



Boardman Park & Recreation District
Workshop and Public Meeting Agenda
January 27th, 2026, 5:00pm
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- ENTER WORKSHOP OF EMPLOYEE HANDBOOK
2. ADJOURNMENT OF WORKSHOP AND OPEN OF REGULAR MEETING - CALL TO ORDER 6:00 PM – KRISTA PRICE
3. ROLL CALL & INTRODUCTION OF GUESTS
4. APPROVAL OF MEETING AGENDA
5. PUBLIC COMMENT
6. REVIEW AND APPROVAL OF PREVIOUS REGULAR NOVEMBER BOARD MEETING MINUTES, NOVEMBER EXECUTIVE SESSION AND SPECIAL MEETING MINUTES FOR DECEMBER
7. OLD BUSINESS:
 - A. SDAO BOND UPDATE DAVID ULBRICHT- GEORGE
 - B. MURAL DRAWINGS- GEORGE
 - C. PARK MASTER PLAN RESOLUTION 2026-001 - GEORGE
8. NEW BUSINESS:
 - A. LITTLE LEAGUE- GEORGE
 - B. SWIMMING- JOHN
9. FINANCIAL REPORT:
 - A. REPORT BY FINANCE OFFICER
 - B. APPROVAL OF NOVEMBER 2025 FINANCIALS
 - C. APPROVAL OF DECEMBER 2025 FINANCIALS
10. CORRESPONDENCE:
11. DISTRICT REPORTS:
 - A. HUMAN RESOURCES-
 - B. CAMPGROUND-
 - C. REC CENTER-
 - D. MAINTENANCE-
 - E. CEO UPDATE-
12. BOARD MEMBER REPORTS:
13. OTHER BUSINESS:
14. SIGNING OF DOCUMENTS:
15. ADJOURN PUBLIC MEETING:

NEXT REGULAR BOARD MEETING: FEBUARY 24th, 2026, 6:00PM
LOCATION: BOARDMAN PARK & RECREATION MAIN OFFICE, AVAILABLE BY ZOOM



PUBLIC NOTICE

January 23, 2026

Boardman Park & Recreation District Board of Directors will hold their monthly regular board meeting **Tuesday January 27th, 2026, at 6:00PM** with a workshop starting at 5:00 pm to go over the Employee Handbook. The Workshop is open to the public, but no public comments will be allowed. The regular board meeting is **OPEN** to the public and will be available in person as well as via Zoom.

ZOOM LINK

<https://www.boardmanorprd.gov/2026-01-27-board-meeting#>

<https://us06web.zoom.us/j/81885375571?pwd=B5eYaQGswH3BEzczQriS7sBYrhp3Ty.1>

Meeting ID: 818 8537 5571

Passcode: 036783

Phone: +17193594580,,81885375571#,,,,*036783# US

This meeting is being conducted with public access in-person and virtually in accordance with Oregon public meeting law. If remote access to this meeting experiences technical difficulties or is disconnected and there continues to be a quorum of the council present, the meeting will continue.

Time is set aside for people wishing to address the Board on matters not on the regular meeting agenda. Speakers will be limited to three minutes, unless extended by the Board Chair. If written material is included, 7 copies of all information to be distributed to the Board should be given to the Secretary or CEO prior to the meeting. Action may or may not be taken at this meeting on citizen comments. The Board, however, after hearing from interested citizens, may place items under new business on a future agenda so proper notice may be given to all interested parties. If no one wishes to comment, the next agenda item will be considered.

The meeting location is accessible to individuals with disabilities. The district will make a good faith effort to provide an interpreter for any person who is deaf or hard of hearing if requested at least 48 hours prior to the meeting. Please contact BPRD on 541.481.7217.



November 25th, 2025

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 6:00pm.

2. ROLL CALL

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

Guests present:

Online: Staff: Rachel and Ariana

In-person: **Dave Slaght, Gregg Olsen, Cynthia Sandell**

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

3. APPROVAL OF MEETING AGENDA

Motion to approve Meeting Agenda with an addition of a new business email from Ben Parks to be discussed.

Motioned by David Boor, Seconded by Rick Weiss

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

Motion passed unanimously

4. PUBLIC COMMENT: None

5. APPROVAL OF MEETING MINUTES

Motion to approve October 28th, 2025, Meeting Minutes

Motioned by John Christy, Seconded by Ricardo Rosales

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

Motion passed unanimously

6. OLD BUSINESS:

A. SDAO BOND UPDATE: Nothing to report back on currently

B. AUDIT UPDATE: Mindy has received the signed financial statements along with the action plan letter. A draft version was also received; however, if a finalized copy without the "Draft" designation is not received soon, follow-up will be needed. Mindy completed a journal entry to move the reserved funds from June. The balances now match what the budget should have reflected for the prior fiscal year. Corrections were also made to reflect five employees instead of three, including pension plans. Tricia did an excellent job this year.

C. CHANGES OF RESOLUTION 25-004 TO 25-005: An error was identified in the original number and needed to be corrected

Motion to adopt Resolution 25-005

Motioned by David Boor, Seconded by John Christy

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

Motion passed unanimously



7. NEW BUSINESS:

RESOLUTION 25-006 BANK SIGNING CARDS: updated bank signing cards, removed Luis Campos from certain accounts while adding Ricardo Rosales.

Motion to adopt Resolution 25-006

Motioned by David Boor, Seconded by John Christy

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

Motion passed unanimously

8. FINANCIAL REPORT:

Motion to approve August 2025 Financials (went over them just got skipped in the September meeting)

Motioned by John Christy, Seconded by David Boor

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

Motion passed unanimously

There was discussion on upcoming debt payments, with the GEO bond due December 15th and the Boat loan in June 2026. The board approved financials as presented and noted that property tax revenue was slowly coming in. They also reviewed budget versus actual numbers, highlighting areas like overnight fees and youth program grants.

Motion to approve financials for October 2025

Motioned by David Boor, Seconded by Rick Weiss

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

Motion passed unanimously

9. CORRESPONDENCE: None

10. DISTRICT REPORTS: HR: Madisyn Cadek as the new HR generalist, George introduced her and shared her training progress and responsibilities. Krista Price asked whether Madisyn had been given keys to the employee filing cabinet. George responded that she has not, as his understanding was that Krista Price was given possession of the keys after the previous HR staff member resigned. Krista Price agreed she has them. She said George never asked for them. Krista Price stated that all Board members should have Madisyn's email address and that Madisyn has the Board members' email addresses as well. Krista Price added that Madisyn needs to understand that part of her position includes responding to the Board on matters related to Human Resources. Krista asked whether HR has reviewed any overflow of complaints and emphasized the importance of reviewing the employee handbooks and following the established chain of complaints. She clarified that if an issue is operational, it should go to George; if the issue involves George, it should be directed to the Board.



11. **BOARD MEMBER REPORTS:** None

12. **OTHER BUSINESS:** Kista Price reported receiving an email about Bend, Oregon Park and Recreation District (BPRD) regarding a new Oregon rule on pool guidelines. The rule no longer allows children to be left at the pool without a parent or guardian present on the pool deck. Krista asked whether the district is up to date and compliant with these new guidelines. George confirmed the District was working on updating what has to be done to be in compliance.

13. **SIGNED DOCUMENTS**

14. **EXECUTIVE SESSION**

Recessed Regular Board meeting at 6:49 pm

Entered Executive Session at 7:38 pm

Exited Executive Session at 7:58pm

Entered back into Regular Board Meeting at 7:59pm

15. **ACTION FROM EXECUTIVE SESSION: None**

Krista Price requested that a reminder be sent to the Board regarding the January 13th meeting on Monday, January 5th, Monday, January 12th, and again on the day of the meeting.

Krista Price would like the packet to be sent out at least a week ahead of time before January meeting

Krista Price wants to add to the January agenda approval of November Executive session

16. **ADJOURNMENT:**

The meeting was adjourned at 8:02pm.

Minutes written by George Shimer

Approved: Krista Price, President



December 15, 2025

1. CALL TO ORDER

Board President, Krista Price, Called the meeting to order at 5:14pm.

2. ROLL CALL

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

Guests present:

Online: None

In-person: None

BPRD employees present: George Shimer

3. APPROVAL OF MEETING AGENDA

Motion to approve Meeting Agenda

Motioned by Rick Weiss Seconded by Ricardo Rosales

Voting Aye: Krista Price, Rick Weiss and Ricardo Rosales

Motion passed unanimously

4. OLD BUSINESS:

A: SDAO BOND: George provided an update, noting there was nothing significant to report at this time. A substantial amount of information was sent out last week; however, there has not yet been sufficient time to fully review it. A work session is scheduled for the January 27th meeting, during which updates will be addressed. A meal will be provided at that meeting.

B: AUDIT UPDATE & ADOPTION OF AUDIT: The audit report indicated no significant weaknesses, only material weaknesses. George was tasked with submitting the plan of action to the State of Oregon, which is a standard process. The Auditor assisted in developing the plan. One identified issue involved checks and balances for the recreation center's finances; this process has since been learned and corrected. Motion to approve and adopt the plan of action for submission to the state of Oregon.

Motioned by Ricardo Rosales Seconded by Rick Weiss

Voting Aye: Krista Price, Rick Weiss and Ricardo Rosales

Motion passed unanimously

5. OTHER BUSINESS:

6. SIGN DOCUMENTS:

7. ADJOURNMENT:

The meeting was adjourned at 5:18pm.

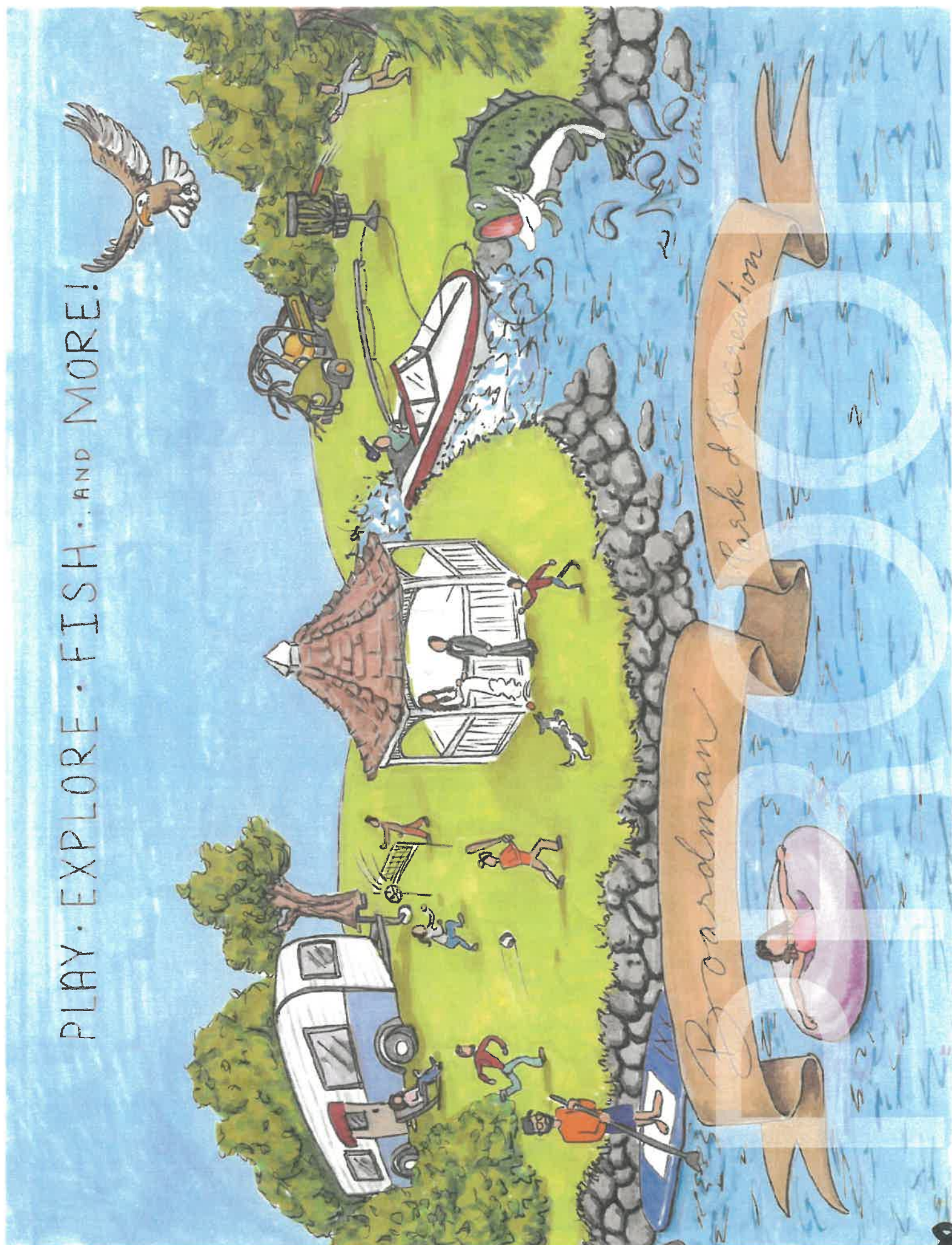
Minutes written by George Shimer

Approved: Krista Price, President

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PLAY • EXPLORE • FISH • AND MORE!







**Boardman Park & Recreation District
Resolution 2026-001**

**A Resolution adopting the Boardman Park & Recreation District
Master Plan**

WHEREAS, the Board of Directors of the Boardman Park & Recreation District held a special meeting on the 13th day of January 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, Boardman Park and Recreation District contracted with the City of Boardman to engage with a consultant team to develop a Parks Master Plan; and

WHEREAS, a Public Advisory Committee was appointed to support the process; and

WHEREAS, five Public Advisory Committee meetings, two community open houses, a community survey, several smaller focus group events were held to inform the public about the Parks Master Plan and to assure that decision makers were aware of the project and the Parks Master Plan that was being drafted; and

WHEREAS, The Boardman Park and Recreation District staff and the Directors from the Board have reviewed and edited the Parks Master Plan.

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

Section 1 Affected Document. The Boardman Park and Recreation Board of Directed adopts the Parks Master Plan to include the Plan and the appendices.

Section 2 Effective Date. This Resolution and the attached Parks Master Plan shall take effect immediately upon its passage.

Section 3 Attached Document. Attached to this Resolution is the proposed Parks Master Plan and its appendices.



Adopted by the Board this 13th day of January 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 – November 2025

BALANCES

Bank Balances

FINANCIALS

Revenues – Cash Basis

Camp Revenues

LGIP

Checks written

Treasury Report

Budget vs. Actuals (Accrual)

Budget vs. Actuals (Cash)

Capital Outlay

UPDATES

None



District Account Balances
Month Ending November 2025

Banner Bank	\$ 97,931.84
LGIP Park	\$ 3,947,985.95
LGIP Recreation	\$ 1,015,808.07
LGIP Consolidated	\$ 4,963,794.02
Total Cash Balances	\$ 5,061,725.86



BOARDMAN PARK AND RECREATION
Revenues – Cash Basis
Period Ending November, 2025

November 2025

Campground	\$29,907.18
Rec Center	\$21,177.97
Total Sub-Total	\$51085.15
LGIP	\$100,000
Morrow County Community Foundation	\$250.00
TOTAL DEPOSIT	\$151,335.15



Boardman Park & Recreation District
Campground Revenues

11/30/25

	<u>Nov-25</u>	<u>24-Nov</u>	
Revenue Associated with Reservations - by Site Type			
null	\$0.00	\$0.00	
Back-in	\$31,226.26	\$25,201.00	
Dock Slip	\$72.00	\$0.00	
Pull-Thru	\$6,541.50	\$8,510.00	
Tent Site	\$131.00	\$149.00	
Total Reservation Revenue Earned During Period	\$37,970.76	\$33,860.00	
Total Surcharges Associated with Reservations	\$0.00	\$0.00	
Total Discounts Associated with Reservations	(\$359.00)	(\$591.20)	
Total Reservation Revenue	\$37,611.76	\$33,268.80	13%
Taxes Associated with Reservations			
City Lodging Tax	\$336.15	\$428.44	
Oregon Lodging Tax	\$100.90	\$128.56	
Total Tax Associated with Reservations	\$437.05	\$557.00	-22%
Sales Revenue by Category			
Inventory	\$12.00	\$156.00	
Non-Inventory	\$200.67	\$8,551.92	
Total Activity Revenue	\$0.00	\$0.00	
Total Sales Revenue by Category	\$212.67	\$8,707.92	
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	\$212.67	\$8,707.92	-98%
Cancellation Revenue			
Cancellation Fees	\$0.00	\$34.00	
Reservation Fee	\$5.00	\$5.00	
Total Reservation Cancellation Revenue	\$5.00	\$39.00	
Total Surcharges Associated with Cancellation Revenue	\$0.00	\$0.00	
Total Discounts Associated with Cancellation Revenue	\$0.00	\$0.00	
Total Cancellation Revenue	\$5.00	\$39.00	-87%
Total Revenue Before Taxes	\$37,829.43	\$42,015.72	
Total Taxes	\$437.05	\$557.00	
Grand Total	\$38,266.48	\$42,572.72	-10%

LGIP

3989 - REC CENTER

<u>DATE</u>	<u>TRANSFER FROM MORROW COUNTY</u>	<u>INTEREST</u>	<u>ACH REDEMPTION</u>	<u>FEES</u>	<u>BALANCE</u>	<u>TOTALS</u>
	Opening Balance				667,367.50	667,367.50
7/31/2024	\$1,254.21	\$2,985.45		\$0.05	\$4,239.61	671,607.11
8/31/2024	\$0.00	\$3,014.89		\$0.00	\$3,014.89	674,622.00
9/30/2024	\$2,537.09	\$2,938.82		\$0.00	\$5,475.91	680,097.91
10/31/2024	\$409.50	\$2,945.61		\$0.00	\$3,355.11	683,453.02
11/30/2024	\$741,892.15	\$4,131.45		\$0.00	\$746,023.60	1,429,476.62
12/31/2024	\$4,555.97	\$4,731.33	\$376,107.25	\$0.00	\$366,819.95	1,062,656.67
1/31/2025	\$8,073.68	\$4,295.74		\$0.10	\$12,369.32	1,075,025.99
2/28/2025	\$4,845.27	\$3,885.48		\$0.00	\$8,730.75	1,083,756.74
3/31/2025	\$12,846.20	\$4,286.78		\$0.00	\$17,132.98	1,100,889.72
4/30/2025	\$3,413.18	\$4,171.73		\$0.00	\$7,584.91	1,108,474.63
5/31/2025	\$1,887.17	\$4,334.45		\$0.00	\$6,221.62	1,114,696.25
6/30/2025	\$14,016.60	\$2,938.66	\$408,681.43	\$0.00	\$391,726.17	722,970.08
7/31/2025	\$2,056.78	\$2,829.20		\$0.05	\$4,885.93	727,856.01
8/31/2025	\$1,369.52	\$2,844.66		\$0.00	\$4,214.18	732,070.19
9/30/2025	\$0.00	\$2,767.47		\$0.00	\$2,767.47	734,837.66
10/31/2025	\$1,293.39	\$2,857.51		\$0.00	\$4,150.90	738,988.56
11/30/2025	\$273,735.05	\$3,084.46		\$0.00	\$276,819.51	1,015,808.07
	\$1,074,185.76	\$59,043.69	\$784,788.68	\$0.20	\$1,015,808.07	

4388 - BOARDMAN PARK & RECREATION

<u>DATE</u>	<u>TRANSFER FROM MORROW COUNTY</u>	<u>INTEREST</u>	<u>ACH REDEMPTION</u>	<u>FEES</u>	<u>BALANCE</u>	<u>TOTALS</u>
	Opening Balance				3,555,698.87	3,555,698.87
7/31/2024	981.13	15,887.33		0.05	16,868.41	3,572,567.28
8/31/2024	0.00	15,753.75	229,907.46	0.00	214,153.71	3,358,413.57
9/30/2024	1,636.34	14,430.05	50,544.17	0.10	34,477.88	3,323,935.69
10/31/2024	333.38	14,391.17		0.05	14,724.50	3,338,660.19
11/30/2024	688,229.79	14,894.89		0.00	703,124.68	4,041,784.87
12/31/2024	4,217.48	16,535.49	46,678.17	0.00	25,925.20	4,015,859.67
1/31/2025	7,442.99	16,131.11	11,713.38	0.05	11,860.67	4,027,720.34
2/28/2025	4,150.20	14,526.79		0.05	18,676.94	4,046,397.28
3/31/2025	11,858.93	15,946.30		0.00	27,805.23	4,074,202.51
4/30/2025	2,944.30	15,412.00		0.00	18,356.30	4,092,558.81
5/31/2025	1,714.86	15,992.47		0.00	17,707.33	4,110,266.14
6/30/2025	12,943.70	15,264.14	465,000	0.00	436,792.16	3,673,473.98
7/31/2025	1,677.01	13,927.02	200,000	0.25	184,396.22	3,489,077.76
8/31/2025	1,045.55	13,669.90	100,000	0.05	114,715.40	3,603,793.16
9/30/2025	0.00	12,943.03	200,000	0.05	187,057.02	3,416,736.14
10/31/2025	1,000.71	13,068.91	100,000	0.10	85,930.48	3,330,805.66
11/30/2025	704,259.95	12,920.39	100,000	0.05	617,180.29	3,947,985.95
	1,444,436.32	251,694.74	1,003,843.18	0.80	3,947,985.95	

TOTALS

\$4,963,794.02

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Bill Payment List
 BOARDMAN PARK AND RECREATION DISTRICT
 November 2025

Date	Num	Vendor	Amount
1000 CASH ON HAND			
1001 BANNER-PARK CHECKING (1121)			
11/04/2025	18220	SMITTY'S ACE HARDWARE	-429.74
11/04/2025	18221	WANLIYA BITTINGER	-360.00
11/04/2025	18222	WESTERN EQUIPMENT DISTRIBUTORS INC	-1,956.82
11/04/2025	18223	RDO EQUIPMENT CO.	-1,571.50
11/04/2025	18224	CROWN PAPER & JANITORIAL	-723.90
11/04/2025	18225	SYDNEY BALL	-180.00
11/04/2025	18226	RACHEL LAFFERTY*	-215.41
11/04/2025	18227	JOSEPH RANDOLPH*	-200.00
11/04/2025	18228	MARIA RICHARDS	-255.00
11/04/2025	18229	HANS ROCKWELL	-1,055.00
11/04/2025	18230	TEIKO VILLEGAS*	-54.41
11/04/2025	18231	JUDY OSMIN	-90.00
11/04/2025	18232	DEVIN OIL CO.	-327.16
11/04/2025	18233	DORI DRAGO	-200.00
11/04/2025	18234	KAREN EDDY	-160.00
11/04/2025	18235	PATRICIA SCHAEFER	-270.00
11/04/2025	18236	CLAUDE BIRT	-97.40
11/04/2025	eft	AMAZON CAPITAL SERVICES	-3,802.94
11/12/2025	18244	SUNRISE CLEANING & JANITORIAL SERVICES	-5,355.00
11/12/2025	18245	CASCADE NATURAL GAS	-3,803.90
11/12/2025	18246	ADRIAN LOPEZ	-40.00
11/12/2025	18247	GAVINO G. GONZALEZ NAVARRO	-40.00
11/12/2025	18248	ELEAZAR SALAS*	-90.00
11/12/2025	18249	BOARDMAN SENIOR CENTER	-90.00
11/12/2025	18250	HERMISTON AUTO PARTS	-136.46
11/12/2025	18251	SAIF CORPORATION	-1,911.80
11/12/2025	18252	ABILA	-532.84

Bill Payment List
BOARDMAN PARK AND RECREATION DISTRICT
November 2025

Date	Num	Vendor	Amount
11/12/2025	18253	CITY OF BOARDMAN	-7,838.88
11/12/2025	18254	CLIMA-TECH	-2,400.00
11/12/2025	18255	PETERSON BACKFLOW TESTING LLC	-950.00
11/12/2025	18256	KIE SUPPLY CORPORATION	-17.69
11/12/2025	18257	INLAND DEVELOPMENT CORPORATION	-560.00
11/12/2025	18258	INLAND PLUMBING INC	-829.00
11/18/2025	18260	STREAMLINE SOFTWARE INC.	-735.00
11/18/2025	18261	OREGON DEPARTMENT OF REVENUE	-143.00
11/18/2025	18262	JIMMY'S JOHNS PORTABLE TOILETS LLC	-85.00
11/18/2025	18263	HARVEST TOWN FOODS	-154.50
11/18/2025	18264	JOSE LUIS DUENAS	-50.00

Check 18259 is payroll

Bill Payment List

BOARDMAN PARK AND RECREATION DISTRICT
November 2025

Date	Num	Vendor	Amount
11/18/2025	18265	DAVID LUIS DUENAS	-80.00
11/18/2025	18266	ALEJANDRA LOMELI CAMACHO	-80.00
11/18/2025	18267	HERMISTON AUTO PARTS	-21.76
11/18/2025	18268	DEVIN OIL CO.	-171.18
11/18/2025	18269	ISAAC MENDOZA	-90.00
11/18/2025	18270	HERMISTON AUTO PARTS INC.	-47.17
11/18/2025	18271	LESLIE GONZALEZ	-40.00
11/18/2025	18272	CLAUDE BIRT	-175.32
11/18/2025	18273	UMATILLA ELECTRIC COOPERATIVE	-7,278.59
11/18/2025	18274	INLAND PLUMBING INC	-7,137.00
11/19/2025	18275	HERMISTON BASKETBALL CLUB	-650.00
11/19/2025	18276	ACES HEATING & COOLING	-658.00
11/25/2025	18277	LEAF	-652.44
Total for 1001 BANNER-PARK CHECKING (1121)			-\$54,793.81
Total for 1000 CASH ON HAND with sub-accounts			-\$54,793.81
TOTAL			-\$54,793.81

TREASURY REPORT AS OF NOVEMBER 2025

FUND NAME	BANNER	GEN - LGIP	REC CENTER - LGIP	TOTAL FUNDS
OPERATION - REC CENTER		35,000	16,262.52	51,262.52
GENERAL FUND - PARK	106,408.59	2,039,278.25		2,145,686.84
DEBT SERVICE	90	126,946.81	999,545.55	1,126,582.36
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		106,498.59	3,947,985.95	1,015,808.07
				5,070,292.61

GO Bond Debt Service next payment to be \$837,087.50. 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 11/30/25 for all funds.

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)	341,818.83	400,000.00	85.45 %
1202 LONG TERM OVER NIGHT FEES (4001)	59,009.99	145,000.00	40.70 %
1202A UTILITY	9,464.57		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	68,474.56	145,000.00	47.22 %
1203 CANCELLATION FEE INCOME (4002)	16,532.24	20,000.00	82.66 %
1204 RESERVATION FEE INCOME (4003)	13,256.38	17,000.00	77.98 %
1205 WASHER & DRYER INCOME (4004)	966.02	4,000.00	24.15 %
1206 ICE INCOME (4005)	3,333.00	4,000.00	83.33 %
1207 FIREWOOD INCOME (4006)	990.00	1,500.00	66.00 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	853.00	900.00	94.78 %
1209 EXTRA VEHICLE INCOME (4011)	775.00	700.00	110.71 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	1,025.85	40,500.00	2.53 %
1212 PAVILION RENT INCOME (4025)	1,275.00	1,000.00	127.50 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,388.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	2,400.00		
1216 CAMPGROUND MERCHANDISE INCOME	514.84		
Total 1200 CAMPGROUND INCOME (3999)	457,382.72	639,300.00	71.54 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	21,857.63	50,000.00	43.72 %
1302 MONTHLY INDIVIDUAL (4101)	42,392.00	75,000.00	56.52 %
1303 ANNUAL INDIVIDUAL (4102)	18,792.79	20,000.00	93.96 %
1304 MONTHLY FAMILY (4103)	16,661.77	40,000.00	41.65 %
1305 ANNUAL FAMILY (4104)	23,840.50	7,500.00	317.87 %
1306 MONTHLY SENIOR (4105)	4,659.50	6,500.00	71.68 %
1307 ANNUAL SENIOR (4106)	541.45	2,500.00	21.66 %
1308 MONTHLY SENIOR COUPLE (4107)	1,501.00	1,000.00	150.10 %
1309 ANNUAL SENIOR COUPLE (4108)	206.25	1,000.00	20.63 %
1310 MONTHLY YOUTH (4109)	2,570.00	6,000.00	42.83 %
1312 MONTHLY ADULT COUPLE (4113)	12,192.00	30,000.00	40.64 %
1313 ANNUAL ADULT COUPLE (4114)	1,255.00	3,800.00	33.03 %
1314 MONTHLY 24 HR ACCESS (4130)	6,270.00	11,500.00	54.52 %
1315 ANNUAL 24 HR ACCESS (4132)	870.14	8,500.00	10.24 %
1316 GIFT PASSES (4162)	800.00	2,200.00	36.36 %
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	278.00		
Total 1321 ADULT PROGRAMS (4152)	278.00	5,000.00	5.56 %
1322 PARTY ROOM RENTAL (4135)	920.00	1,000.00	92.00 %
1323 LOCKER RENTAL (4136)	90.00	100.00	90.00 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1324 POOL RENTAL (4137)	2,550.00	4,000.00	63.75 %
1327 FACILITY RENTAL (4141)	2,600.00	250.00	1,040.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	2,800.00	250.00	1,120.00 %
1328 FOOD SALES (4181)	2,329.50	4,000.00	58.24 %
1329 AQUATIC MERCHANDISE SALES (4182)	419.00	1,400.00	29.93 %
1330 GYM GEAR SALES (4183)	27.00	26.00	103.85 %
1331 INCENTIVES	368.00		
1332 TIVITY HEALTH	895.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-4 SOCCER	194.20		
1360-5 BOYS BASKETBALL	-371.16		
1360-6 GIRLS BASKETBALL	-371.16		
1360-7 YOUTH TRACK INCOME (4150)		1,400.00	
1360-9 JUI JITSU	860.56		
Total 1360 YOUTH SPORTS INCOME	312.44	1,400.00	22.32 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-3 DADDY-DAUGHTER DANCE (4133)		2,600.00	
Total 1380 YOUTH REC		2,600.00	
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	680.60		
Total 1390 ADULT SPORTS	680.60		
Total 1300 RECREATION CENTER INCOME (3999A)	169,025.95	290,776.00	58.13 %
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)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
1508 SPONSORSHIPS	1,000.00		
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	145,006.75	8,282,000.00	1.75 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1702 INTEREST FROM INVESTMENTS (4301)	80,912.55	187,110.00	43.24 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	0.00		
Total 1703 MISCELLANEOUS INCOME (4407)	2,506.34	21,000.00	11.93 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	83,418.89	208,110.00	40.08 %
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)	986,437.96	926,992.00	106.41 %
Total 1900 TAXES ESTIMATED TO BE RECEIVED	986,437.96	926,992.00	106.41 %
Total Income	\$1,847,272.27	\$10,673,178.00	17.31 %
GROSS PROFIT	\$1,847,272.27	\$10,673,178.00	17.31 %
Expenses		2,673,178	69%
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	43,742.09	95,000.00	46.04 %
5102 FINANCE MANAGER (5124)	31,990.36	76,776.00	41.67 %
5103 RECREATION CENTER MANAGER (5015)	34,025.04	74,625.00	45.59 %
5104 MAINTENANCE MANAGER SALARY (5120)	33,033.76	72,451.00	45.59 %
5105 HR MANAGER (5118)	5,023.27	61,355.00	8.19 %
5106 CAMPGROUND MANAGER (5122)	27,545.10	60,242.00	45.72 %
5107 MARKETING MANAGER (5117)	7,801.56	40,712.00	19.16 %
5108 ADULT REC COORDINATOR	16,836.42	46,944.00	35.86 %
5109 SPORTS COORDINATOR	20,418.13	46,944.00	43.49 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	18,930.33	46,944.00	40.33 %
5111 FRONT DESK COORDINATOR (5024)	21,588.47	41,726.00	51.74 %
5112 AQUATIC COORDINATOR (5023)	7,968.60	51,500.00	15.47 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5116 CAMPGROUND AIDE 4	5,711.01	12,145.00	47.02 %
5117 CAMPGROUND AIDE 5	3,253.25		
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	10,112.91	15,358.00	65.85 %
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	16,077.43	37,162.00	43.26 %
5126 MAINTENANCE FOREMAN	20,967.79	51,500.00	40.71 %
5127 LIFEGUARDS 1	6,813.31	17,524.00	38.88 %
5128 LIFEGUARDS 2	13,436.43	17,524.00	76.67 %
5129 LIFEGUARDS 3	19,645.18	17,033.00	115.34 %
5130 LIFEGUARDS 4	4,171.83	17,033.00	24.49 %
5131 LIFEGUARDS 5	3,063.34	17,033.00	17.98 %
5132 LIFEGUARDS 6	6,108.47	17,033.00	35.86 %
5133 LIFEGUARDS 7	3,653.75	17,033.00	21.45 %
5134 LIFEGUARDS 8	6,272.62	17,033.00	36.83 %
5135 LIFEGUARDS 9	8,129.34	17,033.00	47.73 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	6,457.67	17,033.00	37.91 %
5138 LIFEGUARDS 12	3,389.10	17,033.00	19.90 %
5139 LIFEGUARDS 13	10,119.90		
5140 HEAD GUARD 1	14,964.37	38,309.00	39.06 %
5141 HEAD GUARD 2	17,711.86	38,309.00	46.23 %
5142 HEAD GUARD 3	9,697.22	38,309.00	25.31 %
5143 FRONT DESK RECEPTIONIST 1	12,186.23	17,543.00	69.46 %
5144 FRONT DESK RECEPTIONIST 2	14,273.90	17,543.00	81.37 %
5145 FRONT DESK RECEPTIONIST 3	7,890.07	35,085.00	22.49 %
5146 FRONT DESK RECEPTIONIST 4	12,492.39	37,128.00	33.65 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
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	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	624,063.30	1,508,795.00	41.36 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	32,195.98	75,440.00	42.68 %
5202 WORKERS COMPENSATION TAX (5126)	15,961.99	37,720.00	42.32 %
5203 HEALTH INSURANCE EXPENSE (5127)	17,731.92	244,800.00	7.24 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	8,695.38	21,878.00	39.74 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	37,349.65	93,545.00	39.93 %
5206 403B PENSION (5132)	10,024.60	33,681.00	29.76 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	1,371.00	6,035.00	22.72 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	123,330.52	513,099.00	24.04 %
Total 5000 PERSONNEL SERVICES (4999)	747,393.82	2,021,894.00	36.97 %
5209 PERSONNEL SERVICES (4999)			
PAYROLL TAXES & BENEFITS (5135)			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
FUTA TAX	59.06		
Total PAYROLL TAXES & BENEFITS (5135)	59.06		
Total 5209 PERSONNEL SERVICES (4999)	59.06		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES			
6100A-01 BACKGROUND CHECKS	3,082.60		
Total 6100A ADMIN FEES	3,082.60		
6101 OTHER ADVERTISING (5359)	860.00	4,000.00	21.50 %
6102 NEWSPAPER AD (5360)	2,313.50	5,000.00	46.27 %
6104 AUDIT EXPENSE (5362)	25,040.00	25,000.00	100.16 %
6105 ELECTION EXPENSE (5363)		500.00	
6106 AUTO INSURANCE (5367A)	1,298.00	5,000.00	25.96 %
6107 FLOOD COVERAGE (5367B)		2,500.00	
6108 CRIME COVERAGE (5367C)		2,000.00	
6109 GENERAL LIABILITY (5367D)		20,000.00	
6110 EXCESS LIABILITY (5367E)		3,000.00	
6111 PROPERTY COVERAGE (5367F)		55,000.00	
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)		8,500.00	
6113 NON-OWNED AUTO LIABILITY (5367H)		500.00	
6114 LICENSES & PERMITS (5371)	45.08	2,000.00	2.25 %
6115 LEGAL EXPENSES (5372)	846.14	55,000.00	1.54 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	13,442.34	50,000.00	26.88 %
6118 DUES AND FEES (5668)	2,312.60	8,500.00	27.21 %
6119 OFFICE SUPPLIES (5669)	2,872.43	17,000.00	16.90 %
6119-01 PARK	2,586.92		
6119-02 REC CENTER	425.38		
Total 6119 OFFICE SUPPLIES (5669)	5,884.73	17,000.00	34.62 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	1,657.88	8,000.00	20.72 %
6121 COMPUTER SUBSCRIPTIONS (5726)	38,420.32	55,000.00	69.86 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	2,591.53	3,000.00	86.38 %
6124 BOARD MEMBERS	147.53		
Total 6100 ADMINISTRATIVE (5240)	97,942.25	344,500.00	28.43 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)		1,500.00	
6202 LODGING (5407)	1,922.22	10,000.00	19.22 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	396.06	2,500.00	15.84 %
6205 STAFF TRAINING (5450)	770.22	16,000.00	4.81 %
6206 EMPLOYEE APPRECIATION (5452)	36.01	8,000.00	0.45 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	4,560.80	48,000.00	9.50 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	14,433.00	75,000.00	19.24 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)		3,500.00	
6304 COMMUNITY OUTREACH (5711)	25.45	5,000.00	0.51 %
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	600.00		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	1,767.03	8,500.00	20.79 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	9,860.09	10,800.00	91.30 %
6306-4 BOYS BASKETBALL	1,118.24	1,650.00	67.77 %
6306-5 GIRLS BASKETBALL	1,135.56	1,650.00	68.82 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM		2,000.00	
Total 6306 YOUTH SPORTS EXPENSES	13,838.66	33,450.00	41.37 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-2 OTHER	85.00	15,000.00	0.57 %
6307-3 LOTERIA (5719)	37.74		
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	1,115.81	2,000.00	55.79 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,808.69	22,000.00	8.22 %
6308 YOUTH REC (5809)			
6308-01 FUNTASTIC KIDZ (5718)	20,024.88	50,000.00	40.05 %
6308-02 TEEN SUMMER (5810)	27,706.81	50,000.00	55.41 %
6308-03 DADDY / DAUGHTER (5708)		3,000.00	
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	387.62		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		
Total 6308 YOUTH REC (5809)	48,679.50	112,000.00	43.46 %
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	
Total 6309 ADULT SPORTS		9,800.00	
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	80,526.88	355,750.00	22.64 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	8,187.48	25,000.00	32.75 %
6402 ELECTRICITY (5242)	34,434.95	80,000.00	43.04 %
6403 WATER, SEWER, GARBAGE (5243)	38,117.22	75,000.00	50.82 %
6404 NATURAL GAS (5244)	10,279.42	65,000.00	15.81 %
Total 6400 UTILITIES (5240C)	91,019.07	245,000.00	37.15 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	6,652.73	20,000.00	33.26 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	8,499.68	40,000.00	21.25 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	5,553.68		
6502-02 CLAUDE BIRT	1,723.98		
6502-03 SUNRISE	27,720.00		
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
6502-04B ADULT VOLLEYBALL	670.00		
6502-04C YOUTH BASKETBALL	60.00		
Total 6502-04 REFEREES PAYMENTS	1,330.00		
Total 6502 CONTRACT LABOR (5563)	36,327.66	75,000.00	48.44 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,199.67	25,000.00	4.80 %

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	5,692.51	10,000.00	56.93 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	1,585.07	25,000.00	6.34 %
6503-04 POOL SUPPLIES	6,353.23		
Total 6503 REC CENTER MAINTENANCE	14,830.48	60,000.00	24.72 %
6504 MAINTENANCE			
6504-01 SHOP SUPPLIES (5683)	417.80	15,000.00	2.79 %
6504-02 FUEL EXPENSES (5684)	7,132.13	20,000.00	35.66 %
6504-03 CHEMICAL & FERTILIZERS (5688)	3,436.40	15,000.00	22.91 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	21,722.16	50,000.00	43.44 %
6504-05 IRRIGATION MAINTENANCE (5771)	6,213.86	10,000.00	62.14 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	994.40	15,000.00	6.63 %
6504-07 EQUIPMENT REPAIR (5773)	7,205.26		
6504-08 PPE	359.61		
6504-12 SHIPPING	25.00		
Total 6504 MAINTENANCE	47,506.62	125,000.00	38.01 %
6506 CAMPGROUND	1,080.00		
6506-01 CAMPGROUND EXPENSES (5685)	4,291.89	25,000.00	17.17 %
6506-02 ICE EXPENSES (5687)	2,944.00	6,000.00	49.07 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	8,315.89	31,500.00	26.40 %
Total 6500 MAINTENANCE (5240D)	115,480.33	331,500.00	34.84 %
Total 6000 MATERIALS & SERVICES (5239)	389,529.33	1,324,750.00	29.40 %
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)	15,471.32	101,000.00	15.32 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)		1,363,000.00	
8003 CAPITAL OUTLAY- POOL (8002)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER		8,057,200.00	
Total 8000 CAPITAL OUTLAY (5240E)	18,770.32	9,609,300.00	0.20 %
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)			

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
WORKERS COMPENSATION TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,155,752.53	\$13,327,944.00	8.67 %
NET OPERATING INCOME	\$691,519.74	\$ -2,654,766.00	-26.05 %
Other Income			
4410 ADVERTISING INCOME	350.00		
Total Other Income	\$350.00	\$0.00	0.00%
NET OTHER INCOME	\$350.00	\$0.00	0.00%
NET INCOME	\$691,869.74	\$ -2,654,766.00	-26.06 %

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
1200 CAMPGROUND INCOME (3999)			
1201 OVERNIGHT FEES (4000)	341,818.83	400,000.00	85.45 %
1202 LONG TERM OVER NIGHT FEES (4001)	59,009.99	145,000.00	40.70 %
1202A UTILITY	9,464.57		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	68,474.56	145,000.00	47.22 %
1203 CANCELLATION FEE INCOME (4002)	16,532.24	20,000.00	82.66 %
1204 RESERVATION FEE INCOME (4003)	13,256.38	17,000.00	77.98 %
1205 WASHER & DRYER INCOME (4004)	966.02	4,000.00	24.15 %
1206 ICE INCOME (4005)	3,333.00	4,000.00	83.33 %
1207 FIREWOOD INCOME (4006)	990.00	1,500.00	66.00 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	853.00	900.00	94.78 %
1209 EXTRA VEHICLE INCOME (4011)	775.00	700.00	110.71 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	1,025.85	40,500.00	2.53 %
1212 PAVILION RENT INCOME (4025)	1,275.00	1,000.00	127.50 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,388.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	2,400.00		
1216 CAMPGROUND MERCHANDISE INCOME	514.84		
Total 1200 CAMPGROUND INCOME (3999)	457,382.72	639,300.00	71.54 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	21,857.63	50,000.00	43.72 %
1302 MONTHLY INDIVIDUAL (4101)	42,392.00	75,000.00	56.52 %
1303 ANNUAL INDIVIDUAL (4102)	12,312.79	20,000.00	61.56 %
1304 MONTHLY FAMILY (4103)	16,661.77	40,000.00	41.65 %
1305 ANNUAL FAMILY (4104)	18,752.50	7,500.00	250.03 %
1306 MONTHLY SENIOR (4105)	4,659.50	6,500.00	71.68 %
1307 ANNUAL SENIOR (4106)	541.45	2,500.00	21.66 %
1308 MONTHLY SENIOR COUPLE (4107)	1,501.00	1,000.00	150.10 %
1309 ANNUAL SENIOR COUPLE (4108)	206.25	1,000.00	20.63 %
1310 MONTHLY YOUTH (4109)	2,570.00	6,000.00	42.83 %
1312 MONTHLY ADULT COUPLE (4113)	12,192.00	30,000.00	40.64 %
1313 ANNUAL ADULT COUPLE (4114)	1,255.00	3,800.00	33.03 %
1314 MONTHLY 24 HR ACCESS (4130)	6,270.00	11,500.00	54.52 %
1315 ANNUAL 24 HR ACCESS (4132)	870.14	8,500.00	10.24 %
1316 GIFT PASSES (4162)	800.00	2,200.00	36.36 %
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	278.00		
Total 1321 ADULT PROGRAMS (4152)	278.00	5,000.00	5.56 %
1322 PARTY ROOM RENTAL (4135)	920.00	1,000.00	92.00 %
1323 LOCKER RENTAL (4136)	90.00	100.00	90.00 %

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1324 POOL RENTAL (4137)	2,550.00	4,000.00	63.75 %
1327 FACILITY RENTAL (4141)	2,600.00	250.00	1,040.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	2,800.00	250.00	1,120.00 %
1328 FOOD SALES (4181)	2,329.50	4,000.00	58.24 %
1329 AQUATIC MERCHANDISE SALES (4182)	419.00	1,400.00	29.93 %
1330 GYM GEAR SALES (4183)	27.00	26.00	103.85 %
1331 INCENTIVES	368.00		
1332 TIVITY HEALTH	895.00		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-4 SOCCER	194.20		
1360-5 BOYS BASKETBALL	-371.16		
1360-6 GIRLS BASKETBALL	-371.16		
1360-7 YOUTH TRACK INCOME (4150)		1,400.00	
1360-9 JUI JITSU	860.56		
Total 1360 YOUTH SPORTS INCOME	312.44	1,400.00	22.32 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-3 DADDY-DAUGHTER DANCE (4133)		2,600.00	
Total 1380 YOUTH REC		2,600.00	
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	680.60		
Total 1390 ADULT SPORTS	680.60		
Total 1300 RECREATION CENTER INCOME (3999A)	157,457.95	290,776.00	54.15 %
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)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %

BOARDMAN PARK AND RECREATION DISTRICT

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

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		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
1508 SPONSORSHIPS	1,000.00		
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	145,006.75	8,282,000.00	1.75 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1702 INTEREST FROM INVESTMENTS (4301)	80,912.55	187,110.00	43.24 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	-700.00		
Total 1703 MISCELLANEOUS INCOME (4407)	1,806.34	21,000.00	8.60 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	82,718.89	208,110.00	39.75 %
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)	986,437.96	926,992.00	106.41 %
Total 1900 TAXES ESTIMATED TO BE RECEIVED	986,437.96	926,992.00	106.41 %
Unapplied Cash Payment Income	0.00		
Total Income	\$1,829,004.27	\$10,673,178.00	17.14 %
GROSS PROFIT	\$1,829,004.27	\$10,673,178.00	17.14 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	43,742.09	95,000.00	46.04 %
5102 FINANCE MANAGER (5124)	31,990.36	76,776.00	41.67 %
5103 RECREATION CENTER MANAGER (5015)	34,025.04	74,625.00	45.59 %
5104 MAINTENANCE MANAGER SALARY (5120)	33,033.76	72,451.00	45.59 %
5105 HR MANAGER (5118)	5,023.27	61,355.00	8.19 %
5106 CAMPGROUND MANAGER (5122)	27,545.10	60,242.00	45.72 %
5107 MARKETING MANAGER (5117)	7,801.56	40,712.00	19.16 %
5108 ADULT REC COORDINATOR	16,836.42	46,944.00	35.86 %
5109 SPORTS COORDINATOR	20,418.13	46,944.00	43.49 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	18,930.33	46,944.00	40.33 %
5111 FRONT DESK COORDINATOR (5024)	21,588.47	41,726.00	51.74 %
5112 AQUATIC COORDINATOR (5023)	7,968.60	51,500.00	15.47 %
5113 CAMPGROUND AIDE 1	3,067.15	12,145.00	25.25 %
5114 CAMPGROUND AIDE 2	6,576.50	17,543.00	37.49 %

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		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
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	3,253.25		
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	10,112.91	15,358.00	65.85 %
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	16,077.43	37,162.00	43.26 %
5126 MAINTENANCE FOREMAN	20,967.79	51,500.00	40.71 %
5127 LIFEGUARDS 1	6,813.31	17,524.00	38.88 %
5128 LIFEGUARDS 2	13,436.43	17,524.00	76.67 %
5129 LIFEGUARDS 3	19,645.18	17,033.00	115.34 %
5130 LIFEGUARDS 4	4,171.83	17,033.00	24.49 %
5131 LIFEGUARDS 5	3,063.34	17,033.00	17.98 %
5132 LIFEGUARDS 6	6,108.47	17,033.00	35.86 %
5133 LIFEGUARDS 7	3,653.75	17,033.00	21.45 %
5134 LIFEGUARDS 8	6,272.62	17,033.00	36.83 %
5135 LIFEGUARDS 9	8,129.34	17,033.00	47.73 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	6,457.67	17,033.00	37.91 %
5138 LIFEGUARDS 12	3,389.10	17,033.00	19.90 %
5139 LIFEGUARDS 13	10,119.90		
5140 HEAD GUARD 1	14,964.37	38,309.00	39.06 %
5141 HEAD GUARD 2	17,711.86	38,309.00	46.23 %
5142 HEAD GUARD 3	9,697.22	38,309.00	25.31 %
5143 FRONT DESK RECEPTIONIST 1	12,186.23	17,543.00	69.46 %
5144 FRONT DESK RECEPTIONIST 2	14,273.90	17,543.00	81.37 %
5145 FRONT DESK RECEPTIONIST 3	7,890.07	35,085.00	22.49 %
5146 FRONT DESK RECEPTIONIST 4	12,492.39	37,128.00	33.65 %
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 %

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
5158 SUMMER RECREATION COUNSELORS 12	1,397.33	2,586.00	54.03 %
5159 SUMMER RECREATION COUNSELORS 13	1,244.43	2,585.00	48.14 %
5160 SUMMER RECREATION COUNSELORS 14	1,074.54	2,585.00	41.57 %
5161 SUMMER RECREATON COUNSELORS 15	1,371.04	2,585.00	53.04 %
5162 SUMMER RECREATION COUNSELORS 16	1,374.66	2,585.00	53.18 %
5163 SUMMER RECREATION COUNSELORS 17	1,367.43	2,585.00	52.90 %
5164 SUMMER RECREATION COUNSELORS 18	1,478.89	2,585.00	57.21 %
5165 SUMMER RECREATION COUNSELORS 19	1,367.42	2,585.00	52.90 %
5166 SUMMER RECREATION COUNSELORS 20	1,309.31	2,585.00	50.65 %
5167 SUMMER RECREATION COUNSELORS 21	1,183.82	2,585.00	45.80 %
5168 SUMMER RECREATION COUNSELORS 22	1,302.30	2,585.00	50.38 %
5169 SUMMER RECREATION COUNSELORS 23	1,103.68	2,586.00	42.68 %
5170 SUMMER RECREATION COUSELORS 24	1,280.61	2,586.00	49.52 %
5171 SUMMER RECREATION COUNSELORS 25	1,238.45	2,585.00	47.91 %
5172 SUMMER RECREATION COUNSELORS 26	1,373.23	2,585.00	53.12 %
5173 SUMMER RECREATION COUNSELORS 27	1,371.04	2,585.00	53.04 %
5174 SUMMER RECREATION COUNSELORS 28	1,309.54	2,585.00	50.66 %
5175 SUMMER RECREATION COUNSELORS 29	965.88	2,585.00	37.36 %
5176 SUMMER RECREATION COUNSELORS 30	1,349.34	2,585.00	52.20 %
5177 SUMMER RECREATION DIRECTORS 1	3,134.15	6,000.00	52.24 %
5178 SUMMER RECREATION DIRECTORS 2	4,164.61	6,000.00	69.41 %
5179 SUMMER RECREATION DIRECTORS 3	3,976.04	6,000.00	66.27 %
5180 SUMMER RECREATION DIRECTORS 4	3,223.72	6,000.00	53.73 %
5181 SUMMER RECREATION DIRECTORS 5		6,000.00	
5182 SUMMER RECREATION INSTRUCTORS 1	302.16	1,833.00	16.48 %
5183 SUMMER RECREATION INSTRUCTORS 2	986.04	1,833.00	53.79 %
5184 SUMMER RECREATION INSTRUCTORS 3	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	624,063.30	1,508,795.00	41.36 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	32,195.98	75,440.00	42.68 %
5202 WORKERS COMPENSATION TAX (5126)	15,961.99	37,720.00	42.32 %
5203 HEALTH INSURANCE EXPENSE (5127)	10,259.92	244,800.00	4.19 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	8,695.38	21,878.00	39.74 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	37,349.65	93,545.00	39.93 %
5206 403B PENSION (5132)	10,024.60	33,681.00	29.76 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	1,371.00	6,035.00	22.72 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	115,858.52	513,099.00	22.58 %
Total 5000 PERSONNEL SERVICES (4999)	739,921.82	2,021,894.00	36.60 %
5209 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
PAYROLL TAXES & BENEFITS (5135)			
FUTA TAX	59.06		
Total PAYROLL TAXES & BENEFITS (5135)	59.06		
Total 5209 PERSONNEL SERVICES (4999)	59.06		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES			
6100A-01 BACKGROUND CHECKS	3,082.60		
Total 6100A ADMIN FEES	3,082.60		
6101 OTHER ADVERTISING (5359)	860.00	4,000.00	21.50 %
6102 NEWSPAPER AD (5360)	2,313.50	5,000.00	46.27 %
6104 AUDIT EXPENSE (5362)	25,040.00	25,000.00	100.16 %
6105 ELECTION EXPENSE (5363)	477.90	500.00	95.58 %
6106 AUTO INSURANCE (5367A)	1,298.00	5,000.00	25.96 %
6107 FLOOD COVERAGE (5367B)		2,500.00	
6108 CRIME COVERAGE (5367C)		2,000.00	
6109 GENERAL LIABILITY (5367D)		20,000.00	
6110 EXCESS LIABILITY (5367E)		3,000.00	
6111 PROPERTY COVERAGE (5367F)		55,000.00	
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)		8,500.00	
6113 NON-OWNED AUTO LIABILITY (5367H)		500.00	
6114 LICENSES & PERMITS (5371)	-495.92	2,000.00	-24.80 %
6115 LEGAL EXPENSES (5372)	906.14	55,000.00	1.65 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	13,442.34	50,000.00	26.88 %
6118 DUES AND FEES (5668)	-1,181.40	8,500.00	-13.90 %
6119 OFFICE SUPPLIES (5669)	2,795.25	17,000.00	16.44 %
6119-01 PARK	2,513.17		
6119-02 REC CENTER	117.16		
Total 6119 OFFICE SUPPLIES (5669)	5,425.58	17,000.00	31.92 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	1,657.88	8,000.00	20.72 %
6121 COMPUTER SUBSCRIPTIONS (5726)	37,152.48	55,000.00	67.55 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	2,591.53	3,000.00	86.38 %
6124 BOARD MEMBERS	156.63		
Total 6100 ADMINISTRATIVE (5240)	92,727.26	344,500.00	26.92 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)		1,500.00	
6202 LODGING (5407)	1,922.22	10,000.00	19.22 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	396.06	2,500.00	15.84 %
6205 STAFF TRAINING (5450)	770.22	16,000.00	4.81 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6206 EMPLOYEE APPRECIATION (5452)	36.01	8,000.00	0.45 %
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	4,560.80	48,000.00	9.50 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	14,433.00	75,000.00	19.24 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)		3,500.00	
6304 COMMUNITY OUTREACH (5711)	25.45	5,000.00	0.51 %
6304-01 SUMMER KICK OFF	33.97		
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	600.00		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	1,801.00	8,500.00	21.19 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	9,788.74	10,800.00	90.64 %
6306-4 BOYS BASKETBALL	1,118.24	1,650.00	67.77 %
6306-5 GIRLS BASKETBALL	1,135.56	1,650.00	68.82 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM	21.75	2,000.00	1.09 %
Total 6306 YOUTH SPORTS EXPENSES	13,789.06	33,450.00	41.22 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-2 OTHER	85.00	15,000.00	0.57 %
6307-3 LOTERIA (5719)	47.58		
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	999.37	2,000.00	49.97 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,702.09	22,000.00	7.74 %
6308 YOUTH REC (5809)			
6308-01 FUNTASTIC KIDZ (5718)	33,433.10	50,000.00	66.87 %
6308-02 TEEN SUMMER (5810)	34,900.23	50,000.00	69.80 %
6308-03 DADDY / DAUGHTER (5708)		3,000.00	
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	387.62		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
Total 6308 YOUTH REC (5809)	69,209.43	112,000.00	61.79 %
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	
Total 6309 ADULT SPORTS		9,800.00	
6310 MISCELLANEOUS		31,500.00	
Total 6300 PROGRAMS & COMMUNITY OUTREACH (5240B)	100,934.58	355,750.00	28.37 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	7,627.48	25,000.00	30.51 %
6402 ELECTRICITY (5242)	34,434.95	80,000.00	43.04 %
6403 WATER, SEWER, GARBAGE (5243)	45,501.17	75,000.00	60.67 %
6404 NATURAL GAS (5244)	13,454.18	65,000.00	20.70 %
Total 6400 UTILITIES (5240C)	101,017.78	245,000.00	41.23 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	6,071.08	20,000.00	30.36 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	7,918.03	40,000.00	19.80 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	10,226.87		
6502-02 CLAUDE BIRT	1,723.98		
6502-03 SUNRISE	22,050.00		
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
Total 6502-04 REFEREES PAYMENTS	600.00		
Total 6502 CONTRACT LABOR (5563)	34,600.85	75,000.00	46.13 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,199.67	25,000.00	4.80 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	5,696.13	10,000.00	56.96 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	1,504.84	25,000.00	6.02 %
6503-04 POOL SUPPLIES	6,353.23		
Total 6503 REC CENTER MAINTENANCE	14,753.87	60,000.00	24.59 %
6504 MAINTENANCE	41.48		
6504-01 SHOP SUPPLIES (5683)	417.80	15,000.00	2.79 %
6504-02 FUEL EXPENSES (5684)	7,543.83	20,000.00	37.72 %
6504-03 CHEMICAL & FERTILIZERS (5688)	6,157.40	15,000.00	41.05 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	23,430.78	50,000.00	46.86 %
6504-05 IRRIGATION MAINTENANCE (5771)	7,263.91	10,000.00	72.64 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	953.72	15,000.00	6.36 %
6504-07 EQUIPMENT REPAIR (5773)	7,226.18		
6504-08 PPE	359.61		
6504-12 SHIPPING	25.00		
Total 6504 MAINTENANCE	53,419.71	125,000.00	42.74 %
6506 CAMPGROUND	3,164.99		
6506-01 CAMPGROUND EXPENSES (5685)	4,291.89	25,000.00	17.17 %
6506-02 ICE EXPENSES (5687)	3,408.00	6,000.00	56.80 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	10,864.88	31,500.00	34.49 %
Total 6500 MAINTENANCE (5240D)	121,557.34	331,500.00	36.67 %
Total 6000 MATERIALS & SERVICES (5239)	420,797.76	1,324,750.00	31.76 %
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)	14,924.88	101,000.00	14.78 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)		1,363,000.00	
8003 CAPITAL OUTLAY- POOL (8002)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER		8,057,200.00	
Total 8000 CAPITAL OUTLAY (5240E)	18,223.88	9,609,300.00	0.19 %
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		

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 (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
Unapplied Cash Bill Payment Expense	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,179,002.52	\$13,327,944.00	8.85 %
NET OPERATING INCOME	\$650,001.75	\$ -2,654,766.00	-24.48 %
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	\$651,214.25	\$ -2,654,766.00	-24.53 %

Boardman Park & Recreation
Recap of Capital Expenditures through November 2025

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
Pool	Comm Robotic Pool Cleaner	\$3,299.00
Total		\$18,223.88



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 – December 2025

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

BPRD received State Marine Grant for \$16,600 in December.



District Account Balances
Month Ending December 2025

Banner Bank	\$ 199,718.53
LGIP Park	\$ 3,963,322.19
<u>LGIP Recreation</u>	<u>\$ 768,160.50</u>
LGIP Consolidated	\$ 4,731,482.69
Total Cash Balances	\$ 4,931,201.22



BOARDMAN PARK AND RECREATION
Revenues – Cash Basis
Period Ending December 31, 2025

December 2025

Campground	\$234,561.02
Rec Center	\$23,705.08
Total Sub-Total	\$258,266.10
LGIP	\$251,043.75
State Marine Grant	\$16,600.00
TOTAL DEPOSIT	\$525,909.85



Boardman Park & Recreation District
Campground Revenues

12/31/25

	<u>Dec-25</u>	<u>24-Dec</u>	
Revenue Associated with Reservations - by Site Type			
Back-in	\$27,598.79	\$21,383.41	
Dock Slip	\$1,148.60	\$1,348.92	
Group Reservation	\$0.00	\$0.00	
Pull-Thru	\$5,428.30	\$5,629.68	
Tent Site	\$72.00	\$36.00	
Total Reservation Revenue Earned During Period	\$34,247.69	\$28,398.01	
Total Surcharges Associated with Reservations	\$0.00	\$0.00	
Total Discounts Associated with Reservations	(\$58.20)	(\$134.60)	
Total Reservation Revenue (Prorated)	\$34,189.49	\$28,263.41	21%
Taxes Associated with Reservations			
City Lodging Tax	\$71.34	\$104.57	
Oregon Lodging Tax	\$21.42	\$31.38	
Total Tax Associated with Reservations	\$92.76	\$135.95	-32%
Sales Revenue by Category			
Inventory	\$12.00	\$6.00	
Non-Inventory	\$722.72	\$5,559.25	
Total Sales Revenue by Category	\$734.72	\$5,565.25	
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	\$734.72	\$5,565.25	-87%
Taxes Associated with Sales Revenue			
City Lodging Tax	\$3.40	\$6.80	
City Lodging Tax (5%)	\$0.17	\$0.00	
Oregon Lodging Tax	\$1.02	\$2.04	
Oregon Lodging Tax (1.5%)	\$0.02	\$0.00	
Total Tax Associated with Sales Revenue	\$4.61	\$8.84	-48%
Cancellation Revenue			
Cancellation Fees	\$10.00	\$0.00	
Reservation Fee	\$0.00	\$0.00	
Total Cancellation Revenue	\$10.00	\$0.00	
Total Revenue Before Taxes	\$34,934.21	\$33,828.66	
Total Taxes	\$97.37	\$144.79	
Grand Total	\$35,031.58	\$33,973.45	3%

LGIP

3989 - REC CENTER

<u>DATE</u>	<u>TRANSFER FROM MORROW COUNTY</u>	<u>INTEREST</u>	<u>ACH REDEMPTION</u>	<u>FEES</u>	<u>BALANCE</u>	<u>TOTALS</u>
	Opening Balance				667,367.50	667,367.50
7/31/2024	\$1,254.21	\$2,985.45		\$0.05	\$4,239.61	671,607.11
8/31/2024	\$0.00	\$3,014.89		\$0.00	\$3,014.89	674,622.00
9/30/2024	\$2,537.09	\$2,938.82		\$0.00	\$5,475.91	680,097.91
10/31/2024	\$409.50	\$2,945.61		\$0.00	\$3,355.11	683,453.02
11/30/2024	\$741,892.15	\$4,131.45		\$0.00	\$746,023.60	1,429,476.62
12/31/2024	\$4,555.97	\$4,731.33	\$376,107.25	\$0.00	\$366,819.95	1,062,656.67
1/31/2025	\$8,073.68	\$4,295.74		\$0.10	\$12,369.32	1,075,025.99
2/28/2025	\$4,845.27	\$3,885.48		\$0.00	\$8,730.75	1,083,756.74
3/31/2025	\$12,846.20	\$4,286.78		\$0.00	\$17,132.98	1,100,889.72
4/30/2025	\$3,413.18	\$4,171.73		\$0.00	\$7,584.91	1,108,474.63
5/31/2025	\$1,887.17	\$4,334.45		\$0.00	\$6,221.62	1,114,696.25
6/30/2025	\$14,016.60	\$2,938.66	\$408,681.43	\$0.00	\$391,726.17	722,970.08
7/31/2025	\$2,056.78	\$2,829.20		\$0.05	\$4,885.93	727,856.01
8/31/2025	\$1,369.52	\$2,844.66		\$0.00	\$4,214.18	732,070.19
9/30/2025	\$0.00	\$2,767.47		\$0.00	\$2,767.47	734,837.66
10/31/2025	\$1,293.39	\$2,857.51		\$0.00	\$4,150.90	738,988.56
11/30/2025	\$273,735.05	\$3,084.46		\$0.00	\$276,819.51	1,015,808.07
12/31/2025	\$430.27	\$2,965.91	251,043.75	\$0.00	\$247,647.57	768,160.50
	\$1,074,616.03	\$62,009.60	\$784,788.68	\$0.20	\$768,160.50	

4388 - BOARDMAN PARK & RECREATION

<u>DATE</u>	<u>TRANSFER FROM MORROW COUNTY</u>	<u>INTEREST</u>	<u>ACH REDEMPTION</u>	<u>FEES</u>	<u>BALANCE</u>	<u>TOTALS</u>
	Opening Balance				3,555,698.87	3,555,698.87
7/31/2024	981.13	15,887.33		0.05	16,868.41	3,572,567.28
8/31/2024	0.00	15,753.75	229,907.46	0.00	214,153.71	3,358,413.57
9/30/2024	1,636.34	14,430.05	50,544.17	0.10	34,477.88	3,323,935.69
10/31/2024	333.38	14,391.17		0.05	14,724.50	3,338,660.19
11/30/2024	688,229.79	14,894.89		0.00	703,124.68	4,041,784.87
12/31/2024	4,217.48	16,535.49	46,678.17	0.00	25,925.20	4,015,859.67
1/31/2025	7,442.99	16,131.11	11,713.38	0.05	11,860.67	4,027,720.34
2/28/2025	4,150.20	14,526.79		0.05	18,676.94	4,046,397.28
3/31/2025	11,858.93	15,946.30		0.00	27,805.23	4,074,202.51
4/30/2025	2,944.30	15,412.00		0.00	18,356.30	4,092,558.81
5/31/2025	1,714.86	15,992.47		0.00	17,707.33	4,110,266.14
6/30/2025	12,943.70	15,264.14	465,000	0.00	436,792.16	3,673,473.98
7/31/2025	1,677.01	13,927.02	200,000	0.25	184,396.22	3,489,077.76
8/31/2025	1,045.55	13,669.90	100,000	0.05	114,715.40	3,603,793.16
9/30/2025	0.00	12,943.03	200,000	0.05	187,057.02	3,416,736.14
10/31/2025	1,000.71	13,068.91	100,000	0.10	85,930.48	3,330,805.66
11/30/2025	704,259.95	12,920.39	100,000	0.05	617,180.29	3,947,985.95
12/31/2025	1,083.66	14,252.63		0.05	15,336.24	3,963,322.19
	1,445,519.98	265,947.37	1,003,843.18	0.85	3,963,322.19	

TOTALS

\$4,731,482.69

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Bill Payment List

BOARDMAN PARK AND RECREATION DISTRICT
December 2025

Date	Num	Vendor	Amount
12/22/2025		UMATILLA ELECTRIC COOPERATIVE	0.00
Total for --			\$0.00
1000 CASH ON HAND			
1001 BANNER-PARK CHECKING (1121)			
12/02/2025	18279	SMITTY'S ACE HARDWARE	-110.20
12/02/2025	18280	STREAMLINE SOFTWARE INC.	-735.00
12/02/2025	18281	DEVIN OIL CO.	-38.09
12/02/2025	18282	MARCOS ZEUS SANCHEZ	-40.00
12/02/2025	18283	EMILY CALDERON SALAS	-50.00
12/02/2025	18284	NORTH MORROW TIMES	-464.00
12/02/2025	18285	HANS ROCKWELL	-1,062.00
12/02/2025	18286	JUDY OSMIN	-45.00
12/02/2025	18287	WANLIYA BITTINGER	-160.00
12/02/2025	18288	DORI DRAGO	-140.00
12/02/2025	18289	KAREN EDDY	-160.00
12/02/2025	18290	PATRICIA SCHAEFER	-150.00
12/02/2025	18291	SYDNEY BALL	-160.00
12/02/2025	18292	JOSEPH RANDOLPH*	-40.00
12/02/2025	18293	MARIA RICHARDS	-255.00
12/08/2025	18296	RHS GRAPHICS	-666.00
12/08/2025	18297	LES SCHWAB TIRE CENTER	-188.99
12/08/2025	18298	APOLLO HEATING & AIR CONDITIONING	-514.24
12/08/2025	18299	CONNECTED PROFESSIONAL ACCOUNTANTS LLC	-10,810.00
12/08/2025	18300	SAIF CORPORATION	-1,911.80
12/08/2025	18301	CITY OF BOARDMAN	-5,740.69
12/08/2025	18302	CROWN PAPER & JANITORIAL	-618.35
12/08/2025	18303	KERN BROTHERS	-1,084.50
12/16/2025	18305	NAOMI L GAYOSSO	-80.00

Bill Payment List
BOARDMAN PARK AND RECREATION DISTRICT
December 2025

Date	Num	Vendor	Amount
12/16/2025	18306	EMMA CHRISTY	-220.00
12/16/2025	18307	IZABELL HOPKINS	-140.00
12/16/2025	18308	SPECIAL DISTRICTS ASSOCIATION OF OREGON	-2,444.00
12/16/2025	18309	DARLENE CASTENDA	-170.00
12/16/2025	18310	SPECIAL DISTRICTS INSURANCE SERVICES	-7,792.00
12/16/2025	18311	REBECCA SEEWER	-80.00
12/16/2025	18312	ASAEL COLIN RODRIGUEZ	-40.00
12/16/2025	18313	STREAMLINE SOFTWARE INC.	-735.00
12/16/2025	18314	SUNRISE CLEANING & JANITORIAL SERVICES	-5,670.00
12/16/2025	18315	BARRAN LIEBMAN	-225.00

Bill Payment List
 BOARDMAN PARK AND RECREATION DISTRICT
 December 2025

Date	Num	Vendor	Amount
12/16/2025	18316	OREGON RECREATION & PARK ASSOCIATION	-1,050.00
12/16/2025	18317	JIMMY'S JOHNS PORTABLE TOILETS LLC	-71.35
12/16/2025	18318	BOARDMAN CHAMBER OF COMMERCE	-375.00
12/16/2025	18319	HARVEST TOWN FOODS	-69.04
12/16/2025	18320	DESERT SPRINGS BOTTLED WATER CO.	-73.75
12/16/2025	18321	HERMISTON AUTO PARTS	-40.68
12/16/2025	18322	ABILA	-532.84
12/16/2025	18323	CLAUDE BIRT	-73.05
12/16/2025	18324	UMATILLA-MORROW PUBLIC HEALTH	-541.00
12/16/2025	18325	INLAND DEVELOPMENT CORPORATION	-560.00
12/16/2025	18326	NORTH MORROW TIMES	-488.00
12/16/2025	EFT	AMAZON CAPITAL SERVICES	-899.48
12/22/2025	18329	RHS GRAPHICS	-1,710.00
12/22/2025	18330	DEVIN OIL CO.	-31.30
12/22/2025	18331	CROWN PAPER & JANITORIAL	-581.65
12/22/2025	18332	RCX Sports LLC	-719.08
12/22/2025	18333	UMATILLA ELECTRIC COOPERATIVE	-7,378.60
Total for 1001 BANNER-PARK CHECKING (1121)			-\$57,934.68
Total for 1000 CASH ON HAND with sub-accounts			-\$57,934.68
TOTAL			-\$57,934.68

Missing checks are either payroll or credit card payments.

TREASURY REPORT AS OF DECEMBER 2025

FUND NAME	BANNER	GEN - LGIP	REC CENTER - LGIP	TOTAL FUNDS
OPERATION - REC CENTER		35,000	16,262.52	51,262.52
GENERAL FUND - PARK	218,265.08	2,054,614.49		2,272,879.57
DEBT SERVICE	90	126,946.81	751,897.98	878,934.79
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		2,18,355.08	3,963,322.19	768,160.50
				4,949,837.77

GO Bond Debt Service next payment to be \$837,087.50. 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 12/31/25 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)	343,274.65	400,000.00	85.82 %
1202 LONG TERM OVER NIGHT FEES (4001)	84,169.99	145,000.00	58.05 %
1202A UTILITY	13,424.57		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	97,594.56	145,000.00	67.31 %
1203 CANCELLATION FEE INCOME (4002)	16,532.24	20,000.00	82.66 %
1204 RESERVATION FEE INCOME (4003)	13,291.38	17,000.00	78.18 %
1205 WASHER & DRYER INCOME (4004)	1,455.02	4,000.00	36.38 %
1206 ICE INCOME (4005)	3,333.00	4,000.00	83.33 %
1207 FIREWOOD INCOME (4006)	1,002.00	1,500.00	66.80 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	957.00	900.00	106.33 %
1209 EXTRA VEHICLE INCOME (4011)	780.00	700.00	111.43 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	0.00	40,500.00	0.00 %
1212 PAVILION RENT INCOME (4025)	1,275.00	1,000.00	127.50 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,448.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	3,600.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
1221 CHANGE NOT GIVEN	25.97		
1222 EXTRA NIGHT	55.59		
1223 TILL OVER A DOLLAR	1.00		
1224 EARLY CHECK IN	123.00		
1225 HAT	125.00		
1226 DISC GOLF	15.00		
Total 1200 CAMPGROUND INCOME (3999)	489,222.67	639,300.00	76.52 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	25,718.53	50,000.00	51.44 %
1302 MONTHLY INDIVIDUAL (4101)	48,495.00	75,000.00	64.66 %
1303 ANNUAL INDIVIDUAL (4102)	22,604.91	20,000.00	113.02 %
1304 MONTHLY FAMILY (4103)	19,304.77	40,000.00	48.26 %
1305 ANNUAL FAMILY (4104)	28,581.97	7,500.00	381.09 %
1306 MONTHLY SENIOR (4105)	5,811.50	6,500.00	89.41 %
1307 ANNUAL SENIOR (4106)	628.49	2,500.00	25.14 %
1308 MONTHLY SENIOR COUPLE (4107)	1,714.00	1,000.00	171.40 %
1309 ANNUAL SENIOR COUPLE (4108)	247.50	1,000.00	24.75 %
1310 MONTHLY YOUTH (4109)	2,682.00	6,000.00	44.70 %
1312 MONTHLY ADULT COUPLE (4113)	13,577.00	30,000.00	45.26 %
1313 ANNUAL ADULT COUPLE (4114)	1,555.00	3,800.00	40.92 %
1314 MONTHLY 24 HR ACCESS (4130)	7,965.90	11,500.00	69.27 %
1315 ANNUAL 24 HR ACCESS (4132)	1,032.65	8,500.00	12.15 %
1316 GIFT PASSES (4162)	910.00	2,200.00	41.36 %
1317 SWIM LESSON INCOME (4131)	502.00	3,500.00	14.34 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1319 CAMP INCOME (4139)		1,000.00	
1321 ADULT PROGRAMS (4152)		5,000.00	
1321-01 Personal Trainer	278.00		
Total 1321 ADULT PROGRAMS (4152)	278.00	5,000.00	5.56 %
1322 PARTY ROOM RENTAL (4135)	1,040.00	1,000.00	104.00 %
1323 LOCKER RENTAL (4136)	190.00	100.00	190.00 %
1324 POOL RENTAL (4137)	3,450.00	4,000.00	86.25 %
1327 FACILITY RENTAL (4141)	2,660.00	250.00	1,064.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	2,860.00	250.00	1,144.00 %
1328 FOOD SALES (4181)	2,718.50	4,000.00	67.96 %
1329 AQUATIC MERCHANDISE SALES (4182)	541.00	1,400.00	38.64 %
1330 GYM GEAR SALES (4183)	31.00	26.00	119.23 %
1331 INCENTIVES	468.00		
1332 TIVITY HEALTH	1,052.50		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)		1,400.00	
1360-9 JUI JITSU	957.06		
Total 1360 YOUTH SPORTS INCOME	1,151.26	1,400.00	82.23 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	66.37	2,600.00	2.55 %
Total 1380 YOUTH REC	175.55	2,600.00	6.75 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	680.60		
Total 1390 ADULT SPORTS	680.60		
Total 1300 RECREATION CENTER INCOME (3999A)	198,412.01	290,776.00	68.24 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
1502 OTHER GRANTS (4027)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
1508 SPONSORSHIPS	1,000.00		
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	145,006.75	8,282,000.00	1.75 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1702 INTEREST FROM INVESTMENTS (4301)	98,131.09	187,110.00	52.45 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	0.00		
Total 1703 MISCELLANEOUS INCOME (4407)	2,506.34	21,000.00	11.93 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	100,637.43	208,110.00	48.36 %
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)	987,951.89	926,992.00	106.58 %
Total 1900 TAXES ESTIMATED TO BE RECEIVED	987,951.89	926,992.00	106.58 %
Total Income	\$1,927,230.75	\$10,673,178.00	18.06 %
GROSS PROFIT	\$1,927,230.75	\$10,673,178.00	18.06 %
Expenses		10,673,178	72.10 ¹⁰
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	51,658.91	95,000.00	54.38 %
5102 FINANCE MANAGER (5124)	38,388.48	76,776.00	50.00 %
5103 RECREATION CENTER MANAGER (5015)	40,243.92	74,625.00	53.93 %
5104 MAINTENANCE MANAGER SALARY (5120)	39,071.46	72,451.00	53.93 %
5105 HR MANAGER (5118)	7,819.03	61,355.00	12.74 %
5106 CAMPGROUND MANAGER (5122)	32,565.36	60,242.00	54.06 %
5107 MARKETING MANAGER (5117)	8,569.41	40,712.00	21.05 %
5108 ADULT REC COORDINATOR	17,805.64	46,944.00	37.93 %
5109 SPORTS COORDINATOR	24,384.72	46,944.00	51.94 %
5110 YOUTH REC / AFTER-SCHOOL COORD.	20,896.89	46,944.00	44.51 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5111 FRONT DESK COORDINATOR (5024)	25,979.32	41,726.00	62.26 %
5112 AQUATIC COORDINATOR (5023)	11,214.34	51,500.00	21.78 %
5113 CAMPGROUND AIDE 1	3,067.15	12,145.00	25.25 %
5114 CAMPGROUND AIDE 2	6,576.50	17,543.00	37.49 %
5115 CAMPGROUND AIDE 3	9,291.64	20,241.00	45.91 %
5116 CAMPGROUND AIDE 4	5,711.01	12,145.00	47.02 %
5117 CAMPGROUND AIDE 5	4,107.50		
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	15,998.00	15,358.00	104.17 %
5121 MAINTENANCE SEASONAL 4	11,248.61	15,358.00	73.24 %
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	18,650.56	37,162.00	50.19 %
5126 MAINTENANCE FOREMAN	24,989.60	51,500.00	48.52 %
5127 LIFEGUARDS 1	6,813.31	17,524.00	38.88 %
5128 LIFEGUARDS 2	15,901.34	17,524.00	90.74 %
5129 LIFEGUARDS 3	22,264.66	17,033.00	130.71 %
5130 LIFEGUARDS 4	4,724.94	17,033.00	27.74 %
5131 LIFEGUARDS 5	4,402.50	17,033.00	25.85 %
5132 LIFEGUARDS 6	7,897.82	17,033.00	46.37 %
5133 LIFEGUARDS 7	4,980.95	17,033.00	29.24 %
5134 LIFEGUARDS 8	6,714.69	17,033.00	39.42 %
5135 LIFEGUARDS 9	9,388.11	17,033.00	55.12 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	6,647.27	17,033.00	39.03 %
5138 LIFEGUARDS 12	3,641.90	17,033.00	21.38 %
5139 LIFEGUARDS 13	13,821.05		
5140 HEAD GUARD 1	18,105.68	38,309.00	47.26 %
5141 HEAD GUARD 2	21,104.65	38,309.00	55.09 %
5142 HEAD GUARD 3	13,511.32	38,309.00	35.27 %
5143 FRONT DESK RECEPTIONIST 1	15,109.11	17,543.00	86.13 %
5144 FRONT DESK RECEPTIONIST 2	15,176.56	17,543.00	86.51 %
5145 FRONT DESK RECEPTIONIST 3	9,445.85	35,085.00	26.92 %
5146 FRONT DESK RECEPTIONIST 4	17,304.68	37,128.00	46.61 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5154 SUMMER RECREATION COUNSELORS 8	1,240.81	2,585.00	48.00 %
5155 SUMMER RECREATON COUNSELORS 9	1,511.67	2,586.00	58.46 %
5156 SUMMER RECREATION COUNSELORS 10	1,009.29	2,585.00	39.04 %
5157 SUMMER RECREATION COUNSELORS 11	1,389.13	2,585.00	53.74 %
5158 SUMMER RECREATION COUNSELORS 12	1,397.33	2,586.00	54.03 %
5159 SUMMER RECREATION COUNSELORS 13	1,244.43	2,585.00	48.14 %
5160 SUMMER RECREATION COUNSELORS 14	1,074.54	2,585.00	41.57 %
5161 SUMMER RECREATON COUNSELORS 15	1,371.04	2,585.00	53.04 %
5162 SUMMER RECREATION COUNSELORS 16	1,374.66	2,585.00	53.18 %
5163 SUMMER RECREATION COUNSELORS 17	1,367.43	2,585.00	52.90 %
5164 SUMMER RECREATION COUNSELORS 18	1,478.89	2,585.00	57.21 %
5165 SUMMER RECREATION COUNSELORS 19	1,367.42	2,585.00	52.90 %
5166 SUMMER RECREATION COUNSELORS 20	1,309.31	2,585.00	50.65 %
5167 SUMMER RECREATION COUNSELORS 21	1,183.82	2,585.00	45.80 %
5168 SUMMER RECREATION COUNSELORS 22	1,302.30	2,585.00	50.38 %
5169 SUMMER RECREATION COUNSELORS 23	1,103.68	2,586.00	42.68 %
5170 SUMMER RECREATION COUSELORS 24	1,280.61	2,586.00	49.52 %
5171 SUMMER RECREATION COUNSELORS 25	1,238.45	2,585.00	47.91 %
5172 SUMMER RECREATION COUNSELORS 26	1,373.23	2,585.00	53.12 %
5173 SUMMER RECREATION COUNSELORS 27	1,371.04	2,585.00	53.04 %
5174 SUMMER RECREATION COUNSELORS 28	1,309.54	2,585.00	50.66 %
5175 SUMMER RECREATION COUNSELORS 29	965.88	2,585.00	37.36 %
5176 SUMMER RECREATION COUNSELORS 30	1,349.34	2,585.00	52.20 %
5177 SUMMER RECREATION DIRECTORS 1	3,134.15	6,000.00	52.24 %
5178 SUMMER RECREATION DIRECTORS 2	4,164.61	6,000.00	69.41 %
5179 SUMMER RECREATION DIRECTORS 3	3,976.04	6,000.00	66.27 %
5180 SUMMER RECREATION DIRECTORS 4	3,223.72	6,000.00	53.73 %
5181 SUMMER RECREATION DIRECTORS 5		6,000.00	
5182 SUMMER RECREATION INSTRUCTORS 1	302.16	1,833.00	16.48 %
5183 SUMMER RECREATION INSTRUCTORS 2	986.04	1,833.00	53.79 %
5184 SUMMER RECREATION INSTRUCTORS 3	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	721,043.43	1,508,795.00	47.79 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYEMENT TAX (5125)	36,365.70	75,440.00	48.20 %
5202 WORKERS COMPENSATION TAX (5126)	17,841.22	37,720.00	47.30 %
5203 HEALTH INSURANCE EXPENSE (5127)	21,467.92	244,800.00	8.77 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	10,062.56	21,878.00	45.99 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	43,195.55	93,545.00	46.18 %
5206 403B PENSION (5132)	14,433.49	33,681.00	42.85 %
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	1,748.17	6,035.00	28.97 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5208 FUTA TAX	0.00	.	
Total 5200 PAYROLL TAXES & BENEFITS (5135)	145,114.61	513,099.00	28.28 %
Total 5000 PERSONNEL SERVICES (4999)	866,158.04	2,021,894.00	42.84 %
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		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES	375.00		
6100A-01 BACKGROUND CHECKS	3,302.54		
Total 6100A ADMIN FEES	3,677.54		
6101 OTHER ADVERTISING (5359)	860.00	4,000.00	21.50 %
6102 NEWSPAPER AD (5360)	2,801.50	5,000.00	56.03 %
6104 AUDIT EXPENSE (5362)	25,390.00	25,000.00	101.56 %
6105 ELECTION EXPENSE (5363)		500.00	
6106 AUTO INSURANCE (5367A)	1,298.00	5,000.00	25.96 %
6107 FLOOD COVERAGE (5367B)		2,500.00	
6108 CRIME COVERAGE (5367C)		2,000.00	
6109 GENERAL LIABILITY (5367D)		20,000.00	
6110 EXCESS LIABILITY (5367E)		3,000.00	
6111 PROPERTY COVERAGE (5367F)		55,000.00	
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)		8,500.00	
6113 NON-OWNED AUTO LIABILITY (5367H)		500.00	
6114 LICENSES & PERMITS (5371)	90.16	2,000.00	4.51 %
6115 LEGAL EXPENSES (5372)	1,071.14	55,000.00	1.95 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	15,471.18	50,000.00	30.94 %
6118 DUES AND FEES (5668)	2,792.19	8,500.00	32.85 %
6119 OFFICE SUPPLIES (5669)		17,000.00	
6119-01 PARK	4,901.27		
6119-02 REC CENTER	1,364.20		
Total 6119 OFFICE SUPPLIES (5669)	6,265.47	17,000.00	36.86 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,102.60	8,000.00	26.28 %
6121 COMPUTER SUBSCRIPTIONS (5726)	45,374.55	55,000.00	82.50 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	3,516.90	3,000.00	117.23 %
6124 BOARD MEMBERS	147.53		
Total 6100 ADMINISTRATIVE (5240)	110,858.76	344,500.00	32.18 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			
6201 TRAVEL (5406)		1,500.00	

BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
6202 LODGING (5407)	1,922.22	10,000.00	19.22 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	500.22	2,500.00	20.01 %
6205 STAFF TRAINING (5450)	1,528.22	16,000.00	9.55 %
6206 EMPLOYEE APPRECIATION (5452)	3,505.32	8,000.00	43.82 %
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	8,892.27	48,000.00	18.53 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	16,227.00	75,000.00	21.64 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)		3,500.00	
6304 COMMUNITY OUTREACH (5711)		5,000.00	
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	745.45		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
6304-13 SENIOR CENTER BINGO	29.91		
Total 6304 COMMUNITY OUTREACH (5711)	1,916.94	8,500.00	22.55 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	10,296.09	10,800.00	95.33 %
6306-4 BOYS BASKETBALL	1,489.40	1,650.00	90.27 %
6306-5 GIRLS BASKETBALL	3,679.73	1,650.00	223.01 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM		2,000.00	
Total 6306 YOUTH SPORTS EXPENSES	17,189.99	33,450.00	51.39 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-2 OTHER	85.00	15,000.00	0.57 %
6307-3 LOTERIA (5719)	73.59		
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	1,115.81	2,000.00	55.79 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,844.54	22,000.00	8.38 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6308-03 DADDY / DAUGHTER (5708)		3,000.00	
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	447.62		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		
6308-16 COCOA & CRAFT	61.36		
Total 6308 YOUTH REC (5809)	48,809.19	112,000.00	43.58 %
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)	86,013.14	355,750.00	24.18 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	9,023.24	25,000.00	36.09 %
6402 ELECTRICITY (5242)	41,813.55	80,000.00	52.27 %
6403 WATER, SEWER, GARBAGE (5243)	43,865.47	75,000.00	58.49 %
6404 NATURAL GAS (5244)	19,265.84	65,000.00	29.64 %
Total 6400 UTILITIES (5240C)	113,968.10	245,000.00	46.52 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	6,652.73	20,000.00	33.26 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	8,499.68	40,000.00	21.25 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	5,553.68		
6502-02 CLAUDE BIRT	2,064.88		
6502-03 SUNRISE	33,075.00		

BOARDMAN PARK AND RECREATION DISTRICT

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
6502-04B ADULT VOLLEYBALL	730.00		
6502-04C YOUTH BASKETBALL	60.00		
Total 6502-04 REFEREES PAYMENTS	1,390.00		
Total 6502 CONTRACT LABOR (5563)	42,083.56	75,000.00	56.11 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,273.30	25,000.00	5.09 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	6,997.92	10,000.00	69.98 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	8,931.89	25,000.00	35.73 %
6503-04 POOL SUPPLIES	6,549.33		
Total 6503 REC CENTER MAINTENANCE	23,752.44	60,000.00	39.59 %
6504 MAINTENANCE			
6504-01 SHOP SUPPLIES (5683)	417.80	15,000.00	2.79 %
6504-02 FUEL EXPENSES (5684)	7,163.43	20,000.00	35.82 %
6504-03 CHEMICAL & FERTILIZERS (5688)	3,436.40	15,000.00	22.91 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	24,624.70	50,000.00	49.25 %
6504-05 IRRIGATION MAINTENANCE (5771)	6,213.86	10,000.00	62.14 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,002.73	15,000.00	6.68 %
6504-07 EQUIPMENT REPAIR (5773)	7,205.26		
6504-08 PPE	359.61		
Total 6504 MAINTENANCE	50,423.79	125,000.00	40.34 %
6506 CAMPGROUND			
6506-01 CAMPGROUND EXPENSES (5685)	5,371.89	25,000.00	21.49 %
6506-02 ICE EXPENSES (5687)	2,944.00	6,000.00	49.07 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	8,315.89	31,500.00	26.40 %
Total 6500 MAINTENANCE (5240D)	133,075.36	331,500.00	40.14 %
Total 6000 MATERIALS & SERVICES (5239)	452,807.63	1,324,750.00	34.18 %
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)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER		8,057,200.00	

BOARDMAN PARK AND RECREATION DISTRICT

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		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Total 8000 CAPITAL OUTLAY (5240E)	18,851.51	9,609,300.00	0.20 %
9000 OPERATING CONTINGENCY (5240G)			
9999 CONTINGENCY		2,000.00	
Total 9000 OPERATING CONTINGENCY (5240G)		2,000.00	
FUTA EXPENSE (5133)-1 (deleted)	0.00		
PERSONNEL SERVICES (5126)			
PAYROLL TAXES & BENEFITS (5135)			
WORKERS COMPENSATION TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,337,817.18	\$13,327,944.00	10.04 %
NET OPERATING INCOME	\$589,413.57	\$ -2,654,766.00	-22.20 %
NET INCOME	\$589,413.57	\$ -2,654,766.00	-22.20 %



BOARDMAN PARK AND RECREATION DISTRICT

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July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Income			
1200 CAMPGROUND INCOME (3999)			
1201 OVERNIGHT FEES (4000)	343,274.65	400,000.00	85.82 %
1202 LONG TERM OVER NIGHT FEES (4001)	84,169.99	145,000.00	58.05 %
1202A UTILITY	13,424.57		
Total 1202 LONG TERM OVER NIGHT FEES (4001)	97,594.56	145,000.00	67.31 %
1203 CANCELLATION FEE INCOME (4002)	16,532.24	20,000.00	82.66 %
1204 RESERVATION FEE INCOME (4003)	13,291.38	17,000.00	78.18 %
1205 WASHER & DRYER INCOME (4004)	1,455.02	4,000.00	36.38 %
1206 ICE INCOME (4005)	3,333.00	4,000.00	83.33 %
1207 FIREWOOD INCOME (4006)	1,002.00	1,500.00	66.80 %
1208 CAMPGROUND DONATIONS-SEWER DUMP (4009)	957.00	900.00	106.33 %
1209 EXTRA VEHICLE INCOME (4011)	780.00	700.00	111.43 %
1210 OVERFLOW FEES (4012)	2,780.00	4,700.00	59.15 %
1211 OTHER CAMPGROUND REVENUE (4014)	0.00	40,500.00	0.00 %
1212 PAVILION RENT INCOME (4025)	1,275.00	1,000.00	127.50 %
1213 DAILY BOAT DOCK RENTAL (4204)	2,448.00		
1214 LONG TERM BOAT SLIP RENTAL (4205)	3,600.00		
1216 CAMPGROUND MERCHANDISE INCOME	554.26		
1221 CHANGE NOT GIVEN	25.97		
1222 EXTRA NIGHT	55.59		
1223 TILL OVER A DOLLAR	1.00		
1224 EARLY CHECK IN	123.00		
1225 HAT	125.00		
1226 DISC GOLF	15.00		
Total 1200 CAMPGROUND INCOME (3999)	489,222.67	639,300.00	76.52 %
1300 RECREATION CENTER INCOME (3999A)			
1301 DAY PASSES (4100)	25,718.53	50,000.00	51.44 %
1302 MONTHLY INDIVIDUAL (4101)	48,495.00	75,000.00	64.66 %
1303 ANNUAL INDIVIDUAL (4102)	16,124.91	20,000.00	80.62 %
1304 MONTHLY FAMILY (4103)	19,304.77	40,000.00	48.26 %
1305 ANNUAL FAMILY (4104)	23,493.97	7,500.00	313.25 %
1306 MONTHLY SENIOR (4105)	5,811.50	6,500.00	89.41 %
1307 ANNUAL SENIOR (4106)	628.49	2,500.00	25.14 %
1308 MONTHLY SENIOR COUPLE (4107)	1,714.00	1,000.00	171.40 %
1309 ANNUAL SENIOR COUPLE (4108)	247.50	1,000.00	24.75 %
1310 MONTHLY YOUTH (4109)	2,682.00	6,000.00	44.70 %
1312 MONTHLY ADULT COUPLE (4113)	13,577.00	30,000.00	45.26 %
1313 ANNUAL ADULT COUPLE (4114)	1,555.00	3,800.00	40.92 %
1314 MONTHLY 24 HR ACCESS (4130)	7,965.90	11,500.00	69.27 %
1315 ANNUAL 24 HR ACCESS (4132)	1,032.65	8,500.00	12.15 %
1316 GIFT PASSES (4162)	910.00	2,200.00	41.36 %
1317 SWIM LESSON INCOME (4131)	502.00	3,500.00	14.34 %



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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1319 CAMP INCOME (4139)		1,000.00	
1321 ADULT PROGRAMS (4152)		5,000.00	
1321-01 Personal Trainer	278.00		
Total 1321 ADULT PROGRAMS (4152)	278.00	5,000.00	5.56 %
1322 PARTY ROOM RENTAL (4135)	1,040.00	1,000.00	104.00 %
1323 LOCKER RENTAL (4136)	190.00	100.00	190.00 %
1324 POOL RENTAL (4137)	3,450.00	4,000.00	86.25 %
1327 FACILITY RENTAL (4141)	2,660.00	250.00	1,064.00 %
1327A BOUNCY HOUSE RENTAL	200.00		
Total 1327 FACILITY RENTAL (4141)	2,860.00	250.00	1,144.00 %
1328 FOOD SALES (4181)	2,718.50	4,000.00	67.96 %
1329 AQUATIC MERCHANDISE SALES (4182)	541.00	1,400.00	38.64 %
1330 GYM GEAR SALES (4183)	31.00	26.00	119.23 %
1331 INCENTIVES	468.00		
1332 TIVITY HEALTH	1,052.50		
1340 PROGRAM INCOME			
1340-B LIFEGUARD, AFO, CPO TRAINING (4140)		1,000.00	
Total 1340 PROGRAM INCOME		1,000.00	
1360 YOUTH SPORTS INCOME			
1360-4 SOCCER	194.20		
1360-7 YOUTH TRACK INCOME (4150)		1,400.00	
1360-9 JUI JITSU	957.06		
Total 1360 YOUTH SPORTS INCOME	1,151.26	1,400.00	82.23 %
1370 ADULT REC			
1370-F 5K RUNS	1,814.38		
1370-G MOVIES IN THE PARK	380.00		
1370-H MUSIC IN PARK	250.00		
Total 1370 ADULT REC	2,444.38		
1380 YOUTH REC			
1380-12 COCOA & CRAFT	109.18		
1380-3 DADDY-DAUGHTER DANCE (4133)	66.37	2,600.00	2.55 %
Total 1380 YOUTH REC	175.55	2,600.00	6.75 %
1390 ADULT SPORTS			
1390-1 VOLLEYBALL	680.60		
Total 1390 ADULT SPORTS	680.60		
Total 1300 RECREATION CENTER INCOME (3999A)	186,844.01	290,776.00	64.26 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
1502 OTHER GRANTS (4027)	-7,259.25	24,000.00	-30.25 %
1503 YOUTH PROGRAM GRANTS (4134)		150,000.00	
1503-01 FUNTASTIC KIDZ	34,174.29		
1503-02 TEEN SUMMER	99,825.71		
Total 1503 YOUTH PROGRAM GRANTS (4134)	134,000.00	150,000.00	89.33 %
1506 DONATIONS - MISCELLANEOUS (4405)	666.00	8,100,000.00	0.01 %
1508 SPONSORSHIPS	1,000.00		
Total 1500 GRANTS, DONATIONS & SPONSORSHPS (3999D)	145,006.75	8,282,000.00	1.75 %
1600 CREZ (399E)			
1601 COLUMBIA RIVER ENTERPRISE ZONE II (4307)		40,000.00	
1602 COLUMBIA RIVER ENTERPRISE ZONES III (4308)		245,000.00	
Total 1600 CREZ (399E)		285,000.00	
1700 INTEREST & MISCELLANEOUS INCOME (3999F)			
1702 INTEREST FROM INVESTMENTS (4301)	98,131.09	187,110.00	52.45 %
1703 MISCELLANEOUS INCOME (4407)		21,000.00	
1703-01 PURCHASE DISCOUNTS	358.34		
1703-02 DIVIDEND	1,598.00		
1703-04 VANDALISM	550.00		
1703-05 TITLE SPONSOR	-700.00		
Total 1703 MISCELLANEOUS INCOME (4407)	1,806.34	21,000.00	8.60 %
Total 1700 INTEREST & MISCELLANEOUS INCOME (3999F)	99,937.43	208,110.00	48.02 %
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)	987,951.89	926,992.00	106.58 %
Total 1900 TAXES ESTIMATED TO BE RECEIVED	987,951.89	926,992.00	106.58 %
Unapplied Cash Payment Income	0.00		
Total Income	\$1,908,962.75	\$10,673,178.00	17.89 %
GROSS PROFIT	\$1,908,962.75	\$10,673,178.00	17.89 %
Expenses			
5000 PERSONNEL SERVICES (4999)			
5100 PAYROLL (5000)			
5101 CHIEF EXECUTIVE OFFICER (5121)	51,658.91	95,000.00	54.38 %
5102 FINANCE MANAGER (5124)	38,388.48	76,776.00	50.00 %
5103 RECREATION CENTER MANAGER (5015)	40,243.92	74,625.00	53.93 %
5104 MAINTENANCE MANAGER SALARY (5120)	39,071.46	72,451.00	53.93 %
5105 HR MANAGER (5118)	7,819.03	61,355.00	12.74 %
5106 CAMPGROUND MANAGER (5122)	32,565.36	60,242.00	54.06 %
5107 MARKETING MANAGER (5117)	8,569.41	40,712.00	21.05 %
5108 ADULT REC COORDINATOR	17,805.64	46,944.00	37.93 %
5109 SPORTS COORDINATOR	24,384.72	46,944.00	51.94 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5110 YOUTH REC / AFTER-SCHOOL COORD.	20,896.89	46,944.00	44.51 %
5111 FRONT DESK COORDINATOR (5024)	25,979.32	41,726.00	62.26 %
5112 AQUATIC COORDINATOR (5023)	11,214.34	51,500.00	21.78 %
5113 CAMPGROUND AIDE 1	3,067.15	12,145.00	25.25 %
5114 CAMPGROUND AIDE 2	6,576.50	17,543.00	37.49 %
5115 CAMPGROUND AIDE 3	9,291.64	20,241.00	45.91 %
5116 CAMPGROUND AIDE 4	5,711.01	12,145.00	47.02 %
5117 CAMPGROUND AIDE 5	4,107.50		
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	15,998.00	15,358.00	104.17 %
5121 MAINTENANCE SEASONAL 4	11,248.61	15,358.00	73.24 %
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	18,650.56	37,162.00	50.19 %
5126 MAINTENANCE FOREMAN	24,989.60	51,500.00	48.52 %
5127 LIFEGUARDS 1	6,813.31	17,524.00	38.88 %
5128 LIFEGUARDS 2	15,901.34	17,524.00	90.74 %
5129 LIFEGUARDS 3	22,264.66	17,033.00	130.71 %
5130 LIFEGUARDS 4	4,724.94	17,033.00	27.74 %
5131 LIFEGUARDS 5	4,402.50	17,033.00	25.85 %
5132 LIFEGUARDS 6	7,897.82	17,033.00	46.37 %
5133 LIFEGUARDS 7	4,980.95	17,033.00	29.24 %
5134 LIFEGUARDS 8	6,714.69	17,033.00	39.42 %
5135 LIFEGUARDS 9	9,388.11	17,033.00	55.12 %
5136 LIFEGUARDS 10	12,219.30	17,033.00	71.74 %
5137 LIFEGUARDS 11	6,647.27	17,033.00	39.03 %
5138 LIFEGUARDS 12	3,641.90	17,033.00	21.38 %
5139 LIFEGUARDS 13	13,821.05		
5140 HEAD GUARD 1	18,105.68	38,309.00	47.26 %
5141 HEAD GUARD 2	21,104.65	38,309.00	55.09 %
5142 HEAD GUARD 3	13,511.32	38,309.00	35.27 %
5143 FRONT DESK RECEPTIONIST 1	15,109.11	17,543.00	86.13 %
5144 FRONT DESK RECEPTIONIST 2	15,176.56	17,543.00	86.51 %
5145 FRONT DESK RECEPTIONIST 3	9,445.85	35,085.00	26.92 %
5146 FRONT DESK RECEPTIONIST 4	17,304.68	37,128.00	46.61 %
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 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5153 SUMMER RECREATION COUNSELORS 7	1,525.65	2,587.00	58.97 %
5154 SUMMER RECREATION COUNSELORS 8	1,240.81	2,585.00	48.00 %
5155 SUMMER RECREATION COUNSELORS 9	1,511.67	2,586.00	58.46 %
5156 SUMMER RECREATION COUNSELORS 10	1,009.29	2,585.00	39.04 %
5157 SUMMER RECREATION COUNSELORS 11	1,389.13	2,585.00	53.74 %
5158 SUMMER RECREATION COUNSELORS 12	1,397.33	2,586.00	54.03 %
5159 SUMMER RECREATION COUNSELORS 13	1,244.43	2,585.00	48.14 %
5160 SUMMER RECREATION COUNSELORS 14	1,074.54	2,585.00	41.57 %
5161 SUMMER RECREATION COUNSELORS 15	1,371.04	2,585.00	53.04 %
5162 SUMMER RECREATION COUNSELORS 16	1,374.66	2,585.00	53.18 %
5163 SUMMER RECREATION COUNSELORS 17	1,367.43	2,585.00	52.90 %
5164 SUMMER RECREATION COUNSELORS 18	1,478.89	2,585.00	57.21 %
5165 SUMMER RECREATION COUNSELORS 19	1,367.42	2,585.00	52.90 %
5166 SUMMER RECREATION COUNSELORS 20	1,309.31	2,585.00	50.65 %
5167 SUMMER RECREATION COUNSELORS 21	1,183.82	2,585.00	45.80 %
5168 SUMMER RECREATION COUNSELORS 22	1,302.30	2,585.00	50.38 %
5169 SUMMER RECREATION COUNSELORS 23	1,103.68	2,586.00	42.68 %
5170 SUMMER RECREATION COUNSELORS 24	1,280.61	2,586.00	49.52 %
5171 SUMMER RECREATION COUNSELORS 25	1,238.45	2,585.00	47.91 %
5172 SUMMER RECREATION COUNSELORS 26	1,373.23	2,585.00	53.12 %
5173 SUMMER RECREATION COUNSELORS 27	1,371.04	2,585.00	53.04 %
5174 SUMMER RECREATION COUNSELORS 28	1,309.54	2,585.00	50.66 %
5175 SUMMER RECREATION COUNSELORS 29	965.88	2,585.00	37.36 %
5176 SUMMER RECREATION COUNSELORS 30	1,349.34	2,585.00	52.20 %
5177 SUMMER RECREATION DIRECTORS 1	3,134.15	6,000.00	52.24 %
5178 SUMMER RECREATION DIRECTORS 2	4,164.61	6,000.00	69.41 %
5179 SUMMER RECREATION DIRECTORS 3	3,976.04	6,000.00	66.27 %
5180 SUMMER RECREATION DIRECTORS 4	3,223.72	6,000.00	53.73 %
5181 SUMMER RECREATION DIRECTORS 5		6,000.00	
5182 SUMMER RECREATION INSTRUCTORS 1	302.16	1,833.00	16.48 %
5183 SUMMER RECREATION INSTRUCTORS 2	986.04	1,833.00	53.79 %
5184 SUMMER RECREATION INSTRUCTORS 3	1,903.60	1,833.00	103.85 %
5185 SUMMER RECREATION INSTRUCTORS 4	1,007.20	1,833.00	54.95 %
5186 SUMMER RECREATION INSTRUCTORS 5		1,833.00	
5187 SUMMER RECREATION INSTRUCTORS 6		1,835.00	
Total 5100 PAYROLL (5000)	721,043.43	1,508,795.00	47.79 %
5200 PAYROLL TAXES & BENEFITS (5135)			
5201 STATE UNEMPLOYMENT TAX (5125)	36,365.70	75,440.00	48.20 %
5202 WORKERS COMPENSATION TAX (5126)	15,929.43	37,720.00	42.23 %
5203 HEALTH INSURANCE EXPENSE (5127)	17,731.92	244,800.00	7.24 %
5204 MEDICARE - EMPLOYER EXPENSE (5128)	10,062.56	21,878.00	45.99 %
5205 SOCIAL SECURITY EMPLOYER EXPENSE (5131)	43,195.55	93,545.00	46.18 %
5206 403B PENSION (5132)	14,433.49	33,681.00	42.85 %



BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5207 OR PAID FAMILY LEAVE EXPENSE (5134)	1,748.17	6,035.00	28.97 %
5208 FUTA TAX	0.00		
Total 5200 PAYROLL TAXES & BENEFITS (5135)	139,466.82	513,099.00	27.18 %
Total 5000 PERSONNEL SERVICES (4999)	860,510.25	2,021,894.00	42.56 %
5209 PERSONNEL SERVICES (4999)			
PAYROLL TAXES & BENEFITS (5135)			
FUTA TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total 5209 PERSONNEL SERVICES (4999)	0.00		
6000 MATERIALS & SERVICES (5239)			
6100 ADMINISTRATIVE (5240)			
6100A ADMIN FEES	375.00		
6100A-01 BACKGROUND CHECKS	3,302.54		
Total 6100A ADMIN FEES	3,677.54		
6101 OTHER ADVERTISING (5359)	860.00	4,000.00	21.50 %
6102 NEWSPAPER AD (5360)	2,801.50	5,000.00	56.03 %
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)	1,298.00	5,000.00	25.96 %
6107 FLOOD COVERAGE (5367B)		2,500.00	
6108 CRIME COVERAGE (5367C)		2,000.00	
6109 GENERAL LIABILITY (5367D)		20,000.00	
6110 EXCESS LIABILITY (5367E)		3,000.00	
6111 PROPERTY COVERAGE (5367F)		55,000.00	
6112 EQUIPMENT BREAKDOWN COVERAGE (5367G)		8,500.00	
6113 NON-OWNED AUTO LIABILITY (5367H)		500.00	
6114 LICENSES & PERMITS (5371)	90.16	2,000.00	4.51 %
6115 LEGAL EXPENSES (5372)	1,131.14	55,000.00	2.06 %
6116 MISCELLANEOUS EXPENSES (5373)		10,000.00	
6117 CREDIT CARD PROCESSING FEES (5667)	15,471.18	50,000.00	30.94 %
6118 DUES AND FEES (5668)	2,792.19	8,500.00	32.85 %
6119 OFFICE SUPPLIES (5669)		17,000.00	
6119-01 PARK	4,592.33		
6119-02 REC CENTER	1,364.20		
Total 6119 OFFICE SUPPLIES (5669)	5,956.53	17,000.00	35.04 %
6120 CONCESSION & AQUATIC MERCHANDISE (5702)	2,102.60	8,000.00	26.28 %
6121 COMPUTER SUBSCRIPTIONS (5726)	44,071.71	55,000.00	80.13 %
6122 INTEREST (9000)		5,000.00	
6123 BANK FEES / CHARGES (9001)	3,516.90	3,000.00	117.23 %
6124 BOARD MEMBERS	184.20		
Total 6100 ADMINISTRATIVE (5240)	109,821.55	344,500.00	31.88 %
6200 EMPLOYEE RELATED EXPENSES (5240A)			

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6201 TRAVEL (5406)		1,500.00	
6202 LODGING (5407)	1,922.22	10,000.00	19.22 %
6203 TRANSPORTATION (5408)	107.00	1,500.00	7.13 %
6204 MEALS (5409)	500.22	2,500.00	20.01 %
6205 STAFF TRAINING (5450)	1,528.22	16,000.00	9.55 %
6206 EMPLOYEE APPRECIATION (5452)	3,505.32	8,000.00	43.82 %
6207 UNIFORMS (5670)	1,329.29	8,500.00	15.64 %
Total 6200 EMPLOYEE RELATED EXPENSES (5240A)	8,892.27	48,000.00	18.53 %
6300 PROGRAMS & COMMUNITY OUTREACH (5240B)			
6301 REC CENTER INSTRUCTOR-CONTRACT (5565)	16,227.00	75,000.00	21.64 %
6302 PROGRAM EXPENSES (5703)		60,000.00	
6303 OUTSIDE LIFEGUARD TRAINING (5709)		3,500.00	
6304 COMMUNITY OUTREACH (5711)		5,000.00	
6304-01 SUMMER KICK OFF	33.97		
6304-02 SWAG (5712)		3,500.00	
6304-07 DONATIONS	745.45		
6304-08 FOOD PANTRY	10.00		
6304-09 HARVEST FEST	197.84		
6304-10 FACILITY RENTAL EXPENSE	114.99		
6304-11 South	18.75		
6304-12 KARI LINDOMAN	800.00		
Total 6304 COMMUNITY OUTREACH (5711)	1,921.00	8,500.00	22.60 %
6306 YOUTH SPORTS EXPENSES			
6306-1 FLAG FOOTBALL		5,150.00	
6306-2 VOLLEYBALL	1,724.77	1,600.00	107.80 %
6306-3 SOCCER	10,296.09	10,800.00	95.33 %
6306-4 BOYS BASKETBALL	1,489.40	1,650.00	90.27 %
6306-5 GIRLS BASKETBALL	3,679.73	1,650.00	223.01 %
6306-6 TRACK		1,600.00	
6306-7 BASEBALL		4,000.00	
6306-8 JUI JITSU		5,000.00	
6306-9 SWIM	21.75	2,000.00	1.09 %
Total 6306 YOUTH SPORTS EXPENSES	17,211.74	33,450.00	51.46 %
6307 ADULT REC (5808)			
6307-1 SENIOR CENTER ACTIVITIES (5808A)	78.80	5,000.00	1.58 %
6307-2 OTHER	85.00	15,000.00	0.57 %
6307-3 LOTERIA (5719)	70.57		
6307-5 MARBLES HUNT (5760)	121.34		
6307-7 5K RUNS (5814G)	1,115.81	2,000.00	55.79 %
6307-8 MOVIES IN THE PARK	370.00		
Total 6307 ADULT REC (5808)	1,841.52	22,000.00	8.37 %
6308 YOUTH REC (5809)			
6308-01 FUNTASTIC KIDZ (5718)	33,433.10	50,000.00	66.87 %

BOARDMAN PARK AND RECREATION DISTRICT

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

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6308-02 TEEN SUMMER (5810)	34,908.56	50,000.00	69.82 %
6308-03 DADDY / DAUGHTER (5708)		3,000.00	
6308-04 MOTHER / SON (4570)		1,500.00	
6308-05 FATHER / SON (5812)		2,000.00	
6308-06 MOTHER/DAUGHTER (5813)		2,500.00	
6308-07 VALENTINES (5715)		1,000.00	
6308-08 EASTER (5716)		2,000.00	
6308-09 HALLOWEEN	280.56		
6308-10 AFTER SCHOOL PROGRAM	21.99		
6308-11 DAY OF THE DEAD	35.58		
6308-12 GAMING CLUB	447.62		
6308-13 4TH OF JULY PARADE	32.50		
6308-14 TEEN POOL NIGHT	117.85		
6308-15 CHRISTMAS	71.71		
6308-16 COCOA & CRAFT	61.36		
Total 6308 YOUTH REC (5809)	69,410.83	112,000.00	61.97 %
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)	106,637.57	355,750.00	29.98 %
6400 UTILITIES (5240C)			
6401 TELEPHONE & INTERNET (5241)	9,023.24	25,000.00	36.09 %
6402 ELECTRICITY (5242)	41,813.55	80,000.00	52.27 %
6403 WATER, SEWER, GARBAGE (5243)	45,501.17	75,000.00	60.67 %
6404 NATURAL GAS (5244)	22,440.60	65,000.00	34.52 %
Total 6400 UTILITIES (5240C)	118,778.56	245,000.00	48.48 %
6500 MAINTENANCE (5240D)			
6501 Combo - REC & PARK			
6501-02 JANITORIAL SUPPLIES (5564)	6,652.73	20,000.00	33.26 %
6501-03 FURNITURE & FIXTURE MAINTENANCE (5722)	1,846.95	5,000.00	36.94 %
6501-04 OFFICE EQUIPMENT MAINTENANCE (5725)		15,000.00	
Total 6501 Combo - REC & PARK	8,499.68	40,000.00	21.25 %
6502 CONTRACT LABOR (5563)		75,000.00	
6502-01 EXPRESS SERVICES	10,226.87		
6502-02 CLAUDE BIRT	2,064.88		

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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
6502-03 SUNRISE	27,720.00		
6502-04 REFEREES PAYMENTS			
6502-04A SOCCER	600.00		
6502-04B ADULT VOLLEYBALL	730.00		
6502-04C YOUTH BASKETBALL	60.00		
Total 6502-04 REFEREES PAYMENTS	1,390.00		
Total 6502 CONTRACT LABOR (5563)	41,401.75	75,000.00	55.20 %
6503 REC CENTER MAINTENANCE			
6503-01 GYM & BUILDING SUPPLIES (5770)	1,225.66	25,000.00	4.90 %
6503-02 GYM & BUILDING EQUIPMENT MAINT. (5721)	6,971.82	10,000.00	69.72 %
6503-03 POOL EQUIPMENT MAINTENANCE (5770)	2,261.85	25,000.00	9.05 %
6503-04 POOL SUPPLIES	6,541.34		
Total 6503 REC CENTER MAINTENANCE	17,000.67	60,000.00	28.33 %
6504 MAINTENANCE	41.48		
6504-01 SHOP SUPPLIES (5683)	417.80	15,000.00	2.79 %
6504-02 FUEL EXPENSES (5684)	7,575.13	20,000.00	37.88 %
6504-03 CHEMICAL & FERTILIZERS (5688)	6,157.40	15,000.00	41.05 %
6504-04 BUILDINGS & GROUND MAINTENANCE (5723)	26,324.41	50,000.00	52.65 %
6504-05 IRRIGATION MAINTENANCE (5771)	7,263.91	10,000.00	72.64 %
6504-06 VEHICLE REPAIR & MAINTENANCE (5772)	1,002.73	15,000.00	6.68 %
6504-07 EQUIPMENT REPAIR (5773)	7,226.18		
6504-08 PPE	359.61		
Total 6504 MAINTENANCE	56,368.65	125,000.00	45.09 %
6506 CAMPGROUND	2,084.99		
6506-01 CAMPGROUND EXPENSES (5685)	5,371.89	25,000.00	21.49 %
6506-02 ICE EXPENSES (5687)	3,408.00	6,000.00	56.80 %
6506-03 LAUNDRY EXPENSES (5689)		500.00	
Total 6506 CAMPGROUND	10,864.88	31,500.00	34.49 %
Total 6500 MAINTENANCE (5240D)	134,135.63	331,500.00	40.46 %
Total 6000 MATERIALS & SERVICES (5239)	478,265.58	1,324,750.00	36.10 %
7000 TRANSFERS OUT (5240F)		370,000.00	
8000 CAPITAL OUTLAY (5240E)			
8001 CAPITAL OUTLAY- EQUIPMENT (8000)	15,471.32	101,000.00	15.32 %
8002 CAPITAL OUTLAY- IMPROVEMENTS (8001)		1,363,000.00	
8003 CAPITAL OUTLAY- POOL (8002)	3,299.00	18,200.00	18.13 %
8004 CAPITAL OUTLAY- REC (8003)		69,900.00	
8005 CAPITAL OUTLAY- OTHER		8,057,200.00	
Total 8000 CAPITAL OUTLAY (5240E)	18,770.32	9,609,300.00	0.20 %
9000 OPERATING CONTINGENCY (5240G)			
9999 CONTINGENCY		2,000.00	
Total 9000 OPERATING CONTINGENCY (5240G)		2,000.00	
FUTA EXPENSE (5133)-1 (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
PERSONNEL SERVICES (5126)			
PAYROLL TAXES & BENEFITS (5135)			
WORKERS COMPENSATION TAX	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5126)	0.00		
PERSONNEL SERVICES (5128)			
PAYROLL TAXES & BENEFITS (5135)			
MEDICARE - EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5128)	0.00		
PERSONNEL SERVICES (5131)			
PAYROLL TAXES & BENEFITS (5135)			
SOCIAL SECURITY EMPLOYER EXPENSE	0.00		
Total PAYROLL TAXES & BENEFITS (5135)	0.00		
Total PERSONNEL SERVICES (5131)	0.00		
Unapplied Cash Bill Payment Expense	0.00		
WAGES EXPENSE (5024) (deleted)			
FRONT DESK COORDINATOR (deleted)	0.00		
Total WAGES EXPENSE (5024) (deleted)	0.00		
Total Expenses	\$1,357,546.15	\$13,327,944.00	10.19 %
NET OPERATING INCOME	\$551,416.60	\$ -2,654,766.00	-20.77 %
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	\$552,629.10	\$ -2,654,766.00	-20.82 %

Boardman Park & Recreation
Recap of Capital Expenditures through December 2025

Capital Outlay for 2025-2026 Fiscal Year:

REC Center		
Equipment	Line FS-20 Flat/Incline/Decline Bench	\$846.79
	Line FS-20 Flat/Incline/Decline Bench	\$846.79
	XFW-7500-19 Flat/Incline/Decline Bench	\$1,307.84
	Climber Base w/LED Console	\$6613.34
	Makita Trimmer	\$909.00
	Blower kit	\$439.00
	Saw Kit	\$1,129.00
	Trimmer Attachment	\$351.12
	Makita 40V Max Lithium-Ion Battery	\$778.00
	Makita Backpack Garden Prayer Kit	\$454.00
	Makita Pressure Washer	\$525.00
	Polisher/Scrubber Kit	\$725.00
	Makita 3-1/4" Planer	\$356.08
	Makita Compact Router	\$190.36
Pool	Comm Robotic Pool Cleaner	\$3,299.00
Total		\$18,851.51

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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GO Bond Debt Service

Paid

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
9/15/2015					
12/15/2015			\$ 144,684.38	\$ 144,684.38	
6/15/2016	\$ 220,000.00	3.000%	\$ 289,368.75	\$ 509,368.75	\$ 654,053.13
12/15/2016			\$ 286,068.75	\$ 286,068.75	
6/15/2017	\$ 100,000.00	3.000%	\$ 286,068.75	\$ 386,068.75	\$ 672,137.50
12/15/2017			\$ 284,568.75	\$ 284,568.75	
6/15/2018	\$ 120,000.00	5.000%	\$ 284,568.75	\$ 404,568.75	\$ 689,137.50
12/15/2018			\$ 281,568.75	\$ 281,568.75	
6/15/2019	\$ 140,000.00	5.000%	\$ 281,568.75	\$ 421,568.75	\$ 703,137.50
12/15/2019			\$ 278,068.75	\$ 278,068.75	
6/15/2020	\$ 165,000.00	5.000%	\$ 278,068.75	\$ 443,068.75	\$ 721,137.50
12/15/2020			\$ 273,943.75	\$ 273,943.75	
6/15/2021	\$ 195,000.00	5.000%	\$ 273,943.75	\$ 468,943.75	\$ 742,887.50
12/15/2021			\$ 269,068.75	\$ 269,068.75	
6/15/2022	\$ 220,000.00	5.000%	\$ 269,068.75	\$ 489,068.75	\$ 758,137.50
12/15/2022			\$ 263,568.75	\$ 263,568.75	
6/15/2023	\$ 250,000.00	3.000%	\$ 263,568.75	\$ 513,568.75	\$ 777,137.50
12/15/2023			\$ 259,818.75	\$ 259,818.75	
6/15/2024	\$ 280,000.00	3.000%	\$ 259,818.75	\$ 539,818.75	\$ 799,637.50
12/15/2024			\$ 255,618.75	\$ 255,618.75	
6/15/2025	\$ 305,000.00	3.000%	\$ 255,618.75	\$ 560,618.75	\$ 816,237.50
12/15/2025			\$ 251,043.75	\$ 251,043.75	
Sub Total Paid	\$ 1,995,000.00		\$ 5,445,000.00	\$ 7,440,000.00	



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Human Resource January Update

Current openings

- There are no active openings currently.

Future openings

- Lifeguard
- Recreation/event staff aid

HR recap

- Updating all employee files
- Converting all employee paper files into E-files
- Updating BPRD employee handbook
- Updated forms for internal use

Training

- QPR training
- OSHA 300 log
- BOLI paid leave training



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November and December Campground Updates

Occupancy Rate

- **November** occupancy rate was 51.35%, slightly down from **61.99%** in October.
- Compared to **November 2024's** 63.45%,
- December occupancy rate was 56.70%, slightly increase from **51.35%** in November 2025
- Compared to **December 2024's** 55.64%,

Reservations & Sales

- **174 reservations** were made in November.
- **882 reservations** were made in December.
- On December 1st, we went live for summer 2026 reservation at midnight with a great turnout.
- Someone rented out the whole park for a couple days
- Two Rv tours are coming and staying for one night in the park
- Most of all big holidays are completely booked
- BAM Bass Tournament is coming back with the end of summer celebrations
- Pavilion reservations are coming in as well

General Operations

- Still working on the new reservation software system.
- The campground currently has 45 extended-stay guests, with nightly visitors continuing to come in thanks to the mild weather.
- Elite Tree came in and did tree maintenance on a few sites we were having issues with

Staffing/ Training

- We rehired a college student during holiday break to help when the campground manager and camp host were gone during the holiday break.
- Had QPR suicide training done by CCS.
- Brad Eastman from SDAO did a safety committee training in house to help clarify more things

Kelli Cooney

Campground Manager

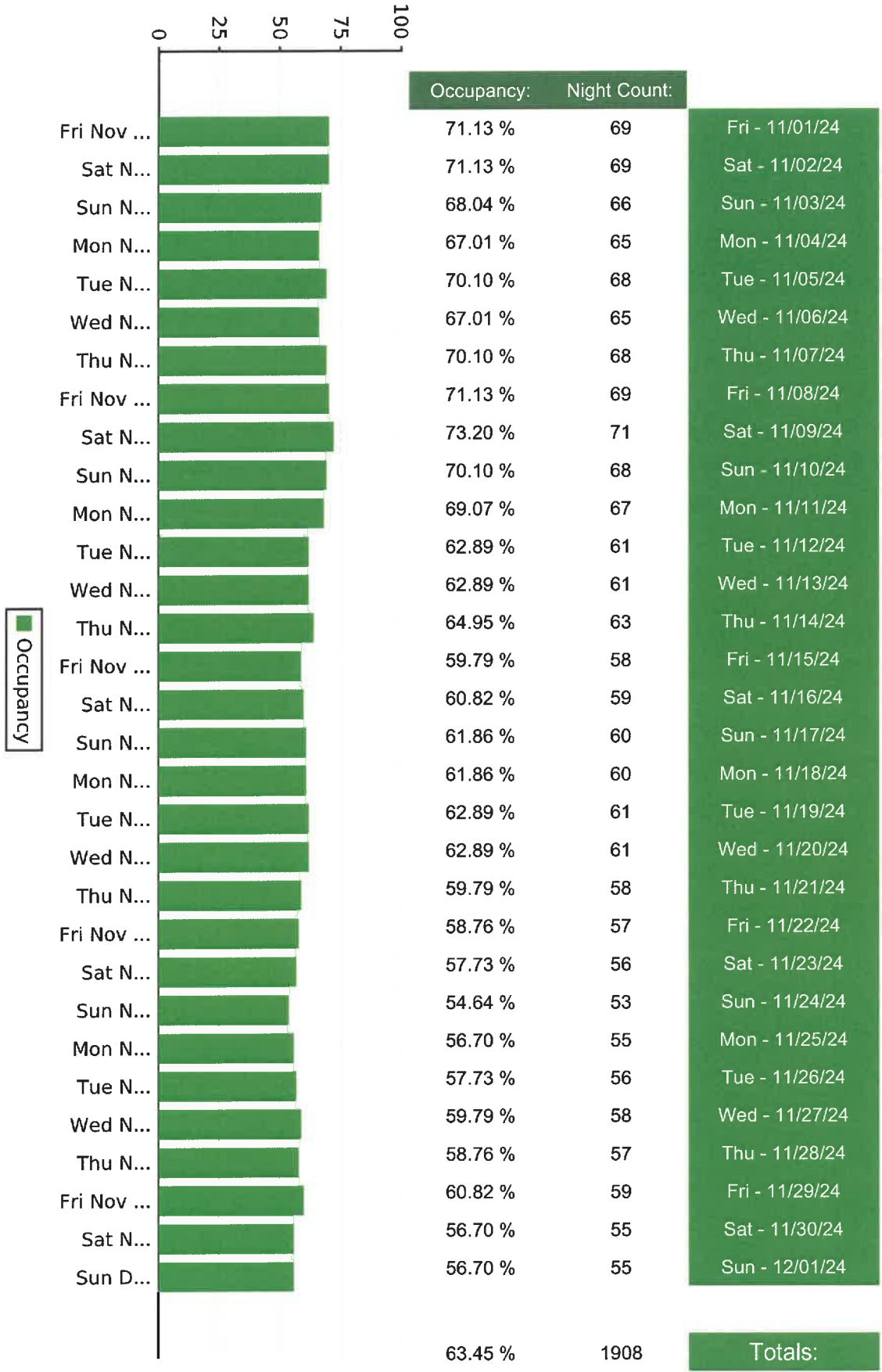
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Report as of: 12/18/2025 3:29 PM

Start Date: 11/01/2024

Boardman Marina & RV Campground

Occupancy Daily for 31 Days



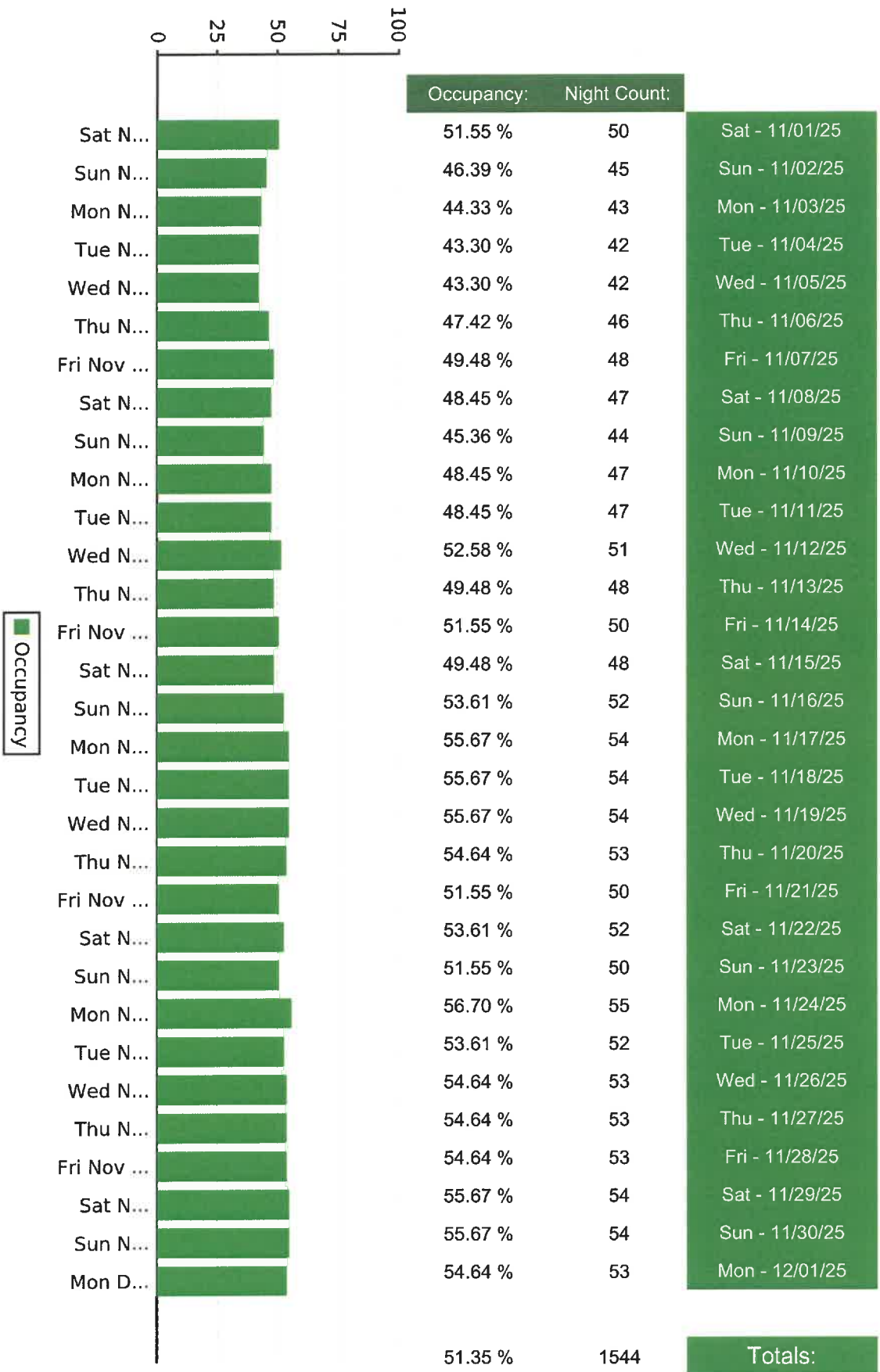
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Boardman Marina & RV Campground

Occupancy Daily for 31 Days

Report as of: 12/01/2025 10:02 AM

Start Date: 11/01/2025

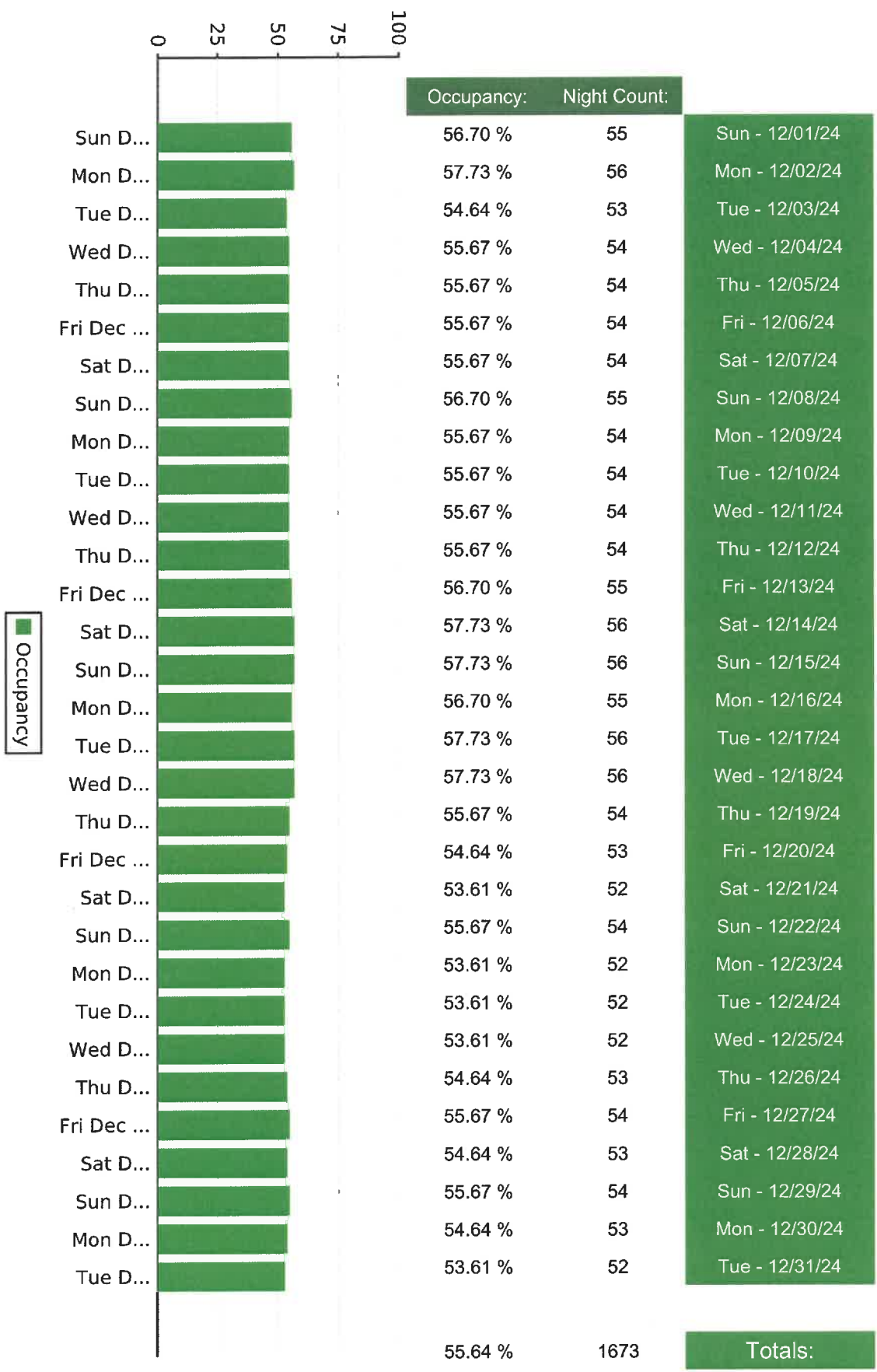


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Report as of: 12/18/2025 3:30 PM

Start Date: 12/01/2024

Boardman Marina & RV Campground Occupancy Daily for 31 Days



79

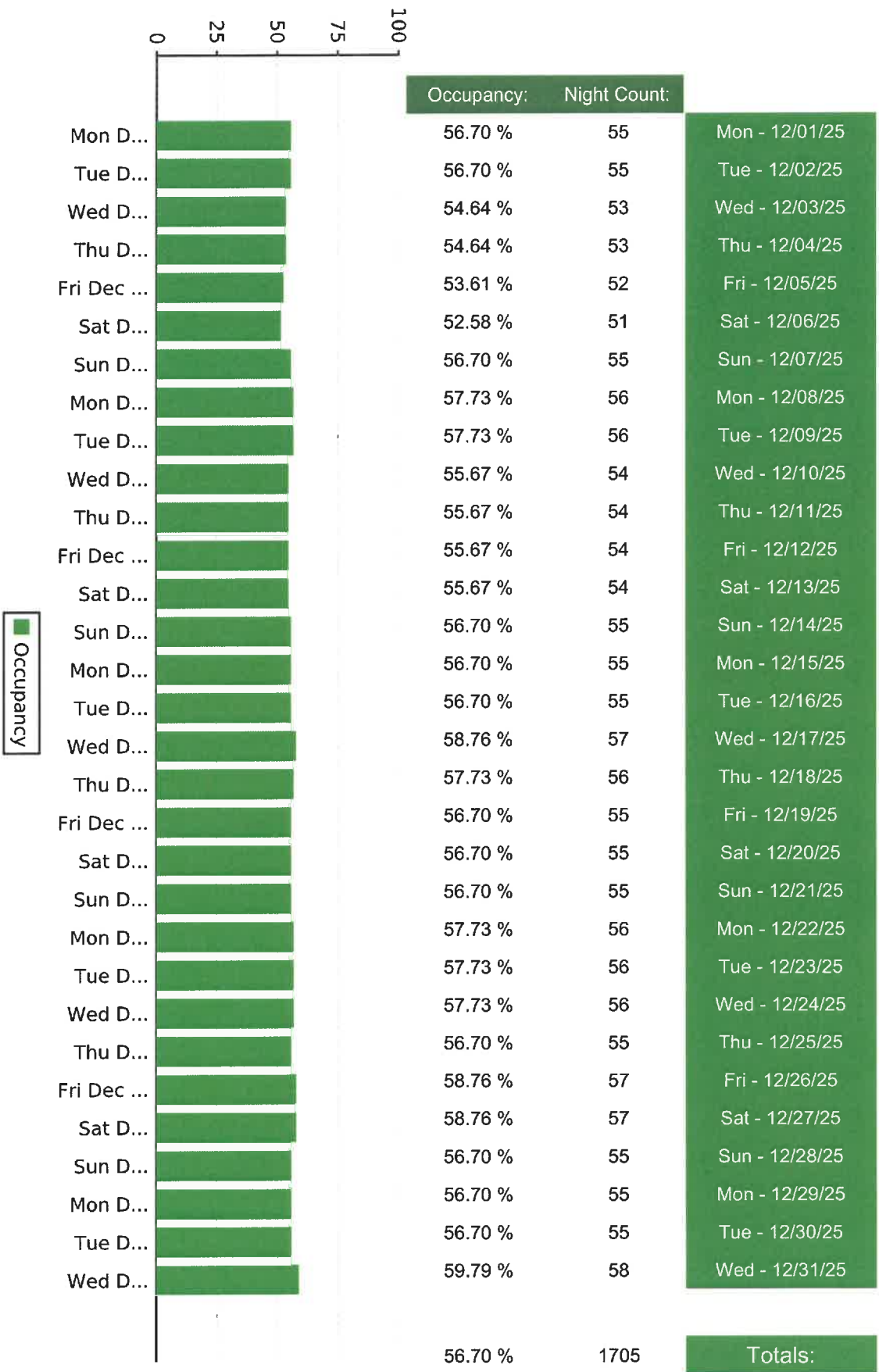
Report as of: 01/05/2026 9:23 PM

Start Date:

12/01/2025

Boardman Marina & RV Campground

Occupancy Daily for 31 Days



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Recreation Center Report-January

Front Desk

- **New Memberships Opened:** November – 28/ December - 26
- **Day Passes Sold:** November – 690/ December - 742
- **Fully staffed.**

Pool

- We have hired a new **Aquatics Coordinator.**
- **Lifeguard Recertification Class:** January 16–17.
- **Lifeguard Certification Class:** Three participants have passed the prerequisites; two additional participants are needed to complete the class.
- **Swim Lessons:** Registration in March, with classes beginning mid-May.
- **Lifeguard Training:** Swim instructor training scheduled for early May.

Youth & Adult Sports

- **Youth Basketball**
 - 3rd–6th Grade Girls: 42 total registrations
 - 6th Grade Boys: 15 total registrations
- **Youth Track:** Meeting with Charisa next week to discuss registration dates.
- **NFL Flag Football:** Registration is open through March 6. Depending on the number of teams, we will collaborate with Umatilla Park & Recreation.
- **Adult Volleyball:** The Challengers are the reigning champions.

Upcoming Events & Programs

- **Portland Trail Blazers:** Basketball skills camp for the public coming in May.
 - **Nike Rec & Sports Camps:** Meeting scheduled to set camp dates.
 - **Kayaking Class:** Dates currently being set for this spring.
 - **Adult Pickleball League:** Coming soon.
-



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Recreation Department

December Events

- **Employee Holiday Party:** Approximately 30 participants.
- **Marble Mania:** Community engagement activity encouraging residents to follow the *Boardman Marble Mania* Facebook page to track handcrafted marbles hidden around town.
 - 111 members joined.
- **Weekly Game Time at the Senior Center:**
 - Held following Tuesday lunches.
 - Five successful events in December with an average of 15–25 participants each week.
- **Weekly Toddler Time:**
 - Five successful events in December with strong community turnout.
 - Front desk staff has managed this program exceptionally well.
- **Weekly Teen Game Night:**
 - Moved from Thursdays to Tuesdays at 4:30 PM at the Rec Center.
- **Monthly Lotería Night:**
 - December event was very successful with 30 participants.
 - Partnered with Lotería for refreshments, with Ivonne serving as guest caller.
- **Cocoa & Crafts:**
 - 11 participants this year.
 - Positive feedback
 - with interest in expanding the event next year.

Upcoming Events & Activities

- **Monthly Lotería Night:** January 22 – Taco fundraiser with RHS seniors at the Senior Center.
 - **Daddy Daughter Dance:** February 7, 2026. Theme: *Alice in Wonderland*.
 - **Polar Plunge Triathlon Sprint:** Date TBD (tentatively late February).
 - **Mental Health Color Run:** May 2026 in partnership with CRH and CCS.
 - **Funtastic Kidz & Teen Programs:** Summer planning underway.
-

Marketing

- **Winter Activity Guide:** Now live on the website.
- **North Morrow Times:** Published December Events Ad
- **Social Media**
 - Facebook: 12 new followers.
 - Instagram, TikTok, and LinkedIn accounts are active and running.





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Maintenance Report Jan. 2026

Recreation Center

- Adjusted and replaced screws in door frame on staff backdoor.
- Replaced hardware on cable machine in weight room
- Fence was installed around chemical tanks
- Removed weight room equipment that was broken or being replaced
- Filter change on HVAC system
- Cleaned and organized storage room for Giving tree event
- Clean the probes on pool system

Campground

- Sanded and clear coated wood countertop in campground booth
- Removed two trees from circle A that were a hazard in wind
- Leaf pick up and removal daily (Daily ongoing project)
- Mowing and mulching weekly

Parks and Beaches

- Trash picked up daily
- Leaf pick up and removed weekly
- Removal of goose grease off docks
- Tree clean up from wind
- New Tee pad tops have been added to the Disc golf course.

Maintenance Manger
Brad White

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CEO Report-January

The past two months have been busy. I want the board to know; I really appreciate the BPRD staff very much. I don't know how many times recently they have stepped up individually and collectively to help one another out, including myself. I hope everyone can see the quality we are bringing to the public.

Here are just a few of the major things I have been doing:

Employee Handbook

The management team has gone through the newest version of the SDAO/HR Answers government employee handbook. The one we adopted in 2021 was a very old version. A new version came out in 2024. The HR Manager for the District at that time was working on making all the major changes but left before it was finished. The new HR Manager was able to get the changes made along with the recommendations from the management team.

Master Park Plan

We have diligently finished the Master Park Plan which you will approve or make recommendations for changes at this meeting. I will give a final report at the board meeting.

Budget

The Finance Manager and I are working together to provide a draft of next year's budget as soon as possible. We have done a rough 1st draft but not even close to sharing.

Grants

I found out too late about the Oregon State Marine Board Grant for the new docks. But I did find another multimillion matching grant that I am currently working on through the Department of Transportation to help with the docks.

Please do not forget the workshop session at 5:00 pm to go over the New Employee Handbook.

~George Shimer, CEO

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