



Boardman Park & Recreation District
Public Meeting Agenda
March 17, 2026, 5:30pm
Play, explore, fish and more!

AGENDA

BPRD MISSION STATEMENT: *ENRICHING OUR COMMUNITY BY FOSTERING SAFE AND ENJOYABLE RECREATIONAL EXPERIENCES WITHIN WELL MAINTAINED PARKS AND FACILITIES.*

1. CALL TO ORDER-
2. ROLL CALL & INTRODUCTION OF GUESTS
3. APPROVAL OF MEETING AGENDA
4. PUBLIC COMMENT - KATIE DAWSON WOULD LIKE TO TALK ABOUT TEMPERATURE IN POOL
5. REVIEW AND APPROVAL OF PREVIOUS REGULAR JANUARY AND FEBRUARY BOARD MEETING MINUTES
6. OLD BUSINESS:
 - A. SDAO BOND UPDATE DAVID ULBRICHT- GEORGE
 - B. 457B OREGON SAVING GROWTH PLAN – RESOLUTION 26-002 – GEORGE
 - C. APPEAL OF LAND NOTICE OF DECISION- GEORGE
7. NEW BUSINESS:
 - A. BINGO – GEORGE
 - B. CAMPGROUND RESERVE RESOLUTION 26-003 – GEORGE
 - C. COLA RAISE
8. FINANCIAL REPORT:
 - A. REPORT BY FINANCE OFFICER
 - B. APPROVAL OF FEBUARY 2026 FINANCIALS
9. CORRESPONDENCE:
 - A. LETTERS
10. DISTRICT REPORTS:
 - A. HUMAN RESOURCES-
 - B. CAMPGROUND-
 - C. REC CENTER-
 - D. MAINTENANCE-
 - E. CEO UPDATE-
11. BOARD MEMBER REPORTS:
12. SIGNING OF DOCUMENTS: MINUTES, RESOLUTION
13. EMPLOYEE HANDBOOK – GEORGE
14. ADJOURN PUBLIC MEETING: - KRISTA

NEXT BOARD MEETING: APRIL 28, 2026, 5:00PM
LOCATION: BOARDMAN PARK & RECREATION MAIN OFFICE, AVAILABLE BY ZOOM



January 27th, 2026

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 6:01pm.

2. ROLL CALL

Board members present: Krista Price, David Boor, Rick Weiss, Ricardo Rosales

Missing: John Christy

Guests present:

Online: Staff: Rachel Lafferty and Ariana Andrews

Online Other: A, Dave Ulbricht, Jessell Champoux

In-person: Brandon Hammond

BPRD employees present: George Shimer, Tricia Slaght

3. APPROVAL OF MEETING AGENDA

Motion to approve Meeting Agenda

Motioned by David Boor, Seconded by Rick Weiss

Voting Aye: David Boor, Rick Weiss, Ricardo Rosales and Krista Price

Motion passed unanimously

- 4. PUBLIC COMMENT:** George Shimer reads a letter from Johnathan Tallman. In the letter Jonathan requested that all prior emails and written materials he provided be included as part of the official Board packet and administrative record. George stated all the materials Johnathan submitted were done after the Board packet was sent out. Johnathan materials were saved to the Official web site and board members were made aware of the two documents. There was other documents sent to George from Johnathan that were not included on the web site due to those documents were not being addressed to the District Board, but rather to the City Council or the County officers.

5. APPROVAL OF MEETING MINUTES

Motion to approve Nov 2025, Meeting Minutes

Motioned by Rick Weiss Seconded by David Boor

Voting Aye: David Boor, Rick Weiss, Ricardo Rosales and Krista Price

Motion passed unanimously

Motion to approve Nov 2025, Executive Meeting Minutes

Motioned by David Boor, Seconded by Ricardo Rosales

Voting Aye: David Boor, Rick Weiss, Ricardo Rosales and Krista Price

Motion passed unanimously

Motion to approve December 15 2025, Special Meeting Minutes

Motioned by Rick Weiss, Seconded by Ricardo Rosales

Voting Aye: Rick Weiss, Ricardo Rosales and Krista Price

David Boor abstained

Motion passed



6. OLD BUSINESS:

- A. SDAO BOND DAVID ULBRIGHT:** David Ulbricht presented a detailed analysis of three proposals from firms to refinance the district's 2015 bonds. He recommended DA Davidson as the underwriter, citing their lowest cost and greatest savings of approximately \$693,000 in net present value. David explained that the costs of refinancing would be capitalized into the financing, so there would be no out-of-pocket expenses for the district. He also discussed the option of including municipal bond insurance, which could further reduce interest rates but would require an upfront fee. The board concurred with David Ulbricht's recommendation to go with DA Davidson. David said he would send a copy of his email to inform DA Davidson.
- B. MURAL; DRAWINGS:** Three mural design drawings were presented to the Board. The Board expressed strong support for the designs and requested a combination of two of the drawings primarily using one design, with the addition of the banner and slogan from another. The Board also noted their appreciation that the mural is being created by a local person, as well as an employee. George indicated plans for the artist to begin work on the mural in the spring/summer when she returns to employment with the district.
- C. ADOPTION OF RESOLUTION 26-001 – PARKS MASTER PLAN:**
An error was identified prior to the signing of the resolution adopting the Parks Master Plan. The CEO, George Shimer, stated that the correction would be made and that he would obtain signatures on the corrected resolution on January 28, 2026.

Motion to adopt Resolution 26-001 with the correction of the date
Motioned by David Boor, Seconded by Ricardo Rosales
Voting Aye: David Boor, Rick Weiss, Ricardo Rosales and Krista Price
Motion passed unanimously

7. NEW BUSINESS:

A: LITTLE LEAGUE: George Shimer attended a Columbia Little League Board meeting and presented the district's interest in rejoining the league for the upcoming season. Participation would be limited to softball and baseball at the Minor, Junior, and Major levels. The district would field its own teams with its own coaches, while Columbia Little League would continue to provide equipment and uniforms. The district would provide field maintenance. Coach Pitch and T-Ball programs will be operated locally only and will not participate in Columbia Little League this year.

Looking ahead, the district expressed interest in establishing its own Boardman Little League program, while still allowing Boardman teams to play Columbia Little League and other local teams.

Staff plans to work with the Port to address field conditions, including goat head removal and overall field preparation, noting that preparation efforts need to begin sooner rather than later.



B: SWIM CLUB: David Boor pointed out community members expressed interest in keeping the Swim Club active. David Boor discussed the matter. He previously talked with John Christy who voiced support for maintaining swimming opportunities for the community. The individual who would like to run the club has spoken with Teiko, Recreation Center Manager, and plans are underway to restart the Swim Club within the next couple of weeks.

Board President Krista Price emphasized the importance of continuing all required background checks. It was clarified that this program would operate as a Swim Club, not a high school swim team, though there may be potential for competitions in the future as a club

8. FINANCIAL REPORT:

Trisha: Update the financial report to correct the bond payment amount on page 50 to reflect \$586,043 (not \$837,000) and ensure future financials reflect correct payment schedules.

Motion to approve Financials for November 2025
Moted by Rick Weiss Seconded by David Boor
Voting Aye: David Boor, and Krista Price, Rick Weiss, Ricardo Rosales
Motion passed unanimously

Motion to approve financials for December 2025
Moted by David Boor, Seconded by Rick Weiss
Voting Aye: David Boor, Rick Weiss, Ricardo Rosales and Krista Price
Motion passed unanimously

9. CORRESPONDENCE: correspondence was distributed, with some Board members receiving letters and others not.

SDAO requires confirmation of which Board members will attend. Rick Weiss stated he is available to attend Thursday and Friday. Ricardo Rosales indicated he would like to attend the full conference. John Christy and Krista Price are unable to attend this year. David Boor confirmed he will attend through the Fire District Board.

10. DISTRICT REPORTS:

George: George will present the budget committee list for board approval at the February meeting. George Encouraged to keep himself as the Budget officer until he can have Tricia completely trained. The first draft of the budget is done but missing some items. The second draft of the budget incorporating all manager input is scheduled to be done February 16. Krista requested to have Lynn review it.



11. BOARD MEMBER REPORTS: David Boor: concerns in the community gym space allocation, youth sports taking away from Memberships time on the basketball court. Maybe there is a need to try and build another gym

12. OTHER BUSINESS:

Krista Price discussed scheduling and proposing dates for a **Special Board Meeting with an Executive Session** for the Board to meet with the new HR representative. The meeting would be properly noticed with at least 48 hours' notice, avoid Wednesdays, and availability would be coordinated with John Christy and the remaining Board members.

The Board discussed whether the matter should be handled through a formal meeting or an informal discussion with two Board members. Consensus was that a **Special Executive Session** would be appropriate to discuss the HR representative's role, chain of command, expectations regarding when to communicate with the Board versus staff, and a current situation that has been brought to the Board's attention.

Change of Meeting Date: Due to scheduling conflicts, the February 24th meeting is changed from Tuesday February 24th to Wednesday February 25th, 2026

13. SIGNED DOCUMENTS

14. ADJOURNMENT:

The meeting was adjourned at 7:30pm.

Minutes written by George Shimer

Approved: Krista Price, President



February 25th, 2026

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 5:30pm.

2. ROLL CALL

Board members present: Krista Price, John Christy, Rick Weiss, Ricardo Rosales

Missing: David Boor

Guests present:

Online: Staff: Rachel Lafferty and Ariana Andrews

Online Other: Brandon Hammond

In-person: Dave Slaght

BPRD employees present: George Shimer, Tricia Slaght, Madisyn Cadek

3. APPROVAL OF MEETING AGENDA

Motion to approve the meeting agenda with the following changes: moving the handbook to item number 15 and discussing it at the end of the meeting and removing Executive Session ORS 192.660(2)(I) add to New Business to discuss HR's role.

Motioned by, Seconded by Rick Weiss

Voting Aye: Rick Weiss, Ricardo Rosales and Krista Price

Motion passed unanimously

4. PUBLIC COMMENT: Dave Slaght expressed his appreciation to the Board for their service.

5. APPROVAL OF MEETING MINUTES:

No motion was made on the January 27th meeting minutes, and the minutes did not include the change of the February meeting date from February 24, 2026, to February 25, 2026.

6. OLD BUSINESS:

A. SDAO BOND DAVID ULBRIGHT: Dave Ulbrichtb gave and update.

B. ADOPTION OF RESOLUTION OREGON Growth Saving plan 457:

The Board discussed the Oregon Savings Growth Plan and agreed that the resolution would be brought back at the next meeting in the district's standard resolution format.

7. NEW BUSINESS:

A: BUDGET COMMITTEE SELECTION AND BUDGET OFFICER

The Board made a motion to approve Tricia Slaght as the appointed Budgett officer for the 2026-2027 budget. The Budget Committee for 2026-2027 will remain mostly the same as last year, except for one member who has stepped down and has a replacement for us. Budgett Committee: Lynn Pragg, Kevin Gilbertson, Loren Deiter, Natasha Rockwell, Lacey Hansen



Motioned By Ricardo Rosales, Seconded by Rick Weiss
Voting Aye: Rick Weiss, Ricardo Rosales and Krista Price, John Christy
Motion passed unanimously

B:HR ROLE: Krista Price welcomed Madisyn and thanked her for joining the meeting. The Board explained that HR intended to provide oversight of regulations, procedures, and job descriptions. Operational complaints should first follow the chain of command. If a complaint is received regarding an employee's conduct, it should be brought to the CEO. If a complaint involves the CEO, it should be brought directly to the Board. The Board emphasized the importance of communication while maintaining the proper chain of command. HR will work under the CEO while also supporting both the CEO and District employees in their role.

8. FINANCIAL REPORT: Trica began by asking the Board if there were any questions regarding the information presented. Krista asked Trica about a finance item she had previously requested to be changed. Trica showed us where the change had been made and explained the update. George also mentioned the tree work currently being completed in the campground and the day-use area. Krista then asked for clarification on the second page of the report, which Trica explained related to deducting discounts from the revenue that had been received.

Motion to approve financials for January 25th, 2026
Motioned by Rick Weiss, Seconded by Ricardo Rosales
Voting Aye: John Christy, Rick Weiss, Ricardo Rosales and Krista Price
Motion passed unanimously

9. CORRESPONDENCE: The district received a letter notifying the district Directors of an appeal regarding the Park Plan. Staff reached out to Sam Tucker immediately and will continue to report updates to the Board under Old Business as they become available.

10. DISTRICT REPORTS:

11. BOARD MEMBER REPORTS: Ricardo and Rick shared their recent trip to the conference, stating that they had a good experience and learned a great deal.

12. Executive Session:

At 6:22 p.m., the public meeting was temporarily adjourned, and the Board entered Executive Session under ORS 192.660(2)(b) to consider the dismissal or discipline of, or to hear complaints or charges brought against, a public officer, employee, staff member, or individual agent who does not request an open hearing. Trica and Dave Slaght were asked to leave prior to entering Executive Session.

13. The Board returned to open session at 6:45 p.m. No decisions were made during Executive Session.



14. EMPLOYEE HANDBOOK- The Board reviewed the Employee Handbook. The sections shown in red reflected changes recommended by SDAO, while the sections in blue represented changes made by the district. Some terminology differences were noted and discussed. The Board also discussed that job offers made by the district are conditional. George suggested approving pages 1–20 of the handbook. John recommended waiting to approve the handbook until the entire document had been reviewed. Krista asked if there was consensus that the changes shown in red on pages 1–20 were acceptable to the Board.

George also reported that he calculated the cost of providing insurance benefits to all eligible full-time staff. The district budgeted \$244,000 for the year, and the estimated cost to cover all eligible staff would be approximately \$262,000, a difference of about \$18,000.

15. ADJOURNMENT:

The meeting was adjourned at 7:52pm.

Minutes written by George Shimer

Approved: Krista Price, President



**Boardman Park & Recreation District
Resolution 2026-002**

A Resolution Authorizing the Offering of an Oregon Saving Growth plan - 457(b) Deferred Compensation Plan

WHEREAS, the Board of Directors of the Boardman Park & Recreation District held a meeting on the 17th day of MARCH, 2026; and

WHEREAS, said meeting was properly noticed and called, and a quorum of the Board was present for the purpose of considering and acting upon the following resolution: and

WHEREAS, the Boardman Park & Recreation District desires to provide employees with additional voluntary retirement savings opportunities; and

WHEREAS, Section 457(b) of the Internal Revenue Code allows public employers to offer deferred compensation plans for employees to voluntarily contribute a portion of their wages toward retirement savings; and

WHEREAS, participation in such a plan shall be entirely voluntary for eligible employees; and

WHEREAS, the Boardman Park & Recreation District shall not make employer contributions to the plan, and any contributions shall be made solely by participating in employees through payroll deduction.

NOW, THEREFORE, BE RESOLVED, by the Board of Directors of the Boardman Park & Recreation District that:

Section 1 – Authorization.

The Boardman Park & Recreation District authorizes the offering of a 457(b) Deferred Compensation Plan for eligible employees of the district.

Section 2 – Employee Participation.

Participation in the 457(b) Deferred Compensation Plan shall be voluntary and available to eligible employees who elect to participate.

Section 3 – Employer Contributions.

The Boardman Park & Recreation District shall not make employer contributions to the plan. All contributions shall be made solely by participating employees through payroll deductions.

Section 4 – Administration.

District staff are authorized to take all necessary steps to implement and administer the 457(b) Deferred Compensation Plan in accordance with applicable laws and regulations.

Section 5 – Effective Date.

This Resolution shall take effect immediately upon its passage.



Adopted by the Board this 17th day of March , 2026.

Krista Price, Board Chair

John Christy, Board Vice Chair

Ricardo Rosales, Board Director

Rick Weiss, Board Director

David Boor, Board Director



Boardman Park & Recreation District

Resolution 2026-003

A Resolution Establishing a Campground Reserve Fund

WHEREAS, the Board of Directors of the Boardman Park & Recreation District held a meeting on the 17th day of March, 2026; and

WHEREAS, said meeting was properly noticed and called, and a quorum of the Board was present for the purpose of considering and acting upon the following resolution; and

WHEREAS, the Boardman Park & Recreation District operates and maintains a campground that requires ongoing maintenance, improvements, and future capital investments; and

WHEREAS, it is in the best interest of the District to establish a financial reserve dedicated to the long-term sustainability, maintenance, and improvement of the campground facilities; and

WHEREAS, establishing a reserve fund will allow the District to responsibly plan for future repairs, infrastructure needs, and campground improvements without negatively impacting the District's operating budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Boardman Park & Recreation District that:

Section 1 – Establishment of Reserve Fund

The Board hereby establishes a **Campground Reserve Fund** to be used for future campground maintenance, repairs, improvements, and capital projects related to campground operations.

Section 2 – Funding

Funding for the Campground Reserve Fund shall be determined through the District's annual budget process and must be approved by the Budget Committee and the Board of Directors.

Section 3 – Use of Funds

Funds within the Campground Reserve Fund may be used only for campground-related capital improvements, major maintenance, infrastructure upgrades, or other campground-related purposes approved by the Board of Directors.

Section 4 – Effective Date

This Resolution shall take effect immediately upon its passage.



Adopted by the Board on this 17th day of March 2026.

Krista Price, Board Chair

John Christy, Board Vice Chair

David Boor, Board Director

Rick Weiss, Board Director

Ricardo Rosales, Board Director



Boardman Park & Recreation District
1 W. Marine Drive & 311 Olson Road
PO Box 8
Boardman, OR 97818
(541) 481-7217 & (541) 616-1050

FINANCE REPORT – FEBRUARY 2026

BALANCES

Bank Balances

FINANCIALS

Revenues – Cash Basis

Camp Revenues

LGIP

Checks written

Treasury Report

Boat Dock Loan

Budget vs. Actual (Accrual)

Budget vs. Actual (Cash)

Capital Outlay

GO BOND

UPDATES

I am working with George on the budget for 26/27 and refinancing the GO Bond.



District Account Balances
Month Ending February 28, 2026

Banner Bank	\$ 78,999.94
LGIP Park	\$ 4,057,416.13
<u>LGIP Recreation</u>	<u>\$ 962,492.45</u>
LGIP Consolidated	\$ 5,019,908.58
Total Cash Balances	\$ 5,098,908.52



Boardman Park & Recreation District
Finance Report
02/28/26

BOARDMAN PARK AND RECREATION
Revenues – Cash Basis
Period Ending February 28,2026

February 2026

Campground	\$79,178.99
Rec Center	\$29,771.32
LGIP Transfer	\$100,000
Total DEPOSIT	\$208,950.31



Boardman Park & Recreation District
Campground Revenues

02-28-26

	<u>26-Feb</u>	<u>25-Feb</u>	
Revenue Associated with Reservations - by Site Type			
Back-in	\$32,570.71	\$24,349.67	
Dock Slip	\$1,146.43	\$1,254.59	
Pull-Thru	\$9,780.96	\$3,889.42	
Tent Site	\$0.00	\$36.00	
Total Reservation Revenue Earned During Period	\$43,498.10	\$29,529.68	
Total Surcharges Associated with Reservations	\$0.00	\$0.00	
Total Discounts Associated with Reservations	(\$260.41)	(\$181.40)	
Total Reservation Revenue (Prorated)	\$43,237.69	\$29,348.28	47%
Taxes Associated with Reservations			
City Lodging Tax	\$115.11	\$109.13	
Oregon Lodging Tax	\$34.53	\$32.73	
Total Tax Associated with Reservations	\$149.64	\$141.86	5%
Sales Revenue by Category			
Inventory	\$12.00	\$27.00	
Non-Inventory	\$100.00	\$1,124.41	
Total Activity Revenue	\$0.00	\$0.00	
Total Sales Revenue by Category	\$112.00	\$1,151.41	
Total Surcharges Associated with Sales Revenue by Category	\$0.00	\$0.00	
Total Discounts Associated with Sales Revenue by Category	\$0.00	\$0.00	
Total Sales Revenue by Category	\$112.00	\$1,151.41	-90%
Cancellation Revenue			
Cancellation Fees	\$504.00	\$228.00	
Reservation Fee	\$60.00	\$40.00	
Total Reservation Cancellation Revenue	\$564.00	\$268.00	
Total Surcharges Associated with Cancellation Revenue	\$0.00	\$0.00	
Total Discounts Associated with Cancellation Revenue	\$0.00	\$0.00	
Total Cancellation Revenue	\$564.00	\$268.00	110%
Total Revenue Before Taxes	\$43,913.69	\$30,767.69	
Total Taxes	\$149.64	\$141.86	
Grand Total	\$44,063.33	\$30,909.55	43%

LGIP

3989 - REC CENTER

DATE	TRANSFER FROM MORROW COUNTY	INTEREST	ACH REDEMPTION	FEES	BALANCE	TOTALS
	Opening Balance				667,367.50	667,367.50
7/31/2024	\$1,254.21	\$2,985.45		\$0.05	\$4,239.61	671,607.11
8/31/2024	\$0.00	\$3,014.89		\$0.00	\$3,014.89	674,622.00
9/30/2024	\$2,537.09	\$2,938.82		\$0.00	\$5,475.91	680,097.91
10/31/2024	\$409.50	\$2,945.61		\$0.00	\$3,355.11	683,453.02
11/30/2024	\$741,892.15	\$4,131.45		\$0.00	\$746,023.60	1,429,476.62
12/31/2024	\$4,555.97	\$4,731.33	\$376,107.25	\$0.00	\$366,819.95	1,062,656.67
1/31/2025	\$8,073.68	\$4,295.74		\$0.10	\$12,369.32	1,075,025.99
2/28/2025	\$4,845.27	\$3,885.48		\$0.00	\$8,730.75	1,083,756.74
3/31/2025	\$12,846.20	\$4,286.78		\$0.00	\$17,132.98	1,100,889.72
4/30/2025	\$3,413.18	\$4,171.73		\$0.00	\$7,584.91	1,108,474.63
5/31/2025	\$1,887.17	\$4,334.45		\$0.00	\$6,221.62	1,114,696.25
6/30/2025	\$14,016.60	\$2,938.66	\$408,681.43	\$0.00	\$391,726.17	722,970.08
7/31/2025	\$2,056.78	\$2,829.20		\$0.05	\$4,885.93	727,856.01
8/31/2025	\$1,369.52	\$2,844.66		\$0.00	\$4,214.18	732,070.19
9/30/2025	\$0.00	\$2,767.47		\$0.00	\$2,767.47	734,837.66
10/31/2025	\$1,293.39	\$2,857.51		\$0.00	\$4,150.90	738,988.56
11/30/2025	\$273,735.05	\$3,084.46		\$0.00	\$276,819.51	1,015,808.07
12/31/2025	\$430.27	\$2,965.91	251,043.75	\$0.00	\$247,647.57	768,160.50
1/31/2026	\$5,285.23	\$2,726.26		(\$0.05)	\$8,011.44	776,171.94
2/28/2026	\$374.75	\$2,746.76		\$0.00	\$3,121.51	779,293.45
	\$183,199.00	\$0.00		\$0.00	\$183,199.00	962,492.45 Amazon - PDX 178
	\$1,263,475.01	\$67,482.62	\$784,788.68	\$0.25	\$962,492.45	

4388 - BOARDMAN PARK & RECREATION

DATE	TRANSFER FROM MORROW COUNTY	INTEREST	ACH REDEMPTION	FEES	BALANCE	TOTALS
	Opening Balance				3,555,698.87	3,555,698.87
7/31/2024	981.13	15,887.33		0.05	16,868.41	3,572,567.28
8/31/2024	0.00	15,753.75	229,907.46	0.00	214,153.71	3,358,413.57
9/30/2024	1,636.34	14,430.05	50,544.17	0.10	34,477.88	3,323,935.69
10/31/2024	333.38	14,391.17		0.05	14,724.50	3,338,660.19
11/30/2024	688,229.79	14,894.89		0.00	703,124.68	4,041,784.87
12/31/2024	4,217.48	16,535.49	46,678.17	0.00	25,925.20	4,015,859.67
1/31/2025	7,442.99	16,131.11	11,713.38	0.05	11,860.67	4,027,720.34
2/28/2025	4,150.20	14,526.79		0.05	18,676.94	4,046,397.28
3/31/2025	11,858.93	15,946.30		0.00	27,805.23	4,074,202.51
4/30/2025	2,944.30	15,412.00		0.00	18,356.30	4,092,558.81
5/31/2025	1,714.86	15,992.47		0.00	17,707.33	4,110,266.14
6/30/2025	12,943.70	15,264.14	465,000	0.00	436,792.16	3,673,473.98
7/31/2025	1,677.01	13,927.02	200,000	0.25	184,396.22	3,489,077.76
8/31/2025	1,045.55	13,669.90	100,000	0.05	114,715.40	3,603,793.16
9/30/2025	0.00	12,943.03	200,000	0.05	187,057.02	3,416,736.14
10/31/2025	1,000.71	13,068.91	100,000	0.10	85,930.48	3,330,805.66
11/30/2025	704,259.95	12,920.39	100,000	0.05	617,180.29	3,947,985.95
12/31/2025	1,083.66	14,252.63		0.05	15,336.24	3,963,322.19
1/31/2026	11,159.59	14,033.70		0.00	25,193.29	3,988,515.48
2/28/2026	443.16	12,451.29	100,000	0.00	87,105.55	3,901,409.93
	156,006.20	0.00		0.00	156,006.20	4,057,416.13 Amazon - PDX 178
	1,613,128.93	292,432.36	1,003,843.18	0.85	4,057,416.13	

TOTALS

\$5,019,908.58

Bill Payment List
 BOARDMAN PARK AND RECREATION DISTRICT
 February 2026

Date	Num	Vendor	Amount
02/10/2026	18423	SMITTY'S ACE HARDWARE	0.00
Total for --			\$0.00
1000 CASH ON HAND			
1001 BANNER-PARK CHECKING (1121)			
02/03/2026	18392	SITEONE LANDSCAPE SUPPLY	-81.19
02/03/2026	18393	ARIANA ANDREWS*	-123.35
02/03/2026	18394	WANLIYA BITTINGER	-120.00
02/03/2026	18395	RDO EQUIPMENT CO.	-178.68
02/03/2026	18396	SYDNEY BALL	-300.00
02/03/2026	18397	JOSEPH RANDOLPH*	-60.00
02/03/2026	18398	MARIA RICHARDS	-390.00
02/03/2026	18399	HANS ROCKWELL	-914.00
02/03/2026	18400	MICHELLE DRAGO	-300.00
02/03/2026	18401	DAVE RICHARDS	-80.00
02/03/2026	18402	KEEGAN HARSHBERGER	-80.00
02/03/2026	18403	JACE BURNS	-80.00
02/03/2026	18404	LOGAN DI MAURO	-100.00
02/03/2026	18405	JUDY OSMIN	-210.00
02/03/2026	18406	KAREN EDDY	-280.00
02/03/2026	18407	CLAUDE BIRT	-126.62
02/10/2026	18416	APOLLO HEATING & AIR CONDITIONING	-6,448.03
02/10/2026	18417	HARVEST TOWN FOODS	-20.27
02/10/2026	18418	DEVIN OIL CO.	-160.94
02/10/2026	18419	CITY OF BOARDMAN	-5,745.73
02/10/2026	18420	RICARDO ROSALES	-29.21
02/10/2026	18421	RDO EQUIPMENT CO.	-15.24
02/10/2026	18422	CASCADE NATURAL GAS	-6,587.12
02/11/2026	18424	RICK WEISS	-29.21

Bill Payment List
BOARDMAN PARK AND RECREATION DISTRICT
February 2026

Date	Num	Vendor	Amount
02/17/2026	18425	NORTHSTAR CHEMICAL	-1,811.00
02/17/2026	18426	LILIANA SANCHEZ	-196.00
02/17/2026	18427	APOLLO HEATING & AIR CONDITIONING	-3,059.75
02/17/2026	18428	SPECIAL DISTRICTS INSURANCE SERVICES	-80,815.00
02/17/2026	18429	SUNRISE CLEANING & JANITORIAL SERVICES	-5,040.00
02/17/2026	18430	CROWN PAPER & JANITORIAL	-656.95
02/17/2026	18431	Aquatics by Armando	-780.00
02/17/2026	18432	JIMMY'S JOHNS PORTABLE TOILETS LLC	-205.00
02/17/2026	18433	KWVN	-400.00
02/17/2026	18434	DESERT SPRINGS BOTTLED WATER CO.	-20.65
02/17/2026	18435	SAIF CORPORATION	-1,911.79

Bill Payment List
 BOARDMAN PARK AND RECREATION DISTRICT
 February 2026

Date	Num	Vendor	Amount
02/17/2026	18436	WILLIAM A. SUTTEN	-50.00
02/17/2026	18437	INLAND DEVELOPMENT CORPORATION	-560.00
02/17/2026	18438	UMATILLA ELECTRIC COOPERATIVE	-9,587.50
02/24/2026	18439	ELITE TREE SERVICE	-5,000.00
02/24/2026	18440	LEAF	-766.81
02/24/2026	18441	TEIKO VILLEGAS*	-90.10
02/24/2026	18442	DEVIN OIL CO.	-206.49
02/24/2026	18443	SAGE EVENT CENTER	-1,000.00
Total for 1001 BANNER-PARK CHECKING (1121)			- \$134,616.63
Total for 1000 CASH ON HAND with sub-accounts			- \$134,616.63

Checks 18408-18411 Bank of E.O. Credit Card
 Checks 18412-18415 Void (Printed on both sides)

TREASURY REPORT AS OF FEBRUARY 2026

FUND NAME	BANNER	GEN - LGIP	REC CENTER - LGIP	TOTAL FUNDS
OPERATION - REC CENTER		35,000	16,262.52	51,262.52
GENERAL FUND - PARK	110,040.58	2,148,708.43		2,258,749.01
DEBT SERVICE	90	126,946.81	946,229.93	1,073,266.74
BOAT DOCK				0.00
SEWER		30,000		30,000.00
ELECTRICAL		20,000		20,000.00
EQUIPMENT		119,750.68		119,750.68
EXPANSION		1,577,010.21		1,577,010.21
TOTALS	110,130.58	4,057,416.13	962,492.45	5,130,039.16

GO Bond Debt Service next payment to be \$586,043.75. This is due 6/15/26.

Boat Dock Loan next payment to be \$14,169.07. This is due in June of 2026.

This report includes all checks written and deposits through 02/28/2026 for all funds.

BOAT DOCK LOAN

Date	Payment	Balance	
8/31/2020		\$85,000	LOAN TO BOAT DOCK FROM LGIP PARK
1/5/2020	\$910.92	\$84,089.08	BOAT DOCK CHK BALANCE AFTER CLOSURE REPAY TO LOAN
6/9/2021	\$8,659.11	\$75,429.97	BOAT DOCK 6/1/2021 PYMT
7/21/2021	\$1,389.38	\$74,040.59	BOAT DOCK JUNE PARTIAL PAYMENT BOAT DOCK 2021
8/17/2021	\$656.60	\$73,383.99	JULY AR PYMT DAILY BOAT DOCK FEES
9/22/2021	\$128	\$73,255.99	AR PMTS BOAT DOCK DAILY FEES AUG 2021
10/20/2021	\$225.14	\$73,030.85	BOAT DOCK SEPT 2021 DAILY FEES COLLECTED
10/20/2021	\$20	\$73,010.85	CORRECTION TO ORIGINAL BOAT DOCK LOAN
11/18/2021	\$598.90	\$72,411.95	BOAT DOCK REST OF 2021 PAYMENT FROM OCT FEES COLLECTED
6/11/2022	\$10,408.64	\$62,003.31	AR PMTS 06/10/2022 BOAT DOCK PYMT
8/17/2022	\$2,959.80	\$59,043.51	AR BOAT DOCK
6/20/2023	\$14,044.37	\$44,999.14	AR PMT BOAT DOCK JUNE 2023
12/18/2023	\$3,817.50	\$41,181.64	AR PYMT BOAT DOCK DAILYS
6/12/2024	\$14,212.57	\$26,969.07	BOAT DOCK JUNE 2024
6/30/2024	(\$1,200.00)	\$28,169.07	BALANCE IN BANNER PARK CHECKING ACCOUNT FOR BOAT DOCK BEFORE TRANSFER WAS \$13,012.57. TRANSFER ON 6/12/24 WAS \$14,212.57. THIS LEFT A NEGATIVE BALANCE IN ACCOUNT OF (\$1200). THEREFORE, \$1200 WAS ADDED TO BOAT DOCK LOAN.
6/2/2025	\$14,000.00	\$14,169.07	BOAT DOCK JUNE 2025

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
1200 CAMPGROUND INCOME (3999)			
1201 OVERNIGHT FEES (4000)	349,207.25	400,000.00	87.30 %
1202 LONG TERM OVER NIGHT FEES (4001)	147,772.66	145,000.00	101.91 %
1202A UTILITY	23,713.24		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	171,485.90	145,000.00	118.27 %
1203 CANCELLATION FEE INCOME (4002)	17,143.24	20,000.00	85.72 %
1204 RESERVATION FEE INCOME (4003)	13,531.38	17,000.00	79.60 %
1205 WASHER & DRYER INCOME (4004)	1,918.02	4,000.00	47.95 %
1206 ICE INCOME (4005)	3,336.00	4,000.00	83.40 %
1207 FIREWOOD INCOME (4006)	1,032.00	1,500.00	68.80 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	957.00	900.00	106.33 %
1209 EXTRA VEHICLE INCOME (4011)	790.00	700.00	112.86 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	0.00	40,500.00	0.00 %
1211-1 CHANGE NOT GIVEN	25.97		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	123.00		
1211-5 HAT	125.00		
1211-6 DISC GOLF	15.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	345.56	40,500.00	0.85 %
1212 PAVILION RENT INCOME (4025)	1,350.00	1,000.00	135.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,556.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	4,350.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
Total 1200 CAMPGROUND INCOME (3999)	571,336.61	639,300.00	89.37 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	36,175.03	50,000.00	72.35 %
1302 MONTHLY INDIVIDUAL (4101)	60,094.10	75,000.00	80.13 %
1303 ANNUAL INDIVIDUAL (4102)	26,187.09	20,000.00	130.94 %
1304 MONTHLY FAMILY (4103)	23,883.87	40,000.00	59.71 %
1305 ANNUAL FAMILY (4104)	31,520.40	7,500.00	420.27 %
1306 MONTHLY SENIOR (4105)	7,507.50	6,500.00	115.50 %
1307 ANNUAL SENIOR (4106)	715.99	2,500.00	28.64 %
1308 MONTHLY SENIOR COUPLE (4107)	2,005.00	1,000.00	200.50 %
1309 ANNUAL SENIOR COUPLE (4108)	330.00	1,000.00	33.00 %
1310 MONTHLY YOUTH (4109)	3,092.00	6,000.00	51.53 %
1312 MONTHLY ADULT COUPLE (4113)	16,776.00	30,000.00	55.92 %
1313 ANNUAL ADULT COUPLE (4114)	2,055.00	3,800.00	54.08 %
1314 MONTHLY 24 HR ACCESS (4130)	10,635.90	11,500.00	92.49 %
1315 ANNUAL 24 HR ACCESS (4132)	1,328.48	8,500.00	15.63 %
1316 GIFT PASSES (4162)	985.00	2,200.00	44.77 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1317 SWIM LESSON INCOME (4131)	502.00	3,500.00	14.34 %
1319 CAMP INCOME (4139)		1,000.00	
1321 ADULT PROGRAMS (4152)		5,000.00	
1321-01 Personal Trainer	378.00		
Total 1321 ADULT PROGRAMS (4152)	378.00	5,000.00	7.56 %
1322 PARTY ROOM RENTAL (4135)	1,840.00	1,000.00	184.00 %
1323 LOCKER RENTAL (4136)	355.00	100.00	355.00 %
1324 POOL RENTAL (4137)	5,100.00	4,000.00	127.50 %
1327 FACILITY RENTAL (4141)	4,360.00	250.00	1,744.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	4,560.00	250.00	1,824.00 %
1328 FOOD SALES (4181)	3,829.25	4,000.00	95.73 %
1329 AQUATIC MERCHANDISE SALES (4182)	811.00	1,400.00	57.93 %
1330 GYM GEAR SALES (4183)	33.00	26.00	126.92 %
1331 INCENTIVES	860.00		
1332 TIVITY HEALTH	1,445.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-10 SWIM	5,500.00		
1360-11 T-BALL & COACH PITCH	43.53		
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)	24.05	1,400.00	1.72 %
1360-9 JUI JITSU	1,126.92		
Total 1360 YOUTH SPORTS INCOME	6,888.70	1,400.00	492.05 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	3,100.96	2,600.00	119.27 %
Total 1380 YOUTH REC	3,210.14	2,600.00	123.47 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	256,278.43	290,776.00	88.14 %
1400 CONTRACT INCOME (3999C)			
1401 ODOT INCOME (4029)	6,000.00	18,000.00	33.33 %
1402 TRIBAL INCOME (4031)		9,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total 1400 CONTRACT INCOME (3999C)	6,000.00	27,000.00	22.22 %
1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)			
1501 STATE MARINE GRANTS (4026)	16,600.00	8,000.00	207.50 %
1502 OTHER GRANTS (4027)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	144,006.75	8,282,000.00	1.74 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1701 PATRONAGE DIVIDENDS (4040)	412.31		
1702 INTEREST FROM INVESTMENTS (4301)	130,089.10	187,110.00	69.53 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
Total 1703 MISCELLANEOUS INCOME (4407)	2,506.34	21,000.00	11.93 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	133,007.75	208,110.00	63.91 %
1800 TRANSFER IN (3999G)			
1803 TRANSFERS IN-DOCK RESERVE (4065)		14,000.00	
Total 1800 TRANSFER IN (3999G)		14,000.00	
1900 TAXES ESTIMATED TO BE RECEIVED			
1901 PROPERTY TAX REVENUE (4024)	1,005,214.62	926,992.00	108.44 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,344,419.82	926,992.00	145.03 %
Total Income	\$2,455,049.36	\$10,673,178.00	23.00 %
GROSS PROFIT	\$2,455,049.36	\$10,673,178.00	23.00 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	67,492.38	95,000.00	71.04 %
5102 FINANCE MANAGER (5124)	51,184.60	76,776.00	66.67 %
5103 RECREATION CENTER MANAGER (5015)	52,681.56	74,625.00	70.60 %
5104 MAINTENANCE MANAGER SALARY (5120)	49,425.14	72,451.00	68.22 %
5105 HR MANAGER (5118)	12,400.27	61,355.00	20.21 %
5106 CAMPGROUND MANAGER (5122)	42,605.68	60,242.00	70.72 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5107 MARKETING MANAGER (5117)	10,223.19	40,712.00	25.11 %
5108 ADULT REC COORDINATOR	23,129.72	46,944.00	49.27 %
5109 SPORTS COORDINATOR	32,548.33	46,944.00	69.33 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	24,060.30	46,944.00	51.25 %
5111 FRONT DESK COORDINATOR (5024)	34,228.92	41,726.00	82.03 %
5112 AQUATIC COORDINATOR (5023)	17,511.45	51,500.00	34.00 %
5113 CAMPGROUND AIDE 1	3,067.15	12,145.00	25.25 %
5114 CAMPGROUND AIDE 2	6,576.50	17,543.00	37.49 %
5115 CAMPGROUND AIDE 3	9,291.64	20,241.00	45.91 %
5116 CAMPGROUND AIDE 4	5,711.01	12,145.00	47.02 %
5117 CAMPGROUND AIDE 5	4,538.81		
5118 MAINTENANCE SEASONAL 1	5,368.15	16,868.00	31.82 %
5119 MAINTENANCE SEASONAL 2	5,851.47	16,868.00	34.69 %
5120 MAINTENANCE SEASONAL 3	13,776.52	15,358.00	89.70 %
5121 MAINTENANCE SEASONAL 4	12,968.35	15,358.00	84.44 %
5122 MAINTENANCE SEASONAL 5	1,644.10	15,358.00	10.71 %
5123 MAINTENANCE SEASONAL 6	3,172.35	16,868.00	18.81 %
5124 MAINTENANCE SEASONAL 7	0.00		
5125 MAINTENANCE YR ROUND	22,983.03	37,162.00	61.85 %
5126 MAINTENANCE FOREMAN	32,484.52	51,500.00	63.08 %
5127 LIFEGUARDS 1	12,962.35	17,524.00	73.97 %
5128 LIFEGUARDS 2	19,737.81	17,524.00	112.63 %
5129 LIFEGUARDS 3	29,153.81	17,033.00	171.16 %
5130 LIFEGUARDS 4	5,400.39	17,033.00	31.71 %
5131 LIFEGUARDS 5	6,777.24	17,033.00	39.79 %
5132 LIFEGUARDS 6	11,075.05	17,033.00	65.02 %
5133 LIFEGUARDS 7	7,878.50	17,033.00	46.25 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	10,438.34	17,033.00	61.28 %
5136 LIFEGUARDS 10	12,975.80	17,033.00	76.18 %
5137 LIFEGUARDS 11	6,960.58	17,033.00	40.87 %
5138 LIFEGUARDS 12	4,518.80	17,033.00	26.53 %
5139 LIFEGUARDS 13	19,472.88		
5140 HEAD GUARD 1	23,721.36	38,309.00	61.92 %
5141 HEAD GUARD 2	27,309.01	38,309.00	71.29 %
5142 HEAD GUARD 3	19,366.19	38,309.00	50.55 %
5143 FRONT DESK RECEPTIONIST 1	20,720.72	17,543.00	118.11 %
5144 FRONT DESK RECEPTIONIST 2	16,175.03	17,543.00	92.20 %
5145 FRONT DESK RECEPTIONIST 3	12,207.93	35,085.00	34.80 %
5146 FRONT DESK RECEPTIONIST 4	26,659.93	37,128.00	71.81 %
5147 SUMMER RECREATION COUNSELORS 1	1,320.39	2,585.00	51.08 %
5148 SUMMER RECREATION COUNSELORS 2	1,309.54	2,585.00	50.66 %
5149 SUMMER RECREATION COUNSELORS 3	1,342.10	2,585.00	51.92 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5150 SUMMER RECREATION COUNSELORS 4	1,114.62	2,586.00	43.10 %
5151 SUMMER RECREATION COUNSELORS 5	1,380.51	2,585.00	53.40 %
5152 SUMMER RECREATION COUNSELORS 6	1,289.45	2,586.00	49.86 %
5153 SUMMER RECREATION COUNSELORS 7	1,525.65	2,587.00	58.97 %
5154 SUMMER RECREATION COUNSELORS 8	1,240.81	2,585.00	48.00 %
5155 SUMMER RECREATION COUNSELORS 9	1,511.67	2,586.00	58.46 %
5156 SUMMER RECREATION COUNSELORS 10	1,009.29	2,585.00	39.04 %
5157 SUMMER RECREATION COUNSELORS 11	1,389.13	2,585.00	53.74 %
5158 SUMMER RECREATION COUNSELORS 12	1,397.33	2,586.00	54.03 %
5159 SUMMER RECREATION COUNSELORS 13	1,244.43	2,585.00	48.14 %
5160 SUMMER RECREATION COUNSELORS 14	1,074.54	2,585.00	41.57 %
5161 SUMMER RECREATION COUNSELORS 15	1,371.04	2,585.00	53.04 %
5162 SUMMER RECREATION COUNSELORS 16	1,374.66	2,585.00	53.18 %
5163 SUMMER RECREATION COUNSELORS 17	1,367.43	2,585.00	52.90 %
5164 SUMMER RECREATION COUNSELORS 18	1,478.89	2,585.00	57.21 %
5165 SUMMER RECREATION COUNSELORS 19	1,367.42	2,585.00	52.90 %
5166 SUMMER RECREATION COUNSELORS 20	1,309.31	2,585.00	50.65 %
5167 SUMMER RECREATION COUNSELORS 21	1,183.82	2,585.00	45.80 %
5168 SUMMER RECREATION COUNSELORS 22	1,302.30	2,585.00	50.38 %
5169 SUMMER RECREATION COUNSELORS 23	1,103.68	2,586.00	42.68 %
5170 SUMMER RECREATION COUNSELORS 24	1,280.61	2,586.00	49.52 %
5171 SUMMER RECREATION COUNSELORS 25	1,238.45	2,585.00	47.91 %
5172 SUMMER RECREATION COUNSELORS 26	1,373.23	2,585.00	53.12 %
5173 SUMMER RECREATION COUNSELORS 27	1,371.04	2,585.00	53.04 %
5174 SUMMER RECREATION COUNSELORS 28	1,309.54	2,585.00	50.66 %
5175 SUMMER RECREATION COUNSELORS 29	965.88	2,585.00	37.36 %
5176 SUMMER RECREATION COUNSELORS 30	1,349.34	2,585.00	52.20 %
5177 SUMMER RECREATION DIRECTORS 1	3,134.15	6,000.00	52.24 %
5178 SUMMER RECREATION DIRECTORS 2	4,164.61	6,000.00	69.41 %
5179 SUMMER RECREATION DIRECTORS 3	3,976.04	6,000.00	66.27 %
5180 SUMMER RECREATION DIRECTORS 4	3,223.72	6,000.00	53.73 %
5181 SUMMER RECREATION DIRECTORS 5		6,000.00	
5182 SUMMER RECREATION INSTRUCTORS 1	302.16	1,833.00	16.48 %
5183 SUMMER RECREATION INSTRUCTORS 2	986.04	1,833.00	53.79 %
5184 SUMMER RECREATION INSTRUCTORS 3	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	903,186.78	1,508,795.00	59.86 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYMENT TAX (5125)	53,995.16	75,440.00	71.57 %
5202 WORKERS COMPENSATION TAX (5126)	19,934.89	37,720.00	52.85 %
5203 HEALTH INSURANCE EXPENSE (5127)	24,143.10	244,800.00	9.86 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5204 MEDICARE - EMPLOYER EXPENSE (5128)	12,624.20	21,878.00	57.70 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	54,148.95	93,545.00	57.89 %
5206 403B PENSION (5132)	16,197.05	33,681.00	48.09 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,345.74	6,035.00	38.87 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	183,389.09	513,099.00	35.74 %
Total 5000 PERSONNEL SERVICES (4999)	1,086,575.87	2,021,894.00	53.74 %
5209 PERSONNEL SERVICES (4999)			
PAYROLL TAXES & BENEFITS (5135)			
FUTA TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total 5209 PERSONNEL SERVICES (4999)	0.00		
5300 4373 MISCELLANEOUS EXPENSE	196.00		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES			
6100A-01 BACKGROUND CHECKS	3,416.51		
Total 6100A ADMIN FEES	3,416.51		
6101 OTHER ADVERTISING (5359)	1,098.95	4,000.00	27.47 %
6102 NEWSPAPER AD (5360)	3,045.50	5,000.00	60.91 %
6104 AUDIT EXPENSE (5362)	25,390.00	25,000.00	101.56 %
6105 ELECTION EXPENSE (5363)		500.00	
6106 AUTO INSURANCE (5367A)	1,712.17	5,000.00	34.24 %
6107 FLOOD COVERAGE (5367B)	130.83	2,500.00	5.23 %
6108 CRIME COVERAGE (5367C)	99.92	2,000.00	5.00 %
6109 GENERAL LIABILITY (5367D)	1,376.75	20,000.00	6.88 %
6110 EXCESS LIABILITY (5367E)	217.17	3,000.00	7.24 %
6111 PROPERTY COVERAGE (5367F)	3,600.42	55,000.00	6.55 %
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)	554.00	8,500.00	6.52 %
6113 NON-OWNED AUTO LIABILITY (5367H)	16.67	500.00	3.33 %
6114 LICENSES & PERMITS (5371)	180.32	2,000.00	9.02 %
6115 LEGAL EXPENSES (5372)	1,071.14	55,000.00	1.95 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	19,798.57	50,000.00	39.60 %
6118 DUES AND FEES (5668)	4,381.35	8,500.00	51.55 %
6119 OFFICE SUPPLIES (5669)		17,000.00	
6119-01 PARK	6,228.01		
6119-02 REC CENTER	1,510.29		
Total 6119 OFFICE SUPPLIES (5669)	7,738.30	17,000.00	45.52 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,313.38	8,000.00	28.92 %
6121 COMPUTER SUBSCRIPTIONS (5726)	58,744.13	55,000.00	106.81 %
6122 INTEREST (9000)		5,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6123 BANK FEES / CHARGES (9001)	5,456.47	3,000.00	181.88 %
6124 BOARD MEMBERS	167.80		
Total 6100 ADMINISTRATIVE (5240)	140,510.35	344,500.00	40.79 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	979.17	1,500.00	65.28 %
6202 LODGING (5407)	2,586.32	10,000.00	25.86 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	606.64	2,500.00	24.27 %
6205 STAFF TRAINING (5450)	3,593.79	16,000.00	22.46 %
6206 EMPLOYEE APPRECIATION (5452)	3,628.69	8,000.00	45.36 %
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	12,830.90	48,000.00	26.73 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	18,741.00	75,000.00	24.99 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)	192.00	3,500.00	5.49 %
6304 COMMUNITY OUTREACH (5711)		5,000.00	
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	745.45		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	1,887.03	8,500.00	22.20 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	10,381.09	10,800.00	96.12 %
6306-4 BOYS BASKETBALL	1,489.40	1,650.00	90.27 %
6306-5 GIRLS BASKETBALL	3,813.87	1,650.00	231.14 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM		2,000.00	
Total 6306 YOUTH SPORTS EXPENSES	17,409.13	33,450.00	52.05 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-1A BINGO	29.91		
Total 6307-1 SENIOR CENTER ACTIVITIES (5808A)	108.71	5,000.00	2.17 %
6307-2 OTHER		15,000.00	
6307-3 LOTERIA (5719)	227.88		

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	1,115.81	2,000.00	55.79 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,943.74	22,000.00	8.84 %
6308 YOUTH REC (5809)			
6308-01 FUNTASTIC KIDZ (5718)	20,024.88	50,000.00	40.05 %
6308-02 TEEN SUMMER (5810)	27,715.14	50,000.00	55.43 %
6308-03 DADDY / DAUGHTER (5708)	2,201.69	3,000.00	73.39 %
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	702.35		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		
6308-16 COCOA & CRAFT	61.36		
Total 6308 YOUTH REC (5809)	51,265.61	112,000.00	45.77 %
6309 ADULT SPORTS			
6309-1 VOLLEYBALL (5814A)		1,000.00	
6309-2 BASKETBALL (5814B)		1,400.00	
6309-3 SOFTBALL (5814C)		1,400.00	
6309-4 JUI JITSU (5814D)		2,500.00	
6309-5 SOCCER WOMENS (5814E)		3,000.00	
6309-6 GOLF FRISBEE TOURNEY (5814f)		500.00	
6309-8 PICKLEBALL	25.48		
Total 6309 ADULT SPORTS	25.48	9,800.00	0.26 %
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	91,463.99	355,750.00	25.71 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	11,762.23	25,000.00	47.05 %
6402 ELECTRICITY (5242)	59,462.16	80,000.00	74.33 %
6403 WATER, SEWER, GARBAGE (5243)	49,611.20	75,000.00	66.15 %
6404 NATURAL GAS (5244)	25,852.96	65,000.00	39.77 %
Total 6400 UTILITIES (5240C)	146,688.55	245,000.00	59.87 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	8,605.77	20,000.00	43.03 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	10,452.72	40,000.00	26.13 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	5,553.68		
6502-02 CLAUDE BIRT	2,551.88		
6502-03 SUNRISE	43,785.00		
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
6502-04B ADULT VOLLEYBALL	870.00		
6502-04C YOUTH BASKETBALL	400.00		
Total 6502-04 REFEREES PAYMENTS	1,870.00		
Total 6502 CONTRACT LABOR (5563)	53,760.56	75,000.00	71.68 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,307.73	25,000.00	5.23 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	14,882.65	10,000.00	148.83 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	8,931.89	25,000.00	35.73 %
6503-04 POOL SUPPLIES	10,573.50		
6503-06 MISCELLANEOUS	150.00		
Total 6503 REC CENTER MAINTENANCE	35,845.77	60,000.00	59.74 %
6504 MAINTENANCE			
6504-01 SHOP SUPPLIES (5683)	602.74	15,000.00	4.02 %
6504-02 FUEL EXPENSES (5684)	7,731.19	20,000.00	38.66 %
6504-03 CHEMICAL & FERTILIZERS (5688)	1,661.40	15,000.00	11.08 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	26,023.63	50,000.00	52.05 %
6504-05 IRRIGATION MAINTENANCE (5771)	6,213.86	10,000.00	62.14 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,002.73	15,000.00	6.68 %
6504-07 EQUIPMENT REPAIR (5773)	7,403.67		
6504-08 PPE	1,331.61		
Total 6504 MAINTENANCE	51,970.83	125,000.00	41.58 %
6506 CAMPGROUND			
6506-01 CAMPGROUND EXPENSES (5685)	17,745.78	25,000.00	70.98 %
6506-02 ICE EXPENSES (5687)	2,944.00	6,000.00	49.07 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	20,689.78	31,500.00	65.68 %
Total 6500 MAINTENANCE (5240D)	172,719.66	331,500.00	52.10 %
Total 6000 MATERIALS & SERVICES (5239)	564,213.45	1,324,750.00	42.59 %
7000 TRANSFERS OUT (5240F)			
7002 TRANSFER OUT - SEWER RESERVE		30,000.00	
7003 TRANSFER OUT - ELECTRICAL RESERVE		20,000.00	
7004 TRANSFER OUT - EQUIPMENT RESERVE		35,000.00	
7007 TRANSFERS OUT - EXPANSION		250,000.00	

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		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
7008 TRANSFER OUT - REC CENTER (7008A)		35,000.00	
Total 7000 TRANSFERS OUT (5240F)		370,000.00	
8000 CAPITAL OUTLAY (5240E)			
8001 CAPITAL OUTLAY- EQUIPMENT (8000)	15,552.51	101,000.00	15.40 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)		1,363,000.00	
8003 CAPITAL OUTLAY- POOL (8002)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER	5,394.96	8,057,200.00	0.07 %
Total 8000 CAPITAL OUTLAY (5240E)	24,246.47	9,609,300.00	0.25 %
9000 OPERATING CONTINGENCY (5240G)			
9999 CONTINGENCY		2,000.00	
Total 9000 OPERATING CONTINGENCY (5240G)		2,000.00	
FUTA EXPENSE (5133)-1 (deleted)	0.00		
PERSONNEL SERVICES (5126)			
PAYROLL TAXES & BENEFITS (5135)			
WORKERS COMPENSATION TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,675,231.79	\$13,327,944.00	12.57 %
NET OPERATING INCOME	\$779,817.57	\$ -2,654,766.00	-29.37 %
NET INCOME	\$779,817.57	\$ -2,654,766.00	-29.37 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
1200 CAMPGROUND INCOME (3999)			
1201 OVERNIGHT FEES (4000)	349,207.25	400,000.00	87.30 %
1202 LONG TERM OVER NIGHT FEES (4001)	147,772.66	145,000.00	101.91 %
1202A UTILITY	23,713.24		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	171,485.90	145,000.00	118.27 %
1203 CANCELLATION FEE INCOME (4002)	17,143.24	20,000.00	85.72 %
1204 RESERVATION FEE INCOME (4003)	13,531.38	17,000.00	79.60 %
1205 WASHER & DRYER INCOME (4004)	1,918.02	4,000.00	47.95 %
1206 ICE INCOME (4005)	3,336.00	4,000.00	83.40 %
1207 FIREWOOD INCOME (4006)	1,032.00	1,500.00	68.80 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	957.00	900.00	106.33 %
1209 EXTRA VEHICLE INCOME (4011)	790.00	700.00	112.86 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	0.00	40,500.00	0.00 %
1211-1 CHANGE NOT GIVEN	25.97		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	123.00		
1211-5 HAT	125.00		
1211-6 DISC GOLF	15.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	345.56	40,500.00	0.85 %
1212 PAVILION RENT INCOME (4025)	1,350.00	1,000.00	135.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,556.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	4,350.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
Total 1200 CAMPGROUND INCOME (3999)	571,336.61	639,300.00	89.37 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	36,175.03	50,000.00	72.35 %
1302 MONTHLY INDIVIDUAL (4101)	60,094.10	75,000.00	80.13 %
1303 ANNUAL INDIVIDUAL (4102)	19,707.09	20,000.00	98.54 %
1304 MONTHLY FAMILY (4103)	23,883.87	40,000.00	59.71 %
1305 ANNUAL FAMILY (4104)	26,432.40	7,500.00	352.43 %
1306 MONTHLY SENIOR (4105)	7,507.50	6,500.00	115.50 %
1307 ANNUAL SENIOR (4106)	715.99	2,500.00	28.64 %
1308 MONTHLY SENIOR COUPLE (4107)	2,005.00	1,000.00	200.50 %
1309 ANNUAL SENIOR COUPLE (4108)	330.00	1,000.00	33.00 %
1310 MONTHLY YOUTH (4109)	3,092.00	6,000.00	51.53 %
1312 MONTHLY ADULT COUPLE (4113)	16,776.00	30,000.00	55.92 %
1313 ANNUAL ADULT COUPLE (4114)	2,055.00	3,800.00	54.08 %
1314 MONTHLY 24 HR ACCESS (4130)	10,635.90	11,500.00	92.49 %
1315 ANNUAL 24 HR ACCESS (4132)	1,328.48	8,500.00	15.63 %
1316 GIFT PASSES (4162)	985.00	2,200.00	44.77 %

BOARDMAN PARK AND RECREATION DISTRICT

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1317 SWIM LESSON INCOME (4131)	502.00	3,500.00	14.34 %
1319 CAMP INCOME (4139)		1,000.00	
1321 ADULT PROGRAMS (4152)		5,000.00	
1321-01 Personal Trainer	378.00		
Total 1321 ADULT PROGRAMS (4152)	378.00	5,000.00	7.56 %
1322 PARTY ROOM RENTAL (4135)	1,840.00	1,000.00	184.00 %
1323 LOCKER RENTAL (4136)	355.00	100.00	355.00 %
1324 POOL RENTAL (4137)	5,100.00	4,000.00	127.50 %
1327 FACILITY RENTAL (4141)	4,360.00	250.00	1,744.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	4,560.00	250.00	1,824.00 %
1328 FOOD SALES (4181)	3,829.25	4,000.00	95.73 %
1329 AQUATIC MERCHANDISE SALES (4182)	811.00	1,400.00	57.93 %
1330 GYM GEAR SALES (4183)	33.00	26.00	126.92 %
1331 INCENTIVES	860.00		
1332 TIVITY HEALTH	1,445.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-10 SWIM	5,500.00		
1360-11 T-BALL & COACH PITCH	43.53		
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)	24.05	1,400.00	1.72 %
1360-9 JUI JITSU	1,126.92		
Total 1360 YOUTH SPORTS INCOME	6,888.70	1,400.00	492.05 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	3,100.96	2,600.00	119.27 %
Total 1380 YOUTH REC	3,210.14	2,600.00	123.47 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	244,710.43	290,776.00	84.16 %
1400 CONTRACT INCOME (3999C)			
1401 ODOT INCOME (4029)		18,000.00	
1402 TRIBAL INCOME (4031)		9,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total 1400 CONTRACT INCOME (3999C)		27,000.00	
1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)			
1501 STATE MARINE GRANTS (4026)	16,600.00	8,000.00	207.50 %
1502 OTHER GRANTS (4027)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	144,006.75	8,282,000.00	1.74 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1701 PATRONAGE DIVIDENDS (4040)	412.31		
1702 INTEREST FROM INVESTMENTS (4301)	130,089.10	187,110.00	69.53 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	300.00		
Total 1703 MISCELLANEOUS INCOME (4407)	2,806.34	21,000.00	13.36 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	133,307.75	208,110.00	64.06 %
1800 TRANSFER IN (3999G)			
1803 TRANSFERS IN-DOCK RESERVE (4065)		14,000.00	
Total 1800 TRANSFER IN (3999G)		14,000.00	
1900 TAXES ESTIMATED TO BE RECEIVED			
1901 PROPERTY TAX REVENUE (4024)	1,005,214.62	926,992.00	108.44 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,344,419.82	926,992.00	145.03 %
Unapplied Cash Payment Income	0.00		
Total Income	\$2,437,781.36	\$10,673,178.00	22.84 %
GROSS PROFIT	\$2,437,781.36	\$10,673,178.00	22.84 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	67,492.38	95,000.00	71.04 %
5102 FINANCE MANAGER (5124)	51,184.60	76,776.00	66.67 %
5103 RECREATION CENTER MANAGER (5015)	52,681.56	74,625.00	70.60 %
5104 MAINTENANCE MANAGER SALARY (5120)	49,425.14	72,451.00	68.22 %

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5105 HR MANAGER (5118)	12,400.27	61,355.00	20.21 %
5106 CAMPGROUND MANAGER (5122)	42,605.68	60,242.00	70.72 %
5107 MARKETING MANAGER (5117)	10,223.19	40,712.00	25.11 %
5108 ADULT REC COORDINATOR	23,129.72	46,944.00	49.27 %
5109 SPORTS COORDINATOR	32,548.33	46,944.00	69.33 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	24,060.30	46,944.00	51.25 %
5111 FRONT DESK COORDINATOR (5024)	34,228.92	41,726.00	82.03 %
5112 AQUATIC COORDINATOR (5023)	17,511.45	51,500.00	34.00 %
5113 CAMPGROUND AIDE 1	3,067.15	12,145.00	25.25 %
5114 CAMPGROUND AIDE 2	6,576.50	17,543.00	37.49 %
5115 CAMPGROUND AIDE 3	9,291.64	20,241.00	45.91 %
5116 CAMPGROUND AIDE 4	5,711.01	12,145.00	47.02 %
5117 CAMPGROUND AIDE 5	4,538.81		
5118 MAINTENANCE SEASONAL 1	5,368.15	16,868.00	31.82 %
5119 MAINTENANCE SEASONAL 2	5,851.47	16,868.00	34.69 %
5120 MAINTENANCE SEASONAL 3	13,776.52	15,358.00	89.70 %
5121 MAINTENANCE SEASONAL 4	12,968.35	15,358.00	84.44 %
5122 MAINTENANCE SEASONAL 5	1,644.10	15,358.00	10.71 %
5123 MAINTENANCE SEASONAL 6	3,172.35	16,868.00	18.81 %
5124 MAINTENANCE SEASONAL 7	0.00		
5125 MAINTENANCE YR ROUND	22,983.03	37,162.00	61.85 %
5126 MAINTENANCE FOREMAN	32,484.52	51,500.00	63.08 %
5127 LIFEGUARDS 1	12,962.35	17,524.00	73.97 %
5128 LIFEGUARDS 2	19,737.81	17,524.00	112.63 %
5129 LIFEGUARDS 3	29,153.81	17,033.00	171.16 %
5130 LIFEGUARDS 4	5,400.39	17,033.00	31.71 %
5131 LIFEGUARDS 5	6,777.24	17,033.00	39.79 %
5132 LIFEGUARDS 6	11,075.05	17,033.00	65.02 %
5133 LIFEGUARDS 7	7,878.50	17,033.00	46.25 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	10,438.34	17,033.00	61.28 %
5136 LIFEGUARDS 10	12,975.80	17,033.00	76.18 %
5137 LIFEGUARDS 11	6,960.58	17,033.00	40.87 %
5138 LIFEGUARDS 12	4,518.80	17,033.00	26.53 %
5139 LIFEGUARDS 13	19,472.88		
5140 HEAD GUARD 1	23,721.36	38,309.00	61.92 %
5141 HEAD GUARD 2	27,309.01	38,309.00	71.29 %
5142 HEAD GUARD 3	19,366.19	38,309.00	50.55 %
5143 FRONT DESK RECEPTIONIST 1	20,720.72	17,543.00	118.11 %
5144 FRONT DESK RECEPTIONIST 2	16,175.03	17,543.00	92.20 %
5145 FRONT DESK RECEPTIONIST 3	12,207.93	35,085.00	34.80 %
5146 FRONT DESK RECEPTIONIST 4	26,659.93	37,128.00	71.81 %
5147 SUMMER RECREATION COUNSELORS 1	1,320.39	2,585.00	51.08 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5148 SUMMER RECREATION COUNSELORS 2	1,309.54	2,585.00	50.66 %
5149 SUMMER RECREATION COUNSELORS 3	1,342.10	2,585.00	51.92 %
5150 SUMMER RECREATION COUNSELORS 4	1,114.62	2,586.00	43.10 %
5151 SUMMER RECREATION COUNSELORS 5	1,380.51	2,585.00	53.40 %
5152 SUMMER RECREATION COUNSELORS 6	1,289.45	2,586.00	49.86 %
5153 SUMMER RECREATION COUNSELORS 7	1,525.65	2,587.00	58.97 %
5154 SUMMER RECREATION COUNSELORS 8	1,240.81	2,585.00	48.00 %
5155 SUMMER RECREATON COUNSELORS 9	1,511.67	2,586.00	58.46 %
5156 SUMMER RECREATION COUNSELORS 10	1,009.29	2,585.00	39.04 %
5157 SUMMER RECREATION COUNSELORS 11	1,389.13	2,585.00	53.74 %
5158 SUMMER RECREATION COUNSELORS 12	1,397.33	2,586.00	54.03 %
5159 SUMMER RECREATION COUNSELORS 13	1,244.43	2,585.00	48.14 %
5160 SUMMER RECREATION COUNSELORS 14	1,074.54	2,585.00	41.57 %
5161 SUMMER RECREATON COUNSELORS 15	1,371.04	2,585.00	53.04 %
5162 SUMMER RECREATION COUNSELORS 16	1,374.66	2,585.00	53.18 %
5163 SUMMER RECREATION COUNSELORS 17	1,367.43	2,585.00	52.90 %
5164 SUMMER RECREATION COUNSELORS 18	1,478.89	2,585.00	57.21 %
5165 SUMMER RECREATION COUNSELORS 19	1,367.42	2,585.00	52.90 %
5166 SUMMER RECREATION COUNSELORS 20	1,309.31	2,585.00	50.65 %
5167 SUMMER RECREATION COUNSELORS 21	1,183.82	2,585.00	45.80 %
5168 SUMMER RECREATION COUNSELORS 22	1,302.30	2,585.00	50.38 %
5169 SUMMER RECREATION COUNSELORS 23	1,103.68	2,586.00	42.68 %
5170 SUMMER RECREATION COUSELORS 24	1,280.61	2,586.00	49.52 %
5171 SUMMER RECREATION COUNSELORS 25	1,238.45	2,585.00	47.91 %
5172 SUMMER RECREATION COUNSELORS 26	1,373.23	2,585.00	53.12 %
5173 SUMMER RECREATION COUNSELORS 27	1,371.04	2,585.00	53.04 %
5174 SUMMER RECREATION COUNSELORS 28	1,309.54	2,585.00	50.66 %
5175 SUMMER RECREATION COUNSELORS 29	965.88	2,585.00	37.36 %
5176 SUMMER RECREATION COUNSELORS 30	1,349.34	2,585.00	52.20 %
5177 SUMMER RECREATION DIRECTORS 1	3,134.15	6,000.00	52.24 %
5178 SUMMER RECREATION DIRECTORS 2	4,164.61	6,000.00	69.41 %
5179 SUMMER RECREATION DIRECTORS 3	3,976.04	6,000.00	66.27 %
5180 SUMMER RECREATION DIRECTORS 4	3,223.72	6,000.00	53.73 %
5181 SUMMER RECREATION DIRECTORS 5		6,000.00	
5182 SUMMER RECREATION INSTRUCTORS 1	302.16	1,833.00	16.48 %
5183 SUMMER RECREATION INSTRUCTORS 2	986.04	1,833.00	53.79 %
5184 SUMMER RECREATION INSTRUCTORS 3	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	903,186.78	1,508,795.00	59.86 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYMENT TAX (5125)	53,995.16	75,440.00	71.57 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5202 WORKERS COMPENSATION TAX (5126)	19,934.89	37,720.00	52.85 %
5203 HEALTH INSURANCE EXPENSE (5127)	20,407.10	244,800.00	8.34 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	12,624.20	21,878.00	57.70 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	54,148.95	93,545.00	57.89 %
5206 403B PENSION (5132)	16,197.05	33,681.00	48.09 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,345.74	6,035.00	38.87 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	179,653.09	513,099.00	35.01 %
Total 5000 PERSONNEL SERVICES (4999)	1,082,839.87	2,021,894.00	53.56 %
5209 PERSONNEL SERVICES (4999)			
PAYROLL TAXES & BENEFITS (5135)			
FUTA TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total 5209 PERSONNEL SERVICES (4999)	0.00		
5300 4373 MISCELLANEOUS EXPENSE	196.00		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES			
6100A-01 BACKGROUND CHECKS	3,416.51		
Total 6100A ADMIN FEES	3,416.51		
6101 OTHER ADVERTISING (5359)	1,098.95	4,000.00	27.47 %
6102 NEWSPAPER AD (5360)	3,045.50	5,000.00	60.91 %
6104 AUDIT EXPENSE (5362)	25,390.00	25,000.00	101.56 %
6105 ELECTION EXPENSE (5363)	477.90	500.00	95.58 %
6106 AUTO INSURANCE (5367A)	1,712.17	5,000.00	34.24 %
6107 FLOOD COVERAGE (5367B)	130.83	2,500.00	5.23 %
6108 CRIME COVERAGE (5367C)	99.92	2,000.00	5.00 %
6109 GENERAL LIABILITY (5367D)	1,376.75	20,000.00	6.88 %
6110 EXCESS LIABILITY (5367E)	217.17	3,000.00	7.24 %
6111 PROPERTY COVERAGE (5367F)	3,600.42	55,000.00	6.55 %
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)	554.00	8,500.00	6.52 %
6113 NON-OWNED AUTO LIABILITY (5367H)	16.67	500.00	3.33 %
6114 LICENSES & PERMITS (5371)	180.32	2,000.00	9.02 %
6115 LEGAL EXPENSES (5372)	1,131.14	55,000.00	2.06 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	19,798.57	50,000.00	39.60 %
6118 DUES AND FEES (5668)	4,381.35	8,500.00	51.55 %
6119 OFFICE SUPPLIES (5669)	-56.36	17,000.00	-0.33 %
6119-01 PARK	6,305.98		
6119-02 REC CENTER	1,510.29		
Total 6119 OFFICE SUPPLIES (5669)	7,759.91	17,000.00	45.65 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,313.38	8,000.00	28.92 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6121 COMPUTER SUBSCRIPTIONS (5726)	58,744.13	55,000.00	106.81 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	5,456.47	3,000.00	181.88 %
6124 BOARD MEMBERS	204.47		
Total 6100 ADMINISTRATIVE (5240)	141,106.53	344,500.00	40.96 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	979.17	1,500.00	65.28 %
6202 LODGING (5407)	2,586.32	10,000.00	25.86 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	606.64	2,500.00	24.27 %
6205 STAFF TRAINING (5450)	3,593.79	16,000.00	22.46 %
6206 EMPLOYEE APPRECIATION (5452)	3,628.69	8,000.00	45.36 %
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	12,830.90	48,000.00	26.73 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	18,741.00	75,000.00	24.99 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)	192.00	3,500.00	5.49 %
6304 COMMUNITY OUTREACH (5711)		5,000.00	
6304-01 SUMMER KICK OFF	33.97		
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	745.45		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	1,921.00	8,500.00	22.60 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	10,381.09	10,800.00	96.12 %
6306-4 BOYS BASKETBALL	1,489.40	1,650.00	90.27 %
6306-5 GIRLS BASKETBALL	3,813.87	1,650.00	231.14 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM	21.75	2,000.00	1.09 %
Total 6306 YOUTH SPORTS EXPENSES	17,430.88	33,450.00	52.11 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-1A BINGO	29.91		

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total 6307-1 SENIOR CENTER ACTIVITIES (5808A)	108.71	5,000.00	2.17 %
6307-2 OTHER		15,000.00	
6307-3 LOTERIA (5719)	237.73		
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	1,115.81	2,000.00	55.79 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,953.59	22,000.00	8.88 %
6308 YOUTH REC (5809)			
6308-01 FUNTASTIC KIDZ (5718)	33,433.10	50,000.00	66.87 %
6308-02 TEEN SUMMER (5810)	34,908.56	50,000.00	69.82 %
6308-03 DADDY / DAUGHTER (5708)	2,201.69	3,000.00	73.39 %
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	507.62		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		
6308-16 COCOA & CRAFT	61.36		
Total 6308 YOUTH REC (5809)	71,672.52	112,000.00	63.99 %
6309 ADULT SPORTS			
6309-1 VOLLEYBALL (5814A)		1,000.00	
6309-2 BASKETBALL (5814B)		1,400.00	
6309-3 SOFTBALL (5814C)		1,400.00	
6309-4 JUI JITSU (5814D)		2,500.00	
6309-5 SOCCER WOMENS (5814E)		3,000.00	
6309-6 GOLF FRISBEE TOURNEY (5814f)		500.00	
6309-8 PICKLEBALL	25.48		
Total 6309 ADULT SPORTS	25.48	9,800.00	0.26 %
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	111,936.47	355,750.00	31.46 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	11,762.23	25,000.00	47.05 %
6402 ELECTRICITY (5242)	59,462.16	80,000.00	74.33 %
6403 WATER, SEWER, GARBAGE (5243)	56,995.15	75,000.00	75.99 %
6404 NATURAL GAS (5244)	29,027.72	65,000.00	44.66 %
Total 6400 UTILITIES (5240C)	157,247.26	245,000.00	64.18 %

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	7,835.17	20,000.00	39.18 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	9,682.12	40,000.00	24.21 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	10,226.87		
6502-02 CLAUDE BIRT	2,551.88		
6502-03 SUNRISE	38,115.00		
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
6502-04B ADULT VOLLEYBALL	870.00		
6502-04C YOUTH BASKETBALL	400.00		
Total 6502-04 REFEREES PAYMENTS	1,870.00		
Total 6502 CONTRACT LABOR (5563)	52,763.75	75,000.00	70.35 %
6503 REC CENTER MAINTENANCE	-21.61		
6503-01 GYM & BUILDING SUPPLIES (5770)	1,334.63	25,000.00	5.34 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	14,890.64	10,000.00	148.91 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	8,931.89	25,000.00	35.73 %
6503-04 POOL SUPPLIES	10,573.49		
6503-06 MISCELLANEOUS	150.00		
Total 6503 REC CENTER MAINTENANCE	35,859.04	60,000.00	59.77 %
6504 MAINTENANCE	41.48		
6504-01 SHOP SUPPLIES (5683)	602.74	15,000.00	4.02 %
6504-02 FUEL EXPENSES (5684)	8,142.89	20,000.00	40.71 %
6504-03 CHEMICAL & FERTILIZERS (5688)	4,382.40	15,000.00	29.22 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	28,145.06	50,000.00	56.29 %
6504-05 IRRIGATION MAINTENANCE (5771)	7,263.91	10,000.00	72.64 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,002.73	15,000.00	6.68 %
6504-07 EQUIPMENT REPAIR (5773)	7,424.59		
6504-08 PPE	1,331.61		
Total 6504 MAINTENANCE	58,337.41	125,000.00	46.67 %
6506 CAMPGROUND	2,084.99		
6506-01 CAMPGROUND EXPENSES (5685)	17,745.78	25,000.00	70.98 %
6506-02 ICE EXPENSES (5687)	3,408.00	6,000.00	56.80 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	23,238.77	31,500.00	73.77 %
Total 6500 MAINTENANCE (5240D)	179,881.09	331,500.00	54.26 %
Total 6000 MATERIALS & SERVICES (5239)	603,002.25	1,324,750.00	45.52 %
7000 TRANSFERS OUT (5240F)			
7002 TRANSFER OUT - SEWER RESERVE		30,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
7003 TRANSFER OUT - ELECTRICAL RESERVE		20,000.00	
7004 TRANSFER OUT - EQUIPMENT RESERVE		35,000.00	
7007 TRANSFERS OUT - EXPANSION		250,000.00	
7008 TRANSFER OUT - REC CENTER (7008A)		35,000.00	
Total 7000 TRANSFERS OUT (5240F)		370,000.00	
8000 CAPITAL OUTLAY (5240E)			
8001 CAPITAL OUTLAY- EQUIPMENT (8000)	15,552.51	101,000.00	15.40 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)		1,363,000.00	
8003 CAPITAL OUTLAY- POOL (8002)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER	5,394.96	8,057,200.00	0.07 %
Total 8000 CAPITAL OUTLAY (5240E)	24,246.47	9,609,300.00	0.25 %
9000 OPERATING CONTINGENCY (5240G)			
9999 CONTINGENCY		2,000.00	
Total 9000 OPERATING CONTINGENCY (5240G)		2,000.00	
FUTA EXPENSE (5133)-1 (deleted)	0.00		
PERSONNEL SERVICES (5126)			
PAYROLL TAXES & BENEFITS (5135)			
WORKERS COMPENSATION TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
Unapplied Cash Bill Payment Expense	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,710,284.59	\$13,327,944.00	12.83 %
NET OPERATING INCOME	\$727,496.77	\$ -2,654,766.00	-27.40 %
Other Income			
4410 ADVERTISING INCOME	1,212.50		
Total Other Income	\$1,212.50	\$0.00	0.00%
NET OTHER INCOME	\$1,212.50	\$0.00	0.00%

BOARDMAN PARK AND RECREATION DISTRICT

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
NET INCOME	\$728,709.27	\$ -2,654,766.00	-27.45 %

**Boardman Park & Recreation
Recap of Capital Expenditures through February 2026**

Capital Outlay for 2025-2026 Fiscal Year:

REC Center

Equipment	Line FS-20 Flat/Incline/Decline Bench	\$846.79
	Line FS-20 Flat/Incline/Decline Bench	\$846.79
	XFW-7500-19 Flat/Incline/Decline Bench	\$1,307.84
	Climber Base w/LED Console	\$6613.34
	Makita Trimmer	\$909.00
	Blower kit	\$439.00
	Saw Kit	\$1,129.00
	Trimmer Attachment	\$351.12
	Makita 40V Max Lithium-Ion Battery	\$778.00
	Makita Backpack Garden Prayer Kit	\$454.00
	Makita Pressure Washer	\$525.00
	Polisher/Scrubber Kit	\$725.00
	Makita 3-1/4" Planer	\$356.08
	Makita Compact Router	\$190.36

Pool	Comm Robotic Pool Cleaner	\$3,299.00
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Other	Trash Cans (12)	\$5,394.96
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Total **\$24,246.47**

To Pay

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
6/15/2026	\$ 335,000.00	5.250%	\$ 251,043.75	\$ 586,043.75	\$ 837,087.50
12/15/2026			\$ 242,250.00	\$ 242,250.00	
6/15/2027	\$ 375,000.00	5.250%	\$ 242,250.00	\$ 617,250.00	\$ 859,500.00
12/15/2027			\$ 232,406.25	\$ 232,406.25	
6/15/2028	\$ 415,000.00	5.250%	\$ 232,406.25	\$ 647,406.25	\$ 879,812.50
12/15/2028			\$ 221,512.50	\$ 221,512.50	
6/15/2029	\$ 460,000.00	5.250%	\$ 221,512.50	\$ 681,512.50	\$ 903,025.00
12/15/2029			\$ 209,437.50	\$ 209,437.50	
6/15/2030	\$ 505,000.00	5.200%	\$ 209,437.50	\$ 714,437.50	\$ 923,875.00
12/15/2030			\$ 196,306.25	\$ 196,306.25	
6/15/2031	\$ 555,000.00	5.250%	\$ 196,306.25	\$ 751,306.25	\$ 947,612.50
12/15/2031			\$ 181,737.50	\$ 181,737.50	
6/15/2032	\$ 610,000.00	5.250%	\$ 181,737.50	\$ 791,737.50	\$ 973,475.00
12/15/2032			\$ 165,725.00	\$ 165,725.00	
6/15/2033	\$ 665,000.00	5.250%	\$ 165,725.00	\$ 830,725.00	\$ 996,450.00
12/15/2033			\$ 148,268.75	\$ 148,268.75	
6/15/2034	\$ 725,000.00	5.250%	\$ 148,268.75	\$ 873,268.75	\$ 1,021,537.50
12/15/2034			\$ 129,237.50	\$ 129,237.50	
6/15/2035	\$ 790,000.00	5.250%	\$ 129,237.50	\$ 919,237.50	\$ 1,048,475.00
12/15/2035			\$ 108,500.00	\$ 108,500.00	
6/15/2036	\$ 855,000.00	4.375%	\$ 108,500.00	\$ 963,500.00	\$ 1,072,000.00
12/15/2036			\$ 89,796.88	\$ 89,796.88	
6/15/2037	\$ 920,000.00	4.375%	\$ 89,796.88	\$ 1,009,796.88	\$ 1,099,593.76
12/15/2037			\$ 69,671.88	\$ 69,671.88	
6/15/2038	\$ 990,000.00	4.375%	\$ 69,671.88	\$ 1,059,671.88	\$ 1,129,343.76
12/15/2038			\$ 48,015.63	\$ 48,015.63	
6/15/2039	\$ 1,060,000.00	4.375%	\$ 48,015.63	\$ 1,108,015.63	\$ 1,156,031.26
12/15/2039			\$ 24,828.13	\$ 24,828.13	
6/15/2040	\$ 1,135,000.00	4.375%	\$ 24,828.13	\$ 1,159,828.13	\$ 1,184,656.26
Sub Total left	\$ 10,395,000.00		\$ 4,386,431.29	\$ 14,781,431.29	

Grand Total	\$ 12,390,000.00		\$ 9,976,115.67	\$ 22,366,115.67	
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Human Resource February Update

Current openings

- There are no active openings currently.

Future openings

- Lifeguard
- General Maintenance Worker
- Funtastic Kids
- Seasonal Maintenance
- Seasonal Camp aide

HR recap

- Finished all Employee evaluation forms
- Going through the handbook with George to finalize

Training

- Participated in HR Answers FMLA/PLO Training



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Campground Updates

Occupancy Rate

- **February occupancy** rate was 71.77%, an increase from 62.52% in January.
- Compared to **February 2025's** 54.34%

Reservations & Sale

- **391 reservations** were made in January 2026.
- **521 reservations** were made in January 2025.
- Order new Stanley to sale in booth with our logo on
- Looking at Ordering disc golf disc with our logo on them
- U.S. Army Corps of Engineers Emails me a traffic count number each month, I will share that with you all starting now:

December 3rd: 97,358

December 29th: 137,682

January 29th: 156,946

February 25th: 189,629

General Operations

- Still working on the new reservation software system.
- The campground currently has 47 extended-stay guests, we have more nightly coming in on the weekdays and weekends
- Elite Tree came and took out a dead tree in site 54
- Working with the Coordinators to plan for the spring bash in April already have food vendors blocked out.
- Pavillion Rentals are coming in first one of the seasons is March 15.

Kelli Cooney

Campground Manager

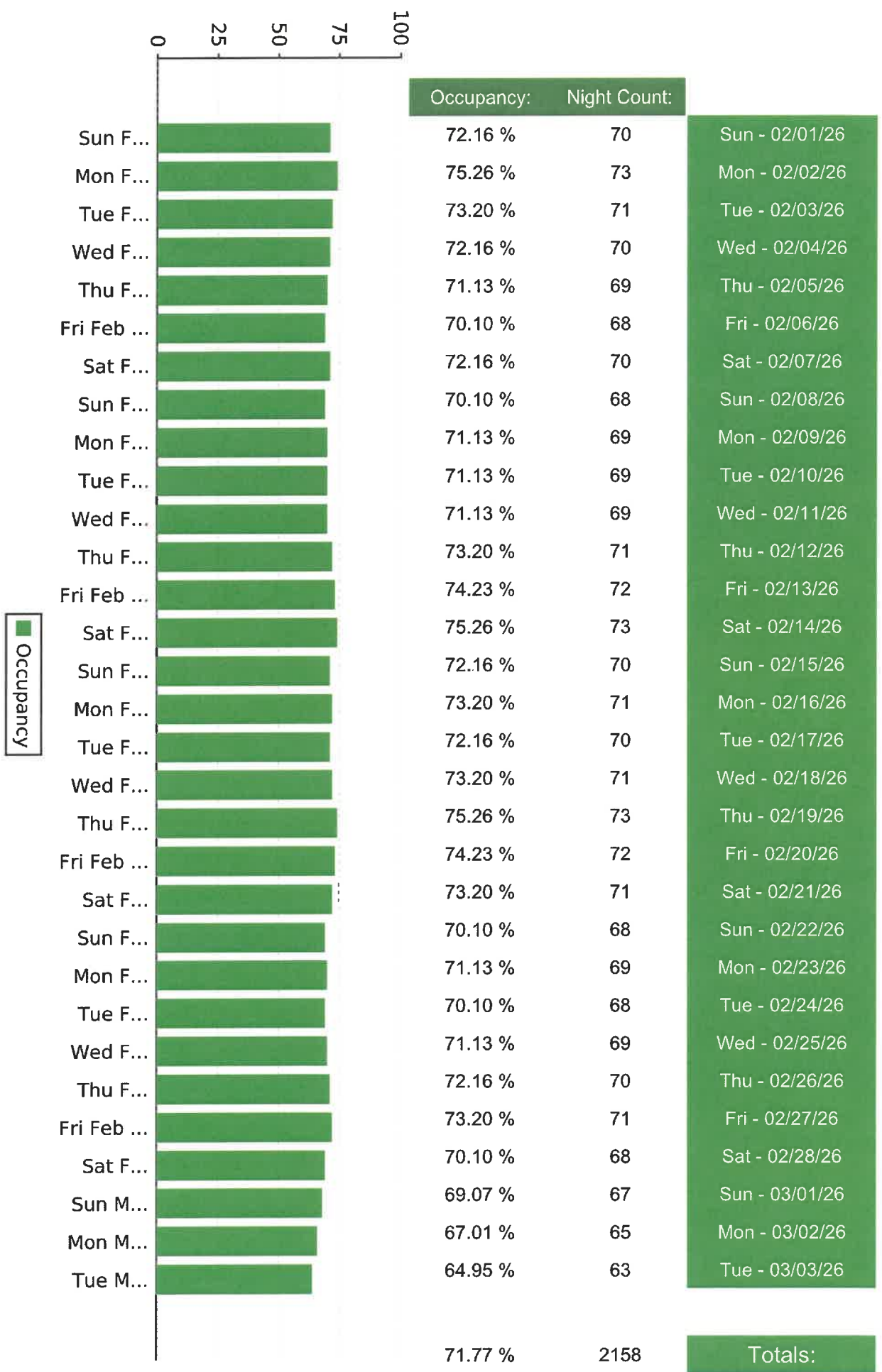
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 03/02/2026 9:52 AM

Start Date:

02/01/2026



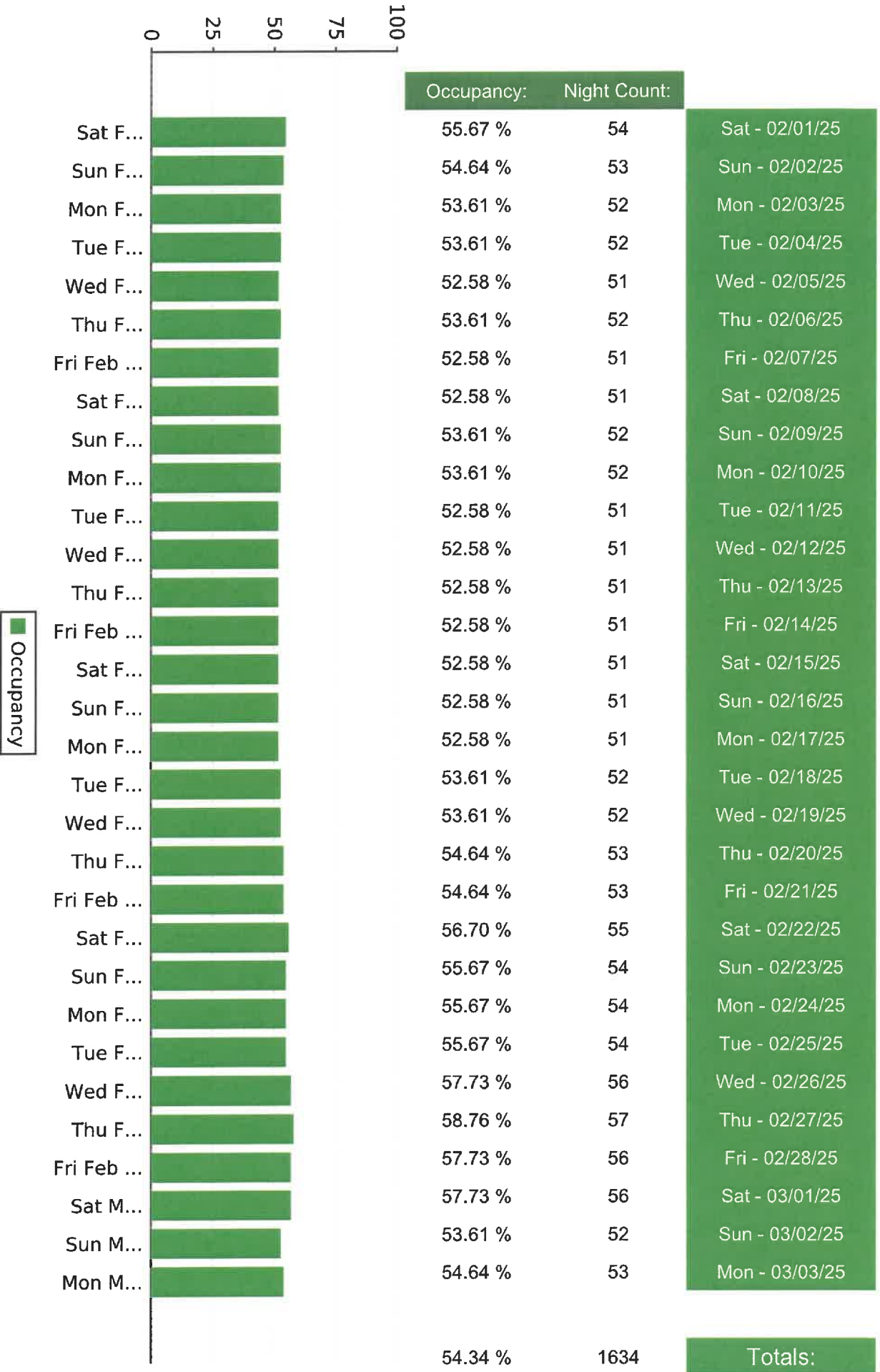
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 03/02/2026 9:33 AM

Start Date:

02/01/2025





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Recreation Center Report-March 2026

Front Desk

- **New Memberships Opened:**
 - February 2025: 22
 - February 2026: 37
- **Day Passes Sold:**
 - February 2025: 669
 - February 2026: 974

Pool

- **Lifeguard In-service Training:** Was held March 1, where they focused on the following:
 - **Facility Safety Procedures, Lifeguard Surveillance and Professional Conduct, Emergency Preparedness & Drills, Non-Aquatic Emergency Response, Team Communication, and Skills Practice.**
- **Lifeguard Certification Class:** March 13–15.
- **Swim Lessons:** Registration opens in late March; classes begin May or June.
- **Swim Instructor Training:** Scheduled for early May.
- **Rec Center Manager and Aquatic Coordinator** applying for a lifejacket grant from AOAP to replace lifejackets in the pool.

Youth & Adult Sports

- **Youth Track:** 76 registrations, season will start March 31st.
- **NFL Flag Football:** 73 registrations, season begins April 3rd.
- **Youth Recreation Baseball/Softball:** T-Ball and Coach Pitch divisions currently have 53 players registered, season begins April 20th.
 - Minors, Majors, and Juniors registrations are being handled through Columbia Little League.
- **Youth Jiu Jitsu:** Currently has 5 children registered.

Upcoming Sports Events & Programs

- **Battle at the Beach:** Disc golf tournament will be held March 28th.
- **Portland Trail Blazers Basketball Skills Camp:** Open to the public and coming in May.



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- **Spring Bash 2026:** Featuring a 3-on-3 basketball tournament, community yard sale, food trucks, and car show.
- **Youth Soccer and Volleyball:** Registrations will open April 10th.

Recreation Department

February Events

- **Feb 7 - Daddy Daughter Dance:** 200 participants, very successful!
- **Feb 27 - Loteria Night:**
 - 40 participants- Partnership with RHS Seniors for Taco Fundraiser
- **Marble Mania:** Join our *Boardman Marble Mania* Facebook page!
- **Weekly bingo at the Senior Center:**
 - 20-25 participants. Following Tuesday lunches,
- **Weekly Toddler Time:** 20-30 participants weekly! Very popular!
- **Weekly Teen Game Night:** 2-8 participants



Upcoming Events/Activities

- **March Loteria Night:** 3/26/26 taco fundraiser with RHS Seniors
- **Teen Flashlight Egg Hunt:** 4/3/26
- **Community Easter Egg Hunt:** 4/4/25
- **Spring Bash:** 4/25/26 – Community yard sale, 3-on-3 street basketball tourney, car show, and jeep rally
- **Mental Health Color Run-** 5/16/26 in partnership with CRH and CCS.
- **Funtastic Kidz:** June 22-July 23
- **Teen Summer:** June 22- July 30



Marketing

- **Spring/Summer Activity Guide is live!**
- **Social Media**
 - Sports Reels and TikTok's were the most popular in February
- **North Morrow Times February**
 - Monthly calendar & sports registrations





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Calendar of Events

March 2026

- **March 26** – Lotería Night Taco Fundraiser (with RHS Seniors)
- **March 28** – Battle at the Beach: Disc Golf Tournament

April 2026

- **April 3** – Teen Flashlight Easter Egg Hunt
- **April 4** – Community Easter Egg Hunt
- **April 25** – Spring Bash
 - Community Yard Sale
 - 3-on-3 Basketball Tournament
 - Car Show

May 2026

- **May 15** – Mental Health Color Run
(Partnership with CRH & CCS)
- **May (Date TBD)** – Portland Trail Blazers Basketball Skills Camp

June – July 2026

- **June 22 – July 23** – Funtastic Kidz Summer Program
- **June 22 – July 30** – Teen Summer Program

Attendance Statistics by # of SCANS each day for FY 2025/2026

Week Day	JUL	Scans	AUG	Scans	SEP	Scans	OCT	Scans	NOV	Scans	DEC	Scans	JAN	Scans	FEB	Scans
Tu	1	207														
We	2	196														
Th	3	174														
Fr	4	55	1	126												
Sa	5	85	2	64												
Su	6	52	3	51												
M	7	188	4	207	1	126	5	47	2	38			4	54	1	74
Tu	8	193	5	187	2	174	6	178	3	161	1	166	5	184	2	222
We	9	183	6	178	3	198	7	168	4	171	2	148	6	177	3	192
Th	10	142	7	159	4	167	8	161	5	174	3	155	7	176	4	217
Fr	11	92	8	129	5	120	9	121	6	150	4	140	8	169	5	211
Sa	12	81	9	76	6	88	10	112	7	144	5	121	9	155	6	176
Su	13	65	10	37	7	51	11	78	8	89	6	87	10	122	7	107
M	14	173	11	176	8	186	12	57	9	41	7	41	11	55	8	57
Tu	15	196	12	209	9	170	13	185	10	154	8	181	12	210	9	217
We	16	131	13	187	10	167	14	169	11	147	9	162	13	184	10	196
Th	17	107	14	136	11	159	15	161	12	140	10	168	14	202	11	211
Fr	18	96	15	111	12	128	16	145	13	145	11	150	15	170	12	199
Sa	19	63	16	82	13	89	17	120	14	118	12	140	16	161	13	162
Su	20	50	17	31	14	49	18	69	15	109	13	98	17	104	14	116
M	21	177	18	191	15	192	19	41	16	58	14	40	18	66	15	61
Tu	22	201	19	157	16	179	20	142	17	182	15	156	19	197	16	232
We	23	165	20	186	17	166	21	134	18	171	16	175	20	182	17	213
Th	24	141	21	137	18	152	22	175	19	178	17	137	21	199	18	196
Fr	25	116	22	123	19	144	23	128	20	142	18	135	22	184	19	200
Sa	26	92	23	65	20	97	24	113	21	118	19	112	23	168	20	161
Su	27	50	24	52	21	47	25	70	22	69	20	73	24	134	21	122
M	28	181	25	159	22	171	26	49	23	30	21	43	25	66	22	52
Tu	29	209	26	162	23	170	27	159	24	170	22	134	26	216	23	242
We	30	168	27	147	24	162	28	155	25	152	23	108	27	192	24	211
Th	31	163	28	149	25	140	29	134	26	148	24	47	28	223	25	215
Fr			29	107	26	118	30	145	27	47	25	43	29	206	26	200
Sa			30	79	27	60	31	81	28	41	26	120	30	202	27	148
Su			31	34	28	30			29	66	27	84	31	84	28	123
M					29	168			30	34	28	51				
Tu					30	171					29	166				
We											31	131				
												61				
Totals		4192		3894		4039		3793		3494		3573		4717		4733
Average		135		126		135		122		116		115		152		169
Median		142		136		156		134		141		131		170		196

Attendance Statistics by # of SCANS each day for FY 2024/2025

Week Day	JUL	Scans	AUG	Scans	SEP	Scans	OCT	Scans	NOV	Scans	DEC	Scans	JAN	Scans	FEB	Scans
Tu							1	182					1	54		
We			1	172		2	175						2	134		
Th			2	146		3	159						3	146		
Fr			3	112		4	138		1	133			4	53		
Sa			4	55	1	5	72	3	2	87			5	180	1	109
Su			5	177	2	6	36	4	3	48	1		6	196	2	45
M	1	201	6	190	3	7	182	5	4	202	2	39	7	196	3	188
Tu	2	22	7	186	4	8	165	6	5	184	3	169	8	190	4	188
We	3	190	8	164	5	9	183	7	6	198	4	203	9	213	5	203
Th	4	48	9	141	6	10	152	8	7	187	5	155	10	188	6	172
Fr	5	137	10	79	7	11	129	9	8	82	6	147	11	190	7	135
Sa	6	121	11	44	8	12	71	10	9	45	7	100	12	146	8	95
Su	7	60	12	190	9	13	33	11	10	199	8	54	13	44	9	37
M	8	202	13	157	10	14	187	12	11	199	9	184	14	187	10	190
Tu	9	210	14	195	11	15	172	13	12	218	10	163	15	195	11	189
We	10	233	15	161	12	16	162	14	13	186	11	160	16	200	12	195
Th	11	198	16	147	13	17	152	15	14	168	12	137	17	153	13	160
Fr	12	189	17	92	14	18	120	16	15	115	13	138	18	158	14	133
Sa	13	66	18	40	15	19	81	17	16	39	14	77	19	96	15	100
Su	14	72	19	179	16	20	41	18	17	86	15	41	20	46	16	58
M	15	201	20	185	17	21	197	19	18	38	16	188	21	167	17	239
Tu	16	196	21	204	18	22	196	20	19	193	17	148	22	211	18	209
We	17	212	22	170	19	23	194	21	20	210	18	146	23	182	19	216
Th	18	194	23	139	20	24	146	22	21	163	19	147	24	161	20	212
Fr	19	143	24	74	21	25	150	23	22	146	20	127	25	160	21	186
Sa	20	109	25	43	22	26	86	24	23	96	21	86	26	127	22	120
Su	21	40	26	187	23	27	40	25	24	46	22	45	27	38	23	64
M	22	173	27	167	24	28	210	26	25	178	23	126	28	201	24	227
Tu	23	230	28	187	25	29	167	27	26	135	24	44	29	207	25	216
We	24	186	29	154	26	30	182	28	27	150	25	32	30	195	26	201
Th	25	173	30	131	27	31	115	29	28	58	26	98	31	152	27	103
Fr	26	137	31	90	28			30	29	76	27	136		167	28	160
Sa	27	105			29			30	30	93	28	110				
Su	28	53			30					6	29	51				
M	29	201								28	30	164				
Tu	30	189								27	31	54				
We	31	231														
Totals		4722		4358		3790		4275		3958		3661		4737		4350
Average		152		141		126		138		132		118		153		155
Median		186		157		138		152		141		136		167		179



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Maintenance Report Feb. 2026

Recreation Center

- Installed new code lock for pump room door.
- Replaced the cable on a machine in weight room
- Weeds pulled around building
- Replaced wheels on pool cover carts
- Filter change on HVAC system
- Cleaned and organized storage room in gym for toddler time
- Clean the probes on pool system
- Replaced air vent inside filter tanks

Campground

- Dump station and fish cleaning station are open and operating.
- Many trees trimmed and canopy raised through out campground
- Bathrooms cleaned daily
- Mowing and mulching have started for the season.

Parks and Beaches

- Trash picked up daily
- Softball field has been leveled by the POM
- Trees trimmed around softball field
- Tree clean up from windstorms
- New Tee pad tops have been added to the Disc golf course.
- New trash cans ordered/delivered and will be installed in March.

Maintenance Manager
Brad White



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1 W. Marine Drive
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CEO Report- MARCH

Employee Handbook

Continuing to update and revise sections of the Employee Handbook to ensure policies remain current and aligned with district practices.

Budget

The Finance Manager and I attended a budget training course in Forest Grove on March 9th. We have been working on hard on the upcoming fiscal year budget and reviewing departmental needs.

Staff & Programming

Staff have been busy preparing for the upcoming spring and summer seasons. We are looking forward to welcoming seasonal staff soon, and the many programs and activities planned for the community.

~George Shimer, CEO