

**CHEHALEM PARK AND RECREATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
CHEHALEM ADMINISTRATION OFFICE
125 S. ELLIOTT ROAD NEWBERG, OREGON
OCTOBER 26, 2023 6:00 P.M.**

- I. Call To Order**
- II. Roll Call**
- III. Approval of or Additions to the Agenda**
- IV. Approval of Consent Agenda**
 - A. Approve Minutes Regular Board Meeting September 28, 2023, October 17, 2023 (Work Session)
 - B. Approval of Bills Payable
 - C. Approval of Financials
- V. Public Participation**
 - A. No Request at this time
 - B. Others not on Agenda
- VI. Action Items/Committee Reports/Board Comments**
 - A. Approval of 2021-22 Audit
 - B. Approval of Bids
 - C. Request Mayor City of Newberg
 - D. Approve District Legal Services
 - E. Discussion on Ad Hoc Committee Roles
 - F. Discussion on Public Records Request
 - G. Reports and Comments from Board Members
- VII. Old Business**
 - A. Updates on Projects, Committee Reports and Questions
 - B. Update Paddle Launch Dundee
- VIII. From the Superintendent's Desk**
 - A. Superintendent's Report
 - 1. Current Committee Meetings
 - 2. Establishment of Park Maintenance Committee
 - B. Staff Reports
- IX. Correspondence**
 - A. Citizens' Comments/Evaluations
 - B. Miscellaneous Info
- X. Adjournment**

Next regular Board meeting is December 7, 2023 (If Needed) or January 25, 2024.

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Webinar ID: 892 0957 2170 Passcode 313753

To: Board of Directors
From: Superintendent
Date: October 20, 2023
Re: Background information for October 26, 2023 Board Meeting

Number corresponds to Agenda Item

II. ROLL CALL – We need 3 present for the meeting. Please call if you cannot attend. Please see page 4 for index for page numbers

III. APPROVAL OR ADDITIONS TO AGENDA – If you wish additions please give me a call.

IV. APPROVAL OF CONSENT AGENDA

A. Approval of Board Meeting Minutes – Please see pages (5-17) for Regular Meeting Minutes of September 28, 2023 and Work Session of October 17, 2023.

RECOMMENDATION: Approval of Regular Board Meeting Minutes for September 28, 2023 and Work Session for October 17, 2023.

B. Approval of Bills Payable – See page (18-19). General Fund \$770,156.78, SDC FUND \$16,425.46, LOAN SERVICE FUND \$0.00, POOL BOND \$0.00, FOUNDATION \$931.92

RECOMMENDATION: APPROVAL OF BILLS PAYABLE.

C. Approval of Financial – Please see page (20-53). The current debt is for the golf course, fitness center and pool bond. Last year we paid for the property purchased on 219. We are allowed about \$92,400,000.00 in debt. As of 6/30/2022, we have \$22,504,757 outstanding long-term debt obligations. We refinanced the loans for the golf course, property and combined them with the loan for the pool and fitness center to save money. Currently we have two loans and one bond. Please note the general fund in previous years had transferred the money to pay for debt to the Loan Service Fund. We are now paying debt out of the SDC fund.

GENERAL FUND SUMMARY

<u>DESCRIPTION</u>	<u>AS OF 9/30/22-23</u>	<u>AS OF 9/30/23-24</u>	<u>DIFFERENCE</u>
TOTAL EXPENDITURES	\$ 1,983,598.43	\$ 2,645,014.67	\$ 661,416.24
TOTAL OPERATION EX.	\$ 1,894,930.79	\$ 2,275,712.46	\$ 380,781.67
TOTAL CAP/AQ/DEV/TRS	\$ 88,667.64	\$ 273,390.93	\$ 280,634.57
TOTAL REVENUE	\$ 7,288,944.50	\$ 7,728,924.83	\$ 439,980.33
TOTAL TAXES	\$ 42,669.24	\$ 77,548.61	\$ 34,879.37
TOTAL FEES & CHARGES	\$ 1,304,031.87	\$ 1,466,036.65	\$ 162,004.78
TOTAL OTHER REVENUE	\$ 21,317.56	\$ 77,747.56	\$ 56,430.00
BEGINNING BALANCE	\$ 5,920,925.83	\$ 6,107,592.01	\$ 186,666.18
<u>BALANCE</u>	<u>\$ 5,305,346.07</u>	<u>\$ 5,083,910.16</u>	<u>\$ <221,435.91></u>

SDC FUND SUMMARY

<u>DESCRIPTION</u>	<u>AS OF 8/31/22-23</u>	<u>AS OF 8/31/23-24</u>	<u>DIFFERENCE</u>
BEGINNING BALANCE	\$ 3,890,319.32	\$ 4,694,857.37	\$ 804,538.05
INTEREST	\$ 12,568.80	\$ 42,856.13	\$ 30,287.33
CITY OF NEWBERG	\$ 165,466.18	\$ 0.00	\$ <165,466.18>
CITY OF DUNDEE	\$ 2,856.70	\$ 0.00	\$ <2,856.70>
COUNTY OF YAMHILL	\$ 26,303.10	\$ 7,626.86	\$ <18,676.24>
TRANSFERRED IN	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL REVENUE	\$ 4,097,514.10	\$ 4,745,340.36	\$ 647,826.26
TOTAL EXPENDITURE	\$ 227,650.29	\$ 239,469.70	\$ 11,819.41
<u>BALANCE</u>	<u>\$ 3,869,863.81</u>	<u>\$ 4,505,870.66</u>	<u>\$ 636,006.85</u>

RECOMMENDATION: Approve September 2023 Financials as submitted.

V. PUBLIC PARTICIPATION

- A. No request at this time.
- B. Others not on Agenda

VI. ACTION ITEMS/COMMITTEE REPORTS/BOARD COMMENTS

A. Approval of Audit 2021-22– Please see pages (54-143) for Audit and Communication to the Governing Body..

RECOMMENDATION: Approve Audit as submitted

B. Approval of Bids – Please see information in pages (144-198). All the items requested for approval was in the Budget for 2023-24. No items exceeded the budgeted amount. Including the Cultural Center.

RECOMMENDATION: Park Truck \$48,787.00, Park Dump Truck 82,540.00, Park Trailer 13,371.25, Community Center Roof 104,748.00, Park Asphalt Repair/Replacement Jaquith and Memorial \$139,865.00. Chehalem Cultural Center \$4,065,680.00

C. Request Mayor City of Newberg – Please see Pages (199-200). Will discuss at meeting.

RECOMMENDATION: No decrease in SDC’s

D. District Legal Service – As of today I have not been contacted by any other legal groups or received a proposal. We did post on MWCOG and SDAO. Please see pages (201-204) for RFP.

RECOMMENDATION: Approve the one submittal received from Brown, Tarlow and Bridges unless we receive additional request.

E. Discussion on Ad Hoc Committee Roles – Please see page (205-206) for information.

RECOMMENDATION: Require all Ad Hoc Committees to meet at District Office on zoom.

F. Discussion on Public Records Request – Please see Pages (207-212).

G. Reports and Comments from Board Members - Given at meeting

VII. OLD BUSINESS

- A. Update on Projects and Operation - Will discuss at meeting. Please see pages (213-228). .
- B. Pickle Ball, Golf Course, Trail Advisory Committees – Please see pages (229-238).
- C. Update Paddle Launch – Will give at meeting.

VIII. FROM THE SUPERINTENDENTS DESK

- A. Superintendent Report – Will give report at meeting.
- B. Staff Reports – Please see pages (239-249).

IX. CORRESPONDENCE

- A. Citizens Comments/Evaluations – Please see Page (250-322)
- B. Miscellaneous Information – Please see page (323-446).

X. ADJOURNMENT.

Next regular Board meeting is December 7, 2023 (If Needed) or January 25, 2024.

JOIN WEBINAR <https://us02web.zoom.us/j/89209572170>

Webinar ID: 892 0957 2170 Passcode 313753

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CHEHALEM PARK AND RECREATION DISTRICT
REGULAR BOARD MEETING
CPRD Administration Office
125 S. Elliott Road
September 28, 2023
MINUTES

I. Matt Smith called the meeting to order 6:00 p.m.

II. Roll Call

Board members:

Matt Smith
Jason Fields
Gayle Bizeau
Jim McMaster
Lisa Rogers

CPRD Staff:

Don Clements, Superintendent
Richard Cornwell, IT Specialist (remote meeting operator)
Casey Creighton, Assistant Superintendent
Julie Petersen, Special Services Supervisor/Recreation Supervisor
Kat Ricker, Public Information Director
R. Scott Robinson, Golf Course Coordinator/Supervisor
Kellan Sasken, Special Services/Golf Director
Heidi Smith, Administrative Coordinator (remote)

Public:

Jennifer Crosby	Linda Zimmerman	Michelle Blankenheim
Charlie Zimmerman	Helen Herguson	Ann Smith
John Holmer	Todd Pendell	Derek Kidd
Kendiah Billing	Megan Zimmer- Zaikoski	Brandon Zaikoski
Josiah Schlender	Carolyn Griffith	Mike Kringlen
Steve Welch	Carey Martell	Katie Twombly
Allan Twombly	Anne Dufay	Frank Dufay
Cindy Riggs	McKinley Morrow	Jason Biete
Jessica Cain	Rebecca Wallis	Alan Grobey
Tom Hammer	Patrick Harrinton	Judy Walker
Chanty Willems	Lauren Pfeiffer	Norwood Palmer
Ryann Reinhofer	Paul Sheldon	Wendy Wentte
Bob Freshman	Russ Mate	Michael Geronimo
Jenni Jeronimo	Tamra Busch-Honson	Lynn Calkins

Heather Keller	Kari Gastich	Doug Cousineau
John Eighmey	Danna Kemp	Jari Schooler
Doug Gastich	Jack Colvo	Justin Alderman
Matt Dolphin	Kerstan Ruffer	Rodney Lyster
Kryste Sturm	Steve Paulson	Jacob Browning
Ryan Mares	Brian Bowman	Don Loving
Quentin Comus (remote)	Josh Keller	Otto Keller
Amber Rosenberry		

- III. Approval of amended agenda (2) –
Matt Smith transposed V.F. and V. E.
- IV. Approval of consent agenda
- a. Approval of minutes of regular Board meeting Aug. 24, 2023
 - b. Approval of bills payable
 - c. Approval of financials
 - Moved Lisa Rogers
 - Second Jason Fields
 - Passed unanimously
- V. Public participation
- a. Former Board member Don Loving presented his final order of dismissal from the Oregon Ethics Commission, regarding allegations made by Hunter Wylie. Loving submitted a letter from the commission dated July 19, 2023, which states, "The Commission did not find cause to proceed with an investigation. Therefore, the matter is dismissed, and no further actions will be taken."
 - b. Presentation by Brian Bowman of the local NICA (National Interscholastic Cycling Association) mountain bike group, supporting mountain biking as appropriate on Bob and Crystal Rilee Park, according to Crystal Rilee's wishes.
 - c. Presentation by Mike Kringlen of Newberg Pickleball Citizen Advisory Committee in support of the Board's decision to authorize a feasibility study for a pickleball complex, with specific recommendations regarding that study.
 - d. Presentation by Carey Martell on behalf of American Legion Post 57, requesting a donation of 30 acres of land in order to build a building in which to hold Legion meetings. Matt Smith asked staff to look into this and see if anything like that might be available and discuss at next meeting.
 - e. Updates from citizen advisory committees:
 1. Pickleball - Nothing further
 2. Golf course - Steve Paulson gave update, requested a standing roller for greens, recommended contracting out pro shop services, do feasibility study and three-phase masterplan. Cited pond stagnation and several

maintenance and equipment requests and concerns. Requested motions to authorize the committee to post RFP to create clubhouse, restaurant, and event center, and a motion to evaluate the pond and what would be needed to restore it.

Discussion - Smith said the Board is discussing projects in priority project work sessions now, which will include the golf course, and staff is looking into the pond situation.

3. Chehalem Heritage Trails - Quentin Comus gave update and said that the trails mailer survey is arriving in mailboxes this week. There might be a volunteer work party in October. The committee has decided not to add new members at this time but will continue to focus on community engagement. They recommended the Board not make any quick decisions regarding Bob and Crystal Rilee Park, but instead fall back on the committee in order to research and consider facts. The committee wishes to conduct town halls for user groups and related topics and return findings to Board in February. Jim McMaster suggested committee might consider adding a representative of horse community.

F. Others not on the agenda -

1. Doug Couseneau - a mountain bike coach, pro-bike statement, gave background on NICA activities, the number of volunteer hours the bicyclists have put into maintaining the trails at Rilee Park, and specified the need for this location.
2. Danna Kemp, former Board member of Crystal Rilee Foundation, requested Board find a different place for mountain bikers to ride.
3. Justin Alderman, Oregon Equestrian Media Group, said CPRD had violated law by denying a public records request fee waiver or discount without giving a reason and requested that the Board intervene.
4. Matt Dolphin, member of Chehalem Heritage Trails Committee and Oregon Equestrian Association, was disappointed that he had been shouted down in the past for encouraging sharing trails for different users, and he is forming a group focused on trails safety.
5. Steve Paulson said there had been a comment at last meeting that someone missed the days when three people show up, and the reason that there are so many people are showing up is because new people had been elected who will bring change, and positive change will continue to come.
6. Rodney Lyster, volunteer on Sherwood Parks Board (See full written statement), said horseback riding is very dangerous and should not be allowed in Rilee Park, and asked the Board to continue the masterplanning, listen to everyone, and make decision based on consultant and expert in the field.
7. Amber Rosenberry, Miss Oregon, said horses cannot greet you, and she said horses cannot be controlled like bicycles, and she didn't want kids to lose opportunity.
8. Lauren Piper said she was disappointed when east side was taken away

from horses, current regulations are not working, there are bike tracks are on the east side, and asked the Board to give the whole park to horses and hikers.

9. Norwood Palledun, he understood that the park was given in order to prevent development and preserve horseback riding, and that the entire park should be given to horses, and bicyclists ride on east and west side but horses have to stick to one side. He said he has encountered bicyclists going 20 mph wearing headphones, and he said that he will continue to ride on both side until the rules are enforced equally.

10. Ryann Reinhoffer said what would motivate anyone to gift their land if their wishes were not upheld, and that CPRD has gone off track. She pledged \$10,000 with the caveat that the sole use be something equestrian.

11. Dave Sheldon, father of mountain biker and a horse person, said he does not agree with image that they are hooligans flying down the hill with things in their ears. The trails are giving opportunity to build self-confidence and community. There is no bullying, only building. It is an amazing place for us to be.

12. Bob Freshman, lives near Rilee Park, has been a biker, equestrian and hiker. He said he is not riding anymore but he sees it is far and few between that people slow down and alert them; 3/4 are flying by and it is at best pleasant and at worst is dangerous. He fears there will be an incident. He never heard intent from Rilee Park that anyone beyond equestrian and hiker use be there.

13. Russ Moat, teacher and mountain bike activist, said in past have had educational events between bicycling youth and equestrians in seminars and maintenance events. He said there are lots of things we can do to co-exist peacefully, cited several organizations that he has experienced events with for both user groups, and these kids are your futures.

14. (Name?) A bicyclist who said he had been a cyclist for 50+ years, been in industry for 30+ years, and people are afraid to ride on roads, and mountain biking is flourishing, and they are selling more mountain bikes than anything, has spent 150+ hours in the park this year and is surprised to see conflict because he doesn't see that many people there. He wants to see bike component remain. Bikers have to travel far to find a place to mountain bike otherwise.

15. Jessica Cain, attorney who represented Crystal Rilee and helped form the Rilee Foundation. Liz and Crystal wanted the property to be just like the Iowa History Farm. Horses were secondary to vision, that it be shared between horses and hikers, and there was no mention of bikes. It was to be a living history farm to preserve history of the family. The equestrian trails were not primary but became part of the vision. There was a masterplan done by Crystal Rilee and now CPRD is doing a masterplan. She wanted her husband Bob to be celebrated with a campground, art and history and classes of history and art and cooking, and kids to understand where we all come from.

16. Allen Growby knew Crystal and hikes in park, has never had any issues with bikers, they have been polite, he has had a few issues with people on horses. He is surprised to hear that Crystal was against mountain biking, because she wasn't. She allowed him and others to ride there in their youth.

17. Tom Hammer said starting with a trails survey is starting on the wrong foot. He asked several questions about trail survey takers, including how many people would understand land use, and posed questions about how agriculture and private property issues are affected by trails.

18. (Name?) A parent of young children and said seeing 50 kids on bikes is a wonderful sight to him, not scary as he feels that some have suggested, and he has taken his daughter to an art activity on the property, and he would like to see the property used for more than just trails. He encouraged mixed use of public spaces, which appears to be part of masterplan.

20. Sabrina (no last name given) advocates horse trails on east side as they are flatter and better for horses than the west side. The park cannot be shared, she said, and the intent of Crystal Rilee is that it be 100% equestrians and requested bikers be prohibited.

VI. Action items/committee reports/Board comments

Smith moved to Item D.

Rogers said the Board packet contains land transaction documentation; this was a sale and not a donation. CPRD paid money for this property. It was a great deal but it also allowed for everyone to use it. The horse riders can still go there every day. There are 300+ acres here, and in the acquisition, it specifically says biking. For what we as a Board have been provided in paperwork, this came into the public's hands, and we have a responsibility to make sure it remains open to all and not exclusive.

Gayle Bizeau objected to say that it wasn't a gift, because there was a value given with an expectation to it, and in a work session recently, the Board said that they want to honor the wishes of the Rilee Foundation.

Jim McMaster said he had recently visited the mountain biker practice, and kids and coach were respectful; he hiked on trails to see how they acted, and they rolled by him and alerted him said thank you. I'd like to see a way that we can work together to provide those opportunities for equestrians and bikers. And before we make a decision, complete the masterplan and see it when it's finished and make a decision after that. And the Board should look at the agreement with the Trust, and we did not agree to everything that they wanted because we have a responsibility because we are a park district.

Jason Fields said riding bicycles is awesome and kids and adults and families should have a place to. But this is not about safety. Should we have horses and bikes on the same trails. This is about the original wishes of the property owners, who gave CPRD the opportunity to purchase at a great discount, so that it be an agricultural, historical, equestrian, hiking park. But this park should not be for biking. He is prepared to eliminate bicycles on this park but

also wants to make sure that we are looking at other properties for bicyclists.

MOTION Effective Nov. 1, bicyclists are no longer allowed on Bob and Crystal Rilee Park.

Moved Fields

Second Smith

Discussion: Smith said as a member of the Board, his priority cannot be any special interest group, and his priority needs to be about keeping promises. Rogers said the document that Smith is talking about specifically says biking. As public stewards, we have to make sure that we serving more than one interest group... We have to make sure that everybody has access.

Bizeau said the size of the group should make us more responsible for honoring their wishes. She said the difference between the amount that was given and what was paid is a gift.

McMaster said I don't see it as a gift; it was a sale. Taxpayers paid money for that property. People need to be aware of that. When we limit it, there may be more things that happen on that property that we are not aware of yet. If we are going to make a change, the public should have notice, not just coming to a Board meeting and making a motion.

Motion passed 3 - 2

YES Fields, Smith, Bizeau

NO McMaster, Rogers

MOTION Fields made a second motion that we revisit the original masterplan that included equestrian and hiking trails.

Moved Fields

Second

Motion died for lack of a second.

a. Approval of Policy and Guidelines for Public Comments.

MOTION TO APPROVE AS SUBMITTED

Moved Jim McMaster

Second Matt Smith

Passed unanimously

- b. District Legal Service Request for Proposals - Superintendent reported that only one proposal was submitted and that was by current legal counsel John Bridges of Brown Tarlow Bridges & Palmer P.C.**
Discussion - Smith said it was only advertised as bare minimum requirement, and wants to reopen it and advertise more widely, including on SDAO and COG, and other online options which he himself was not aware of.

MOTION to extend and work with SDAO and COG and other services to advertise.

Moved Smith

Second Fields

Passed 3 - 1

Yes Smith, Fields, Bizeau

No Rogers

Abstain - McMaster

- c. Work session to discuss strategic goals - Discussion of special meeting held on Sept. 7th. The next meeting was scheduled for Oct. 17th. Meeting facilitator Scott Dadson from Mid-Willamette Valley Council of Governments is to return.
- d. Bob and Crystal Rilee Park discussion
- e. **MOTION to accept Amendment to agreement to provide land use assistance for proposed campground from MIG**

Moved Smith

Second Bizeau

Passed unanimously

- f. Reports and comments from Board members
Matt Smith said Fields, Creighton and Clements had met with a County commissioner (Lindsay Berschauer) and had discussed several land property projects and have action items on there and it is exciting. Jason Fields asked Casey how long the problem with ponds has been going on; Casey said up until the aerators stopped working properly about two years ago. Discussion - Creighton had directed Scott Robinson; Robinson reported on his actions; they disagreed on the nature of the problem. Don Clements said that it will be solved by the next meeting. Fields asked when the roof of the community center would be replaced; Creighton said bids were done and Bryan Stewart could answer when he returned from vacation.
Gayle Bizeau - No comment
Jim McMaster said we need to make sure that we are meeting legal obligation to make motions and be careful of emailing. At October meeting, he would like report from staff to repair and replace the Air Vac system on the aquatics center roof.
Lisa Rogers said how disappointed she is that the Board had voted as it did on Rilee Park to serve one interest group, and not public interest, and that we would make a motion so quickly with work that is contracted out to do.

- VII. Old business/project updates
 - a. Updates on projects by Casey Creighton - He is in contact with PGE on undergrounding utilities on Sander Estate; he will be speaking at City of Dundee council meeting Tuesday on potential funding. Update on Crabtree Park; County must accept the easement. CPRD does not have legal access now. Two compressors will be added to system at roof soon, and we must wait to see if they will work. Discussion on HVAC system and background.
 - b. Update on former Chehalem Paddle Launch (now closed)

- VIII. From the superintendent's desk
 - a. Superintendent's report
 - 1. Committee meetings - Kat Ricker reported on recent public meeting law changes as reported from SDAO training that she attended yesterday; after Jan. 1, 2024, remote access must be provided for all public meetings.
 - 2. Clements asked if the Board would approve the establishment of a Park Maintenance Committee, to form after Jan. 1, 2024. Smith said it was a good idea. Clements said that he would have it ready to go.
 - 3. Clements said the Ethics Committee sent a letter stating that the current policy is that Board members are permitted to have "pool passes and stuff" unless the public voted against it. Board agreed not to refer it to voters.
 - 4. Spring Meadow Park - needs an emergency access road for developer as it is transitioning from single homes to apartments. Clements asked for permission to review contract with attorney, and Board granted it.
 - b. Staff reports – Brief staff updates were given; see packet for detailed activity reports.
 - Scott Robinson - Estimate for new software package replacing controller and satellites at \$61,000.00 Clements said Bryan Stewart had told him that we could pay for it out of operating funds.
 - Fields asked Kellan Sasken if he would be on the golf advisory committee; Kellan agreed to do that if he can make the meetings.
 - Julie Petersen said we have contracted with Evergreen Pest Management, who will be on site twice a month at the golf course pro shop. She also distributed a list of all recreational activities offered to the public and registration information through the Special Services Department.

- IX. Correspondence
 - A. Citizen comments/evaluations – No discussion

- X. Adjournment – Matt Smith moved to adjourn 8:57 p.m.

Next special meeting (work session): Oct. 17, 2023
Next regular meeting: Oct. 26, 2023

Chehalem Parks Foundation Meeting
Convened 8:57 p.m.

MOTION TO APPROVE 2022 TAXES

Moved Jim McMaster

Second Lisa Rogers

Passed unanimously

No discussion

Adjourned 9:00 p.m.

Respectfully Submitted,
Kat Ricker, Public Information Director

CHEHALEM PARK AND RECREATION DISTRICT
SPECIAL WORK SESSION
FACILITATED BY MID-WILLAMETTE VALLEY OF COUNCIL OF GOVERNMENTS
MWVCOG EXECUTIVE DIRECTOR SCOTT DADSON
CPRD ADMINISTRATION OFFICE
125 S. ELLIOTT ROAD, NEWBERG, OR 97132
OCTOBER 17, 2023
MINUTES

I. Matt Smith called the meeting to order at 5:30 p.m.

II. Roll Call

Board Members Present:

- Matt Smith
- Jason Fields
- Gayle Bizeau
- Jim McMaster
- Lisa Rogers (arrived late)

CPRD Staff Members Present:

- Don Clements, Superintendent
- Casey Creighton, Assistant Superintendent
- Bryan Stewart, Basic Services Supervisor
- Julie Petersen, Special Services Supervisor
- Richard Cornwell, IT Specialist, operation remotely
- Heidi Smith, Administrative Coordinator (Finance), remote

Others Present:

- Scott Dadson, meeting facilitator

The Board is implementing a flag salute at the start of meetings now

III. Part two of the Board's meeting work sessions begins

- *Matt Smith* introduces Scott Dadson and asks him to give an introduction of where they left off in the last meeting and what they hope to accomplish tonight.
- *Scott Dadson* explains some of the actions the Board took last meeting. First being the affirmation of the Board's mission, vision, and goals. Second being the revision of projects—one section being projects underway, and the other being Board approved, but only with estimated costs. Third being the discussion of top priorities for the Board and taking a look at where the Board members overlap in consistency towards those goals. Dadson's objective is to help the Board members see where they work consistently together so that work can be prioritized for those action items and be relayed to the staff, in order to get those projects done.

- *Dadson* explains that today's session will consist of organizing some of the information they discussed during the last work session to then see what the Board is together on, talk about what their priorities are, and how to rank them.
- *Dadson* has found a top consistency in priority among the Board members for the following:
 - Sports fields and making sure there are enough of them and that they are well maintained
 - Permanent restrooms in parks and reinvesting in parks and improving them—especially at Ewing Young Park and Jaquith Park
 - Progressing on the Sanders Estate project to get it done
 - George Fox University Partnerships and building and maintaining programs of pickleball
- *Dadson* reiterates that he is just organizing what the Board members said with the information given and arranging them into the current lists/categories. The goal for tonight is to prioritize where the Board is at, what they've left out, and then see if the Board agrees with its list, and then take a look at the timeline for projects.

IV. **Interactive Exercise:** *Dadson* is having the Board do an interactive group exercise where they color code the projects based on how long they want the project to take to get started/finish. Lisa brought up a point that the Board might want projects to get done within a certain timeframe, but outside entities might keep that from happening. *Dadson* stated to refer to the staff who are present if they have questions about the projects.

- **Results:**
 - **1 year category:** Chehalem Cultural Center (one year timeframe to be completed), Renne Field, Bob & Crystal Rilee Park, Sanders Estate
 - **1–3 year category:** Bypass Trail, Crabtree Park part four, restrooms, paddle launch (Lisa Rogers states that we don't have access to the river, which is why CPRD doesn't have a paddle launch), pickleball courts (leaning more towards a longer timeframe),
 - **5 year category:** Trail system bypass, bypass trail after phase one, Chehalem Glenn Golf Course third nine, clubhouse (3–5 year range), 219 campground
- *Casey Creighton* states that he is happy to see restrooms being placed as a priority. Don Clements said there were three restrooms budgeted out for this year (Ewing Young, Renne field, Chehalem Glenn Golf Course)
- *Bryan Stewart* mentioned that the parks are in the repair and replacement budget for this year and updates and repairs are already underway.
- *Jim McMaster* brings up discussion on costs for maintenance and repair and to have the board keep in mind what level they are wanting some of these projects to be completed at, because it can start to get very costly for staff.

V. Dadson reveals themes brought up by the Board:

- Creating a list of partners to the project specifically. The other local governments and committees of the boards that have a relationship with successful completion of those goals. Yamhill County, City of Dundee, City of Newberg, ODOT, School District, George Fox University, and others.
 - Leveraging the district board in meeting with these other elected officials and partners, to secure completion of strategies.
 - Gaining a better understanding of local revenues of the district and the relationships, the grants, partnerships, and the completion of projects.
 - Review and rank the standards of projects
- *Don Clements* states that setting these priorities is good, but expresses to the Board to please not bypass any opportunities that may pop up.

VI. Dadson finishes up his presentation and lets the Board know he will get all of this information together to distribute to them.

- General discussion of wanting better future communication between the Board and Staff in order to allow the Board to understand day to day workings and insights into project processes, funding, and deadlines.

VII. Adjournment—6:35 p.m.

Respectfully Submitted,
Kayla McElligott, Events Marketing Coordinator

Next regular Board meeting is scheduled for 6 p.m. Thursday, October 26 at CPRD Administration Office.

**FROM AUGUST 15, 2023
UP TO SEPTEMBER 15, 2023**

ACCOUNTS PAYABLE FOR GERNERAL FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TYPE CHECKS</u>
128425-128644	\$ 347,136.48	ACCOUNTS PAYABLE
128427 VOIDED		
128425-26,128584	\$ 1,858.42	PAYROLL
WIRE TRANSFER PAYROLL	\$ 303,857.76	PAYROLL
2436-2443	\$ 17,304.12	MANUAL/ACH TRANSFERS
GRAND TOTAL	<u>\$ 670,156.78</u>	

BREAKOUT

<u>ACCOUNTS PAYABLE</u>	\$ 347,136.48
<u>PAYROLL</u>	\$ 305,716.18
<u>WIRE TRANSFER & ACH</u>	\$ 17,304.12

ACCOUNTS PAYABLE FOR SDC FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
1100	\$ 12,407.96	WH PACIFIC
1111	\$ 4,017.50	MIG:APG
GRAND TOTAL	<u>\$ 16,425.46</u>	

ACCOUNTS PYABLE FOR LOAN SERVICE FUND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
NO CHECKS	\$ 0.00	
GRAND TOTAL	<u>\$ 0.00</u>	

ACCOUNTS PAYABLE FOR CAPITAL POOL CONSTRUCTION & POOL BOND

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
WIRE TRANSFER	\$ 0.00	
GRAND TOTAL	<u>\$ 0.00</u>	

BREAKOUT

<u>POOL BOND CONSTRUCTION</u>	\$	00.00
<u>POOL BOND DEBT</u>	\$	00.00

ACCOUNTS PAYABLE FOR FOUNDATION

<u>CHECK NUMBERS</u>	<u>AMOUNT</u>	<u>TO WHOM</u>
226	\$ 895.00	FOOTBALL
227	\$ 36.92	US BANK TECH SOUP
GRAND TOTAL	<u>\$ 931.92</u>	

FINANCIAL OVERVIEW

GENERAL FUND SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
Total Operational Expense	\$ 1,894,930.79	\$ 2,275,712.46	\$ 380,781.67
Total Capital Outlay & Transfers	\$ 88,667.64	\$ 369,302.21	\$ 280,634.57
GRAND TOTAL EXPENSES	\$ 1,983,598.43	\$ 2,645,014.67	\$ 661,416.24
Total Tax Revenue	\$ 42,669.24	\$ 77,548.61	\$ 34,879.37
Total Fees & Charges Revenue	\$ 1,304,031.87	\$ 1,466,036.65	\$ 162,004.78
Total Other Revenue	\$ 21,317.56	\$ 77,747.56	\$ 56,430.00
Beginning Balance	\$ 5,920,925.83	\$ 6,107,592.01	\$ 186,666.18
GRAND TOTAL REVENUE	\$ 7,288,944.50	\$ 7,728,924.83	\$ 439,980.22

SDC FUND SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 227,650.29	\$ 239,469.70	\$ 11,819.41
TOTAL REVENUE	\$ 207,194.78	\$ 50,482.99	\$ <156,711.79>
BEGINNING BALANCE	\$ 3,890,319.32	\$4,694,857.37	\$ 804,538.05
GRAND TOTAL REVENUE	\$ 4,097,514.10	\$4,745,340.36	\$ 647,826.26

LOAN SERVICE FUND SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
REVENUE TRANSFERS	\$ 0.00	\$ 0.00	\$ 0.00
INTREST	\$ 136.52	\$ 354.74	\$ 218.22
BEGINNING BALANCE	\$ 34,000.55	\$ 34,951.56	\$ 951.01
GRAND TOTAL REVENUE	\$ 34,137.07	\$ 35,306.30	\$ 1,169.23

EQUIPMENT AND MAJOR MAINTENANCE FUND SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00
BEGINNING BALANCE	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00

CAPITAL PROJECT POOL FUND SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.00
GRAND TOTAL REVENUE	\$ 0.00	\$ 0.00	\$ 0.00

BOND LOAN SERVICE SUMMARY

DESCRIPTION	AS OF 9/30/22-23	AS OF 9/30/23-24	DIFFERENCE
GRAND TOTAL EXPENSES	\$ 0.00	\$ 0.00	\$ 0.05
GRAND TOTAL REVENUE	\$ 386,922.85	\$ 642,821.32	\$ 255,898.47

General Ledger Revenue Analysis

User: hsmith
 Printed: 10/2/2023 2:38:02 PM
 Period 03 - 03
 Fiscal Year 2024



Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
001	GENERAL FUND					
001-000-400000	BEGINNING FUND BALANCE	6,000,000.00	0.00	6,107,592.01	-107,592.01	101.79
001-000-410000	CURRENT TAXES	3,585,025.00	13,550.25	54,966.35	3,530,058.65	1.53
001-000-411000	PRIOR TAXES	100,000.00	5,408.03	22,582.26	77,417.74	22.58
001-000-450000	PARKS	10,500.00	578.08	1,973.08	8,526.92	18.79
001-000-450415	PADDLE LAUNCH	0.00	0.00	0.00	0.00	0.00
001-000-451000	AQUATIC RECEIPTS	1,285,156.00	120,839.88	355,424.79	929,731.21	27.66
001-000-452000	ADULT SPORT RECEIPTS	42,400.00	0.00	3,405.00	38,995.00	8.03
001-000-453000	YOUTH SPORT RECEIPTS	292,000.00	44,834.00	136,530.89	155,469.11	46.76
001-000-453001	LITTLE LEAGUE FEES	0.00	0.00	0.00	0.00	0.00
001-000-453002	TUALATIN VALLEY YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
001-000-454000	RECREATION CLASSES INCOME	144,500.00	7,351.00	23,071.58	121,428.42	15.97
001-000-454001	CLASSES/SPECIAL ACTIVITY	0.00	0.00	0.00	0.00	0.00
001-000-455000	PLAYGRNDSCENTERS	647,000.00	109,447.09	191,214.09	455,785.91	29.55
001-000-456000	COMM CTR/SCOUT HOUSE INCOME	118,000.00	5,292.00	15,995.50	102,004.50	13.56
001-000-457000	COMMUNITY SCHOOL	66,000.00	-289.00	2,706.53	63,293.47	4.10
001-000-458000	GC MAINT REIMB	0.00	0.00	0.00	0.00	0.00
001-000-459000	GOLF COURSE CLUB HOUSE	1,722,000.00	169,446.31	722,532.98	999,467.02	41.96
001-000-460000	EWING YG PK PROG INCOME	0.00	0.00	0.00	0.00	0.00
001-000-472000	CONCESSION INCOME	15,100.00	0.00	6,000.00	9,100.00	39.74
001-000-474000	PRESCHOOL INCOME	75,770.00	5,073.46	7,182.21	68,587.79	9.48
001-000-476000	CHEH VALL BABE RUTH ASSN	0.00	0.00	0.00	0.00	0.00
001-000-478000	LITTLE LEAGUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-479000	NDOT REVENUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
001-000-480010	INTEREST EARNINGS	30,000.00	18,895.83	60,114.48	-30,114.48	200.38
001-000-480020	SKATE PARK INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480022	GRANTS/OANS/OTHER	0.00	0.00	0.00	0.00	0.00
001-000-480025	MISCELLANEOUS INCOME	50,000.00	13,099.35	17,633.08	32,366.92	35.27
001-000-480028	PARK RESERVATION INCOME	0.00	0.00	0.00	0.00	0.00
001-000-480030	INSURANCE REFUNDS	0.00	0.00	0.00	0.00	0.00
001-000-480040	DONATIONS	0.00	0.00	0.00	0.00	0.00
001-000-480099	ALLOW FOR RETURNED CHECKS	0.00	0.00	0.00	0.00	0.00
001-000-488000	CHEHALEM TIGER VBALL INCOME	0.00	0.00	0.00	0.00	0.00
001-000-490002	TRANSFER	0.00	0.00	0.00	0.00	0.00
001-000-501000	CPT INCOME	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
001-000-502000	NDOT INCOME	0.00	0.00	0.00	0.00	0.00
001-000-503000	BAMBINO LEAGUE INCOME	0.00	0.00	0.00	0.00	0.00
001-000-504000	BABE RUTH INCOME	8,000.00	0.00	0.00	8,000.00	0.00
001-000-505000	CHEHALEM TIGER VBALL INCOME	0.00	0.00	0.00	0.00	0.00
001-000-506000	QUILT CLUB INCOME	1,500.00	0.00	0.00	1,500.00	0.00
001-000-507000	NEWBERG THEATRE GRUOP INCOME	10,000.00	0.00	0.00	10,000.00	0.00
001-000-508000	Historic Friends of Nbg	0.00	0.00	0.00	0.00	0.00
001-000-509000	TUALATIN VALLEY FOOTBALL REV.	22,000.00	0.00	0.00	22,000.00	0.00
001-000-510000	LACROSSE	10,000.00	0.00	0.00	10,000.00	0.00
001-000-511000	Basketball	0.00	0.00	0.00	0.00	0.00
	REVENUE	14,234,951.00	513,526.28	7,728,924.83	6,506,026.17	54.30
001	GENERAL FUND	14,234,951.00	513,526.28	7,728,924.83	6,506,026.17	54.30
005	EWING YOUNG FUND					
005-000-400000	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
005-000-461000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
005-000-467000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT					
025-000-400000	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
025-000-461000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00
025-000-490001	TRANSFERS FRM GENL FUND	0.00	0.00	0.00	0.00	0.00
	REVENUE	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00
026	LOAN SERVICE FUND					
026-000-131001	FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
026-000-160000	TAXES ON BOND	0.00	0.00	0.00	0.00	0.00
026-000-400000	BEGINNING FUND BALANCE	34,601.00	0.00	34,951.56	-350.56	101.01
026-000-410000	GRANT INCOME	0.00	0.00	0.00	0.00	0.00
026-000-410001	LOANS	0.00	0.00	0.00	0.00	0.00
026-000-461000	INTEREST EARNINGS	0.00	113.82	354.74	-354.74	0.00
026-000-461002	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00
026-000-467000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
026-000-470000	EWING YOUNG PARK INCOME	0.00	0.00	0.00	0.00	0.00
	REVENUE	34,601.00	113.82	35,306.30	-705.30	102.04

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Account Number Description Budget Period Amt End Bal Uncollected % Collected

026 LOAN SERVICE FUND 34,601.00 113.82 35,306.30 -705.30 102.04

035 SDC FUNDS 3,890,319.00 0.00 4,694,857.37 -804,538.37 120.68

035-000-4000000 BEGINNING BALANCE DUNDEE 0.00 0.00 0.00 0.00 0.00

035-000-4000002 BEGINNING BALANCE NEWBERG 0.00 0.00 0.00 0.00 0.00

035-000-4000003 BEGINNING BALANCE YAMHILL CO 0.00 0.00 0.00 0.00 0.00

035-000-4600000 SCD INCOME 0.00 0.00 0.00 0.00 0.00

035-000-4600001 SDC FUNDS-DUNDEE 75,000.00 0.00 75,000.00 0.00 0.00

035-000-4600002 SDC FUNDS-NEWBERG 650,000.00 0.00 650,000.00 0.00 0.00

035-000-4610000 SDC FUNDS-YAMHILL COUNTY 75,000.00 0.00 7,626.86 67,373.14 10.17

035-000-4610001 INTEREST EARNED 25,000.00 0.00 0.00 25,000.00 0.00

035-000-4610002 INTEREST EARNED-DUNDEE 779.89 0.00 2,253.42 -2,253.42 0.00

035-000-4610003 INTEREST EARNED-NEWBERG 12,855.12 0.00 37,197.14 -37,197.14 0.00

035-000-6200001 INTEREST EARNED-YAMHILL COUNTY 1,141.77 0.00 3,405.57 -3,405.57 0.00

035-000-6200002 ACQUISITION 0.00 0.00 0.00 0.00 0.00

035-000-6200002 DEVELOPMENT 0.00 0.00 0.00 0.00 0.00

035-000-4900000 REVENUE 4,715,319.00 14,776.78 4,745,340.36 -30,021.36 100.64

Transfer in 0.00 0.00 0.00 0.00 0.00

036 CP Pool Fund 4,715,319.00 14,776.78 4,745,340.36 -30,021.36 100.64

036-000-108000 DNU BOND REV 0.00 0.00 0.00 0.00 0.00

036-000-119000 Proceed from Bond 0.00 0.00 0.00 0.00 0.00

036-000-400000 B FB LGIP 0.00 0.00 0.00 0.00 0.00

036-000-4000001 BEG BAL US BANK 0.00 0.00 0.00 0.00 0.00

036-000-410000 DNU TAXESBOND CURRENT 0.00 0.00 0.00 0.00 0.00

036-000-461000 INT EARN 5208 0.00 0.00 0.00 0.00

036-000-4610003 USBANK CP INT 0.00 0.00 0.00 0.00 0.00

036-000-480022 OTHER INCOME SOURCES 0.00 0.00 0.00 0.00 0.00

036-000-4900001 TRANSFERS FRM GENL FUND 0.00 0.00 0.00 0.00 0.00

036-000-846001 DNU INT REV B5208 0.00 0.00 0.00 0.00 0.00

036 REVENUE 0.00 0.00 0.00 0.00 0.00

036 CP Pool Fund 0.00 0.00 0.00 0.00 0.00

037 BOND LOAN SERVICE 597,331.64 -597,331.64 0.00 0.00

037-000-4000000 Pool LS Fund Balance 25,393.81 -25,393.81 0.00 0.00

037-000-410000 BOND CURRENT 0.00 6,260.06 25,393.81 -25,393.81 0.00

GL - Revenue Analysis (10/02/2023 - 02:38 PM) Page 3

Account Number	Description	Budget	Period Amt	End Bal	Uncollected	% Collected
037-000-411000	PRIOR BOND	0.00	1,913.92	9,555.89	-9,555.89	0.00
037-000-480025	Misc Rev	0.00	0.00	0.00	0.00	0.00
037-000-490000	TRX LS POOL BOND	1,371,725.00	0.00	0.00	1,371,725.00	0.00
037-000-846001	INT REV BOND LS	0.00	3,677.62	10,539.98	-10,539.98	0.00
	REVENUE	1,371,725.00	11,851.60	642,821.32	728,903.68	46.86
037	BOND LOAN SERVICE	1,371,725.00	11,851.60	642,821.32	728,903.68	46.86
Revenue Total		20,356,596.00	540,268.48	13,152,392.81	7,204,203.19	0.6461

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General Ledger Expense vs Budget

User: hsmith
Printed: 10/2/2023 2:33:44 PM
Period 03 - 03
Fiscal Year 2024



Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001	GENERAL FUND							
001-000-490000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-000-490006	Transfer for Errors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
000								
413	ADMINISTRATION DEPARTMENT							
001-413-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110001	SUPERINTENDENT	117,777.00	9,814.68	29,444.04	88,332.96	0.00	88,332.96	75.00
001-413-110002	ADMINISTRATION SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110003	ASSISTANT SUPERINTENDENT	115,717.00	9,643.04	28,240.35	87,476.65	0.00	87,476.65	75.60
001-413-110032	ADMIN. COORDINATOR	67,758.00	5,646.50	16,524.18	51,233.82	0.00	51,233.82	75.61
001-413-110034	ADMINISTRATIVE SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-110035	Public Information Coordinator	74,592.00	6,216.00	18,204.00	56,388.00	0.00	56,388.00	75.60
001-413-110036	EVENTMARKETING	48,083.00	4,102.28	11,734.44	36,348.56	0.00	36,348.56	75.60
	COORDINATOR							
001-413-110037	RECEPTION SPECIALIST	87,329.00	6,650.71	13,919.43	73,409.57	0.00	73,409.57	84.06
001-413-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-120001	CLERK TYPIST/CASHER	8,970.00	0.00	1,163.75	7,806.25	0.00	7,806.25	87.03
001-413-120002	Registration Clerks	150,249.00	8,878.59	29,837.84	120,411.16	0.00	120,411.16	80.14
001-413-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-140001	FICA	51,292.00	3,885.60	11,367.11	39,924.89	0.00	39,924.89	77.84
001-413-140002	UNEMPLOYMENT	40,229.00	1,649.88	4,896.23	35,332.77	0.00	35,332.77	87.83
001-413-140003	RETIREMENT	41,412.00	3,164.06	9,157.04	32,254.96	0.00	32,254.96	77.89
001-413-140004	HEALTH INSURANCE	124,196.00	9,681.68	29,045.04	95,150.96	0.00	95,150.96	76.61
001-413-140005	SAIF	1,268.00	128.64	366.86	901.14	0.00	901.14	71.07
	PERSONNEL EXPENSE	928,872.00	69,461.66	203,900.31	724,971.69	0.00	724,971.69	78.05
001-413-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-210001	OFFICE SUPPLIES	11,600.00	462.59	4,556.89	7,043.11	0.00	7,043.11	60.72
001-413-210002	POSTAGE SUPPLIES	1,500.00	-71.82	-216.98	1,716.98	0.00	1,716.98	114.47
001-413-210003	PROGRAM SUPPLIES	9,300.00	0.00	100.81	9,199.19	0.00	9,199.19	98.92

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-413-210020	PROMOTIONAL SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-310000	PRNTGADVERPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-310001	CLASSIFIED ADS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-310002	BROCHURE	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
001-413-310003	FLYERS,SCHEDLULES, MISC.	1,000.00	2,273.41	3,088.66	-2,088.66	0.00	-2,088.66	-208.87
001-413-310010	PUBLICITY	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-413-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-320001	DIRECTORS FEES	360.00	0.00	112.20	247.80	0.00	247.80	68.83
001-413-320002	PROF DUESFEESMAGSBOOKS	9,000.00	410.00	1,469.50	7,530.50	0.00	7,530.50	83.67
001-413-320003	CONFERENCES & WORKSHOPS	5,500.00	1,716.33	3,419.74	2,080.26	0.00	2,080.26	37.82
001-413-320004	STAFF MILEAGE	1,000.00	0.00	56.20	943.80	0.00	943.80	94.38
001-413-320005	STAFF EXPENSES	7,750.00	429.03	4,009.47	3,740.53	0.00	3,740.53	48.26
001-413-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-331004	TELEPHONE	4,500.00	298.93	937.37	3,562.63	0.00	3,562.63	79.17
001-413-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-331007	Fees (activencbank)	7,000.00	500.11	1,643.22	5,356.78	0.00	5,356.78	76.53
001-413-340000	INTERNET & COMMUNICATON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-340001	TECH							
001-413-340011	INTERNET AND COMMUNICATION	732.00	200.00	539.90	192.10	0.00	192.10	26.24
001-413-340002	DATA STORAGE AND BACKUP	365.00	7.99	27.68	337.32	0.00	337.32	92.42
001-413-340003	VIDEO AND PHOTOGRAPHY	732.00	0.00	1,368.70	-636.70	0.00	-636.70	-86.98
001-413-340004	ONLINE ADVERTISING	365.00	0.00	0.00	365.00	0.00	365.00	100.00
001-413-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-355001	BUILDING MAINT & REPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-413-355002	STRUCTURE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-355003	EQUIPMENT MAINT & REPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-413-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-380001	LEGAL SERVICES	50,000.00	2,172.50	8,769.00	41,231.00	0.00	41,231.00	82.46
001-413-380002	AUDIT SERVICES	27,500.00	0.00	0.00	27,500.00	0.00	27,500.00	100.00
001-413-380003	PROGRAM CONTRACTS	15,000.00	210.47	3,281.42	11,718.58	0.00	11,718.58	78.12
001-413-380004	INSURANCE SERVICES	13,500.00	0.00	0.00	13,500.00	0.00	13,500.00	100.00
001-413-380005	INTEREST	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-413-380006	EQUIP. MAINT. CONTRACTS	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-413-380007	CONSULTANT SERVICES	32,000.00	0.00	0.00	32,000.00	0.00	32,000.00	100.00
001-413-380008	PROPERTY TAXES	18,500.00	0.00	0.00	18,500.00	0.00	18,500.00	100.00
001-413-391000	ELECTIONS	28,000.00	0.00	0.00	28,000.00	0.00	28,000.00	100.00
001-413-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-413-456002	EQUIPMENT RENTAL	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-413-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>254,954.00</u>	<u>8,609.54</u>	<u>35,163.78</u>	<u>219,790.22</u>	<u>0.00</u>	<u>219,790.22</u>	<u>86.21</u>
413	ADMINISTRATION DEPARTMENT	1,183,826.00	78,071.20	239,064.09	944,761.91	0.00	944,761.91	79.81
450	EXPENDITURES							
001-450-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-450-110021	PARKS (Project) SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110022	PARKS LEAD/Grounds Coordinator	64,436.00	5,369.62	15,725.28	48,710.72	0.00	48,710.72	75.60
001-450-110023	MAINT SUPER Park Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110024	PK TECH Building Coordinator	64,436.00	5,369.62	15,725.28	48,710.72	0.00	48,710.72	75.60
001-450-110025	PARKS TECH 2	43,613.00	4,510.34	12,273.12	31,339.88	0.00	31,339.88	71.86
001-450-110026	PARKS TECH 3 (GROUNDS)	41,536.00	3,674.49	9,873.74	31,662.26	0.00	31,662.26	76.23
001-450-110027	SYSTEM IT TECH 4	45,793.00	3,816.08	11,175.72	34,617.28	0.00	34,617.28	75.60
001-450-110028	PARKS TECH 5 (BLDG)	35,880.00	3,895.28	7,295.46	28,584.54	0.00	28,584.54	79.67
001-450-110029	PARKTRAL SPECIALIST 1	64,436.00	5,369.62	15,725.28	48,710.72	0.00	48,710.72	75.60
001-450-110030	PARKTRAL SPECIALIST 1	43,613.00	2,926.64	8,451.95	35,161.05	0.00	35,161.05	80.62
001-450-110032	ADM COOR BS Super	85,681.00	7,140.03	20,910.10	64,770.90	0.00	64,770.90	75.60
001-450-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-120001	PARK LABORER 1	198,237.00	34,364.67	110,776.80	87,460.20	0.00	87,460.20	44.12
001-450-120002	PARK LABORER 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-140001	FICA	52,607.00	5,846.06	17,432.95	35,174.05	0.00	35,174.05	66.86
001-450-140002	UNEMPLOYMENT	41,260.00	3,691.86	11,095.42	30,164.58	0.00	30,164.58	73.11
001-450-140003	RETIREMENT	39,644.00	1,699.62	5,246.12	34,397.88	0.00	34,397.88	86.77
001-450-140004	HEALTH INSURANCE	231,315.00	15,337.29	37,932.18	193,382.82	0.00	193,382.82	83.60
001-450-140005	SAIF	22,556.00	2,806.25	8,250.06	14,305.94	0.00	14,305.94	63.42
	PERSONNEL EXPENSE	1,075,043.00	105,817.45	307,889.46	767,153.54	0.00	767,153.54	71.36
001-450-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-210001	OFFICE SUPPLIES	3,251.00	358.24	6,822.37	-3,571.37	0.00	-3,571.37	-109.85
001-450-210002	POSTAGE SUPPLIES	1,079.00	22.68	426.51	652.49	0.00	652.49	60.47
001-450-210003	PROGRAM SUPPLIES	14,855.00	1,134.18	4,343.76	10,511.24	0.00	10,511.24	70.76
001-450-210004	SMALL TOOLS	11,534.00	1,045.03	2,660.04	8,873.96	0.00	8,873.96	76.94
001-450-210005	IANITORIAL SUPPLIES	26,642.00	9,187.33	14,662.54	11,979.46	0.00	11,979.46	44.96
001-450-210006	CHEMICAL & AGRI. SUPPLIES	48,699.00	1,535.66	1,813.37	46,885.63	0.00	46,885.63	96.28
001-450-210008	GAS & OIL SUPPLIES	28,374.00	6,673.94	14,674.94	13,699.06	0.00	13,699.06	48.28
001-450-310000	PRNTGADVERTPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-310001	CLASSIFIED ADS	0.00	0.00	63.00	-63.00	0.00	-63.00	0.00
001-450-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-310003	FLYERS, SCHEDULES, MISC.	2,359.00	0.00	1,482.19	876.81	0.00	876.81	37.17
001-450-320000	DUESMTGSTRANTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-320002	PROF. DUESFEEMAGS.BKS	4,890.00	372.00	530.00	4,360.00	0.00	4,360.00	89.16
001-450-320003	CONFERENCES & WORKSHOPS	8,050.00	0.00	1,146.98	6,903.02	0.00	6,903.02	85.75
001-450-320004	STAFF MILLEAGE	264.00	0.00	0.00	264.00	0.00	264.00	100.00
001-450-320005	STAFF EXPENSE	800.00	347.53	442.58	357.42	0.00	357.42	44.68
001-450-331000	UTILITYES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-331001	ELECTRICITY	79,957.00	7,645.35	21,262.45	58,694.55	0.00	58,694.55	73.41
001-450-331002	NATURAL GAS	49,484.00	231.44	472.74	49,011.26	0.00	49,011.26	99.04
001-450-331003	WATER & SEWER	282,868.00	62,967.09	115,583.62	167,284.38	0.00	167,284.38	59.14
001-450-331004	TELEPHONE	4,980.00	310.45	876.53	4,103.47	0.00	4,103.47	82.40
001-450-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-450-331006	GARBAGE EXPENSE	23,062.00	1,552.40	1,552.40	21,509.60	0.00	21,509.60	93.27
001-450-331007	FEES(activetecbank)	600.00	65.92	225.95	374.05	0.00	374.05	62.34
001-450-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-340001	INTERNET AND COMMUNICATION	8,829.00	2,173.64	7,800.26	1,028.74	0.00	1,028.74	11.65
001-450-340002	DATA AND STORAGE BACK UP	4,327.00	4.14	1,487.79	2,839.21	0.00	2,839.21	65.62
001-450-340003	VIDEO AND PHOTOGRAPHY	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-450-340004	ONLINE ADVERTISING	50.00	0.00	0.00	50.00	0.00	50.00	100.00
001-450-355001	BUILDING MAINT. & REPAIR	54,669.00	4,582.03	17,428.79	37,240.21	0.00	37,240.21	68.12
001-450-355002	STRUCTURE MAINT. & REPAIR	23,536.00	747.38	3,827.29	19,708.71	0.00	19,708.71	83.74
001-450-355003	EQUIPMENT MAINT. & REPAIR	53,313.00	2,340.77	9,662.23	43,650.77	0.00	43,650.77	81.88
001-450-355004	GROUND MAINT. & REPAIR	78,799.00	9,334.56	17,533.60	61,265.40	0.00	61,265.40	77.75
001-450-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-380003	PROGRAM CONTRACTS	355,744.00	26,255.86	85,853.18	269,890.82	0.00	269,890.82	75.87
001-450-380004	INSURANCE SERVICES	48,468.00	0.00	1,889.00	46,579.00	0.00	46,579.00	96.10
001-450-380006	EQUIP. MAINT. CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-380009	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-456001	PARKS LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-450-456002	EQUIPMENT RENTAL	5,253.00	0.00	0.00	5,253.00	0.00	5,253.00	100.00
001-450-456003	BUILDINGS & STRUCTURES	5,279.00	0.00	0.00	5,279.00	0.00	5,279.00	100.00
001-450-456003	MATL, SERV., SUPPLIES	1,230,200.00	138,887.62	334,524.11	895,675.89	0.00	895,675.89	72.81
450	EXPENDITURES	2,305,243.00	244,705.07	642,413.57	1,662,829.43	0.00	1,662,829.43	72.13
451	AQUATICS							
001-451-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110031	AQUATIC ss SUPERVISOR	23,800.00	1,983.34	5,808.36	17,991.64	0.00	17,991.64	75.60
001-451-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110035	AQUATIC COORDINATOR	61,267.00	4,870.66	14,611.98	46,655.02	0.00	46,655.02	76.15
001-451-110036	Aquatic Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-110037	AQUATIC SPECIALIST	48,083.00	4,007.46	12,022.38	36,060.62	0.00	36,060.62	75.00
001-451-120000	PARTTIME & TEM SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120001	GUARDS	291,509.00	20,655.97	71,989.09	219,519.91	0.00	219,519.91	75.30
001-451-120002	CASHIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120003	INSTRUCTORS	101,647.00	7,484.42	28,899.94	72,747.06	0.00	72,747.06	71.57
001-451-120004	COACHES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-120005	FITNESS INSTRUCTOR	23,741.00	1,980.78	5,834.75	17,906.25	0.00	17,906.25	75.42
001-451-120006	PERSONAL TRAINER	6,579.00	175.65	622.39	5,956.61	0.00	5,956.61	90.54
001-451-120007	FC MONITOR	55,862.00	2,088.53	6,867.58	48,994.42	0.00	48,994.42	87.71
001-451-120008	Lead Guard	21,879.00	1,300.41	3,878.16	18,000.84	0.00	18,000.84	82.27
001-451-120009	CHILD MINDER	21,474.00	0.00	0.00	21,474.00	0.00	21,474.00	100.00
001-451-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-140001	FICA	50,172.00	3,404.21	11,504.91	38,667.09	0.00	38,667.09	77.07
001-451-140002	UNEMPL OYMENT	39,351.00	2,256.59	7,584.02	31,766.98	0.00	31,766.98	80.73

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-451-140003	RETIREMENT	10,786.00	598.30	1,898.52	8,887.48	0.00	8,887.48	82.40
001-451-140004	HEALTH INSURANCE	68,471.00	4,843.68	14,531.04	53,939.96	0.00	53,939.96	78.78
001-451-140005	SAIF	21,512.00	1,723.99	5,825.96	15,686.04	0.00	15,686.04	72.92
	PERSONNEL EXPENSE	846,133.00	57,373.99	191,879.08	654,253.92	0.00	654,253.92	77.32
001-451-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210001	OFFICE SUPPLIES	5,510.00	328.06	1,890.39	3,619.61	0.00	3,619.61	65.69
001-451-210002	POSTAGE SUPPLIES	350.00	10.71	34.02	315.98	0.00	315.98	90.28
001-451-210003	PROGRAM SUPPLIES	21,995.00	2,428.25	8,119.82	13,875.18	0.00	13,875.18	63.08
001-451-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-210006	CHEMICAL & AGRI. SUPPLIES	50,000.00	5,922.51	15,104.63	34,895.37	0.00	34,895.37	69.79
001-451-210007	STORE SUPPLIES	5,500.00	0.00	2,874.93	2,625.07	0.00	2,625.07	47.73
001-451-210008	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310001	CLASSIFIED ADS	500.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-310002	BROCHURE	750.00	0.00	218.48	281.52	0.00	281.52	56.30
001-451-310003	FLYERS, SCHEDULES, MISC.	2,000.00	42.38	127.14	750.00	0.00	750.00	100.00
001-451-320000	DUESMTGSTRANTRVLEXP	0.00	0.00	0.00	1,872.86	0.00	1,872.86	93.64
001-451-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-320002	PROF. DUESFEESMAGS.BKS	7,276.00	1,172.16	2,193.09	5,082.91	0.00	5,082.91	69.86
001-451-320003	CONFERENCE & WORKSHOPS	2,000.00	0.00	445.00	1,555.00	0.00	1,555.00	77.75
001-451-320004	STAFF MILEAGE	350.00	0.00	0.00	350.00	0.00	350.00	100.00
001-451-320005	STAFF EXPENSE	500.00	0.00	10.62	489.38	0.00	489.38	97.88
001-451-320006	WATER POLO EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331001	ELECTRICITY	244,812.00	22,740.69	64,891.80	179,920.20	0.00	179,920.20	73.49
001-451-331002	NATURAL GAS	81,294.00	8,822.92	17,264.34	64,029.66	0.00	64,029.66	78.76
001-451-331003	WATER & SEWER	63,716.00	10,023.05	18,038.20	45,677.80	0.00	45,677.80	71.69
001-451-331004	TELEPHONE	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
001-451-331005	DOE REPAYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-331007	FEES(activenetcbank)	67,635.00	8,396.64	23,982.07	43,652.93	0.00	43,652.93	64.54
001-451-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-340001	INTERNET AND COMMUNICATION	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
001-451-340002	DATA STORAGE AND BACKUP	45.00	0.00	0.00	45.00	0.00	45.00	100.00
001-451-340003	VIDEO AND ONLINE PHOTOGRAPHY	225.00	0.00	229.01	-4.01	0.00	-4.01	-1.78
001-451-340004	ONLINE ADVERTISING	262.00	0.00	0.00	262.00	0.00	262.00	100.00
001-451-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-355003	EQUIPMENT MAINT. & REPAIR	23,100.00	0.00	0.00	23,100.00	0.00	23,100.00	100.00
001-451-355004	GROUND MAINT & REPAIR	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
001-451-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380003	PROGRAM CONTRACTS	0.00	1,192.69	3,773.07	-3,773.07	0.00	-3,773.07	0.00
001-451-380004	INSURANCE SERVICES	0.00	0.00	290.62	-290.62	0.00	-290.62	0.00

Account Number	Description	Budget	Period	Amount	YTD	Amount	YTD	Variance	Encumbered	Available	% Available
001-451-380005	INTEREST	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380006	EQUIP. MAINT. CONTRACTS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380007	FITNESS CONTRACTS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-380009	REFUNDS	450.00		0.00	70.00	380.00	380.00	84.44	0.00	0.00	0.00
001-451-456000	RENTAL LEASE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456001	PARKS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456002	EQUIPMENT RENTAL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-451-456003	BUILDINGS & STRUCTURES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	635,570.00		61,080.06	159,557.23	476,012.77	476,012.77	74.90	0.00	0.00	0.00
451	AQUATICS	1,481,703.00		118,454.05	351,436.31	1,130,266.69	1,130,266.69	76.28	0.00	0.00	0.00
452	ADULT SPORTS DEPARTMENT										
001-452-110000	REGULAR SALARIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110032	Admin COORDINATOR	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110033	SECRETARY I	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110034	SECRETARY II	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-110043	ADULT SPORTS Coord	9,665.00		0.00	467.11	9,197.89	9,197.89	95.17	0.00	0.00	0.00
001-452-110044	ADULT SPORTS (ss)SUPERVISOR	4,760.00		396.66	1,161.66	3,598.34	3,598.34	75.60	0.00	0.00	0.00
001-452-120000	PARTTIME & TEMP. SALARIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-120001	SPORTS ASSISTANT	1,725.00		198.38	767.63	957.37	957.37	55.50	0.00	0.00	0.00
001-452-120002	SPORTS LEADERS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135000	OVERTIME	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135001	FULL TIME	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-135002	PARTTIME & TEMP	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-140000	PAYROLL TAXES & FRINGES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-140001	FICA	1,236.00		45.54	183.33	1,052.67	1,052.67	85.17	0.00	0.00	0.00
001-452-140002	UNEMPLOYMENT	969.00		10.16	76.64	892.36	892.36	92.09	0.00	0.00	0.00
001-452-140003	RETIREMENT	1,169.00		31.74	130.31	1,038.69	1,038.69	88.85	0.00	0.00	0.00
001-452-140004	HEALTH INSURANCE	4,558.00		101.14	457.66	4,100.34	4,100.34	89.96	0.00	0.00	0.00
001-452-140005	SALE	530.00		19.50	84.75	445.25	445.25	84.01	0.00	0.00	0.00
	PERSONNEL EXPENSE	24,612.00		803.12	3,329.09	21,282.91	21,282.91	86.47	0.00	0.00	0.00
001-452-210000	MATERIAL & SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210001	OFFICE SUPPLIES	2,000.00		58.17	1,148.25	851.75	851.75	42.59	0.00	0.00	0.00
001-452-210002	POSTAGE SUPPLIES	175.00		0.00	0.00	175.00	175.00	100.00	0.00	0.00	0.00
001-452-210003	PROGRAM SUPPLIES	13,500.00		15.99	110.38	13,389.62	13,389.62	99.18	0.00	0.00	0.00
001-452-210004	SMALL TOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210005	JANITORIAL SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210006	CHEMICAL & AGR. SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210007	STORE SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-210008	GAS & OIL SUPPLIES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-310000	PRNTGADVERPUBLCITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-310001	CLASSIFIED ADS	100.00		0.00	0.00	100.00	100.00	100.00	0.00	0.00	0.00
001-452-310002	BROCHURE	500.00		0.00	0.00	500.00	500.00	100.00	0.00	0.00	0.00
001-452-310003	FLYERS, SCHEDULES, MISC.	300.00		0.00	0.00	300.00	300.00	100.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-452-320000	DUES/MTG/STRAINTRV/LEXXPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320002	PROF. DUES/FEES/MAGS./BKS	1,700.00	19.00	57.00	1,643.00	0.00	1,643.00	96.65
001-452-320003	CONFERENCES & WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320004	STAFF MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-320005	STAFF EXPENSE	250.00	0.00	0.00	248.75	0.00	248.75	99.50
001-452-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-331001	ELECTRICITY	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-452-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-331004	TELEPHONE	1,300.00	111.04	333.12	966.88	0.00	966.88	74.38
001-452-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-331007	FEES(activetecbank)	750.00	0.00	134.53	615.47	0.00	615.47	82.06
001-452-340000	INTERNET AND COMMUNICATON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-340001	INTERNET AND COMMUNICATON	487.50	0.00	0.00	487.50	0.00	487.50	100.00
001-452-340002	COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-340003	DATA STORAGE AND BACK UP	87.50	0.00	0.00	87.50	0.00	87.50	100.00
001-452-340004	VIDEO AND PHOTOGRAPHY	87.50	0.00	229.00	-141.50	0.00	-141.50	-161.71
001-452-340004	ONLINE ADVERTISING	87.50	0.00	0.00	87.50	0.00	87.50	100.00
001-452-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-355003	EQUIPMENT MAINT. & REPAIR	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-452-355004	GROUND MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380003	PROGRAM CONTRACTS	18,000.00	0.00	8,058.00	9,942.00	0.00	9,942.00	55.23
001-452-380004	INSURANCE	4,300.00	0.00	290.62	4,009.38	0.00	4,009.38	93.24
001-452-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380006	EQUIP MAINT. CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-380009	REFUNDS	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-452-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-452-456002	EQUIPMENT RENTAL	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-452-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	48,525.00	204.20	10,362.15	38,162.85	0.00	38,162.85	78.65
452	ADULT SPORTS DEPARTMENT	73,137.00	1,007.32	13,691.24	59,445.76	0.00	59,445.76	81.28
453	YOUTH SPORTS DEPARTMENT							
001-453-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-110042	YOUTH SPORTS ss SUPERVISOR	19,040.00	1,586.67	4,646.69	14,393.31	0.00	14,393.31	75.60
001-453-110043	SPORTS TECHNICIAN	39,558.00	129.38	6,408.38	33,149.62	0.00	33,149.62	83.80
001-453-110045	YOUTH SPORTS COORDINATOR	54,771.00	4,852.66	12,056.40	42,714.60	0.00	42,714.60	77.99
001-453-120000	PARTTIME & TEMP. SALARIES	60,375.00	0.00	0.00	60,375.00	0.00	60,375.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-453-120001	SPORTS LEADERS	0.00	1,200.97	13,559.44	-13,559.44	0.00	-13,559.44	0.00
001-453-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-135002	PARTTIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-140001	FICA	13,292.00	594.38	2,805.32	10,486.68	0.00	10,486.68	78.89
001-453-140002	UNEMPLOYMENT	10,425.00	332.39	1,736.01	8,688.99	0.00	8,688.99	83.35
001-453-140003	RETIREMENT	9,183.00	249.59	1,822.77	7,360.23	0.00	7,360.23	80.15
001-453-140004	HEALTH INSURANCE	56,774.00	2,735.49	11,429.61	45,344.39	0.00	45,344.39	79.87
001-453-140005	SAIF	5,699.00	298.46	1,104.81	4,594.19	0.00	4,594.19	80.61
	PERSONNEL EXPENSE	269,117.00	11,979.99	55,569.43	213,547.57	0.00	213,547.57	79.35
001-453-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210001	OFFICE SUPPLIES	3,500.00	321.19	5,712.14	-2,212.14	0.00	-2,212.14	-63.20
001-453-210002	POSTAGE SUPPLIES	175.00	7.56	23.94	151.06	0.00	151.06	86.32
001-453-210003	PROGRAM SUPPLIES	80,000.00	21,164.99	45,983.53	34,016.47	0.00	34,016.47	42.52
001-453-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210006	CHEMICAL & AGRIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-210008	GAS & OIL SUPPLIES	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-453-310000	PRNTGADVERTPUBLICTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-310001	CLASSIFIED ADS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-453-310002	BROCHURE	800.00	0.00	0.00	800.00	0.00	800.00	100.00
001-453-310003	FLYERS, SCHEDULES, MISC.	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-453-320000	DUESMGTSTRAINTRVLEXPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-320002	PROF. DUESFEESMAGS.BKS	1,500.00	44.72	82.72	1,417.28	0.00	1,417.28	94.49
001-453-320003	CONFERENCES & WORKSHOPS	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-453-320004	STAFF MILEAGE	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-453-320005	STAFF EXPENSE	1,200.00	0.00	1.91	1,198.09	0.00	1,198.09	99.84
001-453-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331001	ELECTRICITY	2,000.00	462.42	1,784.27	215.73	0.00	215.73	10.79
001-453-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331004	TELEPHONE	2,000.00	89.94	269.82	1,730.18	0.00	1,730.18	86.51
001-453-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-331007	FEES(activetecbank)	8,000.00	1,156.99	1,688.43	6,311.57	0.00	6,311.57	78.89
001-453-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-340001	INTERNET AND	1,323.40	0.00	0.00	1,323.40	0.00	1,323.40	100.00
001-453-340002	COMMUNICATION							
001-453-340003	DATA STORAGE & BACK UP	237.54	0.00	0.00	237.54	0.00	237.54	100.00
001-453-340004	VIDEO & PHOTOGRAPHY	237.53	0.00	229.00	8.53	0.00	8.53	3.59
001-453-340004	ONLINE ADVERTISING	237.53	0.00	0.00	237.53	0.00	237.53	100.00
001-453-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-355003	EQUIPMENT MAINT. & REPAIR	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-453-355004	GROUNDM MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-453-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380002	ARCHLANDSCAPE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-380003	PROGRAM CONTRACTS	95,000.00	3,680.08	20,198.79	74,801.21	0.00	74,801.21	78.74
001-453-380004	INSURANCE SERVICES	5,000.00	0.00	1,012.59	3,987.41	0.00	3,987.41	79.75
001-453-380009	REFUNDS	1,000.00	0.00	897.00	103.00	0.00	103.00	10.30
001-453-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-453-456003	BUILDINGS & STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
	MATL, SERV., SUPPLIES	216,711.00	26,927.89	77,884.14	138,826.86	0.00	138,826.86	64.06
453	YOUTH SPORTS DEPARTMENT	485,828.00	38,907.88	133,453.57	352,374.43	0.00	352,374.43	72.53
454	CLASSES/SPECIAL ACTIVITY							
001-454-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-110051	RECREATION SUPERVISOR	9,520.00	793.34	2,323.35	7,196.65	0.00	7,196.65	75.60
001-454-110053	RECREATION COORDINATOR	32,218.00	2,684.83	7,862.68	24,355.32	0.00	24,355.32	75.60
001-454-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-120001	PART TIME REC STAFF	38,577.00	1,187.97	7,555.80	31,021.20	0.00	31,021.20	80.41
001-454-120005	SPECIAL EVENTS LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-140001	FICA	6,152.00	356.94	1,357.19	4,794.81	0.00	4,794.81	77.94
001-454-140002	UNEMPLOYMENT	4,825.00	197.44	808.06	4,016.94	0.00	4,016.94	83.25
001-454-140003	RETIREMENT	3,381.00	278.24	814.86	2,566.14	0.00	2,566.14	75.90
001-454-140004	HEALTH INSURANCE	18,003.00	1,367.82	4,103.46	13,899.54	0.00	13,899.54	77.21
001-454-140005	SAIF	2,638.00	111.59	464.07	2,173.93	0.00	2,173.93	82.41
	PERSONNEL EXPENSE	115,314.00	6,978.17	25,289.47	90,024.53	0.00	90,024.53	78.07
001-454-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210001	OFFICE SUPPLIES	2,000.00	212.13	556.17	1,443.83	0.00	1,443.83	72.19
001-454-210002	POSTAGE SUPPLIES	400.00	2.52	10.08	389.92	0.00	389.92	97.48
001-454-210003	PROGRAM SUPPLIES	8,300.00	853.72	4,391.24	3,908.76	0.00	3,908.76	47.09
001-454-210004	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-210008	GAS & OIL SUPPLIES	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-210024	QUILT CLUB SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-310001	CLASSFIE ADS	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-454-310002	BROCHURE	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-310003	FLYERS, SCHEDULES, MISC.	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-454-320000	DUESMTGSTRAINTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-454-320001	DIRECTORS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-320002	PROF. DUES/FEES/MAGS. BKS	950.00	44.72	82.72	867.28	0.00	867.28	91.29
001-454-320003	CONFERENCES & WORKSHOPS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-454-320004	STAFF MILLEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-454-320005	STAFF EXPENSE	800.00	0.00	1.25	798.75	0.00	798.75	99.84
001-454-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331001	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331004	TELEPHONE	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-454-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-331007	FEES(activetecbank)	4,000.00	105.23	241.19	3,758.81	0.00	3,758.81	93.97
001-454-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-340001	INTERNET AND	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-454-340002	COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-340003	DATA STORAGE & BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-454-340004	VIDEO & PHOTOGRAPHY	350.00	0.00	229.00	121.00	0.00	121.00	34.57
001-454-340005	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-454-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-355004	GROUND MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380003	PROGRAM CONTRACTS	28,500.00	7,357.86	14,279.06	14,220.94	0.00	14,220.94	49.90
001-454-380004	INSURANCE SERVICES	5,000.00	0.00	290.62	4,709.38	0.00	4,709.38	94.19
001-454-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380006	EQUIPMENT MAINT. CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380007	SENIOR TRIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-380009	REFUNDS	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-454-380013	CONTRACTS-ADMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456001	PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-454-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	53,350.00	8,576.18	20,081.33	33,268.67	0.00	33,268.67	62.36
454	CLASSESSPECIAL ACTIVITY	168,664.00	15,554.35	45,370.80	123,293.20	0.00	123,293.20	73.10
455	PLAYGROUNDS & CENTERS							
001-455-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110033	SECRETARY I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-110052	RECREATION SUPERVISOR	9,521.00	793.34	2,323.35	7,197.65	0.00	7,197.65	75.60
001-455-110055	RECREATION COORDINATOR	12,887.00	1,073.92	3,145.06	9,741.94	0.00	9,741.94	75.60

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-455-110056	CARE TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120001	AFTER SCHOOL STAFF	350,175.00	35,531.62	129,335.41	220,839.59	0.00	220,839.59	63.07
001-455-120002	PLAYGROUND/EVENTS STAFF	0.00	1,074.16	3,040.66	-3,040.66	0.00	-3,040.66	0.00
001-455-120003	CENTERS STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-120004	CARE DIRECTOR	45,793.00	3,816.08	11,175.66	34,617.34	0.00	34,617.34	75.60
001-455-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-135002	PARTIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-140001	FICA	32,006.00	3,235.14	11,400.07	20,605.93	0.00	20,605.93	64.38
001-455-140002	UNEMPLOYMENT	25,103.00	2,178.31	7,579.10	17,523.90	0.00	17,523.90	69.81
001-455-140003	RETIREMENT	5,525.00	454.66	1,331.49	4,193.51	0.00	4,193.51	75.90
001-455-140004	HEALTH INSURANCE	40,195.00	3,001.02	9,003.07	31,191.93	0.00	31,191.93	77.60
001-455-140005	SALE	4,854.00	555.24	1,921.92	2,932.08	0.00	2,932.08	60.41
	PERSONNEL EXPENSE	526,059.00	51,713.49	180,255.79	345,803.21	0.00	345,803.21	65.73
001-455-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210001	OFFICE SUPPLIES	3,500.00	112.86	331.34	3,168.66	0.00	3,168.66	90.53
001-455-210002	POSTAGE SUPPLIES	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-455-210003	PROGRAM SUPPLIES	25,000.00	1,246.45	1,347.96	23,652.04	0.00	23,652.04	94.61
001-455-210004	CARE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210006	CHEMICAL & AGRI. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-210008	GAS & OIL SUPPLIES	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-455-210013	SUMMER PLAYGR SUPPLIES	4,000.00	0.00	45.36	3,954.64	0.00	3,954.64	98.87
001-455-210014	CARE SNACKS	14,000.00	2,346.45	3,351.02	10,648.98	0.00	10,648.98	76.06
001-455-310000	PRNTGADVERPUBLCITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-310001	CLASSIFIED ADS	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-455-310002	BROCHURE	1,000.00	85.53	256.59	743.41	0.00	743.41	74.34
001-455-310003	FLYERS, SCHEDULES, MISC.	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-455-320000	DUESMTGSTRANTRVLEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-320002	PROF. DUESFEESMAGS.BKS	815.00	44.72	154.72	660.28	0.00	660.28	81.02
001-455-320003	CONFERENCES & WORKSHOPS	700.00	0.00	0.00	700.00	0.00	700.00	100.00
001-455-320004	STAFF MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-455-320005	STAFF EXPENSE	2,000.00	216.00	220.72	1,779.28	0.00	1,779.28	88.96
001-455-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331001	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-331004	TELEPHONE	5,500.00	428.01	1,376.41	4,123.59	0.00	4,123.59	74.97
001-455-331007	FEES(activenetcbank)	42,000.00	3,838.73	11,510.27	30,489.73	0.00	30,489.73	72.59
001-455-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-340001	INTERNET AND COMMUNICATION	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-455-340002	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-455-340003	VIDEO AND PHOTOGRAPHY	500.00	0.00	229.00	271.00	0.00	271.00	54.20

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-455-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-455-355000	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355001	BUILDING MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355002	STRUCTURE MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-355003	EQUIPMENT MAINT. & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-380003	PROGRAM CONTRACTS	8,000.00	2,176.59	4,458.98	3,541.02	0.00	3,541.02	44.26
001-455-380004	INSURANCE SERVICES	6,000.00	0.00	290.62	5,709.38	0.00	5,709.38	95.16
001-455-380009	REFUNDS	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-455-380013	CONTRACTS-ADMISSIONS	10,000.00	0.00	200.00	9,800.00	0.00	9,800.00	98.00
001-455-456000	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-455-456002	EQUIPMENT RENTAL	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-455-456003	BUILDINGS & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	134,215.00	10,495.34	23,772.99	110,442.01	0.00	110,442.01	82.29
001-455-610001	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	660,274.00	62,208.83	204,028.78	456,245.22	0.00	456,245.22	69.10
456	COMM CNTRS SCOUT HOUSE							
001-456-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110001	RECREATION SUPERVISOR	4,760.00	396.66	1,161.66	3,598.34	0.00	3,598.34	75.60
001-456-110002	RECREATION COORDINATOR	12,887.00	1,073.92	3,145.06	9,741.94	0.00	9,741.94	75.60
001-456-110003	ADULT/YOUTH COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110004	SR. CENTER SPECIALIST	43,613.00	3,634.36	10,160.31	33,452.69	0.00	33,452.69	76.70
001-456-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-110034	SECRETARY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-120001	BUILDING LEADER	7,244.00	30.19	317.93	6,926.07	0.00	6,926.07	95.61
001-456-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-140001	FICA	5,241.00	392.87	1,131.12	4,109.88	0.00	4,109.88	78.42
001-456-140002	UNEMPLOYMENT	4,111.00	253.10	733.27	3,377.73	0.00	3,377.73	82.16
001-456-140003	RETIREMENT	4,963.00	408.40	1,157.37	3,805.63	0.00	3,805.63	76.68
001-456-140004	HEALTH INSURANCE	38,299.00	2,898.48	8,695.45	29,603.55	0.00	29,603.55	77.30
001-456-140005	SAHF	1,174.00	87.50	247.61	926.39	0.00	926.39	78.91
	PERSONNEL EXPENSE	122,292.00	9,175.48	26,749.78	95,542.22	0.00	95,542.22	78.13
001-456-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-210001	OFFICE SUPPLIES	1,000.00	112.86	1,226.83	-226.83	0.00	-226.83	-22.68
001-456-210002	POSTAGE SUPPLIES	400.00	0.00	1.26	398.74	0.00	398.74	99.69
001-456-210003	PROGRAM SUPPLIES	4,000.00	0.00	130.38	3,869.62	0.00	3,869.62	96.74
001-456-210006	CHEMICAL & AGRIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-210008	GAS & OIL SUPPLIES	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-456-210013	VENDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-310001	CLASSIFIED ADS	450.00	0.00	0.00	450.00	0.00	450.00	100.00

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Account Number	Description	Budget	Period Amount	YTTD Amount	YTTD Variance	Encumbered	Available	% Available
001-456-310002	BROCHURE	1,000.00	62.78	188.34	811.66	0.00	811.66	81.17
001-456-310003	FLYERS, SCHEDULES, MISC.	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-456-320002	PROF DUES/FEES/MAGS/BOOKS	450.00	44.71	82.71	367.29	0.00	367.29	81.62
001-456-320003	CONF & WORKSHOPS	600.00	0.00	0.00	600.00	0.00	600.00	100.00
001-456-320004	STAFF MILLEAGE	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
001-456-320005	STAFF EXPENSES	300.00	0.00	11.81	288.19	0.00	288.19	96.06
001-456-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331001	ELECTRICITY	8,000.00	895.25	2,489.58	5,510.42	0.00	5,510.42	68.88
001-456-331002	NATURAL GAS	1,400.00	17.61	35.22	1,364.78	0.00	1,364.78	97.48
001-456-331003	WATER & SEWER	30,000.00	2,342.94	4,651.93	25,348.07	0.00	25,348.07	84.49
001-456-331004	TELEPHONE	1,900.00	121.23	367.65	1,532.35	0.00	1,532.35	80.65
001-456-331005	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-331007	FEES(activencbank)	5,500.00	14.25	844.11	4,655.89	0.00	4,655.89	84.65
001-456-340000	INTERNET AND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-340001	COMMUNICATION	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-456-340002	DATA STORAGE & BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-456-340003	VIDEO & PHOTOGRAPHY	350.00	0.00	228.99	121.01	0.00	121.01	34.57
001-456-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-355003	EQUIPMENT MAINT. & REPAIR	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-456-380000	PROF. & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380003	PROGRAM CONTRACTS	6,000.00	35.09	935.98	5,064.02	0.00	5,064.02	84.40
001-456-380004	INSURANCE SERVICES	51,000.00	0.00	290.66	50,709.34	0.00	50,709.34	99.43
001-456-380006	EQUIP MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-456-380007	SENIOR TRIPS	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-456-380009	REFUNDS	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-456-456002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>121,700.00</u>	<u>3,646.72</u>	<u>11,485.45</u>	<u>110,214.55</u>	<u>0.00</u>	<u>110,214.55</u>	<u>90.56</u>
456	COMM CNTRS SCOUT HOUSE	243,992.00	12,822.20	38,235.23	205,756.77	0.00	205,756.77	84.33
457	COMM SCHOOLS							
001-457-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-110032	SUPERVISOR	11,424.00	952.00	2,787.99	8,636.01	0.00	8,636.01	75.60
001-457-110057	COMM SCHOOL COORDINATOR	6,444.00	536.95	1,572.48	4,871.52	0.00	4,871.52	75.60
001-457-120000	PART-TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-120001	PART TIME STAFF	26,420.00	756.68	2,169.59	24,250.41	0.00	24,250.41	91.79
001-457-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-140001	FTCA	3,389.00	0.00	0.00	2,889.45	0.00	2,889.45	85.26
001-457-140002	UNEMPL OYEMENT	2,658.00	65.58	223.03	2,434.97	0.00	2,434.97	91.61
001-457-140003	RETIREMENT	1,448.00	119.10	348.84	1,099.16	0.00	1,099.16	75.91
001-457-140004	HEALTH INSURANCE	6,028.00	475.80	1,427.38	4,600.62	0.00	4,600.62	76.32

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-457-140005	WORKERS COMP	1,453.00	59.21	188.54	1,264.46	0.00	1,264.46	87.02
	PERSONNEL EXPENSE	59,264.00	3,137.11	9,217.40	50,046.60	0.00	50,046.60	84.45
001-457-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210001	OFFICE SUPPLIES	0.00	56.98	425.91	-425.91	0.00	-425.91	0.00
001-457-210002	POSTAGE SUPPLIES	2,000.00	1.26	5.04	1,994.96	0.00	1,994.96	99.75
001-457-210003	PROGRAM SUPPLIES	400.00	266.01	819.42	-419.42	0.00	-419.42	-104.86
001-457-210004	SMALL TOOLS	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
001-457-210005	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210006	CHEMICAL & AGRL SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210007	STORE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210008	GAS & OIL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-210014	SNACKS & FOOD	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-457-210015	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-310000	PRNTADPBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-310001	CLASSIFIED ADS	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-310002	BROCHURE	50.00	0.00	0.00	50.00	0.00	50.00	100.00
001-457-310003	FLYERSSCHEDMISC	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-457-320000	DUESMBETRNTRVEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-320002	PROF DUESFEESMAGBOOK	400.00	0.00	57.00	343.00	0.00	343.00	85.75
001-457-320003	CONF & WORKSHOPS	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-457-320004	STAFF MILEAGE	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-320005	STAFF EXPENSE	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-457-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331001	ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331003	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331004	TELEPHONE	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-457-331005	COMPUTER & CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-331007	FEES(activetecbank)	1,000.00	0.22	46.27	953.73	0.00	953.73	95.37
001-457-340000	INTERNET & COMMUNICATTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-340001	INTERNET AND	400.00	0.00	0.00	400.00	0.00	400.00	100.00
	COMMUNICATTON							
001-457-340002	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-457-340003	VIDEO & PHOTOGRAPHY	350.00	0.00	229.00	121.00	0.00	121.00	34.57
001-457-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-457-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355001	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355002	STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355003	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355004	GROUPDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-355005	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380003	PROGRAM CONTRACTS	17,000.00	0.00	3,428.24	13,571.76	0.00	13,571.76	79.83
001-457-380004	INSURANCE SERVICES	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-457-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380006	EQUIP MAINT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380007	CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-380009	REFUNDS	100.00	0.00	0.00	0.00	0.00	100.00	100.00
001-457-391000	ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456000	RENTALS/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456002	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-457-456003	BUILDINGS & STRUCTURES MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>31,250.00</u>	<u>343.47</u>	<u>5,010.88</u>	<u>26,239.12</u>	<u>0.00</u>	<u>26,239.12</u>	<u>83.97</u>
457	COMM SCHOOLS	90,514.00	3,480.58	14,228.28	76,285.72	0.00	76,285.72	84.28
458	GOLF COURSE MAINT. REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-110058	GOLF COURSE SUPERVISOR	9,520.00	793.33	2,323.34	7,196.66	0.00	7,196.66	75.60
001-458-110059	GC MAINT COORDINATOR	58,445.00	4,870.40	14,147.36	44,297.64	0.00	44,297.64	75.79
001-458-110060	GOLF MECHANIC	48,083.00	0.00	0.00	48,083.00	0.00	48,083.00	100.00
001-458-110061	Golf Landscaper	58,445.00	6,351.59	16,174.94	42,270.06	0.00	42,270.06	72.32
001-458-110062	ASSIST GROUNDS GC	39,558.00	0.00	0.00	39,558.00	0.00	39,558.00	100.00
001-458-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-120001	PART TIME HELP	160,080.00	25,469.13	82,321.55	77,758.45	0.00	77,758.45	48.57
001-458-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-140001	FICA	28,622.00	2,867.54	8,749.98	19,872.02	0.00	19,872.02	69.43
001-458-140002	UNEMPLOYEMENT	22,448.00	1,791.83	5,703.66	16,744.34	0.00	16,744.34	74.59
001-458-140003	RETIREMENT	17,339.00	571.58	1,479.83	15,859.17	0.00	15,859.17	91.47
001-458-140004	HEALTH INS	96,761.00	1,860.35	5,174.54	91,586.46	0.00	91,586.46	94.65
001-458-140005	WORKERS COMP PERSONNEL EXPENSE	12,272.00	618.88	1,957.33	10,314.67	0.00	10,314.67	84.05
		<u>551,573.00</u>	<u>45,194.63</u>	<u>138,032.53</u>	<u>413,540.47</u>	<u>0.00</u>	<u>413,540.47</u>	<u>74.97</u>
001-458-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-210001	OFFICE SUPPLIES	1,852.00	72.90	1,861.54	-9.54	0.00	-9.54	-0.52
001-458-210002	POSTAGE SUPPLIES	466.00	0.00	2.59	463.41	0.00	463.41	99.44
001-458-210003	PROGRAM SUPPLIES	16,403.00	0.00	546.80	15,856.20	0.00	15,856.20	96.67
001-458-210004	SMALL TOOLS	6,425.00	242.25	910.64	5,514.36	0.00	5,514.36	85.83
001-458-210005	JANITORIAL SUPPLIES	2,088.00	19.99	19.99	2,068.01	0.00	2,068.01	99.04
001-458-210006	CHEMICAL & AGRI. SUPPLIES	107,711.00	11,038.63	13,377.19	94,333.81	0.00	94,333.81	87.58
001-458-210007	STORE SUPPLIES	0.00	110.46	110.46	-110.46	0.00	-110.46	0.00
001-458-210008	GAS & OIL SUPPLIES	40,857.00	9,363.33	19,062.12	21,794.88	0.00	21,794.88	53.34
001-458-210014	SNACKS & FOOD	687.00	76.68	146.97	540.03	0.00	540.03	78.61
001-458-210015	UNIFORMS	960.00	0.00	0.00	960.00	0.00	960.00	100.00
001-458-310000	PRINT/AD/PUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-458-310001	CLASSIFIED ADS	530.00	0.00	0.00	530.00	0.00	530.00	100.00
001-458-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-310003	FLYERS/SCHEMISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320000	DUES/MEET/NT/RAVEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-320002	PROF DUES/FEES/MAGBOOKS	2,650.00	0.00	0.00	2,650.00	0.00	2,650.00	100.00
001-458-320003	CONF & WORKSHOPS	3,615.00	0.00	100.00	3,515.00	0.00	3,515.00	97.23
001-458-320004	STAFF MILEAGE	131.00	0.00	0.00	131.00	0.00	131.00	100.00
001-458-320005	STAFF EXPENSE	260.00	0.00	4.10	255.90	0.00	255.90	98.42
001-458-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331001	ELECTRIC	20,845.00	339.68	1,353.46	19,491.54	0.00	19,491.54	93.51
001-458-331002	NATURAL GAS	8,112.00	0.00	168.21	7,943.79	0.00	7,943.79	97.93
001-458-331003	WATER & SEWER	123,310.00	53,508.40	108,692.31	14,617.69	0.00	14,617.69	11.85
001-458-331004	TELEPHONE	3,500.00	203.48	549.84	2,950.16	0.00	2,950.16	84.29
001-458-331005	COMPUTER & CABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-331006	GARBAGE EXPENSE	791.00	0.00	0.00	791.00	0.00	791.00	100.00
001-458-331007	FEES(activencbank)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-340001	INTERNET AND	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-458-340002	COMMUNICATION	150.00	0.00	0.00	150.00	0.00	150.00	100.00
001-458-340003	DATA STORAGE AND BACKUP	75.00	0.00	0.00	75.00	0.00	75.00	100.00
001-458-340004	ONLINE ADVERTISING	66.00	0.00	0.00	66.00	0.00	66.00	100.00
001-458-355000	MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-355001	BUILDINGS	7,308.00	-1,421.48	-599.32	7,907.32	0.00	7,907.32	108.20
001-458-355002	STRUCTURES	0.00	0.00	643.40	-643.40	0.00	-643.40	0.00
001-458-355003	EQUIPMENT	46,488.00	3,638.95	15,807.72	30,680.28	0.00	30,680.28	66.00
001-458-355004	GROUNDNS	110,403.00	1,522.02	2,002.43	108,400.57	0.00	108,400.57	98.19
001-458-355005	VEHICLES	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	100.00
001-458-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380003	PROGRAM CONTRACTS	72,160.00	1,029.02	2,826.29	69,333.71	0.00	69,333.71	96.08
001-458-380004	INSURANCE	13,000.00	0.00	0.00	13,000.00	0.00	13,000.00	100.00
001-458-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-380006	EQUIP MAINT CONTRACTS	7,530.00	0.00	0.00	7,530.00	0.00	7,530.00	100.00
001-458-380007	CONSULTANT SERVICES	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
001-458-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-391000	ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456000	RENTAL/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-458-456002	EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
001-458-456003	BUILD & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	603,623.00	79,744.31	167,586.74	436,036.26	0.00	436,036.26	72.24
458	GOLF COURSE MAINT.	1,155,196.00	124,938.94	305,619.27	849,576.73	0.00	849,576.73	73.54

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
459	GOLF CLUB HOUSE							
001-459-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-110001	Special Services Supervisor	12,376.00	1,031.35	3,020.38	9,355.62	0.00	9,355.62	75.59
001-459-110032	ADMIN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-110059	CLUB HOUSE COORDINATOR	82,238.00	6,853.14	20,069.91	62,168.09	0.00	62,168.09	75.60
001-459-110060	CLUB HOUSE ASST	48,083.00	4,006.88	11,734.44	36,348.56	0.00	36,348.56	75.60
001-459-110061	CLUB HOUSE ASSISTANT 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120000	PART TIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120001	GOLF CLERKS	138,000.00	10,222.06	33,487.35	104,512.65	0.00	104,512.65	75.73
001-459-120002	MARSHALL STARTER STAFF	5,175.00	672.75	2,294.25	2,880.75	0.00	2,880.75	55.67
001-459-120003	OUTSIDE SERVICE STAFF	53,475.00	5,513.80	21,934.27	31,540.73	0.00	31,540.73	58.98
001-459-120004	GOLF	8,625.00	0.00	0.00	8,625.00	0.00	8,625.00	100.00
001-459-120005	GOLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120006	SNACK BAR CLERK	25,875.00	0.00	0.00	25,875.00	0.00	25,875.00	100.00
001-459-120007	BEVERAGE CART CLERK	17,250.00	0.00	0.00	17,250.00	0.00	17,250.00	100.00
001-459-120008	CATERING STAFF	1,725.00	1,810.39	6,612.29	-4,887.29	0.00	-4,887.29	-283.32
001-459-120010	GOLF AMBASSADOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-120011	LESSON	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-459-135000	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135001	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-135002	PART TIME & TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-140001	FICA	30,816.00	2,303.41	7,585.17	23,230.83	0.00	23,230.83	75.39
001-459-140002	UNEMPLOYEMENT	24,170.00	1,191.85	4,601.20	19,568.80	0.00	19,568.80	80.96
001-459-140003	RETIREMENT	11,559.00	951.30	2,785.95	8,773.05	0.00	8,773.05	75.90
001-459-140004	HEALTH INS	44,853.00	3,405.09	10,215.25	34,637.75	0.00	34,637.75	77.23
001-459-140005	WORKERS COMP	5,795.00	510.16	1,647.72	4,147.28	0.00	4,147.28	71.57
	PERSONNEL EXPENSE	520,015.00	38,472.18	125,988.18	394,026.82	0.00	394,026.82	75.77
001-459-210000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-210001	OFFICE SUPPLIES	1,000.00	219.99	676.42	323.58	0.00	323.58	32.36
001-459-210002	POSTAGE SUPPLIES	1,000.00	11.34	678.73	321.27	0.00	321.27	32.13
001-459-210003	PROGRAM SUPPLIES	46,750.00	2,243.57	9,171.36	37,578.64	0.00	37,578.64	80.38
001-459-210004	SMALL TOOLS	200.00	29.97	62.22	137.78	0.00	137.78	68.89
001-459-210005	INANTORIAL SUPPLIES	6,000.00	3,592.28	3,782.79	2,217.21	0.00	2,217.21	36.95
001-459-210006	CHEM & AGRICULT. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-210007	STORE SUPPLIES	170,500.00	17,028.71	66,529.17	103,970.83	0.00	103,970.83	60.98
001-459-210008	GAS & OIL SUPPLIES	250.00	53.65	53.65	196.35	0.00	196.35	78.54
001-459-210014	SNACKS & FOOD	500.00	0.00	76.20	423.80	0.00	423.80	84.76
001-459-210015	UNIFORMS	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	100.00
001-459-310000	PRINTADPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-310001	CLASSIFIED ADS	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-459-310002	BROCHURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-310003	FLYERSSCHEDULEMISC	26,900.00	839.08	3,122.32	23,777.68	0.00	23,777.68	88.39
001-459-320000	DUESMEETRAINEXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-320001	DIRECTOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-320002	PROF DUESFEESMAGBOOKS	3,750.00	246.67	246.67	3,503.33	0.00	3,503.33	93.42
001-459-320003	CONF & WORKSHOPS	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-459-320004	STAFF MILEAGE	750.00	0.00	0.00	750.00	0.00	750.00	100.00
001-459-320005	STAFF EXPENSE	750.00	0.00	2.06	747.94	0.00	747.94	99.73
001-459-331001	ELECTRIC	41,825.00	5,095.16	16,826.65	24,998.35	0.00	24,998.35	59.77
001-459-331002	NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-331003	WATER & SEWER	18,500.00	1,729.73	3,207.26	15,292.74	0.00	15,292.74	82.66
001-459-331004	TELEPHONE	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-459-331005	COMPUTER & CABLE	0.00	215.82	647.46	-647.46	0.00	-647.46	0.00
001-459-331006	GARBAGE	5,500.00	495.50	495.50	5,004.50	0.00	5,004.50	90.99
001-459-331007	FEEs(activencbank)	46,000.00	4,781.92	19,984.44	26,015.56	0.00	26,015.56	56.56
001-459-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340001	INTERNET AND COMMUNICATION	1,110.00	0.00	0.00	1,110.00	0.00	1,110.00	100.00
001-459-340002	COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-340003	DATA STORAGE AND BACK UP	132.00	0.00	229.00	-97.00	0.00	-97.00	-73.48
001-459-340004	VIDEO AND PHOTOGRAPHY	185.00	0.00	0.00	185.00	0.00	185.00	100.00
001-459-350000	ONLINE ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-350001	MAINT & REPAIRS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-350002	BUILDINGS	5,000.00	0.00	1,158.69	3,841.31	0.00	3,841.31	76.83
001-459-350003	STRUCTURES	5,000.00	0.00	1,170.00	3,830.00	0.00	3,830.00	76.60
001-459-350004	EQUIPMENT	10,000.00	1,159.06	7,765.63	2,234.37	0.00	2,234.37	22.34
001-459-355004	GROUNDS	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-459-355005	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380000	PROF & CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380001	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380002	AUDIT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380003	PROGRAM CONTRACTS	15,000.00	2,432.27	6,432.58	8,567.42	0.00	8,567.42	57.12
001-459-380004	INSURANCE	9,000.00	0.00	290.62	8,709.38	0.00	8,709.38	96.77
001-459-380005	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380006	EQUIPM MAIN CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380007	CONSULTANT SERVICES	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
001-459-380008	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-380009	REFUNDS	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
001-459-456000	RENTAL/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-459-456002	EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
001-459-456003	BUILD & STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	438,302.00	40,174.72	142,609.42	295,692.58	0.00	295,692.58	67.46
459	GOLF CLUB HOUSE	958,317.00	78,646.90	268,597.60	689,719.40	0.00	689,719.40	71.97
460	EWING YOUNG PARK PROGRAM							
001-460-120000	PARTTIME & TEMP. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-120002	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140001	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140002	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-140005	SAIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PERSONNEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-460-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-210003	MATERIALS, SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-460-380003	PROGRAM CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
460	EWING YOUNG PARK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	ACQUISITION & IMPROVEMENT							
001-470-620006	PARKS REPLACEMENT/REPAIR	573,474.00	95,911.28	144,698.78	428,775.22	0.00	428,775.22	74.77
001-470-620008	RECREATION REPLACERPAIR	25,600.00	0.00	0.00	25,600.00	0.00	25,600.00	100.00
001-470-620009	GOLF-EQUIPBUILDINGS	232,380.00	0.00	224,603.43	7,776.57	0.00	7,776.57	3.35
001-470-620010	NEW DEVELOPMENT	2,917,902.00	0.00	0.00	2,917,902.00	0.00	2,917,902.00	100.00
001-470-620012	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-470-620014	ADM REPLACERPAIR	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
001-470-620016	AQUATIC REPLACERPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	<u>3,799,356.00</u>	<u>95,911.28</u>	<u>369,302.21</u>	<u>3,430,053.79</u>	<u>0.00</u>	<u>3,430,053.79</u>	<u>90.28</u>
470	ACQUISITION & IMPROVEMENT	3,799,356.00	95,911.28	369,302.21	3,430,053.79	0.00	3,430,053.79	90.28
472	IAQUTH CONCESSION							
001-472-110000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-110070	REC SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120000	PARTTIME & TEMP SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120001	CONCESSION MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-120002	CONCESSION ATTENDANT	27,854.00	0.00	0.00	27,854.00	0.00	27,854.00	100.00
001-472-140000	PAYROLL TAXES & FRINGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140001	CONCESSION FICA	2,131.00	0.00	0.00	2,131.00	0.00	2,131.00	100.00
001-472-140002	UNEMPL OYMENT	1,672.00	0.00	0.00	1,672.00	0.00	1,672.00	100.00
001-472-140003	CONCESS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140004	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-140005	CONCESSION SAIF	914.00	0.00	0.00	914.00	0.00	914.00	100.00
	PERSONNEL EXPENSE	<u>32,571.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,571.00</u>	<u>0.00</u>	<u>32,571.00</u>	<u>100.00</u>
001-472-210000	MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-210001	CONCESSION OFFICE SUPPLS	60.00	0.00	0.00	60.00	0.00	60.00	100.00
001-472-210002	CONCESSION POSTAGE SUPPLIES	30.00	0.00	0.00	30.00	0.00	30.00	100.00
001-472-210003	CONCESSION SUPPLIES	16,100.00	0.00	0.00	16,100.00	0.00	16,100.00	100.00
001-472-210004	CONCESSION SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-310000	PRNTGADVERPUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-310001	CLASSIFIED ADS	75.00	0.00	0.00	75.00	0.00	75.00	100.00
001-472-310003	FLYERS, SCHEDULES, MISC.	125.00	0.00	0.00	125.00	0.00	125.00	100.00
001-472-320002	PROF DUES/FEES/MAGS	1,050.00	0.00	0.00	1,050.00	0.00	1,050.00	100.00
001-472-320003	CONF & WORKSHOPS	700.00	0.00	0.00	700.00	0.00	700.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-472-320004	CONCESSION MILEAGE	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-472-331001	CONCESSION ELECTRICITY	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	100.00
001-472-331004	CONCESSION TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-331007	FEE\$(active)(bank)	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	100.00
001-472-355001	CONCESS BLDG MAINTREPAIR	500.00	0.00	0.00	500.00	0.00	500.00	100.00
001-472-355003	CONCESS EQUIP MAINTREPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-380003	CONCESSIONS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-472-380004	CONCESSION INSURANCE	2,100.00	0.00	0.00	2,100.00	0.00	2,100.00	100.00
	MATL, SERV., SUPPLIES	<u>23,940.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,940.00</u>	<u>0.00</u>	<u>23,940.00</u>	<u>100.00</u>
472	JAQUITH CONCESSION	56,511.00	0.00	0.00	56,511.00	0.00	56,511.00	100.00
474	PRESCHOOL							
001-474-110032	ADMN COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-110080	RECREATION SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-120001	PRESCHOOL HEAD INSTRUCTOR	13,695.00	0.00	0.00	13,695.00	0.00	13,695.00	100.00
001-474-120002	PRESCHOOL INSTRUCTORS	45,793.00	0.00	0.00	45,793.00	0.00	45,793.00	100.00
001-474-140001	PRESCH FICA	4,551.00	291.94	854.97	3,696.03	0.00	3,696.03	81.21
001-474-140002	UNEMPLOYMENT	3,570.00	208.31	599.89	2,970.11	0.00	2,970.11	83.20
001-474-140003	RETIREMENT	3,710.00	305.28	894.03	2,815.97	0.00	2,815.97	75.90
001-474-140004	PRESCH HEALTH INS	11,079.00	812.78	2,438.34	8,640.66	0.00	8,640.66	77.99
001-474-140005	PRESCH SAIIF	619.00	48.38	129.14	489.86	0.00	489.86	79.14
	PERSONNEL EXPENSE	83,017.00	5,482.77	16,092.03	66,924.97	0.00	66,924.97	80.62
001-474-210001	OFFICE SUPPLIES	900.00	112.85	367.82	532.18	0.00	532.18	59.13
001-474-210002	PRESCHOOL POSTAGE	300.00	0.00	0.00	300.00	0.00	300.00	100.00
001-474-210003	PRESCHOOL SUPPLIES	2,905.00	38.99	111.78	2,793.22	0.00	2,793.22	96.15
001-474-310001	CLASSIFIED ADS	250.00	0.00	0.00	250.00	0.00	250.00	100.00
001-474-310002	PRESCH BROCHURE EXP	600.00	23.78	71.34	528.66	0.00	528.66	88.11
001-474-310003	FLYERS, SCHEDULES, MISC.	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-320002	PRESCH DUESFEES	450.00	44.71	82.71	367.29	0.00	367.29	81.62
001-474-320003	PRESCH CONFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-320004	PRESCHOOL MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-320005	STAFF EXPENSES	100.00	0.00	0.46	99.54	0.00	99.54	99.54
001-474-331001	PRESCH ELECTRICITY	600.00	28.54	90.95	509.05	0.00	509.05	84.84
001-474-331002	PRESCH NATGAS	1,200.00	17.61	35.22	1,164.78	0.00	1,164.78	97.07
001-474-331003	PRESCH WATERSWER	1,700.00	243.26	389.52	1,310.48	0.00	1,310.48	77.09
001-474-331004	PRESCH TELEPHONE	1,200.00	55.52	166.56	1,033.44	0.00	1,033.44	86.12
001-474-331007	FEE\$(active)(bank)	2,500.00	492.33	709.74	1,790.26	0.00	1,790.26	71.61
001-474-340000	INTERNET & COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-474-340001	INTERNET AND	400.00	0.00	0.00	400.00	0.00	400.00	100.00
001-474-340002	COMMUNICATION							
001-474-340002	DATA STORAGE AND BACK UP	100.00	0.00	0.00	100.00	0.00	100.00	100.00
001-474-340003	VIDEO & PHOTOGRAPHY	350.00	0.00	229.00	121.00	0.00	121.00	34.57
001-474-340004	ONLINE ADVERTISING	200.00	0.00	0.00	200.00	0.00	200.00	100.00
001-474-380003	PROGRAM REFUNDS	0.00	35.07	935.97	-935.97	0.00	-935.97	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
001-474-380004	PRESCH INSURANCE	2,700.00	0.00	290.62	2,409.38	0.00	2,409.38	89.24
001-474-380009	REFUNDS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	MATL, SERV., SUPPLIES	17,655.00	1,092.66	3,481.69	14,173.31	0.00	14,173.31	80.28
474	PRESCHOOL	100,672.00	6,575.43	19,573.72	81,098.28	0.00	81,098.28	80.56
476	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-476-210006	BABE RUTH INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-476-380003	BABE RUTH CONTRACT SERVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
477	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-120001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-210004		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320001		0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-477-320004		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
477	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
478	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-478-210006	L. LEAGUE INCOME REPAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-478-380003	LITTLE LEAGUE CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
478	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-479-120001	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	CONTINGENCY	1,420,218.00	0.00	0.00	1,420,218.00	0.00	1,420,218.00	100.00
001-480-800000	RES.FOR CONTINGENCY &	1,420,218.00	0.00	0.00	1,420,218.00	0.00	1,420,218.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
	LOANS							
	CONTINGENCY	1,420,218.00	0.00	0.00	1,420,218.00	0.00	1,420,218.00	100.00
480	CONTINGENCY	1,420,218.00	0.00	0.00	1,420,218.00	0.00	1,420,218.00	100.00
501	COMMUNITY PROGRESS TEAM							
001-501-120001	DCC DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210001	DCC OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210002	DCC POSTAGE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210003	DCC PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210004	DCC PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-210005	DCCPRD CO SPONSORED EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-310003	DCC PRINTING AND PUBLICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320001	DCC MEMBERSHIP DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320003	DCC CONFERENCES & WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-320004	DCC STAFF MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331001	ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-331004	DCC TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-380004	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-501-620001	DCC CAPITAL OUTLAY MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501	COMMUNITY PROGRESS TEAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502	NDOT EXPENSES							
001-502-120001	NDOT PAYROLL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502	NDOT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
503	NEWBERG BAMBINO LEAGUE							
001-503-210003	LITTLE LEAGUE REPAYMENT	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
	MATL, SERV., SUPPLIES	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00
503	NEWBERG BAMBINO LEAGUE	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
504 001-504-210003	BABE RUTH LEAGUE BABE RUTH REPAYMENT MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504	BABE RUTH LEAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	CHEHALEM TIGER VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-505-210003	CTVC EXPENSES MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	CHEHALEM TIGER VOLLEYBALL CLUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
506	QUILT CLUB	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
001-506-210003	QUILT CLUB EXPENSES MATL, SERV., SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
506	QUILT CLUB	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
507	NEWBERG THEATRE GROUP EXPENSES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-507-210003	MATL, SERV., SUPPLIES	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
507	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
508	HISTORIC FRIENDS MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-508-210003	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
508	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
509	Tualatin Valley Youth Football MATL, SERV., SUPPLIES	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
001-509-210003	MATL, SERV., SUPPLIES	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
509	Dept	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
509	Dept	22,000.00	0.00	0.00	22,000.00	0.00	22,000.00	100.00
510	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
001-510-210003	LACROSSE REPMT MATL, SERV., SUPPLIES	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>100.00</u>
510	Dept	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
511	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-511-210003	BASKETBALL MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
511	Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001	GENERAL FUND	14,234,951.00	881,284.03	2,645,014.67	11,589,936.33	0.00	11,589,936.33	81.42
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005-450-610000	CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
005-450-800000	RESV FOR CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
005	EWING YOUNG FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025-450-610001	MAINTENANCE AND EQUIPMENT CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025	EQUIPMENT & MAJOR MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026	LOAN SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610003	SENIOR CENTER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
026-450-610004	GRANDSTAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610005	DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610006	AQ OF PROP & BLD	34,601.00	0.00	0.00	34,601.00	0.00	34,601.00	100.00
026-450-610007	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	34,601.00	0.00	0.00	34,601.00	0.00	34,601.00	100.00
026-450-610000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610001	LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-610002	LOAN INTEREST PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026-450-800000	RESV. FOR CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	34,601.00	0.00	0.00	34,601.00	0.00	34,601.00	100.00
026	LOAN SERVICE FUND	34,601.00	0.00	0.00	34,601.00	0.00	34,601.00	100.00
035	SDC FUNDS							
470	ACQUISITION & IMPROVEMENT							
035-470-461001	BANK FEE DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-461002	BANK FEE NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-461003	BANK FEE YAMHILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620007	ADMIN FEE DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620008	ADMIN FEE NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620009	ADMIN FEE YAMHILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DNU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MATL, SERV., SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-610001	PRINCIPAL LOAN	565,000.00	0.00	185,000.00	380,000.00	0.00	380,000.00	67.26
035-470-610002	INTEREST AND ADMIN FOR LOAN	225,979.00	0.00	6,236.25	219,742.75	0.00	219,742.75	97.24
035-470-620001	ACQUISITION-DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620002	ACQUISITION-NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620003	ACQUISITION-YAMHILL COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-620004	DEVELOPMENT-DUNDEE	1,125,000.00	0.00	1,788.00	1,123,212.00	0.00	1,123,212.00	99.84
035-470-620005	DEVELOPMENT-NEWBERG	1,516,749.00	0.00	16,470.00	1,500,279.00	0.00	1,500,279.00	98.91
035-470-620006	DEVELOPMENT-YAMHILL COUNTY	1,282,591.00	16,425.46	29,975.45	1,252,615.55	0.00	1,252,615.55	97.66
	CAPITAL OUTLAY	4,715,319.00	16,425.46	239,469.70	4,475,849.30	0.00	4,475,849.30	94.92
035-470-490000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-490001	TRANSFERS DUNDEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-490002	TRANSFERS NEWBERG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
035-470-490003	TRANSFERS YAM CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
470	ACQUISITION & IMPROVEMENT	4,715,319.00	16,425.46	239,469.70	4,475,849.30	0.00	4,475,849.30	94.92
035	SDC FUNDS	4,715,319.00	16,425.46	239,469.70	4,475,849.30	0.00	4,475,849.30	94.92
036	CP Pool Fund							
000								
036-000-461001	Bank fees US POOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-000-461002	FEES 5208	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-000-846002	DNU FEES B5208	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES							
036-450-451000	CP EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-610001	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-610002	DNU CP int and admin fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036-450-490000	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
036	CP Pool Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
037	BOND LOAN SERVICE							
000								
037-000-253000	UNRESERVED FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BALANCEuncol							
037-000-354000	UNCOLLECTIBLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
037-000-846002	FEES BOND LS	0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
	OTHER EXPENSES	0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
000		0.00	0.00	0.05	-0.05	0.00	-0.05	0.00
450	EXPENDITURES							
037-450-610001	PRINCIPAL LOAN SERVICE	825,000.00	0.00	0.00	825,000.00	0.00	825,000.00	100.00
037-450-610002	INT AND ADMIN BOND LS	546,725.00	0.00	0.00	546,725.00	0.00	546,725.00	100.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
	CAPITAL OUTLAY	<u>1,371,725.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,371,725.00</u>	<u>0.00</u>	<u>1,371,725.00</u>	<u>100.00</u>
450	EXPENDITURES	1,371,725.00	0.00	0.00	1,371,725.00	0.00	1,371,725.00	100.00
037	BOND LOAN SERVICE	1,371,725.00	0.00	0.05	1,371,724.95	0.00	1,371,724.95	100.00
900	Fixed Assets							
413	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Training Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-413-630000	Training Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-413-730000	MATL, SERV., SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
413	ADMINISTRATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-450-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-450-730000	Fixed Asset Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
450	EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451	AQUATICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-451-630000	Depreciation expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-451-730000	Fixed Asset Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
451	AQUATICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452	ADULT SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-452-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
452	ADULT SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	YOUTH SPORTS DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-453-630000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Account Number	Description	Budget	Period	Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
453	YOUTH SPORTS DEPARTMENT	0.00		0.00	0.00	0.00	0.00	0.00	0.00
454	CLASSES/SPECIAL ACTIVITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-454-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
454	CLASSES/SPECIAL ACTIVITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-455-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
455	PLAYGROUNDS & CENTERS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
456	COMM CNTRS SCOUT HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-456-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-456-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
456	COMM CNTRS SCOUT HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
457	COMM SCHOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-457-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-457-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
457	COMM SCHOOLS	0.00		0.00	0.00	0.00	0.00	0.00	0.00
458	GOLF COURSE MAINT.	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-458-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-458-730000	Disposal	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	OTHER EXPENSES	0.00		0.00	0.00	0.00	0.00	0.00	0.00
458	GOLF COURSE MAINT.	0.00		0.00	0.00	0.00	0.00	0.00	0.00
459	GOLF CLUB HOUSE	0.00		0.00	0.00	0.00	0.00	0.00	0.00
900-459-630000	Depreciation Expense	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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Account Number	Description	Budget	Period Amount	YTD Amount	YTD Variance	Encumbered	Available	% Available
900-459-730000	Disposal OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
459	GOLF CLUB HOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472	JAQUITH CONCESSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-472-630000	Depreciation Expense OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472	JAQUITH CONCESSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900-474-630000	Depreciation Expense OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		20,356,596.00	897,709.49	2,884,484.42	17,472,111.58	0.00	17,472,111.58	0.8583

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

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



12700 SW 72nd Ave.
Tigard, OR 97223

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

2021-22 FINANCIAL REPORT

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

Board members receive mail at the District address listed below

ADMINISTRATION

W. Don Clements, Superintendent and Registered Agent
125 S Elliott Road
Newberg, Oregon 97132

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

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REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

Independent Auditors' Report Required by Oregon State Regulations

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

December 5, 2022

INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying basic financial statements of the governmental activities and each major fund of Chehalem Parks and Recreation (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary comparison schedule listed as required supplementary information in the table of contents.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

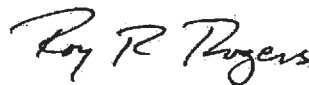
Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 5, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

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**CHEHALEM PARKS AND RECREATION DISTRICT
NEWBERG, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of Chehallem Parks and Recreation District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2022. Please read it in conjunction with the District's financial statements and notes, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total net position was \$27,977,986 at June 30, 2022.
- During the year, the District's net position increased by \$4,720,286.
- The general fund reported a fund balance this year of \$5,876,118.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

This annual report consists of four parts: *management's discussion and analysis* (this section), the *basic financial statements*, *supplementary information*, and *other information*. The basic financial statements include two kinds of statements that present different views of the District:

Government-wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position: The Statement of Net Position presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serves as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The Statement of Activities: The Statement of Activities presents information showing how the net position of the District changed over the year tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements the District's activities are shown in one category:

- *Governmental activities* - The District's basic functions are shown here, such as parks and facilities expense. These activities are primarily financed through user fees and property taxes.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* - not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. The District has four funds, all of which are considered to be major funds under the provisions of GASB 34.

The District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's main sources of revenue are taxes. The District's main disbursements are personnel services.

	<u>2021-22</u>	<u>2020-21</u>
ASSETS		
Current Assets	\$ 10,685,641	\$ 7,265,552
Capital Assets (Net)	40,281,742	43,911,177
Right-to-Use-Asset (Net)	<u>10,230</u>	<u>-</u>
Total Assets	50,977,613	51,176,729
DEFERRED OUTFLOWS	<u>15,084</u>	<u>19,490</u>
Total Assets and Deferred Outflows	<u>50,992,697</u>	<u>51,196,219</u>
LIABILITIES		
Current Liabilities	1,836,408	1,950,759
Noncurrent Liabilities	<u>21,165,709</u>	<u>22,504,758</u>
Total Liabilities	<u>23,002,117</u>	<u>24,455,517</u>
DEFERRED INFLOWS	<u>12,594</u>	<u>-</u>
Total Liabilities and Deferred Inflows	<u>23,014,711</u>	<u>24,455,517</u>
Net Position		
Net Investment in Capital Assets	17,791,898	20,017,669
Restricted for Debt Service	394,059	72,206
Restricted	3,856,041	1,941,451
Unrestricted	<u>5,935,988</u>	<u>4,709,376</u>
Total Net Position	<u>\$ 27,977,986</u>	<u>\$ 26,740,702</u>

	<u>2021-22</u>	<u>2020-21</u>
REVENUES		
General Revenues		
Grant/Donations	\$ 23,198	\$ 161,581
Charges for Service	7,431,450	4,042,324
Property Taxes	4,987,256	4,680,868
Interest and Investment Earnings	(46,006)	49,150
Total Revenues	<u>12,395,898</u>	<u>8,933,923</u>
EXPENSES		
Parks	6,806,183	6,134,581
Interest on Long-Term Debt	869,429	983,083
Loss on Disposal of Assets	-	13,552
Total Expenses	<u>7,675,612</u>	<u>7,131,216</u>
Change in Net Position	4,720,286	1,862,707
Restatement of Net Position	(3,483,002)	(100,984)
Beginning Net Position	<u>26,740,702</u>	<u>24,978,979</u>
Ending Net Position	<u>\$ 27,977,986</u>	<u>\$ 26,740,702</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>Change</u>
General Fund	\$ 5,876,118	\$ 4,671,396	\$ 1,204,722
System Development Fund	3,856,041	1,941,451	1,914,590
2015 Bond Debt service Fund	360,058	33,703	326,355
Debt Service	34,001	38,503	(4,502)
Total Fund Balance	<u>\$ 10,126,218</u>	<u>\$ 6,685,053</u>	<u>\$ 3,441,165</u>

CAPITAL ASSETS

At June 30, 2022, the District had \$40,281,742 invested in capital assets net of depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

LONG-TERM DEBT

At June 30, 2022, the District had outstanding debt payable of \$22,504,757. More detailed information about the District's long-term debt is presented in the notes to the financial statements.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information, please contact Don Clements at the Chehalem Parks and Recreation District. Our address is 125 S Elliott Rd., Newberg, OR 97132.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

ASSETS	
Cash and Cash Equivalents	\$ 9,976,830
Accounts Receivable	342,580
Taxes Receivable	220,660
Interest Receivable	22,345
Supply Inventory	31,901
Prepaid Expenses	91,325
Capital Assets not being depreciated	12,712,725
Capital Assets, net of accumulated depreciation	27,569,017
Right-to-Use-Asset, Net of Amortization	<u>10,230</u>
Total Assets	50,977,613
DEFERRED OUTFLOWS OF RESOURCES	
OPEB related deferrals (Health Insurance)	466
Deferred Charge on Refunding	<u>14,618</u>
Total Assets and Deferred Outflows of Resources	<u>50,992,697</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	147,690
Payroll Liabilities	39,145
Accrued Interest Payable	39,768
Unearned Revenue	135,098
Compensated Absences	104,854
Long-term Debt – Current Portion	1,343,240
Current Lease Liability	5,743
NET OPEB Liability - Health Insurance	<u>20,870</u>
Total Current Liabilities	1,836,408
Noncurrent Liabilities:	
Long-term Lease Liability	4,192
Long-term Debt	<u>21,161,517</u>
Total Noncurrent Liabilities	<u>21,165,709</u>
Total Liabilities	23,002,117
DEFERRED INFLOWS OF RESOURCES	
OPEB related deferrals (Health Insurance)	<u>12,594</u>
Total Liabilities and Deferred Inflows of Resources	<u>23,014,711</u>
NET POSITION	
Net Investment in Capital Assets	17,791,898
Restricted for Debt Service	394,059
Restricted for Acquisition and Development	3,856,041
Unrestricted	<u>5,935,988</u>
Total Net Position	<u>\$ 27,977,986</u>

See accompanying notes to the basic financial statements

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

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022**

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND DONATIONS	
Parks	\$ 6,806,183	\$ 7,431,450	\$ 23,198	\$ 648,465
Interest on Long-term Debt	869,429	-	-	(869,429)
Total Governmental Activities	<u>\$ 7,675,612</u>	<u>\$ 7,431,450</u>	<u>\$ 23,198</u>	<u>\$ (220,964)</u>
General Revenues:				
Property Taxes, Levied for General				3,439,872
Property Taxes, Levied for Debt Service				1,547,384
Interest and Investment Earnings				<u>(46,006)</u>
Total General Revenues				<u>4,941,250</u>
Changes in Net Position				4,720,286
Net Position – Beginning as Restated				<u>23,257,700</u>
Net Position – Ending				<u>\$ 27,977,986</u>

See accompanying notes to the basic financial statements

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

**BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2022**

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTAL
ASSETS					
Cash and Investments	\$ 5,760,348	\$ 3,492,252	\$ 34,001	\$ 690,229	\$ 9,976,830
Accounts Receivable	218,781	97,567	-	26,232	342,580
Taxes Receivable	153,086	-	-	67,574	220,660
Interest Receivable	5,594	16,222	-	529	22,345
Prepaid Expenditures	91,325	-	-	-	91,325
Due from Other Funds	361,559	250,000	-	-	611,559
Total Assets	\$ 6,590,693	\$ 3,856,041	\$ 34,001	\$ 784,564	\$ 11,265,299
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities					
Payroll Liabilities	\$ 39,145	\$ -	\$ -	\$ -	\$ 39,145
Accounts Payable	147,690	-	-	-	147,690
Due to Other Funds	250,000	-	-	361,559	611,559
Deferred Revenue	135,098	-	-	-	135,098
Total Liabilities	571,933	-	-	361,559	933,492
Deferred Inflows of Resources					
Unavailable Revenue - Property Taxes	142,642	-	-	62,947	205,589
Total Liabilities and Deferred Inflows	714,575	-	-	424,506	1,139,081
Fund Balance					
Nonspendable	91,325	-	-	-	91,325
Restricted for Acquisition and Development	-	3,856,041	-	-	3,856,041
Restricted for Debt Service	-	-	34,001	360,058	394,059
Unassigned	5,784,793	-	-	-	5,784,793
Total Fund Balance	5,876,118	3,856,041	34,001	360,058	10,126,218
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 6,590,693	\$ 3,856,041	\$ 34,001	\$ 784,564	\$ 11,265,299

See accompanying notes to the basic financial statements

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

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022**

Total Fund Balances - Governmental Funds	\$	10,126,218
<p>The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets as a whole.</p>		
Net Capital Assets		40,281,742
<p>Inventory is not accounted for in the governmental funds as it is recorded on the purchase method instead of the consumption method.</p>		
Inventory		31,901
OPEB Liability for Health Insurance		(20,870)
<p>Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>		
Deferred Outflows - OPEB Health Insurance		466
Deferred Inflows - OPEB Health Insurance		(12,594)
<p>Long-term liabilities applicable to the governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.</p>		
Long term Liabilities		
Bonds payable	\$ (22,070,000)	
Bond premium	(434,757)	
Deferred charge on refunding	<u>14,618</u>	(22,490,139)
Compensated Absences Payable not accounted for in governmental funds		(104,854)
Accrued Interest Payable not accounted for in governmental funds		(39,768)
<p>Property taxes receivable and other receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resource in the fund financial statements.</p>		
		205,589
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>		
Right-to-use asset, Net		10,230
<p>Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position</p>		
Lease Payable		<u>(9,935)</u>
Net Position	\$	<u>27,977,986</u>

See accompanying notes to the basic financial statements

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022**

	GENERAL FUND	SYSTEM DEVELOPMENT FUND	DEBT SERVICE FUND	2015 BOND DEBT SERVICE FUND	TOTALS
REVENUES					
Taxes	\$ 3,422,087	\$ -	\$ -	\$ 1,538,336	\$ 4,960,423
Earnings on Investments	(27,408)	(17,820)	298	(1,076)	(46,006)
Parks	58,158	-	-	-	58,158
Concession Income	14,690	-	-	-	14,690
Sports Receipts	385,119	-	-	-	385,119
Recreation	110,972	-	-	-	110,972
Preschool	24,010	-	-	-	24,010
Community School	17,566	-	-	-	17,566
Community Center/Scout House	71,776	-	-	-	71,776
Pool Receipts	1,064,053	-	-	-	1,064,053
Playgrounds/Centers	518,460	-	-	-	518,460
Golf Club House	1,684,117	-	-	-	1,684,117
SDC Income	-	3,204,687	-	-	3,204,687
Grants/Donations	23,198	-	-	-	23,198
Miscellaneous Income	157,573	-	-	120,269	277,842
Total Revenues	<u>7,524,371</u>	<u>3,186,867</u>	<u>298</u>	<u>1,657,529</u>	<u>12,369,065</u>
EXPENDITURES					
Current:					
Personal Services	2,912,830	-	-	-	2,912,830
Materials and Services	2,849,221	-	-	-	2,849,221
Capital Outlay	557,598	330,754	-	-	888,352
Debt Service	-	941,523	-	1,335,974	2,277,497
Total Expenditures	<u>6,319,649</u>	<u>1,272,277</u>	<u>-</u>	<u>1,335,974</u>	<u>8,927,900</u>
Net Change in Fund Balance	1,204,722	1,914,590	298	321,555	3,441,165
Beginning Fund Balance	<u>4,671,396</u>	<u>1,941,451</u>	<u>33,703</u>	<u>38,503</u>	<u>6,685,053</u>
Ending Fund Balance	<u>\$ 5,876,118</u>	<u>\$ 3,856,041</u>	<u>\$ 34,001</u>	<u>\$ 360,058</u>	<u>\$ 10,126,218</u>

See accompanying notes to the basic financial statements

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

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2022**

Total Net Changes in Fund Balances - Governmental Funds		\$ 3,441,165
<p>Repayment of bond principal, capital leases and post-retirement obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases and post-retirement obligations is an expense for the Statement of Net Position, but not the governmental funds.</p>		
Long-term Debt Principal Reduction	\$ 1,385,000	
Reduction in Premium	23,241	
Deferred Charge on Refunding	<u>(4,872)</u>	1,403,369
Compensated Absences		(1,324)
Change in Net OPEB Liability for Health Insurance		(2,181)
<p>Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeds depreciation.</p>		
Capital Asset Additions, Net	396,210	
Depreciation Expense, Net	<u>(546,159)</u>	(149,949)
<p>In the governmental funds, inventory is accounted for with a reserve account. In the Statement of Activities, the changes in inventory during the year is recognized as an expense. In prior years, prepaids was handled the same way, but is removed in this reconciliation as it is reported in the governmental funds.</p>		
Change in Inventory		(2,326)
Change in accrued interest		4,404
<p>Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds, and are instead recorded as unavailable revenue. They are, however, recorded as revenue in the Statement of Activities.</p>		
General Fund Beginning Fund Balance - PY deferred revenue	(124,857)	
General Fund - Unavailable Property Tax Revenue	<u>142,642</u>	17,785
Debt Service Fund Beginning Fund Balance - PY deferred revenue	(53,899)	
Debt Service Fund - Unavailable Property Tax Revenue	<u>62,947</u>	9,048
<p>Payment on Lease Liability decreases liabilities in the Statement of Net Position.</p>		
Payment on Lease Liability		12,041
<p>Amortization Expense increases the expenses on the Statement of Activities.</p>		
Amortization Expense		<u>(11,746)</u>
Change in Net Position of Governmental Activities		<u>\$ 4,720,286</u>

See accompanying notes to the basic financial statements

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Chehalem Parks and Recreation District (the District) have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The basic financial statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. THE FINANCIAL REPORTING ENTITY

The Chehalem Parks and Recreation District is a municipal corporation governed by an elected board. Accounting principles generally accepted in the United States of America require that these financial statements present Chehalem Parks and Recreation District (the primary government) and all component units, if any. Component units, as established by the GASB Statement No. 61, are separate organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the District. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the District as a whole.

The Statement of Net Position and Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting for exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting for nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUND EQUITY

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, there are five balance classifications: *non-spendable*, *restricted*, *committed*, *assigned* and *unassigned*.

- Non-spendable represents amounts that are not in a spendable form. The Non-spendable fund balance represents prepaid items.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirement or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as *restricted* or *committed*. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The District has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (*committed*, *assigned* or *unassigned*) resources are available for expenditures. When unrestricted resources are spent, the order of spending is *committed* (if applicable), *assigned* (if applicable) and *unassigned*.

There were no assigned or committed fund balances as of June 30, 2022.

GOVERNMENTAL FUNDS

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, fees and interest associated with the current fiscal period are all considered to be susceptible to accrual, except as noted above, and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable that is due within the current fiscal period is considered to be measurable to accrue as revenue of the current period.

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

All other revenue items are considered to be measurable and available only when cash is received.

The District maintains the following major funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, pool receipts, golf receipts, recreational income and state grants.

SYSTEM DEVELOPMENT FUND

The System Development Fund was established to handle monies received from new homes built within the District limits. It helps fund expansions due to a larger volume of residents in the area utilizing the facilities.

DEBT SERVICE FUND

The Debt Service Fund was established to account for payments made to retire lease purchases. The principal financing source is transfers from the General Fund.

2015 BOND DEBT SERVICE FUND

This fund provides for the payment of principal and interest on the 2015 General Obligation Bond. The principal revenue source is property taxes.

C. BUDGET

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles, except for budgetary purposes, depreciation is not recorded; capital outlay, prepaid items and supply inventory are expensed when purchased; taxes are recorded as revenue when received and debt is an expenditure when paid.

Expenditure budgets are appropriated at the following levels for each fund:

Personnel Services	Interfund Transfers
Materials and Services	Debt Service
Capital Outlay, Development, Improvement and Acquisition	Contingency

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expenditures cannot legally exceed appropriations except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal levels of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements include the original budget amounts and approved transfers between appropriations. Appropriations lapse at the end of the year.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2022, except for System Development Fund – Debt Service, which was overexpended by \$941,523.

D. PROPERTY TAXES RECEIVABLE

In the government-wide financial statements, uncollected property taxes are recorded in the Statement of Net Position. In the fund financial statements, property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15 and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

E. CAPITAL ASSETS

Capital assets are recorded at their original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Interest incurred during construction, maintenance and repairs that do not add to the value of the asset or materially extend assets' lives is not capitalized. Costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	30 years
Vehicle and Equipment	5 to 20 years
Land Improvements	5 to 51 years

F. PENSION PLAN

A defined contribution 401(k) pension plan is participated in through Principal Mutual Life Insurance Company. See Note 4 for more information.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. VESTED COMPENSATED ABSENCES

It is the policy to permit employees to accumulate earned unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service. All unused vacation pay is accrued when earned in the government-wide financial statements.

H. SUPPLY INVENTORIES

Inventories purchased are valued at cost (first-in, first-out method). Any donated inventories are valued at their estimated fair market value. Inventories purchased have been charged as expenditures in the financial statements when purchased in the budgetary statements.

I. ESTIMATES

The preparation of the basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

J. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, bond premiums and discounts are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances and discounts are reported as other financing sources and uses.

K. NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. NET POSITION (Continued)

When both restricted and unrestricted assets are available, it is policy to first use restricted assets, then unrestricted as needed.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods, and so will not be recognized as an outflow of resources (expenditure) until then. At June 30, 2022, there were deferred outflows representing OPEB related deferrals for health insurance and a deferred charge on refunding reported in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2022, there were deferred inflows representing OPEB related deferrals for health insurance reported in the Statement of Net Position. There is also a deferred inflow reported in the governmental fund balance sheet representing unavailable revenue from property tax.

M. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (Continued)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

O. RIGHT TO USE ASSETS & LEASE LIABILITY

Lease Assets

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

Leases Payable

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

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2022 (recorded at fair value) consisted of:

Deposits with Financial Institutions	
Demand Deposits	\$ 356,159
Investments	<u>9,620,671</u>
Total	<u>\$ 9,976,830</u>

There are the following investments and maturities:

Investment Type	Fair Value	Maturity (in months)		
		Less than 3	3 - 17	18 - 59
State Treasurer's				
Investment Pool	\$ 9,620,671	\$ 9,620,671	\$ -	\$ -

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

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

DEPOSITS

Deposits with financial institutions consist of bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2022, the total bank balance per the bank statements was \$532,643 of which, \$250,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program.

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2022. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2022, the fair value of the position in the LGIP is 98.98% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The District booked a fair market value loss of \$99,143 for the difference between the pool fair market value and the book value. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

INTEREST RATE RISK

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

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

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

CUSTODIAL CREDIT RISK

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from U. S. Government agencies or USGSE. The State Investment Pool is not rated.

CONCENTRATION OF CREDIT RISK

At June 30, 2022, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25% of the monies of a local government to be invested in banker's acceptances or any qualified financial institution. At June 30, 2022, investments appeared to be in compliance with all percentage restrictions.

3. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2022 are as follows:

	Balance <u>July 1, 2021</u>	<u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2022</u>
Non-Depreciable:					
CIP	\$ 26,494,357	\$ (26,494,357)	\$ -	\$ -	\$ -
Land	12,712,725	-	-	-	12,712,725
Depreciable:					
Land Improvements	2,051,960	-	-	-	2,051,960
Buildings and Improvements	7,517,731	26,494,357	-	(95,417)	33,916,671
Equipment	6,679,276	-	273,991	-	6,953,267
Vehicles	559,622	-	217,636	-	777,258
Total Capital Assets	56,015,671	-	491,627	(95,417)	56,411,881
Accumulated Depreciation					
Land Improvements	1,549,095	-	34,351	-	1,583,446
Buildings and Improvements	5,521,507	3,479,486	195,757	(65,996)	9,130,754
Equipment	4,687,236	-	372,025	-	5,059,261
Vehicles	346,656	-	10,022	-	356,678
Total Accumulated Depreciation	12,104,494	3,479,486	612,155	(65,996)	16,130,139
Capital Assets, Net	<u>\$ 43,911,177</u>				<u>\$ 40,281,742</u>

Depreciation of \$612,155 was allocated to the Parks function.

Adjustments were made to depreciation and CIP to reconcile and update the books to actual due to the Aquatic and Fitness centers both being in service. A total of \$26,494,357 was removed from CIP and added to Buildings and Improvements, and a total of \$3,479,486 in depreciation was added in the current year due to the assets not being depreciated in prior years.

Deletions included disposed assets in the current year with a net book value of \$29,421. The deletion was related to the old roof at the Aquatic Center, and the remaining amount was related to golf carts. The deletion for the accumulated depreciation corresponded with the removal of the Aquatic Center roof.

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

NOTES TO BASIC FINANCIAL STATEMENTS

4. PENSION PLAN

Pension benefits are provided to all full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. A 401(k) plan offered through Principal Mutual Life Insurance is available to employees. Employees may contribute 1 to 10 percent of their salary to the plan. In addition, the District will pay 8 percent of the employee's salary if the employee contributes 4 or more percent. If the employee contributes less than 4 percent, the District will pay according to a sliding scale. Contributions paid by the District were \$154,493, \$142,150, and \$128,059, respectively, for the years ended June 30, 2022, and 2021, and 2020. The plan was fully funded on June 30, 2022. The assets of the plan are held by the Plan Administrator for the benefit of the employees and thus are not included in the District's basic financial statements.

5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

Post-Employment Health Care Benefits

Plan Description:

The District maintains a single employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses. Both active and retired members are eligible for the plan. Benefits and eligibility for members are established through the collective bargaining agreements. The plan does not issue separate basic financial statements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution.

The District reports Other Postemployment Benefits under GASB Statement No. 75. This allows the District to report its liability for other post-employment benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Annual OPEB Cost and Total OPEB Liability – The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 24.

Total Other Post Employment Benefit Liability

The District's total other post-employment benefits were measured as of June 30, 2022 and determined by an actuarial valuation as of June 30, 2022.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the June 30, 2022 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 3.54%, Inflation 2.50%, Salary Increases 3.0%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. The annual premium increase was assumed to fluctuate between 5.5% to 5.0% until 2038, in accordance with the Society of Actuaries – Getzen Long Term Healthcare Trends Resource Model, updated 2017. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

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

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

<u>Changes in Net Other Post-Employment Benefit Liability</u>	
Total OPEB Liability at June 30, 2022	\$ 30,817
Changes for the year:	
Service Cost	2,548
Interest	1,168
Changes of benefit terms	-
Differences between expected and actual experience	(14,188)
Changes of assumptions or other input	525
Benefit payments	-
Net changes	<u>(9,947)</u>
Total OPEB Liability at June 30, 2021	<u>\$ 20,870</u>

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
	<u>2.54%</u>	<u>3.54%</u>	<u>4.54%</u>
Total OPEB Liability	\$ 22,302	\$ 20,870	\$ 19,551

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 19,087	\$ 20,870	\$ 22,989

As of the June 30, 2022 valuation date, the following employees were covered by the benefit terms:

Participant Counts	Total
Number of Active Participants	23
Number of Inactive Participants	<u>0</u>
Total Number of Participants	<u><u>23</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. JOINT VENTURES

During the year ended June 30, 1995, an inter-governmental agreement was entered into with the Newberg School District and the City of Newberg. The agreement was made to undertake the Combined Crater Site Projects, which includes, among other things, construction of an elementary school, a middle school, a Senior Center and four official tournament-sized softball fields on property owned by the School District and the District. The District is responsible for costs related to operation of the Senior Center and softball fields. The agreement also includes an operating lease whereby the District leases the property for the Senior Center from the School District for \$1 per year for a term of 99 years.

The School District shall have sole responsibility for the cost of maintenance of the facilities located upon the school site, except that the District shall have the sole responsibility for the cost of maintenance for the Senior Center on property leased from the School District. The District and the School District have each capitalized their own portion of the above projects; therefore, there is no separate financial statement for the joint venture.

7. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omission; injuries to employees; or natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims for the last three fiscal years have not exceeded this commercial coverage.

8. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The state voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values, less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and now bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

9. SHORT-TERM DEBT

The District has an available line of credit agreement with KeyBank which can be used to borrow up to \$300,000. Interest rates are based on the prime rate of the bank for the month(s) outstanding. As of June 30, 2022, there was \$0 outstanding.

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

NOTES TO BASIC FINANCIAL STATEMENTS

10. LONG-TERM OBLIGATIONS

All long-term debt obligations are payable from the General Fund and the Debt Service Fund. Interest rates vary between 3.0 percent and 6.5 percent.

The following changes occurred in long-term debt for the year ended June 30, 2022:

	Outstanding 7/1/2021	Issued	Matured and Redeemed	Outstanding 6/30/2022	Due Within One Year
Governmental Activities:					
Full Faith and Credit 2014 Refunding	730,000	-	175,000	555,000	180,000
Pool GO Bond 2015	16,595,000	-	715,000	15,880,000	770,000
Full Faith and Credit 2018 Refunding	6,130,000	-	495,000	5,635,000	370,000
Total Debt	23,455,000	-	1,385,000	22,070,000	1,320,000
Bond Premium	60,124	-	4,294	55,830	4,294
Full Faith and Credit 2018 Premium	397,874	-	18,946	378,928	18,946
Total Premium	457,998	-	23,241	434,757	23,240
Total governmental activities	\$ 23,912,998	\$ -	\$ 1,408,241	\$ 22,504,757	\$ 1,343,240

Future Governmental bonds debt service requirements are as follows:

Year ending June 30	Bonds		Year ending June 30	FF & Credit 2018 Refunding	
	Principal	Interest		Principal	Interest
2023	\$ 770,000	\$ 585,225	2023	\$ 370,000	\$ 231,313
2024	825,000	546,725	2024	380,000	216,513
2025	890,000	505,475	2025	395,000	201,313
2026	950,000	460,975	2026	410,000	185,513
2027	1,025,000	432,475	2027	185,000	169,113
2028-32	6,400,000	1,607,463	2028-32	1,050,000	727,763
2033-37	5,020,000	371,925	2033-37	1,275,000	498,625
			2038-42	1,570,000	205,488
Total	\$ 15,880,000	\$ 4,510,263	Total	\$ 5,635,000	\$ 2,435,638

Year Ending June 30	FF & Credit 2014 Refunding		Year ending June 30	Premiums Amortization	Year ending June 30	Refunding Charge 2014 Amortization
	Principal	Interest				
2023	180,000	15,217	2023	\$ 23,240	2023	\$ 4,873
2024	185,000	9,466	2024	23,241	2024	4,873
2025	190,000	3,230	2025	23,241	2025	4,872
			2026	23,241		
Total	\$ 555,000	\$ 27,913	2027	23,241	Total	\$ 14,618
			2028-32	116,204		
			2033-37	107,616		
			2038-42	94,733		
			Total	\$ 434,757		

CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. LONG-TERM OBLIGATIONS (CONTINUED)

FULL FAITH AND CREDIT BONDS

Full faith and credit obligation bonds are direct obligations and pledge the full faith and credit of the District. Full faith and credit obligation bonds are issued to provide funds for the acquisition and construction of a golf course and an aquatic and fitness center.

In May 2014, \$1,735,000 of full faith and credit obligation bonds were issued to refinance \$1,640,000 of the 2004 full faith and credit obligation bonds. A portion of the net proceeds of \$1,676,528 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

In June 2018, \$7,540,000 of full faith credit obligation bonds were issued to refinance the 2006 and 2007 full faith and credit obligation bonds. A portion of the net proceeds of \$2,259,664 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payments on the refunded bonds.

The following full faith and credit obligations were outstanding at June 30, 2022:

<u>Amount</u>	<u>Rates</u>	<u>Maturity</u>	<u>Balance</u>
1,735,000	4.00-4.75%	2024	555,000
7,540,000	3.00-4.25%	2042	<u>5,635,000</u>
Total			<u>\$ 6,190,000</u>

POOL GENERAL OBLIGATION BOND 2015

In April of 2015, general obligation bonds-Series 2015 were issued in the amount of \$19,900,000 with current interest bonds at 4%. Bond interest payments began June 15, 2016 and end June 15, 2035.

There are no significant default remedies for any obligations requiring disclosure under GASB 88.

11. LEASE LIABILITY

For the year ended 6/30/2022, the basic financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

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

NOTES TO BASIC FINANCIAL STATEMENTS

11. LEASE LIABILITY (CONTINUED)

On 07/01/2021, the District entered into a 15 month lease as Lessee for the use of Konica Admin. An initial lease liability was recorded in the amount of \$10,469. As of 06/30/2022, the value of the lease liability is \$2,098. The District is required to make monthly fixed payments of \$700. The lease has an interest rate of 0.4660%. The value of the right to use asset as of 06/30/2022 of \$10,469 with accumulated amortization of \$8,088.

On 07/01/2021, the District entered into a 21 month lease as Lessee for the use of Konica Minolta - 1802 Haworth Ave. An initial lease liability was recorded in the amount of \$4,388 As of 06/30/2022, the value of the lease liability is \$1,885. The District is required to make monthly fixed payments of \$210. The lease has an interest rate of 0.5930%. The value of the right to use asset as of 06/30/2022 of \$4,388 with accumulated amortization of \$2,472.

On 11/01/2021, the District entered into a 48 month lease as Lessee for the use of Konica Rec. An initial lease liability was recorded in the amount of \$7,119. As of 06/30/2022, the value of the lease liability is \$5,951. The District is required to make monthly fixed payments of \$152. The lease has an interest rate of 1.2600%. The value of the right to use asset as of 06/30/2022 of \$7,119 with accumulated amortization of \$1,186.

	Outstanding 7/1/2021	Issued	Matured and Redeemed	Outstanding 7/1/2022	Due Within One Year
Equipment					
Konica Rec	\$ -	\$ 7,119	\$ 1,168	\$ 5,951	\$ 1,759
Konica Minolta - 1802 Haworth Ave	-	4,388	2,502	1,885	1,885
Konica Admin	-	10,469	8,371	2,098	2,098
Total	\$ -	\$ 21,976	\$ 12,041	\$ 9,935	\$ 5,743

Principal and Interest requirements to Maturity
Governmental Activities
Equipment

Fiscal Year Ending	Principal Payments	Interest Payments
June 30.		
2023	5,743	71
2024	1,782	43
2025	1,804	20
2026	606	2
	\$ 9,935	\$ 135

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

NOTES TO BASIC FINANCIAL STATEMENTS

12. RIGHT TO USE ASSET

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

Amount of Lease Assets by Major Classes of Underlying Asset (Right to Use Asset)

	Balance Beginning of Year	Additions	Balance End Of Year
Right-to-Use Asset			
Equipment	-	21,976	21,976
Total	-	21,976	21,976
Accumulated Amortization			
Equipment	-	11,746	11,746
Total	-	11,746	11,746
Net Right-to-Use Assets	-		10,230

13. TAX ABATEMENTS

As of June 30, 2022, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these financial statements, the amount of abatements for the year ended June 30, 2022 is deemed immaterial by management.

14. INTERFUND TRANSFERS AND INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at June 30, 2022, consisted of the following:

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

Transfers and receivables/payables activities are used to move unrestricted revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorization.

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

NOTES TO BASIC FINANCIAL STATEMENTS

15. RELATED PARTIES

The Chehalem Park Foundation is a 501(c)3 nonprofit organization that collects donations committed to the District that are designated for certain purposes that donors wish to support. The District shares management personnel with the Foundation as well as oversight of the Foundation by the District Board. Foundation funds are not considered available to the District for general purposes and are not included or disclosed in the District financial statements.

16. CONTINGENCIES

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the impact of the reduction of economic activity is not determinable.

17. PRIOR PERIOD ADJUSTMENT

Due to an adjustment for under depreciated assets in the prior year, unallocated CIP, and an understatement of prior year's OPEB liability, a restatement of the prior year net position was required to correctly record net position at the prior measurement date.

Net Position - Beginning as previously reported	\$ 26,740,702
OPEB Prior Year Liability	(3,516)
Capital Assets Depreciation and Asset allocation adjustment for June 30, 2022	<u>(3,479,486)</u>
Net Position - Beginning as restated	<u><u>\$ 23,257,700</u></u>

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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**CHEHALEM PARK AND RECREATION DISTRICT
YAMHILL COUNTY OREGON
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2022**

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

Year Ended June, 30	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2022	\$ 30,817	\$ 2,548	\$ 1,168	\$ -	\$ (13,663)	\$ -	\$ 20,870	\$ 1,193,522	1.75%
2021 ***	27,301	2,474	1,042	-	-	-	30,817	1,181,968	2.61%
2020	24,490	2,402	932	-	-	(523)	27,301	1,147,542	2.38%
2019	21,330	2,332	828	-	-	-	24,490	1,114,118	2.20%
2018 **	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2017 *	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan unfunded liability. This Schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

* Client's valuation in FY 2017 estimated \$0 in OPEB liability

** Client elected not to obtain a valuation in FY 2018 or FY 2021

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

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
June 30, 2022**

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Current Property Tax	\$ 3,223,350	\$ 3,223,350	\$ 3,322,481	99,131
Prior Property Tax	125,000	125,000	99,606	(25,394)
Earnings on Investments	30,000	30,000	(27,408)	(57,408)
Parks	-	-	58,158	58,158
Sports:				
Concession Income	-	-	14,690	14,690
Sports Receipts	-	-	385,119	385,119
Recreation:	2,925,306	2,925,306		
Recreation	-	-	110,972	110,972
Preschool	-	-	24,010	24,010
Community School	-	-	17,566	17,566
Community Center/Scout House	-	-	71,776	71,776
Pool Receipts	933,700	933,700	1,064,053	130,353
Playgrounds/Centers	-	-	518,460	518,460
Golf Club Maintenance	-	-	-	-
Golf Club House	-	-	1,684,117	1,684,117
Grants/Donations	-	-	23,198	23,198
Miscellaneous Income	50,000	50,000	157,573	107,573
Total Revenues	<u>7,287,356</u>	<u>7,287,356</u>	<u>7,524,371</u>	<u>237,015</u>

Continued on page 25b

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES				
Personnel Services	\$ 3,624,588	\$ 3,624,588 (1)	\$ 2,912,830	\$ 711,758
Materials and Services	3,480,528	3,480,528 (1)	2,849,221	631,307
Capital Outlay, Development, Improvement and Acquisition	1,082,240	1,082,240 (1)	557,598	524,642
Contingency	100,000	100,000 (1)	-	100,000
Total Expenditures	<u>8,287,356</u>	<u>8,287,356</u>	<u>6,319,649</u>	<u>1,967,707</u>
Net Change in Fund Balance	(1,000,000)	(1,000,000)	1,204,722	2,204,722
Beginning Fund Balance	<u>1,000,000</u>	<u>1,000,000</u>	<u>4,671,396</u>	<u>3,671,396</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,876,118</u>	<u>\$ 5,876,118</u>

(1) Appropriation level

Continued from page 25a

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

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

June 30, 2022

<u>SYSTEM DEVELOPMENT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
SDC Income	\$ 650,000	\$ 650,000	\$ 3,204,687	\$ 2,554,687
Interest Earned	2,500	2,500	(17,820)	(20,320)
Total Revenues	<u>652,500</u>	<u>652,500</u>	<u>3,186,867</u>	<u>2,534,367</u>
EXPENDITURES:				
Debt Service	-	- (1)	941,523	(941,523)
Improvement & Acquisition	710,975	710,975 (1)	330,754	380,221
Total Expenditures	<u>710,975</u>	<u>710,975</u>	<u>1,272,277</u>	<u>(561,302)</u>
Excess of Revenues Over (Under) Expenditures	(58,475)	(58,475)	1,914,590	1,973,065
OTHER FINANCING SOURCES (USES):				
Transfers Out	(941,525)	(941,525)	-	941,525
Total Other Financing Sources (Uses)	<u>(941,525)</u>	<u>(941,525)</u>	<u>-</u>	<u>941,525</u>
Net Change in Fund Balance	(1,000,000)	(1,000,000)	1,914,590	2,914,590
Beginning Fund Balance	1,000,000	1,000,000	1,941,451	941,451
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,856,041</u>	<u>\$ 3,856,041</u>

(1) Appropriation level

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
June 30, 2022**

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Interest Earned	\$ 150	\$ 150	\$ 298	\$ 148
Total Revenue	<u>150</u>	<u>150</u>	<u>298</u>	<u>148</u>
EXPENDITURES:				
Capital Outlay	37,125	37,125 (1)	-	37,125
Debt Service	<u>941,525</u>	<u>941,525 (1)</u>	<u>-</u>	<u>941,525</u>
Total Expenditures	<u>978,650</u>	<u>978,650</u>	<u>-</u>	<u>978,650</u>
Excess of Revenues Over (Under) Expenditures	(978,500)	(978,500)	298	978,798
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>941,525</u>	<u>941,525</u>	<u>-</u>	<u>(941,525)</u>
Total Other Financing Sources (Uses)	<u>941,525</u>	<u>941,525</u>	<u>-</u>	<u>(941,525)</u>
Net Change in Fund Balance	(36,975)	(36,975)	298	37,273
Beginning Fund Balance	<u>37,125</u>	<u>37,125</u>	<u>33,703</u>	<u>(3,422)</u>
Ending Fund Balance	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 34,001</u>	<u>\$ 33,851</u>

(1) Appropriation level

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

June 30, 2022

<u>2015 BOND DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES:				
Current Property Tax	\$ 1,424,160	\$ 1,424,160	\$ 1,522,736	\$ 98,576
Prior Property Tax	-	-	15,600	15,600
Miscellaneous	-	-	120,269	120,269
Interest Earned	-	-	(1,076)	(1,076)
Total Revenue	<u>1,424,160</u>	<u>1,424,160</u>	<u>1,657,529</u>	<u>233,369</u>
EXPENDITURES:				
Debt Service	<u>1,582,097</u>	<u>1,582,097</u> (1)	<u>1,335,974</u>	<u>246,123</u>
Total Expenditures	<u>1,582,097</u>	<u>1,582,097</u>	<u>1,335,974</u>	<u>246,123</u>
Excess of Revenues Over (Under) Expenditures	(157,937)	(157,937)	321,555	479,492
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>157,947</u>	<u>157,947</u>	<u>-</u>	<u>(157,947)</u>
Total Other Financing Sources (Uses)	<u>157,947</u>	<u>157,947</u>	<u>-</u>	<u>(157,947)</u>
Net Change in Fund Balance	10	10	321,555	321,545
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>38,503</u>	<u>38,503</u>
Ending Fund Balance	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 360,058</u>	<u>\$ 360,048</u>

(1) Appropriation level

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
June 30, 2022**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2021	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTION BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED 06/30/22
GENERAL FUND						
CURRENT						
2021-22	\$ 3,553,692	\$ 94,464	\$ (15,993)	\$ 1,829	\$ 3,365,423	\$ 79,641
PRIOR YEARS						
2020-21	68,690	47	(4,593)	2,625	30,862	35,813
2019-20	28,268	(6)	(2,762)	2,030	10,836	16,706
2018-19	15,638	(16)	(3,091)	2,138	6,826	7,875
2017-18	7,589	-	(2,164)	1,479	4,052	2,852
Prior	9,495	-	1,013	1,403	1,711	10,200
Total Prior	129,680	26	(11,597)	9,675	54,288	73,445
Total	\$ 3,683,372	\$ 94,490	\$ (27,590)	\$ 11,504	\$ 3,419,710	\$ 153,086

	GENERAL FUND
RECONCILIATION OF REVENUE	
Cash Collections by County Treasurer Above	\$ 3,419,710
Accrual of Receivables	
June 30, 2021	(8,067)
June 30, 2022	10,444
Net change from Prior years unearned revenue, see pg. 6	17,785
Total Revenue	\$ 3,439,872

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
June 30, 2022**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2021	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTION BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED 06/30/22
<u>2015 BOND DEBT SERVICE FUND</u>						
CURRENT						
2021-22	\$ 1,598,489	\$ 42,491	\$ (7,194)	\$ 823	\$ 1,513,803	\$ 35,824
PRIOR YEARS						
2020-21	28,585	20	(1,912)	1,092	12,843	14,903
2019-20	12,345	(2)	(1,206)	887	4,732	7,295
2018-19	6,954	(7)	(1,374)	951	3,036	3,502
2017-18	3,480	-	(992)	678	1,858	1,308
Prior	4,369	-	516	652	795	4,742
Total Prior	55,733	10	(4,969)	4,260	23,264	31,751
Total	\$ 1,654,222	\$ 42,501	\$ (12,163)	\$ 5,083	\$ 1,537,067	\$ 67,574

	DEBT SERVICE FUND
RECONCILIATION OF REVENUE	
Cash Collections by County Treasurer Above	\$ 1,537,067
Accrual of Receivables	
June 30, 2021	(3,358)
June 30, 2022	4,627
Net change from Prior years unearned revenue, see pg. 6	9,048
Total Revenue	\$ 1,547,384

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

OTHER INFORMATION

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 413				
ADMINISTRATION				
Personnel Services				
Superintendent	\$ 114,900	\$ 114,900	\$ 116,220	\$ (1,320)
Administrative Coordinator	52,500	52,500	53,101	(601)
Public Information Coordinator	60,778	60,778	61,027	(249)
Event Marketing/Admin Specialist	74,632	74,632	74,901	(269)
Part-time Clerk	98,124	98,124	80,962	17,162
Payroll Taxes and Benefits	<u>163,790</u>	<u>163,790</u>	<u>137,366</u>	<u>26,424</u>
Total Personnel Services	564,724	564,724	523,577	41,147
Materials and Services				
Office Supplies	11,600	11,600	6,348	5,252
Postage Supplies	1,500	1,500	374	1,126
Program Supplies	9,300	9,300	7,820	1,480
Promotional Supplies	1,000	1,000	-	1,000
Classifieds	1,000	1,000	136	864
Brochures	2,000	2,000	-	2,000
Flyers and Schedules	1,000	1,000	-	1,000
Publicity	1,000	1,000	47	953
Directors Fees	360	360	-	360
Professional Dues	9,000	9,000	9,922	(922)
Conferences/Workshops	5,500	5,500	4,324	1,176
Staff Mileage	1,000	1,000	433	567
Staff Expenses	7,750	7,750	4,798	2,952
Telephone	4,500	4,500	4,888	(388)
Internet and Communication	2,194	2,194	3,380	(1,186)
Fees	7,000	7,000	5,831	1,169
Maintenance	1,000	1,000	-	1,000
Legal Services	50,000	50,000	13,600	36,400
Audit Services	27,500	27,500	30,000	(2,500)
Program Contracts	15,000	15,000	25,147	(10,147)
Insurance Services	11,000	11,000	12,018	(1,018)
Interest	1,500	1,500	-	1,500
Equipment Maintenance Contracts	1,500	1,500	-	1,500
Consultants	32,000	32,000	-	32,000
Property Taxes	17,500	17,500	17,981	(481)
Elections	28,000	28,000	-	28,000
Rental/Lease	<u>750</u>	<u>750</u>	<u>-</u>	<u>750</u>
Total Materials and Services	<u>251,454</u>	<u>251,454</u>	<u>147,047</u>	<u>104,407</u>
TOTAL ADMINISTRATION	<u>816,178</u>	<u>816,178</u>	<u>670,624</u>	<u>145,554</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 450				
PARKS DEPARTMENT				
Personnel Services				
Park Director	\$ 73,882	\$ 73,882	\$ 74,547	\$ (665)
Building Coordinator	45,365	45,365	43,698	1,667
Park Grounds Coordinator Lead	47,632	47,632	45,655	1,977
Maintenance/Basic Service Supervisor	\$ 76,977	76,977	77,747	(770)
Park Specialist/Ground/Bldg/IT System Technicians	82,285	82,285	79,383	2,902
Park Laborer/Secretaries	148,473	148,473	168,106	(19,633)
Payroll Taxes and Benefits	248,616	248,616	191,431	57,185
Total Personnel Services	723,230	723,230	680,567	42,663
Materials and Services				
Office Supplies	2,256	2,256	5,476	(3,220)
Postage Supplies	1,048	1,048	330	718
Program Supplies	8,473	8,473	18,879	(10,406)
Small Tools	6,686	6,686	13,139	(6,453)
Janitorial Supplies	25,542	25,542	28,709	(3,167)
Chemical and Agricultural Supplies	76,547	76,547	20,452	56,095
Gas and Oil Supplies	12,357	12,357	23,966	(11,609)
Classifieds		-	115	(115)
Flyers	2,600	2,600	-	2,600
Professional Dues	4,975	4,975	2,886	2,089
Conferences/Workshops	3,750	3,750	323	3,427
Staff Mileage	112	112	365	(253)
Staff Expense	260	260	2,161	(1,901)
Electricity	72,946	72,946	72,111	835
Natural Gas	26,464	26,464	30,198	(3,734)
Water/Sewer	204,900	204,900	224,452	(19,552)
Fees/Computer Cable Internet&CO	7,257	7,257	1,092	6,165
Telephone	4,980	4,980	5,470	(490)
Garbage Expense	21,323	21,323	16,103	5,220
Internet & Communication	-	-	6,705	(6,705)
Building Maintenance	49,024	49,024	34,858	14,166
Structure Maintenance	21,012	21,012	8,290	12,722
Equipment Maintenance	49,120	49,120	30,080	19,040
Grounds Maintenance	56,776	56,776	65,575	(8,799)
Program Contracts	364,428	364,428	308,446	55,982
Insurance Services	39,000	39,000	43,771	(4,771)
Equipment Maintenance Contracts	5,100	5,100	-	5,100
Equipment Rental	-	-	1,816	(1,816)
Buildings and Structures	5,000	5,000	920	4,080
Total Materials and Services	1,071,936	1,071,936	966,688	105,248
TOTAL PARKS DEPARTMENT	1,795,166	1,795,166	1,647,255	147,911

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 451				
AQUATICS				
Personnel Services				
Special Service Supervisor	\$ 20,363	\$ 20,363	\$ 19,629	\$ 734
Aquatic Coordinator	47,632	47,632	47,554	78
Aquatic Specialist	39,188	39,188	39,111	77
Guards, Instructors and Cashiers/Fitness S	296,775	296,775	234,317	62,458
Coaches	1,540	1,540	3,186	(1,646)
Fitness Staff/Child Minder	52,004	52,004	17,356	34,648
Payroll Taxes and Benefits	133,977	133,977	118,771	15,206
Total Personnel Services	591,479	591,479	479,924	111,555
Materials and Services				
Office Supplies	5,510	5,510	4,583	927
Postage Supplies	450	450	207	243
Program Supplies	15,520	15,520	15,977	(457)
Chemical and Agricultural Supplies	29,900	29,900	52,059	(22,159)
Store Supplies	7,500	7,500	4,251	3,249
Classifieds	625	625	-	625
Brochures	1,450	1,450	-	1,450
Flyers	4,850	4,850	999	3,851
Professional Dues	4,980	4,980	3,792	1,188
Conferences/Workshops	1,450	1,450	328	1,122
Staff Mileage	350	350	-	350
Staff Expenses	1,000	1,000	942	58
Electricity	274,500	274,500	179,471	95,029
Natural Gas	24,650	24,650	75,976	(51,326)
Water/Sewer	53,042	53,042	47,350	5,692
Telephone	4,200	4,200	7,296	(3,096)
Computer & Cable	62,625	62,625	75,680	(13,055)
Internet and Communication	1,584	1,584	885	699
Program Contracts	22,000	22,000	7,915	14,085
Insurance Services	39,175	39,175	39,868	(693)
Refunds	450	450	1,070	(620)
Total Materials and Services	555,811	555,811	518,649	37,162
TOTAL AQUATICS	1,147,290	1,147,290	998,573	148,717

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 452				
RECREATION - ADULT SPORTS				
Personnel Services				
Special Services Supervisor	\$ 4,073	\$ 4,073	\$ 4,089	\$ (16)
Sports Coordinator	7,501	7,501	1,010	6,491
Facility Leaders	1,275	1,275	639	636
Payroll Taxes and Benefits	<u>8,707</u>	<u>8,707</u>	<u>886</u>	<u>7,821</u>
Total Personnel Services	21,556	21,556	6,624	14,932
Materials and Services				
Office Supplies	1,600	1,600	1,335	265
Postage Supplies	175	175	8	167
Program Supplies	12,685	12,685	9,141	3,544
Classifieds	-	-	47	(47)
Brochures/Classified Add/ Fyers	900	900	-	900
Professional Dues	1,700	1,700	253	1,447
Staff Expenses	250	250	19	231
Electricity	4,000	4,000	-	4,000
Telephone/Computer and Cable	2,050	2,050	1,278	772
Fees	-	-	736	(736)
Internet and Communication	750	750	487	263
Equipment Maintenance	200	200	-	200
Program Contracts	15,390	15,390	8,469	6,921
Insurance	4,300	4,300	3,734	566
Refunds	500	500	20	480
Equipment Rental	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Materials and Services	<u>44,700</u>	<u>44,700</u>	<u>25,527</u>	<u>19,173</u>
TOTAL ADULT SPORTS	<u>66,256</u>	<u>66,256</u>	<u>32,151</u>	<u>34,105</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 453				
RECREATION - YOUTH SPORTS				
Personnel Services				
Special Services Supervisor	\$ 16,291	\$ 16,291	\$ 16,358	\$ (67)
Sports Coordinator	42,503	42,503	48,834	(6,331)
Sports Leaders/Secretaries	44,625	44,625	3,633	40,992
Payroll Taxes and Benefits	<u>51,411</u>	<u>51,411</u>	<u>40,211</u>	<u>11,200</u>
Total Personnel Services	154,830	154,830	109,036	45,794
Materials and Services				
Office Supplies	3,200	3,200	2,736	464
Postage Supplies	175	175	153	22
Program Supplies	91,280	91,280	81,887	9,393
Gas and Oil Supplies	400	400	-	400
Classifieds	100	100	47	53
Brochures	800	800	2,245	(1,445)
Flyers	1,000	1,000	-	1,000
Professional Dues	1,916	1,916	-	1,916
Conferences/Workshops	300	300	-	300
Staff Mileage	700	700	29	671
Staff Expenses	1,200	1,200	151	1,049
Electricity	2,500	2,500	4,145	(1,645)
Telephone	1,500	1,500	550	950
Fees/Computer & Cable	8,000	8,000	3,735	4,265
Internet and Communication	2,036	2,036	487	1,549
Equipment Maintenance	1,000	1,000	314	686
Program Contracts	81,500	81,500	83,161	(1,661)
Insurance Services	5,500	5,500	3,814	1,686
Refunds	1,000	1,000	299	701
Equipment Rental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Materials and Services	<u>214,107</u>	<u>214,107</u>	<u>183,753</u>	<u>30,354</u>
TOTAL YOUTH SPORTS	<u>368,937</u>	<u>368,937</u>	<u>292,789</u>	<u>76,148</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 454				
RECREATION - CLASSES & ACTIVITIES				
Personnel Services				
Special Services Supervisor	\$ 8,145	\$ 8,145	\$ 8,179	\$ (34)
Recreation Coordinator	25,002	25,002	24,922	80
Instructors/Secretaries	32,250	32,250	19,451	12,799
Payroll Taxes and Benefits	30,492	30,492	8,014	22,478
Total Personnel Services	95,889	95,889	60,566	35,323
Materials and Services				
Office Supplies	2,000	2,000	1,317	683
Postage Supplies	600	600	76	524
Program Supplies	7,500	7,500	5,108	2,392
Gas and Oil Supplies	100	100	-	100
Classifieds	150	150	47	103
Brochures	100	100	-	100
Flyers	250	250	-	250
Professional Dues	400	400	224	176
Conferences/Workshops	1,400	1,400	-	1,400
Staff Mileage	200	200	-	200
Staff Expenses	800	800	63	737
Electricity	-	-	132	(132)
Telephone	400	400	-	400
Fees/ Computer & Cable	4,000	4,000	784	3,216
Internet and Communication	1,600	1,600	487	1,113
Program Contracts	20,000	20,000	7,907	12,093
Insurance Services	5,000	5,000	3,766	1,234
Refunds	150	150	-	150
Total Materials and Services	44,650	44,650	19,911	24,739
TOTAL CLASSES & ACTIVITIES	140,539	140,539	80,477	60,062

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 455				
RECREATION - PLAYGROUNDS & CENTERS				
Personnel Services				
Special Services Supervisor	\$ 8,145	\$ 8,145	\$ 8,224	\$ (79)
Recreation Coordinator	10,001	10,001	12,461	(2,460)
Care Technician	29,245	29,245	-	29,245
Care Director/Staff	311,000	311,000	260,862	50,138
Payroll Taxes and Benefits	<u>89,517</u>	<u>89,517</u>	<u>86,655</u>	<u>2,862</u>
Total Personnel Services	447,908	447,908	368,202	79,706
Materials and Services				
Office Supplies	3,500	3,500	705	2,795
Postage Supplies	900	900	79	821
Program Supplies	25,000	25,000	3,655	21,345
Gas and Oil Supplies	300	300	-	300
Summer Playground Supplies	4,000	4,000	165	3,835
Classifieds	300	300	47	253
Brochures	1,000	1,000	1,008	(8)
Flyers	500	500	-	500
Professional Dues	815	815	507	308
Conferences/Workshops	700	700	-	700
Staff Mileage	200	200	-	200
Staff Expenses	2,000	2,000	1,114	886
Telephone	5,500	5,500	6,389	(889)
Utilities	-	-	835	(835)
Care Snacks	14,000	14,000	6,556	7,444
Fees/ Computer & Cable	16,000	16,000	30,161	(14,161)
Internet and Communication	1,600	1,600	487	1,113
Program Contracts	5,000	5,000	1,874	3,126
Insurance Services	4,000	4,000	3,766	234
Refunds	3,000	3,000	1,943	1,057
Contracts - Admissions	14,000	14,000	755	13,245
Equipment Rental	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Materials and Services	<u>107,315</u>	<u>107,315</u>	<u>60,046</u>	<u>47,269</u>
TOTAL PLAYGROUNDS & CENTERS	<u>555,223</u>	<u>555,223</u>	<u>428,248</u>	<u>126,975</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 456				
COMMUNITY CENTER/SCOUT HOUSE				
Personnel Services				
Special Services Supervisor	\$ 4,073	\$ 4,073	\$ -	\$ 4,073
Recreation Coordinator	10,001	10,001	22,119	(12,118)
Senior Center Specialist	30,701	30,701	25,941	4,760
Building Leaders	10,830	10,830	-	10,830
Payroll Taxes and Benefits	<u>28,885</u>	<u>28,885</u>	<u>22,925</u>	<u>5,960</u>
Total Personnel Services	84,490	84,490	70,985	13,505
Materials and Services				
Office Supplies	1,000	1,000	303	697
Postage Supplies	400	400	41	359
Program Supplies	4,000	4,000	2,025	1,975
Gas and Oil Supplies	100	100	-	100
Classifieds	450	450	47	403
Brochures	1,000	1,000	1,008	(8)
Flyers	250	250	-	250
Professional Dues	540	540	269	271
Conferences/Workshops	600	600	-	600
Staff Mileage	1,100	1,100	436	664
Staff Expense	300	300	92	208
Electricity	8,000	8,000	5,099	2,901
Natural Gas	1,400	1,400	1,588	(188)
Water/Sewer	20,000	20,000	25,271	(5,271)
Telephone	1,900	1,900	1,905	(5)
Fees/Computer & Cable	3,500	3,500	1,933	1,567
Internet and Communication	1,600	1,600	487	1,113
Equipment Maintenance	200	200	-	200
Program Contracts	7,000	7,000	1,810	5,190
Insurance Services	39,000	39,000	42,922	(3,922)
Senior Trips	5,000	5,000	-	5,000
Refunds	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total Materials and Services	<u>101,340</u>	<u>101,340</u>	<u>85,236</u>	<u>16,104</u>
TOTAL COMMUNITY CENTER/ SCOUT HOUSE	<u>185,830</u>	<u>185,830</u>	<u>156,221</u>	<u>29,609</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 457				
COMMUNITY SCHOOLS				
Personnel Services				
Special Services Supervisor	\$ 9,774	\$ 9,774	\$ 10,632	\$ (858)
Part-time, Temporary and Full-time	23,800	23,800	-	23,800
Recreation Coordinator	5,000	5,000	-	5,000
Payroll Taxes and Benefits	<u>13,346</u>	<u>13,346</u>	<u>1,694</u>	<u>11,652</u>
Total Personnel Services	51,920	51,920	12,326	39,594
Materials and Services				
Office Supplies	2,000	2,000	973	1,027
Postage Supplies	400	400	-	400
Program Supplies	5,000	5,000	281	4,719
Snacks and Food	500	500	-	500
Classifieds	100	100	47	53
Brochures	50	50	-	50
Flyers	250	250	-	250
Professional Dues	800	800	224	576
Conferences/Workshops	275	275	-	275
Staff Mileage	100	100	-	100
Staff Expense	400	400	-	400
Telephone	500	500	330	170
Fees/Computer & Cable	1,000	1,000	81	919
Internet and Communication	1,600	1,600	487	1,113
Program Contracts	11,000	11,000	9,093	1,907
Insurance Services	1,750	1,750	1,717	33
Refunds	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total Materials and Services	<u>25,825</u>	<u>25,825</u>	<u>13,233</u>	<u>12,592</u>
TOTAL COMMUNITY SCHOOLS PROGRAM	<u>77,745</u>	<u>77,745</u>	<u>25,559</u>	<u>52,186</u>

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 458				
GOLF COURSE MAINTENANCE				
Personnel Services				
Golf Course Supervisor	\$ 8,553	\$ 8,553	\$ 8,638	\$ (85)
Golf Course Technician	29,245	29,245	48,077	(18,832)
Golf Mechanic	45,365	45,365	45,655	(290)
Golf Course Maintenance Director	45,365	45,365	37,459	7,906
Part-time and Temporary	139,230	139,230	43,392	95,838
Payroll Taxes and Benefits	121,465	121,465	70,594	50,871
Total Personnel Services	389,223	389,223	253,815	135,408
Materials and Services				
Office Supplies	1,781	1,781	2,127	(346)
Postage Supplies	448	448	-	448
Program Supplies	15,772	15,772	6,509	9,263
Small Tools	6,547	6,547	1,368	5,179
Janitorial Supplies	2,007	2,007	45	1,962
Chemical and Agricultural Supplies	113,313	113,313	85,004	28,309
Gas and Oil Supplies	39,595	39,595	40,696	(1,101)
Snacks and Food	660	660	-	660
Uniforms	720	720	336	384
Classifieds	530	530	47	483
Professional Dues	1,930	1,930	130	1,800
Conferences & Workshops	3,330	3,330	-	3,330
Staff Mileage	112	112	-	112
Staff Expense	260	260	125	135
Electric	20,151	20,151	32,983	(12,832)
Natural Gas	3,600	3,600	8,022	(4,422)
Water & Sewer	143,000	143,000	149,429	(6,429)
Telephone	2,660	2,660	2,368	292
Garbage Expense	-	-	874	(874)
Fees/Garbage	720	720	-	720
Internet and Communication	1,457	1,457	315	1,142
Buildings	6,744	6,744	2,819	3,925
Equipment	45,356	45,356	53,273	(7,917)
Grounds	111,184	111,184	36,252	74,932
Vehicles	2,650	2,650	-	2,650
Program Contracts	39,498	39,498	62,943	(23,445)
Insurance Services	11,000	11,000	10,301	699
Equipment Maintenance Contracts	7,188	7,188	1,458	5,730
Consultant Services	2,500	2,500	-	2,500
Equipment Rentals	600	600	902	(302)
Total Materials and Services	585,313	585,313	498,326	86,987
TOTAL GOLF COURSE MAINTENANCE	974,536	974,536	752,141	222,395

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 459				
GOLF CLUB HOUSE				
Personnel Services				
Special Services Supervisor	\$ 10,589	\$ 10,589	\$ 10,632	\$ (43)
Golf Course Director	70,367	70,367	-	70,367
Golf Course Specialist	37,316	37,316	70,258	(32,942)
Club House Assistants	-	-	39,214	(39,214)
Golf Clerks	203,428	203,428	62,827	140,601
Outside Service Staff	-	-	42,568	(42,568)
Beverage Cart Clerk	-	-	5,930	(5,930)
Payroll Taxes and Benefits	96,706	96,706	66,326	30,380
Total Personnel Services	418,406	418,406	297,755	120,651
Materials and Services				
Office Supplies	1,000	1,000	1,629	(629)
Postage Supplies	1,000	1,000	122	878
Program Supplies	41,250	41,250	27,034	14,216
Small Tools	200	200	249	(49)
Janitorial Supplies	6,000	6,000	5,636	364
Store Supplies	173,250	173,250	174,101	(851)
Gas and Oil Supplies	250	250	-	250
Snacks and Food	500	500	326	174
Uniforms	3,500	3,500	653	2,847
Classifieds	200	200	-	200
Flyers	26,900	26,900	4,738	22,162
Prof Dues/ Fees/ Mag/ Books	3,550	3,550	4,216	(666)
Conferences/Workshops	4,000	4,000	280	3,720
Staff Mileage	750	750	55	695
Staff Expense	750	750	370	380
Electric	15,000	15,000	-	15,000
Water/Sewer	8,000	8,000	-	8,000
Telephone	3,400	3,400	824	2,576
Fees	-	-	45,098	(45,098)
Computer and Cable	38,000	38,000	2,715	35,285
Garbage Expense	5,500	5,500	5,095	405
Internet and Communication	1,427	1,427	487	940
Buildings Maintenance	5,000	5,000	361	4,639
Structures	5,000	5,000	-	5,000
Equipment/Building	10,000	10,000	22,482	(12,482)
Grounds	3,000	3,000	-	3,000
Program Contracts	15,000	15,000	12,136	2,864
Insurance Services	7,500	7,500	7,167	333
Consultant Services	5,000	5,000	-	5,000
Refunds	2,500	2,500	-	2,500
Equipment Rentals	-	-	2,840	(2,840)
Total Materials and Services	387,427	387,427	318,614	68,813
TOTAL GOLF CLUB HOUSE	805,833	805,833	616,369	189,464

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 472				
JAQUITH CONCESSION				
Personnel Services				
Concession Attendant	\$ 21,216	\$ 21,216	\$ -	\$ (21,216)
Payroll Taxes and Benefits	3,322	3,322	-	3,322
Total Personnel Services	24,538	24,538	-	24,538
Materials and Services				
Office Supplies	60	60	-	60
Postage	30	30	-	30
Program Supplies	16,100	16,100	-	16,100
Classifieds	75	75	-	75
Flyers	125	125	-	125
Conferences/Workshops	700	700	-	700
Professional Dues	1,050	1,050	-	1,050
Staff Mileage	200	200	-	200
Telephone	1,400	1,400	-	1,400
Insurance	1,650	1,650	1,717	(67)
Electricity	1,600	1,600	-	1,600
Equipment Maintenance/Building	500	500	-	500
Total Materials and Services	23,490	23,490	1,717	21,773
TOTAL JAQUITH CONCESSION	48,028	48,028	1,717	46,311

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 474				
PRESCHOOL				
Personnel Services				
Special Service Technician	\$ 29,245	\$ 29,245	\$ -	\$ 29,245
Preschool Instructors	9,180	9,180	33,802	(24,622)
Payroll Taxes and Benefits	<u>17,970</u>	<u>17,970</u>	<u>15,651</u>	<u>2,319</u>
Total Personnel Services	56,395	56,395	49,453	6,942
Materials and Services				
Office Supplies	900	900	90	810
Postage	300	300	2	298
Program Supplies	2,735	2,735	1,239	1,496
Classifieds	150	150	179	(29)
Brochures	500	500	336	164
Flyers	200	200	-	200
Dues	450	450	224	226
Staff Mileage	200	200	-	200
Staff Expenses	100	100	2	98
Electricity	450	450	518	(68)
Natural Gas	975	975	994	(19)
Water/Sewer	1,200	1,200	1,408	(208)
Telephone	1,200	1,200	995	205
Fees/Computer&Cable	2,500	2,500	971	1,529
Internet and Communication	1,600	1,600	487	1,113
Refunds	200	200	952	(752)
Insurance	<u>2,000</u>	<u>2,000</u>	<u>2,017</u>	<u>(17)</u>
Total Materials and Services	15,660	15,660	10,414	5,246
TOTAL PRESCHOOL	72,055	72,055	59,867	12,188

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

**SCHEDULE OF EXPENDITURES BY DEPARTMENT – BUDGET AND ACTUAL
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
EXPENDITURES - Department 470				
ACQUISITION AND IMPROVEMENT				
Capital Outlay, Development, Improvement, and Acquisition	\$ 1,000,000 82,240	\$ 1,000,000 82,240	\$ - 557,598	\$ 1,000,000 (475,358)
TOTAL ACQUISITION AND IMPROVEMENT	<u>1,082,240</u>	<u>1,082,240</u>	<u>557,598</u>	<u>524,642</u>
MISCELLANEOUS DEPARTMENTS				
Materials and Services				
Babe Ruth League - Department 504	8,000	8,000	-	8,000
Quilt Club - Department 506	1,500	1,500	60	1,440
Newberg Theatre Group - Department 507	10,000	10,000	-	10,000
Tualatin Valley Youth Football - Department 509	22,000	22,000	-	22,000
Lacrosse REPMT - Department 510	10,000	10,000	-	10,000
TOTAL MISCELLANEOUS DEPARTMENTS	<u>51,500</u>	<u>51,500</u>	<u>60</u>	<u>51,440</u>
CONTINGENCY	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>\$ 8,287,356</u>	<u>\$ 8,287,356</u>	<u>\$ 6,319,649</u>	<u>1,967,707</u>

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

Chehalem Park & Recreation District
Outstanding Indebtedness
(As of June 30, 2022)

Obligation	Date of Issue	Date of Maturity	Amount Issued	Outstanding Principal Amount
Long-term Indebtedness				
<i>Voter-Approved Unlimited Property Tax Supported</i>				
General Obligation Bonds, Series 2015	6/4/2015	6/15/2035	19,900,000	15,880,000
<i>Limited Property Tax Supported</i>				
Full Faith & Credit Refunding Obligations, Series 2014	5/12/2014	8/1/2025	1,735,000	555,000
Full Faith & Credit Refunding Obligations, Series 2018	6/20/2018	6/15/2042	7,540,000	5,635,000
Total Long-Term Debt				22,070,000

Source: The District

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

Outstanding Indebtedness
June 30, 2022

General Obligation Bonds Series, 2015

Base CUSIP 16310F	Maturity Date 15-Jun	Interest Rate	Principal Amount
CP0	2023	5.00%	770,000
CQ8	2024	5.00%	825,000
CR6	2025	5.00%	890,000
CS4	2026	3.00%	950,000
CT2	2027	3.00%	1,025,000
CU9	2028	3.25%	1,105,000
CV7	2029	3.38%	1,190,000
CW5	2030	3.50%	1,275,000
CX3	2031	3.50%	1,365,000
CY1	2032	3.50%	1,465,000
CZ8	2033	3.625%	1,565,000
DA2	2034	3.625%	1,670,000
DB0	2035	3.625%	1,785,000
			<u>\$ 15,880,000</u>

Full Faith & Credit Refunding Obligations, Series 2014

Base CUSIP 16310F	Maturity Date 1-Aug	Interest Rate	Principal Amount
CD7	2022	3.05%	180,000
CE5	2023	3.25%	185,000
CF2	2024	3.40%	190,000
			<u>\$ 555,000</u>

Full Faith & Credit Refunding Obligations, Series 2018

Base CUSIP 16310F	Maturity Date 15-Jun	Interest Rate	Principal Amount
DG9	2023	4.00%	370,000
DH7	2024	4.00%	380,000
DJ3	2025	4.00%	395,000
DK0	2026	4.00%	410,000
DL8	2027	4.00%	185,000
DM6	2028	4.00%	195,000
DN4	2031	4.00%	630,000
DP9	2034	4.00%	705,000
DQ7	2038	4.25%	1,085,000
DR5	2042	4.25%	1,280,000
			<u>\$ 5,635,000</u>

Chehalem Park & Recreation District
Major Taxpayers - 2021-22 Fiscal Year

Owner of Record (Taxpayer)	Taxes Imposed ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percent of Value
Portland General Electric Co.	\$ 77,235	\$ 85,098,000	2.03%
The Allison Inn & Spa LLC	27,471	30,268,221	0.72%
Northwest Natural Gas Co.	23,933	26,370,001	0.63%
Providence Health System	23,781	26,201,528	0.63%
Aspen Way West LLC	23,049	25,395,443	0.61%
A to Z Wineworks LLC	22,548	24,843,505	0.59%
ADEC Inc.	21,423	23,604,291	0.56%
K&J Real Estate LLC	20,532	22,622,092	0.54%
Friendsview Manor Inc.	19,245	21,204,668	0.51%
Fred Meyer Stores Inc.	17,565	19,353,055	0.46%
Subtotal - Top Ten of District's Largest Taxpayers		<u>304,960,804</u>	<u>7.29%</u>
All Other District Taxpayers		<u>3,879,641,101</u>	<u>92.71%</u>
Total District		<u><u>4,184,601,905</u></u>	<u><u>100.00%</u></u>

(1) Tax amount is the total paid by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

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

Source: Yamhill County Assessment and Taxation

Yamhill County
Major Taxpayers - 2021-22 Fiscal Year

Owner of Record (Taxpayer)	Taxes Imposed ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percent of Value
Portland General Electric Co.	\$ 482,485	\$ 187,191,000	1.65%
Cascade Steel Rolling Mills Inc.	213,838	82,963,385	0.73%
MPT of McMinnville-Capella LLC	161,721	62,743,369	0.55%
Northwest Natural Gas Co.	138,409	53,699,001	0.47%
Stoller Vineyards Inc	100,882	39,139,407	0.34%
Foxglove Properties	81,157	31,486,665	0.28%
The Allison Inn & Spa LLC	78,016	30,268,221	0.27%
Providence Health System	67,534	26,201,528	0.23%
Aspen Way West LLC	65,457	25,395,443	0.22%
A To Z Wineworks LLC	64,034	24,843,505	0.22%
Subtotal - Top Ten of County's Largest Taxpayers		<u>563,931,524</u>	<u>4.96%</u>
All Other County Taxpayers		<u>10,805,200,957</u>	<u>95.04%</u>
Total County		<u><u>11,369,132,481</u></u>	<u><u>100.00%</u></u>

(1) Tax amount is the total paid by by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by Yamhill County

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

Source: Yamhill County Assessment and Taxation

Chehalem Park & Recreation District
 Tax Rate History and Tax Collection Record
 (Yamhill County, Oregon)

Fiscal Year	Real Market Value	Taxable Assessed Value Used to Compute Rates	Tax Rates per \$1,000 of Assessed Value				Percentage of Taxes Collected	
			Operating Tax Rate	Local Option Tax Rate	Bond Tax Rate	Taxes Imposed ⁽¹⁾	Year of Levy	As of 30-Jun-22
2021-22	\$ 7,633,677,839	\$ 3,930,825,584	\$ 0.9076	\$ -	\$ 0.4024	\$ 5,152,181	97.75%	97.75%
2020-21	6,850,591,075	3,770,180,227	0.9076	-	0.3690	4,827,487	97.98%	98.89%
2019-20	6,510,524,047	3,589,894,257	0.9076	-	0.3876	4,668,921	97.74%	99.42%
2018-19	6,050,663,269	3,381,807,410	0.9076	-	0.4042	4,440,903	97.29%	99.49%
2017-18	5,555,570,014	3,280,613,131	0.9076	-	0.4132	4,333,034	97.16%	99.44%
2016-17	4,312,924,281	3,153,599,588	0.9076	-	0.4202	4,207,019	96.78%	99.37%
2015-16	3,830,818,773	2,987,874,460	0.9076	-	0.4190	3,967,987	96.40%	99.30%
2014-15	3,698,673,773	2,866,377,271	0.9076	-	-	2,601,524	95.92%	99.70%

N/A - Not Available

(1) Amount to be raised from the District's permanent operating tax rate of \$0.9076/\$1,000 of taxable assessed value plus a bond rate of \$0.4042/\$1,000 of taxable assessed value

(2) In process of collections.

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CHEHALEM PARKS AND RECREATION DISTRICT
YAMHILL COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

December 5, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Chehalem Parks and Recreation District as of and for the year ended June 30, 2022 and have issued our report thereon dated December 5, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, including the provision of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment**
- **Budgets legally required (ORS Chapter 294)**
- **Insurance and fidelity bonds in force or required by law**
- **Authorized investment of surplus funds (ORS Chapter 294)**
- **Public contracts and purchasing (ORS Chapters 279A, 279B and 279C)**
- **Programs funded by outside sources**

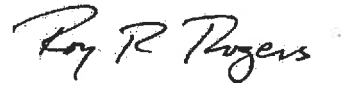
In connection with our testing, nothing came to our attention that caused us to believe the Chehalem Parks and Recreation District was not in substantial compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specific in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as noted below:

1. Expenditures were within authorized appropriations except as noted on page 10.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the Board of Directors, management and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these parties.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a small registered trademark symbol (®) at the end.

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

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

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2022



**12700 SW 72nd Ave.
Tigard, OR 97223**



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December 5, 2022

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

We have audited the basic financial statements of the governmental activities and each major fund of Chehalem Park and Recreation District (the District) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Pauly, Rogers and Co., P.C.

Results of Audit

1. Audit opinion letter – An unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 37 of the financial report.
3. Management letter – No separate management letter was issued

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022, except for the implementation of GASB Statement No. 87, *Leases*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management’s estimate of Receivables, postemployment benefits and deferrals for Health Insurance, Inventory, Capital Asset Depreciation, and the fair market value of investments which are based on estimated collectability of receivables, actuarial assumptions, estimated costs of goods, useful lives of assets, and market values or significant observable inputs. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Pauly, Rogers and Co., P.C.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as your auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary comparison schedule presented as required supplementary information.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the other information, as listed in the table of contents, or the listing of board members, located before the table of contents, which accompany the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 91 – CONDUIT DEBT OBLIGATIONS

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 96 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The effective date for this Statement is for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

GASB 97 – CERTAIN COMPONENT UNIT CRITERIA, AND ACCOUNTING AND FINANCIAL REPORTING FOR INTERNAL REVENUE CODE SECTION 457 DEFERRED COMPENSATION PLANS – AN AMENDMENT OF GASB 14 & 84, AND A SUPERSESSION OF GASB 32

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021.

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

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

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

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Board participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board articulate their monitoring practices and record in the minutes when those activities occur.

2. Fidelity Insurance Coverage

In reviewing fidelity (employee honesty) insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. Accounts Payable

During our testing of unrecorded liabilities, we noted June liabilities were accrued but not recorded properly. The accrued liabilities were marked as paid even though they were paid in the subsequent months. We recommend all accruals to be posted according to the month they are accrued.

Pauly, Rogers and Co., P.C.

4. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. Specifically, the Admin Coordinator has full access to the Accounts Payable and Payroll Systems. We recommend that the Board continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

This information is intended solely for the use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

VEHICLE BUYER(S)' ORDER

In this Vehicle Buyers Order ("Contract"), Enterprise Car Sales shall be referred to as "Seller" and Buyer and Co-Buyer shall collectively be referred to as "Buyer".

CHOSEN PARKS TRUCK

7-6-23

EAN Holdings, LLC
4190 SW 144th Ave
Beaverton, OR, 97005

BUYER(S)		SALESPERSON Haven Henning	
BUYER Chehalem Parks & Rec District	DATE 07/06/2023	UNIT NO. 8F2R23	DLRSHIP E46R4
BUYER	A PURCHASE PRICE		48,499.00
STREET ADDRESS 125 South Elliott Road	B OPTIONAL PRODUCTS		N/A
CITY/STATE/ZIP NEWBERG, OR, 97132	C LESS: GROSS TRADE-IN ALLOWANCE		(N/A)
BUYER EMAIL ADDRESS, PLEASE SEE REVERSE FOR DETAILS bstewart@cprdnewberg.org	D SUBTOTAL (A PLUS B MINUS C)		48,499.00
DAY PHONE (971) 832-2344	E SALES TAX		N/A
EVENING PHONE (971) 832-2344	F PLUS: BALANCE OWED ON TRADE(S)		N/A
PURCHASE VEHICLE		G NET TRADE-IN ALLOWANCE (C MINUS F) If there is a negative number in this line, your trade-in has NEGATIVE EQUITY	
YR/MAKE/MODEL/SERIES/COLOR 2022 RAM TRUCKS 2500 LTR4 Silver		0.00	
VIN # 3 C 6 U R 5 H J 2 N G 2 0 4 0 5 2		OTHER CHARGES	
MILEAGE 10482		H REGISTRATION FEE	
LICENSE NO. 10482		I TITLE FEE	
EXP. MO/YR		J VEHICLE SERVICE CONTRACT	
FINANCING () YES () NO		K DEALER DOCUMENT PREPARATION SERVICE FEE	
TERM (MO/3)		L Privilege Tax	
1		M Integrator Fee	
SHOW LIEN TO:		N	
ADDRESS		O	
CITY/STATE/ZIP		P	
OPTIONAL PRODUCTS		Q TOTAL OTHER (H THRU P)	
		288.50	
TRADE-IN VEHICLE		R SELLING PRICE (D PLUS E PLUS F PLUS Q)	
YR/MAKE/MODEL/SERIES/COLOR		48,787.50	
VIN #		S DOWN PAYMENT	
LICENSE #/STATE		N/A	
MILEAGE		T BALANCE AT SETTLEMENT (R MINUS S)	
PAYOFF TO		48,787.50	
ACCOUNT NO.		U AMOUNT DUE IN CASH	
ADDRESS		V AMOUNT TO BE FINANCED	
CITY/STATE/ZIP		N/A	
AMOUNT		The Dealer Document Preparation Service Fee is a fee that the dealer charges for the dealer's services in preparing documents necessary to: (a) issue or transfer a certificate of title for a vehicle; (b) register a vehicle or transfer registration of a vehicle; (c) issue a registration plate; (d) verify and clear a title; (e) perfect, release, or satisfy a lien or other security interest; (f) comply with federal security requirements; or (g) render any other services for purposes of complying with state and federal laws related to the sale of a vehicle.	
N/A		GOOD THRU	
Powertrain Limited Warranty ("Limited Warranty"): If this box is checked <input checked="" type="checkbox"/> , this Vehicle is covered by Seller's 12 Month/12,000 Mile Limited Warranty. A copy of the Limited Warranty has been provided to Buyer(s). Please consult the Limited Warranty for a complete description of its terms and conditions. A full copy of the written Limited Warranty may be obtained from United Service Protection Corp., PO Box 21647, St. Petersburg, FL 33742.		If this box is checked <input type="checkbox"/> , the Vehicle is Sold "As Is" with All Faults: BUYER UNDERSTANDS THAT THIS VEHICLE IS BEING SOLD "AS IS" WITH ALL FAULTS AND IS NOT COVERED BY ANY SELLER WARRANTY. BUYER UNDERSTANDS THAT THE SELLER IS NOT REQUIRED TO MAKE ANY REPAIRS AFTER THIS VEHICLE IS PURCHASED. BUYER WILL HAVE TO PAY FOR ANY REPAIRS THIS VEHICLE WILL NEED.	
Seller transfers all rights, title and interest in the above described vehicle to Buyer		Date _____ Signature _____	
Date of released interest _____ Signature _____		Date _____ Signature _____	

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HOME / ALL VEHICLES / USED / 2023 / RAM / 2500 / TRADESMAN 4X4 CREW CAB 8' BOX / 3C6UR5HL6PG556135

2023 RAM 2500 Tradesman 4X4 Crew Cab 8' Box

This vehicle has passed inspection by an ASE-certified technician.



Call



Locations



Shop



Blue Book® Typical Listing Price⁴

\$61,493

No-Haggle Price¹

Amount Below Blue Book

\$59,499


~~-\$1,994~~

Does not include \$115 Dealer Document Preparation Service Fee.

ESTIMATE PAYMENTS

START MY PURCHASE

CONTACT US

 SCHEDULE TEST DRIVE

APPLY FOR FINANCING

Mileage: 101

Ext. Color: Unknown

Fuel Type: Diesel

Drivetrain: Four Wheel Drive

Transmission: 6-Speed Automatic w/OD

Stock #: 8FRJKG

VIN: 3C6UR5HL6PG556135

[VIEW ORIGINAL WINDOW STICKER](#) 

[VIEW CARFAX](#) 



DIESEL

The principal prior use of this vehicle was as a Company Car.

Buick GMC of Beaverton

Phone: (877) 636-3388

PRE-OWNED 2022 RAM 2500
BIG HORN

DRIVE IT NOW PRICE \$49,990

VIN 3C6UR5JL3NG248332 STOCK NUMBER NG248332



SPECIFICATIONS

Miles	41,921
Exterior	0q/white
Interior	0Q/White
Stock Number	NG248332
Cylinders	6
VIN	3C6UR5JL3NG248332



FUEL
ECONOMY *
N/A CITY / N/A
HWY



MILEAGE
41,921 MILES



TRANSMISSION
AUTOMATIC



EXTERIOR
COLOR
0Q/WHITE



INTERIOR
COLOR
0Q/WHITE



ENGINE DATA
6.7 LITER
TURBO

All Vehicles Plus license and title, and \$150 title and registration processing fee. Price does not include a charge for 0.40% Oregon Corporate Activity Tax. A 0.5% state sales tax will be added to new vehicle sales Not all sales at MSRP.
All Vehicles MPG estimates on this website are EPA estimates; your actual mileage may vary. For used vehicles, MPG estimates are EPA estimates for the vehicle when it was new. The EPA periodically modifies its MPG calculation methodology; all MPG estimates are based on the methodology in effect when the vehicles were new (please see the Fuel Economy portion of the EPA's website for details, including a MPG recalculation tool).
The features and options listed are for the new 2022 Ram 2500 and may not apply to this specific vehicle.

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10/18/23
Chosen Dump Truck



PSTS

PUGET SOUND TRUCK SALES

1512 Thornton Ave S.W.
Pacific, WA 98047
Phone: (253) 863-7646
Fax: (253) 863-7654
kenwilliamspts@comcast.net



Date: August 31 2023
Invoice #: 5009
Customer Name: Chehalem Parks And Recreation District
Representative: Ken Williams
Carrier: Customer
Odometer: 43963

SOLD TO
Bryan Stewart
Chehalem Parks And Recreation Dist
125 South Elliott Road
Newberg, Or 97132
971-832-2344
bstewart@cprdnewberg.org

Alternate contact
Bryan Stewart
Chehalem Parks And Recreation District
125 South Elliott Road
Newberg, Or 97132
971-832-2344
bstewart@cprdnewberg.org

STOCK #	YEAR	MAKE	MODEL	Details	DOT Inspected	VIN NUMBER	TAX	TOTAL AMOUNT
5009	2009	Freightliner	M2106	Extended Cab Single Axle Truck	<input checked="" type="checkbox"/>	1FVACXBS49HAD5595		\$ 82,500.00
		Cummins	Isc-300	300 Horsepower Turbo Diesel Engine				
				33,000# Gross Vehicle Weight Rating				
				Power Steering, Air Brakes, Air Conditioning				
		Warren	U10	5 - 8 Yard Dump Body		B059215		
				Tow package				
			To Include:	Full functional and operational inspection				
				Perform Current Annual DOT inspection				
				Chassis service: engine oil, air, fuel, coolant filter				
				Check all gear box fluid levels, chassis lube				
				Tires and brakes in excess of 50% remaining				
				Computer evaluation - no current or historic codes				
				No broken glass or tears in the interior				
				Repaint cab and wheels white				
				Repaint dump body silver/gray				
				Detailed				
				Thank you for your business!				
SHIPPING COST							TOTALES	
Shipping Cost			US DOT#:	TIN#:		Subtotal	\$	82,500.00
Tax Rate						Taxable	\$	-
Tax	\$ -		W.S.S.T. exempt: Out of State Sale			Sales Tax Rate		
TOTAL	\$ -		Out of State Sale: Customer to do own licensing; 3 day trip permit			Tax	\$	-
						Licensing Fee		\$40.00
						Total Due	\$	82,540.00
						Deposit Amount		
						Balance Due:	\$	82,540.00

I understand and agree that said vehicle was purchased "as is" and "where is" without warranty of any kind expressed or implied. I understand and agree that if I do not pay the balance by ____/____/____, Puget Sound Truck Sales will retain the deposit as liquidated damages.

Puget Sound Truck Sales _____ Customer Signature _____

Remit payment to:
Puget Sound Truck Sales Inc.
1512 Thornton Ave SW Pacific, WA

Thank You for your business.
We appreciate the opportunity to serve you.

Last Invoice Number: 5009
©2014 Puget Sound Truck Sales LLC
Last Revision Date: 4/1/2023

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Page 1 of 2



1512 Thornton Ave. S.W., Pacific, WA 98047
(253) 863-7646

ODOMETER DISCLOSURE

I certify, to the best of my knowledge, that the odometer reading, as shown below: (Must Check one.)

43,963 No Tenths 1 is the actual mileage of the vehicle
 2 is in excess of its mechanical limits
 3 is not the actual mileage. WARNING: Odometer discrepancy exist

Odometer reading (in miles)

Customer Name: Chehalem Parks And Rec

STOCK#	YEAR	MAKE	MODEL	DESCRIPTION	VIN NUMBER
5009	2009	Freightliner	M2106	Extended Cab Single Axle Truck	1FVACXBS49HAD5595

WARRANTY DISCLOSURE

This motor vehicle is sold by seller and purchased by purchaser "AS IS", and the Seller does not in any way warrant the fitness of the motor vehicle for any particular use or the merchantability of the motor vehicle purchased under this contract. Whether the motor vehicle is purchased for commercial or for personal family or household use purchaser, having inspected the motor vehicle as fully as desired by purchaser, understands and agrees that The Seller makes no warranty whatsoever, expressed or implied, respecting the quality, characteristics, performance or condition of the motor vehicle, or any of its components parts, including but not limited to, the engine and its internal and external parts, the clutch assembly and related parts, the automatic or standard transmission and related parts, the driveline, the rear axle and related parts, the steering assembly and related parts, the electrical system, the front and rear suspension and related parts, the tires and wheels, the braking system, the radiator and cooling system, or the heating and air conditioning systems; nor does The Seller make and warranty whatsoever, expressed or implied, concerning the length of time or mileage which the purchased motor vehicle will operate or travel after date of the contract of purchase. Buyer further agrees that Seller Shall have no liability for consequential damages in the event of injury to any person or property.

Chehalem Parks And Rec
Purchaser's Printed Name

Purchaser's Signature

Date: 8/31/2023

Ken Williams
Puget Sound Truck Sales Inc
(Seller)

Seller's Signature

Date: 8/31/2023

Bryan,

Here are the pictures and specs on the Ford F750 dump truck we have available.

- . 2009 Ford F750 single axle chassis #4919
- . Vin #3FRXF75X59V108178
- . Caterpillar C7-300 horsepower turbo diesel
- . Exhaust brake
- . Allison 3500_EVSP 6 speed automatic transmission
- . 33,000# gross vehicle weight rating
- . International I-120SG 12,000# front axle
- . Dana 21060D 21K# rear axle
- . Locker differential
- . Power steering & air brakes
- . Single steel frame with 158" wheel base
- . Air conditioning & AM/FM radio
- . Tilt steering wheel, cruise control, Driver's air ride bucket seat
- . 50 gallon fuel tank, 11 R 22.5 tires, front tow hooks
- . 10' 5 yard steel dump box
- . Air operated tailgate lock
- . Single asphalt chute
- . Box vibrator & Tarp system
- . Passengers side underbody tool box
- . Trailer tow package with air jam hitch
- . Plumber for air brakes and electric brake controller
- . EX UTILITY COMPANY TRUCK with 28,277 miles!

Priced at \$89,500 including the following services:

- . An Annual DOT Inspection
- . Full functional and operational inspection
- . Chassis service to include engine oil and filter, fuel filter, air filter & chassis lube

- . Tires and brakes in excess of 50% remaining
- . No broken glass or tears in the interior
- . Detailed

Thank you for your time and consideration of our equipment. We look forward to earning your business!

Sincerely,

Ken Williams
Sales Manager

253-863-7646

Cell: 253-405-0854

Your message is ready to be sent with the following file or link attachments:

- 4919 s (1)
- 4919 s (3)
- 4919 s (4)
- 4919 s (5)
- 4919 s (6)
- 4919 s (7)
- 4919 s (8)
- 4919 s (9)
- 4919 s (10)
- 4919 s (11)
- 4919 s (12)
- 4919 s (13)

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.





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Bryan,

It was good talking with you today.

Please note this bed is a tapered side bed with a tapered gate where as your last truck had a rectangular shape box and straight vertical tailgate.

- . 2009 Freightliner M2112 single axle chassis #5031 (prior truck shown)
- . Vin # 1FUBC5CV49HAD2198
- . Mercedes MBE-4000, 12.8L 350 hp turbo diesel with Engine brake
- . Allison 4000 RDS 6 speed automatic transmission- PTO capable
- . 35,000# gross vehicle weight rating
- . AF-12; 12,000# rated front axle
- . Meritor RS-23160-R-SRS 23K# axle with 4.10 axle ratio
- . Spring suspension
- . Single steel frame with 160" wheelbase
- . Power steering & Air brakes
- . Air conditioning, Cruise control, Int. wipers
- . Air ride cab, driver bucket seat, passenger bench seat
- . Dual 50 gallon aluminum fuel tanks, 11 R 22.5 tires
- . EX US GOVT truck with 15,370 miles & 1,811 hours!
- . Henderson tapered side, tapered back 11' 5-7 yard dump
- . Model: 11x52/36/asmke; 52" front height, 36" rear
- . Air lock tailgate, Forward trunnion mount telescopic cylinder
- . (2) asphalt gates, Curb side underbody tool box
- . Trailer tow package with air jam hitch
- . EX US GOVT truck with 15,370 miles & 1,811 hours!

Priced at \$99,500 including the following services:

- * Full functional and operational inspection
- * Annual DOT inspection
- * Chassis service to include engine oil, air, fuel filter, & chassis lube
- * Tires & brakes in excess of 50% remaining
- * No broken glass or tears in the interior
- * Check computer for historical and active codes
- * Detailed

Thank you for your time and consideration of our equipment. We look forward to earning your business.

Sincerely,

Ken Williams
Sales Manager
253-863-7646
Cell: 253-405-0854

Your message is ready to be sent with the following file or link attachments:

M2 dump (3)
M2 dump (4)

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- M2 dump (5)
- M2 dump (6)
- M2 dump (7)
- M2 dump (8)
- M2 dump (9)
- M2 dump (10)
- M2 dump (11)
- M2 dump (12)
- M2 dump (1)
- M2 dump (2)

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.





**Quote Only
Diamond K Sales**

P.O BOX 230
Halsey, OR 97348
(541) 369-2755 Fax: (541) 369-4008

#470-620006-012
Chosen Trailer

Ref # 16050
Date: 09/06/2023
Sales Person: MITCH DAVIDSON
Sales Person Email: mitch@diamondksales.com

Customer: Chehalem Park's and Recreation District

Home: (971) 832-2344

Address: 125 S. ELLIOTT RD
NEWBERG, OR 97132
County: YAMHILL

Email: bstewart@cprdnewberg.org

I hereby agree to purchase, under the terms and conditions specified, the following:

Itemized Charges & Fees		
Registration		\$0.00
Document Fee		\$50.00
-		-
-		-
-		-
-		-
-		-
-		-
-		-
Total Itemized Charges & Fees		\$50.00

Selling Price Summary		
Sales Price		\$10,800.00
	N/A	\$0.00
	N/A	\$0.00
	Trade Allowance(s)	\$0.00
Net Selling Price		\$10,800.00
	Optional Equipment & Accessories	\$2,455.00
	Itemized Charges & Fees	\$50.00
	Oregon Dealers Privilege Tax	\$66.28
	Trade Payoff(s)	\$0.00
Total Amount Due		\$13,371.28
	Less Down Payment	\$0.00
Balance or Amount Financed		\$13,371.28

Trade Information:		
Trade One:		
Trade Two:		
Trade Three:		
Payoff: \$0.00	EQUITY	
Allowance: \$0.00	\$0.00	

Loan Information		
Finance Company:		
Address:		
APR: 0.00%	Monthly Payment	
Term: -1 months	\$0.00	

Notes:

Manager Signature Date

B S *C.P.R.D*

Buyer Signature Date *9/8/23*

Buyer Signature Date

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Description of Purchase			
STOCK #	Unit Description	VIN	Mileage
Vehicle Description			
M109217	2024 MAXX-D G6X8320-14K G6X8320-035236	5R8BC2024RM109217	
2024 MAXX-D G6X8320 GRAVITY EQUIPMENT TILT 20' X 83" (4' STATIONARY & 16' TILT) GVWR 14,000 LBS, BP 2 5/16" ADJ COUPLER 10K DROP-LEG JACK, (2) 7000 LB BRAKE AXLES 6" CHANNEL WRAP TONGUE W/TOOLBOX 3" CHANNEL ON 16" CENTERS, STAKE POCKETS, RUBRAIL (2) 7000 LB BRAKE AXLES, KNIFE EDGE REAR TORSION SPRING SUSPENSION 22.5* UP ON 2 AXLES ST235/80R16 E RADIAL TIRES W/SPARE TIRE 2X8 TREATED WOOD FLOOR, LED LIGHTS BOLT ON DOUBLE BROKE DP FENDERS WET BLACK VIN: 5R8BC2024RM109217 *Wheel and Tire Upgrade* *15/75R17.5 - 16 ply* *With Spare*			

Optional Equipment & Accessories			
Part #	Quantity	Description	PRICE
	1.00	8K AXLE UPGRADE LABOR	\$500.00
	1.00	8K LIPPERT TORSION AXLE	\$400.00
140212	1.00	Pintle Eye, 3" ID Adj. Height	\$75.00
022007	4.00	MAXXD 215/75R 17.5 16PLY DUALS	\$250.00
17.5 SPARE	1.00	215/75R17.5 8 LUG SPARE	\$480.00
Total Optional Equipment & Accessories			\$2,455.00

Terms & Conditions

*AXLE OWNER'S MANUAL STATES: "Wheel nuts/bolts should be torqued before first road use and after each wheel removal. Check and re-torque after first 10 miles, 25 miles, and again at 50 miles. Check periodically thereafter.

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Quote Only
Diamond K Sales
 P.O BOX 230
 Halsey, OR 97348
 (541) 369-2755 Fax: (541) 369-4008

Ref # 16051
Date: 09/06/2023
 Sales Person: MITCH DAVIDSON
 Sales Person Email: mitch@diamondksales.com

Customer: Chehalem Park's and Recreation District Home: (971) 832-2344
 Address: 125 S. ELLIOTT RD
 NEWBERG, OR 97132
 County: YAMHILL Email: bstewart@cpdnewberg.org

I hereby agree to purchase, under the terms and conditions specified, the following:

Description of Purchase					
STOCK #	YEAR	MAKE	MODEL	VIN	PRICE
M109223	2024	New MAXX-D	TOX1022'-14K / TOX1022-14K	5R8BF2224RM109223	\$15,300.00

Optional Equipment & Accessories

2024 MAXX-D 22' X 102" -14K POWER TILT DECKOVER
 1-10K DROP-LEG JACK, I-BEAM TONGUE WITH TOOLBOX,
 3" CHANNEL ON 16" CENTERS, 6" CHANNEL OUTER FRAME,
 NO STATIONARY/KNIFE EDGE REAR
 2-7K ELECTRIC BRAKE AXLES. SLIPPER SPRING SUSPENSIO
 ST235/85R 16 G RADIAL TIRES, AND SPARE,
 2X8 TREATED WOOD FLOOR,
 MINI 2- FUNCTION WIRELESS REMOTE-
 WINCH PLATE IN FRONT, TOOL TRAY BEHIND TOOLBOX,
 MAXXD METALLIC GRAY,
 VIN # 5R8BF2224RM109223

Selling Price Summary	
Sales Price	\$15,300.00
Discount	\$150.00
N/A	\$0.00
Trade Allowance(s)	\$0.00
Optional Equipment & Accessories	\$0.00
Net Selling Price	\$15,150.00
Registration	\$0.00
Document Fee	\$50.00
Oregon Dealer's Privilege Tax	\$75.75
Trade Payoff(s)	\$0.00
Total Amount Due	\$15,275.75
Less Down Payment	\$0.00
Less Deposit	\$0.00
Balance or Amount Financed	\$15,275.75

Trade Info

Trade 1: Odometer:
 VIN# Allowance: \$0.00 Payoff: \$0.00
 Lien Holder:

Loan Information

Finance Company: N/A
 Address: N/A
 N/A

APR: 0.00% Monthly Payment
 Term: -1 months **\$0.00**

Manager Signature _____ Date _____ Buyer Signature _____ Date _____ Buyer Signature _____ Date _____

Terms & Conditions

*AXLE OWNER'S MANUAL STATES: "Wheel nuts/bolts should be torqued before first road use and after each wheel removal. Check and re-torque after first 10 miles, 25 miles, and again at 50 miles. Check periodically thereafter.

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2024 MAXXD TOX TOX 102" X 22' 15K



©2023 Diamond K Sales



Diamond K Sales
 15 American Drive
 Halsey, Oregon 97348
 541-369-2755
<https://www.diamondksales.com/>

Scan for more info!



Specifications

Stock #	M109222
Year	2024
Manuf	MAXXD Trailers
Brand	MAXXD
Model	TOX
Floorplan	TOX 102" X 22' 15K
Trailer Type	Tilt Deck Trailer
Condition	New
Length	22' 0"
GVWR	15,000
Dry Weight	4,500
Payload Capacity	10,500
Num Axles	2
Hitch Type	Bumper Pull
Width	8' 6"
Construction	Steel
Floor Type	Wood
Warranty	1-2-3 Warranty

Description

2024 MAXX-D TOX10222 102" X 22' 15K Deck Over POWER TILT TRAILER

2 7000 lb. brake axles, 235/80/R16 14 Ply LR-G tires, Spare Tire & mount, 2 5/16 adjustable coupler, full 22' power tilt deck, 10K drop leg jack, 3" channel cross members on 16" centers, knife edge, front tongue box, 2x8 treated floor, stake pockets & rub rail.

Winch plate

2nd battery

Wireless Remote

Wet Black

Serial # M109222

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Price

\$15,300.00



THERE IS A .5% DEALER PRIVILEGE TAX TO OREGON BUYERS ON ALL NEW VEHICLES INCLUDING TRAILERS AND WE HAVE A \$50 DOC FEE. Price and options are subject to change. Descriptions and pictures may vary and are not always indicative of exact trailer in inventory. We will not be held accountable for option error discrepancies. We do endeavor to make as accurate descriptions as possible.



CHOSEN PROPOSAL

Estimate

PO Box 1030
Newberg, OR 97132

Date	Estimate #
9/19/2023	Roof/Paint

10/15

IW Progress

COMMUNITY CENTER
ROOF

Name / Address
Community Center Josh Danner 502 E 2nd Street Newberg, OR 97132

Project
Roof

Item	Description	Total
1000 Permits/Plans/Fees		4,000.00
1100 Architectual/Engineering		1,000.00
1105 Job Supervision/Mgmt		2,500.00
1300 Demolition		6,000.00
1410 Monthly Utility Costs	Jobsite Toilet	300.00
1420 Temp Power		300.00
3105 Framing Material		8,000.00
3110 Trusses		5,500.00
3150 Framing Labor		10,500.00
3505 Misc Hardware		150.00
3700 Electrical Total Contract	Remove & Replace Existing Lights In Main Room	3,000.00
4000 Roofing	Metal Roofing	30,360.00
4010 Gutters		1,000.00
4700 Insulation	Blow In Attic, Remove Existing	4,000.00
4800 Exterior Trim		300.00
4900 Exterior Paint	Exterior 3 Walls = \$3,120, Lead Prep = &4,800	7,920.00
4910 Interior Paint	Ceiling	1,860.00
6005 Finish Labor	Crown Molding Inside Classroom, Materials & Labor	600.00
		87,290.00
7999 Profit & Overhead	20%	17,458.00
Total		\$104,748.00



Fackler Construction

PO Box 194 • McMinnville, OR 97128 • Phone: 503-472-7767

Newberg Parks & Rec
Phone: 971-281-1885

Job Address:
502 E 2nd St
Newberg, OR 97132

Print Date: 9-19-2023

Proposal for New roof and ceiling (1)

Items	Description
02-4000 Demolition	Demo existing roofing Demo existing ceiling in the common class room, kitchen, office and alcove. Demo existing sheathing and trusses. Demo existing siding on the gable only Clean up and haul away debris.
06-1754 Roof Trusses	Provide and install new trusses over the common classroom, kitchen, office and the alcove. Trusses to have a about 36" overhang Trusses to be a 3/12 pitch to match existing.
06-1600 Sheathing	Provide and install 7/16" cdx roof sheathing on top of trusses. Provide and install ccx Plywood on the over hang for a smooth finish.
07-4600 Siding	Provide and install T1-11 siding to match existing on the gable end only Provide and install vapor barrier as needed.
07-5000 Roofing	Provide and install ice and water shield underlayment Provide and install 24 GA EZ lock Standing seam with standard Kynar Colors Provide and install hook, gable, step wall and valley flashing
09-2900 Drywall	Hang new drywall on the ceiling in the common class room, kitchen, office and alcove. Tape, tape and texture to a lite orange peel. Drywall to be 5/8"
26-0000 Electrical	Take down all electrical fixtures and smoke detectors. Reinstall all light fixture and smoke detectors. All fixture to be reused Exclude any new fixture and or bulbs
07-7120 Gutter and Downspouts	Provide and install new 6K gutters. Provide and install new down spouts as needed.

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Total Price: \$124,773.10

I confirm that my action here represents my electronic signature and is binding.

Signature:

Date:

Print Name:

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ROOF REPLACEMENT

FOR CHEHALEM PARKS AND REC

166

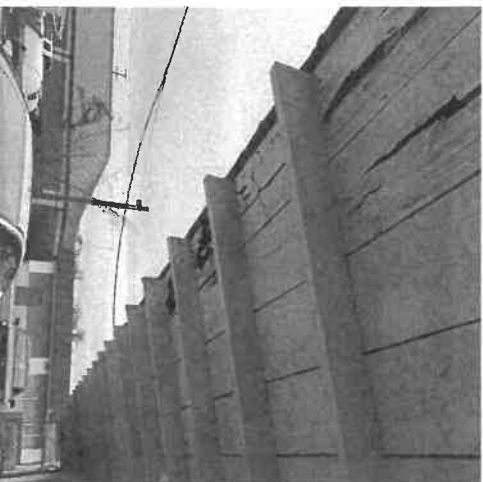
C/O JOSH DANNER

502 E. 2ND STREET, NEWBERG, OR 97132

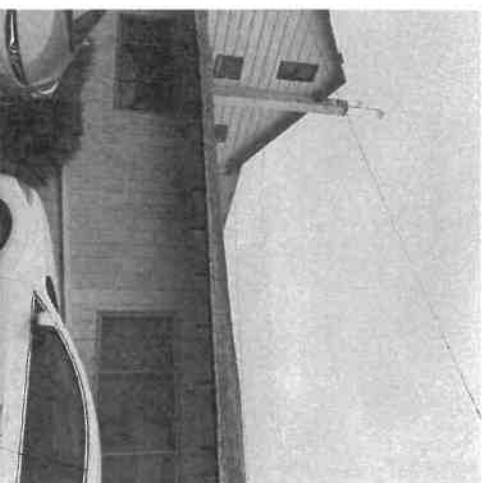
MAJOR GOALS



ROOF IS NOTICEABLY
WAVY



NOTICEABLE ROT IN THE
EAVES, MISSING BARGE
BOARDS AND GUTTERS



ASPHALT SHINGLES ARE
PAST THEIR LIFESPAN

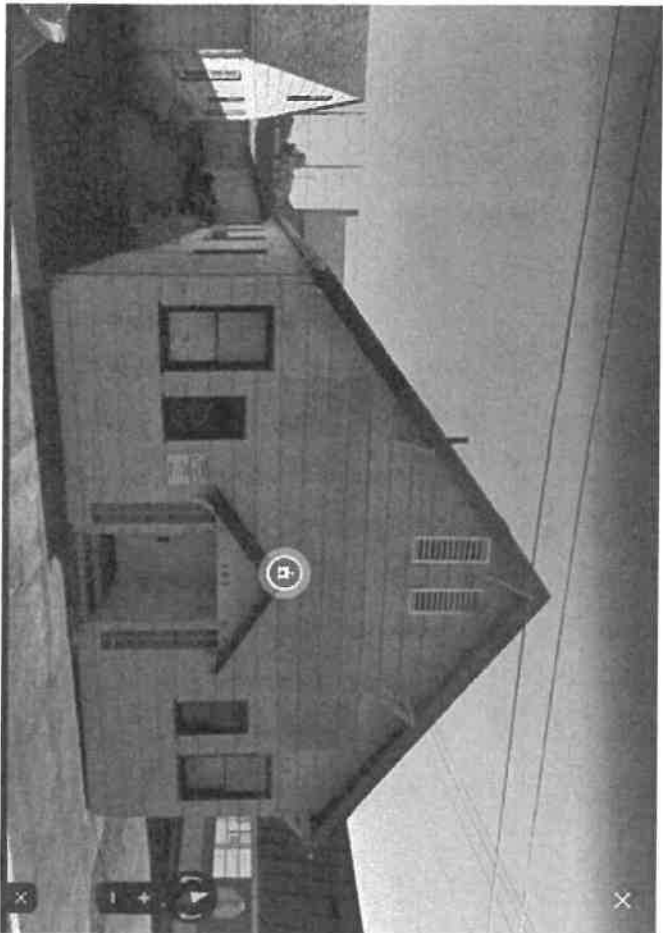
YOUR INVESTMENT

INITIAL COSTS

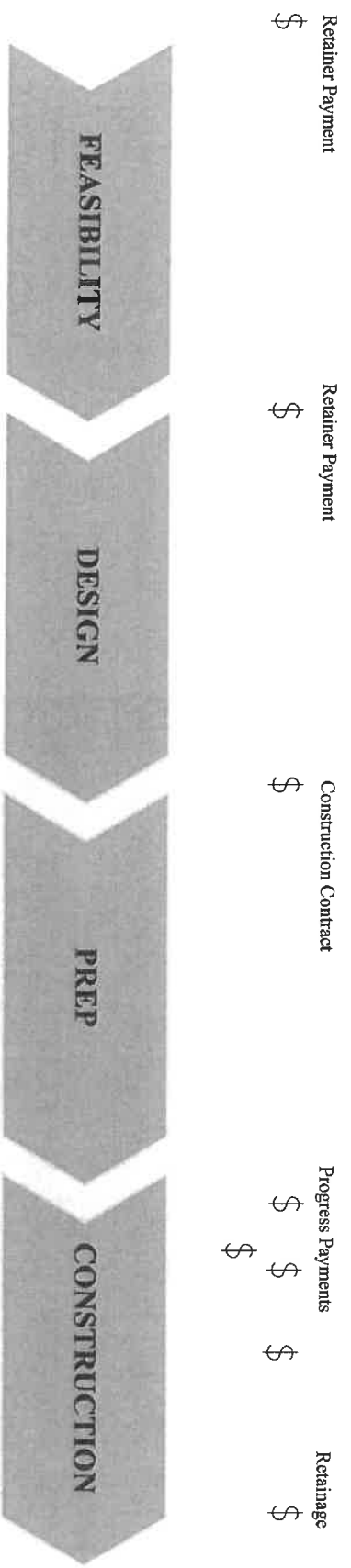
~~*~~ Retainer - \$ 4,000

AVERAGE BUDGET RANGE

~~*~~ \$161,000 - \$218,000



YOUR PROJECT ROADMAP



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FEASIBILITY STUDY AGREEMENT

Asbuilt

We will measure and review your home to ensure we get all the information needed to put together accurate concepts for your project.

Planning Review

We will research city code, and surveys and provide recommendations

Materials Testing

Our team will test for asbestos and lead in areas of the home that have been determined to have possible asbestos or lead paint.

Investigative Demo

We will perform investigative demo to determine the amount of material replacement needed to create a finished space

Structural review

As a design/build firm, we will work closely with you to establish an appropriate initial budget for your project and update as details are finalized.

Budgeting/Financing

As a design/build firm, we will work closely with you to establish an appropriate initial budget for your project and update as details are finalized.

Conceptual Drawings

Our team will create up concepts for your project. These concepts may include floor plans, interior elevations, exterior elevations, and renderings.

Retainer Amount: \$4,000

FEASIBILITY STUDY AGREEMENT

Lamont Bros. to start the feasibility work outlined in this agreement. This is a retainer agreement, and the remainder of the feasibility payment will be credited towards the fixed-price construction contract.

Lamont Bros. shall be deemed the author and owner of any design work and shall retain all common law, statutory, and other reserved rights, including copyrights.

The retainer fee is a non-refundable retainer fee.

Lamont Bros. will not bill in excess of the retainer fee without an additional retainer agreement.

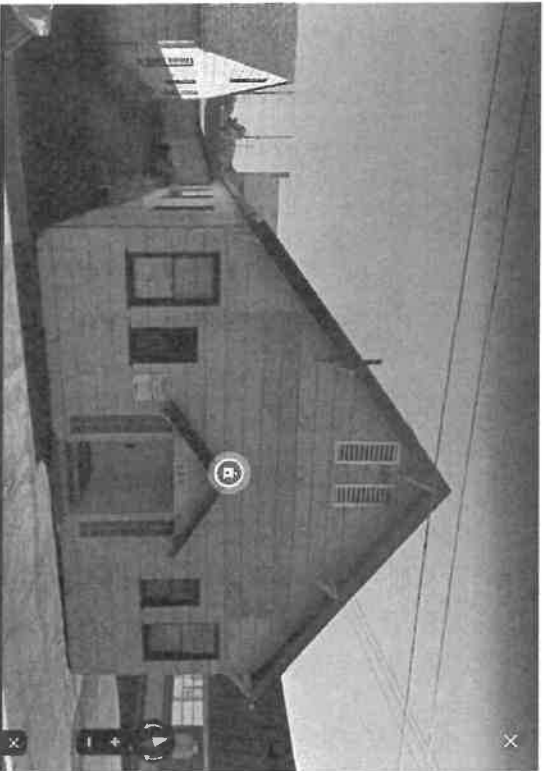
The retainer agreement can be cancelled at any time.

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Signature

Date

Next Steps Plan



First – Sign the feasibility contract with retainer.

Second – Project manager is assigned; team is assembled and will conduct a site visit assess the amount of replacement needed on the structure.

Third – Project moves to design, secondary retainer. Construction documents are created with input from engineer. Project is priced out based on construction documents.

Fourth – Fixed price construction contract is submitted for approval.

PROJECT SUMMARY

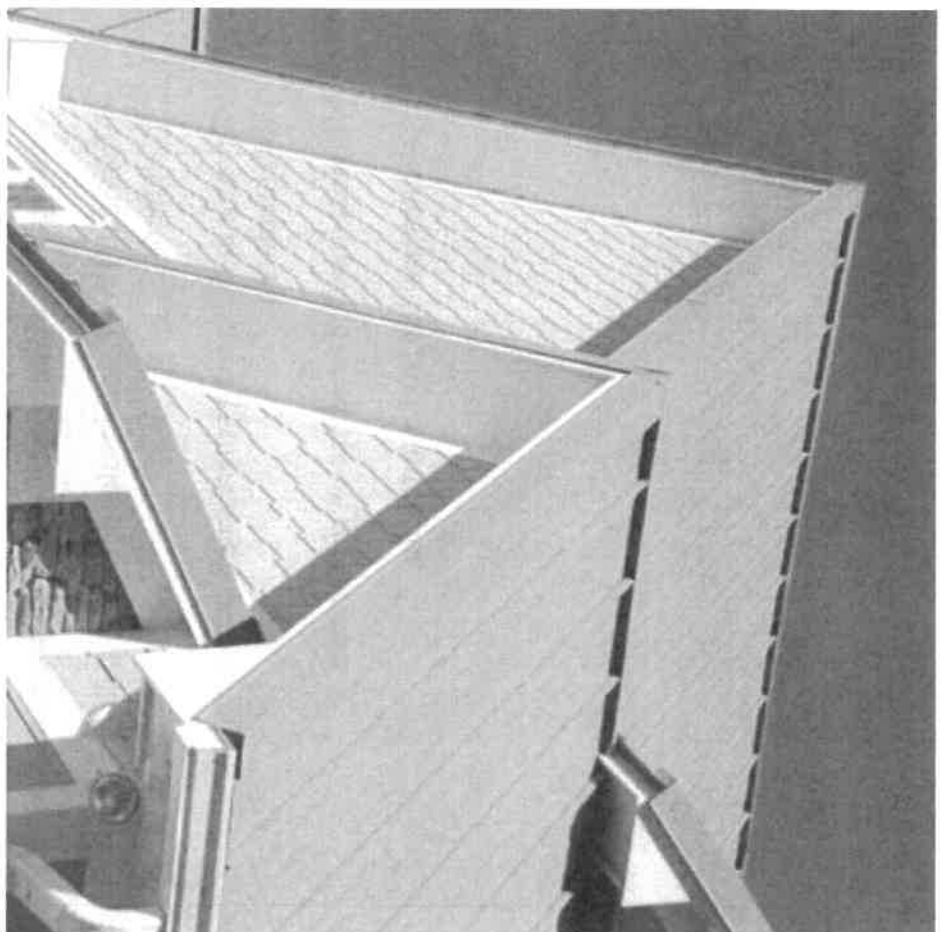
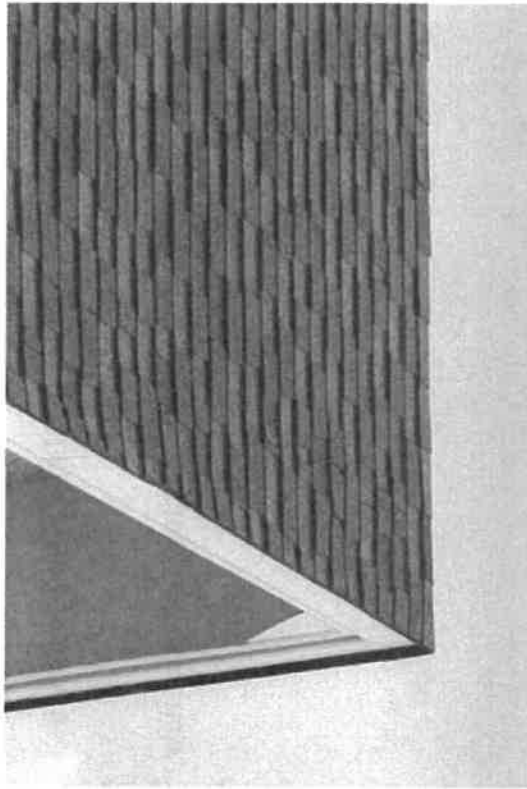
Noted at Site Visit (1.26.2023)

- Existing roof has noticeable wavy-ness.
- Noticeable rot at the tail ends and eaves of roof structure. Previous assessments have advised rot goes through the attic.
- Due to rotting of the roof structure the interior ceiling has a 3" sag.
- Ductwork, electrical and insulation in the attic will need to be assessed.
- Existing gutter has fallen off, structure will need new gutters throughout.

Budgeted Factors

- Existing roof needs to be pulled completely off and replaced.
- The ceiling joists, rafters and roof sheathing are approximately 30 years passed their life span.
- New roofing, gutters, gutter facias and new roof to wall flashing where it ties into the taller structure needed.
- Electrical, HVAC and insulation on the attic needs to be evaluated.
- Drywall in the ceiling where sag is occurring will need to be replaced.
- Engineer needed to advise on roof trusses.
- Asbestos and lead to be tested for.

INSPIRATION



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Hey Josh,

PARKS ASPHALT
Repair/Replace
CHOSEN PROPOSAL

Here are the answers to your questions.

- What is the silica that can be added for an extra cost? We can add in sand that allows for more "grip" in the asphalt, which is especially helpful in areas with more slope, or receives colder temperatures.
- Is base rock included in the bids? Yes, we factored in gravel for all of the bids, but there is a caveat on all proposals that we do not know exactly how much is required until we're fully in.
- They're asking is these are all "turn key" basically is all demo included in your pricing? (From my understanding there isn't a whole lot of demo as we're overlaying in most areas, only a few remove and replace and new asphalt.) Correct, we handle all of the work, so the only thing we require is if vehicles need to be removed from a lot, for example, that is done ahead of time. There is demo involved for the Asphalt Removal portions, but we handle all of that.
- Are they responsible for any prep work? Other than the vehicles, we handle all prep work (cleaning, signage, coning, etc.)

Lower
22,542

<u>\$196,708</u> -	All 4 parks 10/15
SAGUATH - \$112,059.	- In Progress
MEMORIAL - \$27,806.	- In Progress
HOVER - \$31,113.	
SHAAD - \$25,730.	

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Sam Wanzenried
Commercial Building
Services Manager
GoCityWide.com/
Portland
D (503)
753-0350 O (503)
344-4067 F (503)
344-6130

| Janitorial Services |
Pressure Washing |
Carpet Cleaning | High

| Snow Removal | Temp./Event Cleaning

Dusting | Window
Washing | Hard Surfaces
Floor Care |
Construction Clean-up

Investment Recap

Created For –
Jaquith Park
Chehalem Park & Rec. District
411 S Howard St
Newberg, OR 97132

Price Expiration	9/24/23
Created By	Sam Wanzenried
Direct Phone	503-753-0350
Email	swanzenried@gocitywide.co

Scope of Work:

Remove & Replace Asphalt

- Repair and replace damaged asphalt with class B hot-process asphalt (up to 3" depth). Inspect the subgrade, any additional changes will be at an additional cost.

New Asphalt – 2" Overlay

- Prep base, pave new asphalt over existing up to a depth of 2".

Crack Seal

- Crack seal with Crafcoc hot applied asphaltic-based crack sealant. Repairs will be performed to cracks wider than 1/8" but not part of alligatored areas.

Seal Coating

- Heavily clean asphalt areas. Seal coat with Armor seal A-100 commercial grade sealcoat. Silica can be added to the sealcoat if requested at an additional cost.

Quantity	Description	Unit Price	Taxable?	Amount
15,356 sq ft	Remove & Replace Asphalt	\$69,037.00	No	\$69,037.00
5,208 sq ft	2" Overlay	\$27,518.00	No	\$27,518.00
200 lf	Crack Seal	\$977.00	No	\$977.00
50,545 sq ft	Seal Coating	\$14,527.00	No	\$14,527.00
Total				\$112,059.00

Services will be billed at the time the work is completed. If you have any questions about this scope of work or need to alter it in any way, please let me know. Alterations made during the project are subject to a price adjustment.

Effective Date: 8/24/2023

Sam Wanzenried
City Wide Facility Solutions

Authorized Representative
Chehalem Park & Recreation District

By: 
(Authorized Representative)

By: _____
(Authorized Representative)

8/24/23

Date

Printed Name




CONTRACTUAL TERMS AND CONDITIONS

Addieloise Inc, dba City Wide of Portland
5885 SE Harmony Rd #B
Milwaukie, OR 97222

This CONTRACT (the "Contract") is made and entered into as of the 24th day of August by and between City Wide of Portland ("City Wide") and Chehalum Park & Recreation District a sole proprietorship / partnership / limited partnership / limited liability company / corporation /not-for-profit corporation (circle one), organized under the laws of the State of Oregon ("Customer"), each sometimes referred to individually as a "Party" and collectively as the "Parties."

1. **Services and Products.** Services and products (if applicable) will be provided as set forth in a separate document ("Investment Recap") signed by representatives of the Parties.
2. **Performance.** Services shall be provided in a professional and workmanlike manner in conformity with the Investment Recap. "City Wide Personnel" consists of City Wide employees, agents and/or independent contractors. City Wide shall retain full responsibility for the Services of any City Wide Personnel.
3. **Invoices.** Customer agrees to pay charges for Services and products as set forth in the Investment Recap plus any applicable sales tax. City Wide will invoice Customer upon project completion or will progress bill as City Wide deems necessary. All charges are due in full ten days from invoice date or in accordance with the terms set forth in the Investment Recap, if specified. Failure to comply may result in City Wide terminating the project and/or starting legal action to collect. In the event Customer does not make payment according to the terms, Customer shall also pay City Wide service charges at the rate of 1½% per month or the maximum rate permitted by law, whichever is less, and the costs incurred by City Wide in collecting from Customer and enforcing City Wide's rights hereunder.
4. **Indemnification.** Customer and City Wide shall fully indemnify, defend and hold harmless the other for any and all costs and expenses (including reasonable attorneys' fees) for any and all claims, costs, expenses and damages arising as a result of acts or omissions of the other, its employees, agents, guests, invitees and/or representatives.
5. **Non-Solicitation.** While Services are being provided hereunder and for a period of 180 days following the termination of City Wide's Services, Customer shall not employ, contract with nor have any business dealings whatsoever with any individual or company that was an employee, agent or subcontractor of City Wide (or a parent, subsidiary, franchisee, related or associated company) or employee, agent or subcontractor of a City Wide subcontractor, while Services were being provided hereunder.
6. **Compliance.** The Customer agrees to keep, or cause to keep, all of its facilities in conformity with all applicable federal, state or local laws, ordinances and regulations, as well as in conformity with requests made by City Wide to facilitate the performance of its Services, and agrees to fully indemnify, defend and hold harmless City Wide from any loss, injury or damages (including attorneys' fees) caused by the Customer's failure to abide by the terms of this paragraph and/or this Agreement.
7. **Insurance.** Customer shall maintain adequate insurance protection covering the subject premises and its employees, including coverage for statutory workers' compensation and comprehensive general liability for bodily injury and property damage. City Wide agrees to maintain in effect at all times the applicable insurance.
8. **Force Majeure.** If the performance of any part of this Agreement by City Wide is prevented, hindered, delayed or otherwise made impracticable by reason of any flood, riot, fire, or act of God, City Wide shall be excused from its performance for a commercially reasonable period of time to the extent that it is prevented, hindered or delayed by such causes.
9. **Assignments.** This Agreement shall bind all parties, their heirs, assigns, successors, agents and representatives. City Wide may assign this Agreement and its obligations hereunder.
10. **Arbitration.** The parties hereto agree that any dispute respecting the interpretation of this Agreement, a breach hereof or otherwise dealing with this Agreement (and addendums or amendments thereto), shall be resolved by binding arbitration conducted in the appropriate forum.

THIS AGREEMENT CONTAINS A BINDING ARBITRATION PROVISION TO WHICH THE PARTIES AGREE TO BE BOUND. IN WITNESS WHEREOF, the Parties have caused this Contract to be executed by their duly authorized representatives as of the date first written above.

City Wide of Portland
By: 
Print: Sam Wanzenried

Chehalum Park & Recreation District
By: _____
Print: _____

CCB #246183
<https://portland.gocitywide.com/>

Investment Recap

Created For –
Memorial Park
Chehalem Park & Rec. District
411 S Howard St
Newberg, OR 97132

Price Expiration	9/24/23
Created By	Sam Wanzenried
Direct Phone	503-753-0350
Email	swanzenried@gocitywide.cor

Scope of Work:

Remove & Replace Asphalt

- Repair and replace damaged asphalt with class B hot-process asphalt (up to 3" depth). Inspect the subgrade, any additional changes will be at an additional cost.

New Asphalt – 2" Overlay

- Prep base, pave new asphalt over existing up to a depth of 2".

Crack Seal

- Crack seal with Crafcoc hot applied asphaltic-based crack sealant. Repairs will be performed to cracks wider than 1/8" but not part of alligatored areas.

Seal Coating

- Heavily clean asphalt areas. Seal coat with Armor seal A-100 commercial grade sealcoat. Silica can be added to the sealcoat if requested at an additional cost.

Quantity	Description	Unit Price	Taxable?	Amount
1,152 sq ft	Remove & Replace Asphalt	\$10,937.00	No	\$10,937.00
1,969 sq ft	2" Overlay	\$12,375.00	No	\$12,375.00
200 lf	Crack Seal	\$328.00	No	\$328.00
3,121 sq ft	Seal Coating	\$4,166.00	No	\$4,166.00
Total				\$27,806.00

Services will be billed at the time the work is completed. If you have any questions about this scope of work or need to alter it in any way, please let me know. Alterations made during the project are subject to a price adjustment.

Effective Date: 8/24/2023

Sam Wanzenried
City Wide Facility Solutions

Authorized Representative
Chehalem Park & Recreation District

By: 
(Authorized Representative)

By: _____
(Authorized Representative)

8/24/23

Date

Printed Name

CCB #246183

<https://portland.gocitywide.com/>

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CONTRACTUAL TERMS AND CONDITIONS

Addieloise Inc, dba City Wide of Portland
5885 SE Harmony Rd #B
Milwaukie, OR 97222

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4. **Indemnification.** Customer and City Wide shall fully indemnify, defend and hold harmless the other for any and all costs and expenses (including reasonable attorneys' fees) for any and all claims, costs, expenses and damages arising as a result of acts or omissions of the other, its employees, agents, guests, invitees and/or representatives.
5. **Non-Solicitation.** While Services are being provided hereunder and for a period of 180 days following the termination of City Wide's Services, Customer shall not employ, contract with nor have any business dealings whatsoever with any individual or company that was an employee, agent or subcontractor of City Wide (or a parent, subsidiary, franchisee, related or associated company) or employee, agent or subcontractor of a City Wide subcontractor, while Services were being provided hereunder.
6. **Compliance.** The Customer agrees to keep, or cause to keep, all of its facilities in conformity with all applicable federal, state or local laws, ordinances and regulations, as well as in conformity with requests made by City Wide to facilitate the performance of its Services, and agrees to fully indemnify, defend and hold harmless City Wide from any loss, injury or damages (including attorneys' fees) caused by the Customer's failure to abide by the terms of this paragraph and/or this Agreement.
7. **Insurance.** Customer shall maintain adequate insurance protection covering the subject premises and its employees, including coverage for statutory workers' compensation and comprehensive general liability for bodily injury and property damage. City Wide agrees to maintain in effect at all times the applicable insurance.
8. **Force Majeure.** If the performance of any part of this Agreement by City Wide is prevented, hindered, delayed or otherwise made impracticable by reason of any flood, riot, fire, or act of God, City Wide shall be excused from its performance for a commercially reasonable period of time to the extent that it is prevented, hindered or delayed by such causes.
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City Wide of Portland
By: 
Print: Sam Wanzenried

Chehalem Park & Recreation District
By: _____
Print: _____

CCB #246183
<https://portland.gocitywide.com/>

Investment Recap

Created For –
Hoover Park
Chehalem Park & Rec. District
114 S River St.
Newberg, OR 97132

Price Expiration	9/24/23
Created By	Sam Wanzenried
Direct Phone	503-753-0350
Email	swanzenried@gocitywide.co

Scope of Work:

Remove & Replace Asphalt

- Repair and replace damaged asphalt with class B hot-process asphalt (up to 3" depth). Inspect the subgrade, any additional changes will be at an additional cost.

New Asphalt – 2" Overlay

- Prep base, pave new asphalt over existing up to a depth of 2".

Crack Seal

- Crack seal with Crafcoc hot applied asphaltic-based crack sealant. Repairs will be performed to cracks wider than 1/8" but not part of alligatored areas.

Seal Coating

- Heavily clean asphalt areas. Seal coat with Armor seal A-100 commercial grade sealcoat. Silica can be added to the sealcoat if requested at an additional cost.

Quantity	Description	Unit Price	Taxable?	Amount
2,484 sq ft	Remove & Replace Asphalt	\$16,587.00	No	\$16,587.00
1,446 sq ft	2" Overlay	\$11,247.00	No	\$11,247.00
200 lf	Crack Seal	\$326.00	No	\$326.00
2,362 sq ft	Seal Coating	\$2,953.00	No	\$2,953.00
Total				\$31,113.00

Services will be billed at the time the work is completed. If you have any questions about this scope of work or need to alter it in any way, please let me know. Alterations made during the project are subject to a price adjustment.

Effective Date: 8/24/2023

Sam Wanzenried
City Wide Facility Solutions

Authorized Representative
Chehalem Park & Recreation District

By: 
(Authorized Representative)

By: _____
(Authorized Representative)

8/24/23

Date

Printed Name

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CCB #246183

<https://portland.gocitywide.com/>




CONTRACTUAL TERMS AND CONDITIONS

Addieloise Inc, dba City Wide of Portland
5885 SE Harmony Rd #B
Milwaukie, OR 97222

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5. **Non-Solicitation.** While Services are being provided hereunder and for a period of 180 days following the termination of City Wide's Services, Customer shall not employ, contract with nor have any business dealings whatsoever with any individual or company that was an employee, agent or subcontractor of City Wide (or a parent, subsidiary, franchisee, related or associated company) or employee, agent or subcontractor of a City Wide subcontractor, while Services were being provided hereunder.
6. **Compliance.** The Customer agrees to keep, or cause to keep, all of its facilities in conformity with all applicable federal, state or local laws, ordinances and regulations, as well as in conformity with requests made by City Wide to facilitate the performance of its Services, and agrees to fully indemnify, defend and hold harmless City Wide from any loss, injury or damages (including attorneys' fees) caused by the Customer's failure to abide by the terms of this paragraph and/or this Agreement.
7. **Insurance.** Customer shall maintain adequate insurance protection covering the subject premises and its employees, including coverage for statutory workers' compensation and comprehensive general liability for bodily injury and property damage. City Wide agrees to maintain in effect at all times the applicable insurance.
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City Wide of Portland
By: 
Print: Sam Wanzenried

Chehalem Park & Recreation District
By: _____
Print: _____

CCB #246183
<https://portland.gocitywide.com/>

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The First Choice for Your Facility Solutions

Investment Recap

Created For –
Schaad Park
Chehalem Park & Rec. District
5200 Hook Dr
Newberg, OR 97132

Price Expiration	9/24/23
Created By	Sam Wanzenried
Direct Phone	503-753-0350
Email	swanzenried@gocitywide.cor

Scope of Work:

New Asphalt

- Grade and compact base, pave with class B hot-process asphalt (up to 3" depth). Inspect the subgrade, any additional changes will be at an additional cost.

New Asphalt – 2" Overlay

- Prep base, pave new asphalt over existing up to a depth of 2".

Crack Seal

- Crack seal with Crafcoc hot applied asphaltic-based crack sealant. Repairs will be performed to cracks wider than 1/8" but not part of alligatored areas.

Seal Coating

- Heavily clean asphalt areas. Seal coat with Armor seal A-100 commercial grade sealcoat. Silica can be added to the sealcoat if requested at an additional cost.

Quantity	Description	Unit Price	Taxable?	Amount
236 sq ft	New Asphalt	\$8,352.00	No	\$8,352.00
1,835 sq ft	2" Overlay	\$13,221.00	No	\$13,221.00
600 lf	Crack Seal	\$977.00	No	\$977.00
5,230 sq ft	Seal Coating	\$3,180.00	No	\$3,180.00
Total				\$25,730.00

Services will be billed at the time the work is completed. If you have any questions about this scope of work or need to alter it in any way, please let me know. Alterations made during the project are subject to a price adjustment.

Effective Date: 8/24/2023

Sam Wanzenried
City Wide Facility Solutions

Authorized Representative
Chehalem Park & Recreation District

By: 
(Authorized Representative)

By: _____
(Authorized Representative)

8/24/23

Date

Printed Name

183

CCB #246183

<https://portland.gocitywide.com/>




CONTRACTUAL TERMS AND CONDITIONS

Addieloise Inc, dba City Wide of Portland
5885 SE Harmony Rd #B
Milwaukie, OR 97222

This CONTRACT (the "Contract") is made and entered into as of the 24th day of August by and between City Wide of Portland ("City Wide") and Chehalem Park & Recreation District a sole proprietorship / partnership / limited partnership / limited liability company / corporation /not-for-profit corporation (circle one), organized under the laws of the State of Oregon ("Customer"), each sometimes referred to individually as a "Party" and collectively as the "Parties."

1. **Services and Products.** Services and products (if applicable) will be provided as set forth in a separate document ("Investment Recap") signed by representatives of the Parties.
2. **Performance.** Services shall be provided in a professional and workmanlike manner in conformity with the Investment Recap. "City Wide Personnel" consists of City Wide employees, agents and/or independent contractors. City Wide shall retain full responsibility for the Services of any City Wide Personnel.
3. **Invoices.** Customer agrees to pay charges for Services and products as set forth in the Investment Recap plus any applicable sales tax. City Wide will invoice Customer upon project completion or will progress bill as City Wide deems necessary. All charges are due in full ten days from invoice date or in accordance with the terms set forth in the Investment Recap, if specified. Failure to comply may result in City Wide terminating the project and/or starting legal action to collect. In the event Customer does not make payment according to the terms, Customer shall also pay City Wide service charges at the rate of 1½% per month or the maximum rate permitted by law, whichever is less, and the costs incurred by City Wide in collecting from Customer and enforcing City Wide's rights hereunder.
4. **Indemnification.** Customer and City Wide shall fully indemnify, defend and hold harmless the other for any and all costs and expenses (including reasonable attorneys' fees) for any and all claims, costs, expenses and damages arising as a result of acts or omissions of the other, its employees, agents, guests, invitees and/or representatives.
5. **Non-Solicitation.** While Services are being provided hereunder and for a period of 180 days following the termination of City Wide's Services, Customer shall not employ, contract with nor have any business dealings whatsoever with any individual or company that was an employee, agent or subcontractor of City Wide (or a parent, subsidiary, franchisee, related or associated company) or employee, agent or subcontractor of a City Wide subcontractor, while Services were being provided hereunder.
6. **Compliance.** The Customer agrees to keep, or cause to keep, all of its facilities in conformity with all applicable federal, state or local laws, ordinances and regulations, as well as in conformity with requests made by City Wide to facilitate the performance of its Services, and agrees to fully indemnify, defend and hold harmless City Wide from any loss, injury or damages (including attorneys' fees) caused by the Customer's failure to abide by the terms of this paragraph and/or this Agreement.
7. **Insurance.** Customer shall maintain adequate insurance protection covering the subject premises and its employees, including coverage for statutory workers' compensation and comprehensive general liability for bodily injury and property damage. City Wide agrees to maintain in effect at all times the applicable insurance.
8. **Force Majeure.** If the performance of any part of this Agreement by City Wide is prevented, hindered, delayed or otherwise made impracticable by reason of any flood, riot, fire, or act of God, City Wide shall be excused from its performance for a commercially reasonable period of time to the extent that it is prevented, hindered or delayed by such causes.
9. **Assignments.** This Agreement shall bind all parties, their heirs, assigns, successors, agents and representatives. City Wide may assign this Agreement and its obligations hereunder.
10. **Arbitration.** The parties hereto agree that any dispute respecting the interpretation of this Agreement, a breach hereof or otherwise dealing with this Agreement (and addendums or amendments thereto), shall be resolved by binding arbitration conducted in the appropriate forum.

THIS AGREEMENT CONTAINS A BINDING ARBITRATION PROVISION TO WHICH THE PARTIES AGREE TO BE BOUND. IN WITNESS WHEREOF, the Parties have caused this Contract to be executed by their duly authorized representatives as of the date first written above.

City Wide of Portland
By: 
Print: Sam Wanzenried

Chehalem Park & Recreation District
By: _____
Print: _____

CCB #246183
<https://portland.gocitywide.com/>

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Description	Quantity	Rate	Amount
References			
Michelbook Country Club			
Lucas Miller 503-472-2129			
Climax Portable Machining			
Denny McDonald 715-456-4436			
Willamina High School			
Craig Johnson 971-237-6140			
Meriwether Golf Course			
Tom Carey 503-648-4143			
Confederated Tribes Of Grand Ronde			
John Mercier 503-879-2400			
Clayton-Ward Recycling			
Bill Putney 503-507-6532			
		Subtotal	\$141,835.00
		TAX 0%	\$0.00
		Total	\$141,835.00
		Total	\$141,835.00

SAGUATH PK

Comments

any questions call John Leggett 503-550-1952
 accept credit cards with 3% processing fee
 thank you for considering Pro Paving LLC

\$219,252 - All 4 - Parks

SAGUATH - \$141,835.
 MEMORIAL - \$26,333.
 HOVER - \$33,383.
 SCHAAD - \$17,701.

185

Pro Paving LLC

29030 Sw Town Center Loop East
 Ste 202 -#430
 Wilsonville Or 97070
 Licensed, bonded & insured
 5035501952
 propavingoforegon@gmail.com
 CCB 203896

Estimate

Estimate No: 155
 Date: 06/20/202

For: Chehalem Park & Recreation DST (Jaquith
 Park)
 jdanner@cprdnewberg.org,
 bstewart@cprdnewberg.org
 1802 E Haworth Ave
 Newberg, OR, 97132-1212
 971-281-1885

Description	Quantity	Rate	Amount
asphalt paving and excavation on path ways and adjoining areas approx 20,564 sq ft (5,208 overlay 15,356 excavated areas) clean overlay areas thoroughly using sweepers,power brooms,blowers ect apply tack to overlay areas excavated areas saw cut as needed to remove damaged asphalt and to insure smooth transitions excavate roots,dirt,soil,mixed base rock as needed inspect base rock/add base rock as needed finish grade for proper water drainage compact base rock install hot mix asphalt level (2) half inch dense 2" in overlay areas 3" excavated areas after compaction sand seal joints all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$114,270.00	\$114,270.00
asphalt slurrie seal approx 50,545 sq ft thoroughly clean asphalt using power brooms,sweepers,blowers ect .. seal main cracks and joints with crafco commercial grade hot rubber apply armour A-100 commercial grade slurrie sealer all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$27,565.00	\$27,565.00

186

Pro Paving LLC - Estimate 1613 - 08/23/2023

Description	Quantity	Rate	Amount
asphalt slurrie seal approx 3,121 sq ft thoroughly clean asphalt using power brooms,sweepers,blowers ect .. seal main cracks and joints with crafco commercial grade hot rubber apply armour A-100 commercial grade slurrie sealer	1	\$2,153.00	\$2,153.00
all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion			
		Subtotal	\$26,333.00
		TAX 0%	\$0.00
		Total	\$26,333.00
		Total	\$26,333.00

MEMORIAL PIC

Comments

any questions call John Leggett 503-550-1952
accept credit cards with 3% processing fee
thank you for considering Pro Paving LLC

Pro Paving LLC

29030 Sw Town Center Loop East
Ste 202 -#430
Wilsonville Or 97070
Licensed, bonded & insured
5035501952
propavingoforegon@gmail.com
CCB 203896

Estimate

Estimate No: 16
Date: 08/23/20

For: Chehalem Park & Recreation DST
(Memorial Park)
jdanner@cprdnewberg.org,
bstewart@cprdnewberg.org
4115 Howard St
Newberg, OR, 97132-3313
971-281-1885

Description	Quantity	Rate	Amount
asphalt paving and excavation on path ways and adjoining areas approx 3,121 sq ft (1,969 overlay 1,152 excavated areas) clean overlay areas thoroughly using sweepers,power brooms,blowers ect apply tack to overlay areas excavated areas saw cut as needed to remove damaged asphalt and to insure smooth transitions excavate roots,dirt,soil,mixed base rock as needed inspect base rock/add base rock as needed finish grade for proper water drainage compact base rock install hot mix asphalt level (2) half inch dense 2" in overlay areas 3" excavated areas after compaction sand seal joints all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$24,180.00	\$24,180.

188

Pro Paving LLC - Estimate 1614 - 08/23/2023

Description	Quantity	Rate	Amount
asphalt slurrie seal approx 3,930 sq ft thoroughly clean asphalt using power brooms,sweepers,blowers ect.. seal main cracks and joints with crafc commercial grade hot rubber apply armour A-100 commercial grade slurrie sealer all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$2,712.00	\$2,712.00
References Michelbook Country Club Lucas Miller 503-472-2129 Climax Portable Machining Denny Mcdonald 715-456-4436 Willamina High School Craig Johnson 971-237-6140 Meriwether Golf Course Tom Carey 503-648-4143 Confederated Tribes Of Grand Ronde John Mercier 503-879-2400 Clayton-Ward Recycling Bill Putney 503-507-6532			
		Subtotal	\$33,383.00
		TAX 0%	\$0.00
		Total	\$33,383.00
		Total	\$33,383.00

HOVER PK

Comments

any questions call John Leggett 503-550-1952
 accept credit cards with 3% processing fee
 thank you for considering Pro Paving LLC

189

Pro Paving LLC

29030 Sw Town Center Loop East
Ste 202 -#430
Wilsonville Or 97070
Licensed, bonded & insured
5035501952
propavingoforegon@gmail.com
CCB 203896

Estimat

Estimate No: 16
Date: 08/23/20

For: Chehalem Park & Recreation DST (Hoover Park)
jdanner@cprdnewberg.org,
bstewart@cprdnewberg.org
114 S River St
Newberg, OR, 97132-3153
971-281-1885

Description	Quantity	Rate	Amou
asphalt paving and excavation on path ways and adjoining areas approx 3,930 sq ft (1,446 overlay 2,484 excavated areas) clean overlay areas thoroughly using sweepers,power brooms,blowers ect apply tack to overlay areas excavated areas saw cut as needed to remove damaged asphalt and to insure smooth transitions excavate roots,dirt,soil,mixed base rock as needed inspect base rock/add base rock as needed finish grade for proper water drainage compact base rock install hot mix asphalt level (2) half inch dense 2" in overlay areas 3" excavated areas after compaction sand seal joints all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$30,671.00	\$30,671.00

190

Pro Paving LLC - Estimate 1615 - 08/23/2023

Description	Quantity	Rate	Amount
asphalt slurrie seal approx 5,230 sq ft thoroughly clean asphalt using power brooms,sweepers,blowers ect .. seal main cracks and joints with crafc commercial grade hot rubber apply armour A-100 commercial grade slurrie sealer all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion References Michelbook Country Club Lucas Miller 503-472-2129 Climax Portable Machining Denny Mcdonald 715-456-4436 Willamina High School Craig Johnson 971-237-6140 Meriwether Golf Course Tom Carey 503-648-4143 Confederated Tribes Of Grand Ronde John Mercier 503-879-2400 Clayton-Ward Recycling Bill Putney 503-507-6532	1	\$3,609.00	\$3,609.00
		Subtotal	\$17,701.00
		TAX 0%	\$0.00
		Total	\$17,701.00
		Total	\$17,701.00

Schraad pk

Comments

any questions call John Leggett 503-550-1952
 accept credit cards with 3% processing fee
 thank you for considering Pro Paving LLC

191

Pro Paving LLC

29030 Sw Town Center Loop East
Ste 202 -#430
Wilsonville Or 97070
Licensed, bonded & insured
5035501952
propavingoforegon@gmail.com
CCB 203896

Estimate

Estimate No: 161
Date: 08/23/202

For: Chehalem Park & Recreation DST (Schaad
Park)
jdanner@cprdnewberg.org,
bstewart@cprdnewberg.org
Eagle st, Newberg, OR 97132
971-281-1885

Description	Quantity	Rate	Amount
asphalt paving and excavation on path ways and adjoining areas approx 2,071 sq ft (1,835 overlay 236 excavated areas) clean overlay areas thoroughly using sweepers,power brooms,blowers ect apply tack to overlay areas excavated areas saw cut as needed to remove damaged asphalt and to insure smooth transitions excavate roots,dirt,soil,mixed base rock as needed inspect base rock/add base rock as needed finish grade for proper water drainage compact base rock install hot mix asphalt level (2) half inch dense 2" in overlay areas 3" excavated areas after compaction sand seal joints all work to be performed in a timely and workmanship like manner 1/3 down after work started remainder to be paid upon completion	1	\$14,092.00	\$14,092.00

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Brix paving said that no rock or base was included because they could not tell how much was needed until they removed the asphalt. Asphalt Removal was included. They had a lot of unknowns in their bids. They also said they were really busy and really did not want to add anymore jobs right now but they would be willing to work with us. The bid does say 4 week notice for scheduling is required. The part about patching not included is just part of their bid templates and it does not apply to our bids because that is basically our whole bid patching and repairs and sealing.

\$236,890. - ALL 4 PARKS

Sacquith	- \$118,426.
Memorial	- \$36,548.
Hover	- \$57,842.
Schwad	- \$24,074.

Asphalt Paving Subquote



BRIX Paving Northwest Inc.

PO Box 2388

Tualatin, Oregon 97062

Contact: Bill Bracale

Phone: (503) 570-9355

Email: BBRACALE@BRIXPAVING.COM

Quote To: City of Newberg

Attn: Joshua Danner

Job Name: Jacquith Park

Bid Date: 5/19/23

Date of Plans:

Revision Date: 8/28/23

OR CCB: 193102

Estimate Code: BB582

Office:

Cell: 971-832-2344

Email: jdanner@cprdnewberg.org

1215 N Main St, Newberg

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	MOB	1.00	LS	3,200.00	3,200.00
20	2.5" AC REMOVE & REPLACE	15,356.00	SF	5.00	76,780.00
30	2" AC OVERLAY	5,208.00	SF	3.50	18,228.00
40	SEAL COAT	50,545.00	SF	0.40	20,218.00
GRAND TOTAL					\$118,426.00

NOTES:

Clarifications:

- One Mobilization included in bid.
- Asphalt Materials will be subject to the ODOT escalation clause. ODOT MACMP for March is \$608.
- Utility adjustments & survey excluded.
- Prime coat on rock & herbicide not included.
- Bonds, permits and fees not included.
- Layout and Testing by others.
- Aggregate Base Material and Prep by others.
- Final billing for paving based on actual area paved at unit rate.
- If tree roots are taken out, not responsible for any tree loss.
- Sealcoating not included.
- This quote is good for thirty days from date of proposal.
- FOUR WEEK NOTICE REQUIRED FOR SCHEDULING.
- If fee required for pay application portal Brix will pass through as a change order. (ie Textura, GC Pay, etc.)
- Payment terms are net 30 days. Past due accounts will be assessed interest at the rate of 1.5% per month and reasonable collection costs will be added.
- This proposal will be an attachment to any contract issued.

SUBJECT TO NATURAL GAS SURCHARGE IF MARKET REQUIRES!

194

Asphalt Paving Subquote



BRIX Paving Northwest Inc.

PO Box 2388
 Tualatin, Oregon 97062
Contact: Bill Bracale
Phone: (503) 570-9355
Email: BBRACALE@BRIXPAVING.COM

<u>Quote To:</u>	City of Nerberg	<u>Job Name:</u>	Memorial Park Rev1
<u>Attn:</u>	Joshuah Danner	<u>Bid Date:</u>	5/19/23
<u>Office:</u>		<u>Date of Plans:</u>	
<u>Cell:</u>	971-832-2344	<u>Revision Date:</u>	8/28/23
<u>Email:</u>	jdanner@cprdnewberg.org	<u>OR CCB:</u>	193102
		<u>Estimate Code:</u>	BB581

114 S River St, Newberg

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	MOB	1.00	LS	1,800.00	1,800.00
20	3" AC REMOVE AND REPLACE	737.00	SF	19.00	14,003.00
30	3" AC NEW PATH	415.00	SF	14.00	5,810.00
40	2" AC OVERLAY	1,969.00	SF	6.00	11,814.00
50	SEAL COAT	3,121.00	SF	1.00	3,121.00

GRAND TOTAL **\$36,548.00**

NOTES:

- Clarifications:
- One Mobilization included in bid.
 - Asphalt Materials will be subject to the ODOT escalation clause. ODOT MACMP for July is \$580.
 - Utility adjustments & survey excluded.
 - Prime coat on rock & herbicide not included.
 - Bonds, permits and fees not included.
 - Layout and Testing by others.
 - Removal of AC only, aggregate base not included.
 - Patching not included.
 - Final billing for paving based on actual area paved at unit rate.
 - If tree roots are taken out, not responsible for any tree loss.
 - This quote is good for thirty days from date of proposal.
 - FOUR WEEK NOTICE REQUIRED FOR SCHEDULING.
 - If fee required for pay application portal Brix will pass through as a change order. (ie Textura, GC Pay, etc.)
 - Payment terms are net 30 days. Past due accounts will be assessed interest at the rate of 1.5% per month and reasonable collection costs will be added.
 - This proposal will be an attachment to any contract issued.

SUBJECT TO NATURAL GAS SURCHARGE IF MARKET REQUIRES!

195

Asphalt Paving Subquote



BRIX Paving Northwest Inc.

PO Box 2388

Tualatin, Oregon 97062

Contact: Bill Bracale

Phone: (503) 570-9355

Email: BBRACALE@BRIXPAVING.COM

Quote To: City of Nerberg
Attn: Joshua Danner

Job Name: Hoover Park Rev1
Bid Date: 5/19/23

Office:
Cell: 971-832-2344
Email: jdanner@cprdnewberg.org

Date of Plans:
Revision Date: 8/28/23
OR CCB: 193102
Estimate Code: BB580

114 S River St, Newberg

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	MOB	1.00	LS	2,600.00	2,600.00
20	3" AC REMOVE AND REPLACE	2,484.00	SF	16.00	39,744.00
30	2" AC OVERLAY	1,446.00	SF	8.00	11,568.00
40	SEAL COAT	3,930.00	SF	1.00	3,930.00
GRAND TOTAL					\$57,842.00

NOTES:

Clarifications:

- One Mobilization included in bid.
- Asphalt Materials will be subject to the ODOT escalation clause. ODOT MACMP for July is \$580.
- Utility adjustments & survey excluded.
- Prime coat on rock & herbicide not included.
- Bonds, permits and fees not included.
- Layout and Testing by others.
- Removal of AC only, aggregate base not included.
- Patching not included.
- Final billing for paving based on actual area paved at unit rate.
- If tree roots are taken out, not responsible for any tree loss.
- Path needs to be clear of brush/vegetation before excavation/paving occurs.
- This quote is good for thirty days from date of proposal.
- FOUR WEEK NOTICE REQUIRED FOR SCHEDULING.
- If fee required for pay application portal Brix will pass through as a change order. (ie Textura, GC Pay, etc.)
- Payment terms are net 30 days. Past due accounts will be assessed interest at the rate of 1.5% per month and reasonable collection costs will be added.
- This proposal will be an attachment to any contract issued.

SUBJECT TO NATURAL GAS SURCHARGE IF MARKET REQUIRES!

196

Asphalt Paving Subquote



BRIX Paving Northwest Inc.

PO Box 2388

Tualatin, Oregon 97062

Contact: Bill Bracale

Phone: (503) 570-9355

Email: BBRACALE@BRIXPAVING.COM

Quote To: City of Newberg

Attn: Joshua Danner

Office:

971-832-2344

Cell:

Email: jdanner@cprdnewberg.org

Job Name: Schaad Park Rev1

Bid Date: 5/19/23

Date of Plans:

Revision Date: 8/28/23

OR CCB: 193102

Estimate Code: BB579

539 Eagle St, Newberg

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	MOB	1.00	LS	1,300.00	1,300.00
20	2" AC OVERLAY	1,835.00	SF	8.00	14,680.00
30	3" AC PAVING	236.00	SF	21.00	4,956.00
40	SEAL COAT	5,230.00	SF	0.60	3,138.00
GRAND TOTAL					\$24,074.00

NOTES:

Clarifications:

- One Mobilization included in bid.
- Asphalt Materials will be subject to the ODOT escalation clause. ODOT MACMP for March is \$608.
- Utility adjustments & survey excluded.
- Prime coat on rock & herbicide not included.
- Bonds, permits and fees not included.
- Layout and Testing by others.
- Aggregate Base Material and Prep by others.
- Final billing for paving based on actual area paved at unit rate.
- This quote is good for thirty days from date of proposal.
- FOUR WEEK NOTICE REQUIRED FOR SCHEDULING.
- If fee required for pay application portal Brix will pass through as a change order. (ie Textura, GC Pay, etc.)
- Payment terms are net 30 days. Past due accounts will be assessed interest at the rate of 1.5% per month and reasonable collection costs will be added.
- This proposal will be an attachment to any contract issued.

SUBJECT TO NATURAL GAS SURCHARGE IF MARKET REQUIRES!

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Bid Opening – Responsiveness Worksheet

Project Name: Chehalem Cultural Center – Performing Arts Remodel

Date of Bid Opening October 19, 2023 @ 2pm

7687,421.00 293,810.00

Contractor	Bid Form	First Tier Subcontractor Form	Noncollusion Affidavit	Resident Bidder	Bid Bond (>5% of total)	Base Bid \$	Alternate Bid \$
Richards Remodeling 1149 pm	X		X	X	X	4,100,000.00 4,100,000.00	174,150.00 174,150.00
Kouane Nunez (JHC) 1:53 pm	X	X	X	X	X	5,947,888.00	N/A
Woodburn Construction 1:54 p.m.	X		X	X	X	4,607,500.00	N/A
Doseal Andy Medcalf	X		X	X	X	4,065,680.00	N/A
First Cascade Corp 158	X	X	X	X	X	4,550,777.00	296,883.00
Corr Baldwin General 1:59 pm	X	X	X	X	X	4,160,000.00	174,150.00

861

Notes:

1. Qualifications and required documents of apparent low bidder(s) are to be verified. District Board will award to lowest responsive and responsible bidder, based on the scope of work selected at the time of award. Alternates do have a cumulative effect in the award.
2. Projects over \$100,000 require the First-Tier Sub-contractor form is to be submitted 2 hours after the bid opening by the apparent low bidder(s).
3. Notice of Intent to Award will be sent after the Board of Directors meeting approving the award of the project.

October 10, 2023

Newberg City Hall
414 E. First Street
Newberg, OR 97132

Dear CPRD board,

RE: a suggestion to help the Newberg community

In the spirit of co-operation and collegiality I wanted to take a moment to ask you to really consider a few steps that would have a very positive impact upon the Newberg community.

You may have heard that after a long period of exhaustive research the city council authorized our staff to conduct System Development Charge (SDC) reforms to incentivize specific economic growth as well as some targeted things that the community has been asking for over many years. Specifically:

- Most city SDC charges will be reduced by 20 – 30% after a careful review of the SDC model (we believe your model is of a similar vintage to our old one).
- There will be a 100% discount for day care centers to address this issue of long-running concern.
- Housing at 1000 square feet or less will have a 75% discount on all SDCs to include both middle housing and single-family units to encourage real world housing affordability, with units of more than 2200 square feet facing a + 1.25% increase to keep the system revenue neutral.
- Significantly these changes were endorsed by SEDCOR, the Newberg Downtown Coalition, the Chehalem Chamber of Commerce and Habitat for Humanity.

We would like to invite you to join with us in reforming your parks' SDCs in a similar way and with a similar goal in mind. Specifically, within the regulation under section IV.B. Credits, exemptions, and waivers CPRD has the authority to establish local policies for *issuing credits, exemptions, and other administrative procedures*.

By reviewing and cutting unnecessary capital projects you will be able to reduce your SDC charges to the great benefit of our community and this in turn will bolster the chances of bringing more family wage jobs to town. We would like to specifically suggest that you look at re-evaluating the \$80M line item in your future capital projects list assigned to trails. If this line were removed or reduced it would have a dramatic impact on your parks SDC rates.

By adding exemptions to select square footage of home construction, you would also be able to assist with the statewide battle for housing affordability.

We hope you will rise to the challenge and join with us in a rational and back to basics approach to your SDC program that will make housing more affordable and spur innovation and economic growth for Newberg.

Thank you for considering this for the good of all our residents!

Best regards,



Bill Rosacker

(Mayor City of Newberg)