



Boardman Park & Recreation District
Public Meeting Agenda
April 28, 2026, 5:15pm
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. TEMPORARILY ADJOURN REGULAR MEETING TO CONVENE 2026-2027 BUDGET COMMITTEE MEETING-
 - A. BUDGET COMMITTEE CHAIR SELECTED
 - B. BUDGET COMMITTEE CHAIR ASKS GEORGE SHIMER TO PRESENT BUDGET MESSAGE
 - C. BUDGET CHAIR ASKS BUDGET OFFICER TO PRESENT THE PROPOSED BUDGET
 - D. BUDGET COMMITTEE DISCUSSES PROPOSED BUDGET
 - E. BUDGET COMMITTEE 1- VOTES TO APPROVE THE PROPOSED BUDGET WITH OR WITHOUT CHANGES OR 2- POSTPONES VOTING TILL LATER DATE
 - F. BUDGET COMMITTEE CAN EITHER SUSPEND THE MEETING (PICK FUTURE DATE) OR ADJOURN BUDGET COMMITTEE MEETING IF THE BUDGET IS APPROVED (ELECTED BUDGET COMMITTEE MEMBERS MAY LEAVE THE MEETING AT THIS POINT)
5. REGULAR BOARD MEETING IS RECONVENED- KRISTA PRICE
6. PUBLIC COMMENT - KATIE DAWSON WOULD LIKE TO TALK ABOUT TEMPERATURE IN POOL
7. REVIEW AND APPROVAL OF PREVIOUS REGULAR MARCH BOARD MEETING MINUTES – PAGES 3-6
8. OLD BUSINESS:
 - A. SDAO BOND UPDATE DAVID ULBRICHT- GEORGE – PAGES 7-56
 - B. 457B OREGON SAVING GROWTH PLAN –READOPT RESOLUTION 26-002 WITH CHANGES – GEORGE – PAGES 57--59
 - C. APPEAL OF LAND NOTICE OF DECISION- GEORGE – PAGES 60-63
9. NEW BUSINESS:
 - A. ADOPTION A SUPPLEMENTAL BUDGET – RESOLUTION 2026-004- TRICIA – PAGES 64-67
 - B. LIMIT LIABILITY FOR CERTAIN CLAIMS FROM USE OF PUBLIC TRAILS - RESOLUTION 2026-005 - GEORGE – PAGES 68-70
 - C. NATIONAL SPECIAL DISTRICTS DAY - RESOLUTION 2026-006 – GEORGE – PAGE 71
 - D.
10. MARCH FINANCIAL REPORT:
 - A. REPORT BY FINANCE OFFICER- PAGES72-105

NEXT BOARD MEETING: MAY 26, 2026, 5:30PM
LOCATION: BOARDMAN PARK & RECREATION MAIN OFFICE, AVAILABLE BY ZOOM



Boardman Park & Recreation District
Public Meeting Agenda
April 28, 2026, 5:15pm
Play, explore, fish and more!

B. APPROVAL OF MARCH 2026 FINANCIALS

11. CORRESPONDENCE:

A. LETTERS

12. DISTRICT REPORTS:

A. HUMAN RESOURCES- PAGE 106

B. CAMPGROUND- PAGES 107-142

C. REC CENTER- PAGES 143-147

D. MAINTENANCE- PAGE 148

E. CEO- PAGE 149

13. BOARD MEMBER REPORTS:

14. SIGNING OF DOCUMENTS: MINUTES, RESOLUTION

15. EMPLOYEE HANDBOOK – GEORGE

16. ADJOURN PUBLIC MEETING: - KRISTA

NEXT BOARD MEETING: MAY 26, 2026, 5:30PM
LOCATION: BOARDMAN PARK & RECREATION MAIN OFFICE, AVAILABLE BY ZOOM

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March 17th, 2026

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 5:31pm.

2. ROLL CALL

Board members present: Krista Price, John Christy, Rick Weiss, David Boor

Missing: Ricardo Rosales

Guests present:

Online: Staff: Rachel Lafferty and Ariana Andrews

Online Other: Norma Ayala

In-person:

BPRD employees present: George Shimer, Tricia Slaght, Teiko V

3. APPROVAL OF MEETING AGENDA

Motion to approve the meeting agenda

Motioned by John Christy, Seconded by David Boor

Voting Aye: Rick Weiss, David Boor, John Christy and Krista Price

Motion passed unanimously

4. PUBLIC COMMENT: Norma Ayala: Thank the board for being there and volunteering on the board she was here with Pirates club 40 kids there was two ways for the payment. They need to go back and look and see what month people donated 20 dollars. Had Kids from Hermiston and Umatilla and those kids ended up Volunteering for the club as well. Thanked us for the support.

5. APPROVAL OF MEETING MINUTES:

Motion to approve January and February 2026, Meeting Minutes

Motioned by David Boor Seconded by Rick Weiss

Voting Aye: David Boor, Rick Weiss, John Christy and Krista Price

Motion passed unanimously

6. OLD BUSINESS:

A. SDAO BOND DAVID ULBRIGHT: Geroage and Tricia Meet with the committee, should be done by the second week of April 11th

B. ADOPTION OF RESOLUTION OREGON Growth Saving plan 457:

Motion to approve Resolution 2026-002, Meeting Minutes

Motioned by Rick Weiss Seconded by Krista Price

Voting Aye: David Boor, Rick Weiss, John Christy and Krista Price

Motion passed unanimously



C. APPEAL OF LAND NOTICE OF DECISION- GEORGE

- No updates currently.

7. NEW BUSINESS:

A: BINGO- The Recreation Center coordinator is exploring ways to expand Bingo events to offer larger prizes. The proposal involves applying for a gaming license, this license would be valid for 12 months. The Rec Center manager has already reviewed the license details with the coordinator and confirmed that it aligns with their plans. If approved, the events would include a \$5 door fee, with proceeds helping to fund larger prizes. During the discussion, Krista asked whether there was an available budget for this initiative. George confirmed that funding is available. Krista also requested that two members of management be responsible for reviewing the financial spreadsheet and overseeing the money to ensure accountability and transparency.

B: Campground Reservation Resolution 26-003- Discussion was held regarding the need to establish an additional reserve fund dedicated specifically to campground repairs. It was noted that the campground currently maintains a Sewer Reserve and an Expansion Reserve. Funds within the Expansion Reserve are restricted and cannot be used for routine maintenance or repair needs within the park. Additionally, it was noted that having a dedicated repair reserve would better position the campground when applying for grants, as these funds could be used to meet required matching fund obligations.

Motion to approve Resolution 26-003,

Voting Aye: David Boor, Rick Weiss, John Christy and Krista Price

Motion passed unanimously

C: Cola Raise: Tricia presented a pay raise chart outlining potential Cost of Living Adjustments (COLA) of 3%, 4%, and 5% for employees. It was noted that the average increase in Oregon as of February 2025 is approximately 2.7%, and that a minimum of 4% may be necessary to help protect employee morale and reduce turnover. David Boor raised concerns that George is not requesting a raise. He noted that this could create future budget challenges if adjustments are delayed, especially when aligning compensation to market value. While acknowledging George's current position, David emphasized the importance of planning ahead for salary increases. Krista Price asked whether the proposed raises align with the 2025–2026 budget. It was confirmed that payroll is currently at 53% of the budget, indicating the organization is within its planned range. Krista also inquired about how current wages compare to Hermiston lifeguard pay. Teiko confirmed that wages are generally in line. Additional discussion included maintenance manager compensation, both with and without housing considerations. Krista asked how many positions are salaried. George clarified that all managers are salaried and classified as exempt employees. Krista expressed that George should consider at least a 3% raise for himself and stated her intention to support a 3% increase for all employees. She also noted that providing a COLA raise is not mandatory. David Boor expressed hesitation about approving increases above 3% at this time. Krista emphasized expectations for employee growth within their roles, particularly for salaried positions, as a factor in future rises.

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Krista asked the Board whether they preferred to delay approval. Rick shared that he would like to observe financial conditions over the next month but indicated he may be inclined to support a higher increase than 3%.

The Board agreed to hold off on making a final decision regarding COLA increases until a full budget

8. FINANCIAL REPORT: Tricia presented the financial report and opened the floor for questions from the Board.

Discussion followed regarding accrual-based accounting. It was clarified that certain funds shown on the report represent revenue that has been earned but not yet realized in cash, such as camper payments that have been billed but have not yet completed or received. As a result, net operating income is reported at \$779, while actual cash on hand may be higher due to timing differences between accrual and cash accounting. It was also noted that some amounts reflected in the accrual column have not yet been received. Rick commented on the cost of trash cans, noting they are expensive and must include lids to comply with legal requirements. On page 44, the Board discussed upcoming expenditures and any anticipated large purchases. It was noted that pool lights are a significant upcoming expense, with an estimated total cost of approximately \$12,000 including labor. Staff indicated that most major capital purchases have already been completed. George stated he will review and confirm any additional large expenses for the next meeting. Krista stated that any expenditure over \$20,000–\$25,000 should be brought to the Board for review and approval prior to proceeding.

Motion to approve financials for February, 2026
Motioned by David Boor, Seconded by John Christy
Voting Aye: John Christy, Rick Weiss, David Boor and Krista Price
Motion passed unanimously

9. CORRESPONDENCE: none.

10. DISTRICT REPORTS: David Boor asked Teiko for an update on lifeguard staffing. Teiko reported that a recent certification class was held, resulting in four new lifeguards. However, the department anticipates losing some staff due to upcoming graduations. She noted that staffing has been challenging this year due to sports conflicts, but the department is managing and has a solid plan moving forward. Krista Price asked about the budget process and calendar timeline. George explained that a budget meeting had been planned for this evening; however, Lynn recently received a copy of the budget, and staff would like additional time to ensure it is prepared accurately. The April 28th meeting was identified as the next scheduled budget meeting, beginning at 5:00 PM, with the possibility of continuing into May if needed. Krista requested that maintenance and park staff remain proactive in addressing spider webs and insect issues, noting a high number of public complaints during the previous year. John provided an update on baseball facilities, stating that the fields are in good condition overall but require significant rock removal. Brad has ordered top clay from Portland

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to assist with field improvements. Krista asked for confirmation that the required state action report had been submitted. George confirmed that it has been completed and submitted

12. Employee Handbook Discussion: George stated that he would like department managers to determine appropriate dress codes and set expectations for their respective areas. The Board expressed that they prefer clear, consistent policies to be outlined directly in the employee handbook to ensure they are formalized and consistently followed.

Health Insurance and Benefits; Health insurance benefits were discussed. It was clarified that vision coverage is already included as part of the health insurance plan and is not a separate benefit. The Board discussed the possibility of extending health insurance coverage to all full-time employees, not just managers. Additional discussion included alternative structures such as Health Reimbursement Arrangements (HRA) or other payout options for employees who decline insurance coverage. It was noted that currently there is no compensation provided to employees who opt out of the health insurance plan. It was also clarified that the District does not contribute toward dental insurance, and the cost is fully the responsibility of the employee.

Vacation Leave: Vacation policy was discussed. A proposal was made to allow employees to roll over up to 40 hours of unused vacation time annually. Any vacation hours beyond 40 hours would be forfeited. Employees may request extended time off, such as up to one month, provided it is pre-approved by management. **Sick Leave** Sick leave policy was reviewed and clarified. There is no lifetime cap on accumulated sick leave. Employees may accrue sick leave and roll over unused hours; however, only up to 40 hours may be carried over annually. Employees may use up to 40 hours of sick leave as needed, and only up to 40 hours may be retained for rollover each year. Any unused sick leave beyond the rollover limit will not continue to accumulate. There is no payout for unused sick leave upon separation or retirement. Employees may donate sick leave in accordance with policy, but donations are not permitted at the end of employment.

Paid Holidays: The Board discussed and agreed to establish a total of nine (9) paid holidays for employees. This will be reflected in the employee handbook as the standard paid holiday schedule moving forward.

13. ADJOURNMENT:

The meeting was adjourned at 7:14 pm.

Minutes written by George Shimer

Approved: Krista Price, President

OFFICIAL STATEMENT – DATED APRIL 9, 2026

NEW ISSUE
BOOK-ENTRY ONLY

UNDERLYING RATING: S&P: “A+”
AG INSURED RATING: S&P: “AA”
NOT BANK-QUALIFIED

In the opinion of Hawkins Delafield & Wood LLP, Bond Counsel to the District (“Bond Counsel”), under existing statutes and court decisions and assuming continuing compliance with certain tax covenants described herein, (i) interest on the Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”), and (ii) interest on the Bonds is not treated as a preference item in calculating the alternative minimum tax under the Code, however, interest on the Bonds is included in the “adjusted financial statement income” of certain corporations that are subject to the alternative minimum tax under Section 55 of the Code. In the opinion of Bond Counsel, interest on the Bonds is exempt from Oregon personal income tax under existing law. See “TAX MATTERS” herein for a discussion of the opinion of Bond Counsel.

\$9,795,000

**Boardman Park and Recreation District
Morrow County, Oregon
General Obligation Refunding Bonds, Series 2026**

DATED: April 29, 2026 (estimated “Date of Delivery”)

DUE: June 15, as shown on the inside cover

**FORM &
DENOMINATION**

The General Obligation Refunding Bonds, Series 2026 (the “Bonds”), will be issued in fully registered form under a book-entry only system in denominations of \$5,000 or integral multiples thereof. The Bonds will be registered in the name of Cede & Co., as owner and nominee of The Depository Trust Company (“DTC”), New York, New York. Purchasers will not receive certificates representing their interests in the Bonds purchased.

PAYMENTS

Interest on the Bonds will be payable semiannually on June 15 and December 15 of each year, commencing June 15, 2026, to the maturity of the Bonds through the principal corporate trust offices of the paying agent and registrar of the District, currently Zions Bancorporation, National Association, Seattle, Washington (the “Paying Agent” or “Registrar”) to DTC which, in turn, is required to remit such principal and interest payments to its participants (the “DTC Participants”) for subsequent disbursement to the owners of the Bonds.

SECURITY

The Bonds are general obligations of the District. Pursuant to ORS 287A.315, the District has pledged its full faith and credit and taxing power to pay the Bonds. The District has covenanted with the Bondowners to levy annually, as necessary, a direct ad valorem tax upon all of the taxable property within the District, which is sufficient, after taking into consideration discounts taken and delinquencies that may occur in the payment of such taxes and other legally available amounts, to pay all Bonds principal and interest when due. This tax shall be in addition to all other taxes of the District, and this tax shall not be limited in rate, amount or otherwise, by Sections 11 or 11b of Article XI of the Oregon Constitution. The Bonds do not constitute a debt or indebtedness of the State of Oregon, or any political subdivision thereof other than the District.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under an insurance policy to be issued concurrently with the delivery of the Bonds by **ASSURED GUARANTY INC.**

	Maturity Schedule	See Inside Cover
REDEMPTION	The Bonds maturing on or after June 15, 2036 are subject to optional redemption on any date on or after June 15, 2035.	
PURPOSE	The Bonds are being issued for the purpose of (i) currently refunding all or a portion of the District’s General Obligation Bonds, Series 2015 and (ii) paying the costs of issuance of the Bonds (the “Project”). See “PURPOSE” herein.	
DELIVERY	The Bonds are offered for sale subject to the final approving legal opinion of Bond Counsel. Orrick, Herrington & Sutcliffe LLP, Portland, Oregon, will act as Underwriters’ Counsel. The Municipal Advisor to the District is SDAO Advisory Services LLC. It is expected that the Bonds will be available for delivery to the Paying Agent on behalf of DTC by Fast Automated Securities Transfer on or about April 29, 2026 (the “Date of Delivery”).	

This cover page contains certain information for quick reference only. It is not a summary of the issue. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

D.A. Davidson & Co.



\$9,795,000
Boardman Park and Recreation District
Morrow County, Oregon
General Obligation Refunding Bonds, Series 2026

DATED: Date of Delivery

DUE: June 15, as shown below

Maturity Schedule

Due June 15	Principal Amount	Interest Rate	Yield	CUSIP No. 096586⁽¹⁾
2026	\$490,000	5.000%	2.460%	BE1
2027	340,000	5.000	2.470	BF8
2028	375,000	5.000	2.510	BG6
2029	420,000	5.000	2.610	BH4
2030	460,000	5.000	2.730	BJ0
2031	510,000	5.000	2.810	BK7
2032	560,000	5.000	2.930	BL5
2033	610,000	5.000	2.990	BM3
2034	665,000	5.000	3.100	BN1
2035	725,000	5.000	3.210	BP6
2036	785,000	5.000	3.330*	BQ4
2037	855,000	5.000	3.390*	BR2
2038	925,000	5.000	3.490*	BS0
2039	1,000,000	5.000	3.600*	BT8
2040	1,075,000	5.000	3.650*	BU5

⁽¹⁾ CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Capital IQ. Copyright(c) 2026 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for services provided by CGS. CUSIP® numbers are provided for convenience of reference only. The District, the Municipal Advisor, the Underwriter, or their agents or counsel do not assume responsibility for the accuracy of such numbers.

^(*) Priced to the optional redemption date of June 15, 2035.

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Notice to Investors

This Official Statement is being distributed in connection with the sale of the Bonds referred to in this Official Statement and may not be used, in whole or in part, for any other purpose. No dealer, broker, salesman or other person is authorized to make any representations concerning the Bonds other than those contained in this Official Statement, and if given or made, such other information or representations may not be relied upon as statements of the Boardman Park and Recreation District, Morrow County, Oregon (the “District”). This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds by any person in any jurisdiction in which it is unlawful to make such an offer, solicitation or sale.

Except for the reoffering prices or yields on the Bonds and the information in the section title “UNDERWRITING,” nothing contained in this Official Statement is a promise of or representation by the Underwriter. The Underwriter has provided the following sentence for inclusion in this Official Statement. The Underwriter has reviewed the information in this Official Statement in accordance with, and as part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

The information and opinions expressed in this Official Statement are subject to change without notice. Neither the delivery of this Official Statement nor any sale made under this Official Statement shall, under any circumstances, create any implication that there has been no change in the financial condition or operations of the District or other information in this Official Statement, since the date of this Official Statement.

This Official Statement contains statements that are “forward-looking statements” as that term is defined in Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. When used in this Official Statement, the words “estimate,” “intend,” “project” or “projection,” “expect” and similar expressions are intended to identify forward-looking statements. Forward-looking statements are subject to risks and uncertainties, some of which are discussed herein, that could cause actual results to differ materially from those contemplated in such forward-looking statements. Investors and prospective investors are cautioned not to place undue reliance on forward-looking statements, which speak only as of the date of this Official Statement.

This Official Statement should be considered in its entirety. No one factor should be considered more or less important than any other by reason of its position in this Official Statement. Where statutes, ordinances, reports or other documents are referred to in this Official Statement, reference should be made to those documents for more complete information regarding their subject matter.

The Bonds will not be registered under the Securities Act of 1933, as amended, or the securities laws of any state of the United States, and will not be listed on any stock or other securities exchange. Neither the Securities and Exchange Commission nor any other federal, state, municipal or other governmental entity shall have passed upon the accuracy or adequacy of this Official Statement.

Any references to any website mentioned in this Official Statement are not hyperlinks and do not incorporate such websites by reference. The District maintains a website. However, the information presented on such website is not part of this Official Statement and should not be relied upon in making investment decisions with respect to the Bonds.

Assured Guaranty Inc. (“AG”) makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, AG has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding AG supplied by AG and presented under the heading “BOND INSURANCE” and “APPENDIX G- Specimen Municipal Bond Insurance Policy”.

IN CONNECTION WITH THE OFFERING OF THE BONDS, THE UNDERWRITER MAY OR MAY NOT OVERALLOT OR EFFECT TRANSACTIONS THAT STABILIZE OR MAINTAIN THE MARKET PRICES OF THE BONDS AT LEVELS ABOVE THOSE WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME WITHOUT NOTICE. THE PRICES AND OTHER TERMS RESPECTING THE OFFERING AND SALE OF THE BONDS MAY BE CHANGED FROM TIME TO TIME BY THE UNDERWRITER AFTER THE BONDS ARE RELEASED FOR SALE AND THE BONDS MAY BE OFFERED AND SOLD AT PRICES OTHER THAN THE INITIAL OFFERING PRICES, INCLUDING SALES TO DEALERS WHO MAY SELL THE BONDS INTO INVESTMENT ACCOUNTS.

**BOARDMAN PARK AND RECREATION DISTRICT
(MORROW COUNTY, OREGON)**

**#1 West Marine Drive
Boardman, OR 97818
(541) 481-7217**

Board of Directors

Krista Price, Board Chair
John Christy, Board Vice-Chair
David Boor, Secretary
Rick Weiss, Board Director
Ricardo Rosales, Board Director

Administrators

George Shimer, Chief Executive Officer
Tricia Slaght, Finance Manager

Professional Services

Hawkins Delafield & Wood LLP
SDAO Advisory Services LLC
Zions Bancorporation, National Association

Bond Counsel
Municipal Advisor
Paying Agent/Registrar

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OFFICIAL STATEMENT

\$9,795,000

**BOARDMAN PARK AND RECREATION DISTRICT
MORROW COUNTY, OREGON
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2026**

Boardman Park and Recreation District, located in Morrow County, Oregon (the “**District**”), a political subdivision duly organized and existing under and by virtue of the laws of the State of Oregon (the “**State**”), furnishes this Official Statement in connection with the offering of \$9,795,000 principal amount of General Obligation Refunding Bonds, Series 2026 (the “**Bonds**”). This Official Statement, which includes the cover page, inside cover page and all attachments hereto, provides information concerning the District and the Bonds.

THE BONDS

The Bonds are issued in compliance with the applicable provisions of chapter 287A of the Oregon Revised Statutes (“**ORS**”), and pursuant to Resolution No. 2025-005 adopted by the District’s Board of Directors on October 28, 2025 (the “**Bond Resolution**”) and a Bond Declaration dated as of the Date of Delivery of the Bonds (the “**Bond Declaration**”), a form of which is attached hereto as Appendix B.

The Bonds will be issued in the aggregate principal amount of \$9,795,000 and will be dated and bear interest from the Date of Delivery, anticipated April 29, 2026. The Bonds will mature on the dates and in the principal amounts and will bear interest payable semiannually on June 15 and December 15, commencing June 15, 2026 at the respective rates as set forth on the cover of this Official Statement. Capitalized terms used in this Official Statement that are not specifically defined herein have the meanings as set forth in the Bond Declaration.

Interest will be computed on the basis of a 360-day year comprised of twelve 30-day months. The record date is the last business day of the month immediately preceding a payment date.

Registration

The Depository Trust Company (“**DTC**”), New York, New York will act as securities depository for the Bonds. The ownership of one fully registered certificate for each maturity of the Bonds, as set forth on the inside cover of this Official Statement, each in the aggregate principal of such maturity, will be registered in the name of Cede & Co., as nominee for DTC. See Appendix A attached hereto for additional information.

Book-Entry Only System

The information relating to the Book-Entry Only System is attached hereto as Appendix A. Such information has been furnished by DTC, but has not been independently verified by the District. The District does not make any representation whatsoever as to the accuracy, adequacy or completeness of such information.

Transfer

While the Bonds are in book entry form, ownership of the Bonds is transferable or exchangeable in accordance with the rules of DTC.

Redemption

Optional Redemption. The Bonds coming due on and after June 15, 2036 are subject to redemption prior to their respective payment dates in whole or in part in authorized denominations on any date on or after June 15, 2035, upon the exercise by the District of its option to redeem the Bonds, at a price of par, plus accrued interest, if any, to the date of redemption.

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For so long as the Bonds are in book-entry only form, the selection of Bonds within a maturity to be redeemed shall be made by DTC in accordance with its operational procedures then in effect.

Notice of Redemption (Book-Entry). So long as the Bonds are in book-entry only form and unless DTC has consented to a shorter period, the Paying Agent shall notify DTC of an early redemption not less than 20 days nor more than 60 days prior to the date fixed for redemption, and shall provide such information as required by a letter of representation submitted to DTC in connection with the issuance of the Bonds. Unless waived by the Paying Agent, the District shall provide written notice of the intended redemption to the Paying Agent not less than five business days before the notice is required to be given to the owners of the Bonds.

Notice of redemption (No Book-Entry). During any period in which the Bonds are not in book-entry only form, unless waived by any Bondowners of the Bonds to be redeemed, official notice of any redemption of Bonds shall be given by the Paying Agent on behalf of the District by mailing a copy of an official redemption notice by first class mail, postage prepaid, no fewer than 30 calendar days nor more than 60 calendar days prior to the date fixed for redemption, to the Bondowners of the Bonds to be redeemed at the address shown on the bond register or at such other address as is furnished in writing by such Bondowner to the Paying Agent. The District shall provide written notice of the intended redemption to the Paying Agent not less than five business days before the notice is required to be given to the Bondowners.

Conditional Notice. Any notice of optional redemption may state that the optional redemption is conditional upon receipt by the Registrar of moneys sufficient to pay the redemption price of such Bonds or upon the satisfaction of any other condition, and/or that such notice may be rescinded upon the occurrence of any other event, and any conditional notice so given may be rescinded at any time before payment of such redemption price if any such condition so specified is not satisfied or if any such other event occurs. Notice of such rescission or of the failure of any such condition shall be given by the Registrar to affected Bondowners of Bonds as promptly as practicable.

Authorization and Purpose

The Bonds are issued in compliance with the applicable provisions of ORS chapter 287A, pursuant to the Bond Resolution and Bond Declaration. The proceeds of the Bonds are expected to be used to (i) currently refund all or a portion of the District's General Obligation Bonds, Series 2015, issued in the original aggregate principal amount of \$12,390,000 (the "**Refunded Bonds**"), and (ii) pay the costs of issuing the Bonds.

The Refunded Bonds were issued for the purpose of paying capital costs, including providing a community recreation center (the "**Recreation Center**").

The Refunded Bonds were authorized by a vote of the electors of the District at the November 4, 2014 regular election, and pursuant to Resolution No. 2015-01 adopted by the District's Board of Directors on March 24, 2015. Article XI, Section 11 of the Oregon Constitution, requires that general obligation bonds such as the Refunded Bonds be approved by a majority of the votes cast at (i) at an election held in May or November of any year, or (ii) at any other election in which not less than 50-percent (50.0%) of the registered voters eligible to vote on the question cast a ballot.

The Refunded Bonds were approved at the November 4, 2014 regular election as shown below. The issuance of the Bonds to refund the Refunded Bonds does not require further voter approval.

Voter Approval	
	Number
Yes	483
No	347

The Recreation Center consists of a 50,000-square-foot recreational center that includes a gymnasium, fitness room and indoor swimming pool. The Recreation Center is located on property adjacent to the Port of Morrow's Sustainable Agriculture and Energy Center, visible to drivers along Interstate 84. Construction of the Recreation Center was completed in April 2017.

Plan of Refunding

The District expects to use a portion of the proceeds of the Bonds to currently refund all of the Refunded Bonds at a price of par, plus accrued interest to the expected redemption date of April 29, 2026, to obtain net present value savings, as shown in the table below.

Maturity Date (June 15)	Outstanding Principal Amount	Interest Rate	Redemption Date	Redemption Price	CUSIP No. (096586)
2030	\$ 100,000	5.000%	April 29, 2026	100%	AT9
2035 [†]	5,335,000	5.250	April 29, 2026	100	AY8
2040 [†]	4,960,000	4.375	April 29, 2026	100	BD3

[†]Term Bond.

Sources and Uses of Funds

The proceeds of the Bonds are estimated to be applied as follows:

ESTIMATED SOURCES AND USES OF FUNDS

Sources of Funds	Amount
Principal Amount	\$ 9,795,000
Net Original Issue Premium/Discount	1,026,297
Total Sources of Funds	\$ 10,821,297
Uses of Funds	
Redeem the Refunded Bonds	\$ 10,581,888
Costs of Issuance including Underwriter's Discount	236,216
Total Uses of Funds⁽¹⁾	\$ 10,821,297

⁽¹⁾ May not foot due to rounding.

SECURITY FOR AND PAYMENT OF THE BONDS

Pledge of Full Faith and Credit and Taxing Power

The Bonds are general obligations of the District. Pursuant to ORS 287A.315, the District has pledged its full faith and credit and taxing power to pay the Bonds. The District has covenanted with the Bondowners to levy annually, as necessary, a direct ad valorem tax upon all of the taxable property within the District, which is sufficient, after taking into consideration discounts taken and delinquencies that may occur in the payment of such taxes and other legally available amounts, to pay all Bonds principal and interest when due. This tax shall be in addition to all other taxes of the District, and this tax shall not be limited in rate, amount or otherwise, by Sections 11 or 11b of Article XI of the Oregon Constitution. The Bonds do not constitute a debt or indebtedness of the State of Oregon, or any political subdivision thereof other than the District. The Bonds do not constitute a debt or indebtedness of the State of Oregon, or any political subdivision thereof other than the District.

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DEFAULT AND REMEDIES

Events of Default

The occurrence of one or more of the following constitutes an Event of Default under the Bond Declaration:

1. Failure by the District to pay Bond principal, interest or premium when due (whether at maturity, or upon redemption after a Bond has been properly called for redemption); or
2. Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed for the benefit of Owners of Bonds, for a period of 60 days after written notice to the District by the Owners of fifty-one percent (51%) or more of the principal amount of Bonds then Outstanding specifying such failure and requesting that it be remedied; provided however, that if the failure stated in the notice cannot be corrected within such 60 day period, it shall not constitute an Event of Default so long as corrective action is instituted by the District within the 60 day period and diligently pursued, and the default is corrected as promptly as practicable after the written notice; or
3. The District is adjudged insolvent by a court of competent jurisdiction, admits in writing its inability to pay its debts generally as they become due, files a petition in bankruptcy, or consents to the appointment of a receiver for the payments.

The Owners of fifty-one percent (51%) or more of the principal amount of Bonds then Outstanding may waive any Event of Default and its consequences, except a Event of Default described in (1) above.

Remedies

Upon the occurrence and continuance of any Event of Default under the Bond Declaration, the Owners of fifty-one percent (51%) or more of the principal amount of Bonds then Outstanding may take whatever action may appear necessary or desirable to enforce or to protect any of the rights of the Owners of Bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in the Bond Declaration or in aid of the exercise of any power granted in the Bond Declaration or for the enforcement of any other legal or equitable right vested in the Owners of Bonds by the Bond Declaration or by law. However, the Bonds shall not be subject to acceleration.

BOND INSURANCE

This section titled "BOND INSURANCE" was provided by AG (as defined below) for inclusion in the Official Statement and the District is not responsible for the content or accuracy of this section.

Bond Insurance Policy

Concurrently with the issuance of the Bonds, Assured Guaranty Inc. ("AG") will issue its Municipal Bond Insurance Policy (the "Policy") for the Bonds. The Policy guarantees the scheduled payment of principal of and interest on the Bonds when due as set forth in the form of the Policy included as an appendix to this Official Statement.

The Policy is not covered by any insurance security or guaranty fund established under New York, Maryland, California, Connecticut or Florida insurance law.

Assured Guaranty Inc.

AG is a Maryland domiciled financial guaranty insurance company and an indirect subsidiary of Assured Guaranty Ltd. ("AGL" and together with its subsidiaries, "Assured Guaranty"), a Bermuda-based holding company whose shares are publicly traded and are listed on the New York Stock Exchange under the symbol "AGO." AGL, through its subsidiaries, provides credit enhancement products to the U.S. and non-U.S. public finance (including

infrastructure) and structured finance markets, and participates in the asset management business through ownership interests in Sound Point Capital Management, LP and certain of its investment management affiliates, and in the annuity reinsurance business through Assured Life Reinsurance Ltd. Only AG is obligated to pay claims under the insurance policies AG has issued, and not AGL or any of its shareholders or other affiliates.

AG's financial strength is rated "AA" (stable outlook) by S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P"), "AA+" (stable outlook) by Kroll Bond Rating Agency, Inc. ("KBRA") and "A1" (stable outlook) by Moody's Investors Service, Inc. ("Moody's"). Each rating of AG should be evaluated independently. An explanation of the significance of the above ratings may be obtained from the applicable rating agency. The above ratings are not recommendations to buy, sell or hold any security, and such ratings are subject to revision or withdrawal at any time by the rating agencies, including withdrawal initiated at the request of AG in its sole discretion. In addition, the rating agencies may at any time change AG's long-term rating outlooks or place such ratings on a watch list for possible downgrade in the near term. Any downward revision or withdrawal of any of the above ratings, the assignment of a negative outlook to such ratings or the placement of such ratings on a negative watch list may have an adverse effect on the market price of any security guaranteed by AG. AG only guarantees scheduled principal and scheduled interest payments payable by the issuer of bonds insured by AG on the date(s) when such amounts were initially scheduled to become due and payable (subject to and in accordance with the terms of the relevant insurance policy), and does not guarantee the market price or liquidity of the securities it insures, nor does it guarantee that the ratings on such securities will not be revised or withdrawn.

Merger of Assured Guaranty Municipal Corp. Into Assured Guaranty Inc. On August 1, 2024, Assured Guaranty Municipal Corp., a New York domiciled financial guaranty insurance company and an affiliate of AG ("AGM"), merged with and into AG, with AG as the surviving company (such transaction, the "Merger"). Upon the Merger, all liabilities of AGM, including insurance policies issued or assumed by AGM, became obligations of AG.

Current Financial Strength Ratings. On August 4, 2025, KBRA announced that it had affirmed AG's insurance financial strength rating of "AA+" (stable outlook).

On June 30, 2025, S&P announced that it had affirmed AG's financial strength rating of "AA" (stable outlook).

On July 10, 2024, Moody's, following Assured Guaranty's announcement of the Merger, announced that it had affirmed AG's insurance financial strength rating of "A1" (stable outlook).

AG can give no assurance as to any further ratings action that S&P, Moody's and/or KBRA may take. For more information regarding AG's financial strength ratings and the risks relating thereto, see AGL's Annual Report on Form 10-K for the fiscal year ended December 31, 2025.

Capitalization of AG. At December 31, 2025:

- The policyholders' surplus of AG was approximately \$3,249 million.
- The contingency reserve of AG was approximately \$1,511 million.
- The net unearned premium reserves and net deferred ceding commission income of AG and its subsidiaries (as described below) were approximately \$2,411 million. Such amount includes (i) 100% of the net unearned premium reserve and net deferred ceding commission income of AG and (ii) the net unearned premium reserves and net deferred ceding commissions of AG's wholly owned subsidiary Assured Guaranty UK Limited ("AGUK"), and its 99.9999% owned subsidiary Assured Guaranty (Europe) SA ("AGE").

The policyholders' surplus, contingency reserve, and net unearned premium reserves and net deferred ceding commission income of AG were determined in accordance with statutory accounting principles. The net unearned premium reserves and net deferred ceding commissions of AGUK and AGE were determined in accordance with accounting principles generally accepted in the United States of America.

Incorporation of Certain Documents by Reference. Portions of AGL’s Annual Report on Form 10-K for the fiscal year ended December 31, 2025, filed with the Securities and Exchange Commission (the “SEC”) on February 27, 2026, that relate to AG are incorporated by reference into this Official Statement and shall be deemed to be a part hereof.

All information relating to AG included in, or as exhibits to, documents filed by AGL with the SEC pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, excluding Current Reports or portions thereof “furnished” under Item 2.02 or Item 7.01 of Form 8 K, after the filing of the last document referred to above and before the termination of the offering of the Bonds shall be deemed incorporated by reference into this Official Statement and to be a part hereof from the respective dates of filing such documents. Copies of materials incorporated by reference are available over the internet at the SEC’s website at <http://www.sec.gov>, at AGL’s website at <http://www.assuredguaranty.com>, or will be provided upon request to Assured Guaranty Inc.: 1633 Broadway, New York, New York 10019, Attention: Communications Department (telephone (212) 974-0100). Except for the information referred to above, no information available on or through AGL’s website shall be deemed to be part of or incorporated in this Official Statement.

Any information regarding AG included herein under the caption “BOND INSURANCE – Assured Guaranty Inc.” or included in a document incorporated by reference herein (collectively, the “AG Information”) shall be modified or superseded to the extent that any subsequently included AG Information (either directly or through incorporation by reference) modifies or supersedes such previously included AG Information. Any AG Information so modified or superseded shall not constitute a part of this Official Statement, except as so modified or superseded.

Miscellaneous Matters. AG makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, AG has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding AG supplied by AG and presented under the heading “BOND INSURANCE”.

THE DISTRICT

Formed by special election in July 1966, the District operates a park along the Columbia River in Boardman, Oregon. The District is located in Morrow County (the “County”) in Northeast Oregon. Approximately 5,820 persons reside within the District’s 39.5 square mile boundaries. The District serves the residents of the City of Boardman and draws many citizens from the neighboring towns of Irrigon, Ione, Lexington, Heppner and Arlington, as well as visitors from Umatilla County, Gilliam County and the Tri Cities area of Washington.

The District leases the land and water area of the park from the U.S. Army Corps of Engineers (the “Lessor”). The District pays no rent under the lease, but, has agreed to maintain and operate the park. The Recreation Center is not located on land subject to the lease. The current lease ended in January of 2026 and the lease renewal process with the Lessor remains ongoing. The lease is considered in holdover status until such lease renewal is finalized. The District cannot predict how long it may remain in holdover status. Indian Tribes located in and near the District maintain the right of first refusal regarding the land subject to the lease if the Lessor chose not to renew the lease with the District.

A five-member Board of Directors (the “Board”) elected at large is responsible for the overall financials and direction of the District.

BOARD OF DIRECTORS

<u>Name</u>	<u>Title</u>	<u>Occupation</u>	<u>Term Began</u>	<u>Term Expires</u>
Krista Price	Board Chair	Manager/Escrow Officer, Mid-Columbia Title Company	July 1, 2023	June 30, 2027
John Christy	Vice Chair	Principal, Riverside Jr/Sr High School	July 1, 2025	June 30, 2029
David Boor	Secretary	Athletic Director, Riverside Jr/Sr High School	July 1, 2023	June 30, 2027
Rick Weiss	Director	Pastor, The King’s Garden Church	July 1, 2025	June 30, 2029
Ricardo Rosales	Director	Bank Manager, Bank of Eastern Oregon	October 28, 2025	June 30, 2027

Source: The District.

Key Administrative Officials

Ms. Krista Price has served as Chairman of the Board since 2019 and has been on the Board since 2007. In addition, she has over 30 years of experience working at a local title company where she is currently the manager.

Mr. George Shimer is and has been employed by the District since 2023. Mr. Shimer currently serves as the District CEO, a position he has held since 2023 following a five-year tenure on the Board from 2018 to 2023. His professional background includes nearly three decades of dedicated public service, including 18 years as a secondary school educator and 11 years as a police officer. He holds a Master of Science in Education from Walden University and a Bachelor’s degree in Physical Education and Recreation from Eastern Oregon University, where he also completed minors in Spanish and Secondary Education.

Mrs. Tricia Slaght has been the Finance Director of the District since July 1, 2025. She holds a Bachelor of Science Degree in Business Economics with a minor in Psychology from Eastern Oregon State College. Her professional background includes work in finance in Oregon cities including Lincoln City and Bend.

District Staff

The District currently has 16 full-time positions: a CEO, five managers, five coordinator level positions and five hourly full time staff. All employees are at will employees.

DEBT AND FINANCIAL OBLIGATIONS

Debt Management

The District has promptly made principal and interest payments on its borrowings when due. Additionally, no borrowings have been issued for the purpose of preventing an impending default or for operational purposes.

Debt Limitation

General Obligation Bonds. **The Bonds are general obligations of the District.** See “SECURITY FOR AND PAYMENT OF THE BONDS.” Park and recreation districts formed under ORS Chapter 266 are limited in the amount of general obligation bonds they may incur. The aggregate amount of general obligation bonds issued and outstanding at any one time shall in no case exceed two- and one-half percent (2.50%) of Real Market Value of all taxable property within the District. The calculation of debt capacity is as follows.

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DEBT CAPACITY/LIMITATION
(as of March 1, 2026)

Real Market Value (Fiscal Year 2025-26) ⁽¹⁾	\$	5,192,383,665
Debt Capacity (2.50% of RMV)	\$	129,809,592
Outstanding General Obligation Bonds Subject to Limitation ⁽²⁾	\$	9,680,000
Remaining Debt Capacity	\$	120,129,592
Percent of Debt Capacity/Limit Outstanding		100.00%
Percent of Debt/Real Market Value		0.19%

⁽¹⁾ The District’s Fiscal Year commences July 1 and ends on the following June 30 (the “Fiscal Year”)

⁽²⁾ This amount, the proposed aggregate principal amount of the Bonds that will be issued to refund the Refunded Bonds, is the District’s only indebtedness subject to the debt limitation, including both voter-approved general obligation bonds and other indebtedness. The Refunded Bonds are the only applicable indebtedness. The District does not expect to update this table for final Official Statement to reflect the delivery of the Bonds and the refunding of the Refunded Bonds.

Source: The District.

Full Faith and Credit Obligations/Limited Tax Obligations. Local governments may pledge their full faith and credit for “limited tax bonded indebtedness” or “full faith and credit obligations” in addition to pledging the full faith and credit for voter approved general obligation bonds. Full faith and credit obligations can take the form of certificates of participation, notes or capital leases to finance real or personal property. The Oregon Constitution and statutes do not limit the amount of full faith and credit debt the District may incur. Collection of property taxes to pay principal and interest on such limited-tax debt is subject to the limitations of Article XI, Sections 11 and 11b. **The full faith and credit of the District is pledged to pay the Bonds in addition to the unlimited property tax authorized by the voters. The Bonds are not limited tax obligations.**

Revenue Bonds. In addition to the authority to issue general obligation bonds and full faith and credit obligations, the District may issue revenue bonds secured by a lien and pledge of all or any part of revenues of the District. **The Bonds are not revenue bonds.**

Pension Bonds. ORS 238.694 authorizes local governments to issue full faith and credit obligations to pay pension liabilities subject to limitations. Pension bonds are not general obligations as defined under State law and the District is not authorized to levy additional taxes to make pension bond payments. **The Bonds are not pension bonds.**

Notes. Subject certain limitations, ORS 287A.180 provides that the District may borrow money in anticipation of tax revenues or other monies and to provide interim financing (“notes”). **The Bonds are not notes.**

**BOARDMAN PARK AND RECREATION DISTRICT
GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS
(as of the Date of Delivery)**

Fiscal Year	The Bonds ⁽¹⁾		Total Debt Service
	Principal	Interest	
2026	\$ 490,000	\$ 62,579.17	\$ 552,579.17
2027	340,000	465,250.00	805,250.00
2028	375,000	448,250.00	823,250.00
2029	420,000	429,500.00	849,500.00
2030	460,000	408,500.00	868,500.00
2031	560,000	385,500.00	895,500.00
2032	610,000	360,000.00	920,000.00
2033	665,000	332,000.00	942,000.00
2034	725,000	301,500.00	966,500.00
2035	785,000	268,250.00	993,250.00
2036	855,000	232,000.00	1,017,000.00
2037	925,000	192,750.00	1,047,750.00
2038	1,000,000	150,000.00	1,075,000.00
2039	1,075,000	103,750.00	1,103,750.00
2040	560,000	53,750.00	1,128,750.00
Total⁽²⁾	\$ 9,795,000	\$ 4,193,579.17	\$ 13,988,579.17

(1) Upon issuance of the Bonds and refunding of the Refunded Bonds on the Date of Delivery the Bonds will be the District's only outstanding series of general obligation bonds.

(2) May not foot due to rounding.

Short-Term Borrowing

The District currently has no short-term debt outstanding.

Long-Term Borrowing

**BOARDMAN PARK AND RECREATION DISTRICT
OUTSTANDING DEBT OBLIGATIONS
as of March 1, 2026**

Outstanding Debt	Date of Issue	Date of Maturity	Amount Issued	Outstanding Principal Amount
Unlimited Tax General Obligations				
General Obligation Bonds, Series 2015 (less Previously Paid and Refunded Amounts)	09/15/2015	05/01/2026	\$ 12,390,000	\$ 10,395,000 (10,395,000)
General Obligation Refunding Bonds, Series 2026 (this issue)	04/29/2026	06/15/2040	9,795,000	9,795,000
Total Unlimited Tax General Obligations			<u>9,795,000</u>	<u>9,795,000</u>
Total Long-term Obligations			<u>\$ 9,795,000</u>	<u>\$ 9,795,000</u>

Source: The District.

Future Debt Plans

The District currently has no plans to issue additional debt in the next 12 months.

BOARDMAN PARK AND RECREATION DISTRICT

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BONDED DEBT RATIOS
as of March 1, 2026

Real Market Value (2025-26) ⁽¹⁾	\$ 5,192,383,665
Assessed Valuation (2025-26) ⁽²⁾	\$ 2,674,405,994
Estimated Population (July 1, 2025)	6,000
Per Capita Real Market Value	\$ 865,397

Debt Information

Net Direct Obligations ⁽⁴⁾	\$ 9,795,000
Net Direct Overlapping Debt ⁽³⁾	96,156,201
Total Net Direct and Net Direct Overlapping Obligations⁽⁴⁾	\$ 105,951,201

Bonded Debt Ratios

Net Direct Obligations to Real Market Value	0.19%
Net Direct and Net Direct Overlapping Obligations to Real Market Value	2.04%
Per Capita Net Direct Obligations	\$ 1,632.50
Per Capita Net Direct and Net Direct Overlapping Obligations	\$ 17,658.53

- (1) Value represents the total Real Market Value of taxable properties, without reduction available to specially assessed properties such as farm and forestland.
(2) Assessed value of property in the District on which *ad valorem* property taxes. Value does not exclude urban renewal, exempt property within the enterprise zones and any offsets.
(3) Net Direct and Net Overlapping Debt includes all tax-supported obligations; self-supporting obligations are excluded.
(4) The Bonds and assumes refunding of the Refunded Bonds.

Source: Debt Management Division, Oregon State Treasury, the District and Morrow County Department of Assessment and Taxation.

BOARDMAN PARK AND RECREATION DISTRICT
OVERLAPPING DEBT
as of March 1, 2026

Overlapping Issuer	Real Market Valuation	Percent Overlapping	OVERLAPPING	
			Gross Overlapping Bonded Debt ⁽¹⁾	Net Overlapping Direct Debt ⁽²⁾
Blue Mountain Community College	\$ 26,862,253,504	17.10%	\$ 2,311,339	\$ 2,311,339
Boardman Rural Fire Protection District	7,759,745,282	58.31	4,493,956	4,493,956
City of Boardman	2,487,463,569	100.00	18,080,000	0
Morrow & Umatilla Radio District	22,581,921,128	20.34	291,373	291,373
Port of Morrow	9,008,271,394	50.98	191,522,670	50,115,403
Morrow County	9,008,271,394	50.98	2,676,382	2,676,382
Morrow County Health District	9,008,271,394	50.98	523,717	523,717
Morrow County School District No. 1	8,752,021,556	52.47	35,667,366	35,667,366
Oregon Trail Library District	8,507,736,478	53.98	76,665	76,665
Umatilla-Morrow ESD	31,205,162,212	14.72	228,842	0
Total Overlapping			\$ 255,872,310	\$ 96,156,201

- (1) Gross Bonded Debt includes all unlimited tax general obligation bonds and full faith and credit borrowings.
(2) Net Direct Debt is Gross Bonded Debt less Self-Supporting General Obligation and full faith and credit borrowings.

Source: Municipal Debt Advisory Commission, Oregon State Treasury.

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REVENUE SOURCES

Park and Recreation District Funding

Park and recreation districts receive revenue from two primary sources: Ad valorem property taxes and charges for services. Ad valorem property taxes for operations provided 25.3%, charges for services, such as recreation income for programs provided 10.4% and campground income provided 34.4% of the District's General Fund revenues in Fiscal Year 2025. See "Statements of Revenues, Expenses and Changes in Fund Net Position - Park and Recreation Fund" herein.

Property Taxes

Most local governments, school districts, education service districts and community college districts ("**local governments**") have permanent authority to levy property taxes for operations ("**Permanent Rates**") up to a maximum rate (the "**Operating Tax Rate Limit**"). Local governments that have never levied property taxes may request that the voters approve a new Operating Tax Rate Limit. The District's permanent tax rate is \$0.2989/\$1,000 of assessed value.

Local governments may not increase their Operating Tax Rate Limits; rather they may only request that voters approve limited term levies for operations or capital expenditures ("**Local Option Levies**") or levies to repay general obligation bonded indebtedness ("**General Obligation Bond Levies**"). The District does not have a Local Option Levy.

Local Option Levies that fund operating expenses are limited to five years, and Local Option Levies that are dedicated to capital expenditures are limited to ten years.

Local governments impose property taxes by certifying their levies to the county assessor of the county in which the local government is located. Property taxes ordinarily can only be levied once each Fiscal Year. The local government ordinarily must notify the county assessor of its levies by July 15.

Valuation of Property – Real Market Value. "Real Market Value" is the minimum amount in cash which could reasonably be expected by an informed seller acting without compulsion, from an informed buyer acting without compulsion, in an "arms-length" transaction during the period for which the property is taxed.

Property subject to taxation includes all privately owned real property (land, buildings and improvements) and personal property (machinery, office furniture and equipment) for non-residential taxpayers. There is no property tax on household furnishings (exempt since 1913), personal belongings, automobiles (exempt since 1920), crops, orchards, business inventories or intangible property such as stocks, bonds or bank accounts, except for centrally assessed utilities, for which intangible personal property is subject to taxation.

Property used for charitable, religious, fraternal and governmental purposes is exempt from taxation. Special assessments that provide a reduction in the taxable Real Market Value may be granted (upon application) for veterans' homesteads, farm and forest land, open space and historic buildings. The Real Market Value of specially assessed properties is often called the "Taxable Real Market Value" or "Measure 5 Real Market Value." The assessment roll, a listing of all taxable property, is prepared as of January 1 of each year.

Valuation of Property – Assessed Value

Property taxes are imposed on the assessed value of property. The assessed value of each parcel cannot exceed its Taxable Real Market Value, and ordinarily is less than its Taxable Real Market Value. The assessed value of property was initially established in 1997 as a result of a constitutional amendment. That amendment (now Article XI, Section 11, often called "Measure 50") assigned each property a value and limited increases in that assessed value to three percent per year, unless the property is improved, rezoned, subdivided, or ceases to qualify for exemption. When property is newly constructed or reassessed because it is improved, rezoned, subdivided, or ceases to qualify for exemption, it is assigned an assessed value that is comparable to the assessed value of similar property.

The Oregon Department of Revenue (“ODR”) appraises and establishes values for utility property, forestland and most large industrial property for county tax rolls. It collects taxes on harvested timber for distribution to schools, county taxing districts, and State programs related to timber. Certain properties, such as utilities, are valued on the unitary valuation approach. Under the unitary valuation approach, the taxpaying entity’s operating system is defined and a value is assigned for the operating unit using the market value approach (cost, market value and income appraisals). Values are then allocated to the entities’ operations in Oregon, and then to each county the entity operates in and finally to site locations.

Generally speaking, industrial properties are valued using an income approach, but ODR may apply additions or retirements to the property value through a cost of materials approach. Under the income and cost of materials approaches, property values fluctuate from year-to-year.

Tax Rate Limitation – Measure 5

A tax rate limitation was established in 1990 as the result of a constitutional amendment. That amendment (now Article XI, Section 11b, often called “**Measure 5**”) separates property taxes into two categories: one to fund the public school system (kindergarten through grade twelve school districts, education service districts and community college districts, collectively, “**Education Taxes**”) and one to fund government operations other than the public school system (“**General Government Taxes**”). Education Taxes are limited to \$5 per \$1,000 and General Government taxes are limited to \$10 per \$1,000 of the Taxable Real Market Value of property (the “**Measure 5 Limits**”). If the taxes on a property exceed the Measure 5 Limit for Education or General Government, then tax rates are compressed to the Measure 5 Limit. Local Option Levy rates compress to zero before there is any compression of Permanent Rates. In Fiscal Year 2025-26, there is estimated compression loss of \$20,811.30 in the District due to Article XI, Section 11b.

Taxes imposed to pay the principal and interest on the following bonded indebtedness are not subject to Measure 5 Limits: (1) bonded indebtedness authorized by a specific provision of the Oregon Constitution; and (2) general obligation bonded indebtedness incurred for capital costs approved by the electors of the issuer and bonds issued to refund such bonds. **Property taxes imposed to pay the principal of and interest on the Bonds are not subject to the limitations of Article XI, Sections 11 and 11b.**

In 2007, the Oregon Supreme Court determined that taxes levied by general purpose governments (such as cities and counties) may be subject to the \$5 per \$1,000 limit if those taxes are used for educational services provided by public schools.

Property Tax Collections

Each county assessor is required to deliver the tax roll to the county tax collector in sufficient time to mail tax statements on or before October 25 each year. All tax levy revenues collected by a county for all taxing districts within the county are required to be placed in an unsegregated pool, and each taxing district shares in the pool in the same proportion as its levy bears to the total of all taxes levied by all taxing districts within the county. As a result, the tax collection record of each taxing district is a pro-rata share of the total tax collection record of all taxing districts within the county combined.

Under the partial payment schedule, taxes are payable in three equal installments on the 15th of November, February and May of the same Fiscal Year. The method of giving notice of taxes due, the county treasurer’s account for the money collected, the division of the taxes among the various taxing districts, notices of delinquency, and collection procedures are all specified by detailed statutes. The lien for property taxes is prior to all other liens or encumbrances of any kind on real or personal property subject to taxation. By law, a county may not commence foreclosure of a tax lien on real property until three years have passed since the first delinquency.

A Senior Citizen Property Tax Deferral Program (1963) allows certain homeowners to defer taxes until death or sale of the home. A similar program is offered for Disability Tax Deferral (2001), which does not have an age limitation. The following tables represent historical tax information for the District.

**BOARDMAN PARK AND RECREATION DISTRICT
TAX RATE HISTORY AND TAX COLLECTION RECORD**

Fiscal Year	Real Market Value ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Net Tax Imposed ⁽³⁾	Billing Rate Per \$1,000 of Taxable Assessed Value ⁽³⁾	Bond Rate Per \$1,000 of Taxable Assessed Value ⁽³⁾	Percent Collected as of	
						Year of Levy ⁽⁴⁾	6/30/2025 ⁽⁵⁾
2025-26	\$ 5,192,383,665	\$ 2,662,081,518	\$ 1,075,064	\$ 0.2989	\$ 0.1117	N/A	N/A
2024-25	4,674,715,675	2,597,876,499	1,574,385	0.2989	0.3111	98.97%	98.97%
2023-24	4,562,582,335	2,648,559,479	1,694,460	0.2989	0.3460	98.91	99.48
2022-23	4,050,804,986	2,541,354,173	1,646,104	0.2989	0.3510	99.10	99.63
2021-22	3,559,376,777	1,747,343,170	1,414,574	0.2989	0.5170	98.86	99.67
2020-21	3,254,058,452	1,392,110,724	1,317,540	0.2989	0.6543	98.90	99.73

- (1) Value represents the Real Market Value of taxable properties, including the reduction in Real Market Value of specifically assessed properties such as farm and forestland. This value is commonly referred to as the Measure 5 Real Market Value.
- (2) Assessed Value of property in the District on which the permanent rate is applied to derive *ad valorem* property taxes, excluding urban renewal and any other offsets.
- (3) Net taxes imposed includes all taxies levied by the District. The District has a permanent tax rate of \$0.2989/\$1,000 of taxable assessed value and a bond levy rate of \$0.1117/\$1,000 of taxable assessed value for FY 2025-26.
- (4) Percentage of total tax levy collection in Morrow County. Pre-payment discounts are considered collected when outstanding taxes are calculated. The percentage of taxes collected in the "year of the levy" represents taxes collected in a single levy year, beginning July 1 and ending June 30
- (5) The percentage of taxes shown in the column represents taxes cumulatively from July 1 of a given levy year through June 30, 2025

Source: Morrow County, Offices of Assessment and Taxation, October 2025

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The following table presents the Fiscal Year 2025-26 tax rates for the District and other taxing jurisdictions within Morrow County that overlap the District. The District's Operating Tax Rate Limit is \$0.2989 per \$1,000 of assessed property value. The Operating Tax Rate Limit was calculated in conjunction with the implementation of Measure 50 in 1997. The Permanent Rates shown in the following table are the rates that are actually applied to the assessed value of the taxing district. The Permanent Rates may be different from the Operating Tax Rate Limit of the taxing district due to the decision by the taxing district to levy less than its Operating Tax Rate Limit.

**BOARDMAN PARK AND RECREATION DISTRICT
MORROW COUNTY**

2025-2026 Consolidated Tax Rates Per \$1,000

Tax Code Area: 2504 (AV \$1,839,177,353)

Represents 68.8% of District's Assessed Value on Roll

There are 11 tax code areas within the District, of which tax code area 2504 has the highest reported total assessed value. Reported total assessed values within the District range from a low of \$1,308 (tax code area 2502) to a high of \$1,839,177,353 (tax code area 2504).

Taxing District	Operating Tax Rate (\$/1,000)⁽¹⁾	Local Option Levy (\$/1,000)⁽¹⁾	Bond Debt Tax Rate (\$/1,000)⁽²⁾	Total Tax Rate (\$/1,000)
Morrow County	\$ 4.1347	\$ -	\$ -	\$ 4.1347
Umatilla-Morrow Radio District	0.1700	-	-	0.1700
Morrow County Health District	0.6050	0.3900	-	0.9950
Boardman Park & Recreation District	0.2989	-	0.1117	0.4106
Port of Morrow	0.0841	-	-	0.0841
Boardman Rural Fire Protection District	0.7464	-	0.2055	0.9519
Boardman Cemetery	0.0284	-	-	0.0284
Unified Recreation District	0.4560	-	-	0.4560
Morrow County Vector Control District	0.1899	0.1000	-	0.2899
Oregon Trail Library District	0.2536	-	-	0.2536
Total Government	\$ 6.6970	\$ 0.4900	\$ 0.3172	\$ 7.7742
Blue Mountain Community College	\$ 0.6611	-	\$ 0.1724	0.8335
Intermountain ESD	0.6156	-	-	0.6156
Morrow County School District	4.0342	-	2.9092	6.9434
Total Schools	5.3109		3.0816	8.3925
Total Tax Rate	\$ 12.2779	\$ 0.4900	\$ 3.3988	\$ 16.1667

⁽¹⁾ County assessors report levy rates by tax code. Levy rates apply to taxable "assessed" property value. Tax rate limitations are based upon "real market" value and are reported in total dollar amount of compression, if any, for each taxing jurisdiction. (See "Tax Rate Limitation" herein)

⁽²⁾ Levies to pay local government general obligation bonds, such as the Bonds, may be imposed without limitation by Article XI, Section 11 or 11b. (See "Valuation of Property" herein)

Source: Morrow County Department of Assessment and Taxation.

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The following tables contain information concerning major taxpayers in the County and the District. Tax amounts are the total taxes paid by the taxpayer within the boundaries of the taxing jurisdiction. These amounts are distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.

**MAJOR TAXPAYERS
2025-2026 Fiscal Year Within Morrow County**

Owner of Record (Taxpayer)	Total Assessed Value ⁽¹⁾	% of Total County Assessed Value*	Taxes Imposed ⁽²⁾
Amazon Data Services ⁽³⁾	\$ 1,478,230,130	35.23%	\$ 23,036,382
Lamb Weston, LLC ⁽⁴⁾	238,137,790	5.68	5,485,827
Threemile Canyon Farms, LLC ⁽⁵⁾	270,137,790	6.44	5,185,348
Avista Corporation ⁽⁶⁾	193,842,000	4.62	4,154,777
Portland General Electric Co. ⁽⁷⁾	113,202,260	2.70	2,152,289
Gas Transmission Northwest Corp ⁽⁸⁾	87,839,590	2.09	1,344,532
Pacificorp (PP&L) ⁽⁹⁾	73,636,310	1.75	1,229,398
Columbia River Technologies, LLC ⁽¹⁰⁾	59,475,610	1.42	1,084,160
Columbia River Processing ⁽¹⁰⁾	52,243,058	1.24	994,175
Port of Morrow	25,279,930	0.60	801,794
Farmland Reserve, Inc.	34,962,603	0.83	755,551
Port View Apartments, LLC	36,334,430	0.87	566,380
Resilientig Threemile Acquisition, LLC	31,416,104	0.75	531,625
Union Pacific Railroad Co.	26,985,860	0.64	521,630
Lumen Technologies, Inc.	23,687,290	0.56	437,162
Boardman Foods, Inc.	18,400,836	0.44	416,233
RDO/Calbee Foods, LLC	22,237,331	0.53	389,907
Zayo Group, LLC	17,524,000	0.42	370,624
Oregon Potato Company	22,133,449	0.53	358,435
Orchard Wind Project	19,451,840	0.46	349,356
Total - Top Ten Taxpayers in the County	\$ 2,845,104,306	67.80%	\$ 50,138,587
Remaining County Taxpayers	1,351,127,303	32.20	22,148,371
Total County	4,196,231,609	100.00	72,286,958

* Please note that totals may not equal due to rounding.

⁽¹⁾ Assessed value does not exclude offsets such as urban renewal and farm tax credits.

⁽²⁾ Tax amount is the total tax paid by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.

⁽³⁾ Amazon Data Services, Inc. is a subsidiary of Amazon.com, Inc., responsible for managing and operating the infrastructure that supports Amazon Web Services (AWS) including the physical data centers and the technology within them. Source: aws.amazon.com.

⁽⁴⁾ Lamb Weston Holdings Inc. (“Lamb Weston”) is a leading supplier of frozen potato and vegetable products to restaurants and retailers around the world. Source: www.lambweston.com.

⁽⁵⁾ Threemile Canyon Farms, LLC, an Oregon-based joint venture owned by R.D. Offutt Company Northwest and Bos Family Oregon Farms, maintains a dairy operation and crop farm at its Boardman farm. The farm also has a manure-based composting operation. Source: http://www.threemilecanyonfarms.com.

⁽⁶⁾ Avista Corporation engages in energy production, transmission and distribution, as well as other energy-rated activities. Source: www.avistautilities.com.

⁽⁷⁾ Portland General Electric (“PGE”) is an electrical utility company. PGE’s service area covers approximately 900,000 customers with a service area population of 1.9 million Oregonians in seven counties and 51 cities. Source: www.portlandgeneral.com.

⁽⁸⁾ Gas Transmission Northwest is a 1.377-mile pipeline system that transports Canadian natural gas to communities in Washington, Idaho, Oregon and California. Source: www.tcenergy.com.

⁽⁹⁾ Pacificorp (PP&L) serves 2.1 million customers in six western states. PP&L business units: Pacific Power serves customers in Oregon, Washington and California. Rocky Mountain Power serves customers in Utah, Idaho and Wyoming. PacificCorp owns and operates a diverse portfolio of generation resources including coal, natural gas, hydroelectric, solar, geothermal and the largest owned wind fleet by a regulated utility in the Western U.S. Source: www.pacificorp.com.

⁽¹⁰⁾ Columbia River Technologies, LLC and Columbia River Processing are processing facilities for Tillamook County Creamery Association (“TCAA”), a farmer-owned-co-op formed in 1909 that produces dairy products. TCCA includes nearly 60 dairy farms, and employs approximately 500 in Tillamook County. Source: Tillamook.com.

Source: Morrow County Department of Assessment and Taxation.

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TOP TEN TAXPAYERS
2025-2026 Fiscal Year Within the District

Owner of Record (Taxpayer)	Total Assessed Value ⁽¹⁾	% of Total District Assessed Value*	Taxes Imposed ⁽²⁾
Amazon Data Services ⁽³⁾	\$ 1,428,064,120	35.23%	\$ 22,669,976
Lamb Weston, Inc. ⁽⁴⁾	155,030,140	3.69%	5,108,120
Avista Corporation ⁽⁵⁾	209,449,000	4.99%	4,154,777
Portland General Electric Co. ⁽⁶⁾	69,252,000	1.65%	1,373,731
Columbia River Technologies, LLC ⁽⁷⁾	68,376,270	1.63%	1,084,160
Columbia River Processing, Inc. ⁽⁷⁾	62,481,500	1.49%	994,175
Port of Morrow	33,432,177	0.80%	573,401
Port View Apartments, LLC	25,987,550	0.62%	566,380
Boardman Foods, Inc.	26,532,950	0.63%	416,233
RDO/Calbee Foods LLC	24,590,810	0.59%	389,607
Total - Top Ten Taxpayers in the District	\$ 2,153,362,527	80.89%	\$ 37,330,561
Remaining District Taxpayers	508,718,991	19.11%	-
Total District	\$ 2,662,081,518	100.00%	-

* Please note that totals may not equal due to rounding.

- (1) Assessed value does not exclude offsets such as urban renewal and farm tax credits.
- (2) Tax amount is the total tax paid by the taxpayer within the boundaries of the District. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.
- (3) Amazon Data Services, Inc. is a subsidiary of Amazon.com, Inc., responsible for managing and operating the infrastructure that supports Amazon Web Services (AWS) including the physical data centers and the technology within them. Source: aws.amazon.com.
- (4) Lamb Weston Holdings Inc. ("Lamb Weston") is a leading supplier of frozen potato and vegetable products to restaurants and retailers around the world. Source: www.lambweston.com.
- (5) Avista Corporation engages in energy production, transmission and distribution, as well as other energy-rated activities. Source: www.avistautilities.com.
- (6) Portland General Electric ("PGE") is an electrical utility company. PGE's service area covers approximately 900,000 customers with a service area population of 1.9 million Oregonians in seven counties and 51 cities. Source: www.portlandgeneral.com.
- (7) Columbia River Technologies, LLC and Columbia River Processing are processing facilities for Tillamook County Creamery Association ("TCAA"), a farmer-owned-co-op formed in 1909 that produces dairy products. TCCA includes nearly 60 dairy farms, and employs approximately 500 in Tillamook County. Source: Tillamook.com.

Source: Morrow County Department of Assessment and Taxation.

Property Tax Exemption Programs

Oregon statutes authorize a wide variety of full and partial property exemptions, including exemptions for property owned or used by cities, counties, schools and other local governments, property of the federal government, property used by religious and charitable entities, property used for low-income housing, historical property and transit-oriented property.

Enterprise Zone Program. The Oregon Enterprise Zone program is a State economic development program that allows property tax exemptions for a limited number for up to 15 consecutive years. In exchange for receiving a property tax exemption, participating firms are required to meet the program requirements set by the State statutes and the local sponsor(s) of the enterprise zone.

The Columbia River Enterprise Zone II and the Columbia River Enterprise Zone III (collectively, the "Columbia River Enterprise Zone" or "CREZ") are both enterprise zones sponsored by Morrow County, the City of Boardman and the Port of Morrow. Such zones include property for certain taxpayers that lie within the District, including Amazon Data Services and ConAgra Foods Lamb Weston, Inc. Pursuant to enterprise zone agreements with such taxpayers, certain facilities of such taxpayers are exempt from property taxes for the duration of the agreements subject to compliance with the terms of the agreements. The Assessed Valuations shown above in the sections "Boardman Park and Recreation District - Tax Rate History and Tax Collection Record," "MAJOR TAXPAYERS - WITHIN MORROW COUNTY" and "MAJOR TAXPAYERS - WITHIN THE DISTRICT" above exclude such exempt property. Once the enterprise zone agreements expire, such property will be added to the assessed valuation of the District. The ad

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valorem property taxes to be levied by the District for repayment of the Bonds are levied only against the assessed valuation in an amount sufficient to pay the full interest and principal maturing on the Bonds. Pursuant to the enterprise zone agreements, certain taxpayers agree to pay an amount equal to the bond rate established by the county assessor multiplied by an amount equal to approximately 75% of the value of the exempt property of the taxpayer within the enterprise zone (“**Bond Contribution Payments**”). Such Bond Contribution Payments may be, but are not required to be, used by the District to offset future years’ tax levies or to redeem Bonds.

Taxing districts within the CREZ, including the District, also receive disbursements of additional payments (“**Additional Payments Disbursements**”) and community development fees (“**Community Development Contributions**”) under various Enterprise Zone and SIP Agreements (the “**Abatement Agreements**”). The Additional Payments Disbursements. The Additional Payment Disbursements represent payments generally computed on a per square foot basis to provide community benefits and compensate local taxing districts for the tax exemptions under the Abatement Agreements. The Community Development Contributions represent payments intended to assist with capital projects by taxing districts within CREZ.

Strategic Investments Program. The Strategic Investments Program (“**SIP**”) was authorized by the Legislative Assembly (the Oregon Senate and Oregon House of Representatives are referred to herein as the “**Legislative Assembly**”) in 1993 to provide tax incentives for capital intensive investments by firms in Oregon’s key industries, particularly in the high technology and metals industries. SIP recipients receive a tax break on the assessed value of new construction over \$100 million for 15 years. The project’s first-year real market value greater than \$25 million is exempt. The exemption threshold value then raises 3 percent per year during the exemption period.

SIP recipients pay an annual Community Service Fee which is equal to twenty-five percent of the value of the tax break, which is allocated to local governments. Allocation is determined by negotiation of the local governments. The Community Service Fee is not considered a property tax and this is outside of the Constitutional property tax rate limitations. There is currently one SIP recipient, Amazon Data Services, in the District.

Below is a summary of the current Abatement Agreements that apply to the District:

ABATEMENT AGREEMENTS WITHIN THE DISTRICT

Company (Project)	Type of Agreement	Length of Tax Exemption⁽¹⁾	Final FY of Exemption	Bond Contribution Payments
ConAgra Foods Lamb Weston Inc.	LTR Enterprise Zone	15 Years	2029	Yes ⁽²⁾
Amazon Data Services (PDX 90)	LTR Enterprise Zone	15 Years	2035	No
Amazon Data Services (PDX 178)	SIP	15 Years	2040	No ⁽³⁾

⁽¹⁾ The property is also exempted during construction. The property is eligible for 15 years of exemptions after construction is complete and the facility is in service.
⁽²⁾ Bond Contribution Payments equal to the actual bond levy rate multiplied by \$158,550,000 of exempt value (75 percent of the cost of the facility as presented on the application).
⁽³⁾ Bond Contribution Payments provided for herein equal to 100 percent of the amount the company would have been assessed on such bonds if the exempt property was on the rolls, but they do not apply to the Bonds because they were approved by voters prior to the effectiveness of this agreement.

Source: Morrow County Department of Assessment and Taxation

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PROPERTY TAX EXEMPTION AGREEMENT PAYMENTS TO THE DISTRICT⁽¹⁾
(Fiscal Years 2022-26)

Type of Payment	2022	2023	2024	2025	2026
Bond Contribution	\$ 116,867.85	\$ 79,343.55	\$ 78,213.30	\$ 28,507.30	\$ 27,286.46
Payments					
Additional Payment	17,824.61	16,635.98	18,518.32	18,578.14	21,735.58
Disbursements					
Community Development Contributions ⁽²⁾	-	-	-	\$241,981.54	-
SIP Community Service Fees ⁽³⁾	-	-	-	-	156,006.16
Total	\$ 134,692.46	\$ 95,979.53	\$ 96,731.62	\$ 289,066.98	\$ 205,028.20

- (1) Payments represented in this table include payments under agreements entered under CREZ II and CREZ III. For various fees assessed under Abatement Agreements, the Morrow County Assessor invoices and collects fees annually by the end of November. Payments are then disbursed to the CREZ. The CREZ Board then meets to determine how funds will be distributed to affected taxing districts; the amounts are largely at their discretion, although distribution will be consistent with agreements when applicable. Timing of the receipt of funds is variable and, in some cases, may not occur within the Fiscal Year for which they were assessed.
- (2) Payment amounts are not available for current fiscal year.
- (3) Collected by the Morrow County Assessor and disbursed directly to the District. The payments of Community Service Fees under the only SIP Agreement withing the District (Amazon - PDX 178) began in Fiscal Year 2026.

Source: CREZ Board, Morrow County Department of Assessment and Taxation

GASB Statement No. 77 requires local governments to disclose information related to tax abatement programs and amounts abated. Tax abatements result from agreements entered into by the reporting government, as well as those that are initiated by other governments, which reduce the reporting government’s tax revenues. The District does not administer any tax abatement programs, however, overlapping jurisdictions (cities, counties) may offer tax abatement programs which affect the District’s assessed value and property tax collections. The District’s property tax revenues were reduced by tax abatement programs in Fiscal Year 2025 as detailed below.

TAX ABATEMENT AMOUNTS
(Fiscal Year 2024-25)⁽¹⁾

Exemption Program	Company (Project)	Tax Abatement Amount
Enterprise Zone	Lamb Weston Inc. (LTR)	\$ 82,845
Enterprise Zone	Amazon Web Services. (Rippee Rd)	121,419
Enterprise Zone	Amazon Web Services (Olson Rd)	1,187,741
Enterprise Zone	Morrow County Grain Growers	4,104
Total		\$1,396,109

- (1) Includes abatement amounts with respect to bond levy and permanent levy combined
 Note: Some of the Abatement Agreements listed in the table have since expired. See “Abatement Agreements Within the District” above for information on currently outstanding Abatement Agreements.

Source: Morrow County Department of Assessment and Taxation.

Other Taxes

The Legislative Assembly generally has the authority to limit or prohibit local governments from imposing taxes, and has limited a number of local government taxes, including transient room taxes and real estate transfer taxes. Each local government has its own mix of taxes, as well as fees and other revenue sources.

Local Government Fees

The District currently charges multiple fees related to the campground including: overnight fees, long-term fees, cancellation fees, reservation fees and overflow fees. Other revenues from the campground include income from laundry machines ice, firewood, sewerage disposal, pavilion rental, boat docking, boat slip rental and merchandise

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sales. Revenues from the Recreation Center include income from various types of passes, swim lessons, camps, adult programs, party room rentals, locker rentals, pool rentals, equipment rentals, facilities rentals, concessions sales, aquatic merchandise sales, gym gear sales, program income, lifeguard and CPR training.

FINANCIAL FACTORS

Basis of Accounting

All governmental funds are accounted for using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied.

Fiscal Year

The District's fiscal year runs from July 1 through June 30.

Independent Audit Requirement

Each Oregon municipal corporation must obtain an audit and examination of its funds and account groups at least once each year pursuant to the Oregon Municipal Audit Law, Oregon Revised Statutes 297.405 to 297.555, with certain limited exceptions. The required audit may be performed by the State Division of Audits or by independent public Auditors certified by the State as capable of auditing municipal corporations.

The District's Annual Financial Report for Fiscal Year 2025 were audited by Connected Professional Accountants, LLC, La Grande, Oregon (the "**Auditor**"). A complete copy of the District's Annual Financial Report for Fiscal Year 2025 is attached hereto as Appendix E.

Such financial statements have been audited by the Auditor, to the extent and for the periods indicated thereon. The District has not requested the Auditor to perform any additional examination, assessment or evaluation with respect to such financial statements since the date thereof, nor has the District requested that the Auditor consent to the use of such financial statements in this Official Statement. Although the inclusion of the financial statements in this Official Statement is not intended to demonstrate the fiscal condition of the District since the date of the financial statements, in connection with the issuance of the Bonds, the District represents that there has been no material adverse change in the financial position or results of operations of the District, nor has the District incurred any material liabilities, which would make such financial statements misleading.

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BOARDMAN PARK AND RECREATION DISTRICT
STATEMENT OF NET POSITION
(Fiscal Year Ended June 30)

Assets	2021	2022	2023	2024	2025
Current Assets					
Cash on hand	\$ 575	\$ 575	\$ 0	\$ 0	\$ 1,320
Cash and investments	2,602,687	3,277,914	3,645,805	4,295,586	4,590,697
Total cash and cash equivalents	2,603,262	3,278,489	3,646,380	4,296,161	4,592,017
Accounts receivable	127,462	141,251	68,548	35,342	891
Accounts receivable – cash with					
County	1,635	802	0	2,235	2,235
Grant receivable	3,847	1,781	0	43,585	
Taxes receivable	40,547	37,777	33,995	44,494	146,231
Prepaid expenses	0	0	0	17,711	40,919
Other assets	0	0	0	3,300	3,300
Subscription assets, net	0	0	8,815	7,346	7,367
Leased assets, net	0	0	13,802	34,280	24,848
Patronage capital credits	49,621	49,621	66,959	75,389	67,704
Capital assets not being depreciated:					
Land	326,000	326,000	326,000	326,000	326,000
Construction in progress	0	0	0	29,900	29,900
Capital assets being depreciated					
Dock, ramp and pilings	695,171	695,171	695,171	695,171	695,171
Park improvements	1,035,561	1,030,175	1,080,655	1,212,753	1,212,753
Buildings	14,328,967	14,344,359	14,344,359	14,344,359	14,344,359
Equipment	707,988	747,396	782,179	768,977	810,264
Vehicles	109,100	109,100	109,100	109,099	166,053
Less: accumulated depreciation	(2,307,277)	(2,592,685)	(2,910,449)	(3,228,154)	(3,564,060)
Total Capital Assets	\$ 15,118,622	\$14,890,748	\$14,619,134	\$14,512,787	\$14,313,935
Total Assets	\$ 17,721,884	\$18,169,237	\$18,265,514	\$18,817,948	\$18,905,952
Liabilities					
Accounts payable	\$ 119,386	\$ 149,507	\$ 122,989	\$ 31,623	\$ 65,718
Accrued payroll	50,945	46,166	47,176	53,680	66,916
Compensated absences			11,853	9,173	20,802
Payroll taxes & benefits	22,726	31,186	15,462	11,561	22,943
Lodging taxes payable				17,657	13,892
Unearned revenue	176,807	207,932	267,282	560,284	277,790
Accrued interest payable	24,115	27,923	26,629	23,492	20,920
Bond premium, net	339,458	321,592	303,726	285,860	267,994
Long-term liabilities					
Due within one-year	324,301	358,223	397,014	421,466	335,000
Due in more than one-year	11,566,982	11,208,748	10,816,466	10,395,000	10,060,000
Lease payable, due within one-year	0	0	0	9,176	9,398
Lease payable	0	0	11,188	30,508	21,110
Subscription payable due within one-year	0	0	0	1,424	1,424
Subscription payable			7,542	6,118	4,694
Total Long-term Liabilities	\$11,891,283	\$11,566,971	\$11,232,210	\$10,863,692	\$11,188,601
Total Liabilities	\$12,624,720	\$12,351,277	\$12,027,327	\$11,857,022	\$11,188,601
Net Position					
Net investment in capital assets	\$2,640,654	\$2,743,030	2,901,018	3,126,883	\$3,330,866
Restricted for debt service	162,472	298,536	485,400	661,035	795,329
Unrestricted	2,294,038	2,776,394	2,851,769	3,173,008	3,591,156
Total Net Position	\$5,097,164	\$5,817,960	\$6,238,187	\$6,960,926	\$7,717,351

Source: District's Audited Financial Statements.

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BOARDMAN PARK AND RECREATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
GENERAL FUND
(Fiscal Year Ended June 30)

	<u>2021⁽¹⁾</u>	<u>2022⁽¹⁾</u>	<u>2023⁽¹⁾</u>	<u>2024⁽²⁾</u>	<u>2025</u>
Revenues					
Grants, donations, and sponsorships	\$ 379,247	\$ 274,059	\$ 201,683	\$ 228,385	\$ 438,956
Recreation Income	178,626	322,525	350,111	388,407	291,953
Campground income	616,206	656,033	666,052	778,866	963,278
Contract income	52,341	51,700	69,105	86,711	24,913
Property taxes	401,440	486,681	722,672	741,735	707,498
Interest & miscellaneous	74,538	47,994	174,543	210,200	234,084
CREZ allocation	348,750	134,692	16,636	18,518	137,130
Total revenues	<u>2,051,148</u>	<u>1,973,684</u>	<u>2,200,802</u>	<u>2,452,822</u>	<u>2,797,812</u>
Expenditures					
Current:					
Personnel services	779,648	936,236	1,058,217	1,113,862	1,355,878
Material & services	486,255	717,036	826,272	742,458	929,473
Contingency					
Capital outlay	87,881	97,600	105,235	194,886	98,241
Total expenditures	<u>1,353,784</u>	<u>1,750,872</u>	<u>1,989,724</u>	<u>2,051,206</u>	<u>2,383,592</u>
Excess or revenues over (under) expenditures	<u>697,364</u>	<u>222,812</u>	<u>211,078</u>	<u>401,616</u>	<u>414,220</u>
Other financing sources / (uses)					
Transfer in	148,763				
Transfer out	(190,000)	(270,000)	(420,000)	(370,860)	(490,861)
Total other financing sources / (uses)	<u>(41,237)</u>	<u>(270,000)</u>	<u>(420,000)</u>	<u>(370,860)</u>	<u>(490,861)</u>
Net change in fund balance	<u>656,127</u>	<u>(47,188)</u>	<u>(208,922)</u>	<u>30,756</u>	<u>(76,641)</u>
Beginning fund balance	<u>2,531,969</u>	<u>3,188,096</u>	<u>3,140,908</u>	<u>2,880,909</u>	<u>1,755,538</u>
Prior period adjustment (reclassifications) ⁽²⁾			(51,077)	(1,156,127)	28,093
Ending fund balance	<u>\$3,188,096</u>	<u>\$3,140,908</u>	<u>\$2,880,909</u>	<u>\$1,755,538</u>	<u>\$1,706,990</u>

⁽¹⁾ Includes combined total for the General Fund and Park Fund.

⁽²⁾ Commencing in FY 2023-24 the District closed out the Park Fund and merged it into the General Fund.

Source: District's Audited Financial Statements.

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**BOARDMAN PARK AND RECREATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
RECREATION CENTER DEBT SERVICE FUND
(Fiscal Year Ended June 30)**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Revenues					
Property taxes	\$ 928,700	\$ 885,061	\$ 875,517	\$ 897,059	\$ 821,465
CREZ allocation & donations			79,344	78,214	151,937
Total revenues	<u>928,700</u>	<u>885,061</u>	<u>954,861</u>	<u>975,273</u>	<u>973,402</u>
Expenditures					
Current:					
Personnel services	295,756	324,312	358,223	392,282	421,466
Material & services	567,992	554,685	539,774	528,216	538,503
Total expenditures	<u>863,748</u>	<u>878,997</u>	<u>897,997</u>	<u>920,498</u>	<u>959,969</u>
Excess or revenues over (under) expenditures	<u>64,952</u>	<u>6,064</u>	<u>56,864</u>	<u>54,775</u>	<u>13,433</u>
Other financing sources / (uses)					
Transfer in	130,000	130,000	130,000	120,860	120,861
Transfer out					
Total other financing sources / (uses)	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>120,860</u>	<u>120,861</u>
Net change in fund balance	<u>194,952</u>	<u>136,064</u>	<u>186,864</u>	<u>175,635</u>	<u>134,294</u>
Beginning fund balance	<u>(32,480)</u>	<u>162,472</u>	<u>298,536</u>	<u>485,400</u>	<u>661,035</u>
Prior period adjustment					
Ending fund balance	<u>\$ 162,472</u>	<u>\$ 298,536</u>	<u>\$ 485,400</u>	<u>\$ 661,035</u>	<u>\$ 795,329</u>

Source: District's Audited Financial Statements.

Budgeting Process and Controls

The District prepares an annual budget in accordance with the Oregon Local Budget Law. Chapter 294 of the Oregon Revised Statutes provides standard procedures for the preparation, presentation, administration and appraisal of budgets for all Oregon local governments. The law mandates public involvement in the budget preparation and public exposure of its proposed programs. The law also requires that the budget be balanced.

The District's budget officer prepares a proposed budget for the fiscal year not later than June 1 of each year and publishes a notice of the proposed budget that includes the date and place of a hearing on the proposed budget. The budget is presented to the public through public hearings. After due consideration to the input received from the citizens, the Board adopts a resolution which adopts the budget, authorizes the levying of taxes and sets appropriations. The budget resolution must be adopted not later than June 30 of each fiscal year. Two copies of the budget are submitted to the Assessor's office before July 15 so that the tax levy may be certified.

The budget may be amended during the applicable fiscal year through the adoption of a supplemental budget. Supplemental budgets that do not extend beyond the end of the Fiscal Year may be adopted by resolution at a regular meeting of the Board.

**BOARDMAN PARK AND RECREATION DISTRICT
GENERAL FUND BUDGET SUMMARY**

	<u>2021-22⁽¹⁾</u>	<u>2022-23⁽¹⁾</u>	<u>2023-24⁽²⁾</u>	<u>2024-25</u>	<u>2025-26</u>
Adopted Revenues (Budget)					
Grants, donations, and sponsorships	\$ 354,948	\$ 747,980	\$ 730,585	\$ 523,000	\$ 8,282,000 ⁽³⁾
Recreation Income	377,500	483,500	325,500	363,000	290,775
Campground income	520,500	725,000	726,100	776,600	639,300
Contract income	62,000	62,000	96,000	96,000	27,000
Property taxes	439,519	662,317	807,254	785,602	926,992
Interest & miscellaneous	48,000	96,000	68,000	108,000	208,110
CREZ allocation	350,000	120,000	20,000	20,000	285,000
Total revenues	<u>2,152,467</u>	<u>2,896,797</u>	<u>2,773,439</u>	<u>2,672,202</u>	<u>10,659,177</u>
Adopted Expenditures					
Current:					
Personnel services	1,223,099	1,416,741	1,579,579	1,868,275	2,021,893
Material & services	623,036	932,850	1,014,591	1,202,380	1,324,750
Contingency				2,000	2,000
Capital outlay	405,267	516,008	1,998,269	1,722,686	9,609,300 ⁽³⁾
Total expenditures	<u>2,251,402</u>	<u>2,865,599</u>	<u>4,592,439</u>	<u>4,795,341</u>	<u>12,957,943</u>
Excess or revenues over (under) expenditures	<u>(98,935)</u>	<u>31,198</u>	<u>(1,819,000)</u>	<u>(2,123,139)</u>	<u>(2,298,766)</u>
Other financing sources / (uses)					
Transfer in	14,000	14,000	49,000	14,000	14,000
Transfer out	(270,000)	(420,000)	(380,000)	(490,861)	(370,000)
Total other financing sources / (uses)	<u>(256,000)</u>	<u>(406,000)</u>	<u>(331,000)</u>	<u>(476,861)</u>	<u>(356,000)</u>
Net change in fund balance	<u>(354,935)</u>	<u>(374,802)</u>	<u>(2,150,000)</u>	<u>(2,600,000)</u>	<u>(2,654,766)</u>
Beginning fund balance	354,935	374,802	2,150,000	2,600,000	2,654,766
Prior period adjustment (reclassifications) ⁽²⁾					
Ending fund balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

⁽¹⁾ Includes combined total for the General Fund and Park Fund.

⁽²⁾ Commencing in FY 2023-24 the District closed out the Park Fund and merged it into the General Fund.

⁽³⁾ Includes an \$8 million anticipated grant for a new RV Park that will not be available. District intends to adopt a supplemental budget on April 28, 2026, removing that amount from the budget.

Source: District's Adopted Budgets and Audited Financial Statements.

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**BOARDMAN PARK AND RECREATION DISTRICT
RECREATION CENTER DEBT SERVICE FUND BUDGET SUMMARY**

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Revenues					
Property taxes	\$ 793,999	\$ 782,998	\$ 711,155	\$ 579,338	\$ 821,465
CREZ allocation & donations					151,937
Total revenues	<u>793,999</u>	<u>782,998</u>	<u>711,155</u>	<u>579,338</u>	<u>973,402</u>
Expenditures					
Debt Issuance Costs	30,000	0	0	0	0
Debt Services					
Principal	324,312	358,223	392,282	421,481	421,466
Interest	554,687	539,775	528,217	515,618	538,503
Total expenditures	<u>908,999</u>	<u>897,998</u>	<u>920,499</u>	<u>937,099</u>	<u>959,969</u>
Excess or revenues over (under) expenditures	<u>(115,000)</u>	<u>(115,000)</u>	<u>(209,344)</u>	<u>(357,761)</u>	<u>13,433</u>
Other financing sources / (uses)					
Transfer in	130,000	130,000	130,000	120,861	120,861
Transfer out					
Total other financing sources / (uses)	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>120,861</u>	<u>120,861</u>
Net change in fund balance	<u>15,000</u>	<u>15,000</u>	<u>(79,344)</u>	<u>(236,900)</u>	<u>134,294</u>
Beginning fund balance	0	0	79,344	236,900	0
Prior period adjustment					
Ending fund balance	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 134,294</u>

Source: District's Adopted Budgets and Audited Financial Statements.

Investment Policy

ORS 294.035 authorizes Oregon municipalities to invest in obligations, ranging from U.S. Treasury securities and general obligations of the U.S. Government and its agencies to municipal obligations, bankers' acceptances, commercial paper, certificates of deposit, and corporate debt and guaranteed investment contracts, all subject to certain size and maturity limitations. No municipality may have investments with maturities in excess of 18 months without adopting a written investment policy which has been reviewed and approved by the Oregon Short Term Fund Board. ORS 294.052 authorizes Oregon municipalities to invest proceeds of bonds or certificates of participation and amounts held in a fund or account for such bonds or certificates of participation under an investment agreement if such agreement: (i) produces a guaranteed rate of return; (ii) is fully collateralized by direct obligations of, or obligations guaranteed by, the United States; and (iii) requires that the collateral be held by the municipality, an agent of the municipality or a third-party safekeeping agent.

Municipalities are also authorized to invest funds, subject to statutory limitations, in the Local Government Investment Pool of the Oregon Short-Term Fund, which is managed by the State Treasurer's office. Such investments are managed in accordance with the "prudent person rule" (ORS 293.726) and administrative regulations of the State Treasurer which may change from time to time. Eligible investments presently include all of those listed above, as well as repurchase agreements and reverse repurchase agreements. A listing of investments held by the Oregon Short-Term Fund is available on the Oregon State Treasury website under "OTHER OSTF REPORTS – OSTF DETAILED MONTHLY REPORTS" at www.ost.state.or.us/about/boards/OSTF/About.htm. This inactive textual reference to the website is not a hyperlink and the website, by such reference, is not incorporated herein.

The District currently invests its funds in accordance with State law.

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Pension Plan

The District provides pension benefits for all of its exempt employees through a defined contribution plan administered by AIG/Valic. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan assets are not insured. Employees are eligible to participate 12 months from the date of employment. The District contributes 7% of employee pay to the plan. The District's contributions for each employee are fully vested immediately.

The District's total payroll for the fiscal year ended June 30, 2025 was \$1,083,067.57, and the amount of these wages qualifying for pension plan contributions amounted to \$349,581.32. The total pension plan contributions for the fiscal year ended June 30, 2025 amounted to \$18,427.46. Of this amount, \$18,427.46 was paid by the District and \$0 was paid by the employees. The fund invests the contributions in various mutual funds.

Risk Management

The District is exposed to various risks of loss. A description of the risks is provided in the District's financial statements. See "APPENDIX E: Financial Statements for the Year Ended June 30, 2025" herein.

CERTAIN RISK FACTORS

In addition to factors set forth elsewhere in this Official Statement, this section describes certain factors and considerations that purchasers of the Bonds should carefully consider in connection with an investment in the Bonds. The following is not meant to present an exhaustive list of the risks and considerations associated with the purchase of any Bonds (and other considerations that may be relevant to particular investors) and does not necessarily reflect the relative importance of the various factors. Prospective investors are advised to consider the following factors, along with all other information contained or incorporated by reference in this Official Statement, in evaluating whether to purchase the Bonds.

General

The U.S. economy is unpredictable. Economic downturns and other unfavorable economic conditions have previously affected and may affect the financial condition and revenues of the District. Broad economic factors – such as inflation, unemployment rates or instabilities in consumer demand and consumer spending – may adversely affect the revenues of the District. Other economic conditions that from time to time may adversely affect the revenues of the District include, without limitation: (1) increased business failures and consumer and business bankruptcies; (2) volatility in banking and financial markets; (3) unavailability of liquidity during periods of economic distress, and (4) increased costs of goods and services. Federal and State statutory and regulatory changes, administrative rulings, interpretations of policy, funding restrictions, whether taken as part of federal or State budgetary actions or otherwise, may also reduce funds made available to the District to support certain programs and operations. At the same time, the federal or state government may maintain or increase the responsibilities of the District in certain areas, notwithstanding reductions in federal or state funding for such activities. The District monitors economic and financial conditions as well as federal and State statutory and regulatory changes. However, it is difficult for the District to predict the occurrence of such economic or federal or state government changes or the potential effect on the finances and operations of the District and its revenues.

Tax Base Concentration

The assessed value of the top property owner (Amazon Data Services) represents over 56 percent of the total assessed value of the District and significant additional value is currently exempt from property taxation. See "Revenue Sources – Property Exemption Programs." As such, nonpayment of property taxes owed could materially impact available revenues for the District.

Cybersecurity

The District, like other public and private entities, relies on a large and complex technology environment to conduct its operations, and consequently faces the threat of cybersecurity incidents. The District routinely faces cybersecurity threats including, but not limited to, hacking, viruses, malware and other attacks on computers and other sensitive digital networks and systems. Cybersecurity incidents could result from unintentional events, or from deliberate attacks by unauthorized entities or individuals attempting to gain access to the District's information technology systems to misappropriate assets and/or information or to cause operational disruption and damage. See "DISTRICT FINANCIAL INFORMATION—Risk Management."

The results of any future attack on the computer and information technology systems could have a material adverse impact on the operations of the District and damage the digital networks and systems. The District cannot predict the outcome of any such attack, nor its effect on the operations and finances of the District.

Environmental Considerations

The District may be subject to unpredictable natural or man-made disasters, such as seismic events, seasonal storms, excessive/high winds, flood, fire, toxic dumping or acts of terrorism, any of which could adversely affect the District and the collection and receipt of property taxes and revenues. In the event of such calamities, there may be significant damage to both property and infrastructure. The occurrence of a severe natural disaster could have negative effects on the economic and financial status of its community members, their property values and operations within the boundaries of the District which could have an adverse impact on the District's ability to make payments of principal of and interest on the Bonds.

Seismic Risks. The District is located in an area of seismic activity, with frequent small earthquakes and occasional moderate to larger earthquakes. While major, catastrophic seismic events are less likely than in western Oregon, earthquakes are recognized in the County's natural hazard mitigation plan. The District cannot predict how such seismic activity could impact its property taxes and other revenue sources. A seismic event could result in a significant loss of population and business as well as significant damage to both property and infrastructure.

Wildfire Risks. In recent years, portions of the State have experienced wildfires that have burned millions of acres and destroyed thousands of homes and structures. Property damage due to future wildfires could result in a significant decrease in the assessed value of property of the District. It is not possible for the District to make any representation or prediction regarding the extent to which wildfires could cause reduced economic activity within the boundaries of the District or the extent to which wildfires may impact the value of taxable property within the District.

Drought. From time to time certain parts of the State, including areas where the District is located, may experience extended drought conditions. Extended drought conditions may impact development of undeveloped properties within the boundaries of the District and may affect the value of properties within the boundaries of the District, which may negatively impact the growth of revenues to fund the operations of the District.

Public Health Emergencies or Crisis

The financial and operating condition of the District may be materially affected by a national or localized outbreak of an infectious disease, such as the outbreak of COVID-19, a respiratory illness caused by a novel strain of coronavirus, or other highly contagious or epidemic disease (an "Outbreak"). There can be no assurances that an Outbreak will not materially affect the District, county, state, and national economies, and accordingly, materially adversely affect the financial condition of the District for a period of time.

No Acceleration; Limitation of Remedies

The Bonds are not subject to acceleration. The rights of holders are limited by the terms of the Bond Declaration. See APPENDIX B—FORM OF BOND DECLARATION.

Change in Law

State legislation is introduced before the Oregon Legislative Assembly and as described below, initiatives and referenda are placed on the ballot from time to time that could affect the finances or operations of the District. The District cannot predict whether any such legislation, initiative or referenda will be introduced, enacted or approved in the future, nor can it predict the potential implications on the finances or operations of the District.

LEGISLATIVE REFERRALS

Legislative referrals are proposed laws that originate from the Legislature to be voted on by the people. In Oregon, both houses of the Legislature must vote to refer a statute or constitutional amendment for a popular vote. Such referrals cannot be vetoed by the governor.

THE INITIATIVE AND REFERENDUM PROCESS

Article IV, Section 1 of the Oregon Constitution reserves to the people of the State the initiative power to amend the State Constitution or to enact legislation by placing measures on the statewide general election ballot for consideration by the voters. State law therefore permits any registered State voter to file a proposed initiative with the Oregon Secretary of State's office without payment of fees or other burdensome requirements. Consequently, a large number of initiative measures are submitted to the Oregon Secretary of State's office, and a much smaller number of petitions obtain sufficient signatures to be placed on the ballot.

Because many proposed statewide initiative measures are submitted to the Oregon Secretary of State's office that do not qualify for the ballot, the District does not formally or systematically monitor the impact of those measures or estimate their financial effect prior to the time the measures qualify for the ballot. The District also does not formally or systematically monitor efforts to qualify measures for the ballot that would initiate new provisions for, or amend, the District's organizational structure or legal status. Consequently, the District does not ordinarily disclose information about proposed initiative measures that have not qualified for the ballot.

Pursuant to ORS 250.125, a five-member Committee composed of the Secretary of State, the State Treasurer, the Director of the Department of Revenue, the Director of the Department of Administrative Services, and a local government representative must prepare an estimate of the direct financial impact of each measure ("Financial Estimate Statements") to be printed in the voters' pamphlet and on the ballot.

Referendum. "Referendum" generally means measures that have been passed by a legislative body, such as the Legislative Assembly or the governing body of a district, county or other political subdivision and referred to the electors by the legislative body, or by petition prior to the measure's effective date.

In Oregon, both houses of the Legislative Assembly must vote to refer a statute or constitutional amendment for a popular vote. Such referrals cannot be vetoed by the governor. Any change to the Oregon Constitution passed by the Legislative Assembly requires referral to voters. In the case of a referendum by petition, proponents of the referendum must obtain a specified number of signatures from qualified voters. The required number of signatures is equal to four percent of the votes cast for all candidates for governor at the preceding gubernatorial election.

Initiative Process. To place a proposed statewide initiative on a general election ballot, the proponents must submit to the Secretary of State initiative petitions signed by the number of qualified voters equal to a specified percentage of the total number of votes cast for all candidates for governor at the gubernatorial election at which a governor was elected for a term of four years next preceding the filing of the petition with the Secretary of State. For the November 2026 general election, the requirement was 8 percent (160,551 signatures) for a constitutional amendment measure and 6 percent (120,413 signatures) for a statutory initiative. Any elector may sign an initiative petition for any measure on which the elector is entitled to vote. Statewide initiatives may only be filed for general elections in even-numbered years. The next general election for which statewide initiative petitions may be filed will be in November 2026.

A statewide initiative petition must be submitted to the Secretary of State not less than four months prior to the general election at which the proposed measure is to be voted upon. As a practical matter, proponents of an initiative have approximately two years in which to gather the necessary number of signatures. State law permits people to circulate initiative petitions to pay money to persons obtaining signatures for the petition. Once an initiative measure has gathered a sufficient number of signatures and qualified for placement on the ballot, the State is required to prepare a formal estimate of the measure’s financial impact. Typically, this estimate is limited to an evaluation of the direct dollar impact.

Historical Initiative Petitions. Historically, a larger number of initiative measures have qualified for the ballot than have been approved by the electors. According to the Elections Division of the Secretary of State, the total number of initiative petitions that qualified for the ballot and the numbers that passed in recent general elections are as follows:

**STATEWIDE INITIATIVE PETITIONS THAT QUALIFIED
AND PASSED (2016-2024)**

Year of General Election	Number of Initiatives that Qualified	Number of Initiatives that Passed
2016	4	3
2018	4	1
2020	2	2
2022	2	2
2024	2	1

Source: Elections Division, Oregon Secretary of State.

LITIGATION

At closing, the District will deliver a certificate stating there is no litigation pending against it questioning the authority of the District to issue the Bonds, affecting the validity of the Bonds or materially affecting the ability of the District to meet the debt service requirements on the Bonds.

Under State law, public bodies, such as the Districts, are subject to the following limits on liability. The State is subject to different limits.

Personal Injury and Death Claim. The liability of a public body and its officers, employees and agents acting within the scope of their employment or duties to any *single claimant* for covered personal injury or death claims (and not property claims) arising out of a single accident or occurrence may not exceed \$855,200, for causes of action arising on or after July 1, 2024, and before July 1, 2025. From July 1, 2025 through June 30, 2026, this cap increases to \$879,200. The liability limits to *all claimants* for covered personal injury or death claims (and not property claims) arising from a single accident or occurrence increases from \$1,710,200, for causes of action arising on or after July 1, 2024, and before July 1, 2025, to \$1,758,300, for causes of action arising on or after July 1, 2025, and before July 1, 2026.

For causes of action arising on or after July 1, 2026, the liability limits for both a single claimant and all claimants will be adjusted based on a determination by a State Court Administrator of the percentage increase or decrease in the cost of living for the previous calendar year as provided in ORS 30.272. The adjustment may not exceed 3% for any year.

Property Damage or Destruction Claim. The liability of a public body and its officers, employees and agents acting within the scope of their employment or duties, for covered claims for damage and destruction of property that arise from causes of action arising on or after July 1, 2025 are as follows: (a) \$144,200, adjusted as described below, to any single claimant, and (b) \$721,000, adjusted as described below, to all claimants.

Beginning in 2010, these liability limits are adjusted based on a determination by a State Court Administrator of the percentage increase or decrease in the cost of living for the previous calendar year as provided in the formula in SB 311. The adjustment may not exceed 3% for any year.

CONTINUING DISCLOSURE UNDERTAKING

The District will enter into a Continuing Disclosure Undertaking (the “**Undertaking**”) for the benefit of the beneficial owners of the Bonds to send certain information annually and to provide notice of certain events to the Municipal Securities Rulemaking Board (the “**MSRB**”) pursuant to the requirements of Section (b)(5) of Rule 15c2-12 (the “**Rule**”) adopted by the Securities and Exchange Commission (the “**Commission**”) under the Exchange Act. No person, other than the District, has undertaken, or is otherwise expected, to provide continuing disclosure with respect to the Bonds.

A form of the District’s Continuing Disclosure Certificate is attached hereto as Appendix B. Failure by the District to comply with the Undertaking will not constitute an event of default on the Bonds. Nevertheless, such a failure must be reported in accordance with the Rule and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

During the previous five years, the District did not timely file audited financial statements for Fiscal Years 2019-20 through 2023-2024, did not timely file annual operating date for Fiscal Years 2019-20 and did not timely file notices of its failure to provide the aforementioned information on or before the date specified in its prior continuing disclosure undertaking. The District has subsequently made corrective filings.

TAX MATTERS

Opinion of Bond Counsel

In the opinion of Hawkins Delafield & Wood LLP, Bond Counsel to the District, under existing statutes and court decisions and assuming continuing compliance with certain tax covenants described herein, (i) interest on the Bonds is excluded from gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”), and (ii) interest on the Bonds is not treated as a preference item in calculating the alternative minimum tax under the Code, however, interest on the Bonds is included in the “adjusted financial statement income” of certain corporations that are subject to the alternative minimum tax under Section 55 of the Code. In rendering its opinion, Bond Counsel has relied on certain representations, certifications of fact, and statements of reasonable expectations made by the District in connection with the Bonds, and Bond Counsel has assumed compliance by the District with certain ongoing covenants to comply with applicable requirements of the Code to assure the exclusion of interest on the Bonds from gross income under Section 103 of the Code.

In addition, in the opinion of Bond Counsel to the District, under existing statutes, interest on the Bonds is exempt from State of Oregon personal income tax.

Bond Counsel expresses no opinion as to any other federal, state or local tax consequences arising with respect to the Bonds, or the ownership or disposition thereof, except as stated above. Bond Counsel renders its opinion under existing statutes and court decisions as of the issue date, and assumes no obligation to update, revise or supplement its opinion to reflect any action thereafter taken or not taken, any fact or circumstance that may thereafter come to its attention, any change in law or interpretation thereof that may thereafter occur, or for any other reason. Bond Counsel expresses no opinion as to the consequence of any of the events described in the preceding sentence or the likelihood of their occurrence. In addition, Bond Counsel expresses no opinion on the effect of any action taken or not taken in reliance upon an opinion of other counsel regarding federal, state or local tax matters, including, without limitation, exclusion from gross income for federal income tax purposes of interest on the Bonds.

Certain Ongoing Federal Tax Requirements and Covenants

The Code establishes certain ongoing requirements that must be met subsequent to the issuance and delivery of the Bonds in order that interest on the Bonds be and remain excluded from gross income under Section 103 of the Code. These requirements include, but are not limited to, requirements relating to use and expenditure of gross proceeds of the Bonds, yield and other restrictions on investments of gross proceeds, and the arbitrage rebate requirement that certain excess earnings on gross proceeds be rebated to the federal government. Noncompliance with such requirements may cause interest on the Bonds to become included in gross income for federal income tax purposes retroactive to their issue date, irrespective of the date on which such noncompliance occurs or is discovered. The District has covenanted to comply with certain applicable requirements of the Code to assure the exclusion of interest on the Bonds from gross income under Section 103 of the Code.

Certain Collateral Federal Tax Consequences

The following is a brief discussion of certain collateral federal income tax matters with respect to the Bonds. It does not purport to address all aspects of federal taxation that may be relevant to a particular owner of a Bond. Prospective investors, particularly those who may be subject to special rules, are advised to consult their own tax advisors regarding the federal tax consequences of owning and disposing of the Bonds.

Prospective owners of the Bonds should be aware that the ownership of such obligations may result in collateral federal income tax consequences to various categories of persons, such as corporations (including S corporations and foreign corporations), financial institutions, property and casualty and life insurance companies, individual recipients of Social Security and railroad retirement benefits, individuals otherwise eligible for the earned income tax credit, and taxpayers deemed to have incurred or continued indebtedness to purchase or carry obligations the interest on which is excluded from gross income for federal income tax purposes. Interest on the Bonds may be taken into account in determining the tax liability of foreign corporations subject to the branch profits tax imposed by Section 884 of the Code.

Original Issue Discount

“Original issue discount” (“OID”) is the excess of the sum of all amounts payable at the stated maturity of a Bonds (excluding certain “qualified stated interest” that is unconditionally payable at least annually at prescribed rates) over the issue price of that maturity. In general, the “issue price” of a maturity (a bond with the same maturity date, interest rate, and credit terms) means the first price at which at least 10 percent of such maturity was sold to the public, i.e., a purchaser who is not, directly or indirectly, a signatory to a written contract to participate in the initial sale of the Bonds. In general, the issue price for each maturity of Bonds is expected to be the initial public offering price set forth on the inside cover page of the Official Statement. Bond Counsel further is of the opinion that, for any Bonds having OID (a “Discount Bond”), OID that has accrued and is properly allocable to the owners of the Discount Bonds under Section 1288 of the Code is excludable from gross income for federal income tax purposes to the same extent as other interest on the Bonds.

In general, under Section 1288 of the Code, OID on a Discount Bond accrues under a constant yield method, based on periodic compounding of interest over prescribed accrual periods using a compounding rate determined by reference to the yield on that Discount Bond. An owner’s adjusted basis in a Discount Bond is increased by accrued OID for purposes of determining gain or loss on sale, exchange, or other disposition of such Bond. Accrued OID may be taken into account as an increase in the amount of tax-exempt income received or deemed to have been received for purposes of determining various other tax consequences of owning a Discount Bond even though there will not be a corresponding cash payment.

Owners of Discount Bonds should consult their own tax advisors with respect to the treatment of original issue discount for federal income tax purposes, including various special rules relating thereto, and the state and local tax consequences of acquiring, holding, and disposing of Discount Bonds.

Bond Premium

In general, if an owner acquires a Bonds for a purchase price (excluding accrued interest) or otherwise at a tax basis that reflects a premium over the sum of all amounts payable on the Bond after the acquisition date (excluding certain “qualified stated interest” that is unconditionally payable at least annually at prescribed rates), that premium constitutes “bond premium” on that Bond (a “Premium Bond”). In general, under Section 171 of the Code, an owner of a Premium Bond must amortize the bond premium over the remaining term of the Premium Bond, based on the owner’s yield over the remaining term of the Premium Bond determined based on constant yield principles (in certain cases involving a Premium Bond callable prior to its stated maturity date, the amortization period and yield may be required to be determined on the basis of an earlier call date that results in the lowest yield on such bond). An owner of a Premium Bond must amortize the bond premium by offsetting the qualified stated interest allocable to each interest accrual period under the owner’s regular method of accounting against the bond premium allocable to that period. In the case of a tax-exempt Premium Bond, if the bond premium allocable to an accrual period exceeds the qualified stated interest allocable to that accrual period, the excess is a nondeductible loss. Under certain circumstances, the owner of a Premium Bond may realize a taxable gain upon disposition of the Premium Bond even though it is sold or redeemed for an amount less than or equal to the owner’s original acquisition cost. Owners of any Premium Bonds should consult their own tax advisors regarding the treatment of bond premium for federal income tax purposes, including various special rules relating thereto, and state and local tax consequences, in connection with the acquisition, ownership, amortization of bond premium on, sale, exchange, or other disposition of Premium Bonds.

Information Reporting and Backup Withholding

Information reporting requirements apply to interest paid on tax-exempt obligations, including the Bonds. In general, such requirements are satisfied if the interest recipient completes, and provides the payor with, a Form W-9, “Request for Taxpayer Identification Number and Certification,” or if the recipient is one of a limited class of exempt recipients. A recipient not otherwise exempt from information reporting who fails to satisfy the information reporting requirements will be subject to “backup withholding,” which means that the payor is required to deduct and withhold a tax from the interest payment, calculated in the manner set forth in the Code. For the foregoing purpose, a “payor” generally refers to the person or entity from whom a recipient receives its payments of interest or who collects such payments on behalf of the recipient.

If an owner purchasing a Bond through a brokerage account has executed a Form W-9 in connection with the establishment of such account, as generally can be expected, no backup withholding should occur. In any event, backup withholding does not affect the excludability of the interest on the Bonds from gross income for federal income tax purposes. Any amounts withheld pursuant to backup withholding would be allowed as a refund or a credit against the owner’s federal income tax once the required information is furnished to the Internal Revenue Service.

Miscellaneous

Tax legislation, administrative actions taken by tax authorities, or court decisions, whether at the federal or state level, may adversely affect the tax-exempt status of interest on the Bonds under federal or state law or otherwise prevent beneficial owners of the Bonds from realizing the full current benefit of the tax status of such interest. In addition, such legislation or actions (whether currently proposed, proposed in the future, or enacted) and such decisions could affect the market price or marketability of the Bonds.

Prospective purchasers of the Bonds should consult their own tax advisors regarding the foregoing matters.

RATINGS

S&P has assigned an underlying rating of “A+” to the Bonds. An explanation of the significance of the rating can be obtained from S&P. Further, S&P has assigned a rating of “AA” to the Bonds based on the purchase of the financial guaranty policy described under the heading “BOND INSURANCE” herein. There are no assurances that the rating will continue for any given period of time or that the rating will not be revised downward or withdrawn entirely by the rating agencies if, in the judgment of the S&P or any other rating agency rating the bonds in the future,

circumstances so warrant. Any such downward revision or withdrawal of the rating may adversely affect the market price of the Bonds.

LEGAL MATTERS

Legal matters incident to the authorization, issuance and sale of the Bonds are subject to the approving legal opinion of Hawkins Delafield & Wood LLP, Bond Counsel. A form of the opinion of Bond Counsel is attached hereto as Appendix C. Bond Counsel has reviewed this document only to confirm that the portions of it describing the Bonds and the authority to issue them conform to applicable laws under which the Bonds are issued.

UNDERWRITING

D.A. Davidson & Co. (the “**Underwriter**”) has agreed, subject to the terms of a Purchase Agreement, to purchase the Bonds from the District at an aggregate purchase price of \$10,745,156.95, representing the par amount of the Bonds, plus net original issue premium of \$1,026,297.30) and less an underwriter’s discount of \$76,140.35. The prices at which the Bonds are offered to the public by the Underwriter (and the yield resulting thereof) may vary from the initial public reoffering prices appearing on the inside cover of this Official Statement. In addition, the Underwriter may allow concessions or discounts from such initial offering prices to dealers and others.

In connection with the offering of the Bonds, the Underwriter may over-allot or effect transactions, which stabilize or maintain the market price of the Bonds at a level above that which might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time, without notice. The initial reoffering prices are subject to change after the date hereof.

MUNICIPAL ADVISOR

The District has retained SDAO Advisory Services as Municipal Advisor with respect to the issuance of the Bonds. Although, as municipal advisor to the District, SDAO Advisory Services has assisted the District in certain matters related to the Official Statement and has not become aware of any information that causes it to believe that any information presented in the Official Statement misstates a material fact or fails to state a material fact that, in light of the circumstances under which such information is presented, renders the information in the Official Statement materially misleading or false, SDAO Advisory Services has not undertaken to independently verify the accuracy, completeness or sufficiency of this Official Statement or other offering material relating to the Bonds and assumes no responsibility whatsoever nor shall have any liability to any other party for the statements or information contained or incorporated by reference in this Official Statement. Further, SDAO Advisory Services makes no representation as to the suitability of the Bonds for any purchaser or investor.

CONCLUDING STATEMENT

While taken from sources considered reliable, the District does not guarantee all estimates, assumption, statistical information and other statements contained herein. So far as any statement herein includes matters of opinion, or estimates of future expenses and income, whether or not expressly so stated, they are intended merely as such and not representations of fact.

The information contained herein should not be construed as representing all conditions affecting the District or the Bonds. Additional information may be obtained from the District. The statements relating to legal documents are in summarized form, and in all respects are subject to and qualified in their entirety by express reference to the provisions of such document in its complete form.

The agreements of the District are set forth in such documents, and the information assembled herein is not to be construed as a contract with purchasers or holders of the Bonds.

At the time of the original delivery of and payment for the Bonds, the District will deliver a certificate of its authorized representative to the effect that the representative has examined this Official Statement and the financial and other data concerning the District contained herein and that to the best of the representative’s knowledge and belief, the

Official Statement, both as of its date and as of the Date of Delivery of the Bonds, does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. However, the District makes no representation related to the information in the Official Statement related to DTC, the book-entry system, the Paying Agent, the information under the headings "Municipal Advisor" and "Underwriting" and the statements regarding the Underwriter in the inside cover page of the Official Statement.

The execution and delivery of this Official Statement has been duly approved by the District.

Boardman Park and Recreation District.
Morrow County, Oregon

By: _____
/s/ George Shimer, Chief Executive Officer

APPENDIX A

BOOK-ENTRY-ONLY SYSTEM

The Depository Trust Company (“DTC”), New York, NY, will act as securities depository for the Bonds. The Bonds will be issued as fully registered Bonds registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully registered certificate will be issued for each series of the Bonds, each in the aggregate principal amount of such series, and will be deposited with DTC.

DTC, the world’s largest securities depository, is a limited purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments from over 100 countries that DTC’s participants (“*Direct Participants*”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly owned subsidiary of The Depository Trust & Clearing Corporation (“*DTCC*”). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly (“*Indirect Participants*”). DTC has a Standard & Poor’s rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC’s records. The ownership interest of each actual purchaser of each Bond (“*Beneficial Owner*”) is in turn to be recorded on the Direct and Indirect Participants’ records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC’s partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC’s records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the security documents relating to the Bonds. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the Certificate Registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within a Series are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal and interest payments represented by the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Fiscal Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Fiscal Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal and interest to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Fiscal Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the Fiscal Agent. Under such circumstances, in the event that a successor depository is not obtained, certificates are required to be printed and delivered.

To the extent permitted by law, the District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, certificates will be printed and delivered to DTC.

THE ABOVE INFORMATION CONCERNING DTC AND DTC'S BOOK-ENTRY SYSTEM HAS BEEN OBTAINED FROM SOURCES THAT THE DISTRICT BELIEVES TO BE RELIABLE, BUT THE DISTRICT TAKES NO RESPONSIBILITY FOR THE ACCURACY THEREOF. NEITHER THE DISTRICT NOR THE FISCAL AGENT WILL HAVE ANY RESPONSIBILITY OR OBLIGATION TO PARTICIPANTS OR THE PERSONS FOR WHOM THEY ACT AS NOMINEES OR BENEFICIAL OWNERS WITH RESPECT TO DTC'S RECORD KEEPING, PAYMENTS BY DTC OR PARTICIPANTS, NOTICES TO BE DELIVERED BY DTC, OR ANY OTHER ACTION TAKEN BY DTC AS REGISTERED OWNER OF THE BONDS.

So long as Cede & Co. is the registered owner of the Bonds, as nominee for DTC, references herein to the holders or registered owners of the Bonds (other than under the caption "TAX MATTERS") shall mean Cede & Co., as aforesaid, and shall not mean the Beneficial Owners of the Bonds. When reference is made to any action, which is required or permitted to be taken by the Beneficial Owners, such reference shall only relate to those permitted to act (by statute, regulation or otherwise) on behalf of such Beneficial Owners for such purposes. When notices are given the District or the Fiscal Agent shall send them to DTC only.

For every transfer and exchange of the Bonds, the Beneficial Owner may be charged a sum sufficient to cover any tax, fee or other governmental charge that may be imposed in relation thereto.

APPENDIX B
FORM OF BOND DECLARATION

APPENDIX C
FORM OF CONTINUING DISCLOSURE CERTIFICATE

APPENDIX D
FORM OF BOND COUNSEL OPINION

APPENDIX E

SUMMARY OF THE BOARDMAN PARK AND RECREATION DISTRICT AREA

GENERAL INFORMATION

The District is located in the City of Boardman (the "City") in Morrow County (the "County").

ECONOMIC OVERVIEW

The economy of the County is based upon agriculture, food processing, livestock, utilities, forest products and recreation. Major crops include potatoes, corn, watermelons, wheat and canola. The County, with the neighboring Umatilla County, also houses e-commerce company Amazon's second-largest data center cluster in the country. The City is adjacent to the Port of Morrow, which serves as the County's gateway to the Pacific Northwest and Pacific Rim markets. The City is located in north central Oregon, on the Columbia River, approximately 160 miles east of Portland. The City is bordered on the north by the Columbia River and is transected by Interstate Highway 84 and by the Union Pacific Railroad Mainline. The City is the largest city in the County. Heppner is the County seat.

POPULATION ESTIMATES

Year	City of Boardman	Morrow County	State of Oregon
2025	5,820	14,604	4,300,464
2024	5,748	14,512	4,286,443
2023	5,126	13,866	4,269,152
2022	4,934	13,651	4,255,112
2021	4,847	13,533	4,234,736
2020	4,640	13,393	4,241,467
2019	4,505	12,680	4,236,400
2018	3,690	11,885	4,195,300
2017	3,635	11,890	4,141,100
2016	3,555	11,745	4,076,350
2015	3,505	11,630	4,013,845

Source: Center for Population Research and Census, Portland State University.

AGRICULTURE

The County's economic base is centered in agriculture, food-processing, energy and wood products. Irrigation farming is done in the north part of the County. The central portion yields wheat, cattle, and sheep; and in the southern portion of the County, timber products are grown and harvested. Over 86,400 acres of cropland in the County is irrigated, while 369,790 acres of cropland is classified as dry cropland. Potatoes, onions, grains and hay are grown in the County. Several food-processing plants have located on Port of Morrow land near the Columbia River, where transportation and other infrastructure is readily available. In 2022, the County is estimated to have had gross farm sales of approximately \$866 million and for 2017 total gross farm sales of approximately \$596.5 million. Of the County's crop production in 2022, vegetable and melon crops accounted for approximately 54% of sales; followed by grains 34%; other crops and hay 8% and fruit 1%*.

* Numbers do not add to 100% as the USDA withholds certain datapoints to avoid disclosing data of individual operations

Harvested Acreage and Gross Farm Sales Morrow County				
Year	Total Farm Acreage	Gross Farm Sales (\$000)		
		Crop Sales	Animal Products Sales	Total Gross Farm Sales
2022	1,052,805	\$370,590	\$495,462	\$866,052
2017	1,126,101	190,739	405,748	477,132

Source: United States Department of Agriculture, Census of Agriculture, February 2024.

The County is the largest producer of fall potatoes in Oregon. Lamb-Weston operates two potato processing facilities in the City. The company currently employs approximately 750 people. Lamb-Weston is the largest frozen potato processor in the nation. Calbee America operates a potato processing facility in the Port. This plant is owned by Calbee Foods and R.D. Offut Company. Oregon Potato Corporation, another potato processor, also owns and operates a potato processing plant in the City.

The County is the second largest grain producer in Oregon. AgriNorthwest and Three Mile Canyon Farms, owned by R.D. Offut, own large farms south of the City. The Port and the Morrow County Grain Growers co-own and operate a 2,400,000-bushel grain elevator at the Port of Morrow. The elevator underwent a \$6,500,000 expansion in 2019 and a \$3,600,000 expansion in 2023, both expanding the elevator's total capacity.

FOREST LAND

More than eight percent (approximately 111,000 acres) of the County is National Forest land as part of the Umatilla National Forest. The area is administered from the Heppner Ranger District office located on Heppner's Main Street. The district also maintains a work center, a guard station, fire lookouts, and a warehouse and equipment storage area in Heppner. The multiple use concepts are emphasized in the forest with recreational opportunities ranging from camping, hunting and fishing, to snowmobiling and cross-county skiing. Approximately 1.8 million board feet of timber was sold to the wood products industry in 2023. In addition, the district maintains superior trees for seed and has a vigorous program of reforestations.

INCOME ESTIMATES

In the table below, personal income includes wages and salaries, other labor-related income (such as employer contributions to pension funds), proprietors' income, rental income, dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance).

Year	Morrow County Total		State of Oregon	
	Personal Income (\$000)	Per Capita Income	Total Personal Income (\$000)	Per Capita Income
2024	\$742,805	\$60,097	\$302,582,283	\$70,823
2023	741,906	60,303	286,979,914	67,467
2022	735,122	59,976	270,427,867	63,669
2021	664,661	53,780	266,544,637	62,653
2020	615,394	50,360	240,450,386	56,659

Source: U.S. Department of Commerce, Bureau of Economic Analysis, February 2026.

EMPLOYMENT

Employment within Morrow County is described in the tables below.

Annual Average Distribution of Employment By Industry, By Place of Employment Morrow County			
	2022	2023	2024
Total Private	5,381	5,618	5,939
Natural Resources and Mining	1,061	1,149	1,248
Construction	170	211	324
Manufacturing	1,795	1,554	1,576
Trade Transportation and Utilities	602	853	856
Retail Trade	290	295	298
Professional and Business Services	313	339	371
Educational and Health Services	280	286	324
Leisure and Hospitality	251	250	234
Government	1,025	1,037	1,038

Source: State of Oregon Employment Department, March 2026.

Labor Force & Employment Morrow County			
	2023	2024	2025
Civilian Labor Force	5,988	6,232	6,268
Unemployment	215	244	316
% of Labor Force	3.6	3.9	5.0
Total Employment	5,773	5,988	5,952

Source: State of Oregon Employment Department, March 2026.

Largest Employers in the City*	
Company	Line of Business
Amazon Web Services	Cloud Computing
Boardman Foods	Food Manufacturing
Lamb Weston	Potato Products
Morrow County School District	Elementary and Secondary Schools
Olam Food Ingredients	Food Manufacturing
Port of Morrow	Port
Portland General Electric	Power Plant
Tillamook	Dairy Products
Threemile Canyon Farms	Agriculture

* Listed in no particular order

Source: Boardman Chamber of Commerce.

2020-2024 American Community Survey 5-Year Estimates

	State of Oregon		Morrow County	
	Number	Percent	Number	Percent
General Characteristics				
Total population	4,254,293	(X)	12,300	(X)
Average household size	2.42	(X)	2.83	(X)
Average family size	2.97	(X)	3.29	(X)
Total housing units	1,857,992	(X)	4,912	(X)
Occupied housing units	1,718,422	92.5	(X)	88.1
Owner-occupied housing units	(X)	63.3	(X)	71.6
Renter-occupied housing units	(X)	36.7	(X)	28.4
Vacant housing units	(X)	7.5	(X)	11.9
Social Characteristics				
Population 21 years and over	(X)	76.5	(X)	68.4
High school graduate or higher	(X)	91.8	(X)	76.2
Bachelor's degree or higher	(X)	36.8	(X)	10.1
Economic Characteristics				
In labor force (population 16 years and over)	(X)	62.3	(X)	59.0
Mean travel time to work in minutes (workers 16 years and over)	23	(X)	23.4	(X)
Median household income (in 2024 inflation adjusted dollars)	83,011	(X)	75,488	(X)
Median family income (in 2024 inflation adjusted dollars)	102,281	(X)	85,469	(X)
Per capita income (in 2024 inflation adjusted dollars)	45,612	(X)	31,127	(X)
Families whose income fell below poverty level in past 12 months	(X)	7.5	(X)	10.3
All people whose income fell below poverty level in past 12 months	(X)	11.9	(X)	13.0
Housing Characteristics				
Owner-occupied homes	(X)	63.3	(X)	71.6
Median value (owner-occupied homes) (dollars)	477,600	(X)	240,400	(X)
Median of selected monthly owner costs				
With a mortgage (dollars)	2,157	(X)	1,320	(X)
Not mortgaged (dollars)	684	(X)	485	(X)

(X) Not applicable

Source: U.S. Census Bureau, 2020-2024 American Community Survey.

INFORMATION SOURCES

In Oregon, economic and demographic data is frequently available for counties and also, to a somewhat lesser degree, for cities and other local governments but data for the District is not readily available, in certain circumstances. Historical data has been collected from generally accepted standard sources, usually from public bodies. All estimates, assumption, statistical information and other statements contained herein, while taken from sources considered reliable, are not guaranteed by the Underwriter or the District.

APPENDIX F

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2025

APPENDIX G
SPECIMEN MUNICIPAL BOND INSURANCE POLICY



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

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

Statutes (ORS) 243.474, which provides in part that:

“A local government that establishes a deferred compensation plan may invest all or part of the plan’s assets through the deferred compensation investment program established by the Oregon Investment Council (OIC) under ORS 243.421,”

Hereby determines to be included in the State of Oregon Deferred Compensation Investment Program, also known as the Oregon Savings Growth Plan, established by the OIC under ORS 243.421 and administered by the Public Employees Retirement Board according to ORS 243.435 for its eligible personnel.

BE IT FURTHER RESOLVED that the proper officers are herewith authorized and directed to take all actions and make such reductions and submit such deferrals as are required by the Public Employees Retirement Board of the State of Oregon pursuant to ORS 243.478 (1), and

BE IT FURTHER RESOLVED that Employer agrees to be bound by the terms and conditions of the contracts between the State, its investment providers and record keeping company, and the “Plan Document” as identified in ORS 243.401 to 243.507 and TPA services as amended from time to time. Specifically, without limitation, Employer agrees to appoint its governing body as Trustee of its Plan, as required by Section 457(g) of the Internal Revenue Code (IRC), 26 USC 457(g)(2). The Employer certifies it is an “eligible employer” under IRC Section 457(e)(1) and has received a copy of the Plan Document and TPA Services.

BE IT FURTHER RESOLVED that Employer shall submit a certified copy of this resolution and “Notification Memo” to the State of Oregon, Public Employees Retirement System (PERS) as the Plan Administrator.

BE IT FURTHER RESOLVED that the Governing Body and Employer, recognize the PERS Board’s responsibility for maintaining the integrity of the Plan and hereby agree to cooperate fully with the Plan Administrator in accordance with procedures established by PERS, including without limitation in processing requests for withdrawal in case of an unforeseeable emergency as defined in IRC Sec. 457(b)(5) and Treasury Regulations 1.457-2(h)(4) and (5).

WHEREAS, the Board of Directors of the Boardman Park & Recreation District held a meeting on the 28th day of April, 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 18th day of April , 2026.

Krista Price, Board Chair

John Christy, Board Vice-Chair

David Boor, Board Secretary

Rick Weiss, Board Director

Ricardo Rosales, Board Director



Ty K. Wyman
Admitted in Oregon and Washington
twyman@dunn-carney.com
503.417.5478

April 16, 2026

BY CERTIFIED MAIL - # 9214 8901 9403 8368 6469 04

Land Use Board of Appeals
201 High Street SE, Suite #600
Salem, OR 97301-3398

Re: *1st John 2:17 LLC v. Boardman Park and Recreation District*
LUBA No. 2026-12
Our File No.: FIR067-0001

Dear Land Use Board of Appeals:

On behalf of named Petitioners, I enclose for immediate filing an original and two copies of our Withdrawal of Notice of Intent to Appeal in the above-referenced case.

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ty K. Wyman", with a long horizontal flourish extending to the right.

Ty K. Wyman

TKW:cas

Enclosures

cc: Service List (w/encl via first class mail)
Petitioners (w/encl via email)

**BEFORE THE LAND USE BOARD OF APPEALS
OF THE STATE OF OREGON**

1ST JOHN 2:17 LLC and JONATHAN TALLMAN,)	
)	LUBA No. 2026-012
)	
<i>Petitioners,</i>)	
)	
vs)	
)	
BOARDMAN PARK AND RECREATION DISTRICT,)	
)	
)	
<i>Respondent.</i>)	

WITHDRAWAL OF NOTICE OF INTENT TO APPEAL

Petitioner hereby withdraws its Notice of Intent to Appeal dated February 17, 2026.

DATED this 16th day of April, 2026.

DUNN CARNEY, LLP



Ty Wyman, OSB No. 925083
twyman@dunncarney.com
Dunn Carney, LLP
851 SW Sixth Avenue, Suite 1500
Portland, OR 97204
Telephone: (503) 417-5478
Of Attorneys for Petitioner

Cel

CERTIFICATE OF FILING

I hereby certify that, on April 16, 2026, I filed the original of this Withdrawal of Notice of Intent to Appeal, together with two copies, with the Land Use Board of Appeals, 201 High Street SE, Suite 600, Salem, OR 97301-3398, by CERTIFIED MAIL, Return Receipt Requested #9214 8901 9403 8368 6469 04.

DATED this 16th day of April, 2026.

DUNN CARNEY, LLP



Ty Wyman, OSB No. 925083
Of Attorneys for Petitioners

CERTIFICATE OF SERVICE

I hereby certify that on the date noted below, I filed the original and two copies of the foregoing **WITHDRAWAL OF NOTICE OF INTENT TO APPEAL** with the Land Use Board of Appeals, 201 High Street SE, Suite #600, Salem, Oregon 97301-3398, by Certified Mail, Return Receipt Requested #9214 8901 9403 8368 6469 04 and on the same date served via first-class mail and email a true and correct copy thereof on the notice recipients listed in section III of the Notice of Intent to Appeal and on the following:

Sarah Stauffer Curtis
Stoel Rives LLP
760 SW Ninth Avenue, Suite 3000
Portland, OR 97205
Telephone: (503) 294-9829
Email: sarah.curtiss@stoel.com

Counsel for Respondent

DATED this 16th day of April, 2026.

DUNN CARNEY, LLP



Ty Wyman, OSB No. 925083
Of Attorneys for Petitioners

Boardman Park & Recreation District
 Resolution 26-004

RESOLUTION ADOPTING THE SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors for the Boardman Park & Recreation District hereby adopts the supplemental budget for the fiscal year 2025-2026 in the total amount of \$5,327,943 now on file at the district’s office at 1 W Marine Drive, Boardman, OR 97818.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

GENERAL FUND			
Personal Services	\$2,021,893		
Materials & Services	\$1,324,750		
Capital Outlay	\$1,609,300	Fund Total	\$4,955,943
DEBT SERVICE FUND			
Debt Service \$0		Fund Total	\$0
ELECTRICT & LIGHTING RESERVE			
Capital O \$20,000		Fund Total	\$20,000
EQUIPMENT RESERVE			
Capital O \$35,000		Fund Total	\$35,000
BOAT DOCK RESERVE			
Capital O \$0		Fund Total	\$0
PARK EXPANSION RESERVE			
Capital O \$250,00		Fund Total	\$250,000
SEWER RESERVE			
Capital O \$30,000		Fund Total	\$30,000
RECREATION CENTER RESERVE			
Capital O \$35,000		Fund Total	\$35,000
Total Contingency, All Funds			\$2,000
Total Unappropriated, All Funds			\$0
TOTAL ADOPTED SUPPLEMENTAL BUDGET			\$5,327,943

Adopted by the Board on the 28th day of April , 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
 Supplemental Budget
 Fiscal Year: 2025-2026

General Fund:

The General Fund bears all activity for Boardman Park & Recreation District. The original 2025-2026 budget included an \$8,000,000 donation from Amazon. This was for a new RV Park in Boardman, OR. After the budget was approved, this donation was not given to the district. Therefore, a Supplemental Budget was needed to remove this donation.

Boardman Park & Recreation District
 Budget Year 2025 – 2026

Historical Data						Proposed Budget	Approved Budget	Adopted Budget	Supplemental Budget
Actual		ADOPTED BUDGET		Resources					
2022-23	2023-24	2024-25			2025-26	2025-26	2025-26	2025-26	
0	228,365	523,000		Grants, Donations & Sponsorships	8,282,000	8,282,000	8,282,000	282,000	
0	228385	523000		TOTAL GENERAL FUND RESOURCES	8,282,000	8,282,000	8,282,000	282,000	

Historical Data						Proposed Budget	Approved Budget	Adopted Budget	Supplemental Budget
Actual		ADOPTED BUDGET		Requirements					
2022-23	2023-24	2024-25			2025-26	2025-26	2025-26	2025-26	
0	194,886	989,986		Capital Outlay - OTHER	8,057,200	8,057,200	8,057,200	57,200	
0	194886	989986		TOTAL GENERAL FUND REQUIREMENTS	8,057,200	8,057,200	8,057,200	57,200	

ALL BOARDMAN PARK & RECREATION DISTRICT RESOURCES - BY FUND

Historical Data						Proposed Budget	Approved Budget	Adopted Budget	Supplemental Budget
Actual		ADOPTED BUDGET		Resources					
2022-23	2023-24	2024-25			2025-26	2025-26	2025-26	2025-26	
3,670,782	4,177,604	5,286,202		TOTAL GENERAL FUND RESOURCES	13,327,943	13,327,943	13,327,943	5,327,943	

ALL BOARDMAN PARK & RECREATION DISTRICT REQUIREMENTS - BY FUND

Historical Data						Proposed Budget	Approved Budget	Adopted Budget	Supplemental Budget
Actual		ADOPTED BUDGET		Requirements					
2022-23	2023-24	2024-25			2025-26	2025-26	2025-26	2025-26	
3,670,782	4,177,604	5,286,202		TOTAL GENERAL FUND REQUIREMENTS	13,327,943	13,327,943	13,327,943	5,327,943	

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Boardman Park & Recreation District
 Supplemental Budget
 Fiscal Year: 2025-2026

Boardman Park & Recreation District
 Budget Year 2025-2026
 Budget Summary – By Category

2024 / 25 ADOPTED BUDGET		2025/26 PROPOSED BUDGET
4,486,600	OPERATING FUNDS	4,386,951
14,000	RESERVE FUNDS	14,000
785,602	DEBT SERVICE FUNDS	926,992
<u>5,286,202</u>	TOTAL DISTRICT REVENUE - BY CATEGORY	<u>5,327,943</u>

2024 / 25 ADOPTED BUDGET		2025/26 PROPOSED BUDGET
1,932,505	PERSONNEL SERVICES	2,021,893
1,138,150	MATERIALS AND SERVICES	1,324,750
1,722,686	CAPITAL OUTLAY	1,609,300
490,861	TRANSFERS	370,000
2,000	OPERATING CONTINGENCY	2,000
<u>5,286,202</u>	TOTAL DISTRICT REQUIREMENTS-BY CATEGORY	<u>5,327,943</u>



Boardman Park & Recreation District

Resolution 2026-005

A RESOLUTION OPTING TO LIMIT LIABILITY FOR CERTAIN CLAIMS ARISING FROM THE USE OF PUBLIC TRAILS OR STRUCTURES IN PUBLIC EASEMENTS AND UNIMPROVED RIGHTS-OF-WAY PURSUANT TO ORS 105.668.

WHEREAS, Boardman Park & Recreation District], a park and recreation district, ORS 174.116(2)(e) district organized under ORS Chapter 266 (the “District”), constructs and maintains trails and other structures, both on District-owned property and in public easements or unimproved rights-of-way, within the District’s geographic boundaries in and around City of Boardman, Oregon; and

WHEREAS, the District encourages (1) property owners to grant easements for public trail use and (2) private groups and their volunteers to construct and maintain trails and other structures in public easements or unimproved rights-of-way; and

WHEREAS, ORS 105.672 to 105.688 provides certain immunities from liability for owners of publicly or privately owned land (as well as to holders of easements on such land) who allow such land to be used, without charge, for recreational purposes; and

WHEREAS, ORS 105.668(2) provides that a personal injury or property damage resulting from use of a trail that is in a public easement or in an unimproved right of way, or from use of structures in the public easement or unimproved right of way, by a user on foot, on an equine or on a bicycle or other nonmotorized vehicle or conveyance does not give rise to a private claim or right of action based on negligence against: (1) a city with a population of 500,000 or more, (2) the officers, employees or agents of the city to the extent the officers, employees or agents are entitled to defense and indemnification under ORS 30.285, (3) the owner of land abutting the public easement or unimproved right-of-way in the city, or (4) a nonprofit corporation and its volunteers for the construction and maintenance of the trail or the structures in a public easement or unimproved right of way; and

WHEREAS, ORS 105.668(3) allows cities with a population of less than 500,000 to opt into the trail use immunity by ordinance, resolution, rule, order or other regulation; and

WHEREAS, 2025 Oregon Laws Chapter 220, Section 1 (SB 179) amended ORS 105.668(3) to extend these opt-in rights to any “Local government,” as defined in ORS 174.116, including any park and recreation district, ORS 174.116(2)(e) district organized under ORS Chapter 266; and

WHEREAS, the public uses the District’s trails for recreational purposes includes, but is not limited to, outdoor activities such as hunting, fishing, swimming, boating, camping,



picnicking, hiking, walking, running, or bicycling, nature study, outdoor educational activities, waterskiing, winter sports, viewing or enjoying historical, archaeological, scenic or scientific sites or volunteering for any public purpose project as well as for non-recreational purposes (e.g., commuting); and

WHEREAS, the District believes it is important to protect and support the activities of the District, property owners, community groups, and volunteers that make trails available for public use; and

WHEREAS, the District desires to adopt the immunity from liability provided under ORS 105.668 to further the public interest by protecting and supporting the efforts and activities of the District, property owners, and other parties who construct and maintain trails and make such trails as well as unimproved right of ways available for public use.

NOW, THEREFORE, the Board of Directors of the District resolves as follows:

1. **Findings.** The above-stated findings contained in this Resolution No. 2026-005 are hereby adopted.
2. **Limitation on Liability.** Pursuant to ORS 105.668(3), the District hereby adopts the limitation on liability provided under ORS 105.668(2). Without otherwise limiting the generality of the immediately preceding sentence, a personal injury or property damage resulting from use of a trail that is in a public easement or in an unimproved right of way, or from use of structures in the public easement or unimproved right of way, by a user on foot, on an equine or on a bicycle or other nonmotorized vehicle or conveyance does not give rise to a private claim or right of action based on negligence against any of the following: (a) the District; (b) the officers, employees or agents of the District to the extent the officers, employees or agents are entitled to defense and indemnification under ORS 30.285; (c) the owner of land abutting the public easement or unimproved right of way in the District; or (d) a nonprofit corporation and its volunteers for the construction and maintenance of the trail or the structures in a public easement or unimproved right-of-way. For purposes of this Resolution, “structures” means improvements in a trail, including, but not limited to, stairs and bridges, that are accessible by a user on foot, on equine or on a bicycle or other nonmotorized vehicle or conveyance; “unimproved right-of-way” means a platted or dedicated public right of way over which a street, road or highway has not been constructed to the standards and specifications of the local government with jurisdiction over the public right of way and for which the local government has not expressly accepted responsibility for maintenance.
3. **Exceptions.** This Resolution does not grant immunity from liability: (a) except as provided in Section 2(b), to a person that receives compensation for providing assistance, services or advice in relation to conduct that leads to personal injury or property damage; (b) for personal injury or



property damage resulting from gross negligence or reckless, wanton, or intentional misconduct; or (c) for an activity for which the actor is strictly liable without regard to fault.

4. Severability; Effective Date. For purposes of this Resolution, the singular includes the plural, and the plural includes the singular; the word “or” is not exclusive, and the words “include,” “includes,” and “including” are not limiting. Any reference to a particular law, statute, rule, regulation, code, or ordinance includes the law, statute, rule, regulation, code, or ordinance as now in force and hereafter amended. The provisions of this Resolution are severable. If any section, subsection, sentence, clause, or portion of this Resolution is for any reason held invalid, unenforceable, or unconstitutional, such invalid, unenforceable, or unconstitutional section, subsection, sentence, clause, or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, or constitutionality of the remaining portion of this Resolution. This Resolution will be in full force and effect from and after its approval and adoption.

Adopted by the Board of Directors on this 28th day of April, 2026.

Krista Price, Board Chair

John Christy, Board Vice-Chair

David Boor, Board Secretary

Rick Weiss, Board Member

Ricardo Rosales, Board Member



Boardman Park & Recreation District

Resolution 2026-006

A Resolution Recognizing May 6, 2026 as National Special District Day

WHEREAS, special districts are local governments that provide essential public services such as fire protection, water and sanitation, healthcare, parks and recreation, libraries, transportation, and other specialized services that enhance the safety, health, and quality of life of communities; and

WHEREAS, special districts play a vital role in meeting local needs through focused governance, community leadership, and responsible stewardship of public resources; and

WHEREAS, the National Special Districts Association advocates for nearly 40,000 special districts nationwide, working to elevate awareness and strengthen the role of districts in serving communities; and

WHEREAS, the national Districts Make the Difference campaign highlights the services, leadership, and community impact of special districts across the United States; and

WHEREAS, recognizing the contributions of special districts helps promote public awareness of the essential services districts provide every day;

NOW, THEREFORE, BE IT RESOLVED, that the **Boardman Park & Recreation District** hereby recognizes **May 6, 2026, as National Special District Day** and joins communities across the nation in celebrating the vital role special districts play in delivering essential local services; and

BE IT FURTHER RESOLVED, that the **Boardman Park & Recreation District** encourages residents, community partners, and public officials to learn more about special districts and the important work they perform to strengthen communities.

Adopted by the Board of Directors on this 28th day of April, 2026.

Krista Price, Board Chair

John Christy, Board Vice-Chair

David Boor, Board Secretary

Rick Weiss, Board Member

Ricardo Rosales, Board Member



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 – MARCH 2026

UNEARNED REVENUE

Example from Camplife

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

None

12/1/2025

"TRNS"GENERAL JOURNAL"12/01/25"1201(4000)Overnight Fees"104.40
"SPL"GENERAL JOURNAL"12/01/25"1202 (4001)Long Term Overnight Fees"3431.98
"SPL"GENERAL JOURNAL"12/01/25"1202 A: UTILITY FOR LONG TERM FEES"1363.98
"SPL"GENERAL JOURNAL"12/01/25"2153 Pavilion Cleaning Deposits"50.00
"SPL"GENERAL JOURNAL"12/01/25"4000 Overnight Fees"303.20
"SPL"GENERAL JOURNAL"12/01/25"4002 Cancellations Fees"3.00
"SPL"GENERAL JOURNAL"12/01/25"4003 Reservation Fees"3.00
"SPL"GENERAL JOURNAL"12/01/25"4005 Ice Income"33.00
"SPL"GENERAL JOURNAL"12/01/25"4009 Sewer Station"3.00
"SPL"GENERAL JOURNAL"12/01/25"4025 Pavilion Rentals"75.00
"SPL"GENERAL JOURNAL"12/01/25"Accounts Receivable"809.59
"SPL"GENERAL JOURNAL"12/01/25"Advanced Deposit Liability"149350.40
"SPL"GENERAL JOURNAL"12/01/25"AMEX"181.10
"SPL"GENERAL JOURNAL"12/01/25"CASH"798.00
"SPL"GENERAL JOURNAL"12/01/25"City Lodging Tax"24.94
"SPL"GENERAL JOURNAL"12/01/25"DISCOVER"66.46
"SPL"GENERAL JOURNAL"12/01/25"MASTERCARD"12851.48
"SPL"GENERAL JOURNAL"12/01/25"Oregon Lodging Tax"7.48
"SPL"GENERAL JOURNAL"12/01/25"VISA"138098.51
"ENDTRNS"#####

ENTERED

Last meeting, Krista asked me if the revenue for the campground was on an accrual basis. I said yes it is.

I pull a report everyday like the one above. I enter the information into QuickBooks.

Everything on this example is either paid or is placed in Accounts Receivable.

Reservations for future use is placed under Advanced Deposit Liability on this report. When I enter this account in QuickBooks, it goes under Unearned Revenue on the Balance Sheet. Once the group shows up on the date they reserved a spot, Camplife will decrease the Advanced Deposit Liability and increase Overnight fees. Once I pull that report and enter the information into QB, Unearned Revenue will decrease and Overnight fees will increase.

I also talked to Mindy regarding Unearned Revenue. At the end of each year, she does a general journal entry to adjust the unearned revenue for the campground.



**District Account Balances
Month Ending March 2026**

Banner Bank	\$ 135,391.52
LGIP Park	\$ 3,981,474.66
<u>LGIP Recreation</u>	<u>\$ 969,919.27</u>
LGIP Consolidated	\$ 4,951,393.93
Total Cash Balances	\$ 5,086,785.45



BOARDMAN PARK AND RECREATION
Revenues – Cash Basis
Period Ending March 31, 2026

March 2026

Campground	\$86,925.90
Rec Center	\$25,490.34
LGIP Transfer	\$100,000
Total DEPOSIT	\$212,416.24



Boardman Park & Recreation District
Campground Revenues

03-31-26

	26-Mar	25-Mar	
Revenue Associated with Reservations - by Site Type			
null	\$0.00	\$0.00	
Back-in	\$31,397.47	\$29,296.63	
Dock Slip	\$11,570.00	\$10,760.00	
Pull-Thru	\$9,567.97	\$9,894.20	
Tent Site	\$41.00	\$73.56	
Total Reservation Revenue Earned During Period	\$52,576.44	\$50,024.39	
Total Surcharges Associated with Reservations	\$0.00	\$0.00	
Total Discounts Associated with Reservations	(\$679.90)	(\$1,359.60)	
Total Reservation Revenue	\$51,896.54	\$48,664.79	7%
Taxes Associated with Reservations			
City Lodging Tax	\$888.78	\$966.06	
Oregon Lodging Tax	\$266.64	\$289.86	
Total Tax Associated with Reservations	\$1,155.42	\$1,255.92	-8%
Sales Revenue by Category			
Inventory	\$88.00	\$150.00	
Non-Inventory	\$1,200.41	\$170.83	
Total Sales Revenue by Category	\$1,288.41	\$320.83	
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	\$1,288.41	\$320.83	302%
Cancellation Revenue			
Cancellation Fees	\$916.00	\$1,108.18	
Reservation Fee	\$130.00	\$135.00	
Total Reservation Cancellation Revenue	\$1,046.00	\$1,243.18	
Total Surcharges Associated with Cancellation Revenue	\$0.00	\$0.00	
Total Discounts Associated with Cancellation Revenue	(\$0.50)	(\$0.50)	
Total Cancellation Revenue	\$1,045.50	\$1,242.68	-16%
Total Revenue before Taxes	\$54,230.45	\$50,228.30	
Total Taxes	\$1,155.42	\$1,255.92	
Grand Total	\$55,385.87	\$51,484.22	8%

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LGIP

3989 - REC CENTER

DATE	TRANSFER FROM MORROW COUNTY	INTEREST	ACH REDEMPTION	FEES	BALANCE	TOTALS
7/31/2025		\$2,056.78		\$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
3/31/2026	\$4,153.64	\$3,273.18		\$0.00	\$7,426.82	969,919.27
	\$1,267,628.65	\$70,755.80	\$784,788.68	\$0.25	\$969,919.27	

4360 - BOARDMAN PARK & RECREATION

DATE	TRANSFER FROM MORROW COUNTY	INTEREST	ACH REDEMPTION	FEES	BALANCE	TOTALS
7/31/2025		1,677.01	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
3/31/2026	10,398.24	13,660.34	-100,000	0.05	75,941.47	3,981,474.66
	1,623,527.17	306,092.70	1,503,843.18	0.90	3,981,474.66	

TOTALS

\$4,951,393.93

Bill Payment List

BOARDMAN PARK AND RECREATION DISTRICT
March 2026

Date	Num	Vendor	Amount
1000 CASH ON HAND			
1001 BANNER-PARK CHECKING (1121)			
03/03/2026	18445	GORGE GALS	-431.00
03/03/2026	18446	SMITTY'S ACE HARDWARE	-796.13
03/03/2026	18447	ARIANA ANDREWS*	-150.00
03/03/2026	18448	CLAUDE BIRT	-311.68
03/03/2026	18449	CLIMA-TECH	-276.04
03/12/2026	18451	MONAHAN, GROVE & TUCKER	-350.00
03/12/2026	18452	WANLIYA BITTINGER	-320.00
03/12/2026	18453	ATTA-BOY POOL AND SPA	-225.00
03/12/2026	18454	SYDNEY ALLISUN	-320.00
03/12/2026	18456	MARIA RICHARDS	-360.00
03/12/2026	18457	HANS ROCKWELL	-862.00
03/12/2026	18458	MICHELLE DRAGO	-180.00
03/12/2026	18459	DEVIN OIL CO.	-1,106.52
03/12/2026	18460	JUDY OSMIN	-210.00
03/12/2026	18461	KAREN EDDY	-320.00
03/12/2026	18462	CITY OF BOARDMAN	-5,786.89
03/12/2026	18463	NORTH MORROW TIMES	-928.00
03/17/2026	18465	GORGE GALS	-367.00
03/17/2026	18466	SPECIAL DISTRICTS INSURANCE SERVICES	-3,896.00
03/17/2026	18467	SUNRISE CLEANING & JANITORIAL SERVICES	-5,670.00
03/17/2026	18468	CROWN PAPER & JANITORIAL	-770.60
03/17/2026	18469	USPS	-106.00
03/17/2026	18470	BARRAN LIEBMAN	-495.00
03/17/2026	18471	JOSEPH RANDOLPH*	-194.73
03/17/2026	18472	JIMMY'S JOHNS PORTABLE TOILETS LLC	-205.00
03/17/2026	18473	HARVEST TOWN FOODS	-24.76
03/17/2026	18474	SAIF CORPORATION	-1,911.79
03/17/2026	18475	HR ANSWERS INC	-168.75
03/17/2026	18476	INLAND DEVELOPMENT CORPORATION	-560.00
03/17/2026	18477	NORTH MORROW TIMES	-388.00
03/17/2026	18478	JOSEPH RANDOLPH*	-120.00
03/18/2026	18479	ATTA-BOY POOL AND SPA	-11,039.84
03/24/2026	18481	ARIANA ANDREWS*	-322.37
03/24/2026	18482	RDO EQUIPMENT CO.	-1,467.02

Bill Payment List

BOARDMAN PARK AND RECREATION DISTRICT
March 2026

Date	Num	Vendor	Amount
03/24/2026	18483	CROWN PAPER & JANITORIAL	-1,555.15
03/24/2026	18484	STRONG REFUGE POOL	-6,134.43
03/24/2026	18485	OREGON RECREATION & PARK ASSOCIATION	-120.00
03/24/2026	18486	UMATILLA ELECTRIC COOPERATIVE	-8,386.64
03/31/2026	18487	DEAN ENGLISH LOCK SHOP LLC	-580.00
03/31/2026	18488	LEAF	-660.77
03/31/2026	18489	ROSS-BRANDT ELECTRIC INC	-1,044.68
03/31/2026	18490	CONCRETE COATINGS REPAIR & RESTORATION	-620.00
03/31/2026	18491	DESERT SPRINGS BOTTLED WATER CO.	-82.60
03/31/2026	18492	JOSEPH RANDOLPH*	-111.83
03/31/2026	18493	ELITE TREE SERVICE	-6,500.00
Total for 1001 BANNER-PARK CHECKING (1121)			- \$66,436.22
Total for 1000 CASH ON HAND with sub- accounts			- \$66,436.22

Missing Checks are either voided or made out to Bank of Eastern Oregon (CC

TREASURY REPORT AS OF MARCH 2026

<u>FUND NAME</u>	<u>BANNER</u>	<u>GEN - LGIP</u>	<u>REC CENTER - LGIP</u>	<u>TOTAL FUNDS</u>
OPERATION - REC CENTER		35,000	16,262.52	51,262.52
GENERAL FUND - PARK	145,294.02	2,072,766.96		2,218,060.98
DEBT SERVICE	90	126,946.81	953,656.75	1,080,693.56
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		145,384.02	3,981,474.66	5,096,777.95

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 03/31/2026 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)	393,952.02	400,000.00	98.49 %
1202 LONG TERM OVER NIGHT FEES (4001)	160,692.56	145,000.00	110.82 %
1202A UTILITY	25,355.81		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	186,048.37	145,000.00	128.31 %
1203 CANCELLATION FEE INCOME (4002)	19,569.24	20,000.00	97.85 %
1204 RESERVATION FEE INCOME (4003)	14,926.38	17,000.00	87.80 %
1205 WASHER & DRYER INCOME (4004)	3,054.52	4,000.00	76.36 %
1206 ICE INCOME (4005)	3,360.00	4,000.00	84.00 %
1207 FIREWOOD INCOME (4006)	1,128.00	1,500.00	75.20 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	962.00	900.00	106.89 %
1209 EXTRA VEHICLE INCOME (4011)	820.00	700.00	117.14 %
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	26.38		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	123.00		
1211-5 HAT	150.00		
1211-6 DISC GOLF	15.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	370.97	40,500.00	0.92 %
1212 PAVILION RENT INCOME (4025)	1,650.00	1,000.00	165.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,772.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	15,800.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
Total 1200 CAMPGROUND INCOME (3999)	647,747.76	639,300.00	101.32 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	44,179.43	50,000.00	88.36 %
1302 MONTHLY INDIVIDUAL (4101)	70,895.70	75,000.00	94.53 %
1303 ANNUAL INDIVIDUAL (4102)	27,401.01	20,000.00	137.01 %
1304 MONTHLY FAMILY (4103)	27,115.87	40,000.00	67.79 %
1305 ANNUAL FAMILY (4104)	33,032.99	7,500.00	440.44 %
1306 MONTHLY SENIOR (4105)	4,357.50	6,500.00	67.04 %
1307 ANNUAL SENIOR (4106)	772.24	2,500.00	30.89 %
1308 MONTHLY SENIOR COUPLE (4107)	2,061.00	1,000.00	206.10 %
1309 ANNUAL SENIOR COUPLE (4108)	412.50	1,000.00	41.25 %
1310 MONTHLY YOUTH (4109)	3,564.00	6,000.00	59.40 %
1312 MONTHLY ADULT COUPLE (4113)	20,831.00	30,000.00	69.44 %
1313 ANNUAL ADULT COUPLE (4114)	2,305.00	3,800.00	60.66 %
1314 MONTHLY 24 HR ACCESS (4130)	12,247.90	11,500.00	106.50 %
1315 ANNUAL 24 HR ACCESS (4132)	1,524.33	8,500.00	17.93 %
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)	2,380.00	1,000.00	238.00 %
1323 LOCKER RENTAL (4136)	485.00	100.00	485.00 %
1324 POOL RENTAL (4137)	5,850.00	4,000.00	146.25 %
1327 FACILITY RENTAL (4141)	4,960.00	250.00	1,984.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	5,160.00	250.00	2,064.00 %
1328 FOOD SALES (4181)	4,338.75	4,000.00	108.47 %
1329 AQUATIC MERCHANDISE SALES (4182)	1,135.00	1,400.00	81.07 %
1330 GYM GEAR SALES (4183)	33.00	26.00	126.92 %
1331 INCENTIVES	1,116.00		
1332 TIVITY HEALTH	1,692.50		
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	42.06		
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)	24.05	1,400.00	1.72 %
1360-9 JUI JITSU	1,262.72		
Total 1360 YOUTH SPORTS INCOME	7,023.03	1,400.00	501.65 %
1370 ADULT REC			
1370-F 5K RUNS	2,008.08		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
1370-I SPRING BASH	90.00		
Total 1370 ADULT REC	2,728.08		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	3,100.96	2,600.00	119.27 %
1380-8 EASTER	500.00		
Total 1380 YOUTH REC	3,710.14	2,600.00	142.70 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	288,947.57	290,776.00	99.37 %
1400 CONTRACT INCOME (3999C)			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1401 ODOT INCOME (4029)	6,000.00	18,000.00	33.33 %
1402 TRIBAL INCOME (4031)		9,000.00	
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)		24,000.00	
1502-01 WILDHORSE	-7,259.25		
1502-03 CHANGE X	3,500.00		
Total 1502 OTHER GRANTS (4027)	-3,759.25	24,000.00	-15.66 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,241.12		
1503-02 TEEN SUMMER	99,835.30		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,076.42	150,000.00	89.38 %
1506 DONATIONS - MISCELLANEOUS (4405)	366.00	8,100,000.00	0.00 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	147,283.17	8,282,000.00	1.78 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)	49,022.04	40,000.00	122.56 %
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)	49,022.04	285,000.00	17.20 %
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1701 PATRONAGE DIVIDENDS (4040)	412.31		
1702 INTEREST FROM INVESTMENTS (4301)	147,022.62	187,110.00	78.58 %
1703 MISCELLANEOUS INCOME (4407)	1,000.00	21,000.00	4.76 %
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,612.26		
1703-04 VANDALISM	550.00		
Total 1703 MISCELLANEOUS INCOME (4407)	3,520.60	21,000.00	16.76 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	150,955.53	208,110.00	72.54 %
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)	1,019,766.50	926,992.00	110.01 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,358,971.70	926,992.00	146.60 %
Total Income	\$2,648,927.77	\$10,673,178.00	24.82 %
GROSS PROFIT	\$2,648,927.77	\$10,673,178.00	24.82 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	75,409.04	95,000.00	79.38 %

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BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5102 FINANCE MANAGER (5124)	57,582.60	76,776.00	75.00 %
5103 RECREATION CENTER MANAGER (5015)	58,900.32	74,625.00	78.93 %
5104 MAINTENANCE MANAGER SALARY (5120)	55,462.72	72,451.00	76.55 %
5105 HR MANAGER (5118)	14,973.00	61,355.00	24.40 %
5106 CAMPGROUND MANAGER (5122)	47,625.84	60,242.00	79.06 %
5107 MARKETING MANAGER (5117)	11,830.23	40,712.00	29.06 %
5108 ADULT REC COORDINATOR	23,965.19	46,944.00	51.05 %
5109 SPORTS COORDINATOR	36,720.54	46,944.00	78.22 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	27,056.46	46,944.00	57.64 %
5111 FRONT DESK COORDINATOR (5024)	38,057.57	41,726.00	91.21 %
5112 AQUATIC COORDINATOR (5023)	20,887.99	51,500.00	40.56 %
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	5,208.81		
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	14,743.64	15,358.00	96.00 %
5122 MAINTENANCE SEASONAL 5	1,644.10	15,358.00	10.71 %
5123 MAINTENANCE SEASONAL 6		16,868.00	
5124 MAINTENANCE SEASONAL 7	3,172.35		
5125 MAINTENANCE YR ROUND	22,983.03	37,162.00	61.85 %
5126 MAINTENANCE FOREMAN	36,554.64	51,500.00	70.98 %
5127 LIFEGUARDS 1	13,281.19	17,524.00	75.79 %
5128 LIFEGUARDS 2	19,794.43	17,524.00	112.96 %
5129 LIFEGUARDS 3	32,279.33	17,033.00	189.51 %
5130 LIFEGUARDS 4	5,896.98	17,033.00	34.62 %
5131 LIFEGUARDS 5	7,415.56	17,033.00	43.54 %
5132 LIFEGUARDS 6	12,411.26	17,033.00	72.87 %
5133 LIFEGUARDS 7	8,429.60	17,033.00	49.49 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	23,296.38	17,033.00	136.77 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	7,263.79	17,033.00	42.65 %
5138 LIFEGUARDS 12	4,943.82	17,033.00	29.02 %
5139 LIFEGUARDS 13	746.55		
5140 HEAD GUARD 1	26,292.93	38,309.00	68.63 %
5141 HEAD GUARD 2	30,467.88	38,309.00	79.53 %
5142 HEAD GUARD 3	21,598.97	38,309.00	56.38 %
5143 FRONT DESK RECEPTIONIST 1	23,764.04	17,543.00	135.46 %
5144 FRONT DESK RECEPTIONIST 2	16,175.03	17,543.00	92.20 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5145 FRONT DESK RECEPTIONIST 3	19,784.22	35,085.00	56.39 %
5146 FRONT DESK RECEPTIONIST 4	24,587.44	37,128.00	66.22 %
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 %
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 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	896.40	1,833.00	48.90 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5	1,007.20	1,833.00	54.95 %
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	

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BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	ACTUAL	TOTAL	
		BUDGET	% OF BUDGET
5189 LIFEGUARDS 15	9,018.00		
5192 FRONT DESK RECEPTIONIST 5	982.43		
Total 5100 PAYROLL (5000)	987,819.56	1,508,795.00	65.47 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYMENT TAX (5125)	60,055.90	75,440.00	79.61 %
5202 WORKERS COMPENSATION TAX (5126)	23,709.42	37,720.00	62.86 %
5203 HEALTH INSURANCE EXPENSE (5127)	25,138.06	244,800.00	10.27 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	13,809.65	21,878.00	63.12 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	59,217.74	93,545.00	63.30 %
5206 403B PENSION (5132)	19,603.61	33,681.00	58.20 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,672.74	6,035.00	44.29 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	204,207.12	513,099.00	39.80 %
Total 5000 PERSONNEL SERVICES (4999)	1,192,026.68	2,021,894.00	58.96 %
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	4,107.58		
Total 6100A ADMIN FEES	4,107.58		
6101 OTHER ADVERTISING (5359)	1,098.95	4,000.00	27.47 %
6102 NEWSPAPER AD (5360)	4,605.50	5,000.00	92.11 %
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)	2,224.89	55,000.00	4.05 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	23,329.51	50,000.00	46.66 %
6118 DUES AND FEES (5668)	4,381.35	8,500.00	51.55 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6119 OFFICE SUPPLIES (5669)		17,000.00	
6119-01 PARK	6,625.76		
6119-02 REC CENTER	2,160.23		
Total 6119 OFFICE SUPPLIES (5669)	8,785.99	17,000.00	51.68 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,684.31	8,000.00	33.55 %
6121 COMPUTER SUBSCRIPTIONS (5726)	62,553.59	55,000.00	113.73 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	7,878.25	3,000.00	262.61 %
6124 BOARD MEMBERS	306.44		
6130 CAMPGROUND CONCESSION & MERCHANDISE	126.00		
Total 6100 ADMINISTRATIVE (5240)	155,360.61	344,500.00	45.10 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	979.17	1,500.00	65.28 %
6202 LODGING (5407)	4,286.69	10,000.00	42.87 %
6203 TRANSPORTATION (5408)	262.18	1,500.00	17.48 %
6204 MEALS (5409)	1,060.51	2,500.00	42.42 %
6205 STAFF TRAINING (5450)	4,292.79	16,000.00	26.83 %
6206 EMPLOYEE APPRECIATION (5452)	3,628.69	8,000.00	45.36 %
6207 UNIFORMS (5670)	2,325.29	8,500.00	27.36 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	16,835.32	48,000.00	35.07 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	23,621.00	75,000.00	31.49 %
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)	863.00	3,500.00	24.66 %
6304-05 BOOSTER BASH	256.96		
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)	3,006.99	8,500.00	35.38 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL	3,711.35	5,150.00	72.07 %
6306-10 SOFTBALL	1,315.00		
6306-11 T-BALL & COACH PITCH	730.00		
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	795.00	1,600.00	49.69 %



BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6306-7 BASEBALL	1,729.07	4,000.00	43.23 %
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM		2,000.00	
Total 6306 YOUTH SPORTS EXPENSES	25,689.55	33,450.00	76.80 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-1A BINGO	129.60		
Total 6307-1 SENIOR CENTER ACTIVITIES (5808A)	208.40	5,000.00	4.17 %
6307-2 OTHER		15,000.00	
6307-3 LOTERIA (5719)	382.80		
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)	2,198.35	22,000.00	9.99 %
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)	3,101.27	3,000.00	103.38 %
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)	854.05	2,000.00	42.70 %
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	1,014.18		
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		
6308-18 TODDLER TIME	264.90		
Total 6308 YOUTH REC (5809)	53,595.97	112,000.00	47.85 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	108,329.34	355,750.00	30.45 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	13,689.12	25,000.00	54.76 %
6402 ELECTRICITY (5242)	75,264.57	80,000.00	94.08 %
6403 WATER, SEWER, GARBAGE (5243)	61,152.83	75,000.00	81.54 %
6404 NATURAL GAS (5244)	35,659.43	65,000.00	54.86 %
Total 6400 UTILITIES (5240C)	185,765.95	245,000.00	75.82 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	10,769.32	20,000.00	53.85 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	2,426.95	5,000.00	48.54 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	13,196.27	40,000.00	32.99 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	5,553.68		
6502-02 CLAUDE BIRT	2,959.41		
6502-03 SUNRISE	49,140.00		
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)	59,523.09	75,000.00	79.36 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,814.59	25,000.00	7.26 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	16,064.05	10,000.00	160.64 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	9,111.86	25,000.00	36.45 %
6503-04 POOL SUPPLIES	12,956.60		
6503-06 MISCELLANEOUS	0.00		
Total 6503 REC CENTER MAINTENANCE	39,947.10	60,000.00	66.58 %
6504 MAINTENANCE			
6504-01 SHOP SUPPLIES (5683)	602.74	15,000.00	4.02 %
6504-02 FUEL EXPENSES (5684)	10,183.29	20,000.00	50.92 %
6504-03 CHEMICAL & FERTILIZERS (5688)	1,661.40	15,000.00	11.08 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	30,180.66	50,000.00	60.36 %
6504-05 IRRIGATION MAINTENANCE (5771)	7,845.10	10,000.00	78.45 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,710.61	15,000.00	11.40 %
6504-07 EQUIPMENT REPAIR (5773)	8,870.69		
6504-08 PPE	1,331.61		
Total 6504 MAINTENANCE	62,386.10	125,000.00	49.91 %
6506 CAMPGROUND			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6506-01 CAMPGROUND EXPENSES (5685)	26,835.56	25,000.00	107.34 %
6506-02 ICE EXPENSES (5687)	2,944.00	6,000.00	49.07 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	29,779.56	31,500.00	94.54 %
Total 6500 MAINTENANCE (5240D)	204,832.12	331,500.00	61.79 %
Total 6000 MATERIALS & SERVICES (5239)	671,123.34	1,324,750.00	50.66 %
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	
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)	20,473.27	18,200.00	112.49 %
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)	41,420.74	9,609,300.00	0.43 %
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		

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 WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,904,766.76	\$13,327,944.00	14.29 %
NET OPERATING INCOME	\$744,161.01	\$ -2,654,766.00	-28.03 %
NET INCOME	\$744,161.01	\$ -2,654,766.00	-28.03 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
1200 CAMPGROUND INCOME (3999)			
1201 OVERNIGHT FEES (4000)	393,952.02	400,000.00	98.49 %
1202 LONG TERM OVER NIGHT FEES (4001)	160,692.56	145,000.00	110.82 %
1202A UTILITY	25,355.81		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	186,048.37	145,000.00	128.31 %
1203 CANCELLATION FEE INCOME (4002)	19,569.24	20,000.00	97.85 %
1204 RESERVATION FEE INCOME (4003)	14,926.38	17,000.00	87.80 %
1205 WASHER & DRYER INCOME (4004)	3,054.52	4,000.00	76.36 %
1206 ICE INCOME (4005)	3,360.00	4,000.00	84.00 %
1207 FIREWOOD INCOME (4006)	1,128.00	1,500.00	75.20 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	962.00	900.00	106.89 %
1209 EXTRA VEHICLE INCOME (4011)	820.00	700.00	117.14 %
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	26.38		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	123.00		
1211-5 HAT	150.00		
1211-6 DISC GOLF	15.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	370.97	40,500.00	0.92 %
1212 PAVILION RENT INCOME (4025)	1,650.00	1,000.00	165.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,772.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	15,800.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
Total 1200 CAMPGROUND INCOME (3999)	647,747.76	639,300.00	101.32 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	44,179.43	50,000.00	88.36 %
1302 MONTHLY INDIVIDUAL (4101)	70,895.70	75,000.00	94.53 %
1303 ANNUAL INDIVIDUAL (4102)	20,921.01	20,000.00	104.61 %
1304 MONTHLY FAMILY (4103)	27,115.87	40,000.00	67.79 %
1305 ANNUAL FAMILY (4104)	27,944.99	7,500.00	372.60 %
1306 MONTHLY SENIOR (4105)	4,357.50	6,500.00	67.04 %
1307 ANNUAL SENIOR (4106)	772.24	2,500.00	30.89 %
1308 MONTHLY SENIOR COUPLE (4107)	2,061.00	1,000.00	206.10 %
1309 ANNUAL SENIOR COUPLE (4108)	412.50	1,000.00	41.25 %
1310 MONTHLY YOUTH (4109)	3,564.00	6,000.00	59.40 %
1312 MONTHLY ADULT COUPLE (4113)	20,831.00	30,000.00	69.44 %
1313 ANNUAL ADULT COUPLE (4114)	2,305.00	3,800.00	60.66 %
1314 MONTHLY 24 HR ACCESS (4130)	12,247.90	11,500.00	106.50 %
1315 ANNUAL 24 HR ACCESS (4132)	1,524.33	8,500.00	17.93 %
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)	2,380.00	1,000.00	238.00 %
1323 LOCKER RENTAL (4136)	485.00	100.00	485.00 %
1324 POOL RENTAL (4137)	5,850.00	4,000.00	146.25 %
1327 FACILITY RENTAL (4141)	4,960.00	250.00	1,984.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	5,160.00	250.00	2,064.00 %
1328 FOOD SALES (4181)	4,338.75	4,000.00	108.47 %
1329 AQUATIC MERCHANDISE SALES (4182)	1,135.00	1,400.00	81.07 %
1330 GYM GEAR SALES (4183)	33.00	26.00	126.92 %
1331 INCENTIVES	1,116.00		
1332 TIVITY HEALTH	1,692.50		
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	42.06		
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)	24.05	1,400.00	1.72 %
1360-9 JUI JITSU	1,262.72		
Total 1360 YOUTH SPORTS INCOME	7,023.03	1,400.00	501.65 %
1370 ADULT REC			
1370-F 5K RUNS	2,008.08		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
1370-I SPRING BASH	90.00		
Total 1370 ADULT REC	2,728.08		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	3,100.96	2,600.00	119.27 %
1380-8 EASTER	500.00		
Total 1380 YOUTH REC	3,710.14	2,600.00	142.70 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	277,379.57	290,776.00	95.39 %
1400 CONTRACT INCOME (3999C)			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1401 ODOT INCOME (4029)		18,000.00	
1402 TRIBAL INCOME (4031)		9,000.00	
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)		24,000.00	
1502-01 WILDHORSE	-7,259.25		
1502-03 CHANGE X	3,500.00		
Total 1502 OTHER GRANTS (4027)	-3,759.25	24,000.00	-15.66 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,241.12		
1503-02 TEEN SUMMER	99,835.30		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,076.42	150,000.00	89.38 %
1506 DONATIONS - MISCELLANEOUS (4405)	366.00	8,100,000.00	0.00 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	147,283.17	8,282,000.00	1.78 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)	49,022.04	40,000.00	122.56 %
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)	49,022.04	285,000.00	17.20 %
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1701 PATRONAGE DIVIDENDS (4040)	412.31		
1702 INTEREST FROM INVESTMENTS (4301)	147,022.62	187,110.00	78.58 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,612.26		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	300.00		
Total 1703 MISCELLANEOUS INCOME (4407)	2,820.60	21,000.00	13.43 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	150,255.53	208,110.00	72.20 %
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)	1,019,766.50	926,992.00	110.01 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,358,971.70	926,992.00	146.60 %
Unapplied Cash Payment Income	0.00		
Total Income	\$2,630,659.77	\$10,673,178.00	24.65 %
GROSS PROFIT	\$2,630,659.77	\$10,673,178.00	24.65 %
Expenses			
5000 PERSONNEL SERVICES (4999)			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	75,409.04	95,000.00	79.38 %
5102 FINANCE MANAGER (5124)	57,582.60	76,776.00	75.00 %
5103 RECREATION CENTER MANAGER (5015)	58,900.32	74,625.00	78.93 %
5104 MAINTENANCE MANAGER SALARY (5120)	55,462.72	72,451.00	76.55 %
5105 HR MANAGER (5118)	14,973.00	61,355.00	24.40 %
5106 CAMPGROUND MANAGER (5122)	47,625.84	60,242.00	79.06 %
5107 MARKETING MANAGER (5117)	11,830.23	40,712.00	29.06 %
5108 ADULT REC COORDINATOR	23,965.19	46,944.00	51.05 %
5109 SPORTS COORDINATOR	36,720.54	46,944.00	78.22 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	27,056.46	46,944.00	57.64 %
5111 FRONT DESK COORDINATOR (5024)	38,057.57	41,726.00	91.21 %
5112 AQUATIC COORDINATOR (5023)	20,887.99	51,500.00	40.56 %
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	5,208.81		
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	14,743.64	15,358.00	96.00 %
5122 MAINTENANCE SEASONAL 5	1,644.10	15,358.00	10.71 %
5123 MAINTENANCE SEASONAL 6		16,868.00	
5124 MAINTENANCE SEASONAL 7	3,172.35		
5125 MAINTENANCE YR ROUND	22,983.03	37,162.00	61.85 %
5126 MAINTENANCE FOREMAN	36,554.64	51,500.00	70.98 %
5127 LIFEGUARDS 1	13,281.19	17,524.00	75.79 %
5128 LIFEGUARDS 2	19,794.43	17,524.00	112.96 %
5129 LIFEGUARDS 3	32,279.33	17,033.00	189.51 %
5130 LIFEGUARDS 4	5,896.98	17,033.00	34.62 %
5131 LIFEGUARDS 5	7,415.56	17,033.00	43.54 %
5132 LIFEGUARDS 6	12,411.26	17,033.00	72.87 %
5133 LIFEGUARDS 7	8,429.60	17,033.00	49.49 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	23,296.38	17,033.00	136.77 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	7,263.79	17,033.00	42.65 %
5138 LIFEGUARDS 12	4,943.82	17,033.00	29.02 %
5139 LIFEGUARDS 13	746.55		
5140 HEAD GUARD 1	26,292.93	38,309.00	68.63 %
5141 HEAD GUARD 2	30,467.88	38,309.00	79.53 %
5142 HEAD GUARD 3	21,598.97	38,309.00	56.38 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5143 FRONT DESK RECEPTIONIST 1	23,764.04	17,543.00	135.46 %
5144 FRONT DESK RECEPTIONIST 2	16,175.03	17,543.00	92.20 %
5145 FRONT DESK RECEPTIONIST 3	19,784.22	35,085.00	56.39 %
5146 FRONT DESK RECEPTIONIST 4	24,587.44	37,128.00	66.22 %
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 %
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	896.40	1,833.00	48.90 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5186 SUMMER RECREATION INSTRUCTORS 5	1,007.20	1,833.00	54.95 %
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
5189 LIFEGUARDS 15	9,018.00		
5192 FRONT DESK RECEPTIONIST 5	982.43		
Total 5100 PAYROLL (5000)	987,819.56	1,508,795.00	65.47 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	60,055.90	75,440.00	79.61 %
5202 WORKERS COMPENSATION TAX (5126)	22,041.49	37,720.00	58.43 %
5203 HEALTH INSURANCE EXPENSE (5127)	21,402.06	244,800.00	8.74 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	13,809.65	21,878.00	63.12 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	59,217.74	93,545.00	63.30 %
5206 403B PENSION (5132)	19,603.61	33,681.00	58.20 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,672.74	6,035.00	44.29 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	198,803.19	513,099.00	38.75 %
Total 5000 PERSONNEL SERVICES (4999)	1,186,622.75	2,021,894.00	58.69 %
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	4,107.58		
Total 6100A ADMIN FEES	4,107.58		
6101 OTHER ADVERTISING (5359)	1,098.95	4,000.00	27.47 %
6102 NEWSPAPER AD (5360)	4,605.50	5,000.00	92.11 %
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)	2,284.89	55,000.00	4.15 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6117 CREDIT CARD PROCESSING FEES (5667)	23,329.51	50,000.00	46.66 %
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	6,703.73		
6119-02 REC CENTER	2,160.23		
Total 6119 OFFICE SUPPLIES (5669)	8,807.60	17,000.00	51.81 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,684.31	8,000.00	33.55 %
6121 COMPUTER SUBSCRIPTIONS (5726)	62,553.59	55,000.00	113.73 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	7,878.25	3,000.00	262.61 %
6124 BOARD MEMBERS	343.11		
6130 CAMPGROUND CONCESSION & MERCHANDISE	126.00		
Total 6100 ADMINISTRATIVE (5240)	155,956.79	344,500.00	45.27 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	979.17	1,500.00	65.28 %
6202 LODGING (5407)	4,286.69	10,000.00	42.87 %
6203 TRANSPORTATION (5408)	262.18	1,500.00	17.48 %
6204 MEALS (5409)	1,060.51	2,500.00	42.42 %
6205 STAFF TRAINING (5450)	4,292.79	16,000.00	26.83 %
6206 EMPLOYEE APPRECIATION (5452)	3,628.69	8,000.00	45.36 %
6207 UNIFORMS (5670)	2,325.29	8,500.00	27.36 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	16,835.32	48,000.00	35.07 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	23,621.00	75,000.00	31.49 %
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)	863.00	3,500.00	24.66 %
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)	2,784.00	8,500.00	32.75 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL	3,711.35	5,150.00	72.07 %
6306-10 SOFTBALL	1,315.00		
6306-11 T-BALL & COACH PITCH	730.00		
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 %

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BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6306-5 GIRLS BASKETBALL	3,813.87	1,650.00	231.14 %
6306-6 TRACK	795.00	1,600.00	49.69 %
6306-7 BASEBALL	1,702.08	4,000.00	42.55 %
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM	21.75	2,000.00	1.09 %
Total 6306 YOUTH SPORTS EXPENSES	25,684.31	33,450.00	76.78 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-1A BINGO	129.60		
Total 6307-1 SENIOR CENTER ACTIVITIES (5808A)	208.40	5,000.00	4.17 %
6307-2 OTHER		15,000.00	
6307-3 LOTERIA (5719)	392.65		
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)	2,208.20	22,000.00	10.04 %
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)	3,101.27	3,000.00	103.38 %
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)	748.69	2,000.00	37.43 %
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	1,014.18		
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		
6308-18 TODDLER TIME	264.90		
Total 6308 YOUTH REC (5809)	74,092.25	112,000.00	66.15 %
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		

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 6309 ADULT SPORTS	25.48	9,800.00	0.26 %
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	128,607.24	355,750.00	36.15 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	13,129.12	25,000.00	52.52 %
6402 ELECTRICITY (5242)	67,848.80	80,000.00	84.81 %
6403 WATER, SEWER, GARBAGE (5243)	68,536.78	75,000.00	91.38 %
6404 NATURAL GAS (5244)	38,834.19	65,000.00	59.74 %
Total 6400 UTILITIES (5240C)	188,348.89	245,000.00	76.88 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	10,160.92	20,000.00	50.80 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	2,426.95	5,000.00	48.54 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	12,587.87	40,000.00	31.47 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	10,226.87		
6502-02 CLAUDE BIRT	2,959.41		
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)	58,841.28	75,000.00	78.46 %
6503 REC CENTER MAINTENANCE	-21.61		
6503-01 GYM & BUILDING SUPPLIES (5770)	1,814.59	25,000.00	7.26 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	16,072.04	10,000.00	160.72 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	9,111.86	25,000.00	36.45 %
6503-04 POOL SUPPLIES	12,956.59		
6503-06 MISCELLANEOUS	0.00		
Total 6503 REC CENTER MAINTENANCE	39,933.47	60,000.00	66.56 %
6504 MAINTENANCE	41.48		
6504-01 SHOP SUPPLIES (5683)	602.74	15,000.00	4.02 %
6504-02 FUEL EXPENSES (5684)	10,594.99	20,000.00	52.97 %
6504-03 CHEMICAL & FERTILIZERS (5688)	4,382.40	15,000.00	29.22 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	31,569.77	50,000.00	63.14 %
6504-05 IRRIGATION MAINTENANCE (5771)	7,263.91	10,000.00	72.64 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,710.61	15,000.00	11.40 %
6504-07 EQUIPMENT REPAIR (5773)	8,891.61		
6504-08 PPE	1,331.61		
Total 6504 MAINTENANCE	66,389.12	125,000.00	53.11 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6506 CAMPGROUND	2,084.99		
6506-01 CAMPGROUND EXPENSES (5685)	26,586.56	25,000.00	106.35 %
6506-02 ICE EXPENSES (5687)	3,408.00	6,000.00	56.80 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	32,079.55	31,500.00	101.84 %
Total 6500 MAINTENANCE (5240D)	209,831.29	331,500.00	63.30 %
Total 6000 MATERIALS & SERVICES (5239)	699,579.53	1,324,750.00	52.81 %
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	
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)	20,473.27	18,200.00	112.49 %
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)	41,420.74	9,609,300.00	0.43 %
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		

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,927,819.02	\$13,327,944.00	14.46 %
NET OPERATING INCOME	\$702,840.75	\$ -2,654,766.00	-26.47 %
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%
NET INCOME	\$704,053.25	\$ -2,654,766.00	-26.52 %

**Boardman Park & Recreation
Recap of Capital Expenditures through March 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
Makita 40V Cordless Orbit Sander	\$81.19

Pool

Comm Robotic Pool Cleaner	\$3,299.00
Pool Lights	\$11,039.84
2 Pool Lifts & Covers	\$6,134.43

Other

Trash Cans (12)	\$5,394.96
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Total

\$41,420.74

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

Human Resource March Update

Current openings

- Head Director for Summer Program – 1 position
- Summer Camp Director – 5 positions
- Summer Camp counselor – 20 positions

Closed Positions

- Full-Time Maintenance- 1 position
- Seasonal Maintenance- 1 position
- Seasonal Campground Aid – 5 positions
- Part-Time Lifeguards - 3 positions

HR recap

- Conducted various interviews
- Successfully onboard 10 new employees
- Changes/additions to updated Handbook
- Completed wage subsidy reimbursement process through SAIF

Training

- SDAO regional summit training
 - Responsibilities and Requirements of Special District Board Members
 - Best HR and administrative practices
- HR Answers training
 - HR's Role Vs Leadership Role



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

Campground Updates

Occupancy Rate

- **March occupancy** rate was 67.04%, a decrease from 72.52% in February.
- Compared to **March 2025's** 56.43%

Reservations & Sale

- **463 reservations** were made in March 2026.
- **441 reservations** were made in March 2025.
- U.S. Army Corps of Engineers Emails me a traffic count number each month,
- December 3rd: 97,358
- December 29th: 137,682
- January 29th: 156,946
- February 25th: 189,629
- March: they had problems with Traffic Counter, Unable to get numbers

General Operations

- The new reservation software system has been delayed and is now scheduled to go live on **October 1, 2026.**
- Acquired weed and bug sprayers for the District.
- Met with the Electrician and Ordered new lighting for the day-use area and main office (estimated arrival: **3-4 weeks**)
- Summer season guests are beginning to arrive, with activity increasing.
- Both seasonal employees have been successfully hired.
- Registered for a **Park Ranger class on May 18-19.**
- Preparing for the **Spring Bash event at the end of April.**
- Pavilion rentals we are currently only renting at the marina pavilion and sunset gazebo
- Currently in the process of obtaining **Clean Marina designation**; final steps include updating and cleaning up boat lease agreements.
- Had Two Bass tournaments in the last 30 days
- Working with Oregon Correction Enterprise to get new signs for the district.

Kelli Cooney

Campground Manager

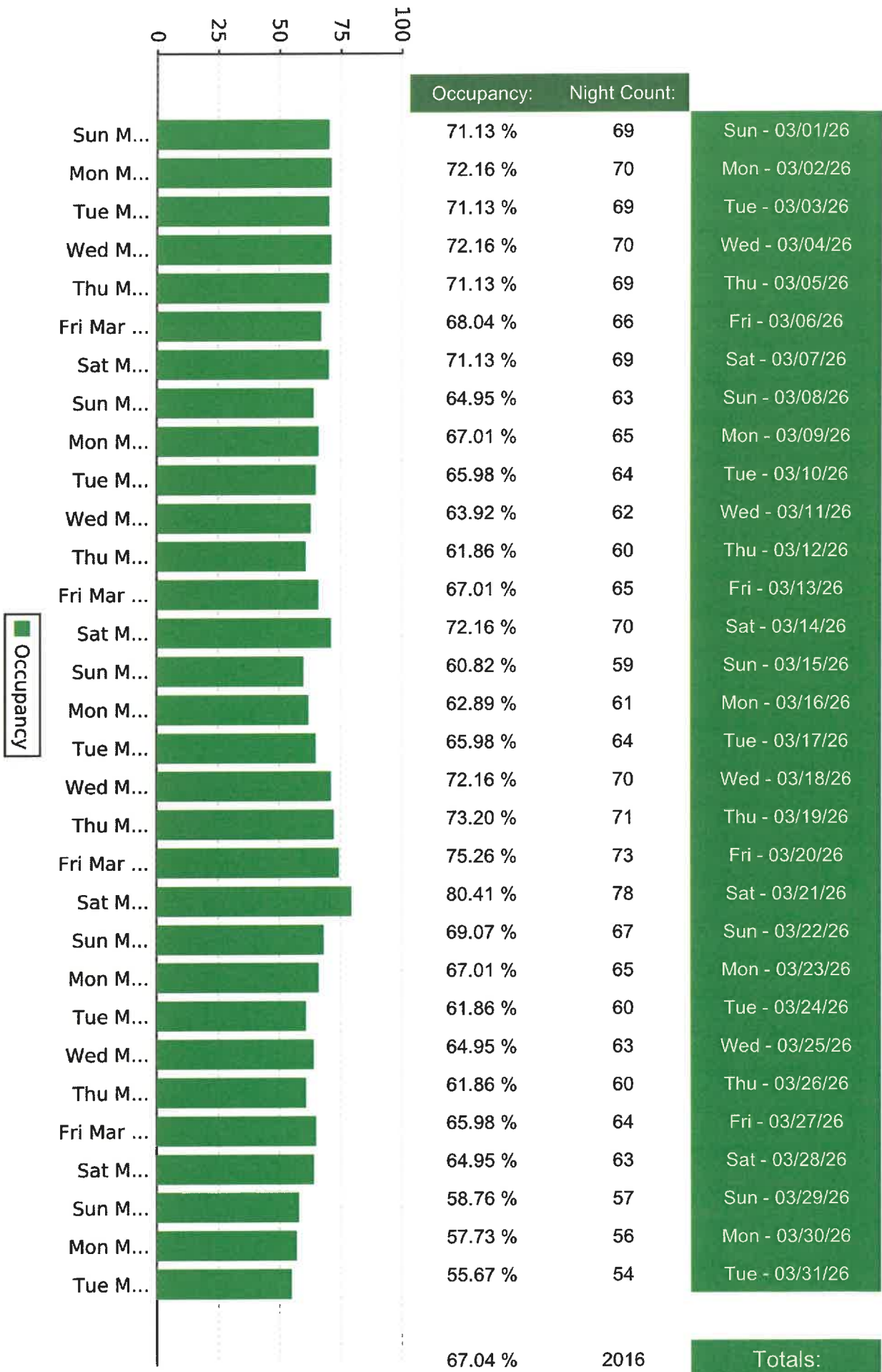
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 04/21/2026 10:42 AM

Start Date:

03/01/2026



201

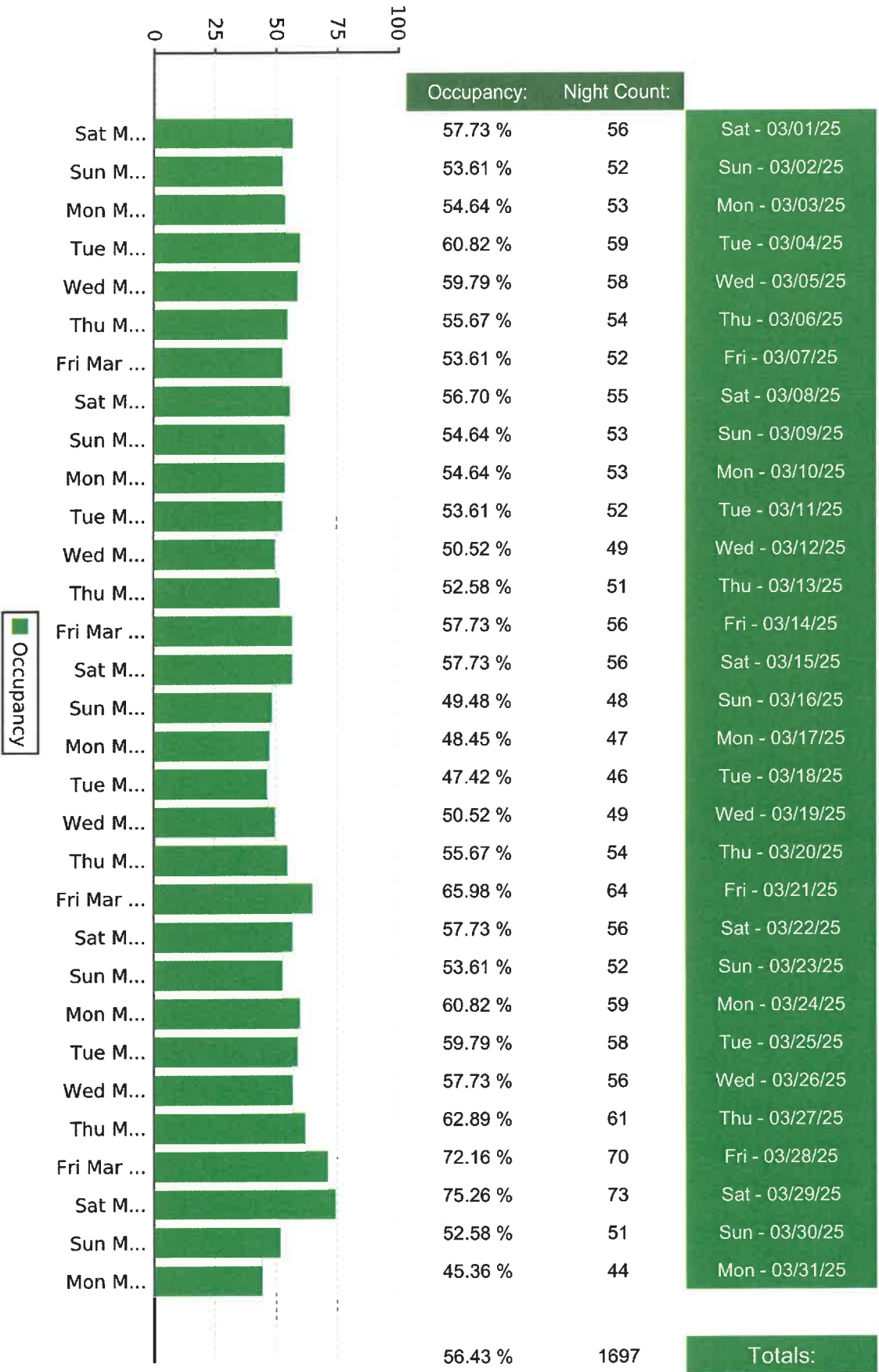
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 04/14/2026 10:31 AM

Start Date:

03/01/2025



109

38 in



↑
**BOAT
 LAUNCHING**

←
**PICNICKING
 SWIMMING**

36 in

Sign Description: BPRD_Boat Launch ahead_Picnicking Left

Sign Size: 38" x 36"

Font Style / Size: Georgia Bold/2.5"

Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A

Style / Type: EG Digital Print w Anti-graffiti

Backing: .100" Aluminum

Corner Radius: N/A

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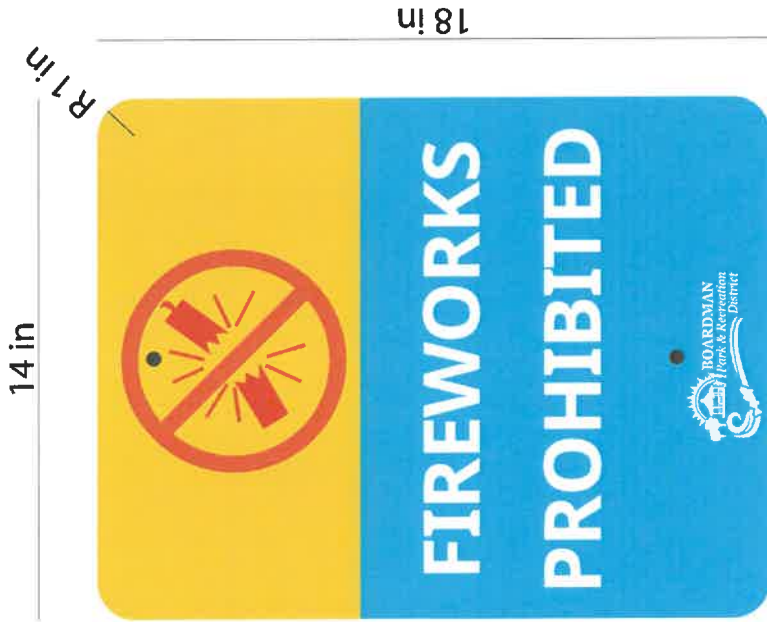
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\BPRD_Fireworks Prohibited_14x18.ai"



2x .375" holes, 2.5" from bottom and 1.5" from top

Sign Description: BPRD_Fireworks Prohibited
 Sign Size: 14" x 18"
 Font Style / Size: Noto Sans Bold/1.5"
 Sign Color: Black-Red-White Legend/Blue-Yellow Bkgd

Inset / Border Width: N/A
 Style / Type: EG digital Print w Uv Overlay
 Backing: 0.080" Aluminum
 Corner Radius: 1"

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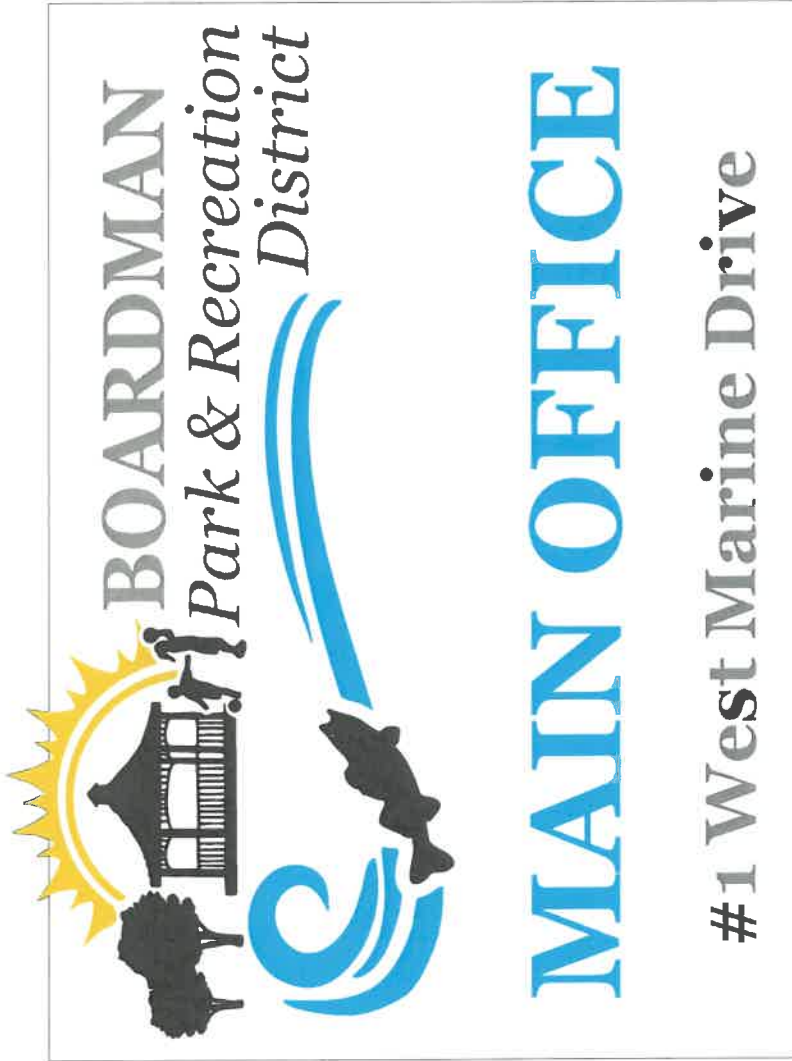
Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

"I:\SRCI\Sign Shop\Signs\Cities\Boardman\BPRD_Main Office_48x36.ai"

48 in



36 in

Sign Description: BPRD_Main Office

Sign Size: 48" x 36"

Font Style / Size: Georgia Bold/4" - 2.25"

Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A

Style / Type: EG Digital Print w Anti-graffiti

Backing: .125" Aluminum

Corner Radius: N/A

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Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

84 in



48 in

I:\SRCM\Sign Shop\Signs\Cities\Boardman\BPRD_Marina and RV Park_84x48

Sign Description: BPRD_Marina and RV Park
 Sign Size: 84" x 48"
 Font Style / Size: Georgia Bold/5"
 Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A
 Style / Type: EG Digital Print w Anti-graffiti
 Backing: .25" Aluminum
 Corner Radius: N/A

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113

Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\BPRD_No Overnight Parking_14x22.ai"



2x .375" holes, 2.5" from bottom and 1.75" from top

Sign Description: BPRD_No Overnight Parking
 Sign Size: 14" x 22"
 Font Style / Size: Noto Sans Bold/1.8"-.5"
 Sign Color: Black-Red-White Legend/Blue-Yellow Bkgd

Inset / Border Width: N/A
 Style / Type: EG digital Print w Uv Overlay
 Backing: 0.080" Aluminum
 Corner Radius: 1"

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36 in



28 in

Sign Description: BPRD_Park Hours
Sign Size: 36" x 28"

Font Style / Size: Georgia Bold-Gotham Bold/3"-2.375"

Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A

Style / Type: EG Digital Print w Anti-graffiti

Backing: .100" Aluminum

Corner Radius: N/A

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#59

Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

96 in



48 in

"I:\SRC\Sign Shop\Signs\Cities\Boardman\BPRD_Pool and Rec Center_96x48

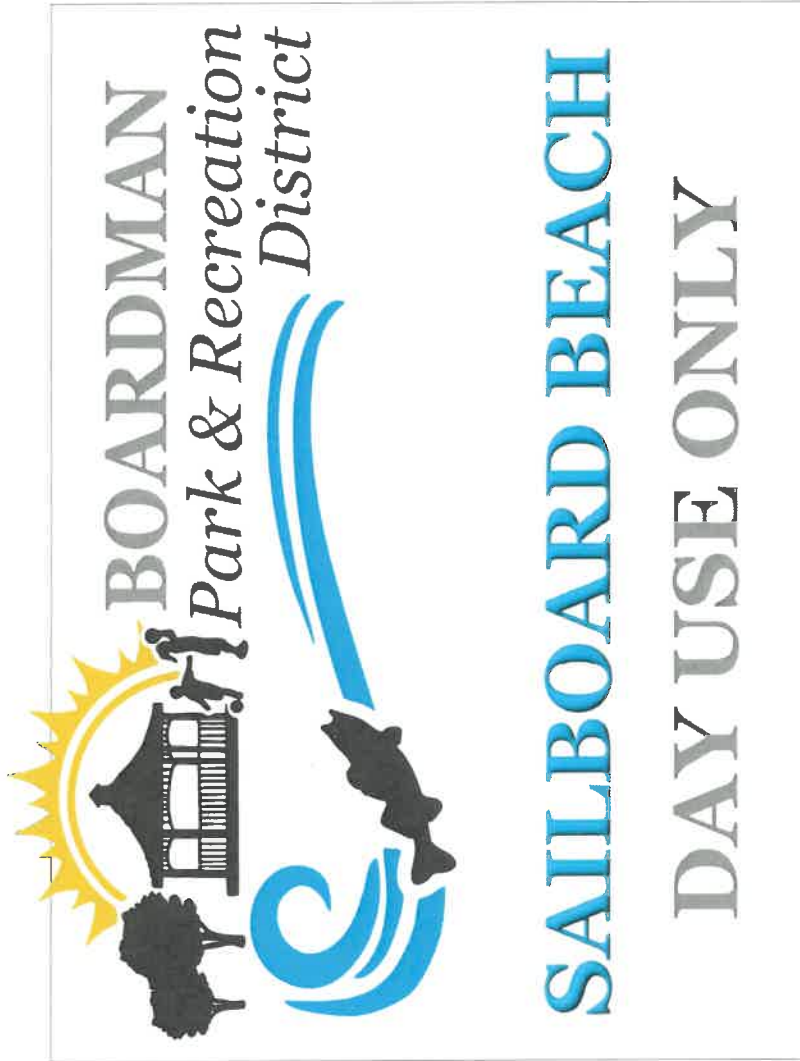
Sign Description: BPRD_Pool and Rec Center
 Sign Size: 96" x 48"
 Font Style / Size: Georgia Bold/4"
 Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A
 Style / Type: EG Digital Print w Anti-graffiti
 Backing: .125" Aluminum
 Corner Radius: N/A

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48 in



36 in

Sign Description: BPRD_Sailboard Beach
 Sign Size: 48" x 36"
 Font Style / Size: Georgia Bold/2.875"
 Sign Color: Yellow-Blue-Gray Legend/White Bkgd

Inset / Border Width: N/A
 Style / Type: EG Digital Print w Anti-graffiti
 Backing: .125" Aluminum
 Corner Radius: N/A

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Designer: S. Espinoza

Option:

Created/Last Modified: 04/07/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\Camping Prohibited_12x21.ai"



2x .375" holes @ 1" inset

Sign Description: Camping Prohibited

Sign Size: 12" x 21"

Font Style / Size: B/2"

Sign Color: White-Red Legend/Brown Bkgd

Inset / Border Width: .5"

Style / Type: EG Digital Print w UV Overlay

Backing: 0.080" Aluminum

Corner Radius: 1.5"

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Designer: S. Espinoza

Option:

Created/Last Modified: 04/01/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\Fireworks Prohibited_12x21.ai"



2x .375" holes @ 1" inset

Sign Description: Fireworks Prohibited
Sign Size: 12" x 21"
Font Style / Size: B / 2"
Sign Color: Red Legend / Yellow Bkgd

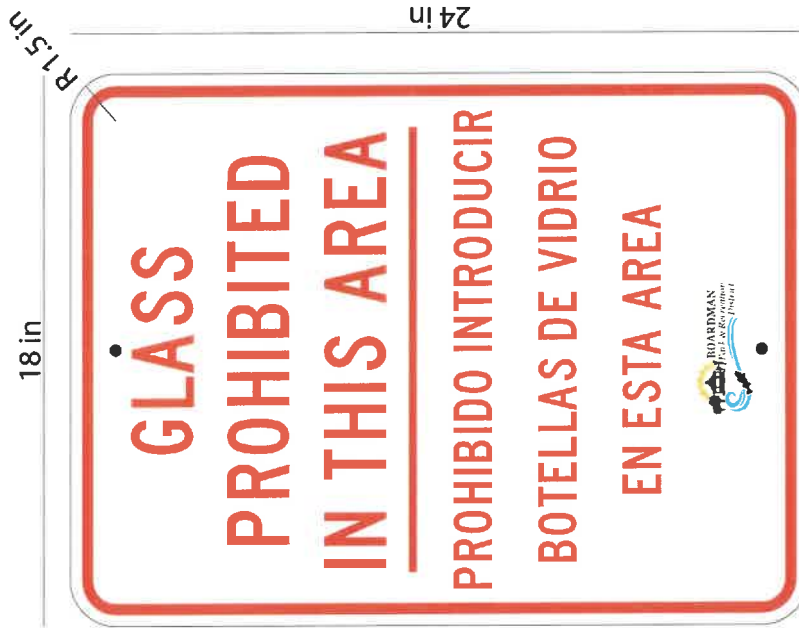
Inset / Border Width: .5"
Style / Type: EG Digital Print w Anti-Graffiti
Backing: .080" Aluminum
Corner Radius: 1.5"

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2x .375" holes @ 1.5" inset

Sign Description: Glass Prohibited In This Area
 Sign Size: 18" x 24"
 Font Style / Size: C/2"-1.375"
 Sign Color: Red Legend / White Bkgd

Inset / Border Width: .375"-.375"
 Style / Type: EG Digital Print w Anti-Graffiti
 Backing: .080" Aluminum
 Corner Radius: 1.5"

Designer: S. Espinoza

Option:

Created/Last Modified: 04/07/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\No Overnight Parking_12x18.ai"



2x .375" holes @ 1" inset

Sign Description: No Overnight Parking

Sign Size: 12" x 18"

Font Style / Size: C-B/1.75" - 1.125"

Sign Color: White-Red Legend/Red-White Bkgd

Inset / Border Width: .375"-.375"

Style / Type: EG Digital Print w UV Overlay

Backing: 0.080" Aluminum

Corner Radius: 1.5"

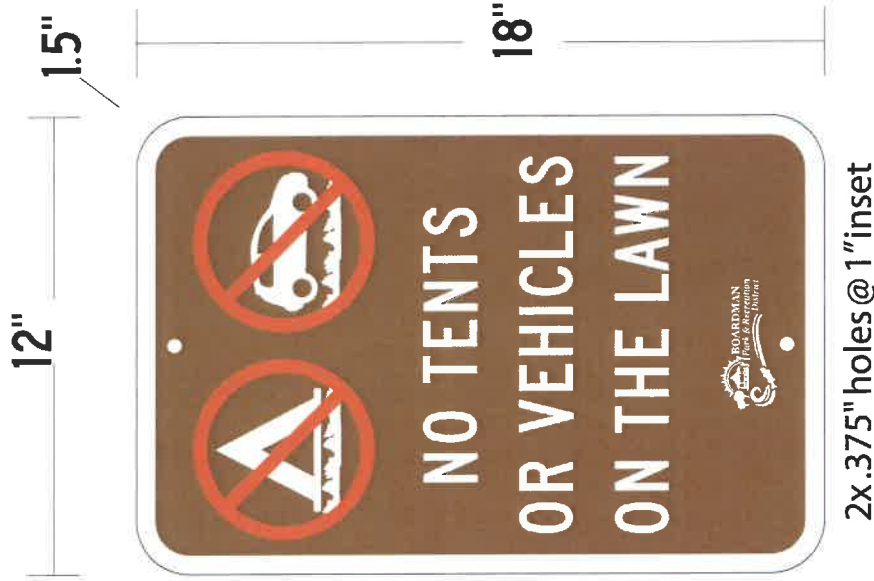
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121



Sign Description: No Tents or Vehicles on the Lawn
 Sign Size: 12" x 18"
 Font Style / Size: C/1.4"
 Sign Color: White-Red Legend/Brown Bkgd

Inset / Border Width: .5"
 Style / Type: EG Digital Print w UV Overlay
 Backing: .080" Aluminum
 Corner Radius: 1.5"

Designer: L. Hayward

Option:

Created/Last Modified: 1.26.15



2x .375" holes @ 2" inset

Sign Description: Speed Limit 20 (R02-01)

Sign Size: 18" X 24"

Font Style/Size: E / 3" - 8"

Sign Color: Black Legend / White Bkgd.

Inset/Border Width: .375" / .625"

Style/Type: Hi-Intensity Digital Print w UV Overlay

Backing: .080" Aluminum

Corner Radius: 1.5"

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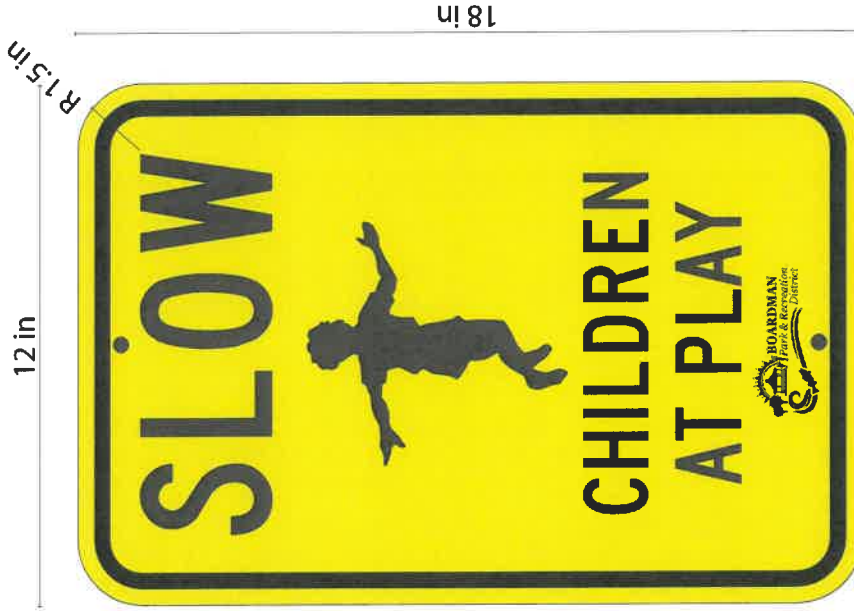
123

Designer: S. Espinoza

Option:

Created/Last Modified: 04/07/26

"I:\SRC\Sign Shop\Signs\Cities\Boardman\Slow_Children At Play_12x18.ai"



2x .375" holes @ 1" inset

Sign Description: Slow_Children At Play
 Sign Size: 12" x 18"
 Font Style / Size: C/3"-1.5"
 Sign Color: Black Legend/Yellow Bkgd

Inset / Border Width: .375"-.375"
 Style / Type: EG Digital Print w UV Overlay
 Backing: 0.080" Aluminum
 Corner Radius: 1.5"

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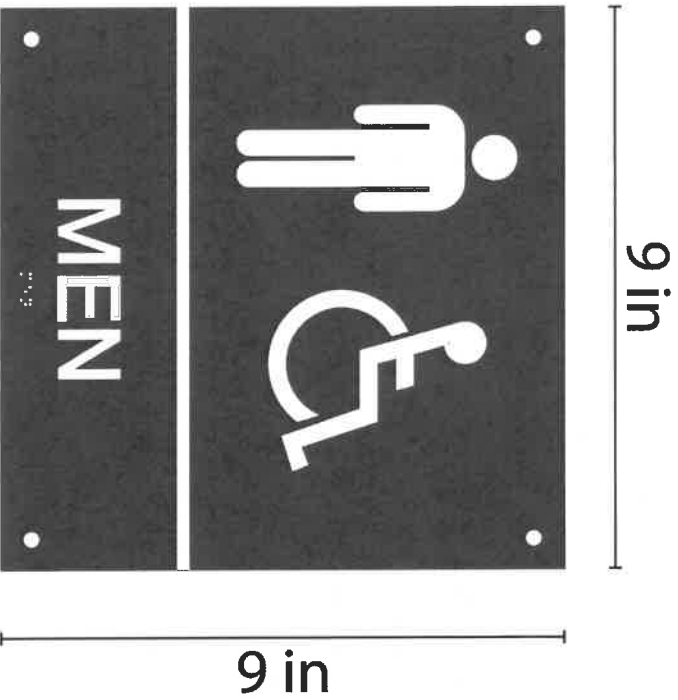
124

Designer: I. Ban

Option:

Created/Last Modified: 03/23/26

"I:\SRC\Sign Shop\Signs\Oregon Parks & Recreation\ADA\ADA Restroom_Men_9x9.ai"



4x .25" holes @ 0.5" Inset

Sign Description: ADA Restroom_Men

Sign Size: 9" x 9"

Font Style / Size: Helvetica Neuelt STD Med/1"

Sign Color: White Legend/Brown Bkgd

Inset / Border Width: N/A
Style / Type: 321-803/311-204VA
Backing: 0.063" Aluminum
Corner Radius: None

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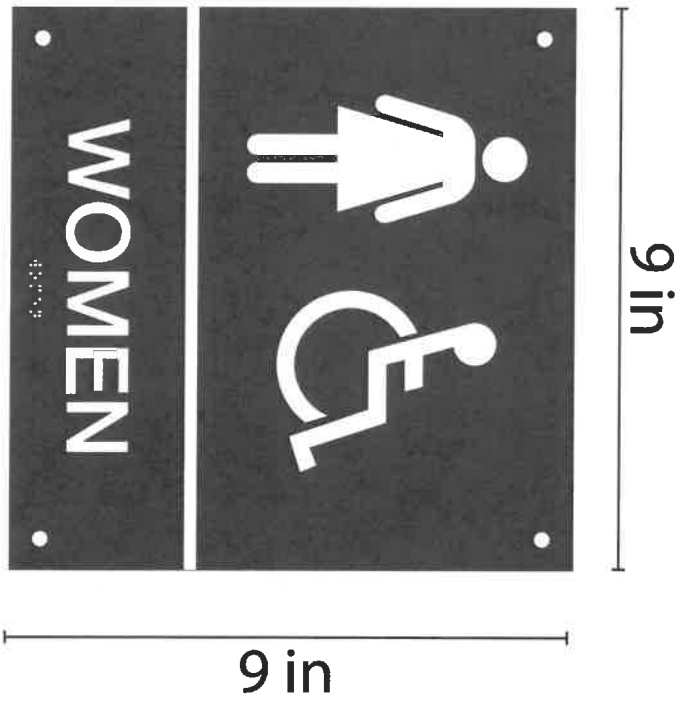
125

Designer: I. Ban

Option:

Created/Last Modified: 03/23/26

"I:\SRC\Sign Shop\Signs\Oregon Parks & Recreation\ADA\ADA Restroom_Women_9x9.ai"



4x .25" holes @ 0.5" Inset

Sign Description: ADA Restroom_Women

Sign Size: 9" x 9"

Font Style / Size: Helvetica Neuelt STD Med/1"

Sign Color: White Legend/Brown Bkgd

Inset / Border Width: N/A

Style / Type: 321-803/311-204VA

Backing: 0.063" Aluminum

Corner Radius: None

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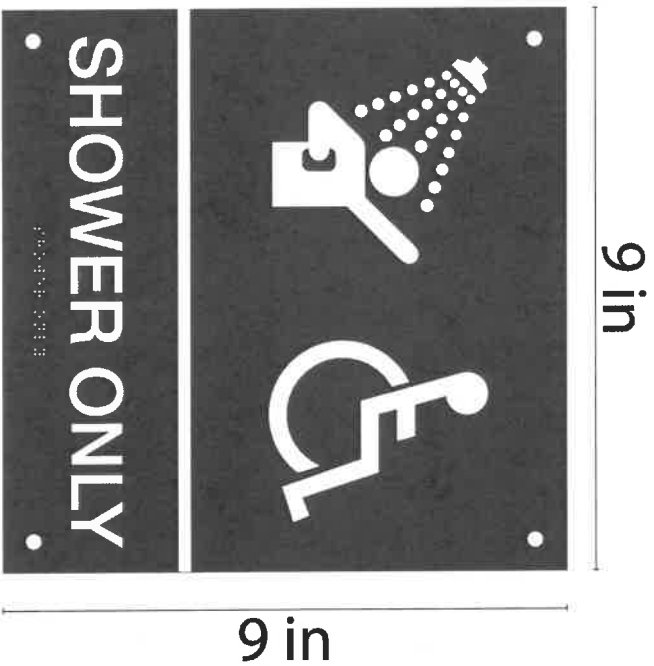
126

Designer: S. Espinoza

Option:

Created/Last Modified: 06/05/25

"I:\SRC\Sign Shop\Signs\Oregon Parks & Recreation\ADA\ADA_Shower Only_9x9.ai"



4x .25" holes @ .5" inset from sides

Sign Description: ADA_Shower Only

Sign Size: 9" x 9"

Font Style / Size: Helvetica Neuelt STD Med/.8"

Sign Color: White Legend/Dark Brown Bkgd

Inset / Border Width: N/A
Style / Type: 321-803/311-204VA
Backing: .063" Aluminum
Corner Radius: None

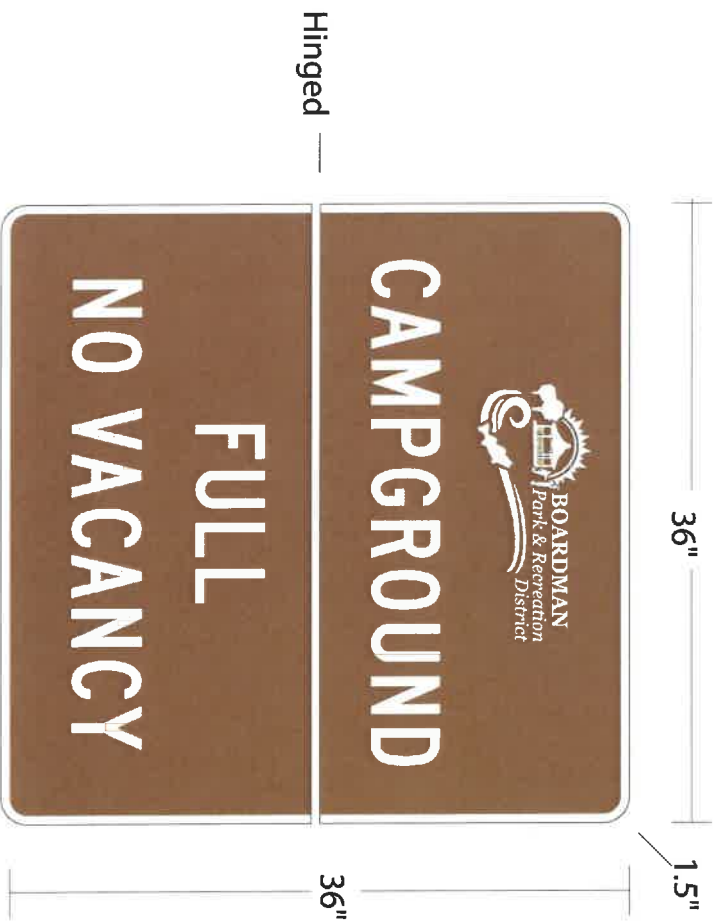
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"I:\SRC\Sign Shop\Signs\Cities\Boardman\Boardman Campground Full_Hinged_36x36.ai"



Sign Description: Boardman Campground Full_Hinged

Sign Size: 36" x 36"

Font Style / Size: C/4"

Sign Color: White Legend/Brown Bkgd

Inset / Border Width: .5"

Style / Type: EG digital Print w UV Overlay

Backing: .100" Aluminum

Corner Radius: 1.5"

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128

Designer: S. Espinoza

Option:

Created/Last Modified: 04/10/26

48 in



36 in

I:\SRC\Sign Shop\Signs\Counties\Lin\B\Boat Launch_48x36

Sign Description: Boat Launch

Sign Size: 48" x 36"

Font Style / Size: C/S"-2.25"-1.75"

Sign Color: White Legend/Brown Bkgd

Inset / Border Width: .5"

Style / Type: EG Digital Print w UV Overlay

Backing: HDO Plywood

Corner Radius: 3"

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129

Designer: S. Mintle

Option:

Created/Last Modified: 3-14-22

36" 3"



2x .375" holes @ 1.5" inset

30"

I:\SRCM\Sign Shop\Signs\Counties\Lin\C\Campground Overflow Parking Only_36x30

Sign Description: Campground Overflow Parking Only

Sign Size: 36" x 30"

Font Style / Size: C / 4"

Sign Color: White Legend/ Brown Bkgd

Inset / Border Width: .5"
Style / Type: EG Digital print w UV Overlay
Backing: 0.100" Aluminum
Corner Radius: 3"

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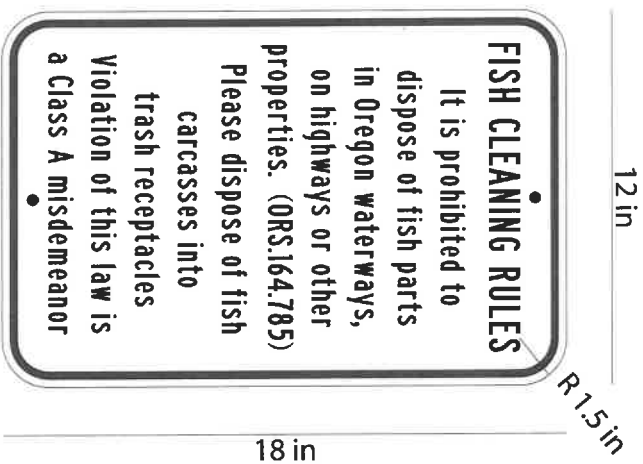
130

Designer: S. Espinoza

Option:

Created/Last Modified: 04/14/26

"I:\SRCM\Sign Shop\Signs\Cities\Boardman\Fish Cleaning Rules_12x18.ai"



2x .375" holes @ 1" inset

Sign Description: Fish Cleaning Rules
 Sign Size: 12" x 18"
 Font Style / Size: B/1"-.8"
 Sign Color: Black Legend/White Bkgd

Inset / Border Width: .25"-.25"
 Style / Type: EG Digital print w UV overlay
 Backing: 0.080" Aluminum
 Corner Radius: 1.5"

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 777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP
 Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Mintle

Option:

Created/Last Modified: 4-1-22

I:\SRC\Sign Shop\signs\Oregon Parks & Recreation\Fish\Fish Cleaning Station Left_12x22



Sign Description: Fish Cleaning Station Left

Sign Size: 12" x 22"

Font Style / Size: C / 1.875"

Sign Color: White Legend/ Brown Bkgd

Inset / Border Width: .5"
Style / Type: EG Digital print w UV overlay
Backing: 0.080" Aluminum
Corner Radius: 1.5"

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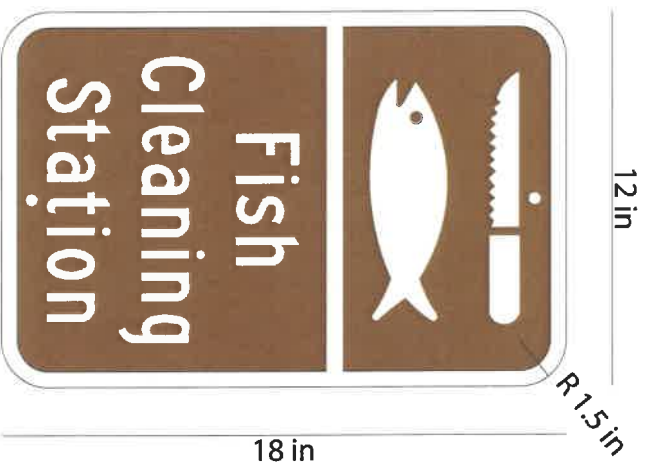
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 04/14/26

"I:\SRCM\Sign Shop\Signs\Cities\Boardman\Fish Cleaning Station_12x18.ai"



2X .375" holes @ 1" inset

Sign Description: Fish Cleaning Station
Sign Size: 12" x 18"
Font Style / Size: C / 2"
Sign Color: White Legend/ Brown Bkgd

Inset / Border Width: .5"
Style / Type: EG Digital print w UV overlay
Backing: 0.080" Aluminum
Corner Radius: 1.5"

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777 Stanton Blvd. Ontario, OR 97914-8335

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Ph: (541) 881-4556 • Fax: (541) 881-5494

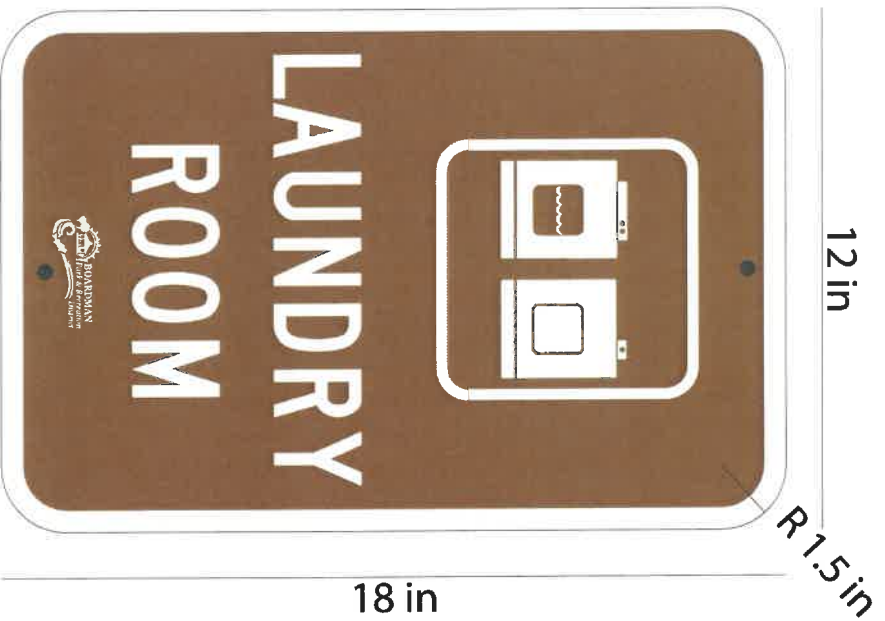
133

Designer: S. Espinoza

Option:

Created/Last Modified: 04/14/26

1:\SRCA\Sign Shop\signs\Cities\Boardman\Laundry Room_12x18.ai



2x .375" holes @ 1" inset

Sign Description: Laundry Room
Sign Size: 12" x 18"
Font Style / Size: C/2"
Sign Color: White Legend/Brown Bkgd

Inset / Border Width: 5"
Style / Type: EG Digital Print w UV Overlay
Backing: 0.080" Aluminum
Corner Radius: 1.5"

OCE • SRCM SIGN SHOP
777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 04/14/26

"\\SRCS\Sign Shop\Signs\Cities\Boardman\LaundryRoom_18.25x3.25.ai"



Sign Description: Laundry Room
Sign Size: 18.25" x 3.25"
Font Style / Size: C/2"
Sign Color: White Legend/Brown Bkgd

Inset / Border Width: N/A
Style / Type: EG Digital Print w UV Overlay
Backing: 0.080" Aluminum
Corner Radius: N/A

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777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP
Ph: (541) 881-4556 • Fax: (541) 881-5494

"I:\SRCS\Sign Shop\Signs\Cities\Boardman\Men_Women Restroom_Bkgd.a"



Sign Description: Men_Women Restroom
Sign Size: 8" x 8"
Font Style / Size: Helvetica Neue LT Std/1"
Sign Color: White Legend/Dark Brown Bkgd

Inset / Border Width: .25"-.25"
Style / Type: EG Digital Print w UV Overlay
Backing: .080" Aluminum
Corner Radius: 1"

OCE • SRCM SIGN SHOP
777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 08/12/24

I:\SRC\Sign Shop\Signs\Countries\Linn\Overflow Parking_18x12



2X.375" Holes @ 1.5" inset

Sign Description: Overflow Parking

Sign Size: 18" x 12"

Font Style / Size: C/2.5"

Sign Color: White Legend/Brown Bkgd

Inset / Border Width: .5"

Style / Type: EG Digital Print w UV Overlay

Backing: .080" Aluminum

Corner Radius: 1.5"

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Ph: (541) 881-4556 • Fax: (541) 881-5494

137

Designer: S. Espinoza

Option:

Created/Last Modified: 10/22/24

I:\SRC\Sign Shop\Signs\Oregon Parks & Recreation\Overflow\Overflow Parking_28x22



Sign Description: Overflow Parking

Sign Size: 28" x 22"

Font Style / Size: C / 2.5" - 1.625"

Sign Color: White Legend / Brown Bkgd

Inset / Border Width: .5"
Style / Type: EG Digital Print w UV Overlay
Backing: .080" Aluminum
Corner Radius: 1.5"

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Ph: (541) 881-4556 • Fax: (541) 881-5494

851

Designer: S. Espinoza

Option:

Created/Last Modified: 03/31/25

139

I:\SRCL\Sign Shop\Signs\Book Federal\Regulatory\R06-1L One Way_36x12



Sign Description: R06-1L One Way
Sign Size: 36" x 12"
Font Style / Size: D/3.375"
Sign Color: Black-White Legend/Black Bkgd

Inset / Border Width: .5"
Style / Type: Hi-Intensity Digital Print w UV Overlay
Backing: .100" Aluminum
Corner Radius: 1.5"

OCE • SRCM SIGN SHOP
777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 09/27/24

140

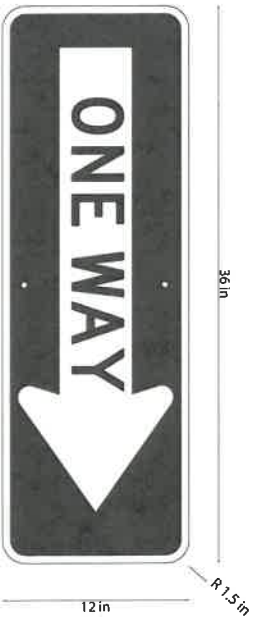
I:\SRC\Sign Shop\Signs\Book Federal\Regulatory\R06-1R One Way_36x12

Sign Description: R06-1R One Way

Sign Size: 36" x 12"

Font Style / Size: D/3.375"

Sign Color: Black-White Legend/Black Bkgd



OCE • SRCM SIGN SHOP

777 Stanton Blvd. Ontario, OR 97914-8335

Inset / Border Width: .5"

Style / Type: Hi-Intensity Digital Print w UV Overlay

Backing: .100" Aluminum

Corner Radius: 1.5"

OCE • SRCM SIGN SHOP

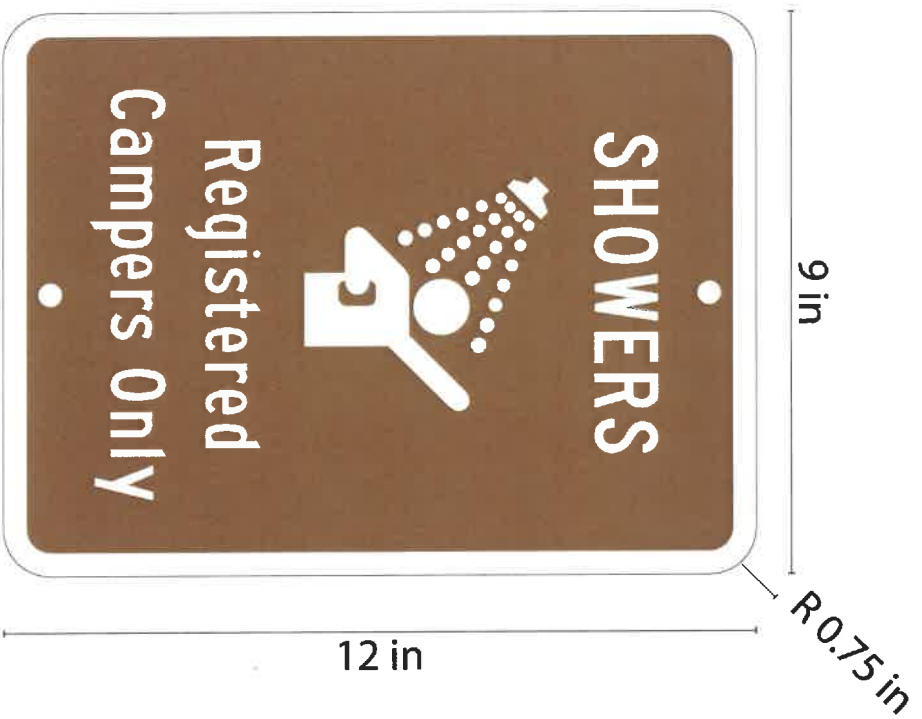
Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 10/22/24

Handwritten initials and number 141



\\SRCS\Sign Shop\Signs\Oregon Parks & Recreation\Showers\Showers for Registered Campers Only_9

Sign Description: Showers for Registered Campers Only

Sign Size: 9" x 12"

Font Style / Size: C/1"-.875"

Sign Color: White Legend / Brown Bkgd

Inset / Border Width: .375"
Style / Type: EG Dig Print w UV Overlay
Backing: .080" Aluminum
Corner Radius: .75"

OCE • SRCM SIGN SHOP

777 Stanton Blvd. Ontario, OR 97914-8335

OCE • SRCM SIGN SHOP

Ph: (541) 881-4556 • Fax: (541) 881-5494

Designer: S. Espinoza

Option:

Created/Last Modified: 04/14/26

"I:\SRCS\Sign Shop\Signs\Cities\Boardman\Speed Limit 4.5_12x18a1"



2x .375" holes @ 1.5" inset

Sign Description: Speed Limit 4.5
Sign Size: 12" x 18"
Font Style / Size: C/6"-3"
Sign Color: Black Legend/White Bkgd

Inset / Border Width: .375"-.375"
Style / Type: EG Digital Print w UV Overlay
Backing: 0.080" Aluminum
Corner Radius: 1.5"

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777 Stanton Blvd. Ontario, OR 97914-8335

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Recreation Center Report-April 2026

Front Desk

- **New Memberships Opened:**
 - March 2025: 31
 - March 2026: 42
- **Day Passes Sold:**
 - March 2025: 725
 - March 2026: 927
- **Rec Center Manager** applied for and received another grant from Change X to pay for memberships for our local senior citizens.



Pool

- **Lifeguard In-service Training:** Was held April 12th.
- **Lifeguard Re-certification Class:** April 18th and 19th.
- **Rec Center Manager and Aquatic Coordinator** are attending the Aquatic Leadership Summit in Oregon City on April 27th.
- **Training with our local EMS** on May 24th. We are taking our lifeguard training to the next level: learning what to do after you call 911 and until the first responders arrive.
- **Swim Lessons** to begin in July.

change X supported by amazon

Youth & Adult Sports

- Youth programs continue to show strong community engagement this season. **Youth Track** has reached 122 participants, with practices held twice weekly on Tuesdays and Thursdays.
- The **NFL Flag Football** program has enrolled 87 participants across seven teams, serving youth ages 3 to 14. League play began on April 4 for some teams, with remaining teams starting on April 11. The season is scheduled to conclude on May 2.
- Registration for **T-Ball and Coach Pitch** stands at 75 participants. The season will begin on April 20 at City Park, with practices on Mondays and games on Wednesdays. All teams have secured coaches with the exception of one coach pitch team. A closing ceremony is planned for May 22 at 6:00 PM, featuring food and recreational activities for families.
- The **Youth Jiu Jitsu** program had six participants in March.
- In adult programming, the local **Frisbee Golf** community continues to grow. Claude Birt successfully hosted his second disc golf tournament, both of which reached full capacity with 75 participants.

Upcoming & New Programs

- Registration for Youth Soccer and Youth Volleyball is currently open through July 10.
- The Portland Trail Blazers will visit in May to host a public basketball skills camp.
- The Spring Bash 3-on-3 tournament was canceled due to lack of registrations.

Recreation Department

March Events

- **March 5** – IHS Family Lit Night
 - Approx 200 interactions
- **March 12** – ACH Family Lit Night
 - Approx 200 interactions
- **March 26 - Loteria Night:**
 - 45 participants- Partnership with RHS Seniors for Taco Fundraiser
 - Going on break until fall
 - Hoping to have a gaming license when this returns
- **Marble Mania:** Join our *Boardman Marble Mania* Facebook page!
 - Spring Break marbles were a success
- **Weekly game time at the Senior Center:**
 - 20-25 participants. Following Tuesday lunches,
 - Started attending Thursday lunches to engage the seniors in games and conversation.
- **Weekly Toddler Time:** 20-30 participants weekly! Very popular, front desk runs this program.
- **Weekly Teen Game Night:** 2-8 participants for D&D
- **Weekly Stroll & Roll**
 - 5-10 participants, hoping it grows during the summer



April Events

- **April 3** – Teen Flashlight Easter Egg Hunt
 - Approx 65 youth attended



144

- 1,000 eggs
- Prize baskets sponsored by Tillamook
- **April 4** – Community Easter Egg Hunt
 - Well attended
 - 9,000 eggs (Donated by community sponsors)
 - Prize baskets sponsored by Banner Bank

Upcoming Events/Activities

- **April 25** – Spring Bash: Community yard sale, EOC car show, and jeep rally
- **May 7** - SBE Kindergarten Registration Round-up @SBE
- **May 16** - Mental Health Color Run – CRH, BPRD, CCS partnership
- **May 7** – The Learning Adventure Field Trip @ Rec
- **May 21** – Family Safety Day @ SAGE
- **May 22** –T-ball & Coach pitch Closing Ceremonies @ City Park
- **Funtastic Kidz:** June 22-July 23
- **Teen Summer:** June 22- July 30
- **June 26** – Movies in the Park for 8 weeks

Marketing

- **Spring/Summer Activity Guide is live!**
- **Social Media**
 - 45 new followers on Facebook
- **North Morrow Times March**
 - Activity Guide ad
 - Senior Center Bingo article with pictures



BOARDMAN Spring BASH



Saturday April 25
Boardman Marina Park
Food Vendors, Bouncy House, & Must!



Community Yard Sale
10 AM - 3 PM
Must register by April 21st
Vendor spaces \$20
Spaces limited!

Head to our website for more info!



SCAN HERE



Jeep Rally
10:30AM - 2PM
Open to the Public
Category Awards
\$5 per Vehicle



Eastern Oregon Cruisers
Car Show 8AM - 2PM
Eastern Oregon Cruisers



MENTAL HEALTH & SUICIDE AWARENESS
COLOR RUN
1K & 5K!
STRONG MINDS, STRONG COMMUNITY.



SCAN HERE

SATURDAY, MAY 16TH
BOARDMAN MARINA PARK
CHECK-IN STARTS: 8AM

Fun for the whole family! Come join the color run, visit the resource vendors, and learn how to make our community strong!

Adult: \$10
Youth: \$8
Family Max: \$60
All participants will receive a white t-shirt and sunglasses!

ZERO SUICIDE
Any donations will go to ZERO Suicide in support of their mission.

PRESENTED BY:
Community Counseling Solutions
COLUMBIA RIVER PLATA
BOARDMAN Park & Recreation District

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

Week Day	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Scans	
Tu				1	182		1	54		1	172		172	
We				2	175		2	134		2	208		208	
Th		1		3	159		3	146		3	134		134	
Fr		2		4	138		4	146		4	168		168	
Sa		3		5	72		5	53		5	101		101	
Su		4	1	6	36	1	6	109	1	83	1	1	83	
Mo		5	2	7	182	2	7	45	2	57	2	2	57	
Tu	1	201	3	8	165	3	8	188	3	199	3	3	199	
We	2	22	4	9	183	4	9	203	4	212	4	4	212	
Th	3	190	5	10	198	5	10	172	5	179	5	5	179	
Fr	4	48	6	11	152	6	11	188	6	195	6	6	195	
Sa	5	137	7	12	129	7	12	135	7	167	7	7	167	
Su	6	121	8	13	45	8	13	109	8	109	8	8	109	
Mo	7	60	9	14	71	9	14	95	9	58	9	9	58	
Tu	8	202	10	15	33	10	15	190	10	194	10	10	194	
We	9	210	11	16	187	11	16	189	11	205	11	11	205	
Th	10	233	12	17	172	12	17	195	12	222	12	12	222	
Fr	11	198	13	18	186	13	18	160	13	204	13	13	204	
Sa	12	189	14	19	168	14	19	133	14	172	14	14	172	
Su	13	66	15	20	115	15	20	100	15	128	15	15	128	
Mo	14	72	16	21	86	16	21	58	16	58	16	16	58	
Tu	15	201	17	22	188	17	22	239	17	209	17	17	209	
We	16	196	18	23	193	18	23	209	18	182	18	18	182	
Th	17	212	19	24	146	19	24	216	19	205	19	19	205	
Fr	18	194	20	25	163	20	25	212	20	185	20	20	185	
Sa	19	143	21	26	146	21	26	186	21	175	21	21	175	
Su	20	109	22	27	96	22	27	120	22	117	22	22	117	
Mo	21	40	23	28	46	23	28	64	23	50	23	23	50	
Tu	22	173	24	29	178	24	29	227	24	223	24	24	223	
We	23	230	25	30	135	25	30	216	25	194	25	25	194	
Th	24	186	26	31	150	26	31	201	26	199	26	26	199	
Fr	25	173	27		58	27		103	27	156	27	27	156	
Sa	26	137	28		76	28		160	28	185	28	28	185	
Su	27	105	29		93	29		167	29	90	29	29	90	
Mo	28	53	30		30	30		164	30	54	30	30	54	
Tu	29	201			51	31		167	31	206			206	
We	30	189			164									
Th	31	231			54									
Totals	4722	4358	4275	3958	3661	4737	4350	4872	4209	4002	4411			
Average	152	141	138	132	118	153	155	157	140	129	147			
Median	186	157	152	141	136	167	179	182	154	152	171			

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

Week/Day	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Scans
Tu	1	207											
We	2	196		1	185								
Th	3	174		2	137					1			
Fr	4	55		3	97					2	1		
Sa	5	85		4	77					3	2		
Su	6	52		5	47					4	3		
Mo	7	188		6	178	1	166	1	74	5	3	1	
Tu	8	193	1	7	168	2	148	2	222	6	4		
We	9	183	2	8	198	3	155	3	192	7	5	2	
Th	10	142	3	9	167	4	140	4	217	8	6	3	
Fr	11	92	4	10	121	5	169	5	211	9	7	4	
Sa	12	81	5	11	112	6	155	6	176	10	8	5	
Su	13	65	6	12	78	7	122	7	107	11	9	6	
Mo	14	173	7	13	41	8	87	8	57	12	10	7	
Tu	15	196	8	14	185	9	181	9	217	13	11	8	
We	16	131	9	15	147	10	162	10	196	14	12	9	
Th	17	107	10	16	161	11	150	11	211	15	13	10	
Fr	18	96	11	17	145	12	140	12	199	16	14	11	
Sa	19	68	12	18	118	13	161	13	162	17	15	12	
Su	20	50	13	19	109	14	104	14	116	18	16	13	
Mo	21	177	14	20	58	15	66	15	61	19	17	14	
Tu	22	201	15	21	142	16	197	16	232	20	18	15	
We	23	165	16	22	178	17	137	17	196	21	19	16	
Th	24	141	17	23	142	18	135	18	200	22	20	17	
Fr	25	116	18	24	142	19	112	19	184	23	21	18	
Sa	26	92	19	25	69	20	73	20	161	24	22	19	
Su	27	50	20	26	22	21	43	21	122	25	23	20	
Mo	28	181	21	27	30	22	66	22	52	26	24	21	
Tu	29	209	22	28	47	23	134	23	242	27	25	22	
We	30	168	23	29	152	24	108	24	211	28	26	23	
Th	31	163	24	30	148	25	47	25	215	29	27	24	
Fr			25	31	47	26	43	26	200	30	28	25	
Sa			26		41	27	120	27	148		29	26	
Su			27		66	28	84	28	123		30	27	
Mo			28		34	29	51	29	84		31	28	
Tu			29		166	30	166	30	29			29	
We			30		131	31	61	31	31			30	
Th			31		61							31	
Tu													
We													
Totals	4192	3894	4039	3793	3494	3573	4717	4733	4414	0	0	0	0
Average	135	126	135	122	116	115	152	169	142	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Median	142	136	156	134	141	131	170	196	159	#NUM!	#NUM!	#NUM!	#NUM!

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

Maintenance Report March 2026

Recreation Center

- All irrigation has been turned on and adjusted
- Fertilizer has been applied to all grass areas.
- Boilers had yearly service completed
- Installed wall and tile protectors in pool area
- Chased down light problem in pool area. New parts ordered
- Replaced cable on weight room machine
- Showers had new shut-off valves installed
- Sprayed weeds around rec center

Campground

- All irrigation has been turned on the spring schedule
- gravel pads have been sprayed for weeds and goat heads
- gator repaired by RDO for a dead plug wire and coil
- Mowing and weeding are done weekly
- Seasonal employees have started

Parks and Beaches

- All irrigation is on and running
- Bathrooms are open and cleaned daily
- Mowing has been started daily
- Docks have power and water on for season
- New streetlights have been ordered
- Limb and leaf pile was burned
- Disc golf course mowed
- Pro Tee pads on disc golf course were installed

Maintenance Manger
Brad White

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

CEO Report- April

Employee Handbook

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

Budget

Final version of Budget was completed and sent out to board and rest of Budget committee.

Staff & Programming

The 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.

HR Manager and I attended the SDAO summit held at Pendleton. Great teaching about Boards and board meetings, Defensive Driving, Mandatory Reporting, ADA in the Workplace, risk management updates, and Leaves of absence through HR Answers.

I created an IGA with Morrow County Weed Control to spray our roadways, parking lots and campsites.

We also have contracted with a local company to do any other spraying we need to have done.

I was able to attend various events our staff are working on as well as seeing our staff at work. I am very pleased about seeing the parks and the rec center looking good.

Our Rec Center Manager did a great job of handling an OSHA complaint that was sent in about the pool.

I presented our Park Master Plan at the ORPA Directors Retreat.

The Board is invited to attend a 90 minute training on mandatory reporting SDAO will be doing on June 19. All Board members are mandatory reporters.

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~George Shimer, CEO