Board meeting Jan. 23, 2025
 - b. Approval of bills payable
 - c. Approval of financials
*MCMASTER moved, FIELDS seconded: **TO APPROVE THE CONSENT***

AGENDA. Votes: Bizeau-yes; Fields-yes; McMaster-yes; Rogers-yes; Smith-yes. Motion carried 5-0.

VI. Public participation

- a. Derek Duff advocated for additional sports field space, representing football needing field space especially during peak season, raised concern over condition of Crater Park field: hazardous holes throughout.
- b. Valley View Riders wishes to donate money to be used for a picnic table for Bob and Crystal Rilee Park. Michele Blankenheim spoke. Directed to work with Bryan Stewart.
- c. Newberg Charitable Organization pledged \$5,000 to AED Initiative in response to a request by Sports Coordinator Nicole Lewelling for donation to support purchase of 10 AEDs for parks and sports programs. Jennifer Kultajev spoke on behalf of NCO.
- d. Roger Kuhlman and Bob Travers gave an update on the golf CAC; committee is preparing a budget for a proposed business plan and feasibility study to bring before the Board in spring--estimated approximately \$150,000--intending to recommend that an RFP be issued for construction of a clubhouse. McMaster asked whether this timeline would be feasible. Casey Creighton said there was funding available for this.

VII. Action items/committee reports/Board comments

- a. Appointment of citizen Budget Committee applicants. Applicants: Elizabeth Comfort, Theodore Ebor, Jared Isaksen, Brandon Slyter. Two vacancies opened by expiring terms. Brandon Slyter spoke on his reasons for applying. Discussion - Matt Smith commended value brought by Elizabeth Comfort. Gayle Bizeau commented on relevant qualifications of applicant Ted Ebor, but said she had no objection.
*FIELDS moved, MCMASTER seconded: **TO APPOINT ELIZABETH COMFORT AND BRANDON SLYTER TO THE BUDGET COMMITTEE.** Votes: Bizeau-yes; Fields-yes; McMaster-yes; Rogers-yes; Smith-yes. Motion carried 5-0.*
- b. Discussion of late application to pickleball committee from Laurie Rausch: deadline was Nov. 24, 2024 (It was extended from the original deadline of Oct. 18th); application was received Dec. 10, 2024. Discussion - committee member Nick Konnen recommended her.
*MCMASTER moved, SMITH seconded: **TO APPOINT LAURIE RAUSCH TO PICKLEBALL COMMITTEE.** Votes: Bizeau-yes; Fields-yes; McMaster-yes; Rogers-yes; Smith-yes. Motion carried 5-0.*
- c. Trails committee resignations: Sarah Downing and Jake Jendusa have resigned, bringing the total down to five. Smith recommended opening a new application cycle. Discussion - Is there was a need to replace them? Smith: the committee had recommended doing so. Discussion continued

on whether to appoint previous applicants from original application cycle; Board agreed to have staff contact unappointed applicants.

*FIELDS moved, MCMASTER seconded: **TO DIRECT STAFF TO REACH OUT TO OUTSTANDING APPLICANTS AND BOARD MAKE A DECISION AT NEXT MEETING.** Votes: Bizeau-yes; Fields-yes; McMaster-yes; Rogers-yes; Smith-yes. Motion carried 5-0.*

- d. Update--continued from Jan. 23rd--on real estate transaction: CPRD's counteroffer to purchase parcel of approximately 5-acres at 900 Wynooski (adjacent to Friends' Park) was accepted; purchase has been completed. Smith said this was a partial sale and partial donation, that this was a great outcome, a rare win-win in government, and commended Brandon Slyter on his outreach and communication with that neighborhood community. Smith suggested an event be held to discuss plans with neighbors; Bryan Stewart said he was already planning a volunteer groundwork event scheduled for April 26th, Arbor Day. Smith recommended staff get a foodtruck.
- e. Renne Park ("Renne Field") Intergovernmental Agreement addendum between Newberg School District and CPRD documents 30-year lease - Julie Petersen gave update. Discussion - Board in agreement to support. *ROGERS moved, FIELDS seconded: **TO APPROVE THE ADDENDUM TO THE IGA BETWEEN NSD AND CPRD.** Votes: Bizeau-yes; Fields-yes; McMaster-yes; Rogers-yes; Smith-yes. Motion carried 5-0.*
- f. Approval of proposed \$16,435.21 purchase of Precor fitness equipment for Chehalem Aquatic & Fitness Center, funds to come from Chehalem Parks Foundation. Julie Petersen introduced Aquatics Center Coordinator Wendy Roberts, who presented her recommendation. Discussion - McMaster commended her. Discussion on whether this money had been earmarked for this purpose and whether this decision be part of the Foundation meeting; Board sought clarity. Clay Downing recommended that it happen through the Foundation, since it is a substantial amount of money. The Board agreed to table this for the Foundation meeting to follow.
- g. Reports and comments from Board members - in the interest of time, this item was skipped and the Board moved to committee reports.

VIII. Old business/committee updates/project updates

- a. Citizen Advisory Committees updates
 - 1. Pickleball - Nick Konnen gave report, commended upkeep of Jaquith Park; Smith said he seconded that, as a tennis player.
 - 2. Chehalem Heritage Trails - Lauren Pfeiffer gave update, including progress on signage at and an upcoming fieldtrip to Bob and Crystal Rilee

Park, and also how to recruit and manage volunteers. McMaster had given the committee a presentation about the proposed bypass trail.

3. Golf Clubhouse Development - N/A See Public Comments.

b. Project updates - Gary Barth, Barth Consultants - technical difficulties logging on, so skipped ahead to superintendent report.

IX. From the superintendent's desk

a. Superintendent's report – Introducing Clay Downing. He thanked staff for efforts to get him up to speed. Focus is on preparing the budget. He is working on communication basics - to help establish staff what is expected and communication tools. Gave update on Sander Estate and said this project is being prioritized. Met with County on Ewing Young Park proposed bridge, seeking solutions. Met with cultural center director, Chamber of Commerce, Taste Newberg, attended MVCOG dinner hosted by Dayton, and looking forward to CPRD hosting on June 18th. More meetings scheduled with SDAO, MWVCOG, and legal counsel.

Another failed attempt for Barth to join remotely; Board moved ahead.

b. Staff reports – Richard Cornwell said laptops had been ordered for the board, but shipping has been delayed - Delivery ETA is March 5th. Cornwell plans to then reach out to Board members and get them set up.

Board comments

McMaster likes that Downing has offered standing appointments with Board members prior to Board meetings in order to discuss upcoming meeting agenda items. He said CPRD has one of the only aquatics centers in Oregon that is covering its costs and is pleased that community is using pool as it was meant to be.

Fields recognized Slyter and Konnen (in audience) and McMaster for filing for candidacy to the Board, and that the Board had been working well together; staff members he has talked with have been so happy with new superintendent, and good things are happening with CPRD, and he looks forward to next two years.

Smith said welcome Clay, thank God you're here; it is refreshing to see transparency and communication, the face on the District and reaching out to everyone.

Rogers said she echoes them, glad that new faces will be coming in and continuing this work--as she does not intend to run again--and this has to be one of the best park districts in the country. She is happy with District and where we're sitting right now.

Gary Barth successfully joined remotely via his phone. Barth updates:

1. Jaquith Park application was deemed complete by City of Newberg and

is undergoing review; public notices will be going out. Hoping for final approval by middle of April, then issuing an RFP, and subsequently breaking ground in June.

2. Barth plans to get updated cost estimates for all projects, for CPRD's budget cycle and scheduling purposes.

3. Sander Estate - productive meeting with City of Dundee took place on Clay's first day, strong agreement that there is motivation on both sides to get this project through due processes quickly; it is on city council agenda for March 18th. Barth is anticipating then moving forward with Type I application for Phase I and getting estimated cost updates. See Barth's full report in packet for more details on Phase I terms.

4. Newberg-Dundee Bypass Trail application was deemed incomplete by City of Newberg, but CPRD is responding to those three small items and plan to submit to City next week and hopes it will be deemed complete by end of next week and then clock will begin. Discussion.

"Everything's getting unstuck," he said.

Creighton said we have received extensions on all grants.

Provided brief update on Renne Park.

X. Correspondence

- A. Citizen comments/evaluations – Jim McMaster brought attention to an email message to the Board from Matt Dolphin regarding proposed bridge project at Ewing Young Park and concern that CPRD may be requesting a condition which might prohibit extending trails. Discussion. McMaster wants this to be looked at again, because he understands there are issues on the other side. Rogers said she seconded what McMaster was saying and added that we do not want to limit ourselves on growth. Downing said we want to find something that is palatable, and does not tie our hands, does not result in excessive conflict with County, and serves public, so will keep Board updated on what we find, on working with staff and the County in general, and also in talking with Department of Land and Conservation and Development, as he is working with regional contact.

Five-minute break

- XI.** Executive Session to conduct deliberations with persons designated by the governing body to negotiate real property transactions: ORS 192.660(2)(e) began 7:25 p.m. and ended 8:00 p.m.
- XII.** Adjourned 8:00 p.m.

Next meeting: 6 p.m. March 27, 2025

Respectfully Submitted,

Kat Ricker, Public Information Director

General Ledger
Expense vs Budget

User: ahill@cprdnwberg.org
Printed: 3/10/2025 8:29:52 AM
Period 08 - 08
Fiscal Year 2025



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	0.00	0.00
001-000-490006	Transfer for Errors	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	<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>	<u>0.00</u>	<u>0.00</u>
000		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413	ADMINISTRATION DEPARTMENT										
001-413-110000	REGULAR SALARIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110001	SUPERINTENDENT	121,503.00		18,935.28	92,181.28	29,321.72	0.00	29,321.72	0.00	29,321.72	24.13
001-413-110002	ADMINISTRATION SUPERVISOR	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110003	ASSISTANT SUPERINTENDENT	121,503.00		10,125.26	80,278.75	41,224.25	0.00	41,224.25	0.00	41,224.25	33.93
001-413-110032	ADMIN. COORDINATOR	0.00		0.00	51.13	-51.13	0.00	-51.13	0.00	-51.13	0.00
001-413-110034	ADMINISTRATIVE SECRETARY	41,536.00		0.00	0.00	41,536.00	0.00	41,536.00	0.00	41,536.00	100.00
001-413-110035	Public Information Coordinator	78,322.00		6,526.26	51,744.69	26,577.31	0.00	26,577.31	0.00	26,577.31	33.93
001-413-110036	EVENTMARKETING	50,487.00		4,207.40	33,358.42	17,128.58	0.00	17,128.58	0.00	17,128.58	33.93
	COORDINATOR										
001-413-110037	RECEPTION SPECIALIST	99,280.00		11,486.65	91,893.53	7,386.47	0.00	7,386.47	0.00	7,386.47	7.44
001-413-120000	PARTTIME & TEMP. SALARIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-120001	CLERKTYPISTCASHIER	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-120002	Registration Clerks	159,219.00		8,479.96	68,542.52	90,676.48	0.00	90,676.48	0.00	90,676.48	56.95
001-413-140000	PAYROLL TAXES & FRINGES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-140001	FICA	51,397.00		4,562.84	31,898.12	19,498.88	0.00	19,498.88	0.00	19,498.88	37.94
001-413-140002	UNEMPLOYMENT	26,874.00		1,107.31	5,753.39	21,120.61	0.00	21,120.61	0.00	21,120.61	78.59
001-413-140003	RETIREMENT	41,524.00		2,379.62	21,260.83	20,263.17	0.00	20,263.17	0.00	20,263.17	48.80
001-413-140004	HEALTH INSURANCE	112,724.00		10,204.76	72,507.39	40,216.61	0.00	40,216.61	0.00	40,216.61	35.68
001-413-140005	SAIF	1,044.00		75.17	550.13	493.87	0.00	493.87	0.00	493.87	47.31
	PERSONNEL EXPENSE	905,413.00		78,090.51	550,020.18	355,392.82	0.00	355,392.82	0.00	355,392.82	39.25
001-413-210000	MATERIAL & SUPPLIES	0.00		0.00	2.99	-2.99	0.00	-2.99	0.00	-2.99	0.00
001-413-210001	OFFICE SUPPLIES	8,000.00		3,940.06	9,879.03	-1,879.03	0.00	-1,879.03	0.00	-1,879.03	-23.49
001-413-210002	POSTAGE SUPPLIES	1,500.00		648.24	624.25	875.75	0.00	875.75	0.00	875.75	58.38
001-413-210003	PROGRAM SUPPLIES	7,500.00		385.87	5,585.37	1,914.63	0.00	1,914.63	0.00	1,914.63	25.53

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-413-210020	PROMOTIONAL SUPPLIES	750.00	0.00	350.00	400.00	0.00	400.00	53.33
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	130.64	130.64	869.36	0.00	869.36	86.94
001-413-310002	BROCHURE	1,000.00	0.00	2,623.89	-1,623.89	0.00	-1,623.89	-162.39
001-413-310003	FLYERS,SCHELDULES, MISC.	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	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	DUESMTGSTRAINTRVLEXP	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	9,500.00	0.00	9,859.24	-359.24	0.00	-359.24	-3.78
001-413-320003	CONFERENCES & WORKSHOPS	5,500.00	22.40	9,648.69	-4,148.69	0.00	-4,148.69	-75.43
001-413-320004	STAFF MILEAGE	1,000.00	145.00	1,853.62	-853.62	0.00	-853.62	-85.36
001-413-320005	STAFF EXPENSES	7,750.00	-1,971.70	5,257.72	2,492.28	0.00	2,492.28	32.16
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	242.63	2,198.01	2,301.99	0.00	2,301.99	51.16
001-413-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-331007	Fees (activenetcbank)	7,000.00	503.09	4,361.02	2,638.98	0.00	2,638.98	37.70
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 COMMUNICATION	1,400.00	6.69	1,765.72	-365.72	0.00	-365.72	-26.12
001-413-340002	DATA STORAGE AND BACKUP	700.00	27.97	3,295.23	-2,595.23	0.00	-2,595.23	-370.75
001-413-340003	VIDEO AND PHOTOGRAPHY	1,400.00	0.00	1,339.70	60.30	0.00	60.30	4.31
001-413-340004	ONLINE ADVERTISING	700.00	0.00	1,004.00	-304.00	0.00	-304.00	-43.43
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	0.00	0.00	0.00	0.00	0.00	0.00
001-413-380002	AUDIT SERVICES	27,500.00	4,105.50	22,966.38	27,033.62	0.00	27,033.62	54.07
001-413-380003	PROGRAM CONTRACTS	15,000.00	579.78	10,066.41	4,933.59	0.00	4,933.59	32.89
001-413-380004	INSURANCE SERVICES	13,500.00	15,966.72	16,587.68	-3,087.68	0.00	-3,087.68	-22.87
001-413-380005	INTEREST	1,500.00	0.00	102.69	1,397.31	0.00	1,397.31	93.15
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	3,525.00	6,300.00	25,700.00	0.00	25,700.00	80.31
001-413-380008	PROPERTY TAXES	18,500.00	0.00	20,822.57	-2,322.57	0.00	-2,322.57	-12.55
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
	MATL, SERV., SUPPLIES	299,810.00	28,257.89	136,624.85	163,185.15	0.00	163,185.15	54.43
413	ADMINISTRATON DEPARTMENT	1,205,223.00	106,348.40	686,645.03	518,577.97	0.00	518,577.97	43.03
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	67,665.00	5,638.74	44,706.24	22,958.76	0.00	22,958.76	33.93
001-450-110023	MAINT SUPER Park Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110024	PK TECH Building Coordinator	67,665.00	5,638.74	44,706.24	22,958.76	0.00	22,958.76	33.93
001-450-110025	PARKS TECH 2	45,802.00	4,039.79	31,789.27	14,012.73	0.00	14,012.73	30.59
001-450-110026	PARKS TECH 3 (GROUNDS)	43,618.00	3,690.74	29,244.91	14,373.09	0.00	14,373.09	32.95
001-450-110027	SYSTEM IT TECH 4	48,092.00	4,007.62	31,773.02	16,318.98	0.00	16,318.98	33.93
001-450-110028	PARKS TECH 5 (BLDG)	45,802.00	3,789.10	31,042.18	14,759.82	0.00	14,759.82	32.23
001-450-110029	PARKTRAIL SPECIALIST 1	64,436.00	5,204.64	35,778.74	28,657.26	0.00	28,657.26	44.47
001-450-110030	PARKTRAIL SPECIALIST 2	45,802.00	3,817.84	29,205.34	16,596.66	0.00	16,596.66	36.24
001-450-110031	PARKSGOLFTRAIL,S TECH	34,895.00	2,921.54	21,787.40	13,107.60	0.00	13,107.60	37.56
001-450-110032	ADM COOR BS Super	89,965.00	7,497.65	59,444.76	30,520.24	0.00	30,520.24	33.92
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
001-450-110035	PARKSGOLF SPECIALIST	36,642.00	2,598.36	22,733.01	13,908.99	0.00	13,908.99	37.96
001-450-110036	MECHANIC	14,207.00	0.00	0.00	14,207.00	0.00	14,207.00	100.00
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	186,447.00	8,077.93	107,792.71	78,654.29	0.00	78,654.29	42.19
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	60,515.00	4,353.23	37,600.01	22,914.99	0.00	22,914.99	37.87
001-450-140002	UNEMPLOYMENT	31,642.00	1,180.26	8,954.22	22,687.78	0.00	22,687.78	71.70
001-450-140003	RETIREMENT	48,017.00	2,246.69	16,790.19	31,226.81	0.00	31,226.81	65.03
001-450-140004	HEALTH INSURANCE	233,831.00	14,902.21	111,254.97	122,576.03	0.00	122,576.03	52.42
001-450-140005	SAIF	21,675.00	1,404.68	11,672.40	10,002.60	0.00	10,002.60	46.15
	PERSONNEL EXPENSE	1,186,718.00	81,009.76	676,275.61	510,442.39	0.00	510,442.39	43.01
001-450-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-210001	OFFICE SUPPLIES	3,583.00	60.90	717.12	2,865.88	0.00	2,865.88	79.99
001-450-210002	POSTAGE SUPPLIES	1,191.00	30.66	275.15	915.85	0.00	915.85	76.90
001-450-210003	PROGRAM SUPPLIES	16,401.00	157.91	15,222.83	1,178.17	0.00	1,178.17	7.18
001-450-210004	SMALL TOOLS	30,096.00	298.48	11,287.42	18,808.58	0.00	18,808.58	62.50
001-450-210005	JANITORIAL SUPPLIES	52,612.00	3,118.03	19,497.12	33,114.88	0.00	33,114.88	62.94
001-450-210006	CHEMICAL & AGRI. SUPPLIES	55,381.00	2,803.22	15,313.09	40,067.91	0.00	40,067.91	72.35
001-450-210008	GAS & OIL SUPPLIES	43,381.00	1,866.56	7,427.56	35,953.44	0.00	35,953.44	82.88
001-450-310000	PRNTGADVERPUBLCITY	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.	21,233.00	180.00	21,554.56	-321.56	0.00	-321.56	-1.51
001-450-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-320002	PROF. DUESFEESMAGS,BKS	6,617.00	114.00	5,069.13	1,547.87	0.00	1,547.87	23.39
001-450-320003	CONFERENCES & WORKSHOPS	15,420.00	65.96	4,214.59	11,205.41	0.00	11,205.41	72.67
001-450-320004	STAFF MILEAGE	335.00	0.00	187.98	147.02	0.00	147.02	43.89
001-450-320005	STAFF EXPENSE	800.00	106.25	879.43	-79.43	0.00	-79.43	-9.93
001-450-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-331001	ELECTRICITY	116,275.00	13,362.83	75,718.28	40,556.72	0.00	40,556.72	34.88
001-450-331002	NATURAL GAS	38,700.00	7,687.79	18,858.68	19,841.32	0.00	19,841.32	51.27

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-450-331003	WATER & SEWER	239,737.00	5,182.52	175,564.94	64,172.06	0.00	64,172.06	26.77
001-450-331004	TELEPHONE	5,760.00	272.08	2,729.84	3,030.16	0.00	3,030.16	52.61
001-450-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-331006	GARBAGE EXPENSE	30,223.00	1,322.90	12,553.59	17,669.41	0.00	17,669.41	58.46
001-450-331007	FEES(activetecbank)	658.00	124.13	423.26	234.74	0.00	234.74	35.67
001-450-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-340001	INTERNET AND	9,660.00	127.31	14,876.52	-5,216.52	0.00	-5,216.52	-54.00
	COMMUNICATION							
001-450-340002	DATA AND STORAGE BACK UP	4,730.00	100.97	3,492.90	1,237.10	0.00	1,237.10	26.15
001-450-340003	VIDEO AND PHOTOGRAPHY	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-450-340004	ONLINE ADVERTISING	61.00	0.00	0.00	61.00	0.00	61.00	100.00
001-450-355001	BUILDING MAINT. & REPAIR	79,698.00	13,659.48	102,629.61	-22,931.61	0.00	-22,931.61	-28.77
001-450-355002	STRUCTURE MAINT. & REPAIR	37,956.00	1,080.12	7,344.49	30,611.51	0.00	30,611.51	80.65
001-450-355003	EQUIPMENT MAINT. & REPAIR	65,979.00	1,144.98	27,452.67	38,526.33	0.00	38,526.33	58.39
001-450-355004	GROUN MAINT. & REPAIR	92,522.00	972.79	35,545.52	56,976.48	0.00	56,976.48	61.58
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	277,467.00	6,363.87	197,774.23	79,692.77	0.00	79,692.77	28.72
001-450-380004	INSURANCE SERVICES	49,946.00	54,743.04	54,743.04	-4,797.04	0.00	-4,797.04	-9.60
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	PARKS LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-456002	EQUIPMENT RENTAL	5,568.00	11.84	3,196.23	2,371.77	0.00	2,371.77	42.60
001-450-456003	BUILDINGS & STRUCTURES	6,279.00	0.00	0.00	6,279.00	0.00	6,279.00	100.00
	MATL, SERV., SUPPLIES	1,308,469.00	114,958.62	834,549.78	473,919.22	0.00	473,919.22	36.22
450	EXPENDITURES	2,495,187.00	195,968.38	1,510,825.39	984,361.61	0.00	984,361.61	39.45
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	24,990.00	2,082.68	16,512.46	8,477.54	0.00	8,477.54	33.92
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	5,115.58	40,557.26	20,809.74	0.00	20,809.74	33.91
001-451-110036	Aquatic Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110037	AQUATIC SPECIALIST	50,487.00	4,207.24	33,358.25	17,128.75	0.00	17,128.75	33.93
001-451-120000	PARTTIME & TEM SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120001	GUARDS	336,616.00	21,385.26	181,656.51	154,959.49	0.00	154,959.49	46.03
001-451-120002	CASHIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120003	INSTRUCTORS	105,417.00	7,844.49	65,362.54	40,054.46	0.00	40,054.46	38.00
001-451-120004	COACHES	5,443.00	0.00	0.00	5,443.00	0.00	5,443.00	100.00
001-451-120005	FITNESS INSTRUCTOR	29,231.00	2,566.85	22,814.43	6,416.57	0.00	6,416.57	21.95
001-451-120006	PERSONAL TRAINER	5,365.00	304.01	3,492.28	1,872.72	0.00	1,872.72	34.91
001-451-120007	FC MONITOR	43,462.00	2,566.22	21,154.07	22,307.93	0.00	22,307.93	51.33
001-451-120008	Lead Guard	21,036.00	2,241.32	14,387.90	6,648.10	0.00	6,648.10	31.60
001-451-120009	CHILD WATCH	41,671.00	3,227.89	26,501.71	15,169.29	0.00	15,169.29	36.40

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-451-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-140001	FICA	55,470.00	3,941.66	32,564.69	22,905.31	0.00	22,905.31	41.29
001-451-140002	UNEMPLOYMENT	29,004.00	1,006.56	8,030.95	20,973.05	0.00	20,973.05	72.31
001-451-140003	RETIREMENT	11,077.00	938.10	6,112.89	4,964.11	0.00	4,964.11	44.81
001-451-140004	HEALTH INSURANCE	65,015.00	4,748.48	38,980.60	26,034.40	0.00	26,034.40	40.04
001-451-140005	SAIF	19,868.00	1,289.14	10,638.53	9,229.47	0.00	9,229.47	46.45
	PERSONNEL EXPENSE	905,519.00	63,465.48	522,125.07	383,393.93	0.00	383,393.93	42.34
001-451-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210001	OFFICE SUPPLIES	6,090.00	51.99	1,956.93	4,133.07	0.00	4,133.07	67.87
001-451-210002	POSTAGE SUPPLIES	350.00	25.81	145.93	204.07	0.00	204.07	58.31
001-451-210003	PROGRAM SUPPLIES	26,825.00	-221.40	14,205.48	12,619.52	0.00	12,619.52	47.04
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 & AGRI. SUPPLIES	55,000.00	3,674.28	33,121.86	21,878.14	0.00	21,878.14	39.78
001-451-210007	STORE SUPPLIES	6,050.00	1,314.30	3,892.52	2,157.48	0.00	2,157.48	35.66
001-451-210008	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310000	PRNTGADVERPUBLICTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310001	CLASSIFIED ADS	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-451-310002	BROCHURE	750.00	0.00	370.00	380.00	0.00	380.00	50.67
001-451-310003	FLYERS, SCHEDULES, MISC.	2,000.00	42.38	416.43	1,583.57	0.00	1,583.57	79.18
001-451-320000	DUESMTGSTRAINTRYLEXP	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	8,026.00	444.56	5,976.17	2,049.83	0.00	2,049.83	25.54
001-451-320003	CONFERENCE & WORKSHOPS	2,200.00	771.07	846.07	1,353.93	0.00	1,353.93	61.54
001-451-320004	STAFF MILEAGE	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-451-320005	STAFF EXPENSE	500.00	0.00	281.47	218.53	0.00	218.53	43.71
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	290,837.00	22,065.93	162,149.16	128,687.84	0.00	128,687.84	44.25
001-451-331002	NATURAL GAS	92,676.00	12,413.89	63,619.38	29,056.62	0.00	29,056.62	31.35
001-451-331003	WATER & SEWER	78,075.00	6,058.07	55,606.43	22,468.57	0.00	22,468.57	28.78
001-451-331004	TELEPHONE	5,600.00	422.75	1,038.72	4,561.28	0.00	4,561.28	81.45
001-451-331005	DOE REPAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331007	FEES(activetecbank)	105,511.00	8,974.02	71,511.25	33,999.75	0.00	33,999.75	32.22
001-451-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-340001	INTERNET AND COMMUNICATION	1,300.00	0.00	733.73	566.27	0.00	566.27	43.56
001-451-340002	DATA STORAGE AND BACKUP	45.00	0.00	0.00	45.00	0.00	45.00	100.00
001-451-340003	VIDEO AND ONLINE PHOTOGRAPHY	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-451-340004	ONLINE ADVERTISING	262.00	0.00	0.00	262.00	0.00	262.00	100.00
001-451-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355004	GROUND MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380000	PROF. & CONTRACT SERVICES	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
001-451-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380003	PROGRAM CONTRACTS	22,000.00	1,896.82	19,743.90	2,256.10	0.00	2,256.10	10.26
001-451-380004	INSURANCE SERVICES	52,500.00	52,462.05	52,849.55	-349.55	0.00	-349.55	-0.67
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	588.00	-138.00	0.00	-138.00	-30.67
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	<u>757,997.00</u>	<u>110,396.52</u>	<u>489,052.98</u>	<u>268,944.02</u>	<u>0.00</u>	<u>268,944.02</u>	<u>35.48</u>
451	AQUATICS	1,663,516.00	173,862.00	1,011,178.05	652,337.95	0.00	652,337.95	39.21
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	8,350.00	0.00	0.00	8,350.00	0.00	8,350.00	100.00
001-452-110044	ADULT SPORTS (SS) SUPERVISOR	4,998.00	416.54	3,302.49	1,695.51	0.00	1,695.51	33.92
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	1,725.00	0.00	155.25	1,569.75	0.00	1,569.75	91.00
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	1,154.00	31.86	264.51	889.49	0.00	889.49	77.08
001-452-140002	UNEMPLOYMENT	603.00	6.33	21.55	581.45	0.00	581.45	96.43
001-452-140003	RETIREMENT	1,062.00	33.32	264.19	797.81	0.00	797.81	75.12
001-452-140004	HEALTH INSURANCE	5,845.00	84.48	633.72	5,211.28	0.00	5,211.28	89.16
001-452-140005	SAIF	414.00	10.50	80.50	333.50	0.00	333.50	80.56
	PERSONNEL EXPENSE	24,151.00	583.03	4,722.21	19,428.79	0.00	19,428.79	80.45
001-452-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210001	OFFICE SUPPLIES	2,100.00	21.68	1,099.14	1,000.86	0.00	1,000.86	47.66
001-452-210002	POSTAGE SUPPLIES	200.00	0.73	6.47	193.53	0.00	193.53	96.77
001-452-210003	PROGRAM SUPPLIES	14,175.00	671.38	1,724.84	12,450.16	0.00	12,450.16	87.83
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	PRNTGADVERPUBLICITY	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
001-452-310001	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	FLYERS, SCHEDULES, MISC.	300.00		0.00	0.00	300.00	0.00	300.00	100.00
001-452-320000	DUESMTGSTRAINTRVLEXP	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. DUESFEESMAGS.BKS	1,700.00		19.00	125.26	1,574.74	0.00	1,574.74	92.63
001-452-320003	CONFERENCES & WORKSHOPS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-320004	STAFF MILEAGE	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		44.16	309.04	990.96	0.00	990.96	76.23
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	359.28	390.72	0.00	390.72	52.10
001-452-340000	INTERNET AND COMMUNCATION	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-340001	INTERNET AND COMMUNCATION	487.50		0.00	0.00	487.50	0.00	487.50	100.00
001-452-340002	COMMUNICATION								
001-452-340002	DATA STORAGE AND BACK UP	87.50		0.00	0.00	87.50	0.00	87.50	100.00
001-452-340003	VIDEO AND PHOTOGRAPHY	87.50		0.00	304.00	-216.50	0.00	-216.50	-247.43
001-452-340004	ONLINE ADVERTISING	87.50		0.00	0.00	87.50	0.00	87.50	100.00
001-452-355000	MAINTENANCE & REPAIR	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-355001	BUILDING MAINT. & REPAIR	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-355002	STRUCTURE MAINT. & REPAIR	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-355003	EQUIPMENT MAINT. & REPAIR	200.00		0.00	0.00	200.00	0.00	200.00	100.00
001-452-355004	GROUND MAINT. & REPAIR	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-380000	PROF. & CONTRACT SERVICES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-380003	PROGRAM CONTRACTS	19,250.00		332.06	1,771.01	17,478.99	0.00	17,478.99	90.80
001-452-380004	INSURANCE	6,000.00		4,561.93	4,561.93	1,438.07	0.00	1,438.07	23.97
001-452-380005	INTEREST	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-380006	EQUIP.MAINT. CONTRACTS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-380009	REFUNDS	500.00		0.00	0.00	500.00	0.00	500.00	100.00
001-452-456000	RENTAL LEASE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-456001	PARKS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-452-456002	EQUIPMENT RENTAL	200.00		0.00	0.00	200.00	0.00	200.00	100.00
001-452-456003	BUILDINGS & STRUCTURES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	52,275.00		5,650.94	10,260.97	42,014.03	0.00	42,014.03	80.37
452	ADULT SPORTS DEPARTMENT	76,426.00		6,233.97	14,983.18	61,442.82	0.00	61,442.82	80.40
453	YOUTH SPORTS DEPARTMENT								
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	19,992.00		1,666.15	13,209.95	6,782.05	0.00	6,782.05	33.92

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-453-110043	SPORTS TECHNICIAN	41,536.00	3,514.72	27,038.88	14,497.12	0.00	14,497.12	34.90
001-453-110045	YOUTH SPORTS COORDINATOR	47,312.00	4,638.48	36,777.51	10,534.49	0.00	10,534.49	22.27
001-453-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-120001	SPORTS LEADERS	60,375.00	626.94	1,519.64	58,855.36	0.00	58,855.36	97.48
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	12,945.00	783.85	5,993.45	6,951.55	0.00	6,951.55	53.70
001-453-140002	UNEMPLOYMENT	6,769.00	203.03	1,397.31	5,371.69	0.00	5,371.69	79.36
001-453-140003	RETIREMENT	8,817.00	504.38	3,999.07	4,817.93	0.00	4,817.93	54.64
001-453-140004	HEALTH INSURANCE	42,591.00	3,906.48	29,312.16	13,278.84	0.00	13,278.84	31.18
001-453-140005	SAIF	4,637.00	248.89	1,941.84	2,695.16	0.00	2,695.16	58.12
	PERSONNEL EXPENSE	244,974.00	16,092.92	121,189.81	123,784.19	0.00	123,784.19	50.53
001-453-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210001	OFFICE SUPPLIES	4,000.00	64.74	1,493.41	2,506.59	0.00	2,506.59	62.66
001-453-210002	POSTAGE SUPPLIES	200.00	2.92	179.94	20.06	0.00	20.06	10.03
001-453-210003	PROGRAM SUPPLIES	100,000.00	1,888.97	91,428.45	8,571.55	0.00	8,571.55	8.57
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 & AGRI. 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	PRNTGADVERPUBLCITY	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	1,500.00	19.00	630.64	869.36	0.00	869.36	57.96
001-453-320003	CONFERENCES & WORKSHOPS	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-453-320004	STAFF MILEAGE	800.00	0.00	302.61	497.39	0.00	497.39	62.17
001-453-320005	STAFF EXPENSE	1,500.00	1,636.25	1,742.26	-242.26	0.00	-242.26	-16.15
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	124.05	4,147.81	-2,147.81	0.00	-2,147.81	-107.39
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	2,000.00	93.38	663.44	1,336.56	0.00	1,336.56	66.83
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	179.63	2,916.58	5,083.42	0.00	5,083.42	63.54
001-453-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-340001	INTERNET AND	1,846.00	0.00	0.00	1,846.00	0.00	1,846.00	100.00
001-453-340002	COMMUNICATION							
001-453-340002	DATA STORAGE & BACK UP	330.00	0.00	0.00	330.00	0.00	330.00	100.00
001-453-340003	VIDEO & PHOTOGRAPHY	330.00	0.00	304.00	26.00	0.00	26.00	7.88
001-453-340004	ONLINE ADVERTISING	330.00	0.00	0.00	330.00	0.00	330.00	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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
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	2,000.00	1,291.00	1,291.00	709.00	0.00	709.00	35.45
001-453-355004	GROUN MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380000	PROF. & CONTRACT SERVICES	0.00	315.00	423.00	-423.00	0.00	-423.00	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	110,000.00	18,168.34	76,564.72	33,435.28	0.00	33,435.28	30.40
001-453-380004	INSURANCE SERVICES	6,000.00	4,561.94	5,892.42	107.58	0.00	107.58	1.79
001-453-380009	REFUNDS	1,500.00	0.00	1,190.00	310.00	0.00	310.00	20.67
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	10,000.00	0.00	10,000.00	100.00
001-453-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>254,936.00</u>	<u>28,345.22</u>	<u>189,170.28</u>	<u>65,765.72</u>	<u>0.00</u>	<u>65,765.72</u>	<u>25.80</u>
453	YOUTH SPORTS DEPARTMENT	499,910.00	44,438.14	310,360.09	189,549.91	0.00	189,549.91	37.92
454	CLASSES/SPECIAL ACTIVITY							
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	9,996.00	833.07	6,604.99	3,391.01	0.00	3,391.01	33.92
001-454-110053	RECREATION COORDINATOR	32,218.00	2,684.82	21,478.57	10,739.43	0.00	10,739.43	33.33
001-454-120001	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-120001	PART TIME REC STAFF	38,677.00	2,978.55	20,004.97	18,672.03	0.00	18,672.03	48.28
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	6,189.00	496.95	3,678.82	2,510.18	0.00	2,510.18	40.56
001-454-140002	UNEMPLOYMENT	3,236.00	108.13	660.50	2,575.50	0.00	2,575.50	79.59
001-454-140003	RETIREMENT	3,420.00	281.42	2,246.59	1,173.41	0.00	1,173.41	34.31
001-454-140004	HEALTH INSURANCE	18,115.00	1,492.58	11,199.76	6,915.24	0.00	6,915.24	38.17
001-454-140005	SAIF	2,217.00	116.69	839.92	1,377.08	0.00	1,377.08	62.11
	PERSONNEL EXPENSE	114,068.00	8,992.21	66,714.12	47,353.88	0.00	47,353.88	41.51
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	62.78	641.36	1,358.64	0.00	1,358.64	67.93
001-454-210002	POSTAGE SUPPLIES	400.00	2.92	18.10	381.90	0.00	381.90	95.48
001-454-210003	PROGRAM SUPPLIES	8,600.00	392.73	5,157.28	3,442.72	0.00	3,442.72	40.03
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	QUILT CLUB SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310000	PRNTG/ADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310001	CLASSIFIE ADS	150.00	0.00	0.00	150.00	0.00	150.00	100.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
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	DUESMTGSTRAINTRYLXPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	950.00	19.00	389.95	560.05	0.00	560.05	58.95
001-454-320003	CONFERENCES & WORKSHOPS	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-454-320004	STAFF MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-454-320005	STAFF EXPENSE	400.00	127.50	171.00	229.00	0.00	229.00	57.25
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(activeclubbank)	4,000.00	161.78	773.18	3,226.82	0.00	3,226.82	80.67
001-454-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-340001	INTERNET AND	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-454-340002	COMMUNICATION							
001-454-340002	DATA STORAGE & BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-340003	VIDEO & PHOTOGRAPHY	350.00	0.00	0.00	46.00	0.00	46.00	13.14
001-454-340004	ONLINE ADVERTISING	200.00	0.00	304.00	200.00	0.00	200.00	100.00
001-454-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355004	GROUND 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	33,000.00	1,264.28	14,535.83	18,464.17	0.00	18,464.17	55.95
001-454-380004	INSURANCE SERVICES	4,300.00	4,561.92	4,949.42	-649.42	0.00	-649.42	-15.10
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	0.00	0.00	0.00	0.00
001-454-380013	CONTRACTS-ADMISSIONS	0.00	0.00	0.00	150.00	0.00	150.00	100.00
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
	MATL, SERV., SUPPLIES	56,850.00	6,592.91	26,940.12	29,909.88	0.00	29,909.88	52.61
454	CLASSES/SPECIAL ACTIVITY	170,918.00	15,585.12	93,654.24	77,263.76	0.00	77,263.76	45.21
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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-455-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110052	RECREATION SUPERVISOR	9,997.00	833.07	6,604.99	3,392.01	0.00	3,392.01	33.93
001-455-110056	RECREATION COORDINATOR	12,887.00	1,073.92	8,591.38	4,295.62	0.00	4,295.62	33.33
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	479,577.00	23,105.88	232,501.40	247,075.60	0.00	247,075.60	51.52
001-455-120002	PLAYGROUNDEVENTS STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120003	CENTERS STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120004	CARE DIRECTOR	50,487.00	4,207.24	33,071.18	17,415.82	0.00	17,415.82	34.50
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	42,301.00	2,235.38	21,478.83	20,822.17	0.00	20,822.17	49.22
001-455-140002	UNEMPLOYMENT	22,118.00	568.23	5,470.84	16,647.16	0.00	16,647.16	75.27
001-455-140003	RETIREMENT	5,944.00	647.27	4,824.18	1,119.82	0.00	1,119.82	18.84
001-455-140004	HEALTH INSURANCE	31,899.00	2,629.52	19,724.58	12,174.42	0.00	12,174.42	38.17
001-455-140005	SAIF	5,027.00	236.11	2,285.77	2,741.23	0.00	2,741.23	54.53
	PERSONNEL EXPENSE	660,237.00	35,536.62	334,553.15	325,683.85	0.00	325,683.85	49.33
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	140.53	667.47	2,832.53	0.00	2,832.53	80.93
001-455-210002	POSTAGE SUPPLIES	500.00	102.93	115.92	384.08	0.00	384.08	76.82
001-455-210003	PROGRAM SUPPLIES	20,000.00	272.70	1,147.39	18,852.61	0.00	18,852.61	94.26
001-455-210004	CHILDCAREEVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	COORDINATOR							
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	1,330.20	2,669.80	0.00	2,669.80	66.75
001-455-210014	CARE SNACKS	14,000.00	900.64	5,792.20	8,207.80	0.00	8,207.80	58.63
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	1,250.00	85.53	684.24	565.76	0.00	565.76	45.26
001-455-310003	FLYERS, SCHEDULES, MISC.	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-455-320000	DUESMTGSTRAINTRYLEXPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-320002	PROF. DUESFEESMAGS.BKS	815.00	19.00	167.26	647.74	0.00	647.74	79.48
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	212.50	692.87	1,307.13	0.00	1,307.13	65.36
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	399.70	2,877.45	2,622.55	0.00	2,622.55	47.68
001-455-331007	FEES(activecvcbank)	50,000.00	3,083.78	40,066.86	9,933.14	0.00	9,933.14	19.87
001-455-340000	INTERNET & COMMUNICATION	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
001-455-340001	INTERNET AND COMMUNICATION	1,075.00	0.00	0.00	1,075.00	0.00	1,075.00	100.00
001-455-340002	DATA STORAGE AND BACK UP	90.00	0.00	0.00	90.00	0.00	90.00	100.00
001-455-340003	VIDEO AND PHOTOGRAPHY	490.00	0.00	304.00	186.00	0.00	186.00	37.96
001-455-340004	ONLINE ADVERTISING	195.00	0.00	0.00	195.00	0.00	195.00	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	12,000.00	1,157.81	8,585.18	3,414.82	0.00	3,414.82	28.46
001-455-380004	INSURANCE SERVICES	6,000.00	4,561.92	4,949.42	1,050.58	0.00	1,050.58	17.51
001-455-380009	REFUNDS	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-455-380013	FIELD TRIPS	18,000.00	0.00	10,415.60	7,584.40	0.00	7,584.40	42.14
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	1,074.05	3,925.95	0.00	3,925.95	78.52
001-455-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	149,415.00	10,937.04	78,870.11	70,544.89	0.00	70,544.89	47.21
001-455-610001	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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>
455	PLAYGROUNDS & CENTERS	809,652.00	46,473.66	413,423.26	396,228.74	0.00	396,228.74	48.94
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	4,998.00	416.54	3,302.49	1,695.51	0.00	1,695.51	33.92
001-456-110002	RECREATION COORDINATOR	12,887.00	1,073.92	8,591.38	4,295.62	0.00	4,295.62	33.33
001-456-110003	ADULT YOUTH COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110004	SR. CENTER SPECIALIST	45,793.00	3,816.10	30,492.57	15,300.43	0.00	15,300.43	33.41
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	7,244.00	99.53	736.57	6,507.43	0.00	6,507.43	89.83
001-456-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-140001	FICA	5,426.00	413.57	3,299.01	2,126.99	0.00	2,126.99	39.20
001-456-140002	UNEMPLOYMENT	2,837.00	104.09	757.91	2,079.09	0.00	2,079.09	73.28
001-456-140003	RETIREMENT	5,158.00	424.52	3,390.90	1,767.10	0.00	1,767.10	34.26
001-456-140004	HEALTH INSURANCE	39,579.00	3,261.34	24,471.46	15,107.54	0.00	15,107.54	38.17
001-456-140005	SAIF	984.00	53.46	413.67	570.33	0.00	570.33	57.96
	PERSONNEL EXPENSE	124,906.00	9,663.07	75,455.96	49,450.04	0.00	49,450.04	39.59
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	0.00	152.14	847.86	0.00	847.86	84.79
001-456-210002	POSTAGE SUPPLIES	400.00	1.46	20.19	379.81	0.00	379.81	94.95
001-456-210003	PROGRAM SUPPLIES	3,600.00	12.98	904.23	2,695.77	0.00	2,695.77	74.88

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
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	129.00	321.00	0.00	321.00	71.33
001-456-310002	BROCHURE	1,000.00	62.78	502.24	497.76	0.00	497.76	49.78
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	450.00	91.00	197.26	252.74	0.00	252.74	56.16
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	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-456-320005	STAFF EXPENSES	300.00	21.25	179.31	120.69	0.00	120.69	40.23
001-456-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331001	ELECTRICITY	9,000.00	809.17	7,142.72	1,857.28	0.00	1,857.28	20.64
001-456-331002	NATURAL GAS	2,000.00	437.23	1,042.27	957.73	0.00	957.73	47.89
001-456-331003	WATER & SEWER	32,000.00	2,604.76	17,272.98	14,727.02	0.00	14,727.02	46.02
001-456-331004	TELEPHONE	1,500.00	270.93	967.51	532.49	0.00	532.49	35.50
001-456-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331007	FEES(activetecbank)	3,000.00	18.50	1,174.83	1,825.17	0.00	1,825.17	60.84
001-456-340000	INTERNET AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-340001	COMMUNICATION	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-456-340002	INTERNET AND	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-456-340003	COMMUNICATION	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-456-340004	DATA STORAGE & BACK UP	350.00	0.00	304.00	46.00	0.00	46.00	13.14
001-456-350003	VIDEO & PHOTOGRAPHY	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-350004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-380000	EQUIPMENT MAINT. & REPAIR	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-380003	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380004	PROGRAM CONTRACTS	6,500.00	373.36	5,555.21	944.79	0.00	944.79	14.54
001-456-380006	INSURANCE SERVICES	53,000.00	57,024.00	57,411.50	-4,411.50	0.00	-4,411.50	-8.32
001-456-380007	EQUIP MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380009	SENIOR TRIPS	4,000.00	0.00	32.00	3,968.00	0.00	3,968.00	99.20
001-456-456002	REFUNDS	3,000.00	0.00	800.00	2,200.00	0.00	2,200.00	73.33
001-456-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-456002	MATL, SERV., SUPPLIES	124,500.00	61,727.42	93,787.39	30,712.61	0.00	30,712.61	24.67
456	COMM CNTRS SCOUT HOUSE	249,406.00	71,390.49	169,243.35	80,162.65	0.00	80,162.65	32.14
457	COMM SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-110000	REGULAR SALARIES	11,995.00	999.69	7,925.94	4,069.06	0.00	4,069.06	33.92
001-457-110032	SUPERVISOR	6,444.00	536.96	4,295.63	2,148.37	0.00	2,148.37	33.34
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	26,420.00	181.95	587.47	25,832.53	0.00	25,832.53	97.78
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
001-457-135002	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

Account Number	Description	Budget	Period	Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-457-140001	FICA	3,432.00		131.48	979.93	2,452.07	0.00	2,452.07	71.45
001-457-140002	UNEMPL OYEMENT	1,795.00		26.23	105.50	1,689.50	0.00	1,689.50	94.12
001-457-140003	RETIREMENT	1,494.00		122.92	977.63	516.37	0.00	516.37	34.56
001-457-140004	HEALTH INSURANCE	5,674.00		467.46	3,507.20	2,166.80	0.00	2,166.80	38.19
001-457-140005	WORKERS COMP	1,230.00		34.14	232.96	997.04	0.00	997.04	81.06
	PERSONNEL EXPENSE	58,484.00		2,500.83	18,612.26	39,871.74	0.00	39,871.74	68.18
001-457-210000	SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-457-210001	OFFICE SUPPLIES	1,500.00		56.98	528.84	971.16	0.00	971.16	64.74
001-457-210002	POSTAGE SUPPLIES	400.00		0.00	7.25	392.75	0.00	392.75	98.19
001-457-210003	PROGRAM SUPPLIES	5,000.00		0.00	231.00	4,769.00	0.00	4,769.00	95.38
001-457-210004	SMALL TOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-457-210005	JANTORIAL 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	PRNTADPUBLICITY	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	FL YERSCHEDMISC	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	400.00		19.00	240.26	159.74	0.00	159.74	39.94
001-457-320003	CONF & WORKSHOPS	400.00		0.00	0.00	400.00	0.00	400.00	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	0.00	500.00	0.00	500.00	100.00
001-457-331005	COMPUTER & CABLE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
001-457-331007	FEES(activetecbank)	1,000.00		46.37	146.61	853.39	0.00	853.39	85.34
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	400.00		0.00	0.00	400.00	0.00	400.00	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	350.00		0.00	304.00	46.00	0.00	46.00	13.14
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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
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	17,000.00	332.06	6,546.41	10,453.59	0.00	10,453.59	61.49
001-457-380004	INSURANCE SERVICES	2,200.00	2,280.96	2,280.96	-80.96	0.00	-80.96	-3.68
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	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-391000	ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	<u>30,950.00</u>	<u>2,735.37</u>	<u>10,285.33</u>	<u>20,664.67</u>	<u>0.00</u>	<u>20,664.67</u>	<u>66.77</u>

457	COMM SCHOOLS	89,434.00	5,236.20	28,897.59	60,536.41	0.00	60,536.41	67.69
458	GOLF COURSE MAINT.							
001-458-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110031	PARKSGOLFTRAILS TECH	8,724.00	328.91	2,144.09	6,579.91	0.00	6,579.91	75.42
001-458-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110035	PARKSGOLF SPECIALIST	9,161.00	1,150.00	5,141.90	4,019.10	0.00	4,019.10	43.87
001-458-110058	GOLF COURSE SUPERVISOR	9,996.00	833.07	6,604.96	3,391.04	0.00	3,391.04	33.92
001-458-110059	GC MAINT COORDINATOR	59,907.00	5,369.58	13,423.95	46,483.05	0.00	46,483.05	77.59
001-458-110060	GOLF MECHANIC	56,826.00	6,100.22	50,558.72	6,267.28	0.00	6,267.28	11.03
001-458-110061	Golf Landscaper	61,360.00	2,337.88	12,960.55	48,399.45	0.00	48,399.45	78.88
001-458-110062	ASSIST GROUNDS GC	61,360.00	4,699.94	43,747.71	17,612.29	0.00	17,612.29	28.70
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	150,695.00	2,194.55	98,471.81	52,223.19	0.00	52,223.19	34.65
001-458-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135001	FULL TIME	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	100.00
001-458-135002	PART TIME & TEMP	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-458-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-140001	FICA	35,231.00	1,760.60	17,818.96	17,412.04	0.00	17,412.04	49.42
001-458-140002	UNEMPLOYEMENT	18,422.00	452.41	4,105.01	14,316.99	0.00	14,316.99	77.72
001-458-140003	RETIREMENT	24,337.00	261.10	1,661.22	22,675.78	0.00	22,675.78	93.17
001-458-140004	HEALTH INS	92,705.00	5,180.95	30,495.70	62,209.30	0.00	62,209.30	67.10
001-458-140005	WORKERS COMP	12,619.00	285.51	2,681.26	9,937.74	0.00	9,937.74	78.75
	PERSONNEL EXPENSE	643,843.00	30,954.72	289,815.84	354,027.16	0.00	354,027.16	54.99
001-458-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-210001	OFFICE SUPPLIES	1,940.00	38.43	592.09	1,347.91	0.00	1,347.91	69.48
001-458-210002	POSTAGE SUPPLIES	466.00	0.00	239.14	226.86	0.00	226.86	48.68
001-458-210003	PROGRAM SUPPLIES	18,950.00	0.00	6,473.26	12,476.74	0.00	12,476.74	65.84
001-458-210004	SMALL TOOLS	7,327.00	0.00	2,399.82	4,927.18	0.00	4,927.18	67.25
001-458-210005	JANITORIAL SUPPLIES	3,088.00	117.69	283.53	2,804.47	0.00	2,804.47	90.82

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-458-210006	CHEMICAL & AGRI. SUPPLIES	110,590.00	29,650.90	45,679.16	64,910.84	0.00	64,910.84	58.70
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	44,322.00	1,021.85	33,797.02	10,524.98	0.00	10,524.98	23.75
001-458-210014	SNACKS & FOOD	787.00	0.00	254.99	532.01	0.00	532.01	67.60
001-458-210015	UNIFORMS	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	100.00
001-458-310000	PRINTADPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	FLYERSCHEDMISC	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	2,650.00	0.00	817.00	1,833.00	0.00	1,833.00	69.17
001-458-320003	CONF & WORKSHOPS	9,965.00	0.00	0.00	9,965.00	0.00	9,965.00	100.00
001-458-320004	STAFF MILEAGE	131.00	0.00	0.00	131.00	0.00	131.00	100.00
001-458-320005	STAFF EXPENSE	360.00	21.25	26.79	333.21	0.00	333.21	92.56
001-458-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331001	ELECTRIC	22,890.00	1,305.55	5,996.64	16,893.36	0.00	16,893.36	73.80
001-458-331002	NATURAL GAS	11,068.00	776.91	7,512.91	3,555.09	0.00	3,555.09	32.12
001-458-331003	WATER & SEWER	176,235.00	859.98	117,087.08	59,147.92	0.00	59,147.92	33.56
001-458-331004	TELEPHONE	4,200.00	560.98	2,277.61	1,922.39	0.00	1,922.39	45.77
001-458-331005	COMPUTER & CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331006	GARBAGE EXPENSE	890.00	0.00	2,496.38	-1,606.38	0.00	-1,606.38	-180.49
001-458-331007	FEES(activetecbank)	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 COMMUNICATION	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-458-340002	DATA STORAGE AND BACKUP	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-458-340003	VIDEO AND PHOTOGRAPHY	75.00	0.00	0.00	75.00	0.00	75.00	100.00
001-458-340004	ONLINE ADVERTISING	66.00	0.00	0.00	66.00	0.00	66.00	100.00
001-458-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-355001	BUILDINGS	8,059.00	230.65	5,637.08	2,421.92	0.00	2,421.92	30.05
001-458-355002	STRUCTURES	0.00	121.32	1,179.44	-1,179.44	0.00	-1,179.44	0.00
001-458-355003	EQUIPMENT	48,347.00	2,373.25	42,251.92	6,095.08	0.00	6,095.08	12.61
001-458-355004	GROUND	117,064.00	9,390.89	45,331.56	71,732.44	0.00	71,732.44	61.28
001-458-355005	VEHICLES	4,300.00	0.00	0.00	4,300.00	0.00	4,300.00	100.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380003	PROGRAM CONTRACTS	77,590.00	1,366.76	10,799.70	66,790.30	0.00	66,790.30	86.08
001-458-380004	INSURANCE	17,500.00	13,685.76	13,685.76	3,814.24	0.00	3,814.24	21.80
001-458-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380006	EQUIP MAINT CONTRACTS	8,950.00	175.00	1,225.00	7,725.00	0.00	7,725.00	86.31
001-458-380007	CONSULTANT SERVICES	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	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	RENTAL SLEAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456002	EQUIPMENT	2,000.00	0.00	337.60	1,662.40	0.00	1,662.40	83.12
001-458-456003	BUILD & STRUCTURES	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
	MATL, SERV., SUPPLIES	<u>705,040.00</u>	<u>61,697.17</u>	<u>346,381.48</u>	<u>358,658.52</u>	<u>0.00</u>	<u>358,658.52</u>	<u>50.87</u>
458	GOLF COURSE MAINT.	1,348,883.00	92,651.89	636,197.32	712,685.68	0.00	712,685.68	52.84
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	12,995.00	1,082.98	8,586.41	4,408.59	0.00	4,408.59	33.93
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	86,350.00	7,195.80	57,052.41	29,297.59	0.00	29,297.59	33.93
001-459-110060	CLUB HOUSE ASST	50,487.00	4,207.24	33,357.38	17,129.62	0.00	17,129.62	33.93
001-459-110061	CLUB HOUSE ASSISTANT 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120001	GOLF CLERKS	138,000.00	5,462.26	70,556.94	67,443.06	0.00	67,443.06	48.87
001-459-120002	MARSHALL STARTER STAFF	5,175.00	0.00	3,225.75	1,949.25	0.00	1,949.25	37.67
001-459-120003	OUTSIDE SERVICE STAFF	53,475.00	3,160.90	41,010.73	12,464.27	0.00	12,464.27	23.31
001-459-120004	GOLF	8,625.00	0.00	0.00	8,625.00	0.00	8,625.00	100.00
001-459-120005	GOLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120006	SNACK BAR CLERK	25,875.00	0.00	0.00	25,875.00	0.00	25,875.00	100.00
001-459-120007	BEVERAGE CART CLERK	17,250.00	0.00	0.00	17,250.00	0.00	17,250.00	100.00
001-459-120008	CATERING STAFF	1,725.00	0.00	2,825.03	-1,100.03	0.00	-1,100.03	-63.77
001-459-120010	GOLF AMBASSADOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120011	LESSON	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-459-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140001	FICA	31,362.00	1,614.82	16,570.95	14,791.05	0.00	14,791.05	47.16
001-459-140002	UNEMPLOYEMENT	16,398.00	410.71	3,645.48	12,752.52	0.00	12,752.52	77.77
001-459-140003	RETIREMENT	12,136.00	998.88	7,919.67	4,216.33	0.00	4,216.33	34.74
001-459-140004	HEALTH INS	45,974.00	3,788.12	28,425.04	17,548.96	0.00	17,548.96	38.17
001-459-140005	WORKERS COMP	4,882.00	243.69	2,423.25	2,458.75	0.00	2,458.75	50.36
	PERSONNEL EXPENSE	520,709.00	28,165.40	275,599.04	245,109.96	0.00	245,109.96	47.07
001-459-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-210001	OFFICE SUPPLIES	1,200.00	54.36	742.67	457.33	0.00	457.33	38.11
001-459-210002	POSTAGE SUPPLIES	1,000.00	13.14	90.10	909.90	0.00	909.90	90.99
001-459-210003	PROGRAM SUPPLIES	49,250.00	1,650.00	21,692.78	27,557.22	0.00	27,557.22	55.95
001-459-210004	SMALL TOOLS	200.00	0.00	149.71	50.29	0.00	50.29	25.15
001-459-210005	JANITORIAL SUPPLIES	7,000.00	156.00	3,372.20	3,627.80	0.00	3,627.80	51.83
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	176,000.00	30,089.07	130,206.97	45,793.03	0.00	45,793.03	26.02
001-459-210008	GAS & OIL SUPPLIES	250.00	0.00	56.27	193.73	0.00	193.73	77.49
001-459-210014	SNACKS & FOOD	500.00	0.00	273.00	227.00	0.00	227.00	45.40
001-459-210015	UNIFORMS	3,500.00	0.00	1,774.38	1,725.62	0.00	1,725.62	49.30
001-459-310000	PRINTADPUBLICITY	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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-459-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-310003	FLYERS&CHEDMISC	26,900.00	66.50	4,749.72	22,150.28	0.00	22,150.28	82.34
001-459-320000	DUES&MEETRAINEXP	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&FEESMAGBOOKS	3,750.00	0.00	1,677.66	2,072.34	0.00	2,072.34	55.26
001-459-320003	CONF & WORKSHOPS	4,000.00	0.00	80.00	3,920.00	0.00	3,920.00	98.00
001-459-320004	STAFF MILEAGE	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-459-320005	STAFF EXPENSE	750.00	85.00	275.62	474.38	0.00	474.38	63.25
001-459-331001	ELECTRIC	43,000.00	3,636.06	37,043.15	5,956.85	0.00	5,956.85	13.85
001-459-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-331003	WATER & SEWER	18,500.00	702.66	6,400.31	12,099.69	0.00	12,099.69	65.40
001-459-331004	TELEPHONE	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-459-331005	COMPUTER & CABLE	0.00	0.00	1,337.24	-1,337.24	0.00	-1,337.24	0.00
001-459-331006	GARBAGE	5,500.00	504.94	1,009.88	4,490.12	0.00	4,490.12	81.64
001-459-331007	FEES(active&netcbank)	46,000.00	1,108.14	31,368.37	14,631.63	0.00	14,631.63	31.81
001-459-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340001	INTERNET AND COMMUNICATION	1,110.00	0.00	0.00	1,110.00	0.00	1,110.00	100.00
001-459-340002	DATA STORAGE AND BACK UP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340003	VIDEO AND PHOTOGRAPHY	132.00	0.00	304.00	-172.00	0.00	-172.00	-130.30
001-459-340004	ONLINE ADVERTISING	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-459-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-355001	BUILDINGS	5,000.00	0.00	907.29	4,092.71	0.00	4,092.71	81.85
001-459-355002	STRUCTURES	5,000.00	0.00	1,734.83	3,265.17	0.00	3,265.17	65.30
001-459-355003	EQUIPMENT	10,000.00	1,361.90	3,380.72	6,619.28	0.00	6,619.28	66.19
001-459-355004	GROUNDS	3,000.00	0.00	0.00	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	969.78	10,720.05	4,279.95	0.00	4,279.95	28.53
001-459-380004	INSURANCE	12,000.00	9,123.84	9,511.34	2,488.66	0.00	2,488.66	20.74
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	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	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	0.00	0.00	0.00	0.00
001-459-456002	EQUIPMENT	3,000.00	0.00	650.00	2,350.00	0.00	2,350.00	78.33
001-459-456003	BUILD & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	449,677.00	49,521.39	269,508.26	180,168.74	0.00	180,168.74	40.07
459	GOLF CLUB HOUSE	970,386.00	77,686.79	545,107.30	425,278.70	0.00	425,278.70	43.83
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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-460-12002	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-14000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-14001	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-14002	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-14005	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
001-460-21000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-21003	MATERIALS, SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-38003	PROGRAM CONTRACTS	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>
460	EWING YOUNG PARK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	ACQUISITION & IMPROVEMENT							
001-470-62006	PARKS REPLACEMENTREPAIR	207,806.00	0.00	168,662.56	39,143.44	0.00	39,143.44	18.84
001-470-62008	RECREATION REPLACEREPAIR	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
001-470-62009	GOLF-EQUIPBUILDINGS	302,240.00	0.00	96,630.75	205,609.25	0.00	205,609.25	68.03
001-470-62010	NEW DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-470-62012	LAND ACQUISITION	2,949,762.00	0.00	0.00	2,949,762.00	0.00	2,949,762.00	100.00
001-470-62014	ADM REPLACEREPAIR	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
001-470-62016	AQUATIC REPLACEREPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	<u>3,509,808.00</u>	<u>0.00</u>	<u>265,293.31</u>	<u>3,244,514.69</u>	<u>0.00</u>	<u>3,244,514.69</u>	<u>92.44</u>
470	ACQUISITION & IMPROVEMENT	3,509,808.00	0.00	265,293.31	3,244,514.69	0.00	3,244,514.69	92.44
472	JAQUITH CONCESSION							
001-472-11000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-11007	REC SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-12000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-12001	CONCESSION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-12002	CONCESSION ATTENDANT	27,854.00	0.00	0.00	27,854.00	0.00	27,854.00	100.00
001-472-14000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-14001	CONCESSION FICA	2,131.00	0.00	0.00	2,131.00	0.00	2,131.00	100.00
001-472-14002	UNEMPLOYMENT	1,115.00	0.00	0.00	1,115.00	0.00	1,115.00	100.00
001-472-14003	CONCESS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-14004	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-14005	CONCESSION SAIF	764.00	0.00	0.00	764.00	0.00	764.00	100.00
	PERSONNEL EXPENSE	<u>31,864.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31,864.00</u>	<u>0.00</u>	<u>31,864.00</u>	<u>100.00</u>
001-472-21000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-21001	CONCESSION OFFICE SUPPLS	60.00	0.00	0.00	60.00	0.00	60.00	100.00
001-472-21002	CONCESSION POSTAGE SUPPLIES	30.00	0.00	0.00	30.00	0.00	30.00	100.00
001-472-21003	CONCESSION SUPPLIES	16,100.00	0.00	0.00	16,100.00	0.00	16,100.00	100.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-472-210004	CONCESSION SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-310000	PRNTGADVERTPUBLICITY	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
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	-120.00	620.00	0.00	620.00	124.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-380004	CONCESSION INSURANCE	2,100.00	0.00	2,280.96	-180.96	0.00	-180.96	-8.62
	MATL, SERV., SUPPLIES	<u>23,940.00</u>	<u>2,280.96</u>	<u>2,160.96</u>	<u>21,779.04</u>	<u>0.00</u>	<u>21,779.04</u>	<u>90.97</u>
472	JAQUITH CONCESSION	55,804.00	2,280.96	2,160.96	53,643.04	0.00	53,643.04	96.13
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	48,083.00	0.00	0.00	48,083.00	0.00	48,083.00	100.00
001-474-120002	PRESCHOOL INSTRUCTORS	110,285.00	8,441.27	75,702.81	34,582.19	0.00	34,582.19	31.36
001-474-140001	PRESCH FICA	12,116.00	645.74	5,791.17	6,324.83	0.00	6,324.83	52.20
001-474-140002	UNEMPLOYMENT	6,335.00	164.72	1,459.96	4,875.04	0.00	4,875.04	76.95
001-474-140003	RETIREMENT	3,895.00	320.60	2,557.14	1,337.86	0.00	1,337.86	34.35
001-474-140004	PRESCH HEALTH INS	11,205.00	922.96	6,926.96	4,278.04	0.00	4,278.04	38.18
001-474-140005	PRESCH SAIF	1,315.00	65.00	572.42	742.58	0.00	742.58	56.47
	PERSONNEL EXPENSE	<u>193,234.00</u>	<u>10,560.29</u>	<u>93,010.46</u>	<u>100,223.54</u>	<u>0.00</u>	<u>100,223.54</u>	<u>51.87</u>
001-474-210001	OFFICE SUPPLIES	900.00	0.00	194.81	705.19	0.00	705.19	78.35
001-474-210002	PRESCHOOL POSTAGE	300.00	0.73	7.25	292.75	0.00	292.75	97.58
001-474-210003	PRESCHOOL SUPPLIES	5,300.00	0.00	71.51	5,228.49	0.00	5,228.49	98.65
001-474-310001	CLASSIFIED ADS	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-474-310002	PRESCH BROCHURE EXP	600.00	23.78	190.24	409.76	0.00	409.76	68.29
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	125.26	324.74	0.00	324.74	72.16
001-474-320003	PRESCH CONFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-320004	PRESCHOOL MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-320005	STAFF EXPENSES	200.00	0.00	5.96	194.04	0.00	194.04	97.02
001-474-331001	PRESCH ELECTRICITY	950.00	81.39	467.20	482.80	0.00	482.80	50.82
001-474-331002	PRESCH NATGAS	1,400.00	231.24	669.89	730.11	0.00	730.11	52.15
001-474-331003	PRESCH WATERSEWER	2,350.00	114.12	888.63	1,461.37	0.00	1,461.37	62.19
001-474-331004	PRESCH TELEPHONE	1,200.00	44.16	309.04	890.96	0.00	890.96	74.25
001-474-331007	FEES(activetecbank)	2,500.00	521.88	2,870.52	-370.52	0.00	-370.52	-14.82
001-474-340000	INTERNET & COMMUNICATION	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
001-474-340001	INTERNET AND COMMUNICATION	400.00	0.00	0.00	400.00	0.00	400.00	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	350.00	0.00	304.00	46.00	0.00	46.00	13.14
001-474-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-380003	PROGRAM REFUNDS	2,000.00	373.34	1,988.22	11.78	0.00	11.78	0.59
001-474-380004	PRESCH INSURANCE	2,900.00	2,280.96	2,280.96	619.04	0.00	619.04	21.35
001-474-380009	REFUNDS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	MATL, SERV., SUPPLIES	<u>23,550.00</u>	<u>3,690.60</u>	<u>10,373.49</u>	<u>13,176.51</u>	<u>0.00</u>	<u>13,176.51</u>	<u>55.95</u>
474	PRESCHOOL	216,784.00	14,250.89	103,383.95	113,400.05	0.00	113,400.05	52.31
476	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-476-210006	BABE RUTH INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-476-380003	BABE RUTH CONTRACT SERVS	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>
476	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
477	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-120001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210004		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320004		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>
477	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
478	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-478-210006	L. LEAGUE INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-478-380003	LITTLE LEAGUE CONTRACTS	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>
478	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-479-120001	MATL, SERV., SUPPLIES	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
479	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	CONTINGENCY							
001-480-800000	RES.FOR CONTINGENCY & LOANS	1,444,149.00	0.00	0.00	1,444,149.00	0.00	1,444,149.00	100.00
	CONTINGENCY	<u>1,444,149.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,444,149.00</u>	<u>0.00</u>	<u>1,444,149.00</u>	<u>100.00</u>
480	CONTINGENCY	1,444,149.00	0.00	0.00	1,444,149.00	0.00	1,444,149.00	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	DCCCPRD 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 BAMBINI LEAGUE							

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-503-210003	LITTLE LEAGUE REPAYMENT MATL, SERV., SUPPLIES	8,000.00 <u>8,000.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	8,000.00 <u>8,000.00</u>	0.00 <u>0.00</u>	8,000.00 <u>8,000.00</u>	100.00 <u>100.00</u>
503	NEWBERG BAMBINI LEAGUE	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
504	BABE RUTH LEAGUE BABE RUTH REPAYMENT MATL, SERV., SUPPLIES	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>
504	BABE RUTH LEAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	CHEHALEM TIGER VOLLEYBALL CLUB CTVC EXPENSES MATL, SERV., SUPPLIES	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>
505	CHEHALEM TIGER VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
506	QUILT CLUB QUILT CLUB EXPENSES MATL, SERV., SUPPLIES	1,500.00 <u>1,500.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	1,500.00 <u>1,500.00</u>	0.00 <u>0.00</u>	1,500.00 <u>1,500.00</u>	100.00 <u>100.00</u>
506	QUILT CLUB	1,500.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
507	Dept NEWBERG THEATRE GROUP EXPENSES MATL, SERV., SUPPLIES	10,000.00 <u>10,000.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	10,000.00 <u>10,000.00</u>	0.00 <u>0.00</u>	10,000.00 <u>10,000.00</u>	100.00 <u>100.00</u>
507	Dept	10,000.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
508	Dept HISTORIC FRIENDS MATL, SERV., SUPPLIES	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>
508	Dept	0.00	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
509 001-509-210003	Dept Tulatin Valley Youth Football MATL, SERV., SUPPLIES	22,000.00 <u>22,000.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	22,000.00 <u>22,000.00</u>	0.00 <u>0.00</u>	22,000.00 <u>22,000.00</u>	100.00 <u>100.00</u>
509	Dept	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
510 001-510-210003	Dept LACROSSE REPMT MATL, SERV., SUPPLIES	10,000.00 <u>10,000.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	10,000.00 <u>10,000.00</u>	0.00 <u>0.00</u>	10,000.00 <u>10,000.00</u>	100.00 <u>100.00</u>
510	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
511 001-511-210003	Dept BASKETBALL MATL, SERV., SUPPLIES	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>
511	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001	GENERAL FUND	14,856,986.00	852,406.89	5,791,353.02	9,065,632.98	0.00	9,065,632.98	61.02
005 450 005-450-610000	EWING YOUNG FUND EXPENDITURES CAPITAL OUTLAY	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
005-450-800000	RESV FOR CONTINGENCY CONTINGENCY	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <u>0.00</u>	0.00 <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
025 450 025-450-610001	EQUIPMENT & MAJOR MAINT EXPENDITURES MAINTENANCE AND EQUIPMENT CAPITAL OUTLAY	0.00 0.00	0.00 0.00	0.00 0.00	0.00 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
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
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	35,300.00	0.00	0.00	35,300.00	0.00	35,300.00	100.00
026-450-610007	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	35,300.00	0.00	0.00	35,300.00	0.00	35,300.00	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	<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	35,300.00	0.00	0.00	35,300.00	0.00	35,300.00	100.00
026	LOAN SERVICE FUND	35,300.00	0.00	0.00	35,300.00	0.00	35,300.00	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
	DNU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-641001	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-610001	PRINCIPAL LOAN	688,886.50	0.00	190,000.00	498,886.50	0.00	498,886.50	72.42
035-470-610002	INTEREST AND ADMIN FOR LOAN	100,656.50	0.00	103,537.49	-2,880.99	0.00	-2,880.99	-2.86
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 COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620004	DEVELOPMENT-DUNDEE	1,313,592.00	25,157.75	74,035.60	1,239,556.40	0.00	1,239,556.40	94.36
035-470-620005	DEVELOPMENT-NEWBERG	1,313,592.00	134,686.90	331,194.58	982,397.42	0.00	982,397.42	74.79
035-470-620006	DEVELOPMENT-YAMHILL	1,313,592.00	0.00	0.00	1,313,592.00	0.00	1,313,592.00	100.00
	COUNTY							
	CAPITAL OUTLAY	4,730,319.00	159,844.65	698,767.67	4,031,551.33	0.00	4,031,551.33	85.23

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
035-470-490000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	<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>
470	ACQUISITION & IMPROVEMENT	4,730,319.00	159,844.65	698,767.67	4,031,551.33	0.00	4,031,551.33	85.23
035	SDC FUNDS	4,730,319.00	159,844.65	698,767.67	4,031,551.33	0.00	4,031,551.33	85.23
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	<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>
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	<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
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	0.10	-0.10	0.00	-0.10	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.10</u>	<u>-0.10</u>	<u>0.00</u>	<u>-0.10</u>	<u>0.00</u>

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
000		0.00	0.00	0.10	-0.10	0.00	-0.10	0.00
450	EXPENDITURES							
037-450-610001	PRINCIPAL LOAN SERVICE	890,000.00	0.00	0.00	890,000.00	0.00	890,000.00	100.00
037-450-610002	INT AND ADMIN BOND L'S	505,475.00	0.00	252,737.06	252,737.94	0.00	252,737.94	50.00
	CAPITAL OUTLAY	<u>1,395,475.00</u>	<u>0.00</u>	<u>252,737.06</u>	<u>1,142,737.94</u>	<u>0.00</u>	<u>1,142,737.94</u>	<u>81.89</u>
450	EXPENDITURES	1,395,475.00	0.00	252,737.06	1,142,737.94	0.00	1,142,737.94	81.89
037	BOND LOAN SERVICE	1,395,475.00	0.00	252,737.16	1,142,737.84	0.00	1,142,737.84	81.89
900	Fixed Assets							
413	ADMINISTRATION DEPARTMENT							
900-413-630000	Training Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-413-730000	Training Asset	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>
413	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES							
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	<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
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	<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>
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	<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>

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

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
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
900-459-730000	Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<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>
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<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>
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<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>
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		21,018,080.00	1,012,251.54	6,742,857.85	14,275,222.15	0.00	14,275,222.15	0.6792

General Ledger
Revenue Analysis

User: ahill@cprdnwberg.org
Printed: 3/10/2025 8:31:29 AM
Period 08 - 08
Fiscal Year 2025



Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
001	GENERAL FUND					
001-000-400000	BEGINNING FUND BALANCE	5,699,396.00	0.00	6,403,344.79	-703,948.79	112.35
001-000-410000	CURRENT TAXES	3,782,525.00	259.69	3,375,546.84	406,978.16	89.24
001-000-411000	PRIOR TAXES	50,000.00	22,942.72	117,189.26	-67,189.26	234.38
001-000-450000	PARKS	10,500.00	1,262.50	38,619.88	-28,119.88	367.81
001-000-450415	PADDLE LAUNCH	0.00	0.00	0.00	0.00	0.00
001-000-451000	AQUATIC RECEIPTS	1,572,165.00	131,619.41	1,038,598.61	533,566.39	66.06
001-000-452000	ADULT SPORT RECEIPTS	42,800.00	1,171.86	7,534.61	35,265.39	17.60
001-000-453000	YOUTH SPORT RECEIPTS	407,500.00	16,597.01	266,875.23	140,624.77	65.49
001-000-453001	LITTLE LEAGUE FEES	0.00	0.00	0.00	0.00	0.00
001-000-453002	TUALATIN VALLEY YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
001-000-454000	RECREATION CLASSES INCOME	165,500.00	15,720.50	87,619.41	77,880.59	52.94
001-000-454001	CLASSES/SPECIAL ACTIVITY	0.00	0.00	0.00	0.00	0.00
001-000-455000	PLAYGRNDSCENTERS	760,000.00	38,265.82	490,870.97	269,129.03	64.59
001-000-456000	COMM CTRSCOUT HOUSE INCOME	128,000.00	4,251.00	72,284.00	55,716.00	56.47
001-000-457000	COMMUNITY SCHOOL	66,000.00	2,025.00	7,754.64	58,245.36	11.75
001-000-458000	GC MAINT REIMB	0.00	0.00	0.00	0.00	0.00
001-000-459000	GOLF COURSE CLUB HOUSE	1,857,000.00	38,962.39	1,199,301.53	657,698.47	64.58
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	0.00	11,400.00	3,700.00	75.50
001-000-474000	PRESCHOOL INCOME	169,020.00	5,317.81	35,686.34	133,333.66	21.11
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 REVENUEINCOME	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	30,000.00	27,810.71	224,258.88	-194,258.88	747.53
001-000-480020	SKATE PARK INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480022	GRANTSL.OANSOTHER	0.00	0.00	0.00	0.00	0.00
001-000-480025	MISCELLANEOUS INCOME	50,000.00	941.00	14,025.85	35,974.15	28.05
001-000-480028	PARK RESERVATION INCOME	0.00	0.00	0.00	0.00	0.00
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 Nbq	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	14,857,006.00	307,147.42	13,390,910.84	1,466,095.16	90.13
001	GENERAL FUND	14,857,006.00	307,147.42	13,390,910.84	1,466,095.16	90.13
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
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
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	35,000.00	0.00	36,699.42	-1,699.42	104.86
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	300.00	134.12	1,299.45	-999.45	433.15
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	35,300.00	134.12	37,998.87	-2,698.87	107.65

Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
026	LOAN SERVICE FUND	35,300.00	134.12	37,998.87	-2,698.87	107.65
035	SDC FUNDS					
035-000-400000	BEGINNING BALANCE	3,890,319.00	0.00	4,242,032.24	-351,713.24	109.04
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	9,201.22	65,798.78	12.27
035-000-460002	SDC FUNDS-NEWBERG	675,000.00	263,706.24	374,120.91	300,879.09	55.43
035-000-460003	SDC FUNDS-YAMHILL COUNTY	75,000.00	8,512.69	37,753.55	37,246.45	50.34
035-000-461000	INTEREST EARNED	15,000.00	0.00	0.00	15,000.00	0.00
035-000-461001	INTEREST EARNED-DUNDEE	0.00	25.60	1,414.36	-1,414.36	0.00
035-000-461002	INTEREST EARNED-NEWBERG	0.00	11,242.47	108,431.02	-108,431.02	0.00
035-000-461003	INTEREST EARNED-YAMHILL COUNTY	0.00	1,319.86	10,436.40	-10,436.40	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
	REVENUE	4,730,319.00	284,806.86	4,783,389.70	-53,070.70	101.12
035-000-490000	Transfer in	0.00	0.00	0.00	0.00	0.00
	Transfer IN	0.00	0.00	0.00	0.00	0.00
035	SDC FUNDS	4,730,319.00	284,806.86	4,783,389.70	-53,070.70	101.12
036	CP Pool Fund					
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
	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					
037-000-400000	Pool LS Fund Balance	0.00	0.00	921,155.12	-921,155.12	0.00
037-000-410000	BOND CURRENT	0.00	119.97	1,559,463.15	-1,559,463.15	0.00

Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
037-000-411000	PRIOR BOND	0.00	10,599.27	54,140.08	-54,140.08	0.00
037-000-480025	Misc Rev	0.00	0.00	0.00	0.00	0.00
037-000-490000	TRX LS POOL BOND	1,395,475.00	0.00	0.00	1,395,475.00	0.00
037-000-846001	INT REV BOND LS	<u>0.00</u>	<u>9,527.26</u>	<u>57,416.12</u>	<u>-57,416.12</u>	<u>0.00</u>
	REVENUE	1,395,475.00	20,246.50	2,592,174.47	-1,196,699.47	185.76
037	BOND LOAN SERVICE	1,395,475.00	20,246.50	2,592,174.47	-1,196,699.47	185.76
Revenue Total		21,018,100.00	612,334.90	20,804,473.88	213,626.12	98.9836



Staff Report

Hearing Date: March 27, 2025	Staff: Clay Downing, Superintendent
Subject: 2023 Audit Report, Adoption of a Resolution for a Proposed Plan of Action, and Authorization for Payment of \$28,800.00 to Pauly Rogers & Co. for Audit Services	Order on Agenda: New Business

RECOMMENDATION

1. Receive the District's 2023 Audit for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
2. Make a motion to adopt Resolution 2025-01, which directs staff to engage in a Plan of Action to address findings communicated by the auditor in the 2023 Audit.
3. Make a motion approving payment of Pauly Rogers and Co. in the amount of \$28,800.00 for completion of audit services and delivery of the 2023 Audit.

DISCUSSION

On March 4, 2025, the District received the results of the 2023 Audit for the fiscal year beginning July 1, 2022, and ending June 30, 2023. The filing was transmitted directly to the Audits Division of the Oregon Secretary of State and is available to the public at <https://secure.sos.state.or.us/muni/public.do> along with previously completed annual audits. The auditor has provided a communication to the District's Board (Exhibit A) as well as the financial report for the 2023 Audit (Exhibit B).

Completion of the 2023 Audit included filing a *Summary of Revenues and Expenditures* with the Audits Division of the Oregon Secretary of State. This filing noted:

- District gross and net revenues of \$11,641,221 for the reporting period, and
- District gross and net expenditures of \$9,974,589 for the reporting period.

However, the 2023 audit also identified a material weakness within the District's internal controls and deficiencies related to audit preparedness and capital asset documentation. Because the results of the financial audit identified a material weakness and significant deficiencies, it is strongly recommended that the District adopt a *Plan of Action* to address these issues. Staff also note that a substantial time period has passed since the 2023 fiscal year, and that some internal control issues are believed to be resolved already through organizational changes that occurred following the fiscal period evaluated in the 2023 audit.



Plan of Action Required to Address Findings Communicated by Auditor in 2023 Annual Audit

In the current situation relating to annual audit requirements, a “Plan of Action” is documentation of the governing body’s intention for planned actions and timelines for addressing and correcting the financial audit deficiencies noted by the auditor. When such a Plan of Action is required, a special district or municipality prepares a document for submission to the Oregon Secretary of State which must signed and dated by the governing body. The proposed Plan of Action must:

- Address all financial audit deficiencies communicated by the auditor;
- Include the estimated period of time necessary to complete the planned actions;
- Be adopted by the governing body; and
- Be filed with the Oregon Secretary of State’s Audits Division within 30 days of filing the audit report.

The proposed Plan of Action related to the 2023 Audit is provided as Exhibit C. Additional information related to these requirements is also provided in the attached Municipal Audit Plan of Action Fact Sheet (Attachment 1) which is publicly available from the Oregon Secretary of State.

Next Steps for CPRD Staff and Future Audits

Although the District has only just received the results of the 2023 Audit, the 2024 Audit is already due. Therefore, the District remains behind schedule for completion of annual audits.

For a variety of reasons, the District has encountered challenges in keeping up with the typical audit cycle. A key factor in this - which was noted during conversations with existing CPRD staff, auditors, and personnel from the Oregon Secretary of State’s Audits Division – is the chronic and ongoing shortage of available auditors throughout the state. However, staff are committed to working diligently to correct this issue. A letter of commitment has been signed with Pauly Rogers & Co. and work is already underway for the completion of the 2024 Audit beginning July 1, 2023, and ending June 30, 2024. Additionally, the District will release a Request for Proposals in the coming months to solicit proposals for the 2025 Audit for the period beginning July 1, 2024, and ending June 30, 2025, so that work can begin as soon as possible following the close of the 2024-2025 fiscal year.

FISCAL IMPACT

Staff have already paid the filing fee (\$300) associated with submission of the District’s Summary of Revenues and Expenditures to the Audits Division of the Oregon Secretary of State. However, payment is due to Pauly Rogers and Co. in the amount of \$28,800.00 as shown in Attachment 2.



This expenditure is budgeted and will be paid from the General Fund (\$27,500 from Audit Services, 001-413-380003; and \$1,300 from Consultant Services 001-413-380007). Staff is seeking authorization of the Board to remit payment in full.

ATTACHMENTS

Resolution 2025-01

Exhibit A. Communication to the Governing Body for the 2023 Annual Audit

Exhibit B. Financial Report for the 2023 Audit

Exhibit C. Plan of Action

Attachment 1. Plan of Action Informational Flyer (Secretary of State, Oregon Audits Division)

Attachment 2. Invoice from Pauly Rogers & Co. for Audit Services

RESOLUTION

2025-01

WHEREAS, on April 16, 2024, the Chehalem Park and Recreation District authorized an engagement agreement with Pauly Rogers & Co. for the completion of certified auditing services.

WHEREAS, Pauly Rogers and Co. conducted an audit of the financial statements of the Chehalem Park and Recreation District for governmental activities occurring for a period beginning July 1, 2022, and ending June 30, 2023.

WHEREAS, on March 4, 2025, Pauly Rogers and Co. delivered the financial report of the 2023 audit for a period beginning July 1, 2022, and ending June 30, 2023, to the Oregon Secretary of State and Chehalem Park and Recreation District which identified a material weakness and two significant deficiencies relating to financial controls.

WHEREAS, Oregon Revised Statute 297.425 requires that the accounts and fiscal affairs of every municipal corporation shall be audited and reviewed at least once each calendar or fiscal year, and more often if considered advisable by the governing body or managing or executive officer of the municipal corporation.

WHEREAS, Oregon Revised Statute 297.466 requires that upon receipt of an audit report under standards for audits the governing body of a municipal corporation shall determine the measures it considers necessary to address any deficiencies disclosed in the report and adopt a plan of action to address the deficiencies.

WHEREAS, the Chehalem Park and Recreation District desires to maintain a stable foundation of fiscal affairs relating to the facilities and services used to carry out the mission of the District including the strengthening of internal controls associated with District finances.

NOW THEREFORE BE IT RESOLVED, by order of the Chehalem Park and Recreation District's Board of Directors, that a plan of action be submitted to the Oregon Secretary of State and implemented by District personnel to resolve a material weakness and significant deficiencies which were identified during an independent audit of financial statements for governmental activities occurring between July 1, 2022, and June 30, 2023.

Signed this ____ day of _____, 2025.

Matt Smith, Board Chair

Gayle Bizeau, Secretary of Board

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223



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

October 29, 2024

To the Board of Directors
Chehalem Park & Recreation District
Yamhill County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Chehalem Park and Recreation District (the District) for the year ended June 30, 2023. 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 37 of the financial report.
3. Management letter – We issued a separate management letter dated October 29, 2024 detailing a material weakness and significant deficiencies in internal control.

Significant Audit Matters

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 year ended June 30, 2023, except for the implementation of GASB Statement No. 96 – Subscription-Based Information Technology Arrangements (SBITAs). 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 difficulties in performing and completing our audit due to the significant deficiencies noted in our management letter.

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, some 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. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

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 your auditor. 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 and do not express an opinion or provide any assurance on it, except for the budgetary comparison schedule presented as required supplementary information.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this 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 it.

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 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

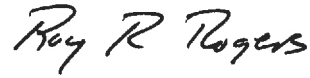
This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

Pauly, Rogers and Co., P.C.

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.

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.

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

2022-23 FINANCIAL REPORT

<u>BOARD MEMBERS</u>	<u>TERM EXPIRES</u>
Don Loving, President	June 30, 2023
Jim McMaster, Vice President	June 30, 2024
Gayle Bizeau, Secretary / Treasurer	June 30, 2024
Lisa Rogers	June 30, 2024
Bart Rierson	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

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT

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PAULY, ROGERS, AND Co., P.C.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcpcas.com

October 29, 2024

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2023, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the 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, and for 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.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the basic financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information (RSI)

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary schedule included as RSI.

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, as listed in the table of contents, 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, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

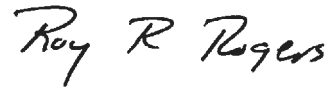
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 29, 2024, 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, slightly slanted style.

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

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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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, 2023. 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 \$29,582,111 at June 30, 2023.
- During the year, the District's net position increased by \$1,666,632.
- The general fund reported a fund balance this year of \$6,049,825.

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.

STATEMENT OF NET POSITION

	2022-23	2021-22
Assets		
Current Assets	\$ 12,221,938	\$10,685,641
Capital Assets (Net)	39,347,962	40,281,742
Right-to-Use Assets (Net)	4,153	10,230
Total Assets	51,574,053	50,977,613
Deferred Outflows	10,152	15,084
Total Assets and Deferred Outflows	51,584,205	50,992,697
Liabilities		
Current Liabilities	\$ 2,240,410	\$ 1,836,408
Noncurrent Liabilities	19,750,684	21,165,709
Total Liabilities	21,991,094	23,002,117
Deferred Inflows	11,000	12,594
Total Liabilities and Deferred Inflows	22,002,094	23,014,711
Net Position		
Net Investment in Capital Assets	18,196,155	17,791,898
Restricted for Debt Service	638,483	394,059
Restricted for Acquisition and Development	4,680,561	3,856,041
Unrestricted	6,066,912	5,935,988
Total Net Position	\$ 29,582,111	\$ 27,977,986

STATEMENT OF ACTIVITIES

	<u>2022-23</u>	<u>2021-22</u>
Revenues		
Grants/Donations	\$ -	\$ 23,198
Charges for Services	6,359,709	7,431,450
Property Taxes	4,893,273	4,987,256
Interest and Investment Earnings	401,007	(46,006)
Gain (Loss) on Adjustment to Capital Assets	<u>(12,768)</u>	
Total Assets	11,641,221	12,395,898
Expenses		
Parks	9,171,642	6,806,183
Interest on Long-Term Debt	<u>802,947</u>	<u>869,429</u>
Total Expenses	9,974,589	7,675,612
Change in Net Position	<u>1,666,632</u>	<u>4,720,286</u>
Restatement of Net Position	(62,507)	(3,483,002)
Beginning Net Position	27,977,986	26,740,702
Ending Net Position	<u>\$ 29,582,111</u>	<u>\$ 27,977,986</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental fund balances totaled \$11,368,869 on June 30, 2023 and \$10,126,218 on June 30, 2022. A summary of changes in governmental fund balances follows:

	<u>2022-23</u>	<u>2021-22</u>	<u>\$ Change</u>
Governmental Funds			
General Fund	\$ 6,049,825	\$ 5,876,118	\$ 173,707
System Development Charge Fund	4,680,561	3,856,041	824,520
2015 Bond Debt Service Fund	603,531	360,058	243,473
Debt Service Fund	34,952	34,001	951
Total Governmental Fund Balance	<u>\$ 11,368,869</u>	<u>\$ 10,126,218</u>	<u>\$ 1,242,651</u>

CAPITAL ASSETS

At June 30, 2023, the District had \$39,347,962 invested in capital assets net of depreciation and amortization. More detailed information about the District's capital assets, including right-to-use assets, is presented in the notes to the financial statements.

LONG-TERM DEBT

At June 30, 2023, the District had outstanding debt payable of \$21,161,514. 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 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, 2023

ASSETS	
Cash and Cash Equivalents	\$ 11,446,488
Accounts Receivable	386,337
Taxes Receivable	218,436
Interest Receivable	22,345
Supply Inventory	53,073
Prepaid Expenses	95,259
Capital Assets not being depreciated	12,712,725
Capital Assets, net of accumulated depreciation	26,635,237
Right-to-Use-Asset, Net of Amortization	4,153
Total Assets	51,574,053
DEFERRED OUTFLOWS OF RESOURCES	
OPEB related deferrals (Health Insurance)	407
Deferred Charge on Refunding	9,745
Total Assets and Deferred Outflows of Resources	51,584,205
LIABILITIES	
Current Liabilities:	
Accounts Payable	305,874
Payroll Liabilities	84,470
Accrued Interest Payable	35,230
Unearned Revenue	244,202
Compensated Absences	131,781
Long-term Debt – Current Portion	1,413,240
Current Lease Liability	1,781
NET OPEB Liability - Health Insurance	23,832
Total Current Liabilities	2,240,410
Noncurrent Liabilities:	
Long-term Lease Liability	2,410
Long-term Debt	19,748,274
Total Noncurrent Liabilities	19,750,684
Total Liabilities	21,991,094
DEFERRED INFLOWS OF RESOURCES	
OPEB related deferrals (Health Insurance)	11,000
Total Liabilities and Deferred Inflows of Resources	22,002,094
NET POSITION	
Net Investment in Capital Assets	18,196,155
Restricted for Debt Service	638,483
Restricted for Acquisition and Development	4,680,561
Unrestricted	6,066,912
Total Net Position	\$ 29,582,111

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, 2023

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND DONATIONS	
Parks	\$ 9,171,642	\$ 6,359,709	\$ -	\$ (2,811,933)
Interest on Long-term Debt	802,947	-	-	(802,947)
Total Governmental Activities	<u>\$ 9,974,589</u>	<u>\$ 6,359,709</u>	<u>\$ -</u>	<u>\$ (3,614,880)</u>
General Revenues:				
Property Taxes, Levied for General				3,563,214
Property Taxes, Levied for Debt Service				1,330,059
Interest and Investment Earnings				401,007
Gain (Loss) on Adjustment to Capital Assets				<u>(12,768)</u>
Total General Revenues				<u>5,281,512</u>
Changes in Net Position				1,666,632
Net Position – Beginning as Restated				<u>27,915,479</u>
Net Position – Ending				<u>\$ 29,582,111</u>

See accompanying notes to the basic financial statements

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2023

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTAL
ASSETS					
Cash and Investments	\$ 6,170,693	\$ 4,316,772	\$ 34,952	\$ 924,071	\$ 11,446,488
Accounts Receivable	262,538	97,567	-	26,232	386,337
Taxes Receivable	155,493	-	-	62,943	218,436
Interest Receivable	5,594	16,222	-	529	22,345
Prepaid Expenditures	95,259	-	-	-	95,259
Due from Other Funds	361,559	250,000	-	-	611,559
Total Assets	\$ 7,051,136	\$ 4,680,561	\$ 34,952	\$ 1,013,775	\$ 12,780,424
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities					
Payroll Liabilities	\$ 84,470	\$ -	\$ -	\$ -	\$ 84,470
Accounts Payable	305,874	-	-	-	305,874
Due to Other Funds	250,000	-	-	361,559	611,559
Deferred Revenue	244,202	-	-	-	244,202
Total Liabilities	884,546	-	-	361,559	1,246,105
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	116,765	-	-	48,685	165,450
Total Liabilities and Deferred Inflows	1,001,311	-	-	410,244	1,411,555
Fund Balance					
Nonspendable	95,259	-	-	-	95,259
Restricted for Acquisition and Development	-	4,680,561	-	-	4,680,561
Restricted for Debt Service	-	-	34,952	603,531	638,483
Unassigned	5,954,566	-	-	-	5,954,566
Total Fund Balance	6,049,825	4,680,561	34,952	603,531	11,368,869
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 7,051,136	\$ 4,680,561	\$ 34,952	\$ 1,013,775	\$ 12,780,424

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, 2023

Total Fund Balances - Governmental Funds		\$	11,368,869
<p>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.</p>			
Net Capital Assets			39,347,962
<p>Inventory is not accounted for in the governmental funds as it is recorded on the purchase method instead of the consumption method.</p>			
Inventory			53,073
OPEB Liability for Health Insurance			(23,832)
<p>Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>			
Deferred Outflows - OPEB Health Insurance			407
Deferred Inflows - OPEB Health Insurance			(11,000)
<p>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.</p>			
Long term Liabilities			
Bonds payable	\$	(20,750,000)	
Bond premium		(411,514)	
Deferred charge on refunding		9,745	(21,151,769)
Compensated Absences Payable not accounted for in governmental funds			(131,781)
Accrued Interest Payable not accounted for in governmental funds			(35,230)
<p>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.</p>			
			165,450
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>			
Right-to-use asset, Net			4,153
<p>Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position</p>			
Lease Payable			(4,191)
Net Position		\$	29,582,111

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, 2023

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTALS
REVENUES					
Property Taxes - Current Year	\$ 3,532,308	\$ -	\$ -	\$ 1,318,627	\$ 4,850,935
Property Taxes - Prior Year	56,783	-	-	25,694	82,477
Earnings on Investments	219,012	132,666	951	48,378	401,007
Parks	48,944	-	-	-	48,944
Concession Income	16,223	-	-	-	16,223
Sports Receipts	407,234	-	-	-	407,234
Recreation	177,736	-	-	-	177,736
Preschool	31,439	-	-	-	31,439
Community School	39,527	-	-	-	39,527
Community Center/Scout House	123,665	-	-	-	123,665
Pool Receipts	1,267,517	-	-	-	1,267,517
Playgrounds/Centers	617,173	-	-	-	617,173
Golf Club House	1,894,529	-	-	-	1,894,529
SDC Income	-	1,748,309	-	-	1,748,309
Miscellaneous Income	(218,583)	-	-	205,996	(12,587)
Total Revenues	8,213,507	1,880,975	951	1,598,695	11,694,128
EXPENDITURES					
Current:					
Personal Services	3,858,766	-	-	-	3,858,766
Materials and Services	3,483,823	-	-	-	3,483,823
Capital Outlay	634,704	260,078	-	-	894,782
Debt Service	-	796,377	-	1,355,222	2,151,599
Total Expenditures	7,977,293	1,056,455	-	1,355,222	10,388,970
Net Change in Fund Balance	236,214	824,520	951	243,473	1,305,158
Prior Period Adjustment	(62,507)	-	-	-	(62,507)
Beginning Fund Balance	5,876,118	3,856,041	34,001	360,058	10,126,218
Ending Fund Balance	\$ 6,049,825	\$ 4,680,561	\$ 34,952	\$ 603,531	\$ 11,368,869

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, 2023**

Total Net Changes in Fund Balances - Governmental Funds	\$ 1,305,158
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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	\$ 1,320,000	
Reduction in Premium	23,243	
Deferred Charge on Refunding	<u>(4,873)</u>	1,338,370

Compensated Absences		(26,927)
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Change in Net OPEB Liability for Health Insurance	(1,427)
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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	546,276	
Depreciation Expense	<u>(1,467,288)</u>	(921,012)

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	(3,479,486)	
Accumulated Depreciation Deletion	<u>3,466,718</u>	(12,768)

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	21,172
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Change in accrued interest	4,538
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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	(25,877)
Debt Service Fund	(14,262)

Payment on Lease Liability decreases liabilities in the Statement of Net Position.

Payment on Lease Liability	5,744
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Amortization Expense increases the expenses on the Statement of Activities.

Amortization Expense	<u>(6,077)</u>
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Change in Net Position of Governmental Activities	<u>\$ 1,666,632</u>
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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

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 for exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting for 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

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, 2023.

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, OPEB costs, 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

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
- Materials and Services
- Operating Contingencies
- Capital Outlay, Development, Improvement and Acquisition
- Debt Service
- Interfund Transfers

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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, 2023, except for System Development Fund – Debt Service, which was overexpended by \$6,298.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. NET POSITION (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. At June 30, 2023, there were deferred outflows representing OPEB related deferrals for health insurance and a deferred charge on refunding reported in the Statement of Net Position.

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. At June 30, 2023, there were deferred inflows representing OPEB related deferrals for health insurance reported in the Statement of Net Position. There is also a deferred inflow reported in the governmental fund balance sheet representing unavailable revenue from property tax.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (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.

O. RIGHT TO USE ASSETS & LEASE LIABILITY

Lease Assets

Lease assets are assets which the government leases for a term of more than one year. The value of the leases at the District's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Leases Payable

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2023 (recorded at fair value) consisted of:

Deposits with Financial Institutions

Demand Deposits	\$ 499,498
Investments	<u>10,946,990</u>
Total	<u>\$ 11,446,488</u>

There are the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (in months)</u>		
		<u>Less than 3</u>	<u>3 - 17</u>	<u>18 - 59</u>
State Treasurer's Investment Pool	<u>\$ 10,946,990</u>	<u>\$ 10,946,990</u>	<u>\$ -</u>	<u>\$ -</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

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, 2023, the total bank balance per the bank statements was \$532,482 of which, \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program.

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 appears to be in compliance with all portfolio guidelines at June 30, 2023. 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.

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. As of June 30, 2023, the fair value of the position in the LGIP is 99.63% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The District booked a fair market value gain of \$58,488 for the change in the difference between the pool fair market value and the book value.

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.

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

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

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, 2023, 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, 2023, investments appeared to be in compliance with all percentage restrictions.

3. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2023 are as follows:

	Balance July 1, 2022	Adjustments	Additions	(Deletions)	Balance June 30, 2023
Non-Depreciable:					
Land	\$ 12,712,725	\$ -	\$ -	\$ -	\$ 12,712,725
CIP	-	-	-	-	-
Total	12,712,725	-	-	-	12,712,725
Depreciable:					
Land Improvements	2,051,960	-	-	(10,348)	2,041,612
Buildings and Improvements	33,916,671	(3,479,486)	119,184	-	30,556,369
Equipment	6,953,267	-	322,892	(50,653)	7,225,506
Vehicles	777,258	-	104,200	(6,713)	874,745
Total Depreciable Capital Assets	43,699,156	(3,479,486)	546,276	(67,714)	40,698,232
Accumulated Depreciation					
Land Improvements	1,583,446	-	32,712	(10,348)	1,605,810
Buildings and Improvements	9,130,754	(3,466,718)	963,181	-	6,627,217
Equipment	5,059,261	-	381,852	(50,653)	5,390,460
Vehicles	356,678	-	89,543	(6,713)	439,508
Total Accumulated Depreciation	16,130,139	(3,466,718)	1,467,288	(67,714)	14,062,995
Depreciable Capital Assets, Net	27,569,017	(12,768)	(921,012)	-	26,635,237
Total Capital Assets, Net	\$ 40,281,742				\$ 39,347,962

Depreciation of \$1,467,288 was allocated to the Parks function.

Deletions included disposed assets in the current year with a net book value of \$0. The deletion was related to basketball court in land improvements, a Kubota in equipment, and a Ford Crew Cab in vehicles.

The adjustments noted above were made to agree the balances reported for buildings and improvements to the District's capital asset listing and depreciation schedule; specifically, a net book value of \$12,768 was removed as a result of reducing cost for buildings and improvements by \$3,479,486 and reducing accumulated depreciation for buildings and by \$3,466,718.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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 \$90,222, \$154,493, and \$142,150, respectively, for the years ended June 30, 2023, and 2022, and 2021. The plan was fully funded on June 30, 2023. 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.

5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

Post-Employment Health Care Benefits

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 24.

Total Other Post Employment Benefit Liability

The District's total other post-employment benefits were measured as of June 30, 2023 and determined by an actuarial valuation as of June 30, 2023.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the June 30, 2023 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 3.54%, 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 5.5% to 5.0% 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)

<u>Changes in Net Other Post-Employment Benefit Liability</u>		
Total OPEB Liability at June 30, 2023	\$	20,870
Changes for the year:		
Service Cost		2,639
Interest		823
Changes of benefit terms		-
Differences between expected and actual experience		-
Changes of assumptions or other input		-
Benefit payments		(500)
Net changes		2,962
Total OPEB Liability at June 30, 2023	\$	23,832

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% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Total OPEB Liability	\$ 25,467	\$ 23,832	\$ 22,326

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 21,796	\$ 23,832	\$ 26,252

As of the June 30, 2023 valuation date, the following employees were covered by the benefit terms:

Participant Counts	Total
Number of Active Participants	23
Number of Inactive Participants	0
Total Number of Participants	23

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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 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, 2023, 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, 2023:

	Outstanding 7/1/2022	Issued	Matured and Redeemed	Outstanding 6/30/2023	Due Within One Year
Governmental Activities:					
Full Faith and Credit 2014 Refunding	555,000	-	180,000	375,000	185,000
Pool GO Bond 2015	15,880,000	-	770,000	15,110,000	825,000
Full Faith and Credit 2018 Refunding	5,635,000	-	370,000	5,265,000	380,000
Total Debt	22,070,000	-	1,320,000	20,750,000	1,390,000
Bond Premium	55,830	-	4,296	51,534	4,294
Full Faith and Credit 2018 Premium	378,927	-	18,947	359,980	18,946
Total Premium	434,757	-	23,243	411,514	23,240
Total governmental activities	<u>\$ 22,504,757</u>	<u>\$ -</u>	<u>\$ 1,343,243</u>	<u>\$ 21,161,514</u>	<u>\$ 1,413,240</u>
Deferred Outflow - Refunding 2014	<u>\$ 14,618</u>	<u>\$ -</u>	<u>\$ 4,873</u>	<u>\$ 9,745</u>	

Future Governmental bonds debt service requirements are as follows:

Year ending June 30	Bonds		Year ending June 30	FF & Credit 2018 Refunding	
	Principal	Interest		Principal	Interest
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
2027	1,025,000	432,475	2027	185,000	169,113
2028	1,105,000	401,725	2028	195,000	161,713
2029-33	6,860,000	1,387,713	2029-33	1,090,000	685,763
2034-38	3,455,000	189,950	2034-38	1,330,000	445,638
2039-2042	-	-	2039-2042	1,280,000	138,759
Total	<u>\$ 15,110,000</u>	<u>\$ 3,925,038</u>	Total	<u>\$ 5,265,000</u>	<u>\$ 2,204,325</u>

Year Ending June 30	FF & Credit 2014 Refunding		Year ending June 30	Premiums Amortization	Year ending June 30	Refunding Charge 2014 Amortization
	Principal	Interest				
2024	\$ 185,000	\$ 9,466	2024	\$ 23,240	2024	\$ 4,873
2025	190,000	3,230	2025	23,241	2025	4,872
			2026	23,240		
Total	<u>\$ 375,000</u>	<u>\$ 12,696</u>	2027	23,241	Total	<u>\$ 9,745</u>
			2028	23,240		
			2029-33	116,204		
			2034-38	103,323		
			2039-2042	75,785		
			Total	<u>\$ 411,514</u>		

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. LONG-TERM OBLIGATIONS (CONTINUED)

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, 2023:

<u>Amount</u>	<u>Rates</u>	<u>Maturity</u>	<u>Balance</u>
1,735,000	4.00-4.75%	2024	\$ 375,000
7,540,000	3.00-4.25%	2042	5,265,000
Total			<u>\$ 5,640,000</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. LEASE LIABILITY

For the year ended 6/30/2022, the basic financial statements included the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the 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. For additional information, refer to the disclosures below.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. LEASE LIABILITY (CONTINUED)

On 07/01/2021, the District entered into a 15 month lease as Lessee for the use of Konica Admin. An initial lease liability was recorded in the amount of \$10,469. As of 06/30/2023, the value of the lease liability is \$0. The District is required to make monthly fixed payments of \$700. The lease has an interest rate of 0.4660%. The value of the right to use asset as of 06/30/2023 is \$0 with accumulated amortization of \$0.

On 07/01/2021, the District entered into a 21 month lease as Lessee for the use of Konica Minolta - 1802 Haworth Ave. An initial lease liability was recorded in the amount of \$4,388. As of 06/30/2023, the value of the lease liability is \$0. The District is required to make monthly fixed payments of \$210. The lease has an interest rate of 0.5930%. The value of the right to use asset as of 06/30/2023 is \$0 with accumulated amortization of \$0.

On 11/01/2021, the District entered into a 48 month lease as Lessee for the use of Konica Rec. An initial lease liability was recorded in the amount of \$7,119. As of 06/30/2023, the value of the lease liability is \$4,191. The District is required to make monthly fixed payments of \$152. The lease has an interest rate of 1.2600%. The value of the right to use asset as of 06/30/2023 is \$7,119 with accumulated amortization of \$2,966.

On 11/28/2022, the District entered into a 48 month lease as Lessee for the use of office equipment supplied by Pacific Office Automation. The District is required to make monthly fixed payments of \$655. As of 06/30/2023, the value of the lease liability and corresponding right-to-use asset was not determined and not recognized in the District's financial statements.

	Outstanding 7/1/2022	Issued	Matured and Redeemed	Outstanding 7/1/2023	Due Within One Year
Equipment					
Konica Rec	\$ 5,951	\$ -	\$ 1,760	\$ 4,191	\$ 1,781
Konica Minolta - 1802 Haworth Ave	1,885	-	1,885	-	-
Konica Admin	2,098	-	2,098	-	-
Total	\$ 9,935	\$ -	\$ 5,744	\$ 4,191	\$ 1,781

Principal and Interest requirements to Maturity
Governmental Activities
Equipment

Fiscal Year Ending June 30.	Principal Payments	Interest Payments
2024	\$ 1,781	\$ 43
2025	1,804	20
2026	606	2
2027	-	-
2028		
	\$ 4,191	\$ 65

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

12. RIGHT TO USE ASSET

The right to use asset applies to the lease disclosure in Note 11.

	Balance Beginning of Year	Additions	(Deletions)	Balance End Of Year
Right-to-Use Asset				
Equipment	\$ 21,976	\$ -	\$ (10,469)	\$ 11,507
Total	21,976	-	(10,469)	11,507
Accumulated Amortization				
Equipment	11,746	6,077	(10,469)	7,354
Total	11,746	6,077	(10,469)	7,354
Net Right-to-Use Assets	<u>\$ 10,230</u>			<u>\$ 4,153</u>

13. TAX ABATEMENTS

As of June 30, 2023, 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, 2023 is deemed immaterial by management.

14. INTERFUND TRANSFERS AND INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at June 30, 2023, consisted of the following:

Fund	Due from	Due to
General Fund	\$ 361,559	\$ 250,000
System Development Fund	250,000	-
2015 Bond Debt Service Fund	-	361,559
Total Funds	<u>\$ 611,559</u>	<u>\$ 611,559</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

15. 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.

16. 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. The ultimate impact on the organization's finances is not determinable.

17. PRIOR PERIOD ADJUSTMENT

Prior period adjustments were recorded to restate the value of cash and payroll liabilities at the beginning of the year. Payroll liabilities had been understated and an adjustment was needed to record expenditures for 401k contributions paid by the District from September 2020 to January 2021. Cash had been overstated and an adjustment was needed correct the balance and agree the general ledger to its bank reconciliations; it was not clear whether the overstatement was the result of unrecorded expenditures or uncollected receipts. Below is a schedule that shows the original net position previously reported, each adjustment, and the final restated net position.

Net Position - Beginning as previously reported	\$ 27,977,986
Payroll Liability Adjustment to Recognize Unrecorded Expenditures	(27,757)
Cash Adjustment to Reconcile Bank Reconciliation to General Ledger	(34,750)
Net Position - Beginning as restated	<u>\$ 27,915,479</u>

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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, 2023**

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

Year Ended June, 30	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2023	\$ 20,870	\$ 2,639	\$ 823	\$ -	\$ -	\$ (500)	\$ 23,832	\$ 1,229,328	1.94%
2022	30,817	2,548	1,168	-	(13,663)	-	20,870	1,193,522	1.75%
*** 2021	27,301	2,474	1,042	-	-	-	30,817	1,181,968	2.61%
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. 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 obtain a valuation in FY 2018 or FY 2021

*** Actuarial valuation obtained in 2022 also included 2021 valuation, so 2021 activity and ending liability balance were restated.

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, 2023

	<u>GENERAL FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Property Tax - Current Year	\$ 3,587,157	\$ 3,587,157	\$ 3,532,308	(54,849)
Property Tax - Prior Years	-	-	56,783	56,783
Fees and Charges	4,010,381	4,010,381	-	(4,010,381)
Earnings on Investments	-	-	219,012	219,012
Parks	-	-	48,944	48,944
Sports:				
Concession Income	-	-	16,223	16,223
Sports Receipts	-	-	407,234	407,234
Recreation:				
Recreation	-	-	177,736	177,736
Preschool	-	-	31,439	31,439
Community School	-	-	39,527	39,527
Community Center/Scout House	-	-	123,665	123,665
Paddle Launch	-	-	-	-
Pool Receipts	-	-	1,267,517	1,267,517
Playgrounds/Centers	-	-	617,173	617,173
Golf Club Maintenance	-	-	-	-
Golf Club House	-	-	1,894,529	1,894,529
Quilt Club	-	-	-	-
Rec Adjustment	-	-	-	-
Grants/Donations	30,000	30,000	-	(30,000)
Miscellaneous Income	-	-	(218,583)	(218,583)
Total Revenues	<u>7,627,538</u>	<u>7,627,538</u>	<u>8,213,507</u>	<u>585,969</u>

Continued on page 25b

**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, 2023**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
EXPENDITURES				
Personnel Services	\$ 5,192,559	\$ 5,192,559 (1)	\$ 3,858,766	\$ 1,333,793
Materials and Services	3,539,184	3,539,184 (1)	3,483,823	55,361
Capital Outlay, Development, Improvement and Acquisition	962,172	962,172 (1)	634,704	327,468
Contingency	100,000	100,000 (1)	-	100,000
Total Expenditures	<u>9,793,915</u>	<u>9,793,915</u>	<u>7,977,293</u>	<u>1,816,622</u>
Excess of Revenues Over (Under) Expenditures	(2,166,377)	(2,166,377)	236,214	2,402,591
OTHER FINANCING SOURCES (USES)				
Lease Financing Proceeds	-	-	-	-
Loan Proceeds	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balance	(2,116,377)	(2,116,377)	236,214	2,352,591
Prior Period Adjustment	-	-	(62,507)	62,507
Beginning Fund Balance	<u>2,116,377</u>	<u>2,116,377</u>	<u>5,876,118</u>	<u>3,759,741</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,049,825</u>	<u>\$ 6,049,825</u>

(1) Appropriation level

Continued from page 25a

* Expenditure detail by Department follows on pages 31A through 31N.

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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, 2023**

SYSTEM DEVELOPMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES:				
SDC Income	\$ 800,000	\$ 800,000	\$ 1,748,309	\$ 948,309
Interest Earned	2,500	2,500	132,666	130,166
Total Revenues	802,500	802,500	1,880,975	1,078,475
EXPENDITURES:				
Debt Service	790,079	790,079 (1)	796,377	(6,298)
Capital Outlay, Development, Improvement and Acquisition	2,012,421	2,012,421 (1)	260,078	1,752,343
Total Expenditures	2,802,500	2,802,500	1,056,455	1,746,045
Net Change in Fund Balance	(2,000,000)	(2,000,000)	824,520	2,824,520
Beginning Fund Balance	2,000,000	2,000,000	3,856,041	1,856,041
Ending Fund Balance	\$ -	\$ -	\$ 4,680,561	\$ 4,680,561

(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, 2023**

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Interest Earned	<u>\$ 260</u>	<u>\$ 260</u>	<u>\$ 951</u>	<u>\$ 691</u>
Total Revenue	<u>260</u>	<u>260</u>	<u>951</u>	<u>691</u>
EXPENDITURES:				
Capital Outlay	<u>34,888</u>	<u>34,888 (1)</u>	<u>-</u>	<u>34,888</u>
Total Expenditures	<u>34,888</u>	<u>34,888</u>	<u>-</u>	<u>34,888</u>
Net Change in Fund Balance	(34,628)	(34,628)	951	35,579
Beginning Fund Balance	<u>34,628</u>	<u>34,628</u>	<u>34,001</u>	<u>(627)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,952</u>	<u>\$ 34,952</u>

(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, 2023

2015 BOND DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES:				
Property Taxes - Current Year	\$ 1,355,225	\$ 1,355,225	\$ 1,318,627	\$ (36,598)
Property Taxes - Prior Years	-	-	25,694	25,694
Miscellaneous	-	-	205,996	205,996
Interest Earned	-	-	48,378	48,378
Total Revenue	1,355,225	1,355,225	1,598,695	243,470
EXPENDITURES:				
Debt Service	1,355,225	1,355,225 (1)	1,355,222	3
Total Expenditures	1,355,225	1,355,225	1,355,222	3
Net Change in Fund Balance	-	-	243,473	243,473
Beginning Fund Balance	-	-	360,058	360,058
Ending Fund Balance	\$ -	\$ -	\$ 603,531	\$ 603,531

(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, 2023

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2022	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTION BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED 06/30/23
<u>GENERAL FUND</u>						
CURRENT						
2022-23	\$ 3,666,977	\$ 97,617	\$ 838	\$ 1,498	\$ 3,488,667	\$ 83,029
PRIOR YEARS						
2021-22	79,641	3	(5,266)	3,380	48,524	29,228
2020-21	35,813	1	(7,873)	1,992	10,535	19,396
2019-20	16,706	(1)	(2,511)	2,095	7,126	9,165
2018-19	7,875	(1)	(1,723)	1,540	4,358	3,335
Prior	13,051	(1)	(1,325)	1,210	1,597	11,340
Total Prior	153,086	1	(18,698)	10,217	72,140	72,464
Total	\$ 3,820,063	\$ 97,618	\$ (17,860)	\$ 11,715	\$ 3,560,807	\$ 155,493

	GENERAL FUND
RECONCILIATION OF REVENUE	
Cash Collections by County Treasurer Above	\$ 3,560,807
Accrual of Receivables	
June 30, 2022	(10,444)
June 30, 2023	38,728
Net change from Prior years unearned revenue, see pg. 6	(25,877)
Total Revenue	\$ 3,563,214

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2023**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2022	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTION BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED 06/30/23
2015 BOND DEBT SERVICE FUND						
CURRENT						
2022-23	\$ 1,369,274	\$ 36,451	\$ 312	\$ 560	\$ 1,302,692	\$ 31,003
PRIOR YEARS						
2021-22	35,824	2	(2,370)	1,521	21,826	13,147
2020-21	14,903	-	(3,276)	829	4,384	8,072
2019-20	7,295	-	(1,096)	915	3,112	4,002
2018-19	3,502	-	(766)	685	1,938	1,483
Prior	6,050	-	(635)	559	738	5,236
Total Prior	67,574	2	(8,143)	4,509	31,998	31,940
Total	\$ 1,436,848	\$ 36,453	\$ (7,831)	\$ 5,069	\$ 1,334,690	\$ 62,943

	DEBT SERVICE FUND
RECONCILIATION OF REVENUE	
Cash Collections by County Treasurer Above	\$ 1,334,690
Accrual of Receivables	
June 30, 2022	(4,627)
June 30, 2023	14,258
Net change from Prior years unearned revenue, see pg. 6	<u>(14,262)</u>
Total Revenue	<u>\$ 1,330,059</u>

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

OTHER INFORMATION

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 413				
ADMINISTRATION				
Personnel Services				
Superintendent	\$ 117,777	\$ 117,777	\$ 117,776	\$ 1
Administrative Coordinator	64,436	64,436	63,993.00	443
Public Information Director	71,040	71,040	70,676.00	364
Event Marketing/Admin Specialist	45,793	45,793	45,479.00	314
Administrative Specialist	43,613	43,613	43,277.00	336
Assistant Superintendent	110,207	110,207	105,614	4,593
Part-Time & Temp Salaries	159,219	159,219	110,851	48,368
Payroll Taxes and Benefits	237,506	237,506	204,065	33,441
Total Personnel Services	849,591	849,591	761,731	87,860
Materials and Services				
Office Supplies	11,600	11,600	4,517	7,083
Postage Supplies	1,500	1,500	817	683
Program Supplies	9,300	9,300	1,725	7,575
Promotional Supplies	1,000	1,000	33	967
Classifieds	1,000	1,000	268	732
Brochures	2,000	2,000	2,195	(195)
Flyers and Schedules	1,000	1,000	972	28
Publicity	1,000	1,000	51	949
Directors Fees	360	360	160	200
Professional Dues	9,000	9,000	8,454	546
Conferences/Workshops	5,500	5,500	\$2,451.00	3,049
Staff Mileage	1,000	1,000	888	112
Staff Expenses	7,750	7,750	4,338	3,412
Telephone	4,500	4,500	3,863	637
Fees	7,000	7,000	6,060	940
Internet and Communication	2,194	2,194	3,976	(1,782)
Maintenance	1,000	1,000	-	1,000
Legal Services	50,000	50,000	72,512	(22,512)
Audit Services	27,500	27,500	8,200	19,300
Program Contracts	15,000	15,000	9,184	5,816
Insurance Services	13,500	13,500	13,061	439
Interest	1,500	1,500	-	1,500
Equipment Maintenance Contracts	1,500	1,500	-	1,500
Consultants	32,000	32,000	13,250	18,750
Property Taxes	18,500	18,500	18,348	152
Elections	28,000	28,000	11,826	16,174
Rental/Lease	750	750	-	750
Total Materials and Services	254,954	254,954	187,149	67,805
TOTAL ADMINISTRATION	1,104,545	1,104,545	948,880	155,665

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 450				
PARKS DEPARTMENT				
Personnel Services				
Park Director	\$ -	\$ -	\$ 3,155	\$ (3,155)
Building Coordinator	48,027	53,012	54,714	(1,702)
Park Grounds Coordinator Lead	52,950	61,367	60,738	629
Maintenance/Basic Service Supervisor	77,624	81,600	81,488	112
Park Specialist/Ground/Bldg/IT System Technicians	127,964	268,311	236,879	31,432
Park Laborer/Secretaries	155,142	342,373	246,372	96,001
Overtime	-	-	-	-
Payroll Taxes and Benefits	251,891	388,136	228,482	159,654
Total Personnel Services	713,598	1,194,799	911,828	282,971
Materials and Services				
Office Supplies	3,094	3,094	4,320	(1,226)
Postage Supplies	1,078	1,078	476	602
Program Supplies	12,400	12,400	20,766	(8,366)
Small Tools	9,612	9,612	15,685	(6,073)
Janitorial Supplies	25,845	25,845	32,251	(6,406)
Chemical and Agricultural Supplies	48,699	48,699	24,278	24,421
Gas and Oil Supplies	24,052	24,052	27,610	(3,558)
Printing/Advertising/Publicity	-	-	-	-
Classifieds	-	-	48	(48)
Flyers	2,360	2,360	4,812	(2,452)
Professional Dues	4,890	4,890	3,070	1,820
Conferences/Workshops	5,050	5,050	5,414	(364)
Staff Mileage	224	224	617	(393)
Staff Expense	400	400	2,978	(2,578)
Electricity	78,000	78,000	82,824	(4,824)
Natural Gas	59,421	59,421	39,527	19,894
Water/Sewer	236,735	236,735	276,733	(39,998)
Fees/Computer Cable Internet&CO	13,608	13,608	796	12,812
Telephone	4,980	4,980	4,675	305
Garbage Expense	22,389	22,389	15,849	6,540
Internet & Communication	-	-	14,524	(14,524)
Building Maintenance	53,010	53,010	58,534	(5,524)
Structure Maintenance	23,636	23,636	24,379	(743)
Equipment Maintenance	51,760	51,760	57,014	(5,254)
Grounds Maintenance	75,950	75,950	56,222	19,728
Program Contracts	328,756	328,756	341,555	(12,799)
Insurance Services	44,000	44,000	45,897	(1,897)
Equipment Maintenance Contracts	-	-	-	-
Refunds	-	-	-	-
Equipment Rental	5,100	5,100	2,786	2,314
Buildings and Structures	5,125	5,125	2,323	2,802
Total Materials and Services	1,140,174	1,140,174	1,165,963	(25,789)
TOTAL PARKS DEPARTMENT	1,853,772	2,334,973	2,077,791	257,182

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 451				
AQUATICS				
Personnel Services				
Special Service Supervisor	\$ 21,563	\$ 22,667	\$ 22,557	\$ 110
Aquatic Coordinator	52,950	61,367	67,037	(5,670)
Aquatic Specialist	43,562	48,083	49,158	(1,075)
Guards, Instructors and Cashiers/Fitness Staff	338,372	395,165	336,989	58,176
Coaches	-	-	2,924	(2,924)
Fitness Staff/Child Minder	71,009	72,836	42,867	29,969
Payroll Taxes and Benefits	164,985	180,332	132,428	47,904
Total Personnel Services	692,441	780,450	653,960	126,490
Materials and Services				
Office Supplies	5,510	5,510	5,220	290
Postage Supplies	450	450	239	211
Program Supplies	18,915	18,915	19,765	(850)
Small Tools	-	-	-	-
Chemical and Agricultural Supplies	30,800	30,800	47,096	(16,296)
Store Supplies	7,500	7,500	5,517	1,983
Classifieds	625	625	-	625
Brochures	1,450	1,450	48	1,402
Flyers	4,850	4,850	841	4,009
Professional Dues	5,340	5,340	5,860	(520)
Conferences/Workshops	1,450	1,450	156	1,294
Staff Mileage	350	350	-	350
Staff Expenses	1,000	1,000	435	565
Electricity	207,833	207,833	222,645	(14,812)
Natural Gas	69,764	69,764	80,642	(10,878)
Water/Sewer	29,825	29,825	73,294	(43,469)
Telephone	8,700	8,700	2,907	5,793
Computer & Cable	62,625	62,625	92,655	(30,030)
Internet and Communication	1,584	1,584	\$1,742.00	(158)
Program Contracts	22,000	22,000	14,620	7,380
Insurance Services	46,449	46,449	43,205	3,244
Refunds	450	450	579	(129)
Total Materials and Services	527,470	527,470	617,466	(89,996)
TOTAL AQUATICS	1,219,911	1,307,920	1,271,426	36,494

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 452				
RECREATION - ADULT SPORTS				
Personnel Services				
Special Services Supervisor	\$ 4,312	\$ 4,533	\$ 4,518	\$ 15
Sports Coordinator	8,340	9,205	7,137	2,068
Facility Leaders	1,475	40,186	315	39,871
Payroll Taxes and Benefits	9,239	17,110	6,220	10,890
Total Personnel Services	23,366	71,034	18,190	52,844
Materials and Services				
Office Supplies	1,600	1,600	1,229	371
Postage Supplies	175	175	10	165
Program Supplies	13,260	13,260	17,715	(4,455)
Classifieds	100	100	48	52
Brochures/Classified Add/ Fyers	800	800	-	800
Professional Dues	1,700	1,700	228	1,472
Staff Expenses	250	250	-	250
Electricity	4,000	4,000	-	4,000
Telephone/Computer and Cable	2,050	2,050	\$1,336.00	714
Fees	-	-	611	(611)
Internet and Communication	750	750	\$454.00	296
Equipment Maintenance	200	200	-	200
Program Contracts	16,000	16,000	10,785	5,215
Insurance	4,300	4,300	4,022	278
Refunds	500	500	35	465
Equipment Rental	200	200	-	200
Total Materials and Services	45,885	45,885	36,473	9,412
TOTAL ADULT SPORTS	69,251	116,919	54,663	62,256

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 453				
RECREATION - YOUTH SPORTS				
Personnel Services				
Special Services Supervisor	\$ 17,250	\$ 18,133	\$18,074.00	\$ 59
Sports Coordinator	47,257	52,162	\$53,808.00	(1,646)
Sports Leaders/Secretaries	70,448	70,684	\$4,481.00	66,203
Sports Technician	-	35,880	36,104	(224)
Payroll Taxes and Benefits	60,425	100,994	75,239	25,755
Total Personnel Services	195,380	277,853	187,706	90,147
Materials and Services				
Office Supplies	3,500	3,500	2,344	1,156
Postage Supplies	175	175	185	(10)
Program Supplies	78,860	78,860	93,491	(14,631)
Gas and Oil Supplies	400	400	-	400
Classifieds	100	100	48	52
Brochures	800	800	-	800
Flyers	1,000	1,000	-	1,000
Professional Dues	1,466	1,466	768	698
Conferences/Workshops	300	300	-	300
Staff Mileage	700	700	-	700
Staff Expenses	1,200	1,200	2,606	(1,406)
Electricity	2,000	2,000	3,732	(1,732)
Telephone	1,500	1,500	1,081	419
Fees/Computer & Cable	8,000	8,000	3,098	4,902
Internet and Communication	2,036	2,036	\$454.00	1,582
Equipment Maintenance	1,000	1,000	-	1,000
Program Contracts	90,000	90,000	89,237	763
Insurance Services	5,000	5,000	4,804	196
Refunds	1,000	1,000	329	671
Equipment Rental	10,000	10,000	-	10,000
Total Materials and Services	209,037	209,037	202,177	6,860
TOTAL YOUTH SPORTS	404,417	486,890	389,883	97,007

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 454				
RECREATION - CLASSES & ACTIVITIES				
Personnel Services				
Special Services Supervisor	\$ 8,625	\$ 9,067	\$ 9,037	\$ 30
Recreation Coordinator	27,799	30,684	30,473	211
Instructors/Secretaries	33,750	41,680	35,820	5,860
Payroll Taxes and Benefits	33,179	35,647	29,270	6,377
Total Personnel Services	103,353	117,078	104,600	12,478
Materials and Services				
Office Supplies	2,000	2,000	1,046	954
Postage Supplies	600	600	34	566
Program Supplies	7,500	7,500	9,325	(1,825)
Gas and Oil Supplies	100	100	-	100
Classifieds	150	150	48	102
Brochures	100	100	-	100
Flyers	250	250	-	250
Professional Dues	400	400	599	(199)
Conferences/Workshops	1,400	1,400	-	1,400
Staff Mileage	200	200	-	200
Staff Expenses	800	800	200	600
Electricity	-	-	-	-
Telephone	400	400	-	400
Fees/ Computer & Cable	4,000	4,000	1,474	2,526
Internet and Communication	1,600	1,600	454	1,146
Program Contracts	20,000	20,000	29,289	(9,289)
Insurance Services	5,000	5,000	4,022	978
Refunds	150	150	-	150
Total Materials and Services	44,650	44,650	46,491	(1,841)
TOTAL CLASSES & ACTIVITIES	148,003	161,728	151,091	10,637

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 455				
RECREATION - PLAYGROUNDS & CENTERS				
Personnel Services				
Special Services Supervisor	\$ 8,625	\$ 9,067	\$ 9,037	\$ 30
Recreation Coordinator	11,119	12,273	12,296	(23)
Care/Recreation Specialist/Care Technic	39,512	43,613	43,350	263
Care Director/Staff	311,289	394,561	321,289	73,272
Overtime	-	-	-	-
Payroll Taxes and Benefits	98,936	113,311	88,602	24,709
Total Personnel Services	469,481	572,825	474,574	98,251
Materials and Services				
Office Supplies	3,500	3,500	1,100	2,400
Postage Supplies	500	500	52	448
Program Supplies	25,000	25,000	4,429	20,571
Gas and Oil Supplies	300	300	-	300
Summer Playground Supplies	4,000	4,000	362	3,638
Classifieds	300	300	48	252
Brochures	1,000	1,000	932	68
Flyers	500	500	-	500
Professional Dues	815	815	429	386
Conferences/Workshops	700	700	-	700
Staff Mileage	200	200	-	200
Staff Expenses	2,000	2,000	1,403	597
Telephone	5,500	5,500	6,512	(1,012)
Utilities	-	-	-	-
Care Snacks	14,000	14,000	9,885	4,115
Fees/ Computer & Cable	20,000	20,000	40,256	(20,256)
Internet and Communication	1,600	1,600	454	1,146
Structure Maintenance & Repair	-	-	-	-
Equipment Maintenance	-	-	-	-
Professional Services	-	-	-	-
Program Contracts	5,000	5,000	7,945	(2,945)
Insurance Services	4,000	4,000	4,022	(22)
Refunds	3,000	3,000	1,167	1,833
Contracts - Admissions	10,000	10,000	1,107	8,893
Rental/Lease	5,000	5,000	-	5,000
Equipment Rental	-	-	-	-
Total Materials and Services	106,915	106,915	80,103	26,812
TOTAL PLAYGROUNDS & CENTERS	576,396	679,740	554,677	125,063

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 456				
COMMUNITY CENTER/SCOUT HOUSE				
Personnel Services				
Special Services Supervisor	\$ 4,317	\$ 4,533	\$ 4,344	\$ 189
Recreation Coordinator	11,119	12,273	11,936	337
Senior Center Specialist	32,507	41,536	37,710	3,826
Building Leaders	11,475	14,352	720	13,632
Payroll Taxes and Benefits	45,379	48,350	42,699	5,651
Total Personnel Services	104,797	121,044	97,409	23,635
Materials and Services				
Office Supplies	1,000	1,000	170	830
Postage Supplies	400	400	12	388
Program Supplies	4,000	4,000	2,655	1,345
Gas and Oil Supplies	100	100	-	100
Classifieds	450	450	395	55
Brochures	1,000	1,000	818	182
Flyers	250	250	-	250
Professional Dues	540	540	228	312
Conferences/Workshops	600	600	-	600
Staff Mileage	1,100	1,100	74	1,026
Staff Expense	300	300	196	104
Electricity	8,000	8,000	7,476	524
Natural Gas	1,400	1,400	1,762	(362)
Water/Sewer	20,000	20,000	29,428	(9,428)
Telephone	1,900	1,900	1,501	399
Fees/Computer & Cable	1,000	1,000	2,267	(1,267)
Internet and Communication	1,600	1,600	454	1,146
Equipment Maintenance	200	200	-	200
Program Contracts	7,000	7,000	1,554	5,446
Insurance Services	50,000	50,000	47,175	2,825
Senior Trips	5,000	5,000	453	4,547
Refunds	4,000	4,000	510	3,490
Total Materials and Services	109,840	109,840	97,128	12,712
TOTAL COMMUNITY CENTER/ SCOUT HOUSE	214,637	230,884	194,537	36,347

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 457				
COMMUNITY SCHOOLS				
Personnel Services				
Special Services Supervisor	\$ 10,350	\$ 10,880	\$ 10,879	\$ 1
Part-time, Temporary and Full-time	23,988	27,480	1,019	26,461
Recreation Coordinator	5,560	6,137	5,881	256
Payroll Taxes and Benefits	14,894	15,882	9,161	6,721
Total Personnel Services	54,792	60,379	26,940	33,439
Materials and Services				
Office Supplies	2,000	2,000	892	1,108
Postage Supplies	400	400	3	397
Program Supplies	5,000	5,000	1,152	3,848
Snacks and Food	500	500	70	430
Classifieds	100	100	48	52
Brochures	50	50	-	50
Flyers	250	250	-	250
Professional Dues	800	800	318	482
Conferences/Workshops	275	275	-	275
Staff Mileage	100	100	-	100
Staff Expense	400	400	-	400
Telephone	500	500	14	486
Fees/Computer & Cable	1,000	1,000	350	650
Internet and Communication	1,600	1,600	454	1,146
Buildings	-	-	-	-
Equipment Maintenance	-	-	-	-
Program Contracts	11,000	11,000	17,017	(6,017)
Insurance Services	2,000	2,000	1,866	134
Refunds	100	100	-	100
Total Materials and Services	26,075	26,075	22,184	3,891
TOTAL COMMUNITY SCHOOLS PROGRAM	80,867	86,454	49,124	37,330

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 458				
GOLF COURSE MAINTENANCE				
Personnel Services				
Golf Course Supervisor	\$ 8,625	\$ 9,067	\$ 9,054	\$ 13
Golf Course Technician	32,507	41,536	53,741	(12,205)
Golf Mechanic	48,027	49,083	1,928	47,155
Golf Course Landscaper	-	-	-	-
Golf Course Maintenance Director	50,428	53,012	\$0.00	53,012
Assistant Groundskeeper	-	-	-	-
Part-time and Temporary	131,354	180,619	92,099	88,520
Overtime	-	-	-	-
Payroll Taxes and Benefits	154,553	167,815	32,427	135,388
Total Personnel Services	425,494	501,132	189,249	311,883
Materials and Services				
Office Supplies	1,780	1,780	3,019	(1,239)
Postage Supplies	450	450	9	441
Program Supplies	15,772	15,772	13,118	2,654
Small Tools	6,160	6,160	7,855	(1,695)
Janitorial Supplies	2,000	2,000	429	1,571
Chemical and Agricultural Supplies	101,831	101,831	95,235	6,596
Gas and Oil Supplies	39,285	39,285	42,595	(3,310)
Snacks and Food	660	660	169	491
Uniforms	720	720	688	32
Classifieds	530	530	48	482
Brochures/Flyers	-	-	-	-
Flyers	-	-	-	-
Professional Dues	1,600	1,600	1,144	456
Conferences & Workshops	2,920	2,920	2,220	700
Staff Mileage	112	112	-	112
Staff Expense	260	260	306	(46)
Electric	18,900	18,900	6,034	12,866
Natural Gas	7,800	7,800	3,016	4,784
Water & Sewer	176,250	176,250	210,100	(33,850)
Telephone	1,032	1,032	2,212	(1,180)
Garbage Expense	720	720	-	720
Fees/Garbage	-	-	-	-
Internet and Communication	1,457	1,457	225	1,232
Buildings	7,108	7,108	8,312	(1,204)
Equipment	44,700	44,700	57,940	(13,240)
Grounds	106,160	106,160	54,486	51,674
Vehicles	1,600	1,600	798	802
Program Contracts	22,410	22,410	17,551	4,859
Insurance Services	11,000	11,000	11,195	(195)
Equipment Maintenance Contracts	7,240	7,240	325	6,915
Consultant Services	2,500	2,500	-	2,500
Equipment Rentals	600	600	-	600
Total Materials and Services	583,557	583,557	539,029	44,528
TOTAL GOLF COURSE MAINTENANCE	1,009,051	1,084,689	728,278	356,411

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>			<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 459				
GOLF CLUB HOUSE				
Personnel Services				
Special Services Supervisor	\$ 11,212	\$ 11,787	\$ 11,748	\$ 39
Golf Course Director	78,230	78,433	78,063	370
Golf Course Specialist	41,487	45,793	45,479	314
Club House Coordinator	-	-	-	-
Club House Assistants	-	-	-	-
Part-time and Temporary	-	-	-	-
Golf Clerks	215,959	279,806	76,929	202,877
Marshall/Starter Staff	-	-	4,123	(4,123)
Outside Service Staff	-	-	58,233	(58,233)
Golf	-	-	-	-
Snack Bar Clerk	-	-	1,038	(1,038)
Lesson	-	-	-	-
Beverage Cart Clerk	-	-	-	-
Catering Staff	-	-	12,204	(12,204)
Payroll Taxes and Benefits	107,712	119,221	82,810	36,411
Total Personnel Services	454,600	535,040	370,627	164,413
Materials and Services				
Office Supplies	1,000	1,000	571	429
Postage Supplies	1,000	1,000	196	804
Program Supplies	43,250	43,250	49,175	(5,925)
Small Tools	200	200	210	(10)
Janitorial Supplies	6,000	6,000	5,551	449
Store Supplies	173,250	173,250	251,260	(78,010)
Gas and Oil Supplies	250	250	103	147
Snacks and Food	500	500	467	33
Uniforms	3,500	3,500	2,395	1,105
Classifieds	200	200	48	152
Flyers	26,900	26,900	8,944	17,956
Prof Dues/ Fees/ Mag/ Books	3,650	3,650	1,983	1,667
Conferences/Workshops	4,000	4,000	548	3,452
Staff Mileage	750	750	385	365
Staff Expense	750	750	567	183
Electric	16,200	16,200	38,448	(22,248)
Water/Sewer	12,500	12,500	25,310	(12,810)
Telephone	3,000	3,000	34	2,966
Fees	-	-	50,086	(50,086)
Computer and Cable	42,000	42,000	2,438	39,562
Garbage Expense	5,500	5,500	3,779	1,721
Internet and Communication	1,427	1,427	454	973
Buildings Maintenance	5,000	5,000	1,188	3,812
Structures	5,000	5,000	-	5,000
Equipment/Building	10,000	10,000	5,835	4,165
Grounds	3,000	3,000	1,173	1,827
Program Contracts	15,000	15,000	14,893	107
Insurance Services	9,000	9,000	11,718	(2,718)
Consultant Services	4,000	4,000	-	4,000
Refunds	2,000	2,000	-	2,000
Equipment Rentals	-	-	2,400	(2,400)
Total Materials and Services	398,827	398,827	480,159	(81,332)
TOTAL GOLF CLUB HOUSE	853,427	933,867	850,786	83,081

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 472				
JAQUITH CONCESSION				
Personnel Services				
Concession Attendant	\$ 22,464	\$ 27,854	\$ -	\$ (27,854)
Payroll Taxes and Benefits	4,395	5,448	-	5,448
Total Personnel Services	26,859	33,302	-	33,302
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	2,100	2,100	1,866	234
Electricity	1,600	1,600	-	1,600
Equipment Maintenance/Building	500	500	-	500
Total Materials and Services	23,940	23,940	1,866	22,074
TOTAL JAQUITH CONCESSION	50,799	57,242	1,866	55,376

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>WITH FINAL BUDGET</u>
EXPENDITURES - Department 474				
PRESCHOOL				
Personnel Services				
Special Service Technician	\$ 39,512	\$ 43,613	\$ -	\$ 43,613
Preschool Instructors	10,800	12,200	43,350	(31,150)
Payroll Taxes and Benefits	21,033	22,219	18,603	3,616
	<u>71,345</u>	<u>78,032</u>	<u>61,953</u>	<u>16,079</u>
Total Personnel Services				
Materials and Services				
Office Supplies	900	900	141	759
Postage	300	300	3	297
Program Supplies	2,735	2,735	1,456	1,279
Classifieds	150	150	180	(30)
Brochures	500	500	274	226
Flyers	200	200	-	200
Dues	450	450	244	206
Staff Mileage	200	200	-	200
Staff Expenses	100	100	20	80
Electricity	550	550	525	25
Natural Gas	975	975	1,202	(227)
Water/Sewer	1,300	1,300	1,683	(383)
Telephone	1,200	1,200	682	518
Fees/Computer&Cable	2,500	2,500	2,537	(37)
Internet and Communication	1,600	1,600	454	1,146
Refunds	200	200	1,176	(976)
Insurance	2,500	2,500	2,156	344
	<u>16,360</u>	<u>16,360</u>	<u>12,733</u>	<u>3,627</u>
Total Materials and Services				
TOTAL PRESCHOOL	<u>87,705</u>	<u>94,392</u>	<u>74,686</u>	<u>19,706</u>

CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>WITH FINAL</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
EXPENDITURES - Department 470				
ACQUISITION AND IMPROVEMENT				
Capital Outlay, Development, Improvement, and Acquisition	<u>\$ 962,172</u>	<u>\$ 962,172</u>	<u>\$ 634,705</u>	<u>\$ 327,467</u>
TOTAL ACQUISITION AND IMPROVEMENT	<u>962,172</u>	<u>962,172</u>	<u>634,705</u>	<u>327,467</u>
MISCELLANEOUS DEPARTMENTS				
Materials and Services				
Babe Ruth League - Department 504	8,000	8,000	-	8,000
Bambino League - Department 503	-	-	-	-
Chehalem Volleyball Club - Department 505	-	-	-	-
Quilt Club - Department 506	1,500	1,500	-	1,500
Community Progress Team - Department 501	-	-	-	-
Newberg Theatre Group - Department 507	10,000	10,000	-	10,000
Newberg Historic Friends - Department 508	-	-	-	-
Tualatin Valley Youth Football - Department 509	22,000	22,000	-	22,000
Lacrosse REPMT - Department 510	10,000	10,000	-	10,000
Basketball - Department 511	-	-	-	-
TOTAL MISCELLANEOUS DEPARTMENTS	<u>51,500</u>	<u>51,500</u>	<u>-</u>	<u>51,500</u>
CONTINGENCY	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 8,786,453</u></u>	<u><u>\$ 9,693,915</u></u>	<u><u>\$ 7,977,293</u></u>	<u><u>1,716,622</u></u>

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

Chehalem Park & Recreation District
Outstanding Indebtedness
(As of June 30, 2023)

Obligation	Date of Issue	Date of Maturity	Amount Issued	Outstanding Principal Amount
Long-term Indebtedness				
<i><u>Voter-Approved Unlimited Property Tax Supported</u></i>				
General Obligation Bonds, Series 2015	6/4/2015	6/15/2035	19,900,000	15,110,000
<i><u>Limited Property Tax Supported</u></i>				
Full Faith & Credit Refunding Obligations, Series 2014	5/12/2014	8/1/2025	1,735,000	375,000
Full Faith & Credit Refunding Obligations, Series 2018	6/20/2018	6/15/2042	7,540,000	5,265,000
Total Long-Term Debt				<u>20,750,000</u>

Source: The District

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

Outstanding Indebtedness
June 30, 2023

General Obligation Bonds Series, 2015

Base CUSIP 16310F	Maturity Date 15-Jun	Interest Rate	Principal Amount
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>\$ 15,110,000</u>

Full Faith & Credit Refunding Obligations, Series 2014

Base CUSIP 16310F	Maturity Date 1-Aug	Interest Rate	Principal Amount
CE5	2023	3.25%	185,000
CF2	2024	3.40%	190,000
			<u>\$ 375,000</u>

Full Faith & Credit Refunding Obligations, Series 2018

Base CUSIP 16310F	Maturity Date 15-Jun	Interest Rate	Principal Amount
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>\$ 5,265,000</u>

Chehalem Park & Recreation District
Major Taxpayers - 2022-23 Fiscal Year

Owner of Record (Taxpayer)	Taxes Imposed ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percent of Value
Portland General Electric Co.	\$ 59,642	\$ 65,714,000	1.50%
The Allison Inn & Spa LLC	28,296	31,176,267	0.71%
Northwest Natural Gas Co.	26,860	29,595,000	0.68%
K&J Real Estate LLC	23,803	26,226,564	0.60%
Aspen Way West LLC	23,740	26,157,184	0.60%
A to Z Wineworks LLC	23,389	25,770,150	0.59%
ADEC Inc.	23,342	25,718,070	0.59%
Friendsview Manor Inc.	21,898	24,127,315	0.55%
Fred Meyer Stores Inc.	18,092	19,933,647	0.46%
Allison Properties Inc.	13,462	14,832,329	0.34%
Subtotal - Top Ten of District's Largest Taxpayers		289,250,526	6.61%
All Other District Taxpayers		4,089,185,413	93.39%
Total District		4,378,435,939	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 - 2022-23 Fiscal Year

Owner of Record (Taxpayer)	Taxes Imposed ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percent of Value
Portland General Electric Co.	\$ 456,552	\$ 177,130,000	1.48%
Cascade Steel Rolling Mills Inc.	289,291	112,236,913	0.94%
MPT of McMinnville-Capella LLC	166,573	64,625,670	0.54%
Northwest Natural Gas Co.	158,124	61,348,000	0.51%
Stoller Vineyards Inc	111,396	43,218,577	0.36%
Foxglove Properties	84,376	32,735,615	0.27%
The Allison Inn & Spa LLC	80,357	31,176,267	0.26%
Northwest Fiber LLC DBA Ziplly	79,746	30,939,400	0.26%
Riverbend Landfill Co.	68,895	26,729,572	0.22%
K&J Real Estate LLC	67,599	26,226,564	0.22%
Subtotal - Top Ten of County's Largest Taxpayers		606,366,578	5.07%
All Other County Taxpayers		11,353,309,701	94.93%
Total County		11,959,676,279	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 ⁽¹⁾	Year of Levy	As of 30-Jun-23
2022-23	\$ 9,164,156,841	\$ 4,059,899,479	\$ 0.9076	\$ -	\$ 0.3338	\$ 5,036,251	97.74%	97.74%
2021-22	7,633,677,839	3,930,825,584	0.9076	-	0.4024	5,152,181	97.75%	99.12%
2020-21	6,850,591,075	3,770,180,227	0.9076	-	0.3690	4,827,487	97.98%	99.20%
2019-20	6,510,524,047	3,589,894,257	0.9076	-	0.3876	4,668,921	97.74%	99.64%
2018-19	6,050,663,269	3,381,807,410	0.9076	-	0.4042	4,440,903	97.29%	99.63%
2017-18	5,555,570,014	3,280,613,131	0.9076	-	0.4132	4,333,034	97.16%	99.46%
2016-17	4,312,924,281	3,153,599,588	0.9076	-	0.4202	4,207,019	96.78%	99.38%
2015-16	3,830,818,773	2,987,874,460	0.9076	-	0.4190	3,967,987	96.40%	99.31%
2014-15	3,698,673,773	2,866,377,271	0.9076	-	-	2,601,524	95.92%	99.70%

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 \$0.3338/\$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 REGULATION

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

October 29, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Chehalem Parks and Recreation District (the District) as of and for the year ended June 30, 2023 and have issued our report thereon dated October 29, 2024. 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**

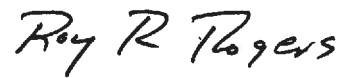
In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions Oregon Revised Statutes as specific in Oregon Administrative Rules 162-10-000 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.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly slanted style.

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



March 28, 2025

Oregon Secretary of
State Audits Division
255 Capitol St. NE, Suite
#180
Salem, OR 97310

Plan of Action for Chehalem Park and Recreation District

Chehalem Park and Recreation District respectfully submits the following corrective action plan in response to deficiencies reported in the audit of fiscal year ended June 30, 2023. The audit was completed by the independent auditing firm Pauly Rogers & Co., delivered to the District on March 4, 2025, and reported the deficiencies listed below. The plan of action was adopted by the members of the governing body at their meeting on March 27, 2025, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. DEFICIENCY #1: ACCESS CONTROLS

- a. Material Weakness:** During review of walkthroughs it was noted by the auditor that the District does not have a practice against sharing passwords. Further, it was observed that the Superintendent - who is a check signer and also has access to the check stock - had access to the Administrative Coordinator's password to access Springbrook financial software with full access privileges. A recommendation was made (1) against sharing passwords and (2) providing the Superintendent with view only access to monitor and report on financial activity.

b. Plan of Action

- i. Create Organizational Policy Against Password Sharing: The District will update its Employee Handbook to include an organizational policy against sharing of passwords amongst employees. The policy will be communicated by management and supervisors to employees as well as being incorporated into other training and onboarding activities.
- ii. Remove Shared Password from Superintendent: The District will update the Administrative Coordinator's password and ensure that financial software and other passwords are not shared with the Superintendent or other employees.
- iii. Update Financial Software Permissions to View Only for Superintendent: The District will update financial software permissions such that the Superintendent is limited to *View Only* access.



c. Implementation Timeframe

- i. Create Organizational Policy Against Password Sharing: To be implemented by July 1, 2025.
- ii. Remove Shared Password from Superintendent: Implemented February 2025 (Completed)
- iii. Update Financial Software Permissions to View Only for Superintendent: Implemented February 2025 (Completed)

2. DEFICIENCY #2: AUDIT PREPAREDNESS / BALANCE SHEET ACCOUNTS

a. Significant Deficiency: During audit testing, the auditor observed that cash and payroll liabilities were not correctly reconciled to the general ledger. It was recommended that all accounts be reconciled to the general ledger at year end and any necessary adjustments be made prior to the audit.

b. Plan of Action

- i. Adopt a Practice of Conducting an Annual Year-End Reconciliation: The District will operationalize a practice of conducting year-end reconciliations for all accounts to the general ledger at the close of its fiscal year.
- ii. Adopt a Practice of Conducting Pre-Audit Preparations: The District will operationalize a practice of conducting pre-audit preparations annually including, but not limited to, reconciliation of all accounts to the general ledger.

c. Implementation Timeframe

- i. Adopt a Practice of Conducting an Annual Year-End Reconciliation: To be implemented by August 1, 2025.
- ii. Adopt a Practice of Conducting Pre-Audit Preparations: To be implemented by October 1, 2025

3. DEFICIENCY #3: CAPITAL ASSET DOCUMENTATION

a. Significant Deficiency: During audit testing of capital assets, it was noted by the auditor that some assets did not have sufficient support. It was recommended that the District obtain and retain documentation of capital asset additions in accordance with Oregon Records Retention Rules and Requirements as well as for financial audit documentation requirements.

b. Plan of Action

- i. Obtain Management and Employee Training for Oregon Records Retention Rules: The District will obtain and/or make available training on an annual and ongoing basis for all employees with a role in record retention. Training shall support records management in general



including compliance with Oregon Secretary of State's Records Management Division.

- ii. Enhance Record Retention for Capital Assets: Documentation of capital asset additions will be enhanced following additional employee training and creation of documentation storage opportunities where needed.

c. Implementation Timeframe

- i. Obtain Management and Employee Training for Oregon Records Retention Rules: To be completed by August 1, 2025.
- ii. Enhance Record Retention for Capital Assets: To be completed by October 1, 2025.

Respectfully submitted by Chehalem Park and Recreation District in response to audit report findings for the period beginning July 1, 2022, and ending June 30, 2023.

Matt Smith, Board Chair

Date

Gayle Bizeau, Board Secretary/Treasurer

Date

Clay Downing, District Superintendent

Date



Plan of Action

When a municipality's financial audit results in deficiencies (findings) communicated by the auditor, the municipality must adopt a plan of action to address those deficiencies. A copy of that plan must be filed with the Secretary of State (ORS 297.466(2)).

The plan must:

1. Address all financial audit deficiencies communicated by the auditor.
2. Include the estimated period of time necessary to complete the planned actions.
3. Be adopted by the governing body.
4. Be filed with our office within 30 days of filing the audit report.



Plans filed with the Secretary of State that have not been signed by an elected or appointed member of the governing body will not be accepted as fulfillment of this requirement.

An adopted plan is required for all financial statement audit deficiencies. At a minimum, the plan must include actions addressing all deficiencies classified by the auditor as either a material weakness or a significant deficiency. Single Audit findings related to federal compliance, and not part of the financial statement audit results, are not required to be included in the Plan of Action filed with the Oregon Secretary of State.

Documenting the plan and its adoption to comply with the requirements may still be confusing. Refer to the following table for acceptable documentation.



Acceptable

- » Governing body adopts the plan through motion or resolution and signs a copy of the plan
- » Official copy of approved meeting minutes where the plan was adopted with clear indication of adoption



Not Acceptable

- » Management's response to auditor findings
- » Acceptance of the audit report by the governing body
- » A plan signed by management or superintendent who is not an elected or appointed member of the governing body

Frequently Asked Questions

How do I know whether I have deficiencies or findings that apply to this requirement?

Auditors may report deficiencies as follows:

1. In the auditor's report on internal controls over financial reporting in accordance with Government Auditing Standards;
2. In the financial findings section of the schedule of findings and questioned costs issues as part of a single audit;
3. They may make reference to deficiencies and other matters that are communicated in a separate management letter; or
4. In the auditor's report on compliance with state regulations. Auditor comments regarding non-compliance that are not defined as a material weakness or significant deficiency do not require a plan of action to be filed with the Secretary of State.

If you are unsure, ask your auditor if there are any deficiencies subject to this requirement.

What format should the plan take and how can I ensure it will be accepted by the Secretary of State?

A template is available on our website; [Plan of Action template](#). Tailor the template to your specific entity and deficiencies reported. The plan must include:

1. The deficiency
2. Planned corrective actions
3. The timeline for implementation, and
4. Clear demonstration it was adopted by the governing body.

What if the government does not plan to correct the deficiency?

The governing body may choose to accept responsibility for the risks and deficiencies noted by the auditor and not take corrective action. For example, smaller entities may struggle to adequately segregate key functions of cash handling, record keeping, and related duties. In this case, the governing body's plan of action can be an acknowledgement of the deficiency and statement that no action will be taken. This statement should be accompanied by the reason no action will be taken and this matter must still be approved by the governing body through motion or resolution.

What if the deficiency reported is a repeat from prior years?

If the deficiency is repeated in following years, the plan of action, or indication that no action will be taken, is still required to be adopted and filed with the Secretary of State each year.

Who is the governing body?

The governing body includes elected (or appointed) officials who serve as oversight for the municipality. Examples include county commissioners, city counselors, elected Mayors and Fire Chiefs who serve as a member of city council or board of directors, and board members. It does not include school district superintendent, city administrator, or county clerk unless those are elected positions that also serve as a voting member of the governing body.

Questions? Get in touch:

(503) 986-2255

municipalfilings.sos@oregon.gov



12700 SW 72nd Ave, Tigard, OR 97223
Phone (503) 620-2632 Fax (503) 684-7523
Website: www.pauilyrogersandcoco.com

Chehalem Park & Recreation District
125 S Elliott Road
Newberg, OR 97132

DATE	INVOICE #
3/4/2025	15057

Mission Statement: Pauly, Rogers and Co., P.C., provides high quality, timely and cost effective auditing and consulting services to meet our clients' needs with an emphasis on improving their performance and accountability.

Invoice

[illegible]

PLEASE MAKE CHECKS PAYABLE TO:
PAULY, ROGERS AND CO., P.C.



Trails Advisory Committee

Application

About the Committee

- The purpose of the committee is to provide recommendations to the Board of Directors regarding new and developing trails and pathways within Chehalis Heritage Trails network of pedestrian, bicyclist, equestrian, water, and any other modality of trails, and work to create a volunteer base and network for trail maintenance.
- Five to seven members, five of whom must reside within CPRD boundaries
- In addition to five District residents, one to two members may reside outside CPRD boundaries.
- Three-year terms
- Deadline to apply is 5 p.m. Friday, August 13, 2021. The Board of Directors anticipates appointing committee members at the Aug. 26th Board meeting.

Name Allen Holstein

Address _____

Telephone _____

Resident of District ☒ Yes ☐ No

The CPRD boundary map can be found on our website at cprdnewberg.org; under About Us, click on Mission & History.

Reasons you wish to serve on the committee (Attach additional sheets if necessary.)

I am an active user of CPRD trails + other facilities + believe in its mission. I want to fulfill the promise of the mission

Other community involvement

(Attach additional sheets if necessary.)

Former member of trail committee
Chamber of Commerce Government Affairs Com.
Willamette Valley Viticultural Technical Com

Signature Allen Holstein Date 9/19/24



Chehalem Heritage Trails Citizens' Advisory Committee Application

About the Committee

- The purpose of the committee is to provide recommendations to the Board of Directors regarding new and developing trails and pathways within Chehalem Heritage Trails network of pedestrian, bicyclist, equestrian, water, and any other modality of trails, and work to create a volunteer base and network for trail maintenance.
- Five to seven members, five of whom must reside within CPRD boundaries
- In addition to five District residents, one to two members may reside outside CPRD boundaries.
- Two-year terms
- Deadline to apply is 5 p.m. Friday, **Sept. 20, 2024**. The Board of Directors anticipates appointing committee members at the **Sept. 26th** Board meeting.

Name Anna Danese

Resident of District ☒ Yes ☐ No

The CPRD boundary map can be found on our website at cprdnewberg.org; under About Us, click on Mission & History.

Reasons you wish to serve on the committee (Attach additional sheets if necessary.)

I love trails! I've hiked the Oregon Pacific Crest Trail, hundreds of miles in Europe, and walk 4 miles around Newberg daily (on average). I believe trails are crucial for a city's well being.

I love Heritage! I'm a board member of the Newberg Area Historical Society and would love to see more Heritage trails serve our community, recognizing the history in our community as well.

Other community involvement

(Attach additional sheets if necessary.)

Board Member of Newberg Area Historical Society

Worship Director at Chehalem Valley Presbyterian Church, Newberg

Resident in Newberg for 20 years

Signature Anna Danese

Date September 3, 2024



Chehalem Heritage Trails Citizens' Advisory Committee Application

About the Committee

- The purpose of the committee is to provide recommendations to the Board of Directors regarding new and developing trails and pathways within Chehalem Heritage Trails network of pedestrian, bicyclist, equestrian, water, and any other modality of trails, and work to create a volunteer base and network for trail maintenance.
- Five to seven members, five of whom must reside within CPRD boundaries
- In addition to five District residents, one to two members may reside outside CPRD boundaries.
- Two-year terms
- Deadline to apply is 5 p.m. Friday, **Sept. 20, 2024**. The Board of Directors anticipates appointing committee members at the **Sept. 26th** Board meeting.

Name John Rueter

[Redacted]

[Redacted]

[Redacted]

Resident of District ☒ Yes ☐ No

The CPRD boundary map can be found on our website at cprdnewberg.org; under About Us, click on Mission & History.

Reasons you wish to serve on the committee (Attach additional sheets if necessary.)

I believe that a network of pedestrian and bicycle paths would be a valuable asset to Newberg. These would allow people to safely get around town without using cars and trucks. Walking and riding are a quick and healthy alternative to driving.

I moved to Newberg two years ago. The beautiful environment is easy to enjoy from your car, but the roads are too narrow to walk safely.

Other community involvement

(Attach additional sheets if necessary.)

I lived in Multnomah County previously. I was an active member of the Neighborhood Emergency Team for our area.

Since I retired and moved to Newberg two years ago, I have volunteered with the FISH food bank. I delivered orders all over Newberg.

Signature John Rueter

Date 9/11/2024

Reasons you wish to serve on the committee

I would love to serve on this committee for several reasons. First, I grew up in Wyoming and spent most of my youth hiking, backpacking,, skiing, and biking on trails near my home. This was a fantastic way to grow up!

Next, I have two professional reasons for being a trail advocate. First, I own a cycling wine tour company in the valley and access to safe cycling is very limited. I wish we had more safe cycling areas both for our guests but even more importantly, for families that live here.

Secondly, I am a physical therapist and I think we can all agree that people spend too much time on screens today and thus maintaining the trails we do have and adding even more amazing trails for our citizens will help make us a healthier and more vibrant community.



Chehalem Heritage Trails Citizens' Advisory Committee Application

About the Committee

- The purpose of the committee is to provide recommendations to the Board of Directors regarding new and developing trails and pathways within Chehalem Heritage Trails network of pedestrian, bicyclist, equestrian, water, and any other modality of trails, and work to create a volunteer base and network for trail maintenance.
- Five to seven members, five of whom must reside within CPRD boundaries
- In addition to five District residents, one to two members may reside outside CPRD boundaries.
- Two-year terms
- Deadline to apply is 5 p.m. Friday, **Sept. 20, 2024**. The Board of Directors anticipates appointing committee members at the **Sept. 26th** Board meeting.

Name Lisa Gilbertson

Resident of District ☒ Yes ☐ No

The CPRD boundary map can be found on our website at cprdnewberg.org; under About Us, click on Mission & History.

Reasons you wish to serve on the committee (Attach additional sheets if necessary.)

Other community involvement

(Attach additional sheets if necessary.)

City of Newberg Tourism Advisor Committee - Spring 2022

Chehalem Valley Chamber of Commerce Member

Signature _____ Date _____

Tuesday, March 18, 2025 at 09:30:41 Pacific Daylight Time

Subject: Re: From Jeff Dillon
Date: Monday, March 10, 2025 at 10:24:24 AM Pacific Daylight Time
From: Robert Travers
To: Jeff Dillon
CC: Kat Ricker, Tom Sheridan, Robert Travers, Dennis Lewis, Roger Kuhlman, Tony Roos, Joe Fischer

Jeff:

Sorry to hear that you are stepping down from the CPRD clubhouse committee. But sometimes life gets in the way, as mentioned.

You are correct that Kat needs to be sent your resignation. Kindly provide her with an email stating your decision to resign. (See Kat's email address above).

It was a pleasure having you as our secretary and part of this committee. You will be missed. Hope we can stay connected from here on.

Respectfully,

Bob Travers
CPRD Clubhouse Steering Committee
503.550.4325 Mobile

Sent from my iPhone

On Mar 8, 2025, at 12:32 PM, Robert Travers <bob@mossbarn.com> wrote:

Begin forwarded message:

From: Jeff Dillon <jdillon9@hotmail.com>
Date: March 8, 2025 at 11:22:06 AM PST
To: bob@mossbarn.com
Subject: Re: Your time to express ideas and commitment to new clubhouse.

Good morning Bob,

I will not be able to make it as well.

I have also been meaning to talk to you about being on the committee. Since joining, I have taken on another side job that adds about 20-25 additional hours a week.

I enjoy being on the committee, but feel like I am not able to contribute to the time that would be helpful in the research process between the 2 jobs.

I would rather have someone on the committee that can commit more time and resources as needed.

I am not sure how it would work to step down, since we all signed something with CPRD and having the role of secretary.

I was hoping with the addition of 2 new members since I joined, this would not be as big of a problem.

I can reach out to Kat to see how this would functionally need to be handled.

My apologies - I did not anticipate this a year ago.
As often happens in life, there are unexcepted turns.

Let me know your thoughts.

Best,
-Jeff

From: bob@mossbarn.com <bob@mossbarn.com>

Sent: Friday, March 7, 2025 12:08 PM

To: dennis@lewisav.com <dennis@lewisav.com>; bob@mossbarn.com <bob@mossbarn.com>; eaglefan77@yahoo.com <eaglefan77@yahoo.com>; sheridanthomas097@gmail.com <sheridanthomas097@gmail.com>; joefsch@gmail.com <joefsch@gmail.com>; jdillon9@hotmail.com <jdillon9@hotmail.com>; rkuhlman4@comcast.net <rkuhlman4@comcast.net>

Subject: Your time to express ideas and commitment to new clubhouse.

Committee:

This Monday, we will hold the March committee meeting, during which we would like to allocate time for each of you to share why you chose to join this committee and your thoughts on the importance of expediting the construction of the clubhouse. We aim to elevate this project into our top five priorities.

Additionally, this meeting will provide an opportunity to introduce Clay

Downing, our new superintendent.

Finally, it will be a great time to invite any speakers who share a passion for and desire to see the completion of the new clubhouse.

Bob Travers
TropiCare of Oregon
PO Box 307
St. Paul, OR 97137
503.633.4733
bob@mossbarn.com
www.mossbarn.com

Citizen Advisory Committees

Chehalem Heritage Trails
Golf Clubhouse Development
Pickleball

AGENDA
CPRD CLUBHOUSE ADVISORY COMMITTEE
CHEHALEM ADMINISTRATION OFFICE
125 S. ELLIOTT ROAD NEWBERG, OREGON
5:30 PM March 10, 2025

For public viewing:

<https://us02web.zoom.us/j/83149733641>

Meeting ID: 8314 973 3641

Mission Statement: The Committee's goal is to provide well-researched recommendations that reflect the community's vision for a state-of-the-art facility, promote inclusivity, and support the long-term sustainability of the Chehalem Glenn Golf Course. Through transparent and collaborative efforts, The Committee aims to create a welcoming and functional space that fosters community engagement and enjoyment for years.

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call
- IV. Approval of or Additions to the Agenda
- V. Approve Minutes from January 13, 2025, Meeting
- VI. Public Participation
 - a. Comments from Public
- VII. Action Items/Committee Reports
 - a. Committee member reports on group contacts
 - b. Discuss preparation of report to CPRD Board in March
- VIII. From the CPRD Board and Staff
 - a. Comments from CPRD Board Liaisons
 - b. Comments from CPRD Staff
- IX. New Business
 - a. Date for next Meeting
- X. Comments from Committee Members
- XI. Adjournment

See the recent email sent on 3/6/2025 for Zoom contact information for this meeting as an attending participant.

**CHEHALEM PARK AND RECREATION DISTRICT
CHEHALEM HERITAGE TRAILS CITIZENS' ADVISORY COMMITTEE AGENDA**

Administration Office
125 S. Elliott Road
March 11, 2025, 6 PM

To watch on Zoom:

<https://us02web.zoom.us/j/82509718207>

Webinar ID 825 0971 8207

or watch live on the CPRD YouTube channel at <https://www.youtube.com/@CPRDNEWBERG>

I	Call to Order	Dennis Wiley	5 min
II	Roll Call	Dennis Wiley	
II	Approval of Minutes	Dennis Wiley	
IV	Bicycle Trail Discussion	David Heddy	20 min
V	Follow up from Bob & Crystal Rilee Park Trip/Signage project	all	15 min
VI	Volunteer Recruitment and Planning	all	15 min
VII	Closing	all	5 min

ADA STATEMENT

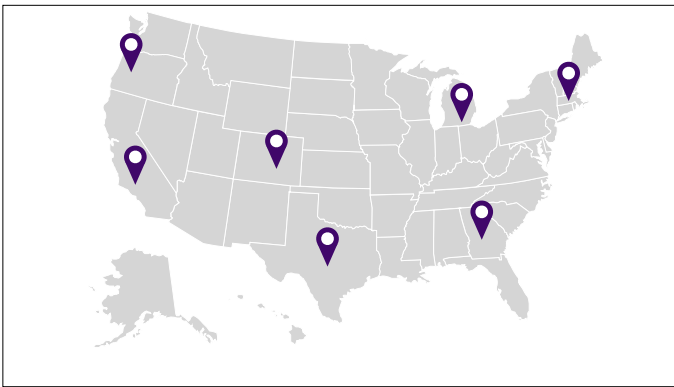
Contact the Public Information Office for physical or language accommodation at least two (2) business days before the meeting. Call (971) 832-4222 or email Kat at kricker@cprdnewberg.org.



David Heddy

Biking is a big part of my life ...

... and my family's life.



**Are There
Bicycle Trails
Nearby?**



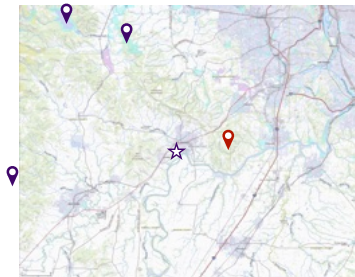
2023 - present:



**Are There
Bicycle Trails
Nearby?**



Where Can We Bike in Nature?



Remaining Options:
At Least 30-45 Minutes
Drive

What is "Mountain Biking"?



Types of Bicycle Trails

- City Streets and Sidewalks
- Paved Separated (Newberg-Dundee Bypass Trail)
- **Recreational Nature Cycling**
- Technical Skills/Pump Track/Obstacles/BMX
- Downhill (extreme) MOUNTAIN Biking

Benefits of Bicycle Trails

- Improve Livability
- Boost Local Economy
- Healthier Citizens
- Family Togetherness
- Enjoyment of Nature

People Want Bicycle Trails

- National Surveys
- State Surveys
- CPRD Trail Surveys
- Community input at Rilee Park master planning meetings

87%

Of CPRD Citizens Surveyed Say:

Trails Are Important To The Community!

Source: 2023 CPRD Community Trails Survey

81%

Of CPRD Citizens Surveyed Say:

We Support More Trails!

Source: 2023 CPRD Community Trails Survey



Source: 2023 CPRD Community Trails Survey

Source: 2023 CPRD Community Trails Survey

Status of Bike Trails Within District

- District Master Plan calls for them
- We had them from 2014-2023 at Riley
- Lost access in 2023 - Replacement trails promised
- No alternative has been made available within district
- Need to drive 30-45 minutes out of town

CPRD Trail Priorities

Where do bicycle trails fit within CPRD's priorities?

- Is there a location identified?
- Is adequate funding budgeted?
- What is the timeline for completion?
- Is there an intermediate solution to satisfy the community's need?

Shared Use / Split Use Trails In Action

- Chehalem Ridge - Metro Park
- Powell Butte Nature Park - Portland Parks
- Stubb Stewart - Oregon State Park

Questions & Discussion





Chehalem Park and Recreation District Pickleball Advisory Committee

The role of the Chehalem Park and Recreation District Advisory Committee is to provide guidance, support and expertise to help enhance and promote the sport of Pickleball within the Newberg/Dundee community. Common objectives include:

- **Facility Development:** Advising on the planning and development of Pickleball courts and facilities within Newberg and Dundee, including recommendations on court locations, design, amenities and maintenance.
- **Amenities and Features:** Advising on the inclusion of amenities such as seating, lighting, restrooms, equipment storage and other features that enhance the functionality and appeal of the facility.
- **Community Engagement:** Engaging with local residents, players and other stakeholders to gather input, address concerns and promote the sport within the community.
- **Inclusivity and Access:** Promoting inclusivity in Pickleball by ensuring the sport is accessible to players of all ages and abilities in the Newberg and Dundee communities.
- **Programming and Events:** Supporting the development of Pickleball programs, leagues, tournaments, clinics and events to encourage participation and skill development.
- **Coaching and Education:** Offering guidance on coaching and education programs for players and instructors to enhance their skills and knowledge.
- **Equipment and Maintenance:** Advising on equipment standards, maintenance practices and guidelines for ensuring the safety and quality of Pickleball facilities.
- **Partnership and Funding:** Exploring potential partnerships with local organizations, businesses and governmental agencies to secure funding and resources for Pickleball initiatives.
- **Promotion and Marketing:** Developing marketing and promotional strategies to raise awareness of Pickleball in Newberg and attract new players to the sport.



- **Advocacy:** Advocating for the interests of Pickleball within the local community and representing the sport in discussions with relevant authorities and organizations.
- **Feedback and Communication:** Act as a liaison between the Pickleball community and local authorities to address concerns, suggestions and feedback related to the sport.

The collective efforts of the CPRD Advisory Committee would help foster the growth of Pickleball, promote healthy and active lifestyles, offer an opportunity for multi-generational players to gather and create a positive and inclusive Pickleball community. The overarching purpose of the committee is to support the development and enjoyment of Pickleball, ultimately benefiting the local residents and fostering a sense of community through the sport.

Chehalem Park and Recreation District Staff and Goals with Regard to Pickleball in the community:

- Facility Planning/Court Design
- Location Selection
- Funding and Budgeting
- Legal and Regulatory Compliance
- Community Engagement
- Partnering with Local Organizations
- Facility Design and Amenities
- Maintenance/Operations
- Inclusivity and Accessibility
- Marketing and Promotion
- Sustainability and Environmental Considerations
- Long-Term Planning

Pickleball Advisory Committee

Agenda

February 24rd, 2025

6:00PM at the CPRD Administration Office

Attend remotely here:

<https://us02web.zoom.us/j/81637451747>

Webinar ID 816 3745 1747

Board Members include: Bob Oleson, Nick Konen, Linda Sandberg, Sheryl Greiner, Lance Trantham,

Julie Peterson is our staff liaison, and Jim McMaster is our Board liaison.

1. Call meeting to order
2. Roll Call
3. Approval of 01/27/2025 minutes
4. Public comment period
5. Old Business
 - a. Update on Jaquith Project
 - i. Casey Creighton and Jon Champlin (project architect) will present that plans that were submitted to the city.
 - b. Appoint committee positions
6. New Business
 - a. Discuss the planning of a listening session that includes the Newberg Pickleball Committee.
7. Open Comment Period

Pickleball Advisory Committee

Minutes

January 27nd, 2025

6:00PM at the CPRD Administration Office

Attend remotely here:

<https://us02web.zoom.us/j/81637451747>

Webinar ID 816 3745 1747

Board Members Present: Bob Oleson (via zoom), Nick Konen, Linda Sandberg, Sheryl Greiner,

Julie Peterson is our staff liaison, and Jim McMaster is our Board liaison.

1. Call meeting to order at 6:00PM
2. 8/12/2024 minutes are approved
3. Public comment period—No public comments
4. Review project status. Recap of 1.23.2025 BOD meeting (Jim).
 - a. Plans for Jaquith project (6 permanent pickleball courts and resurfacing of current tennis courts) were submitted to the city for review on 1/13/2025
 - i. If approved, property owners within 500ft of park will be notified
 - b. The rough goal is to start the project towards the end of May, although there are a few factors that may push it back
 - i. Highschool Tennis
 - ii. Contractor's schedule
 - iii. Drainage work in the location of the permanent pickleball courts
 - c. The pickleball advisory committee requests to see the plans that were submitted to the city.
 - i. Jim and Julie will work on getting us those
 - d. Phase 1 will not include a roof/structure above the courts, but the infrastructure to put a structure in later will be put in place.
5. Review goals of our committee
 - a. Build list of or the committees' requests for the project
 - b. Involve the Newberg Pickleball community
 - i. Consider listening sessions
 - c. Review list of goals/committee expectations that Julie Peterson provided in 2024
6. Committee positions will be appointed at our next meeting.
7. Next steps for our committee.
 - a. Set up meetings with Project Manager (Gary Barth) and new Superintendent(Clay Downing) in March

- i. Pickleball participation numbers, committee goals, etc.
- 8. Open comment and discussion period.
 - a. We should consider fundraising via the pickleball community to help with the project.
 - b. An application for another advisory committee member (Laurie Rauch) has been submitted but not approved yet. It will be brought up at the next CPRD Board Meeting.
 - c. Consider bringing Mark Brown (NHS Athletic Director) into our meetings.
- 9. The next meeting will be held on February 24th at 5:30PM
 - a. We will discuss moving our meetings to quarterly.

Pickleball Advisory Committee

Minutes

February 24rd, 2025

6:00PM at the CPRD Administration Office

Attendance: Bob Oleson, Nick Konen, Linda Sandberg, Sheryl Greiner, Lance Trantham, Julie Peterson (Staff Liaison) , Jim McMaster (Board Liaison), and Lisa Rogers (Board Liaison)

1. Meeting Called to order at 6:00PM
2. 1/27/2025 Meeting Minutes are approved
3. No Public Comments
4. Casey Creighton introduces Jon Champlin, who is the architect for the Jaquith Tennis and Pickleball Courts Project
 - a. The project plans are at the city for review. Review takes approximately 15 days at which point, if approved, it will go to public comment.
5. Jon describes in detail the plans for the project using visual aids.
 - a. Jon's description and visuals can be found at [this link](#) starting at minute 6:27 and ending approximately at 1:08:45.
6. Nick Konen was appointed as chairperson and secretary until further notice.
7. Brainstorm of listening sessions
 - a. Invite the public to an event where we explain the project
 - i. The CPRD office building could be a viable location.
 - ii. One session should be sufficient
 - b. Consider setting up a table at First Friday or The Wednesday Market to provide information to anyone interested
 - c. Start by getting the information out to the Newberg Pickleball Club
8. The priority of our next meeting will be finalizing plans for a listening session and other avenues of getting information out.
9. Open Comment Period
 - a. Linda makes a request from the public in the audience to submit questions they have about the project, from the angle of someone not currently involved with pickleball.
10. Meeting Adjourn at 7:32PM

Nick Konen, recording secretary.

Superintendent & Staff Reports



MEMORANDUM

Wednesday, March 19, 2025

TO Chehalem Park & Recreation District Board of Directors
FROM Clay Downing, Superintendent
SUBJECT Superintendent Update

The below update provides highlights from staff related to the Districts activities.

Finance Update

Annual Audit Report

On March 4, 2025, the District received the results of its annual audit for the fiscal year spanning July 1, 2022, to June 30, 2023 (2023 Audit).

Based on experiences in recent annual audit cycles, the District will conduct the audit for the fiscal year spanning July 1, 2023 to June 30, 2024 (2024 Audit) with our current auditor and release a Request for Proposals for selection of an auditor to conduct the 2025 Audit shortly thereafter. The RFP will be released at the earliest opportunity so that work can begin promptly following completion of the 2024 Audit.

Anticipated Items related to the FY2024-2025 Budget

For the Board's awareness, staff is actively working to create the budget for the upcoming fiscal year which is generally expected to be a "status quo" budget which limits significant changes to how the District allocates resources and structures the budget itself. However, a handful of items are shared for consideration prior to upcoming budget meetings:

- Pending discussion with the board (separate agenda item), staff will propose shifting resources from preschool and pre-K programs resulting in (1) closure of preschool and pre-K programming and (2) enhancement of daycare programs for school-aged children. This change considers a chronic cost deficit for preschool and pre-K programs, record low enrollment in current programs over multiple years, new and free preschool programs being offered locally, challenges of continuing to operate in an aging facility, and the availability of additional funding for which school-aged care programs are expected to be eligible.
- Staff will propose a feasibility study for the construction of a golf course clubhouse. This project would include distribution of a request for proposals where an ideal RFP response may include as feasibility study, business plan, and financing plan to facilitate forward movement on the project. Based on prior Board direction, staff are



moving forward with this project with an understanding that development of the golf course's third 9 and clubhouse will occur simultaneously, pending results of the feasibility study and a business plan.

- Staff will budget for completion of two annual audits in the upcoming fiscal year. At this time, the 2023 audit is complete. However, both the 2024 and 2025 audits will be due as of July 1, 2025. In preparation of getting caught up and on the typical audit review cycle, this item will be budgeted to occur twice in the upcoming fiscal year.
- Continued increases in fees associated with the District's registration platform, Active Net, are impacting expenditures in multiple departments including the Aquatic & Fitness Center, Youth Sports, Adult Sports, Recreation, Playgrounds & Centers, Care Programs, Community Centers and Scout House, and Community School. It is anticipated that sustained escalation of Active Net fees will require the District to identify an alternative provider.
- Staff will propose to continued use of outside project management services to sustain forward movement on active capital projects. This may include continued reliance on a member services organization, such as Special Districts Association of Oregon or Mid-Willamette Valley Council of Governments, or use of an outside consultant. It is anticipated that the District will rely on 20-25 hours per week for a project manager, similar to what has occurred from October 2024 to now.

Capital Projects Update

The below updates include project update information provided by Barth Consultants. Additionally, the District was notified that Barth Consultants' availability will be ending within the coming 1-2 months.

Sander Estate Park – Master Plan Modification and Phase 1 Construction

On March 18, 2025, the Dundee City Council approved a request to modify the Sander Estate Master Plan. The approval makes way for kick off of Phase 1 of the project, which will focus on improvements such as walkways, a parking lot, streetscape improvements, splash pad, public restroom, stormwater treatments, playground, and landscaping. Development of Phase 1 is targeted to begin in summer of 2025. Immediate next steps include submitting a Type 1 (administrative) review to the City of Dundee's Planning Division.

The newly approved master plan included new conditions of approval, one of which required CPRD to commit to a phasing schedule with deadlines for completion of all phases by date-certain time periods. Staff will continue to work with the City of Dundee regarding construction of new public right-of-way abutting the park which is in the city Transportation Master Plan, with the ultimate goal of updating the Transportation Master Plan to acknowledge that the property will remain a park, will not be developed for residential use, and that the adjacent Transportation System Plan projects are unnecessary.



Figure 1. Updated Master Plan for Jaquith Park

Jaquith Park – Pickleball Court Expansion & Tennis Court Rehabilitation

The project is expected to advance to construction bids soon, subject to completion of land use review by the City of Newberg which is currently underway. Updates from project manager on this project include:

- Type II Land Use Application was submitted to the City of Newberg on 1/13/25 has been deemed complete. The 60-day deadline by which the city must reach a final decision on the application is Friday, April 25, 2025.
- A meeting with the Pickleball Advisory Committee was held on February 24th to review the draft plan and receive input from the committee. NV5 is updating the Site Plan based on that committee input for final CPRD review and approval. Once approved, NV5 will update the Bid Set.
- Public notices were posted at the park and mailed to neighboring property owners on March 3, 2025.
- NV5 is preparing an updated project plan with tasks and timelines required to complete the project in calendar year 2025.



Newberg-Dundee Bypass Project

Updates from project manager on this project include:

- Submitted an updated Type II land use application to the City of Newberg on January 21, 2025. The city deemed the application incomplete on February 24th, and later deemed the application complete on March 18th following submission of additional materials. Based on land use requirements, the city is required to finish land use review no later than May 19th, 2025.
- Public noticing associated with land use review is required and will begin shortly. This project will send notices to property owners located within 500 feet of the project site and must post land use signage posted on the project site.
- On February 28th, Emery & Sons, construction contractor, provided an updated cost estimate of \$4.4M for Phase 1 of the project. The revised project costs are \$4.4 million, up from the 60% design estimate of \$3.3 million in August 2022.
- A request to extend the deadline for the Oregon Department of Transportation grant of \$1.8 million was submitted by staff, and the response is pending.

Ewing Young Park – Bridge Construction

Following meetings with Yamhill County staff and Department of Land Conservation & Development staff in February, staff have reached out to the City of Silverton and City of Aumsville to learn more about land use alternatives that may be available to the District for bringing the unincorporated portion of this park into the City of Newberg. Based on boundary issues, this appears to require both annexation and an urban growth boundary (UGB) amendment. Typical UGB amendments are time-consuming and expensive projects, typically driven by cities rather than individual property owners. However, outreach to Silverton and Aumsville is being conducted to verify whether or not exemptions may exist which allow a simpler, shorter, or more cost effective option.

Barring the discovery of such an exemption or other simplified UGB amendment process, staff would like to request that the County Commissioners direct the County's planning staff to conduct a Development Code amendment that will allow for the construction of the bridge in Ewing Young Park. Prior to such a request, local public outreach would be conducted with property owners near the western portion of the park. This outreach would focus on sharing the vision for activating the western portion of the park and better understanding concerns that nearby residents may have. Tentatively this is expected to occur in July and/or August.

Legislative Update

Update for SB 179 regarding Recreational Immunity

On March 13th, SB 179 passed unanimously in the State Senate. This bill makes permanent the temporary modifications made during the 2024 legislative session to the Recreational Immunity statute following the *Fields v. Newport* case. That case created new legal vulnerabilities for public and private property owners who were making their lands available to the public.



The changes will clarify that individuals walking, running, or biking on unimproved or improved trails will be immune from liability. It also extends the protections under ORS 105.668 to special districts. At this time, the bill moves to the House for consideration by that governing body.

The Special Districts Association of Oregon is actively advocating for passage of this bill.

Local Relationship Building

CPRD Invited as New Ex-Officio to Taste Newberg

Following coordination meetings with staff from Taste Newberg earlier in the month, an invitation to have CPRD staff join Taste Newberg in an official ex-officio position was extended to enhance communication and inform Taste Newberg's board and staff. In recognition of the large impact that CPRD programs have on local visitation and tourism, staff have accepted the invitation and representation of CPRD will be led by Julie Petersen, Special Services Supervisor.

Coordination Continues with Chehalem Cultural Center

In the past month, multiple meetings and conversations have been held between CPRD and Cultural Center staff. Conversations have included discussion of creating improved and ongoing communication, community event planning and coordination, facility management, and parking management special events. In the short-term, it is expected that a joint statement will soon be released highlighting events coming up for the Camellia 5K/10K Run/Walk, Oregon Camellia Society bloom show, and enTaiko performance which are all scheduled to occur at the Chehalem Cultural Center on April 12, 2025.

Coming Soon

Camellia 5K/10K Run/Walk and Other Events Celebrate Newberg's Favorite Flower

The District's board is invited to help spread the word of upcoming events that will celebrate Newberg's official flower. On April 12, 2025, events will occur at the Chehalem Cultural Center including:

- Camellia 5K/10K Run/Walk – details available at <https://www.cprdnewberg.org/general/page/2025-camellia-run>.
- Oregon Camellia Society Annual Bloom Show – details available at <https://www.oregoncamelliasociety.org/special-events>.
- enTaiko Youth Japanese taiko group will perform – details available at <https://www.chehalemculturalcenter.org/lajoie-theatre> or <https://chehalemculturalcenter.thundertix.com/events/239766>.

A number of vendors will also be present on the day of the event to help the community celebrate Newberg's long history with the camellia.

Parks Summary

February - March
2025

Park Name	Hours worked
Armory	80.00
Billick/Dundee	40.00
CAFC	200.00
Cultural Center	64.00
Chehalem Valley M.S	
College	16.00
Community Center	10.00
Crabtree	8.00
Crater Ballfields	124.00
Dundee River Park	
Elliott Road	44.00
Ewing Young	48.00
Falcon Crest Park	24.00
Fortune Park	16.00
Friends Park	124.00
Tom Gail Park	24.00
Gladys Park	20.00
Chehalem Glenn G.C.	248.00
Herbert Hoover Park	16.00
Jaquith Park	72.00
Jaquith Ball Fields	124.00
Memorial/Scout House	2.00
Mountainview	
Oak Knoll Park	16.00
Oaks Park	18.00
Brillas Park	2.00
Pre-School	6.00
Pride Gas	12.00
Renne Fields	2.00
Rilee Park	72.00
Rotary Park	16.00
Sander Park	8.00
Schaad Park	6.00
Scott Leavitt Park	16.00
Senior Center	34.00
Spring Meadow	16.00
Waste Mngt	86.44
vacation/holiday/sick/comp	237.38
Wilsonville Property	68.00
Youth Building	2.00
Other Properties (PCC)	155.00
Parks Admin	231.63

-

Total 2308.45

Parks/ Golf and Facilities Activities Report

February / March

Here comes Spring and with it lots of rain and weather. At the same time our community is very anxious to get outside and PLAY. This time of year is especially challenging for Parks and Facilities Staff, having to constantly play dodge ball with Mother Nature. Can we Mow, Can we Groom the fields, Is Striping or Painting the lines an option. How about the Trails are they Safe are Trees down are they clear and walkable. Playground's inspected, equipment's repaired and safe, Facilities and Parks restrooms staying up with repairs and cleanliness. And let us not forget our beautiful landscaping, Trees, Shrubs and Ground cover we nurture throughout the District is all Awakening ready for attending to.

Some other high lights:

Continued clearing and removal of invasive species' at Friends Park allowing for restorations

Installation of 4 new Benches at Babe Nicklous Pool Park

Continued work with other Agencies and Travel Oregon on "Recreation Ready" a Grant program who's goal is supporting potential locations for community River access promoting recreational activities for all IE; Kayaking

Also working with Yamhill Soil and Water Conservation District on opportunities for the District to benefit from their resources and experience helping us facilitate riparian and reforestation efforts in our Parks



Adult Sports

February 2025 Activity Report, Department - 452

- Adult City League Basketball begins April 7! Teams play Monday and Wednesday evenings at Mountain View Middle School gymnasium. We currently have 10 teams signed up for the 2025 season.
- The Camellia Run/Walk takes place Saturday, April 12, at the Cultural Center. The 10K and 5K race begin at 9 am and 9:05 respectively. We are expecting approximately 500 runners this year and hoping for sunshine and blooming camellias. The Camellia Run/Walk provides scholarship money for our youth sports programs.






Youth Sports

February 2025 Activity Report, Department - 453


- February was a busy month as winter sports wind down and spring sport registration begin.
- NAFA Softball Tournaments will begin next month, Bryan's team is working hard to prepare the fields.

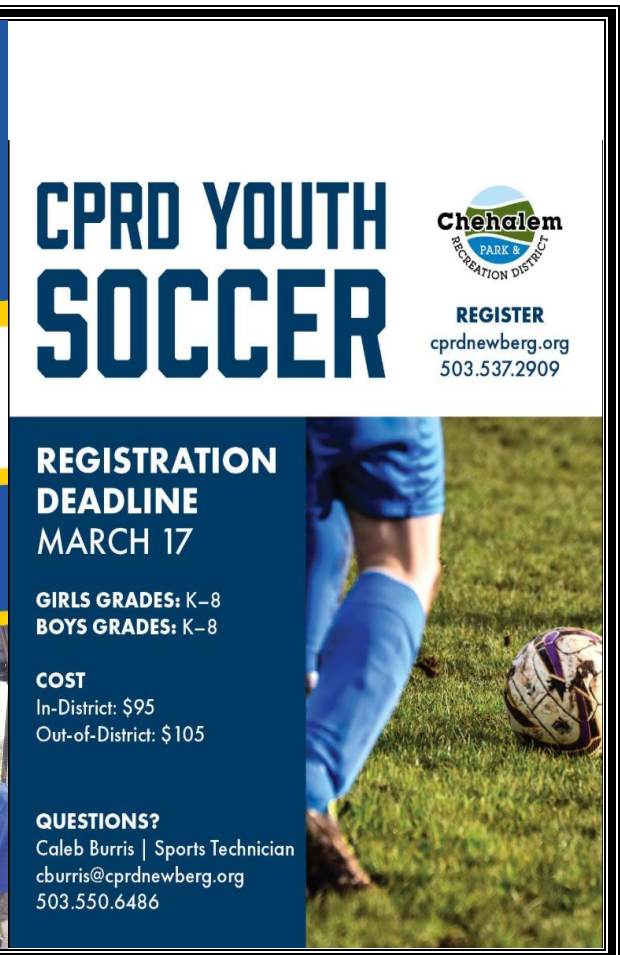


NEWBERG YOUTH LACROSSE
GRADES: 3-8

REGISTRATION DEADLINE: MARCH 1
COST: Boys: \$205 Girls: \$205
REGISTRATION LINK: newberglax.org

FIDDLE STICKS
GRADES: K-2 • COST: \$90





CPRD YOUTH SOCCER

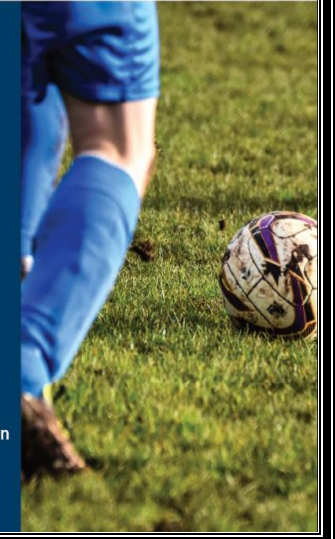
REGISTER
cprdnewberg.org
503.537.2909

REGISTRATION DEADLINE
MARCH 17

GIRLS GRADES: K-8
BOYS GRADES: K-8

COST
In-District: \$95
Out-of-District: \$105

QUESTIONS?
Caleb Burris | Sports Technician
cburris@cprdnewberg.org
503.550.6486



January 2025 Board Report

454-Recreation

456-Senior Center

457-Community School

454 Recreation	Jan 2025	Year to Date
Supervisory Staff Expense	\$833.08	\$5,771.92
Recreation Coordinator	\$2,684.82	\$18,793.75
Part Time Staff Expense	\$1,923.29	\$17,026.42
Fringe	\$2,360.45	\$16,129.82
program Expense	\$2091.39	\$19,959.71
Utilities/Insurance Expense	\$0.00	\$387.50
Total Expense	\$9,893.03	\$78,069.12
Program Revenue	\$24,676.34	\$71,898.91
Rental Revenue	\$0.00	\$0.00
Net	\$-14,783.31	\$6,170.21
456 Senior Center	Jan 2025	Year to Date
Supervisory Staff Expense	\$416.52	\$2,885.95
Recreation Coordinator	\$1,073.92	\$7,517.46
Senior Center Specialist	\$3,816.10	\$26,676.47
Part Time Staff Expense	\$135.41	\$637.04
Fringe	\$4,255.54	\$28,075.97
program Expense	\$603.44	\$6,523.50
Utilities/Insurance Expense	\$3,586.14	\$25,536.47
Total Expense	\$13,887.07	\$97,852.86
Program Revenue	\$3,600.00	\$31,335.00
Rental Revenue	\$2,611.00	\$30,487.00
Total Revenue	\$6,211.00	\$68,033.00
Net	\$7,676.07	\$29,819.86
457 Community School	Jan 2025	Year to Date
Special Services Supervisor	\$999.69	\$6,926.25
Recreation Coordinator	\$536.96	\$3,758.67
Part Time Staff Expense	\$68.20	\$405.52
Fringe	\$757.93	\$5,021.43
Program Expense	\$4,131.54	\$7,549.96
Utilities/Insurance Expense	\$0.00	\$0.00
Total Expense	\$6,494.32	\$23,661.83
Program Revenue	\$980.00	\$5,729.64
Net	\$3,152.54	\$17,932.19

January 2025 Activity Report

Gymnastics Program

Adding the invite-only Level 3 Gymnastics class has helped free up space in Level 2 and below, making enrollment more accessible. Gymnastics participation remained strong, with 89 students in January.

Community School Programs

Our music classes at Mabel Rush Elementary launched successfully, with strong enrollment: Guitar (7), Woodwinds (19), Choir (21), and Ukulele (10). However, shortly after classes began, our instructor fell ill and was hospitalized. Initially, we delayed the start to allow recovery time, but after two weeks, we made the difficult decision to cancel and reschedule the session for April.

New Community School Dance clubs began at Crater and Joan Austin Elementary, enrolling 18 students. Additionally, our Journey to STEAM (Lego engineering) class started at Ewing Young Elementary for the first time, which was encouraging given the school's small student body. Crater Elementary's Journey to STEAM also launched with 14 participants.

Efforts to expand after-school programming continued, with recruitment of new music instructors from Crater and Edwards Elementary. This will allow us to offer choir and other music classes at both schools starting in April.

Newberg Youth Cheer

Discussions with Newberg Youth Cheer began taking shape. They will soon announce that NYC is closing in April 2025 and has asked us to run a similar Cheer program starting this summer. The potential for cheer and gymnastics to share space and equipment makes it a logical addition.

Senior Center Grant

Our senior center was approved for a grant of up to \$25,000 for infrastructure improvements to the congregate meal site. Funds must be spent by March 31st and will be used for a kitchenette remodel and new dining room chairs.

Looking ahead, we are focused on strengthening community programs, launching new music offerings, and ensuring a smooth transition for cheer programming.

February 2025 Board Report

454-Recreation

456-Senior Center

457-Community School

454 Recreation	Feb 2025	Year to Date
Supervisory Staff Expense	\$833.07	\$6,604.99
Recreation Coordinator	\$2,684.82	\$21,478.57
Part Time Staff Expense	\$2,978.55	\$20,004.97
Fringe	\$2,495.77	\$18,625.59
program Expense	\$2,030.99	\$21,993.70
Utilities/Insurance Expense	\$4,561.92	\$4,946.42
Total Expense	\$15,585.91	\$93,654.24
Program Revenue	\$15,720.50	\$87,619.41
Rental Revenue	\$0.00	\$0.00
Net	\$-134.59	\$6,034.83
456 Senior Center	Feb 2025	Year to Date
Supervisory Staff Expense	\$416.52	\$3,302.49
Recreation Coordinator	\$1,073.92	\$8,519.38
Senior Center Specialist	\$3,816.10	\$30,492.57
Part Time Staff Expense	\$99.53	\$736.57
Fringe	\$4,257.00	\$32,404.95
program Expense	\$562.83	\$7,086.33
Utilities/Insurance Expense	\$61,164.59	\$86,701.06
Total Expense	\$71,390.49	\$169,243.35
Program Revenue	\$3,560.00	\$41,107.00
Rental Revenue	\$690.00	\$31,177.00
Total Revenue	\$4,251.00	\$72,284.00
Net	\$63,714.42	\$96,959.35
457 Community School	Feb 2025	Year to Date
Special Services Supervisor	\$999.69	\$7,925.94
Recreation Coordinator	\$536.96	\$5,295.63
Part Time Staff Expense	\$181.95	\$536.96
Fringe	\$782.23	\$4,853.73
Program Expense	\$454.41	\$8,004.37
Utilities/Insurance Expense	\$2,280.96	\$2,280.96
Total Expense	\$5,236.20	\$28,897.59
Program Revenue	\$2,025.00	\$7,754.64
Net	\$3,211.20	\$21,142.95

Respectfully submitted by
Matthew Compton
Recreation Coordinator

February 2025 Activity Report

February was a month of both growth and quick adjustments, with a number of successful events, solid program participation, and some unexpected challenges.

Father-Daughter Dance

Our annual Father-Daughter Dance was a major success, with 267 people registered—an increase of 34 participants compared to last year. It was a heartwarming, fun event, easily one of our best.

Community School Programs

Our Community School Dance clubs at Crater and Joan Austin Elementary also got underway. A last-minute instructor emergency required us to substitute in a new instructor, Jennie Delp, who quickly adapted and connected with the students. Though the dance style shifted to accommodate the change, the kids are having a great time, and we're proud of Jennie's work. The Crater Dance Club has 10 students, while Joan Austin has 8 students. Both clubs will wrap up with small performances before Spring Break, and Instructor Olivia will resume the next session starting in April.

Gymnastics Program

In gymnastics, we had a staffing change when one of our instructors left due to the long commute. Luckily, we had already been accepting applications, and we quickly hired Instructor Victoria, who has adjusted well and is doing a great job with the students. For February, we had 93 participants in gymnastics.

Facility Rentals

The Chehalem Armory did not host any major community events or large rentals in February, except for the Father-Daughter Dance. However, we kept the weekends busy with 7 birthday parties, primarily for gymnastics, with a few Nerf parties mixed in.

Looking Ahead

As we move into March, we're excited for continued growth in our Community School programs, the successful continuation of gymnastics classes, and the transition of Instructor Olivia back to the dance clubs in April. Additionally, planning for the Newberg Youth Cheer program is moving forward, with preparations for a summer launch and long-term growth. The upcoming months will be pivotal as we work to expand cheer and build a strong foundation for the program.

FEBRUARY 2025

Activity Reports

455 School Aged Childcare	FEBRUARY 2025	Fiscal Year To Date
Supervisory Staff	833.07	6,604.99
Childcare Coordinator	4,207.24	33,071.18
Recreation DPT.	1,073.92	8,591.38
Care Technician	0.00	0.00
Part Time Staff Expense	23,105.88	232,501.40
Fringe	6,316.51	55,185.95
program Expense	10,937.04	78,870.11
Utilities Expense	0.00	0.00
Total Expense	46,473.66	413,423.26
Program Revenue	38,265.82	490,870.97
Rental Revenue	0.00	0.00
Net	8,207.84	-77,447.71

In the month of February the, school aged childcare program is open in all six schools. We run a morning and an afternoon program. Our staff come from the community and GFU. Each site has a unique team, which they work hard to bring a consistent enriched program for the kids they watch over. We have received positive comments from the school such as “they never hear the care kids complain that they have to go to care after school.” Or “the childcare staff are very quick to respond to any changes that the school needs to make. Easy to work with.”

CHEHALEM SENIOR CENTER FEBRUARY REPORT

BY SARAH LARISON



FEBRUARY 2025

EMPLOYEES: 1

VOLUNTEERS: 55

MEALS DELIVERED DAILY: 100

DINE-IN DAILY AVERAGE: 8

NUMBER OF VISITORS IN MONTH OF FEB: 200

HIGHLIGHTS

- Three nursing students from GFU spend one day a week for six weeks assisting in the meals on wheels program and interacting with the patrons of the senior center. Part of their assignment is to come up with an intervention to address a need they find amongst the senior population. The group in February came up with a card making party that brought together active seniors to make valentine's cards for homebound seniors. They made 100 beautiful cards which went out with the meals on wheels food delivery.
- Every day we have a student from Chehalem Valley Middle School who spends her third period assisting in the kitchen.
- We held a Puzzle Competition on February 12th that included pizza and treats with the winning team completing the puzzle in 48 minutes.
- The Vaccination Clinic (in partnership with Yamhill County Public Health & Sav-On Pharmacy) was cancelled due to snow and rescheduled for 3/14/25.
- The February book club we hosted with the Newberg Public Library brought in 20 readers.
- Bingo continues to bring in an average of 20 devoted players per session.
- **AARP Tax:** Tax prep started in February and will continue through March bringing in 18 people each Tuesday.
- **Foot clinic:** 48 clients came in February for nail trims
- **Grant:** The senior center kitchen will be getting a stainless steel upgrade using part of the \$25,000 grant funds from The Oregon Department of Human Services. The remainder of the funds will go towards new chairs for the dining room.
- **Up Coming Events/programs:** Barre Fusion Class begins March 17th. Second group of GFU nursing Students start March 11th. Give a Little will be sending out surveys to the Newberg/Dundee Meals on Wheels recipients to determine any needs among this population that they can address.
- **Ongoing partnerships:** GFU, Newberg Public Library, CVMS, Yamhill County Public Health, Give a Little, AARP



	2010	2011	2012	2013	2014	2015	2016
<i>Dry Days</i>	11	11	9	12	7	16	11
<u>Starts by Category</u>							
Resident	748	267	368	367	252	296	511
Non Resident	1155	600	592	692	337	736	496
Group	0	0	0	0	0	108	71
League	40	30	29	31	15	22	32
Complimentary	218	104	187	230	159	166	196
Misc/Promotional	277	376	388	390	164	532	429
Total Starts	2438	1377	1564	1710	927	1860	1735
<u>Revenue</u>							
Green Fees	\$ 46,254	\$ 25,704	\$ 25,684	\$ 32,265	\$ 13,485	\$ 29,796	\$ 20,921
Driving Range	\$ 5,732	\$ 3,585	\$ 3,245	\$ 4,265	\$ 1,463	\$ 3,418	\$ 3,251
Rentals	\$ 11,521	\$ 5,277	\$ 7,101	\$ 6,818	\$ 2,705	\$ 7,410	\$ 7,502
Golf Shop	\$ 4,657	\$ 3,755	\$ 2,416	\$ 4,702	\$ 2,264	\$ 3,296	\$ 3,638
Snack Bar	\$ 9,876	\$ 4,542	\$ 5,050	\$ 5,140	\$ 2,446	\$ 6,754	\$ 4,988
Instruction	\$ 788	\$ 661	\$ 655	\$ 1,595	\$ 415	\$ -	\$ 140
GC Improvement Fund							
Miscellaneous	\$ 1,110	\$ 616	\$ 1,605	\$ 2,124	\$ 932.00	\$ 609	\$ 2,541
Total Revenue	\$ 79,938	\$ 44,140	\$ 45,756	\$ 56,909	\$ 23,710	\$ 51,283	\$ 42,980
<u>\$ per Start</u>							
Green Fees \$ per Start	\$ 18.97	\$ 18.67	\$ 16.42	\$ 18.87	\$ 14.55	\$ 16.02	\$ 12.06
Driving Range \$ per	\$ 2.35	\$ 2.60	\$ 2.07	\$ 2.49	\$ 1.58	\$ 1.84	\$ 1.87
Rentals \$ per Start	\$ 4.73	\$ 3.83	\$ 4.54	\$ 3.99	\$ 2.92	\$ 3.98	\$ 4.32
Golf Revenue \$ per Start	\$ 26.05	\$ 25.10	\$ 23.04	\$ 25.35	\$ 19.04	\$ 21.84	\$ 18.26
Golf Shop \$ per Start	\$ 1.91	\$ 2.73	\$ 1.54	\$ 2.75	\$ 2.44	\$ 1.77	\$ 2.10
Snack Bar \$ per Start	\$ 4.05	\$ 3.30	\$ 3.23	\$ 3.01	\$ 2.64	\$ 3.63	\$ 2.87
Concession Revenue	\$ 5.96	\$ 6.03	\$ 4.77	\$ 5.76	\$ 5.08	\$ 5.40	\$ 4.97
Total Revenue \$ per	\$ 32.79	\$ 32.06	\$ 29.26	\$ 33.28	\$ 25.58	\$ 27.57	\$ 24.77

February was rainy and also we shut down for 4 days for snow. Every weekend was rainy, which is when we t

February

2017	2018	2019	2020	2021	2022	2023	2024	2025
6	12	10	4	8	13	12	14	11
221	253	157	557	227	367	401	514	428
262	458	96	365	422	558	235	268	104
0	0	0	0	0	0	0	0	0
7	20	6	0	0	0	0	0	0
90	211	101	149	346	327	298	441	347
171	232	148	517	784	765	606	642	537
751	1206	508	1619	1779	2017	1540	1865	1416
\$ 9,176	\$ 13,565	\$ 5,316	\$ 19,935	\$ 24,719	\$ 31,181	\$ 22,131	\$ 29,070	\$ 17,763
\$ 1,974	\$ 2,967	\$ 1,559	\$ 3,504	\$ 5,329	\$ 6,915	\$ 5,382	\$ 7,162	\$ 5,085
\$ 2,754	\$ 4,539	\$ 1,697	\$ 5,684	\$ 6,833	\$ 9,630	\$ 7,008	\$ 10,451	\$ 6,604
\$ 1,308	\$ 1,814	\$ 1,052	\$ 3,801	\$ 2,957	\$ 3,556	\$ 2,893	\$ 5,086	\$ 3,096
\$ 2,433	\$ 3,756	\$ 1,451	\$ 4,908	\$ 3,931	\$ 6,263	\$ 4,439	\$ 6,792	\$ 3,816
\$ 60	\$ -	\$ -	\$ -	\$ 165	\$ 265	\$ 255	\$ 240	\$ 285
							\$ 4,196	\$ 2,480
\$ 446	\$ 720	\$ 529	\$ 702	\$ 3,972	\$ 2,980	\$ 2,803	\$ 6,024	\$ 1,366
\$ 18,151	\$ 27,361	\$ 11,604	\$ 38,534	\$ 47,741	\$ 60,525	\$ 44,656	\$ 69,021	\$ 40,495
\$ 12.22	\$ 11.25	\$ 10.46	\$ 12.31	\$ 13.89	\$ 15.46	\$ 14.37	\$ 15.59	\$ 12.54
\$ 2.63	\$ 2.46	\$ 3.07	\$ 2.16	\$ 3.00	\$ 3.43	\$ 3.49	\$ 3.84	\$ 3.59
\$ 3.67	\$ 3.76	\$ 3.34	\$ 3.51	\$ 3.84	\$ 4.77	\$ 4.55	\$ 5.60	\$ 4.66
\$ 18.51	\$ 17.47	\$ 16.87	\$ 17.99	\$ 20.73	\$ 23.66	\$ 22.42	\$ 25.03	\$ 20.80
\$ 1.74	\$ 1.50	\$ 2.07	\$ 2.35	\$ 1.66	\$ 1.76	\$ 1.88	\$ 2.73	\$ 2.19
\$ 3.24	\$ 3.11	\$ 2.86	\$ 3.03	\$ 2.21	\$ 3.11	\$ 2.88	\$ 3.64	\$ 2.69
\$ 4.98	\$ 4.62	\$ 4.93	\$ 5.38	\$ 3.87	\$ 4.87	\$ 4.76	\$ 6.37	\$ 4.88
\$ 24.17	\$ 22.69	\$ 22.84	\$ 23.80	\$ 26.84	\$ 30.01	\$ 29.00	\$ 37.01	\$ 28.60

typically make more revenue. Weekend rates are also higher, so dollars per round was down significantly t

25 v 24	% Diff
-86	-16.7%
-164	-61.2%
0	0.0%
0	0.0%
-94	-21.3%
-105	-16.4%
-449	-24.1%
\$ (11,307)	-38.9%
\$ (2,077)	-29.0%
\$ (3,847)	-36.8%
\$ (1,990)	-39.1%
\$ (2,976)	-43.8%
\$ 45	18.8%
\$ (1,716)	-40.9%
\$ (4,658)	-77.3%
\$ (28,526)	-41.3%
\$ (3.04)	-19.5%
\$ (0.25)	-6.5%
\$ (0.94)	-16.8%
\$ (4.23)	-16.9%
\$ (0.54)	-19.8%
\$ (0.95)	-26.0%
\$ (1.49)	-23.4%
\$ (8.41)	-22.7%

because of bad

	FY2011	FY2012	FY2013	FY2014	FY2015
<u>Starts by Category</u>					
Resident	4051	3092	3327	3996	3223
Non Resident	13878	9696	11528	10310	8806
Group	2637	3027	2331	1656	1969
League	571	402	385	369	362
Complimentary	1462	1542	1560	1729	1408
Misc/Promotional	3577	6222	3570	2261	6249
Total Starts	26176	23981	22701	20321	22017
<u>Revenue</u>					
Green Fees	\$ 552,806.00	\$ 515,843.00	\$ 500,509.00	\$ 409,787.00	\$ 472,206.00
Driving Range	\$ 52,809.00	\$ 43,300.00	\$ 44,154.00	\$ 37,734.00	\$ 36,007.00
Rentals	\$ 181,199.00	\$ 153,786.00	\$ 147,874.00	\$ 120,908.00	\$ 125,109.00
Golf Shop	\$ 56,828.00	\$ 52,910.00	\$ 54,129.00	\$ 47,744.00	\$ 53,105.00
Snack Bar	\$ 133,665.00	\$ 137,014.00	\$ 104,423.00	\$ 81,998.00	\$ 88,897.00
Instruction	\$ 13,065.00	\$ 11,672.00	\$ 13,084.00	\$ 12,323.00	\$ 3,723.00
GC Improvement Fund					
Miscellaneous	\$ 29,114.00	\$ 34,677.00	\$ 36,100.00	\$ 638.00	\$ 10,221.00
Total Revenue	\$ 1,019,486.00	\$ 949,202.00	\$ 900,273.00	\$ 711,132.00	\$ 789,268.00
<u>\$ per Start</u>					
Green Fees \$ per Start	\$ 21.12	\$ 21.51	\$ 22.05	\$ 20.17	\$ 21.45
Driving Range \$ per Start	\$ 2.02	\$ 1.81	\$ 1.95	\$ 1.86	\$ 1.64
Rentals \$ per Start	\$ 6.92	\$ 6.41	\$ 6.51	\$ 5.95	\$ 5.68
Golf Revenue \$ per Start	\$ 30.06	\$ 29.73	\$ 30.51	\$ 27.97	\$ 28.77
Golf Shop	\$ 2.17	\$ 2.21	\$ 2.38	\$ 2.35	\$ 2.41
Snack Bar	\$ 5.11	\$ 5.71	\$ 4.60	\$ 4.04	\$ 4.04
Concession Revenue	\$ 7.28	\$ 7.92	\$ 6.98	\$ 6.38	\$ 6.45
Total Revenue \$ per Start	\$ 38.95	\$ 39.58	\$ 39.66	\$ 34.99	\$ 35.85

YTD through February

FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
4292	4224	4909	5130	6093	5126	6072
9399	7920	7437	4903	4791	5938	6424
1651	1748	1030	1517	1273	342	1453
382	290	289	98	75	0	0
1529	1058	1206	1128	1226	4888	3825
5241	4091	6212	8417	7644	12297	8039
22494	19331	21083	21771	21706	28591	25813
\$ 467,026.73	\$ 430,498.00	\$ 430,777.00	\$ 459,208.00	\$ 437,344.00	\$ 543,590.00	\$ 509,687.00
\$ 38,724.00	\$ 33,579.00	\$ 35,684.00	\$ 42,724.00	\$ 39,004.00	\$ 66,863.00	\$ 63,467.00
\$ 145,118.03	\$ 135,752.41	\$ 139,449.00	\$ 116,267.00	\$ 107,793.00	\$ 191,528.00	\$ 191,843.00
\$ 38,573.82	\$ 34,392.00	\$ 39,694.00	\$ 47,572.00	\$ 45,497.00	\$ 62,302.00	\$ 56,187.00
\$ 107,200.60	\$ 88,661.00	\$ 96,393.00	\$ 99,613.00	\$ 94,472.00	\$ 98,684.00	\$ 106,716.00
\$ 1,914.00	\$ 1,235.00	\$ 3,865.00	\$ 6,383.00	\$ 3,799.00	\$ 9,500.00	\$ 13,433.00
\$ (12,079.94)	\$ (7,790.41)	\$ 12,551.00	\$ 12,067.00	\$ 12,022.00	\$ 97,931.00	\$ 95,549.00
\$ 786,477.24	\$ 716,327.00	\$ 758,413.00	\$ 783,834.00	\$ 739,931.00	\$ 1,070,398.00	\$ 1,036,882.00
\$ 20.76	\$ 22.27	\$ 20.43	\$ 21.09	\$ 20.15	\$ 19.01	\$ 19.75
\$ 1.72	\$ 1.74	\$ 1.69	\$ 1.96	\$ 1.80	\$ 2.34	\$ 2.46
\$ 6.45	\$ 7.02	\$ 6.61	\$ 5.34	\$ 4.97	\$ 6.70	\$ 7.43
\$ 28.94	\$ 31.03	\$ 28.74	\$ 28.40	\$ 26.91	\$ 28.05	\$ 29.64
\$ 1.71	\$ 1.78	\$ 1.88	\$ 2.19	\$ 2.10	\$ 2.18	\$ 2.18
\$ 4.77	\$ 4.59	\$ 4.57	\$ 4.58	\$ 4.35	\$ 3.45	\$ 4.13
\$ 6.48	\$ 6.37	\$ 6.45	\$ 6.76	\$ 6.45	\$ 5.63	\$ 6.31
\$ 34.96	\$ 37.06	\$ 35.97	\$ 36.00	\$ 34.09	\$ 37.44	\$ 40.17

FY2023	FY2024	FY2025	FY25 v FY24	% Diff
6728	6862	7575	713	10.4%
5201	4925	4227	-698	-14.2%
1620	1353	1552	199	14.7%
0	0	0	0	0.0%
3288	3581	4448	867	24.2%
9060	8634	10176	1542	17.9%
25897	25355	27978	2623	10.3%
\$ 585,005.00	\$ 577,750.00	\$ 595,603.00	\$ 17,853.00	3.1%
\$ 65,214.00	\$ 71,397.00	\$ 79,572.00	\$ 8,175.00	11.5%
\$ 191,018.00	\$ 209,054.00	\$ 226,965.00	\$ 17,911.00	8.6%
\$ 64,465.00	\$ 65,524.00	\$ 70,820.00	\$ 5,296.00	8.1%
\$ 118,643.00	\$ 120,764.00	\$ 124,495.00	\$ 3,731.00	3.1%
\$ 7,030.00	\$ 7,258.00	\$ 6,160.00	\$ (1,098.00)	-15.1%
\$ -	\$ 63,097.00	\$ 63,832.00	\$ 735.00	1.2%
\$ 46,648.00	\$ 47,955.00	\$ 57,879.00	\$ 9,924.00	20.7%
\$ 1,078,023.00	\$ 1,164,992.00	\$ 1,225,326.00	\$ 60,334.00	5.2%
\$ 22.59	\$ 22.79	\$ 21.29	\$ (1.50)	-6.6%
\$ 2.52	\$ 2.82	\$ 2.84	\$ 0.03	1.0%
\$ 7.38	\$ 8.25	\$ 8.11	\$ (0.13)	-1.6%
\$ 32.48	\$ 33.85	\$ 32.24	\$ (1.60)	-4.7%
\$ 2.49	\$ 2.58	\$ 2.53	\$ (0.05)	-2.1%
\$ 4.58	\$ 4.76	\$ 4.45	\$ (0.31)	-6.6%
\$ 7.07	\$ 7.35	\$ 6.98	\$ (0.37)	-5.0%
\$ 41.63	\$ 45.95	\$ 43.80	\$ (2.15)	-4.7%

Correspondence



JUST A NOTE TO SAY...

Chad McCord Jordan McCord

Naomi Nader

FIHP TROJANEK

JUSTIN SEAMANS

Allayne Seamans (mom, wife, & volunteer)

The Mitchell Family (Joshua/Kayla/Joshiah/Kiana/Kasha)

Paul Stumpf

Lisa Stumpf

Ryan Godsey

Alison Godsey

Carrie Godsey

Kristin Stortzel

Gabi Miller, mom, wife + volunteer

Jennifer Sadgmale

Nathan Caithers

Cathie Jellen

GRAD BUNG

Pat Daniels

ROBBIE WARD

Mike Duncan

Andrew Bonnaventures

Krista Britton

Jillian Perez (member 2017-2024)

Gabe Trerise

MARTIN TRERISE

TO CPRD

We, the members of Chehalis Valley BMX, want to publicly express our unwavering support for the BMX board and their handling of recent events. The board has demonstrated remarkable adaptability and professionalism in pivoting with new information. Despite the challenges, they have consistently acted in the best interest of our BMX community.

As dedicated volunteers, the board members have shown a level of commitment that far exceeds the standard expected. Their devotion to the families, the sport, and the greater community is evident and should be recognized.

The negative attention directed at them is not reflective of their hard work, integrity, and the tireless effort they put into supporting Chehalis Valley BMX.

We stand with them and are grateful for their leadership and dedication to the sport we all love. Sincerely, The Members of Chehalis Valley BMX.

Subject: CPRD BOD - Thank You
Date: Wednesday, March 5, 2025 at 10:53:28 AM Pacific Standard Time
From: Julie Petersen
To: Matthew Smith, Jim McMaster, Jason Fields, Gayle Bizeau, Lisa Rogers
Attachments: image001.jpg

CPRD Board of Directors,

I wanted to take a moment to sincerely thank you for appointing Clay Downing as the new Superintendent at CPRD. Since stepping into the role, Clay has demonstrated exceptional leadership—his professionalism, transparency, and strong commitment to teamwork has already made a positive impact among staff, the community and the agencies we work with on a daily basis. His approachable nature, communication style and organizational skills is fostering a collaborative and efficient work environment. And we are even sharing Microsoft 365 online calendars here at the District, really bringing us into the 21st century! :)

It has been a pleasure working for and with Clay the past two weeks and I'm excited about the direction CPRD is headed under his leadership. I look forward to the continued success of the District and appreciate your commitment (and support!) to secure such strong leadership for our organization.

Thank YOU so much!

Respectfully,

Julie Petersen

Special Services Supervisor



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Cell: 503.519.7364

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