



Boardman Park & Recreation District
Public Meeting Agenda
May 26, 2026 6:30pm
Play, explore, fish and more!

AGENDA

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

1. CALL TO ORDER-
2. ROLL CALL & INTRODUCTION OF GUESTS
3. APPROVAL OF MEETING AGENDA
4. PUBLIC COMMENT
5. REVIEW AND APPROVAL OF PREVIOUS REGULAR APRIL 28,2026 BOARD MEETING MINUTES AND MAY 13, 2026 EXTENDED BUDGET COMMITTEE MEETING MINUTES – PAGES 2-7
6. OLD BUSINESS:
 - A. EMPLOYEE HANDBOOK – GEORGE
7. NEW BUSINESS:
 - A. ADJUSTMENT TO LB 35 – RESOLUTION 2026-007- TRICIA – PAGES 8-9
8. APRIL FINANCIAL REPORT:
 - A. REPORT BY FINANCE OFFICER- PAGES 10-42
 - B. RAY MICHAELS OREGON COMMUNITY FOUNDATION DONATION
 - C. APPROVAL OF APRIL 2026 FINANCIALS
9. CORRESPONDENCE:
 - A. LETTERS
10. DISTRICT REPORTS:
 - A. HUMAN RESOURCES- PAGE 43
 - B. CAMPGROUND- PAGES 44-4
 - C. REC CENTER- PAGES 47-51
 - D. MAINTENANCE- PAGE 52
 - E. CEO- PAGE 53
11. BOARD MEMBER REPORTS:
 - A. BOOR – YOUTH SPORTS DISCUSSION
12. SIGNING OF DOCUMENTS: MINUTES, RESOLUTION, THANK YOU TO RAY MICHAELS, THANK YOU TO BUDGET COMMITTEE ELECTOR’S MEMBERS
13. ADJOURN PUBLIC MEETING: - KRISTA

NEXT BOARD MEETING: JUNE 23, 2026, 5:30PM
LOCATION: BOARDMAN PARK & RECREATION MAIN OFFICE, AVAILABLE BY ZOOM



April 28th, 2026

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 5:17pm.

2. ROLL CALL

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

Budget members present: Lynn Pragg, Loren Dieter, Lacey Bristow, Kevin Gilbertson Joined at 5:25

Guests present:

Online: Staff: Ariana Andrews

Online Other: Michael

In-person: None

BPRD employees present: George Shimer, Tricia Slaght, came after the budget meeting: Teiko Villegas, Madisyn Cadek

3. APPROVAL OF MEETING AGENDA

Motion to approve the meeting agenda with the changes of removal of 9a and adding it to the agenda next month.

Motioned by John Christy, Seconded by Rick Weiss

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

Motion passed unanimously

4. BUDGET MEETING: The regular meeting temporarily adjourned to convene the 2026–27 Budget Committee meeting, with Lynn appointed as Chair. Trica presented the proposed budget, including a total salary allocation of \$1,722,911, which reflected a proposed 3% staff raise and overtime adjustments.

- The Budget Committee was unable to proceed with budget approval due to unresolved discussion regarding staff salary increases. the board had traditionally approved general raises of 3%, there had also been discussion of increasing raises to 5%, resulting in discrepancies within the proposed budget figures.
- The committee reviewed employee pay grades, noting that most staff are in pay range 4, while coordinators fall within ranges 8–12. Members also discussed a reported increase of approximately \$200,000 in salary expenditures alongside only a \$2,000 increase in benefits costs.
- an overview of the General Obligation bond refinancing process and reviewed the unappropriated ending fund balance of \$736,387. He explained that the balance was maintained due to uncertainty surrounding certain revenue sources, including crez funding.
- Significant budget increases were discussed, particularly in cleaning services, which increased from under \$70,000 to approximately \$100,000, as well as increases in community outreach programming.
- Committee members emphasized the need for improved categorization and transparency within the budget document, specifically related to summer recreation programs and transportation costs. The committee agreed future budgets should provide clearer line-item descriptions and more



detailed breakdowns, including categories such as “Youth Recreation/Summer Programs” and “Transportation.”

- The Budget Committee voted to suspend the meeting until Wednesday, May 13 at 5:15 p.m. to allow staff time to make the necessary budget revisions and clarifications.
- Additional discussion took place regarding budget language and reserve fund reporting methods. clarified that transferring funds into reserves removes those amounts from the operating budget, though reserve funds may later be transferred back if needed. The committee agreed that the required budget revisions were relatively minor and could likely be addressed during the follow-up meeting.

Kevin Gilbertson made a motion to Suspend the Budget meeting until Wednesday, May 13 at 5:15 p.m. Loren Dieter Second the motion.
Motioned passed unanimously

Board regular Meeting reconvened at 6:30 pm

5. PUBLIC COMMENT: None

6. APPROVAL OF MEETING MINUTES:

Motion to approve March 2026, Meeting Minutes
Motioned by Rick Weiss Seconded by David Boor
Voting Aye: David Boor, Rick Weiss, John Christy and Krista Price
Motion passed unanimously

7. OLD BUSINESS:

A. SDAO BOND DAVID ULBRIGHT: The board discussed the successful sale of a bond, which resulted in saving approximately \$770,000 for taxpayers despite slightly higher interest rates than initially projected.

B. ADOPTION OF RESOLUTION OREGON Growth Saving plan 457: They reviewed and approved an amendment to Resolution 2026-02 to include required verbiage from the Oregon Savings Growth Plan.

John Christy Made a Motion to amend and approve Resolution 2026-002,
Motioned by John Christy Seconded by Rick Weiss
Voting Aye: David Boor, Rick Weiss, John Christy, Rickardo Rosales and Krista Price
Motion passed unanimously



8. NEW BUSINESS:

A. LIMITED LIABILITY FOR CERTAIN CLAIMS FROM USE OF PUBLIC TRAILS:

The board discussed and approved resolutions limiting liability for certain claims from public trail use (Resolution 2026-005)

Motioned by David Boor, Seconded by John Christy

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

Motion passed unanimously

B. NATIONAL SPECIAL DISTRICTS DAY RESOLUTION 2026- 004

The board discussed and approved recognizing National Special Districts Day on May 6 (Resolution 2026-006).

Motioned by David Boor, Seconded by John Christy

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

Motion passed unanimously

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

Krista asked for clarification regarding a note indicating that funds would be moved in June, and Tricia confirmed that the transfer would take place at that time.

George noted that revenue projections for both the recreation programs and campground were exceeding 100% of projected income levels.

Motion to approve financials for March 2026

Motioned by John Christy, Seconded by David Boor

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

Motion passed unanimously

10. CORRESPONDENCE: none.

11. DISTRICT REPORTS:

- The board discussed human resources, focusing on camp counselor age requirements. While counselors must be at least freshmen, there was debate about whether to limit hiring to older students due to proximity to campers, though no final decision was made. The board reviewed the successful Spring Bash event which attracted 50 cars and various community activities. They also discussed plans to replace and upgrade various signs around the facility, including incorporating the new logo and providing bilingual signage in English and Spanish, particularly for pool rules.
- Reported on successful weed control initiatives and finding a licensed person to oversee spring applications. The discussion concluded with concerns about youth sports scheduling, particularly regarding flag football being held during baseball season, that



This approach could harm overall youth program participation and lead to limited long-term sports offerings in the community.

12. Employee Handbook Discussion: The board discussed payroll and benefits, focusing on a 3% salary increase that had already been adopted in their 8-year plan. They reviewed budget implications of health and retirement benefits, with concerns raised about the current 7% retirement contribution rate and whether it should be adjusted to a matching system. The board also addressed bereavement leave policies and noted discrepancies in budgeted amounts for health insurance and retirement costs that needed to be corrected before the upcoming Budget Committee meeting.

13. ADJOURNMENT:

The meeting was adjourned at 7:46 pm.

Minutes written by George Shimer

Approved: Krista Price, President



BOARDMAN PARK AND RECREATION DISTRICT

BUDGET COMMITTEE MEETING MINUTES CONTINUATION FROM APRIL 28TH 2026 MEETING

May 13, 2026 – 5:15 PM

1. CALL TO ORDER

Budget Committee Chair Lynn called the meeting to order at 5:15 p.m.

2. ROLL CALL

Budget Committee members present:

Lynn Pragg, Kevin Gilbertson, Lacey Bristow

Board Members present: Krista Price, Ricardo Rosalsa, Rick Weiss, David Boor

Staff present:

George Shimer, Tricia Slaght,

Guests present:

Dave Slaght

3. BUDGET DISCUSSION

Tricia and George presented updates and revisions to the proposed 2026–2027 budget. Discussion included several adjustments made since the previous budget meeting, including:

- A reduction of approximately \$186,000 in taxes to be received
- An increase of \$13,847 to the overall budget due to increased cash on hand
- Revisions to payroll taxes, benefits, and capital outlay figures
- Updated employee information in the appendix showing grade, step, and hours worked
- Recalculation of full-time employees from 15 to 17 positions

Discussion also included full-time employee healthcare and retirement benefits. Staff noted efforts to improve employee benefits and clarified corrections made to the full-time equivalent calculations, changing the figure from 33.7 to 34.8 on line 8 of page 1.

George also identified additional corrections needed within the document, including a missing line item on page 2 and formatting and numerical corrections on pages 2, 4, and 33. The committee agreed the corrections were minor and should be completed prior to the formal budget hearing.



4. BOND REFINANCE AND FINANCIAL REVIEW

Discussion was held regarding the General Obligation bond refinance and updated payment schedules. Staff reviewed the new payment amount of \$805,250, which includes principal and interest payments due in December 2025 and June 2026.

Board members discussed the application of Cres funds, with approximately \$150,000 planned to be applied toward the carryover fund balance. Staff clarified that while park district taxes decreased, the total budget increased slightly due to payroll, benefit, and capital outlay adjustments.

Additional discussion took place regarding reserve fund reporting methods and budget language. George explained that transferring funds into reserve accounts removes them from the operating budget, though reserve funds may later be transferred back into operations if necessary.

5. BUDGET APPROVAL

George reviewed the reorganization of budget categories, including the movement of contract labor and supply expenses into administrative categories and the separation of program and community outreach expenditures for improved transparency.

The committee discussed the importance of clearer budget categorization and line-item detail moving forward, particularly regarding recreation programs, transportation costs, and community outreach expenditures.

Motion to approve the 2026–2027 Boardman Park and Recreation District Budget in the amount of \$6,400,079, contingent upon correction of minor line-item and formatting adjustments on pages 2 and 4 prior to the formal budget hearing.

Motion passed

The formal budget hearing and tax rate approval were scheduled for the June Board meeting.

6. ADJOURNMENT

The Budget Committee meeting was adjourned following completion of discussion and approval actions.

Minutes written by George Shimer

Approved: Krista Price, President



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

Boardman Park & Recreation District Resolution 26-007

A Resolution Adjusting Form LB-35 for 25/26 Budget Year due to refinancing the GO Bond.

Statutes (ORS) 150-504-035, which outlines the requirements for bonded debt in Oregon, including compliance with state laws and approval from voters.

Hereby governs the budgeting and financial management of cities, which may involve the issuance of bonded debt according to ORS 294.305 – ORS294.565 to the district.

WHEREAS, the Board of Directors of the Boardman Park & Recreation District held a meeting on the 26th day of May 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 add interest received from Zions Bank in the amount of \$3192.40 to line 5, lower the Taxes Estimated to be Received to \$263,342.76 on line 9, raise the principal payment to \$490,000 on line 13, and lower the interest payment to \$62,579.16 on line 19 on form LB-35 for the 2025/2026 budget year: And

WHEREAS, the Boardman Park & Recreation District shall hold the interest money of \$3192.40 in Zions Bank Account until June of 2026: And

WHEREAS, the said amount of \$3192.40 will go towards the payment of the GO BOND in June of 2026.

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 interest income of \$3194.40 on line 5, lowers the Taxes Estimated to be Received to \$263,342.76 on line 9, raises the principal payment to \$490,000 on line 13, and lowers the interest payment to \$62,579.16 on line 19 on form LB-35 for budget year 2025/2026.



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

Section 2 – Administration

District staff are authorized to adjust Form LB-35 for 25/26 Budget Year.

Section 3 – Effective Date

This Resolution shall take effect immediately upon its passage.

Adopted by the Board on the 26th day of May, 2026.

Krista Price, Board Chair

John Christy, Board Vice Chair

David Boor, Board Director

Rick Weiss, Board Director

Ricardo Rosales, Board Director



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

FINANCE REPORT – April 2026

BALANCES

Bank Balances

FINANCIALS

Revenues – Cash Basis

Camp Revenues

LGIP

Checks written

Treasury Report

Boat Dock Loan

Budget vs. Actual (Accrual)

Budget vs. Actual (Cash)

Capital Outlay

GO BOND

UPDATES

I worked on the budget with the CEO for 26/27. I did the quarterly payroll forms and paid the taxes owed.



**District Account Balances
Month Ending April 2026**

Banner Bank	\$ 135,710.66
LGIP Park	\$ 3,917,733.21
<u>LGIP Recreation</u>	<u>\$ 1,001,110.95</u>
LGIP Consolidated	\$ 4,918,844.16
Total Cash Balances	\$ 5,054,554.82



BOARDMAN PARK AND RECREATION

Revenues – Cash Basis
Period Ending April 30th, 2026

April 2026

Campground	\$56,932.42
Rec Center	\$28,377.04
LGIP Transfer	\$100,000
Grant (Senior Healthy)	\$3,500
Dividend	\$14.26
CREZ II	\$49,022.04
Total DEPOSIT	\$237,845.76

(CREZ II monies transferred to LGIP Accounts)



Boardman Park & Recreation District
Campground Revenues

04-30-2026

	<u>Apr-26</u>	<u>Apr-25</u>	
Revenue Associated with Reservations - by Site Type			
null	\$0.00	\$0.00	
Back-in	\$45,191.21	\$41,470.00	
Dock Slip	\$312.00	\$264.00	
Pull-Thru	\$17,253.00	\$14,519.00	
Tent	\$0.00	\$223.00	
Total Reservation Revenue Earned During Period	\$62,756.21	\$56,476.00	
Total Surcharges Associated with Reservations	\$0.00	\$0.00	
Total Discounts Associated with Reservations	(\$696.20)	(\$1,754.00)	
Total Reservation Revenue	\$62,060.01	\$54,722.00	13%
Taxes Associated with Reservations			
City Lodging Tax	\$2,877.86	2594.96	
Oregon Lodging Tax	\$856.82	\$778.48	
Total Tax Associated with Reservations	\$3,734.68	3373.44	11%
Sales Revenue by Category			
Inventory	\$363.00	303	
Non-Inventory	\$898.48	1753.64	
Total Activity Revenue	\$0.00	0	
Total Sales Revenue by Category	\$1,261.48	2056.64	
Total Surcharges Associated with Sales Revenue by Category	\$0.00	0	
Total Discounts Associated with Sales Revenue by Category	\$0.00	-2.4	
Total Sales Revenue by Category	\$1,261.48	2054.24	-39%
Taxes Associated with Sales Revenue			
City Lodging Tax	\$6.30	1.8	
Oregon Lodging Tax	\$1.89	0.54	
Total Tax Associated with Sales Revenue	\$8.19	2.34	250%
Cancellation Revenue			
Cancellation Fees	\$3,354.84	2678.84	
Daily Premium Site	\$0.00	68	
Reservation Fee	\$315.00	285	
Total Reservation Cancellation Revenue	\$3,669.84	3031.84	
Total Surcharges Associated with Cancellation Revenue	\$0.00	0	
Total Discounts Associated with Cancellation Revenue	\$0.00	0	
Total Cancellation Revenue	\$3,669.84	3031.84	21%
Orphaned Surcharges and Discounts			
Military Discount (10%)	\$0.00	-6.8	
Total Orphaned Surcharges and Discounts	\$0.00	-6.8	
Total Revenue Before Taxes	\$66,991.33	\$59,808.08	
Total Taxes & Discounts	\$3,742.87	3368.98	
Grand Total	\$70,734.20	\$63,177.06	12%

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		\$0.00	\$4,214.18	732,070.19
9/30/2025		\$0.00		\$0.00	\$2,767.47	734,837.66
10/31/2025		\$1,293.39		\$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	788,160.50
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
	\$27,286.46	\$0.00		\$0.00	\$27,286.46	997,205.73 CREZ II
4/30/2026	\$631.20	\$3,274.02		\$0.00	\$3,905.22	1,001,110.95
	\$1,295,546.31	\$74,029.82	\$784,788.68	\$0.25	\$1,001,110.95	

4388 - 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	100,000	0.05	114,715.40	3,603,793.16
9/30/2025		0.00	200,000	0.05	187,057.02	3,416,736.14
10/31/2025		1,000.71	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		0.05	15,336.24	3,963,322.19
1/31/2026		11,159.59		0.00	25,193.29	3,988,515.48
2/28/2026		443.16	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	-100,000	0.05	75,941.47	3,981,474.66
		21,735.58		0.00	21,735.58	4,003,210.24
4/30/2026		1,439.79	-100,000	0.05	85,477.03	3,917,733.21
	1,646,702.54	319,175.93	1,503,843.18	0.95	3,917,733.21	

TOTALS

\$4,918,844.16

BOARDMAN PARK AND RECREATION DISTRICT

Bill Payment List

April 2026

Date	Num	Vendor	Amount
1000 CASH ON HAND			
1001 BANNER-PARK CHECKING (1121)			
04/07/2026	EFT	AMAZON CAPITAL SERVICES	-111.49
04/07/2026	18497	SITEONE LANDSCAPE SUPPLY	-1,247.00
04/07/2026	18498	SMITTY'S ACE HARDWARE	-258.50
04/07/2026	18499	LILIANA SANCHEZ	-120.00
04/07/2026	18500	MONAHAN, GROVE & TUCKER	-140.00
04/07/2026	18501	WANLIYA BITTINGER	-360.00
04/07/2026	18502	SYDNEY ALLISUN	-360.00
04/07/2026	18503	RACHEL LAFFERTY*	-78.87
04/07/2026	18504	CASCADE NATURAL GAS	-4,722.91
04/07/2026	18505	JOSEPH RANDOLPH*	-80.00
04/07/2026	18506	MARIA RICHARDS	-270.00
04/07/2026	18507	RHS GRAPHICS	-795.00
04/07/2026	18508	HANS ROCKWELL	-498.00
04/07/2026	18509	HERMISTON SOCCER LEAGUE	-300.00
04/07/2026	18510	HARVEST TOWN FOODS	-37.46
04/07/2026	18511	ROSS-BRANDT ELECTRIC INC	-270.00
04/07/2026	18512	LAURAINA SALAIVAO	-350.00
04/07/2026	18513	JUDY OSMIN	-180.00
04/07/2026	18514	DEVIN OIL CO.	-244.58
04/07/2026	18515	HERMISTON AUTO PARTS	-199.99
04/07/2026	18516	CITY OF BOARDMAN	-1,168.00
04/07/2026	15863	MICHELLE DRAGO	-260.00
04/07/2026	18518	KAREN EDDY	-260.00
04/07/2026	18519	CLAUDE BIRT	-407.53
04/07/2026	18520	COLUMBIA LITTLE LEAGUE	-2,930.00
04/15/2026	EFT	AMAZON CAPITAL SERVICES	-990.08
04/20/2026	15835	RHS GRAPHICS	-790.00
04/20/2026	15836	SPECIAL DISTRICTS INSURANCE SERVICES	-3,896.00
04/20/2026	15837	HEARTWOOD BIOMASS INC	-900.00
04/20/2026	15839	CROWN PAPER & JANITORIAL	-69.95
04/20/2026	15840	George Shimer*	-470.76
04/20/2026	15841	INLAND DEVELOPMENT CORPORATION	-560.00
04/20/2026	15842	JIMMY'S JOHNS PORTABLE TOILETS LLC	-249.00
04/20/2026	15843	INLAND PLUMBING INC	-660.00

BOARDMAN PARK AND RECREATION DISTRICT

Bill Payment List

April 2026

Date	Num	Vendor	Amount
04/20/2026	15844	RHS GRAPHICS	-730.00
04/20/2026	15846	LES SCHWAB TIRE CENTER	-445.94
04/20/2026	15847	OXARC INC	-1,908.53
04/20/2026	15848	DESERT SPRINGS BOTTLED WATER CO.	-20.65
04/20/2026	15849	DEVIN OIL CO.	-1,101.00
04/20/2026	15850	CITY OF BOARDMAN	-5,754.74
04/20/2026	15851	RCX Sports LLC	-2,520.00
04/20/2026	15852	CITY OF UMATILLA	-1,050.00
04/20/2026	15853	NORTH MORROW TIMES	-244.00
04/23/2026	EFT	AMAZON CAPITAL SERVICES	-625.20
04/21/2026	EFT	AMAZON CAPITAL SERVICES	-377.21
04/28/2026	15854	ROSS-BRANDT ELECTRIC INC	-135.00
04/28/2026	15855	ABILA	-1,598.52
04/28/2026	15856	ADVANCED FITNESS SOLUTIONS	-3,898.10
04/28/2026	15857	CROWN PAPER & JANITORIAL	-324.25
04/28/2026	15858	CLIMA-TECH	-5,610.00
04/28/2026	15859	KIE SUPPLY CORPORATION	-558.14
04/28/2026	15860	OREGON RECREATION & PARK ASSOCIATION	-180.00
04/28/2026	15861	UMATILLA ELECTRIC COOPERATIVE	-7,415.77
04/28/2026	EFT	AMAZON CAPITAL SERVICES	-843.19
Total for 1001 BANNER-PARK CHECKING (1121)			- \$59,575.36
Total for 1000 CASH ON HAND with sub-accounts			- \$59,575.36

Missing checks are either voided or credit card payment(s). I ordered the wrong check #s, however, they should last for a long time.

TREASURY REPORT AS OF APRIL 2026

FUND NAME	BANNER	GEN - LGIP	REC CENTER - LGIP	TOTAL FUNDS
OPERATION - REC CENTER		35,000	16,262.52	51,262.52
GENERAL FUND - PARK	138,457.70	2,009,025.51		2,147,483.21
DEBT SERVICE	90	126,946.81	984,848.43	1,111,885.24
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		138,547.70	3,917,733.21	1,001,110.95
				5,057,391.86

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 04/30/2026 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)	448,310.62	400,000.00	112.08 %
1202 LONG TERM OVER NIGHT FEES (4001)	161,372.56	145,000.00	111.29 %
1202A UTILITY	25,465.81		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	186,838.37	145,000.00	128.85 %
1203 CANCELLATION FEE INCOME (4002)	22,758.34	20,000.00	113.79 %
1204 RESERVATION FEE INCOME (4003)	16,786.38	17,000.00	98.74 %
1205 WASHER & DRYER INCOME (4004)	2,703.77	4,000.00	67.59 %
1206 ICE INCOME (4005)	3,444.00	4,000.00	86.10 %
1207 FIREWOOD INCOME (4006)	1,428.00	1,500.00	95.20 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	1,007.00	900.00	111.89 %
1209 EXTRA VEHICLE INCOME (4011)	845.00	700.00	120.71 %
1210 OVERFLOW FEES (4012)	2,830.00	4,700.00	60.21 %
1211 OTHER CAMPGROUND REVENUE (4014)	497.51	40,500.00	1.23 %
1211-1 CHANGE NOT GIVEN	44.93		
1211-10 LATE FEES	25.00		
1211-11 HORSE SHOE	5.00		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	143.00		
1211-5 HAT	150.00		
1211-6 DISC GOLF	10.00		
1211-7 STICKER	22.00		
1211-8 STANLEY	471.84		
1211-9 DRINKS	27.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	1,452.87	40,500.00	3.59 %
1212 PAVILION RENT INCOME (4025)	2,100.00	1,000.00	210.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	3,084.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	15,800.00		
Total 1200 CAMPGROUND INCOME (3999)	709,388.35	639,300.00	110.96 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	48,360.70	50,000.00	96.72 %
1302 MONTHLY INDIVIDUAL (4101)	77,334.70	75,000.00	103.11 %
1303 ANNUAL INDIVIDUAL (4102)	28,588.19	20,000.00	142.94 %
1304 MONTHLY FAMILY (4103)	28,832.87	40,000.00	72.08 %
1305 ANNUAL FAMILY (4104)	34,608.58	7,500.00	461.45 %
1306 MONTHLY SENIOR (4105)	5,439.50	6,500.00	83.68 %
1307 ANNUAL SENIOR (4106)	828.49	2,500.00	33.14 %
1308 MONTHLY SENIOR COUPLE (4107)	2,050.50	1,000.00	205.05 %
1309 ANNUAL SENIOR COUPLE (4108)	495.00	1,000.00	49.50 %
1310 MONTHLY YOUTH (4109)	3,828.00	6,000.00	63.80 %
1312 MONTHLY ADULT COUPLE (4113)	23,111.00	30,000.00	77.04 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1313 ANNUAL ADULT COUPLE (4114)	2,555.00	3,800.00	67.24 %
1314 MONTHLY 24 HR ACCESS (4130)	13,082.90	11,500.00	113.76 %
1315 ANNUAL 24 HR ACCESS (4132)	1,628.51	8,500.00	19.16 %
1316 GIFT PASSES (4162)	985.00	2,200.00	44.77 %
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)	495.00	100.00	495.00 %
1324 POOL RENTAL (4137)	12,350.00	4,000.00	308.75 %
1327 FACILITY RENTAL (4141)	5,110.00	250.00	2,044.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	5,310.00	250.00	2,124.00 %
1328 FOOD SALES (4181)	4,585.00	4,000.00	114.63 %
1329 AQUATIC MERCHANDISE SALES (4182)	1,328.00	1,400.00	94.86 %
1330 GYM GEAR SALES (4183)	35.00	26.00	134.62 %
1331 INCENTIVES	1,228.00		
1332 TIVITY HEALTH	1,832.50		
1333 HAT	25.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-11 T-BALL & COACH PITCH	42.06		
1360-4 SOCCER	349.14		
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	1,677.97	1,400.00	119.86 %
1370 ADULT REC			
1370-F 5K RUNS	2,268.36		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
1370-I SPRING BASH	110.00		
Total 1370 ADULT REC	3,008.36		
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			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	311,304.51	290,776.00	107.06 %
1400 CONTRACT INCOME (3999C)			
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	34,274.01		
1503-02 TEEN SUMMER	99,854.18		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,128.19	150,000.00	89.42 %
1506 DONATIONS - MISCELLANEOUS (4405)	366.00	8,100,000.00	0.00 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	147,334.94	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)	163,379.87	187,110.00	87.32 %
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)	167,312.78	208,110.00	80.40 %
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)	1,021,837.49	926,992.00	110.23 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,361,042.69	926,992.00	146.82 %
Total Income	\$2,751,405.31	\$10,673,178.00	25.78 %
GROSS PROFIT	\$2,751,405.31	\$10,673,178.00	25.78 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	83,325.70	95,000.00	87.71 %
5102 FINANCE MANAGER (5124)	63,980.60	76,776.00	83.33 %
5103 RECREATION CENTER MANAGER (5015)	65,119.08	74,625.00	87.26 %
5104 MAINTENANCE MANAGER SALARY (5120)	61,500.30	72,451.00	84.89 %
5105 HR MANAGER (5118)	18,456.90	61,355.00	30.08 %
5106 CAMPGROUND MANAGER (5122)	52,646.00	60,242.00	87.39 %
5107 MARKETING MANAGER (5117)	12,895.65	40,712.00	31.68 %
5108 ADULT REC COORDINATOR	25,868.70	46,944.00	55.11 %
5109 SPORTS COORDINATOR	41,196.92	46,944.00	87.76 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	28,959.98	46,944.00	61.69 %
5111 FRONT DESK COORDINATOR (5024)	42,191.34	41,726.00	101.12 %
5112 AQUATIC COORDINATOR (5023)	24,348.89	51,500.00	47.28 %
5113 CAMPGROUND AIDE 1	3,531.63	12,145.00	29.08 %
5114 CAMPGROUND AIDE 2	7,110.49	17,543.00	40.53 %
5115 CAMPGROUND AIDE 3	9,493.81	20,241.00	46.90 %
5116 CAMPGROUND AIDE 4	6,407.19	12,145.00	52.76 %
5117 CAMPGROUND AIDE 5	5,208.81		
5118 MAINTENANCE SEASONAL 1	6,600.93	16,868.00	39.13 %
5119 MAINTENANCE SEASONAL 2	7,586.05	16,868.00	44.97 %
5120 MAINTENANCE SEASONAL 3	14,128.33	15,358.00	91.99 %
5121 MAINTENANCE SEASONAL 4	16,488.81	15,358.00	107.36 %
5122 MAINTENANCE SEASONAL 5	5,116.87	15,358.00	33.32 %
5123 MAINTENANCE SEASONAL 6	266.01	16,868.00	1.58 %
5124 MAINTENANCE SEASONAL 7	3,172.35		
5125 MAINTENANCE YR ROUND	24,752.31	37,162.00	66.61 %
5126 MAINTENANCE FOREMAN	40,523.24	51,500.00	78.69 %
5127 LIFEGUARDS 1	14,016.68	17,524.00	79.99 %
5128 LIFEGUARDS 2	20,192.39	17,524.00	115.23 %
5129 LIFEGUARDS 3	35,201.35	17,033.00	206.67 %
5130 LIFEGUARDS 4	6,399.57	17,033.00	37.57 %
5131 LIFEGUARDS 5	8,955.74	17,033.00	52.58 %
5132 LIFEGUARDS 6	13,370.47	17,033.00	78.50 %
5133 LIFEGUARDS 7	8,743.23	17,033.00	51.33 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	25,766.56	17,033.00	151.27 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	7,813.95	17,033.00	45.88 %
5138 LIFEGUARDS 12	5,075.43	17,033.00	29.80 %
5139 LIFEGUARDS 13	746.55		
5140 HEAD GUARD 1	29,204.88	38,309.00	76.24 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5141 HEAD GUARD 2	33,787.16	38,309.00	88.20 %
5142 HEAD GUARD 3	24,597.44	38,309.00	64.21 %
5143 FRONT DESK RECEPTIONIST 1	26,878.46	17,543.00	153.21 %
5144 FRONT DESK RECEPTIONIST 2	16,796.80	17,543.00	95.75 %
5145 FRONT DESK RECEPTIONIST 3	21,013.67	35,085.00	59.89 %
5146 FRONT DESK RECEPTIONIST 4	27,689.87	37,128.00	74.58 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
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	
5188 LIFEGUARDS 14	512.07		
5189 LIFEGUARDS 15	9,950.99		
5190 LIFEGUARDS 16	1,715.24		
5191 LIFEGUARDS 17	1,553.14		
5192 FRONT DESK RECEPTIONIST 5	2,835.58		
Total 5100 PAYROLL (5000)	1,090,663.33	1,508,795.00	72.29 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	60,516.87	75,440.00	80.22 %
5202 WORKERS COMPENSATION TAX (5126)	23,670.02	37,720.00	62.75 %
5203 HEALTH INSURANCE EXPENSE (5127)	27,503.54	244,800.00	11.24 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	15,259.16	21,878.00	69.75 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	65,415.59	93,545.00	69.93 %
5206 403B PENSION (5132)	21,367.15	33,681.00	63.44 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,165.21	6,035.00	35.88 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	215,897.54	513,099.00	42.08 %
Total 5000 PERSONNEL SERVICES (4999)	1,306,560.87	2,021,894.00	64.62 %
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	5,089.83		
Total 6100A ADMIN FEES	5,089.83		
6101 OTHER ADVERTISING (5359)	2,098.95	4,000.00	52.47 %
6102 NEWSPAPER AD (5360)	4,849.50	5,000.00	96.99 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
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)	6,769.89	55,000.00	12.31 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	25,131.00	50,000.00	50.26 %
6118 DUES AND FEES (5668)	4,381.35	8,500.00	51.55 %
6119 OFFICE SUPPLIES (5669)		17,000.00	
6119-01 PARK	6,646.41		
6119-02 REC CENTER	2,330.31		
Total 6119 OFFICE SUPPLIES (5669)	8,976.72	17,000.00	52.80 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	3,157.07	8,000.00	39.46 %
6121 COMPUTER SUBSCRIPTIONS (5726)	66,876.71	55,000.00	121.59 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	8,892.23	3,000.00	296.41 %
6124 BOARD MEMBERS	389.93		
6130 CAMPGROUND CONCESSION & MERCHANDISE	126.00		
6130-02 FIREWOOD	900.00		
Total 6130 CAMPGROUND CONCESSION & MERCHANDISE	1,026.00		
Total 6100 ADMINISTRATIVE (5240)	170,917.43	344,500.00	49.61 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	1,072.09	1,500.00	71.47 %
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)	4,472.79	16,000.00	27.95 %
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)	17,108.24	48,000.00	35.64 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	26,436.00	75,000.00	35.25 %
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		

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 6304 COMMUNITY OUTREACH (5711)	3,006.99	8,500.00	35.38 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL	5,111.35	5,150.00	99.25 %
6306-10 SOFTBALL	1,408.56		
6306-11 T-BALL & COACH PITCH	1,739.21		
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	10,412.26	10,800.00	96.41 %
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 %
6306-7 BASEBALL	1,853.80	4,000.00	46.35 %
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM		2,000.00	
Total 6306 YOUTH SPORTS EXPENSES	28,348.22	33,450.00	84.75 %
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 %
6307-14 SPRING BASH	790.00		
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)	2,988.35	22,000.00	13.58 %
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)	1,207.12	2,000.00	60.36 %
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	1,114.18		
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		

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 6308 YOUTH REC (5809)	54,049.04	112,000.00	48.26 %
6309 ADULT SPORTS			
6309-1 VOLLEYBALL (5814A)		1,000.00	
6309-2 BASKETBALL (5814B)		1,400.00	
6309-3 SOFTBALL (5814C)		1,400.00	
6309-4 JUI JITSU (5814D)		2,500.00	
6309-5 SOCCER WOMENS (5814E)		3,000.00	
6309-6 GOLF FRISBEE TOURNEY (5814f)		500.00	
6309-8 PICKLEBALL	25.48		
Total 6309 ADULT SPORTS	25.48	9,800.00	0.26 %
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	115,046.08	355,750.00	32.34 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	15,055.51	25,000.00	60.22 %
6402 ELECTRICITY (5242)	82,391.69	80,000.00	102.99 %
6403 WATER, SEWER, GARBAGE (5243)	67,566.36	75,000.00	90.09 %
6404 NATURAL GAS (5244)	40,218.59	65,000.00	61.87 %
Total 6400 UTILITIES (5240C)	205,232.15	245,000.00	83.77 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	12,199.56	20,000.00	61.00 %
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	14,626.51	40,000.00	36.57 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	5,553.68		
6502-02 CLAUDE BIRT	2,959.41		
6502-03 SUNRISE	54,810.00		
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)	65,193.09	75,000.00	86.92 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	2,611.07	25,000.00	10.44 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	23,688.78	10,000.00	236.89 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	9,111.86	25,000.00	36.45 %
6503-04 POOL SUPPLIES	13,037.15		
6503-06 MISCELLANEOUS	0.00		
Total 6503 REC CENTER MAINTENANCE	48,448.86	60,000.00	80.75 %
6504 MAINTENANCE			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6504-01 SHOP SUPPLIES (5683)	671.72	15,000.00	4.48 %
6504-02 FUEL EXPENSES (5684)	11,476.03	20,000.00	57.38 %
6504-03 CHEMICAL & FERTILIZERS (5688)	3,911.40	15,000.00	26.08 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	34,919.15	50,000.00	69.84 %
6504-05 IRRIGATION MAINTENANCE (5771)	10,582.49	10,000.00	105.82 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,710.61	15,000.00	11.40 %
6504-07 EQUIPMENT REPAIR (5773)	9,785.66		
6504-08 PPE	1,828.61		
Total 6504 MAINTENANCE	74,885.67	125,000.00	59.91 %
6506 CAMPGROUND			
6506-01 CAMPGROUND EXPENSES (5685)	27,455.54	25,000.00	109.82 %
6506-02 ICE EXPENSES (5687)	3,094.00	6,000.00	51.57 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	30,549.54	31,500.00	96.98 %
Total 6500 MAINTENANCE (5240D)	233,703.67	331,500.00	70.50 %
Total 6000 MATERIALS & SERVICES (5239)	742,007.57	1,324,750.00	56.01 %
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)	19,969.61	101,000.00	19.77 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)	3,600.00	1,363,000.00	0.26 %
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)	49,437.84	9,609,300.00	0.51 %
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		

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 PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$2,098,202.28	\$13,327,944.00	15.74 %
NET OPERATING INCOME	\$653,203.03	\$ -2,654,766.00	-24.60 %
NET INCOME	\$653,203.03	\$ -2,654,766.00	-24.60 %

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)	448,310.62	400,000.00	112.08 %
1202 LONG TERM OVER NIGHT FEES (4001)	161,372.56	145,000.00	111.29 %
1202A UTILITY	25,465.81		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	186,838.37	145,000.00	128.85 %
1203 CANCELLATION FEE INCOME (4002)	22,758.34	20,000.00	113.79 %
1204 RESERVATION FEE INCOME (4003)	16,786.38	17,000.00	98.74 %
1205 WASHER & DRYER INCOME (4004)	2,703.77	4,000.00	67.59 %
1206 ICE INCOME (4005)	3,444.00	4,000.00	86.10 %
1207 FIREWOOD INCOME (4006)	1,428.00	1,500.00	95.20 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	1,007.00	900.00	111.89 %
1209 EXTRA VEHICLE INCOME (4011)	845.00	700.00	120.71 %
1210 OVERFLOW FEES (4012)	2,830.00	4,700.00	60.21 %
1211 OTHER CAMPGROUND REVENUE (4014)	497.51	40,500.00	1.23 %
1211-1 CHANGE NOT GIVEN	44.93		
1211-10 LATE FEES	25.00		
1211-11 HORSE SHOE	5.00		
1211-2 EXTRA NIGHT	55.59		
1211-3 TILL OVER A DOLLAR	1.00		
1211-4 EARLY CHECK IN	143.00		
1211-5 HAT	150.00		
1211-6 DISC GOLF	10.00		
1211-7 STICKER	22.00		
1211-8 STANLEY	471.84		
1211-9 DRINKS	27.00		
Total 1211 OTHER CAMPGROUND REVENUE (4014)	1,452.87	40,500.00	3.59 %
1212 PAVILION RENT INCOME (4025)	2,100.00	1,000.00	210.00 %
1213 DAILY BOAT DOCK RENTAL (4204)	3,084.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	15,800.00		
Total 1200 CAMPGROUND INCOME (3999)	709,388.35	639,300.00	110.96 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	48,360.70	50,000.00	96.72 %
1302 MONTHLY INDIVIDUAL (4101)	77,334.70	75,000.00	103.11 %
1303 ANNUAL INDIVIDUAL (4102)	22,108.19	20,000.00	110.54 %
1304 MONTHLY FAMILY (4103)	28,832.87	40,000.00	72.08 %
1305 ANNUAL FAMILY (4104)	29,520.58	7,500.00	393.61 %
1306 MONTHLY SENIOR (4105)	5,439.50	6,500.00	83.68 %
1307 ANNUAL SENIOR (4106)	828.49	2,500.00	33.14 %
1308 MONTHLY SENIOR COUPLE (4107)	2,050.50	1,000.00	205.05 %
1309 ANNUAL SENIOR COUPLE (4108)	495.00	1,000.00	49.50 %
1310 MONTHLY YOUTH (4109)	3,828.00	6,000.00	63.80 %
1312 MONTHLY ADULT COUPLE (4113)	23,111.00	30,000.00	77.04 %

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1313 ANNUAL ADULT COUPLE (4114)	2,555.00	3,800.00	67.24 %
1314 MONTHLY 24 HR ACCESS (4130)	13,082.90	11,500.00	113.76 %
1315 ANNUAL 24 HR ACCESS (4132)	1,628.51	8,500.00	19.16 %
1316 GIFT PASSES (4162)	985.00	2,200.00	44.77 %
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)	495.00	100.00	495.00 %
1324 POOL RENTAL (4137)	12,350.00	4,000.00	308.75 %
1327 FACILITY RENTAL (4141)	5,110.00	250.00	2,044.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	5,310.00	250.00	2,124.00 %
1328 FOOD SALES (4181)	4,585.00	4,000.00	114.63 %
1329 AQUATIC MERCHANDISE SALES (4182)	1,328.00	1,400.00	94.86 %
1330 GYM GEAR SALES (4183)	35.00	26.00	134.62 %
1331 INCENTIVES	1,228.00		
1332 TIVITY HEALTH	1,832.50		
1333 HAT	25.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-11 T-BALL & COACH PITCH	42.06		
1360-4 SOCCER	349.14		
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	1,677.97	1,400.00	119.86 %
1370 ADULT REC			
1370-F 5K RUNS	2,268.36		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
1370-I SPRING BASH	110.00		
Total 1370 ADULT REC	3,008.36		
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			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1390-1 VOLLEYBALL	730.60		
Total 1390 ADULT SPORTS	730.60		
Total 1300 RECREATION CENTER INCOME (3999A)	299,736.51	290,776.00	103.08 %
1400 CONTRACT INCOME (3999C)			
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	34,274.01		
1503-02 TEEN SUMMER	99,854.18		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,128.19	150,000.00	89.42 %
1506 DONATIONS - MISCELLANEOUS (4405)	366.00	8,100,000.00	0.00 %
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	147,334.94	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)	163,379.87	187,110.00	87.32 %
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)	166,612.78	208,110.00	80.06 %
1800 TRANSFER IN (3999G)			
1803 TRANSFERS IN-DOCK RESERVE (4065)		14,000.00	
Total 1800 TRANSFER IN (3999G)		14,000.00	
1900 TAXES ESTIMATED TO BE RECEIVED			
1901 PROPERTY TAX REVENUE (4024)	1,021,837.49	926,992.00	110.23 %
1903 SIP PDX 178 (1902)	339,205.20		
Total 1900 TAXES ESTIMATED TO BE RECEIVED	1,361,042.69	926,992.00	146.82 %
Unapplied Cash Payment Income	0.00		

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Total Income	\$2,733,137.31	\$10,673,178.00	25.61 %
GROSS PROFIT	\$2,733,137.31	\$10,673,178.00	25.61 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	83,325.70	95,000.00	87.71 %
5102 FINANCE MANAGER (5124)	63,980.60	76,776.00	83.33 %
5103 RECREATION CENTER MANAGER (5015)	65,119.08	74,625.00	87.26 %
5104 MAINTENANCE MANAGER SALARY (5120)	61,500.30	72,451.00	84.89 %
5105 HR MANAGER (5118)	18,456.90	61,355.00	30.08 %
5106 CAMPGROUND MANAGER (5122)	52,646.00	60,242.00	87.39 %
5107 MARKETING MANAGER (5117)	12,895.65	40,712.00	31.68 %
5108 ADULT REC COORDINATOR	25,868.70	46,944.00	55.11 %
5109 SPORTS COORDINATOR	41,196.92	46,944.00	87.76 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	28,959.98	46,944.00	61.69 %
5111 FRONT DESK COORDINATOR (5024)	42,191.34	41,726.00	101.12 %
5112 AQUATIC COORDINATOR (5023)	24,348.89	51,500.00	47.28 %
5113 CAMPGROUND AIDE 1	3,531.63	12,145.00	29.08 %
5114 CAMPGROUND AIDE 2	7,110.49	17,543.00	40.53 %
5115 CAMPGROUND AIDE 3	9,493.81	20,241.00	46.90 %
5116 CAMPGROUND AIDE 4	6,407.19	12,145.00	52.76 %
5117 CAMPGROUND AIDE 5	5,208.81		
5118 MAINTENANCE SEASONAL 1	6,600.93	16,868.00	39.13 %
5119 MAINTENANCE SEASONAL 2	7,586.05	16,868.00	44.97 %
5120 MAINTENANCE SEASONAL 3	14,128.33	15,358.00	91.99 %
5121 MAINTENANCE SEASONAL 4	16,488.81	15,358.00	107.36 %
5122 MAINTENANCE SEASONAL 5	5,116.87	15,358.00	33.32 %
5123 MAINTENANCE SEASONAL 6	266.01	16,868.00	1.58 %
5124 MAINTENANCE SEASONAL 7	3,172.35		
5125 MAINTENANCE YR ROUND	24,752.31	37,162.00	66.61 %
5126 MAINTENANCE FOREMAN	40,523.24	51,500.00	78.69 %
5127 LIFEGUARDS 1	14,016.68	17,524.00	79.99 %
5128 LIFEGUARDS 2	20,192.39	17,524.00	115.23 %
5129 LIFEGUARDS 3	35,201.35	17,033.00	206.67 %
5130 LIFEGUARDS 4	6,399.57	17,033.00	37.57 %
5131 LIFEGUARDS 5	8,955.74	17,033.00	52.58 %
5132 LIFEGUARDS 6	13,370.47	17,033.00	78.50 %
5133 LIFEGUARDS 7	8,743.23	17,033.00	51.33 %
5134 LIFEGUARDS 8	7,156.30	17,033.00	42.01 %
5135 LIFEGUARDS 9	25,766.56	17,033.00	151.27 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	7,813.95	17,033.00	45.88 %
5138 LIFEGUARDS 12	5,075.43	17,033.00	29.80 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5139 LIFEGUARDS 13	746.55		
5140 HEAD GUARD 1	29,204.88	38,309.00	76.24 %
5141 HEAD GUARD 2	33,787.16	38,309.00	88.20 %
5142 HEAD GUARD 3	24,597.44	38,309.00	64.21 %
5143 FRONT DESK RECEPTIONIST 1	26,878.46	17,543.00	153.21 %
5144 FRONT DESK RECEPTIONIST 2	16,796.80	17,543.00	95.75 %
5145 FRONT DESK RECEPTIONIST 3	21,013.67	35,085.00	59.89 %
5146 FRONT DESK RECEPTIONIST 4	27,689.87	37,128.00	74.58 %
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	

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
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	
5188 LIFEGUARDS 14	512.07		
5189 LIFEGUARDS 15	9,950.99		
5190 LIFEGUARDS 16	1,715.24		
5191 LIFEGUARDS 17	1,553.14		
5192 FRONT DESK RECEPTIONIST 5	2,835.58		
Total 5100 PAYROLL (5000)	1,090,663.33	1,508,795.00	72.29 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	60,516.87	75,440.00	80.22 %
5202 WORKERS COMPENSATION TAX (5126)	22,002.09	37,720.00	58.33 %
5203 HEALTH INSURANCE EXPENSE (5127)	23,767.54	244,800.00	9.71 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	15,259.16	21,878.00	69.75 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	65,415.59	93,545.00	69.93 %
5206 403B PENSION (5132)	21,367.15	33,681.00	63.44 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	2,165.21	6,035.00	35.88 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	210,493.61	513,099.00	41.02 %
Total 5000 PERSONNEL SERVICES (4999)	1,301,156.94	2,021,894.00	64.35 %
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	5,089.83		
Total 6100A ADMIN FEES	5,089.83		
6101 OTHER ADVERTISING (5359)	2,098.95	4,000.00	52.47 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
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)	2,704.89	55,000.00	4.92 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	25,131.00	50,000.00	50.26 %
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	6,686.05		
6119-02 REC CENTER	2,330.32		
Total 6119 OFFICE SUPPLIES (5669)	8,960.01	17,000.00	52.71 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	3,157.07	8,000.00	39.46 %
6121 COMPUTER SUBSCRIPTIONS (5726)	66,343.87	55,000.00	120.63 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	8,892.23	3,000.00	296.41 %
6124 BOARD MEMBERS	426.60		
6130 CAMPGROUND CONCESSION & MERCHANDISE	126.00		
6130-02 FIREWOOD	900.00		
Total 6130 CAMPGROUND CONCESSION & MERCHANDISE	1,026.00		
Total 6100 ADMINISTRATIVE (5240)	166,573.45	344,500.00	48.35 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)	1,072.09	1,500.00	71.47 %
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)	4,472.79	16,000.00	27.95 %
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)	17,108.24	48,000.00	35.64 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	26,436.00	75,000.00	35.25 %
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 %
6304-05 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		

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	3,040.96	8,500.00	35.78 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL	3,711.35	5,150.00	72.07 %
6306-10 SOFTBALL	1,408.56		
6306-11 T-BALL & COACH PITCH	1,739.21		
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 %
6306-7 BASEBALL	1,822.63	4,000.00	45.57 %
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM	21.75	2,000.00	1.09 %
Total 6306 YOUTH SPORTS EXPENSES	26,907.63	33,450.00	80.44 %
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 %
6307-14 SPRING BASH	790.00		
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)	2,998.20	22,000.00	13.63 %
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)	1,207.12	2,000.00	60.36 %
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	1,114.18		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6308-16 COCOA & CRAFT	61.36		
6308-18 TODDLER TIME	264.90		
Total 6308 YOUTH REC (5809)	74,650.68	112,000.00	66.65 %
6309 ADULT SPORTS			
6309-1 VOLLEYBALL (5814A)		1,000.00	
6309-2 BASKETBALL (5814B)		1,400.00	
6309-3 SOFTBALL (5814C)		1,400.00	
6309-4 JUI JITSU (5814D)		2,500.00	
6309-5 SOCCER WOMENS (5814E)		3,000.00	
6309-6 GOLF FRISBEE TOURNEY (5814f)		500.00	
6309-8 PICKLEBALL	25.48		
Total 6309 ADULT SPORTS	25.48	9,800.00	0.26 %
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	134,250.95	355,750.00	37.74 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	14,495.51	25,000.00	57.98 %
6402 ELECTRICITY (5242)	75,264.57	80,000.00	94.08 %
6403 WATER, SEWER, GARBAGE (5243)	68,536.78	75,000.00	91.38 %
6404 NATURAL GAS (5244)	43,393.35	65,000.00	66.76 %
Total 6400 UTILITIES (5240C)	201,690.21	245,000.00	82.32 %
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	10,226.87		
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)	64,196.28	75,000.00	85.60 %
6503 REC CENTER MAINTENANCE	-80.49		
6503-01 GYM & BUILDING SUPPLIES (5770)	2,611.05	25,000.00	10.44 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	23,023.77	10,000.00	230.24 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	9,111.86	25,000.00	36.45 %
6503-04 POOL SUPPLIES	13,037.15		
6503-06 MISCELLANEOUS	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 6503 REC CENTER MAINTENANCE	47,703.34	60,000.00	79.51 %
6504 MAINTENANCE	41.48		
6504-01 SHOP SUPPLIES (5683)	671.72	15,000.00	4.48 %
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)	32,535.53	50,000.00	65.07 %
6504-05 IRRIGATION MAINTENANCE (5771)	8,925.70	10,000.00	89.26 %
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	69,085.65	125,000.00	55.27 %
6506 CAMPGROUND	2,084.99		
6506-01 CAMPGROUND EXPENSES (5685)	27,050.54	25,000.00	108.20 %
6506-02 ICE EXPENSES (5687)	3,558.00	6,000.00	59.30 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	32,693.53	31,500.00	103.79 %
Total 6500 MAINTENANCE (5240D)	226,875.07	331,500.00	68.44 %
Total 6000 MATERIALS & SERVICES (5239)	746,497.92	1,324,750.00	56.35 %
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)	19,969.61	101,000.00	19.77 %
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)	45,837.84	9,609,300.00	0.48 %
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		

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
Unapplied Cash Bill Payment Expense	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$2,093,688.70	\$13,327,944.00	15.71 %
NET OPERATING INCOME	\$639,448.61	\$ -2,654,766.00	-24.09 %
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	\$640,661.11	\$ -2,654,766.00	-24.13 %

**Boardman Park & Recreation
Recap of Capital Expenditures through April 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
	Mini PC	\$519.00
	True Fitness Rower	\$3,898.10

Improvements Resurface Office Parking Lot \$3600.00

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

Total \$49,437.84

To Pay

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

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

Current openings

- Summer Camp counselor – 20 positions
- Campground Host- 1 position

HR recap

- Onboarded Funtastic Kidz/ Teen Summer head director and camp directors
- Changes/additions to updated Handbook
- Learning how to do the board packet
- Developed an intern business position through the Port of Morrow for high school students for the 2026/2027 school year

Training

- HR Answers training
 - Developing protected leave SOP



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Campground Updates

Occupancy Rate

- **April's occupancy rate was 59.96%, a drop from 67.04% in March**
- **Compared to April 2025's 51.95%**

Reservations & Sale

- **513 reservations** were made in April 2026.
- **438 reservations** were made in April 2025.
- **Starting to sale snacks and drinks in Booth**

General Operations

- Looking for new camp host
- Taxes for campers are increasing in July

Kelli Cooney

Campground Manager

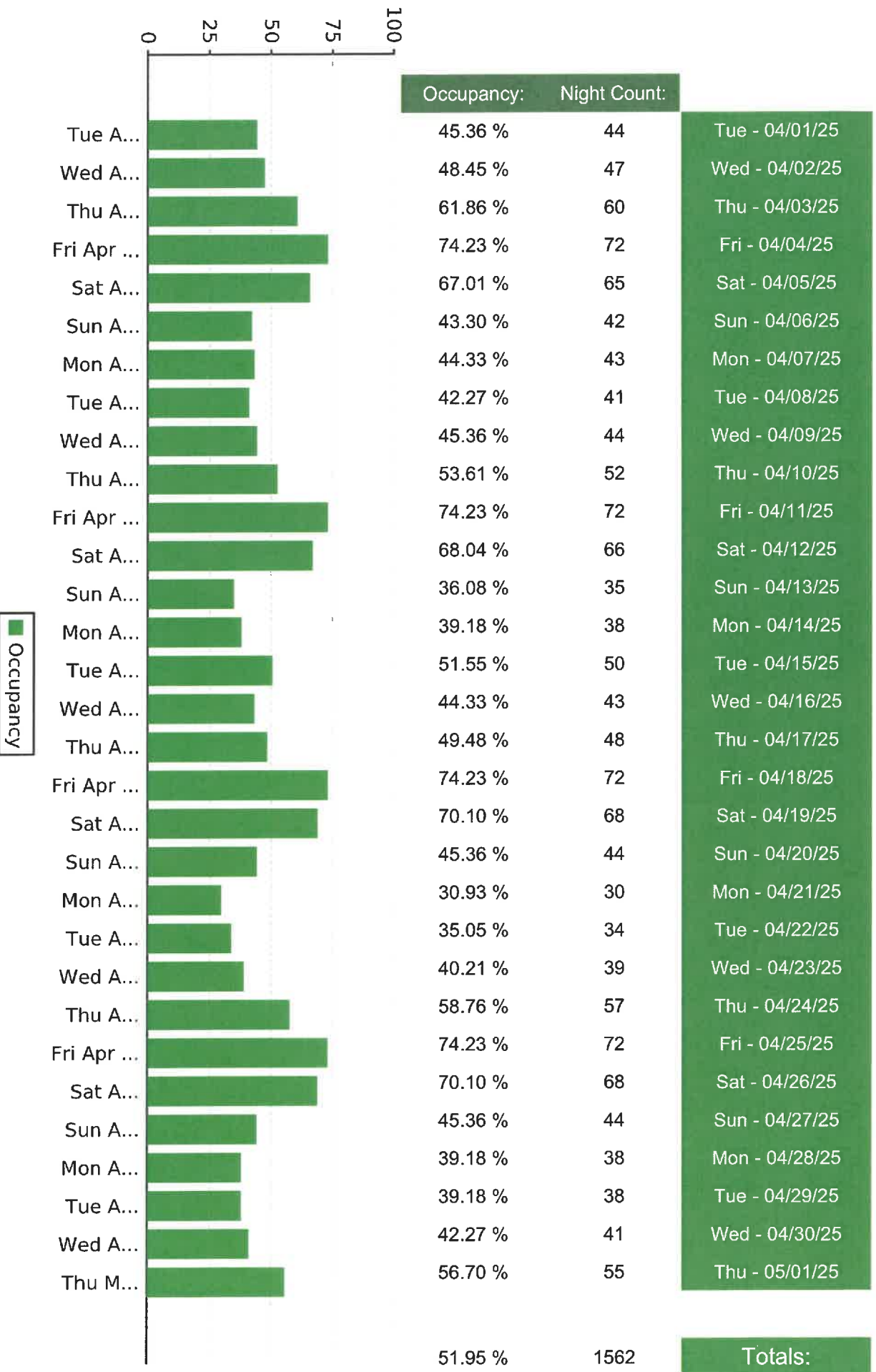
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 05/11/2026 8:59 AM

Start Date:

04/01/2025



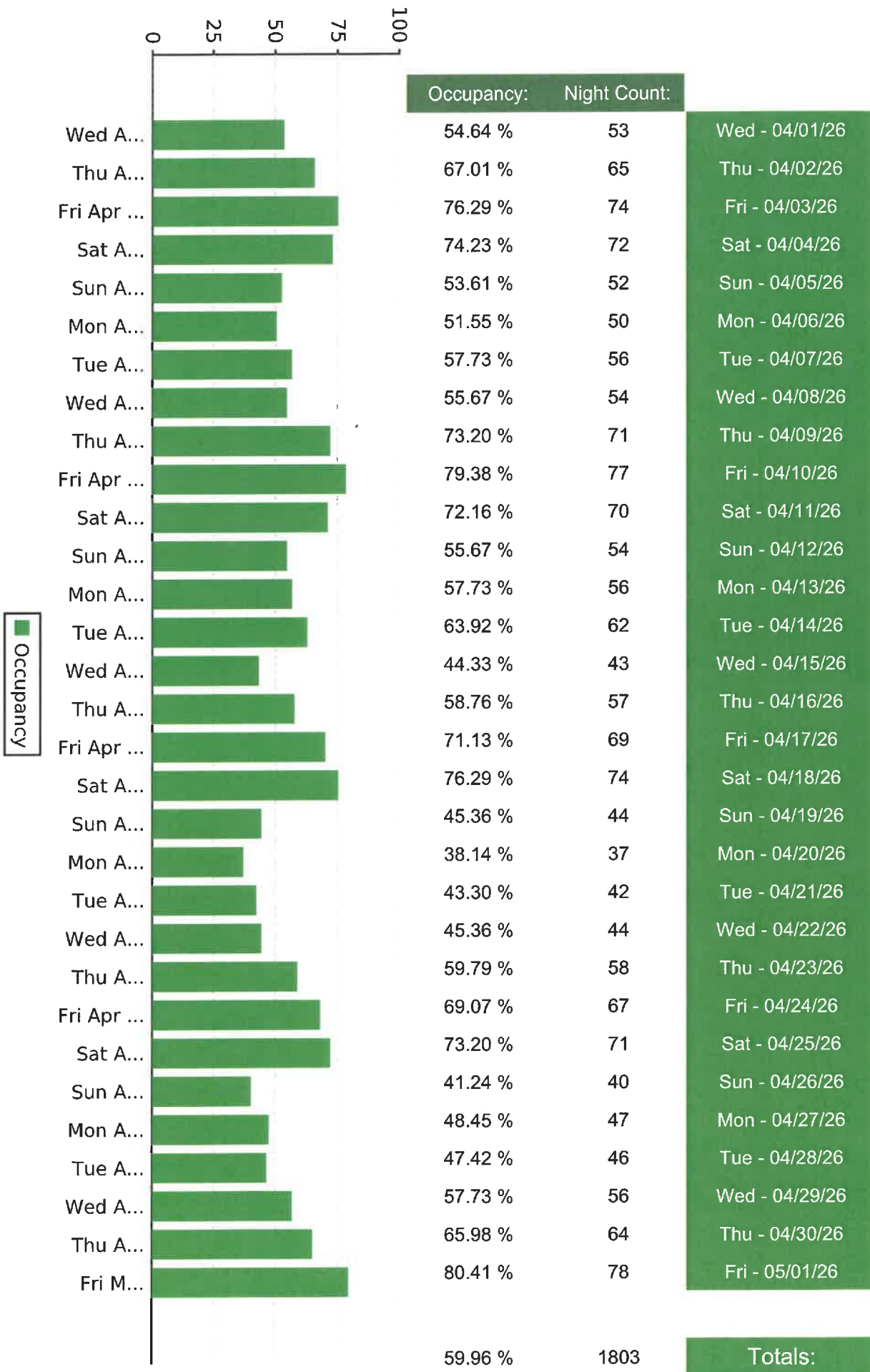
Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 05/11/2026 8:58 AM

Start Date:

04/01/2026





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Recreation Center Report – May 2026

Front Desk

- **New Memberships Opened April 2025: 14 / April 2026: 41**
- **Day Passes Sold April 2025: 794 / April 2026: 919**
- **Summer Season Passes** are now available! This special three-month pass is offered at a discounted rate—perfect for summer fun.

Aquatics

- The **Learning Adventure Preschool** visited the Recreation Center and pool on May 7 for a fun and educational field trip. During their visit, the children learned important water safety skills and enjoyed activities including the rock wall and bouncy house.
- An In-Service training will be held on May 24 in collaboration with **Boardman Fire/EMS** to provide staff with valuable training and professional development opportunities.
- We partnered with the **Hermiston Family Aquatic Center** to support their seasonal staff training needs, allowing them to complete required training sessions at our pool prior to the opening of their facility for the summer season.

Youth & Adult Sports

- Youth programs continue to show strong community engagement this season. **Youth Track** ended on May 7th with 122 participants.
- The **NFL Flag Football** program ended on May 5th with 87 participants
- 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. A closing ceremony is planned for May 22 at 6:00 PM, featuring food and recreational activities for families.
- The **Youth Jiu Jitsu** program is paused

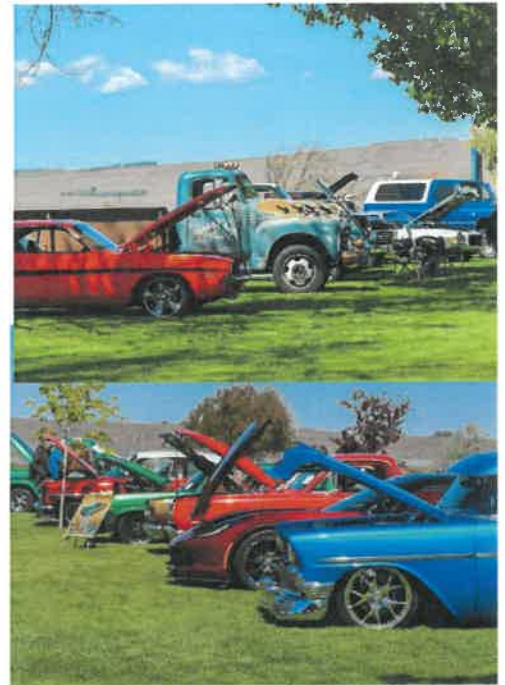
Upcoming & New Programs

- 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 camp. Registration cost is \$122 per player. BPRD is sponsoring 30 spots and as of today we have 53 registrations. If we do not get to 120 the camp will be canceled.
- The 5 k color run is on 5/16 with large community support and involvement. With over 30 people expected to register the day of the event.

Recreation Department

April Events

- **April 3** – Teen Flashlight Easter Egg Hunt
 - Approx 65 youth attended
 - 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
- **April 25** – Spring Bash: Community yard sale, EOC car show, and jeep rally
 - Successful and fun Event. Biggest issue was conflicting community events which could be avoided next year with getting advertising posted earlier.
- **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



May Events:

- **May 7** - SBE Kindergarten Registration Round-up @SBE
- **May 7** – The Learning Adventure Field Trip @ Rec
- **May 16** - Mental Health Color Run – CRH, BPRD, CCS partnership
- **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



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Miscellaneous

- Rec Center Manager has been selected into The Leadership Academy through the ORPA. This Academy is an eight-month program, September - April, designed to provide competencies in leadership skills for park and recreation professionals. In partnership with Portland State University, the Academy combines world-class education with practical project development and the benefit of an expanded professional network across Oregon.
- Rec Center Manager is also president – elect of the ORPA aquatics section.

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

Week/Day	JUL Scans	AUG Scans	SEP Scans	OCT Scans	NOV Scans	DEC Scans	JAN Scans	FEB Scans	MAR Scans	APR Scans	MAY Scans	JUN Scans
Tu												
We		1	172	182	133		54	109	89	172		
Th		2	146	159	87		134	45	57	208		
Fr		3	112	138	133		146	108	89	134		
Sa		4	55	72	48		53	45	57	168		
Su		5	177	182	202	1	180	188	57	101		
Mo	1	6	190	165	184	2	196	203	199	187		
Tu	2	7	196	183	198	3	190	188	212	184		
We	3	8	164	152	187	4	213	172	179	172		
Th	4	9	141	129	82	5	188	135	195	144		
Fr	5	10	79	71	45	6	190	172	167	197		
Sa	6	11	44	33	198	7	100	95	8	81		
Su	7	12	190	187	199	8	54	37	58	59		
Mo	8	13	176	197	199	9	187	190	194	185		
Tu	9	14	185	172	186	10	163	189	205	160		
We	10	15	195	162	186	11	195	195	222	206		
Th	11	16	161	152	168	12	200	160	204	206		
Fr	12	17	147	120	115	13	158	133	204	147		
Sa	13	18	92	81	115	14	96	103	172	134		
Su	14	19	40	41	85	15	46	58	128	79		
Mo	15	20	179	197	98	16	167	239	209	182		
Tu	16	21	185	196	199	17	211	209	182	177		
We	17	22	204	194	210	18	148	216	205	177		
Th	18	23	170	146	163	19	182	212	205	205		
Fr	19	24	139	150	146	20	161	216	185	121		
Sa	20	25	74	86	150	21	160	186	175	102		
Su	21	26	43	40	96	22	127	120	117	51		
Mo	22	27	173	187	178	23	98	64	50	70		
Tu	23	28	230	210	185	24	201	227	225	101		
We	24	29	186	182	150	25	207	24	194	173		
Th	25	30	173	132	158	26	195	201	199	182		
Fr	26	31	137	115	76	27	152	103	185	167		
Sa	27		105		99	28	167	160	185	91		
Su	28		53		29	29		160	90	86		
Mo	29		201		30	30		164	54	90		
Tu	30		189		31	31		54	206	54		
We	31		231									
Total	4722	4358	3750	4275	3958	3661	4737	4350	4872	4209	4002	4411
Average	152	141	126	138	132	118	153	155	157	140	129	147
Median	186	157	198	152	141	136	167	179	182	154	152	171



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Maintenance Report April 2026

Recreation Center

- Chain and locked back flow on fire system per fire department request
- Replaced broken sprinklers on hillside
- Hvac filters changed out for start of summer season
- Removed old pool equipment from storage room
- Mowing and edging done on a weekly base
- Sprayed weeds in all rock areas

Campground

- All irrigation has been turned on the spring schedule
- gravel pads weeds have been pulled and sprayed
- bathrooms cleaned on a daily base
- Mowing and weeding are done twice a week
- Low hanging branches have been trimmed and removed
- New LED streetlights installed

Parks and Beaches

- All irrigation has been adjusted and working
- Bathrooms and trash cleaned daily
- Mowing has been started daily
- Docks cleaned daily
- Parking lot has been cracked sealed with a seal coat on top with new lines painted
- Disc golf course mowed for the second time
- Mowers have new blades and oil changes
- New LED streetlights installed

Maintenance Manger
Brad White



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CEO Report- May

Employee Handbook

All sections of the Employee Handbook have been gone through. The handbook is ready for the Board to pass off or make recommendations of any changes.

Budget

Budget was approved by Budget Committee on May 13th. We will not receive any CREZ III funding for the current year according to Financial Officer of CREZ III. Unsure of any for next year, depends if any of the AWS sites come on-line.

Staff & Programming

Proud of staff this past month. We have had people sick and out. Others have stepped up and really made a push. Maintenance has done a great job with making the grounds look great.

Softball field is coming along well. Almost finished; need sprinkler head put in behind pitcher's mound. Baseball field will be worked on next fiscal year.

Line dancing was a fun event for all ages. Board should come out for the next time.

Working on a Standards of Operations Handbook

The Corps of Engineers (COE) did their annual inspection. The Specialist did say they were working on a new document which handles leases; expecting the COE, the lessee, and other parties of interest to have dialogue together as leases end their timeline. One idea that came out of the discussion was to have our legislative body change the law, so the COE maintains ownership and the District leases from the COE again.

I signed an MOU with Morrow County School District to receive the funding for our Summer Recreation Program. The Grant was for \$120,000.

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

The Rec Center Manager was accepted to go through an 8 month Leadership Academy through the Oregon Recreation and Parks Association (ORPA).

~George Shimer, CEO