



**PORTLAND PARKS & RECREATION**

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Healthy Parks, Healthy Portland

# Cost of Service Report



December 2010



# FY 2010 PP&R Cost of Service (COS) Report

## COS Purpose, Policy, and Performance Targets

A COS study attempts to determine the true or total cost of providing services to the public, and then compares total costs with the revenues generated by the same programming activities to obtain cost recovery rates, expressed as percentages.

The COS study shows how much of PP&R's costs are paid for by taxpayer dollars versus how much are paid for by other resources, such as program and rental fees, grants, and donations. This information is used initially to inform policy that indicates what the blend of resources ought to be. Subsequent COS results serve to compare program performance to policy goals.

The current policy, adopted by Council in FY 2005, set Direct Recovery and Total Recovery targets by age group and neighborhood income level. Overall targets are currently set at 70% Direct Recovery and 39% Total Recovery.

**PP&R Cost Recovery Policy Targets**

Age Group	Neighborhood Income	Direct Recovery	Total Recovery
Adult	Median & Above	110%	63%
Adult	Low	50%	26%
Youth	Median & Above	80%	42%
Youth	Low	40%	23%
Mixed	Median & Above	95%	53%
Mixed	Low	45%	25%
All	All	70%	39%

## Findings

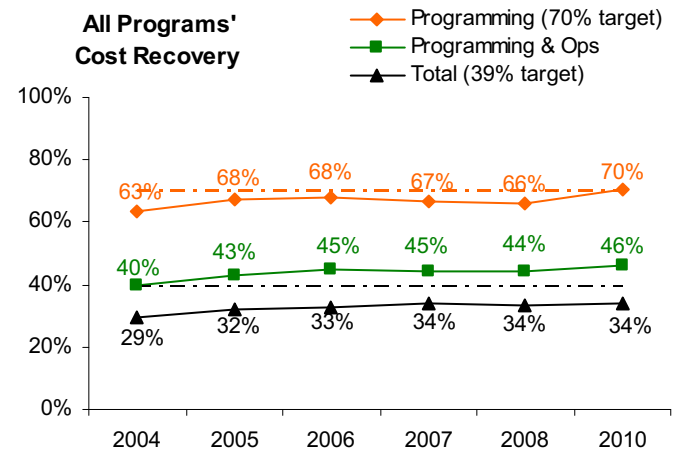
Cost recovery performance has increased over the last 6 years:

- Programming, or Direct, recovery improved by 7%. For FY 2010, PP&R achieved its direct recovery target of 70%.
- Programming & Operations cost recovery improved by 6%, and
- Total recovery improved by 5%; however, it is still below the 39% target.

The largest improvement occurred between 2004 and 2005 when costs held steady but revenue increased significantly more.

Between 2008 and 2010, Programming, or Direct, recovery improved by 4% due to program revenues increasing more than program costs. During the same time, capital replacement and overhead cost calculations increased, and there were significant increases in costs related to new services such as the East Portland Community Center pool and the expanded Teen Program. These cost increases were offset by a combination of increased revenues and cost reductions in other programs, resulting in an unchanged total cost recovery rate of 34%.

These offsets were made possible as PP&R staff and managers worked together to increase the efficient use of resources by identifying and focusing on programming and service priorities, as well as continuing to seek community support through donations, participation, and volunteerism.



## Costs and Cost Categories

The costs considered in the COS study have historically been divided into two categories: Direct and Indirect. This categorization was driven by evidence that Direct costs were those costs over which programming managers had the most control, and Indirect costs were those that were not easily influenced by programming changes. Due to system and organizational changes, it is now possible for programming managers to have some degree of control over Maintenance and Utilities costs, which were previously labeled Indirect. Therefore, for this update, it is now possible to consider three cost categories:

### Programming Costs

This category is comparable to the previously labeled “Direct” cost category. It is included in this analysis for comparability to prior studies.

This group of costs has the closest correlation to the costs that flow through Recreation Programs/Sites’ budgetary cost centers. Budget differs from cost recovery analysis in that it is a site-based budget, whereas total cost of service includes allocated revenues and costs from other operating units such as maintenance, program administration, and overhead.

Cost recovery in this category improved by 4% between FY 2008 and FY 2010.

### Programming & Operations (P&O) Costs

This category includes all programming costs, as well as utilities\* and maintenance costs. Given system and organizational changes, this category represents the cost pool that can be most influenced by program managers. (\*Utilities costs flow through budgetary cost centers, but they are shown separately for comparability to prior studies.)

Cost recovery in this category improved by 2% between FY 2008 and FY 2010.

### Total Costs

Total costs include all programming and operations costs plus Capital Replacement and Overhead cost calculations, based on PP&R Asset Management and City of Portland Overhead policies, respectively.

Cost recovery in this category remained the same between FY 2008 and FY 2010.

## Comparability to Prior Studies

The COS methodology is comparable to prior studies. However, two systemic changes occurred between FY 2008 and 2010 which affected Capital Replacement and Overhead cost results in the COS study.

## **Capital Replacement**

As part of the FY 2010 Asset Management work, building replacement costs were updated to consider building type, making the Current Replacement Value more precise. In turn, the updated Current Replacement Values affected the Capital Replacement cost estimate for each location.

Overall, Capital Replacement cost increased by 32% between FY 2008 and FY 2010.

## **Overhead**

In FY 2009, the city implemented a new financial system. On a parallel track, the citywide overhead methodology and policy was also updated. The new methodology is applied consistently across all bureaus. Variations in bureau cost structures yield a unique overhead recovery rate for each bureau. For 2010, overhead for PP&R, and thus in the Cost of Service Study, is calculated as 48.21% of all personnel costs. The calculated amount represents all Bureau and General Fund overhead.

In prior studies, overhead was calculated in two parts: Bureau overhead and General Fund overhead. The new citywide overhead methodology includes both bureau and General Fund cost pools. Examples of PP&R overhead cost pools are the Director's Office, Finance, and Workforce Support & Development. Examples of General Fund overhead cost pools, each of which is allocated based upon specific metrics, are City Council, the City Attorney's Office, Central Accounting, and Human Resources.

For bureaus in the General Fund (GF), the GF overhead allocation is absorbed by the General Fund directly on behalf of each bureau. GF overhead is included in the COS model to arrive at a true cost of service, even though the overhead dollars do not flow through the Bureau's budget. When analyzing results and developing cost recovery goals, it is important to keep in mind that GF overhead, like capital replacement, represents allocated costs not actually incurred in the Bureau.

Overall, overhead cost increased by 39% between FY 2008 and FY 2010.

## **Recommendations**

Current cost recovery targets are based on age and income levels within certain geographic areas. While these are important factors to consider, the Bureau should consider aligning cost recovery goals with service priorities and desired outcomes.

### **Service Priorities and Desired Outcomes**

Cost recovery goals ought to be considered by program. Specific cost recovery targets should be established for programs that are implemented to serve specific public policy needs or market segments. For example, a program like Summer Playgrounds has different service objectives than a fitness class for adults.

Before service-specific cost recovery goals are established, a service-based cost recovery analysis is required. The first step toward completing a service-based cost recovery analysis is a consistent definition of the bureau's service offerings. The bureau should begin work immediately to consistently define service categories. When this work is completed, the definitions should be implemented within the City's financial system to facilitate ongoing, system-supported, service-based cost recovery analyses.

### **Income**

Income level and how it relates to a customer's ability to pay is an important consideration. Access for all is central to PP&R's mission.

The current cost recovery policy allows a different cost recovery rate based on the neighborhood income of each PP&R location. Recent analysis of customer travel patterns indicates that the service areas of many locations reach far beyond their immediate neighborhood, which means neighborhood income levels are not necessarily similar to the income levels of participants. Income should continue to be a focus of the PP&R cost recovery policy, but it should be considered in an expanded context that includes demographic data from the 2010 Census as well as market information for the service area.

Current mechanisms employed to ensure access include a multitude of pricing structures combined with scholarships and a selection of free offerings. The bureau should consider how these mechanisms can be streamlined to enhance equitable access to recreation services throughout the city.

## **Results by Program**

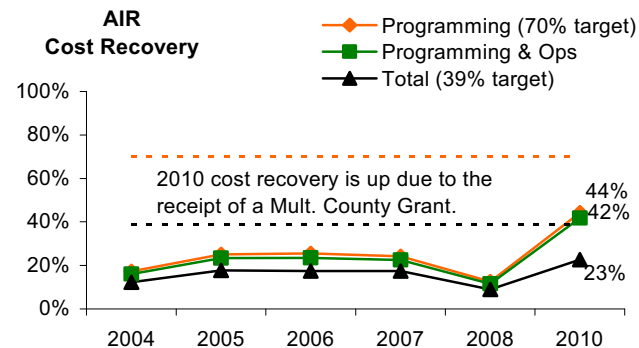
Programs represent groups of similar services and provide a high-level category in which to consider cost recovery performance. Complete FY 2010 Cost of Service results, by Program and Location, are shown in Appendix A. Data tables and charts for each program and location are found in the following appendices:

- Appendix B – Aquatics
- Appendix C – City Arts
- Appendix D – Combined Centers (Community Centers with Indoor Pools)
- Appendix E – Community Centers (without Indoor Pools)
- Appendix F – Community Gardens, Environmental Education, Outdoor Recreation, Summer Playgrounds
- Appendix G – Permits (Picnics, Special Events, Weddings)
- Appendix H – Sports
- Appendix I – SUN Community Schools
- Appendix J – Adaptive & Inclusive Recreation, Senior Recreation, Teen Program

### Adaptive & Inclusive Recreation (AIR)

This program averages nearly 4,000 visits each year. Program offerings include community-based recreation activities and leisure services specially designed for children, teens, and adults who have a disability and/or special needs. Activities are designed to assist people in developing and using their leisure time in ways that enhance their health, well-being, and independence.

In FY 2010, the program achieved 44% direct recovery and 23% total recovery. This is an increase over prior years, largely due to grant funding from Multnomah County. Appendix J contains a data table for this program.

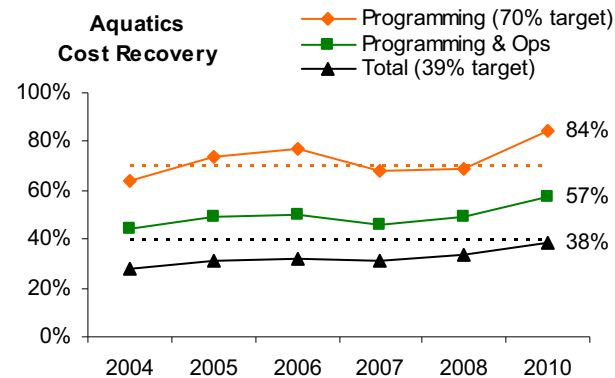


### Aquatics

This group includes all outdoor, summer pools as well as the indoor Columbia Pool which operates all year. Pools that are inside community centers are not included in this COS program category.

These pools receive more than 500,000 visits each year in activities such as swim lessons, open play swim, lap swim, and water exercise.

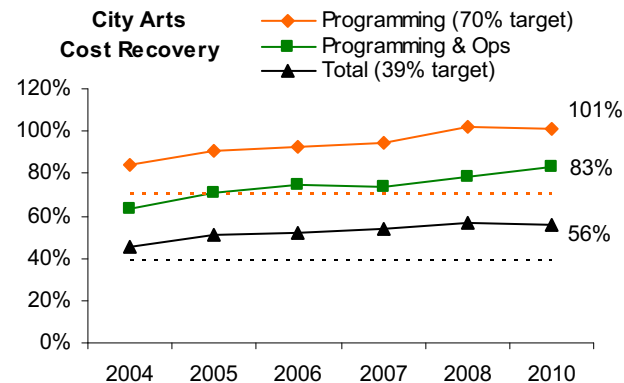
In FY 2010, these pools achieved 84% direct recovery and 38% total recovery. This is an improvement of 15% and 5%, respectively, since FY 2008. Appendix B contains data tables and charts for each location.



### City Arts

City Arts locations receive more than 250,000 visits each year in dance, music, and art classes, as well as performances and other special events. In addition, Multnomah Arts Center provides ongoing rental space to several community service agencies.

In FY 2010, City Arts locations achieved 101% direct recovery and 56% total recovery. This is a decline of 1% in direct and total recovery rates since FY 2008. Appendix C contains data tables and charts for each location.



### Combined Centers (Community Centers with Indoor Pools)

Combined Centers receive more than a 1.2 million visits each year in pool, gym, fitness center, classroom, and special event activities. These locations are generally open every day, with few holiday or other closures.

Combined Centers are buildings that include both a community center and an indoor pool. These locations are grouped together because their multi-use nature differentiates them from stand-alone community centers and pools. With the opening of the indoor pool in FY 2009, East Portland Community Center became the fourth Combined Center location.

In FY 2010, the program achieved 74% direct recovery and 38% total recovery. This is a decrease from prior years. With the addition of East Portland to the “Combined Centers” group, Combined Centers’ total expenses increased more than revenues resulting in a slight decline in cost recovery.

Appendix D contains data tables and charts for each location.

### All Community Centers

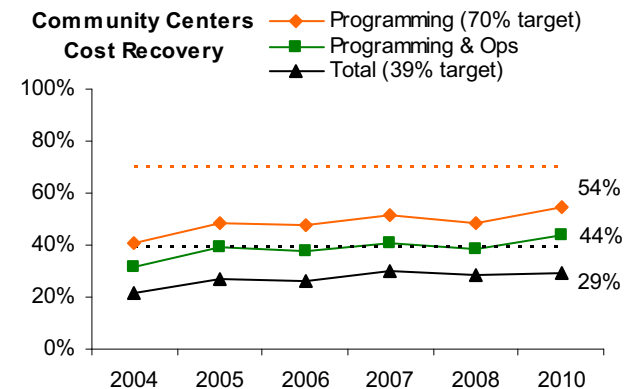
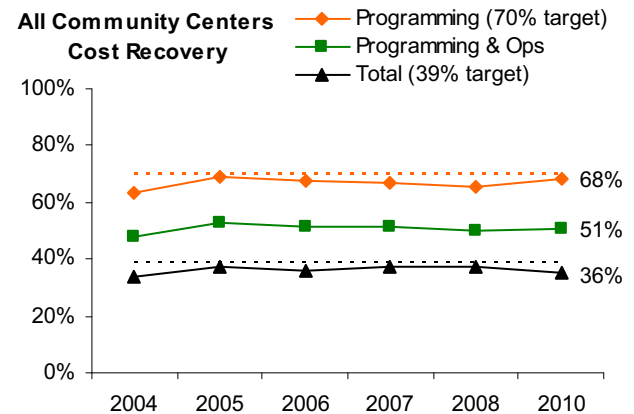
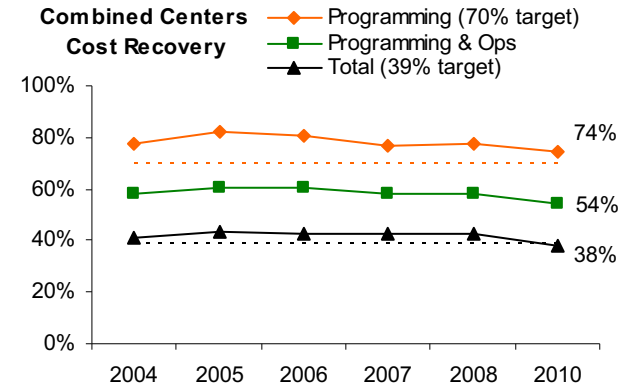
When community centers, both with and without pools, are combined into one group, the cost recovery performance is steady over time.

### Community Centers (without Indoor Pools)

Community Centers receive more than 400,000 visits each year in gym, fitness, classroom, and special event activities. Half of these centers are located in low income neighborhoods, and all but University Park are older, smaller buildings. These locations are generally not open on the weekends and may be closed on holidays.

In FY 2010, the Community Centers Program achieved 54% direct recovery and 29% total recovery. With the move of East Portland to the “Combined Centers” group, Community Centers’ expenses decreased more than revenues resulting in a slight improvement in cost recovery.

Appendix E contains data tables and charts for each location.



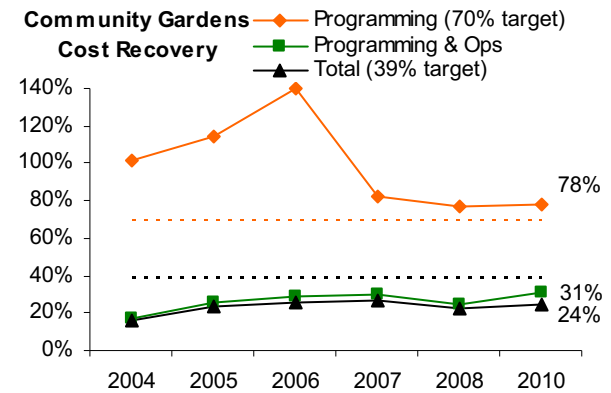


### Community Gardens

Community Gardens receive more than 7,000 visits each year, serving residents of all neighborhoods. The program trains volunteers to be garden leaders, provides plots for personal gardening, and contributes to community food cupboards.

During FY 2004 through FY 2006, new gardens were opened which increased revenue. At the same time, no significant changes in staff expense were incurred which is reflected in the increased programming cost recovery across those years. In FY 2007, additional staff were hired to manage the growing system, resulting in decreased programming cost recovery.

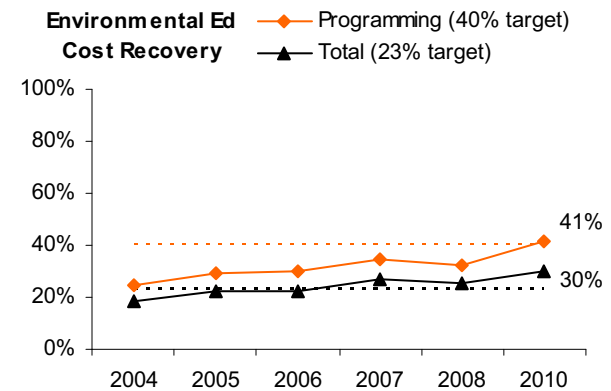
In FY 2009 fees were increased by 50%, resulting in a slightly improved FY 2010 performance of 78% direct recovery and 24% total recovery.



### Environmental Education

The Environmental Education Program averages more than 5,000 visits per year, primarily serving low income youth. The program offers diverse environmental experiences in PP&R’s outdoor spaces. Classes, guided walks, camp programs, volunteer opportunities, and special events focus on the forest, grassland, and water ecosystems available in neighborhoods throughout the city.

In FY 2010, the program achieved 41% direct recovery and 30% total recovery. This is an improvement of 9% and 5%, respectively, since FY 2008. Appendix F contains a detailed data table for this program.

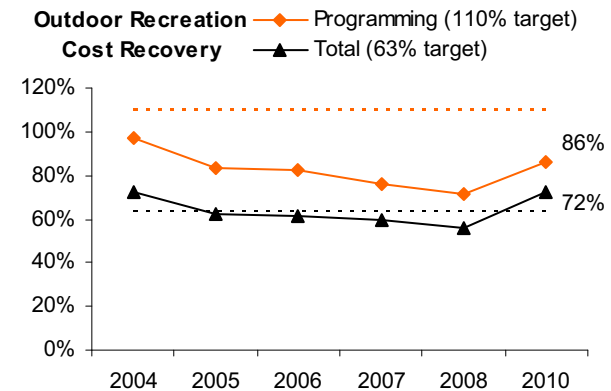


### Outdoor Recreation

The Outdoor Recreation Program participation averages 4,000 visits per year. The program offers access to extraordinary natural and cultural landscapes in and around the Portland metro area through a wide range of outdoor classes, trips, and overnight adventures.

Recovery performance improved in FY 2010 due to a reduction in programming costs. The downward trend over the last several years has been partially due to a programming shift toward delivering more teen and youth activities, coupled with a reduction in advertising and promotion expenditures which resulted in decreased overall participation.

In FY 2010, the program achieved 86% direct recovery and 72% total recovery. Appendix F contains a detailed data table for this program.



### Summer Playgrounds

The Summer Playgrounds program serves thousands of children every summer, with many locations offering free lunch. Most playground and craft activities are free to participants.

In addition to general fund support, this program received a generous \$50,000 donation from NRPA in FY 2010, which largely contributed to the program's 30% direct recovery and 19% total recovery in FY 2010. Appendix F contains a detailed data table for this program.

### Permits

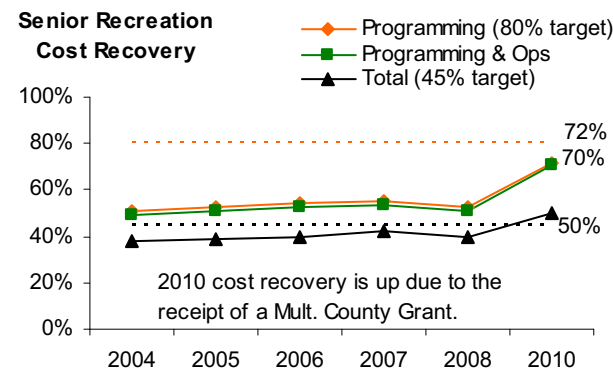
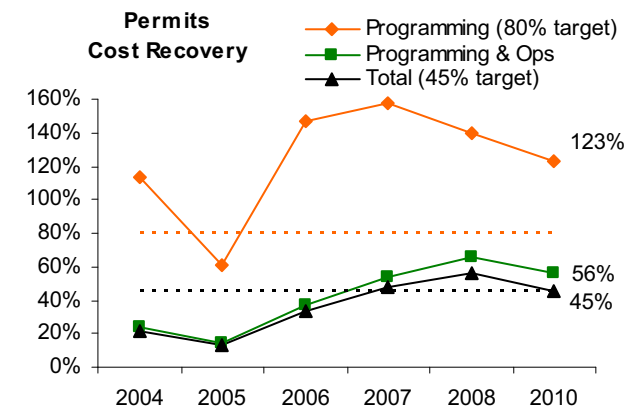
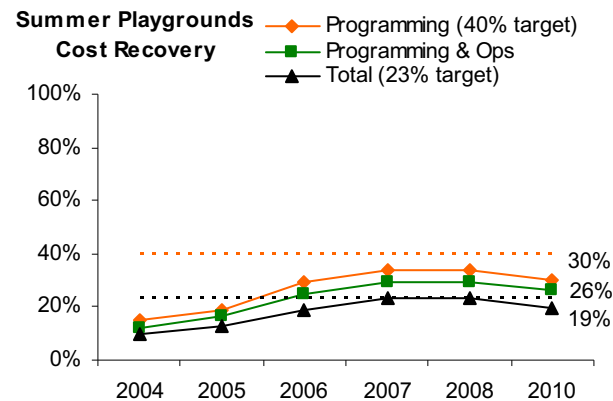
In addition to other duties, the PP&R Customer Service Center (CSC) generates hundreds of permits for picnics, weddings, special events, and other permits throughout the park system. Only the percentage of CSC staff time and cost related to Recreational Use permits are considered in this study, and of that percentage, time and costs related to Sports permits are allocated to the Sports Program.

FY 2005 was the final year of a downward trend in permit revenues. In FY 2006, a proposal to expand permitted use of parks was approved including increasing the number of allowable events at Waterfront Park, adding more concessionaires to the South Park Blocks near PSU, and reducing sponsorship awards for special events. Expansion-related revenue effectively reversed the downward trend. In FY 2010, the Permits Program achieved 123% direct recovery and 45% total recovery. Appendix G contains data tables and charts specific to Picnics, Special Events, and Weddings.

### Senior Recreation

The Senior Recreation Program receives more than 23,000 visits each year. Courses are offered citywide in SUN community schools, community centers, city arts facilities, golf courses, tennis centers, and swimming pools. As well as programming in PP&R facilities, Senior Recreation offers courses in Portland-area Loaves & Fishes locations and local senior centers.

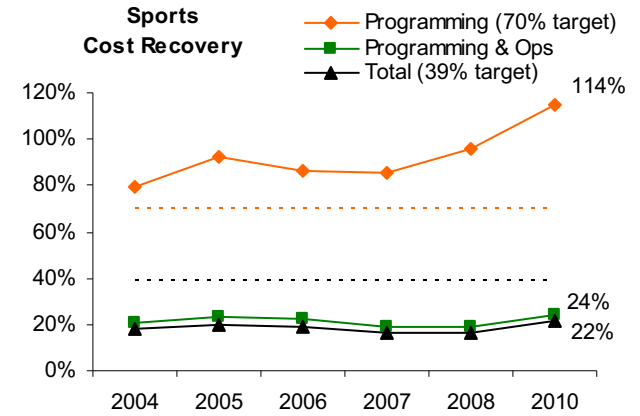
In FY 2010, the program achieved 72% direct recovery and 50% total recovery. This is an improvement of 19% and 10%, respectively, since FY 2008, largely due to additional grant funding from Multnomah County. Appendix J contains a data table for this program.



## Sports

This category includes all sports activities programmed by the Sports Office, which primarily includes youth basketball, tennis, adult softball, volleyball, and track, as well as all permitted sports use of PP&R property.

In FY 2010, the Sports Program achieved 114% direct recovery and 22% total recovery. This is an improvement of 18% and 5%, respectively, since FY 2008. Appendix H contains data tables and charts specific to basketball, field sports, and tennis.

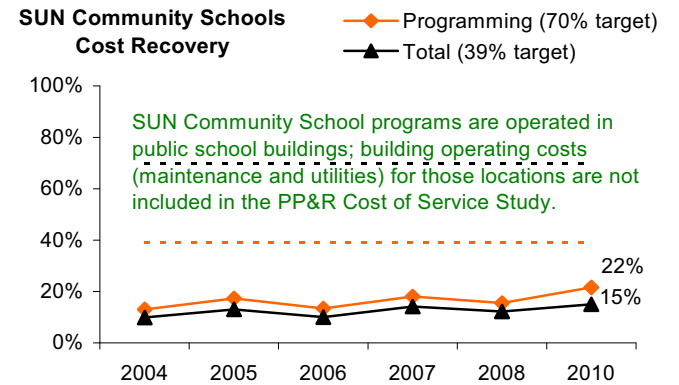


## SUN Community Schools

SUN Community Schools is a collaborative arrangement between Multnomah County Department of Human Services, PP&R, and Centennial, Reynolds, Parkrose, David Douglas, Gresham-Barlow, and Portland Public School Districts. Currently, there are 58 SUN Community Schools, 11 of which are operated by PP&R. Critical components of the program include education, social services, multi-cultural and cultural arts, recreation and leisure services, health services, and citizen involvement.

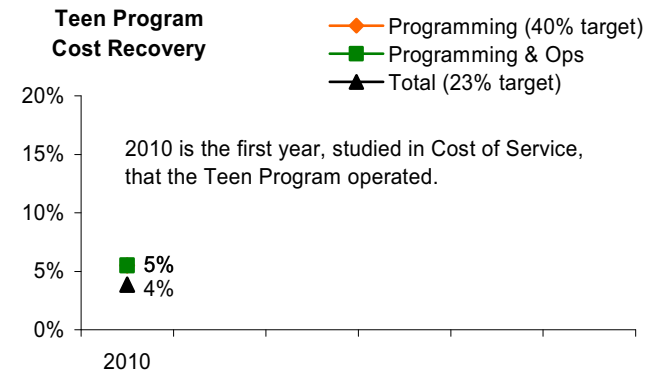
The locations managed by PP&R receive over 150,000 visits each year.

In FY 2010, the program achieved 22% direct recovery and 15% total recovery. This is an improvement of 6% and 3%, respectively, since FY 2008. Appendix I contains data tables and charts for each location.



## Teens

This program focuses on bringing teens into positive programs that build skills and self esteem. Teen-specialty Recreation Coordinators are located in several PP&R community centers to engage teens across the city. The program was piloted in 2006 and has grown over the last two years. FY 2010 was the first year this program has been included in the COS study, and it recovered 5% of direct and 4% of total costs.



**FY 2010 Cost of Service (COS) Results**

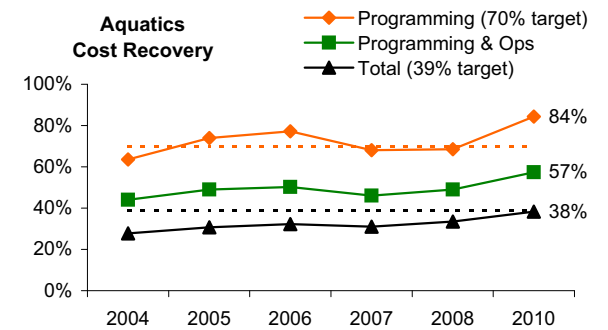
	Revenues	Programming & Operations			Capital Replacement	Overhead	Total Costs	Programming Recovery	Programming & Ops Recovery	Total Recovery
		Programming Costs	Maintenance Costs	Utilities Costs						
<b>Adaptive &amp; Inclusive Rec</b>	<b>\$88,209</b>	<b>\$199,299</b>	<b>\$4,953</b>	<b>\$6,750</b>	<b>\$5,976</b>	<b>\$173,759</b>	<b>\$390,738</b>	<b>44%</b>	<b>42%</b>	<b>23%</b>
<b>Aquatics</b>										
Buckman	\$55,528	\$185,299	\$23,056	\$0	\$0	\$66,483	\$274,838	30%	27%	20%
Columbia	\$238,064	\$369,076	\$119,583	\$99,380	\$121,992	\$124,116	\$834,147	65%	40%	29%
Creston	\$165,993	\$162,991	\$49,962	\$23,022	\$58,048	\$69,060	\$363,083	102%	70%	46%
Grant	\$393,620	\$309,474	\$134,310	\$25,226	\$79,282	\$130,153	\$678,445	127%	84%	58%
Montavilla	\$78,159	\$139,232	\$29,210	\$24,177	\$84,449	\$56,129	\$333,197	56%	41%	23%
Peninsula	\$44,185	\$84,325	\$49,264	\$32,992	\$86,291	\$33,810	\$286,682	52%	27%	15%
Pier	\$35,475	\$95,341	\$52,080	\$41,314	\$63,546	\$38,713	\$290,994	37%	19%	12%
Sellwood	\$267,377	\$275,111	\$68,939	\$34,470	\$87,588	\$112,061	\$578,169	97%	71%	46%
Wilson	\$328,776	\$284,282	\$75,068	\$15,165	\$80,934	\$105,892	\$561,341	116%	88%	59%
<b>Aquatics Total</b>	<b>\$1,607,178</b>	<b>\$1,905,131</b>	<b>\$601,472</b>	<b>\$295,746</b>	<b>\$662,130</b>	<b>\$736,417</b>	<b>\$4,200,896</b>	<b>84%</b>	<b>57%</b>	<b>38%</b>
<b>City Arts</b>										
Community Music Center	\$439,089	\$549,660	\$22,091	\$9,499	\$32,000	\$251,417	\$864,667	80%	76%	51%
Laurelhurst Dance Studio	\$143,853	\$96,470	\$57,558	\$4,805	\$12,620	\$32,471	\$203,924	149%	91%	71%
Multnomah Arts Center	\$1,076,614	\$993,484	\$161,045	\$93,013	\$206,236	\$435,320	\$1,889,098	108%	86%	57%
<b>City Arts Total</b>	<b>\$1,659,556</b>	<b>\$1,639,615</b>	<b>\$240,693</b>	<b>\$107,317</b>	<b>\$250,856</b>	<b>\$719,208</b>	<b>\$2,957,689</b>	<b>101%</b>	<b>83%</b>	<b>56%</b>
<b>Combined Centers</b>										
<b>East Portland</b>										
Aquatics	\$674,962	\$760,284	\$194,217	\$188,058	\$166,752	\$320,330	\$1,629,642	89%	59%	41%
Community Center	\$615,273	\$990,849	\$102,013	\$70,184	\$218,440	\$355,738	\$1,737,223	62%	53%	35%
<b>East Portland Total</b>	<b>\$1,290,235</b>	<b>\$1,751,133</b>	<b>\$296,230</b>	<b>\$258,242</b>	<b>\$385,192</b>	<b>\$676,068</b>	<b>\$3,366,865</b>	<b>74%</b>	<b>56%</b>	<b>38%</b>
<b>Matt Dishman</b>										
Aquatics	\$306,673	\$615,179	\$192,692	\$118,522	\$96,600	\$258,033	\$1,281,026	50%	33%	24%
Community Center	\$270,257	\$538,886	\$146,832	\$63,939	\$195,581	\$198,634	\$1,143,872	50%	36%	24%
<b>Matt Dishman Total</b>	<b>\$576,929</b>	<b>\$1,154,065</b>	<b>\$339,524</b>	<b>\$182,461</b>	<b>\$292,181</b>	<b>\$456,667</b>	<b>\$2,424,898</b>	<b>50%</b>	<b>34%</b>	<b>24%</b>
<b>Mt. Scott</b>										
Aquatics	\$721,554	\$896,805	\$313,536	\$143,081	\$148,350	\$330,838	\$1,832,611	80%	53%	39%
Community Center	\$602,675	\$870,502	\$307,986	\$111,809	\$270,784	\$291,144	\$1,852,224	69%	47%	33%
<b>Mt. Scott Total</b>	<b>\$1,324,229</b>	<b>\$1,767,307</b>	<b>\$621,522</b>	<b>\$254,890</b>	<b>\$419,134</b>	<b>\$621,982</b>	<b>\$3,684,835</b>	<b>75%</b>	<b>50%</b>	<b>36%</b>
<b>Southwest</b>										
Aquatics	\$965,669	\$738,225	\$288,187	\$187,863	\$102,120	\$292,821	\$1,609,216	131%	80%	60%
Community Center	\$996,918	\$1,525,094	\$128,434	\$65,915	\$236,994	\$486,309	\$2,442,747	65%	58%	41%
<b>Southwest Total</b>	<b>\$1,962,586</b>	<b>\$2,263,319</b>	<b>\$416,621</b>	<b>\$253,778</b>	<b>\$339,114</b>	<b>\$779,130</b>	<b>\$4,051,963</b>	<b>87%</b>	<b>67%</b>	<b>48%</b>
<b>Combined Centers Total</b>	<b>\$5,153,979</b>	<b>\$6,935,823</b>	<b>\$1,673,898</b>	<b>\$949,371</b>	<b>\$1,435,621</b>	<b>\$2,533,847</b>	<b>\$13,528,561</b>	<b>74%</b>	<b>54%</b>	<b>38%</b>
<b>Community Centers</b>										
Fulton	\$210,889	\$329,104	\$30,013	\$14,707	\$38,000	\$121,173	\$532,997	64%	56%	40%
Hillside	\$362,352	\$444,498	\$33,019	\$20,575	\$44,300	\$189,191	\$731,583	82%	73%	50%
Montavilla	\$239,265	\$422,665	\$70,890	\$24,964	\$97,014	\$158,459	\$773,992	57%	46%	31%
Peninsula	\$161,387	\$429,187	\$76,268	\$15,524	\$146,211	\$180,051	\$847,241	38%	31%	19%

	Programming & Operations							Programming Recovery	Programming & Ops Recovery	Total Recovery
	Revenues	Programming Costs	Maintenance Costs	Utilities Costs	Capital Replacement	Overhead	Total Costs			
Sellwood	\$274,442	\$358,032	\$51,367	\$9,695	\$42,096	\$150,380	\$611,570	77%	65%	45%
St. Johns	\$125,107	\$339,274	\$125,530	\$25,583	\$63,268	\$135,632	\$689,287	37%	26%	18%
University	\$195,786	\$580,064	\$169,786	\$57,436	\$172,000	\$242,598	\$1,221,884	34%	24%	16%
Woodstock	\$40,637	\$59,815	\$860	\$4,030	\$12,480	\$13,937	\$91,122	68%	63%	45%
<b>Community Centers Total</b>	<b>\$1,609,865</b>	<b>\$2,962,640</b>	<b>\$557,734</b>	<b>\$172,514</b>	<b>\$615,369</b>	<b>\$1,191,421</b>	<b>\$5,499,677</b>	<b>54%</b>	<b>44%</b>	<b>29%</b>
<b>Outdoor Programs</b>										
Community Gardens	\$83,492	\$107,706	\$138,412	\$21,456	\$0	\$78,776	\$346,350	78%	31%	24%
Environmental Ed	\$240,409	\$583,791	\$572	\$0	\$0	\$219,841	\$804,204	41%	41%	30%
Outdoor Recreation	\$120,159	\$139,815	\$572	\$0	\$0	\$25,930	\$166,317	86%	86%	72%
Summer Playgrounds	\$65,957	\$219,459	\$33,843	\$0	\$0	\$87,292	\$340,594	30%	26%	19%
<b>Outdoor Programs Total</b>	<b>\$510,017</b>	<b>\$1,050,771</b>	<b>\$173,399</b>	<b>\$21,456</b>	<b>\$0</b>	<b>\$411,839</b>	<b>\$1,657,465</b>	<b>49%</b>	<b>41%</b>	<b>31%</b>
<b>Permits</b>										
Other	\$114,093	\$65,013	\$0	\$0	\$0	\$35,288	\$100,302	175%	175%	114%
Picnics	\$127,570	\$84,518	\$9,230	\$1,667	\$0	\$45,875	\$141,289	151%	134%	90%
Special Events	\$491,146	\$494,102	\$540,631	\$79,047	\$0	\$268,190	\$1,381,971	99%	44%	36%
Weddings	\$67,469	\$6,501	\$145,062	\$4,374	\$0	\$3,529	\$159,466	1038%	43%	42%
<b>Permits Total</b>	<b>\$800,278</b>	<b>\$650,135</b>	<b>\$694,923</b>	<b>\$85,088</b>	<b>\$0</b>	<b>\$352,882</b>	<b>\$1,783,028</b>	<b>123%</b>	<b>56%</b>	<b>45%</b>
<b>Senior Rec</b>	<b>\$448,132</b>	<b>\$624,246</b>	<b>\$4,953</b>	<b>\$6,750</b>	<b>\$5,976</b>	<b>\$256,657</b>	<b>\$898,583</b>	<b>72%</b>	<b>70%</b>	<b>50%</b>
<b>Sports</b>										
Basketball	\$98,429	\$265,978	\$0	\$0	\$0	\$77,926	\$343,904	37%	37%	29%
Field Sports	\$660,886	\$387,555	\$3,937,001	\$317,601	\$0	\$113,545	\$4,755,702	171%	14%	14%
Other Sports	\$38,486	\$77,915	\$0	\$0	\$0	\$22,827	\$100,742	49%	49%	38%
Portland Tennis Center	\$479,172	\$382,467	\$43,447	\$32,212	\$125,616	\$160,231	\$743,973	125%	105%	64%
St. Johns Racquet Center	\$86,038	\$77,178	\$31,707	\$40,483	\$105,152	\$32,333	\$286,853	111%	58%	30%
<b>Sports Total</b>	<b>\$1,363,010</b>	<b>\$1,191,093</b>	<b>\$4,012,155</b>	<b>\$390,296</b>	<b>\$230,768</b>	<b>\$406,862</b>	<b>\$6,231,174</b>	<b>114%</b>	<b>24%</b>	<b>22%</b>
<b>SUN Community Schools</b>										
Alice Ott	\$26,850	\$126,793	\$0	\$0	\$0	\$55,947	\$182,740	21%	21%	15%
Arleta	\$15,581	\$116,432	\$0	\$0	\$0	\$51,422	\$167,854	13%	13%	9%
Beaumont	\$33,568	\$115,920	\$0	\$0	\$0	\$50,626	\$166,546	29%	29%	20%
Centennial	\$22,141	\$119,411	\$0	\$0	\$0	\$52,199	\$171,610	19%	19%	13%
Faubion	\$30,338	\$131,776	\$0	\$0	\$0	\$54,548	\$186,324	23%	23%	16%
Grout	\$31,356	\$126,990	\$0	\$0	\$0	\$57,313	\$184,303	25%	25%	17%
Lane	\$43,827	\$144,676	\$0	\$0	\$0	\$64,972	\$209,648	30%	30%	21%
Mt. Tabor	\$35,321	\$140,126	\$0	\$0	\$0	\$59,769	\$199,895	25%	25%	18%
Parkrose	\$22,560	\$121,598	\$0	\$0	\$0	\$51,914	\$173,512	19%	19%	13%
Roseway (Gregory) Heights	\$24,953	\$142,372	\$0	\$0	\$0	\$61,701	\$204,073	18%	18%	12%
Sitton	\$18,531	\$124,088	\$0	\$0	\$0	\$55,527	\$179,615	15%	15%	10%
<b>SUN Community Schools Total</b>	<b>\$305,025</b>	<b>\$1,410,183</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$615,938</b>	<b>\$2,026,121</b>	<b>22%</b>	<b>22%</b>	<b>15%</b>
<b>Teen Program</b>	<b>\$43,351</b>	<b>\$788,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,885</b>	<b>\$1,121,853</b>	<b>5%</b>	<b>5%</b>	<b>4%</b>
<b>Grand Total</b>	<b>\$13,588,600</b>	<b>\$19,357,904</b>	<b>\$7,964,180</b>	<b>\$2,035,288</b>	<b>\$3,206,696</b>	<b>\$7,731,715</b>	<b>\$40,295,784</b>	<b>70%</b>	<b>46%</b>	<b>34%</b>

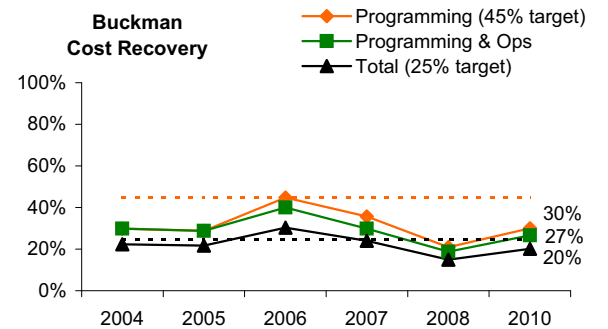
## FY 2010 Cost of Service (COS) Results

## Aquatics

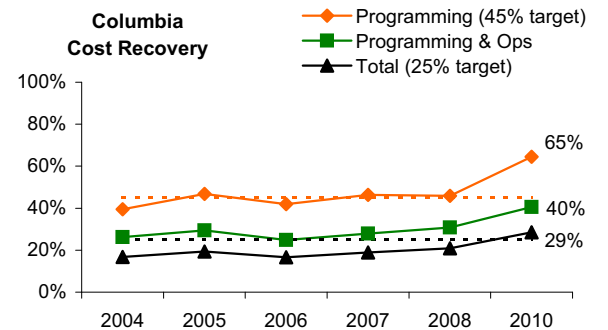
Combined Pgms	Aquatics					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$887,363	\$921,705	\$1,116,923	\$1,169,474	\$1,385,667	\$1,607,178
Sum of Final Programming Costs	\$1,396,804	\$1,245,954	\$1,446,589	\$1,717,244	\$2,021,338	\$1,905,130
Sum of Final Maintenance Costs	\$414,177	\$392,793	\$504,309	\$530,100	\$500,970	\$601,472
Sum of Final Utilities Costs	\$200,871	\$239,657	\$271,166	\$289,838	\$302,648	\$295,746
Sum of Capital Replacement	\$661,734	\$661,734	\$661,734	\$661,734	\$661,734	\$662,130
Sum of Overhead	\$410,381	\$353,726	\$419,656	\$330,398	\$388,905	\$736,417
Sum of General Fund Overhead	\$115,032	\$101,864	\$153,280	\$247,405	\$271,679	\$0
Sum of Total Costs	\$3,198,999	\$2,995,729	\$3,456,734	\$3,776,719	\$4,147,275	\$4,200,895
Programming (70% target)	64%	74%	77%	68%	69%	84%
Programming & Ops	44%	49%	50%	46%	49%	57%
Total (39% target)	28%	31%	32%	31%	33%	38%



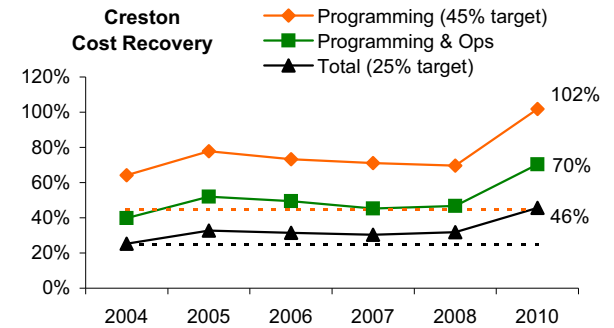
COS Site	Buckman					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$41,268	\$30,962	\$751	\$43,408	\$39,694	\$55,528
Sum of Final Programming Costs	\$137,939	\$107,450	\$1,676	\$121,787	\$189,107	\$185,299
Sum of Final Maintenance Costs	\$0	\$0	\$202	\$23,898	\$22,522	\$23,056
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$40,526	\$30,505	\$486	\$23,432	\$36,384	\$66,483
Sum of General Fund Overhead	\$6,657	\$4,856	\$110	\$11,855	\$17,386	\$0
Sum of Total Costs	\$185,122	\$142,812	\$2,475	\$180,972	\$265,399	\$274,838
Programming (45% target)	30%	29%	45%	36%	21%	30%
Programming & Ops	30%	29%	40%	30%	19%	27%
Total (25% target)	22%	22%	30%	24%	15%	20%



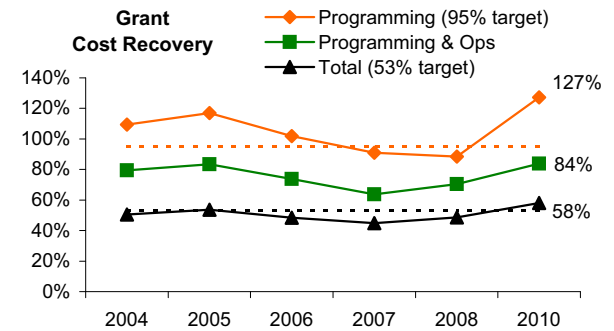
COS Site	Columbia					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$122,597	\$148,268	\$141,192	\$158,288	\$183,132	\$238,064
Sum of Final Programming Costs	\$310,370	\$317,301	\$337,227	\$341,326	\$398,665	\$369,076
Sum of Final Maintenance Costs	\$91,102	\$90,539	\$127,638	\$106,815	\$87,190	\$119,583
Sum of Final Utilities Costs	\$66,101	\$95,369	\$103,687	\$117,792	\$110,097	\$99,380
Sum of Capital Replacement	\$147,805	\$147,805	\$147,805	\$147,805	\$147,805	\$121,992
Sum of Overhead	\$91,187	\$90,082	\$97,830	\$65,671	\$76,703	\$124,116
Sum of General Fund Overhead	\$26,355	\$26,087	\$37,778	\$54,637	\$57,514	\$0
Sum of Total Costs	\$732,919	\$767,182	\$851,965	\$834,045	\$877,974	\$834,147
Programming (45% target)	40%	47%	42%	46%	46%	65%
Programming & Ops	26%	29%	25%	28%	31%	40%
Total (25% target)	17%	19%	17%	19%	21%	29%



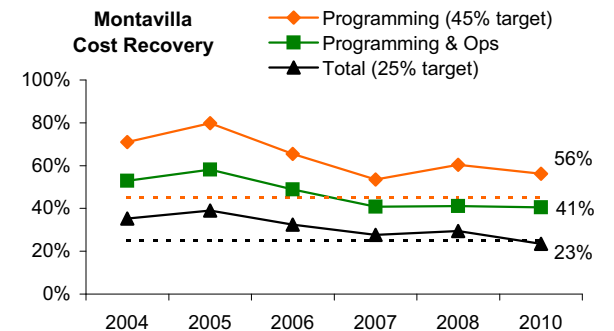
COS Site	Creston					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$77,947	\$97,050	\$106,835	\$107,322	\$123,887	\$165,993
Sum of Final Programming Costs	\$121,564	\$124,777	\$145,936	\$150,846	\$177,686	\$162,991
Sum of Final Maintenance Costs	\$51,898	\$43,005	\$48,634	\$58,364	\$62,916	\$49,962
Sum of Final Utilities Costs	\$22,063	\$18,596	\$21,814	\$27,631	\$24,802	\$23,022
Sum of Capital Replacement	\$65,068	\$65,068	\$65,068	\$65,068	\$65,068	\$58,048
Sum of Overhead	\$35,716	\$35,424	\$42,336	\$29,023	\$34,187	\$69,060
Sum of General Fund Overhead	\$11,052	\$10,098	\$15,024	\$23,198	\$25,563	\$0
Sum of Total Costs	\$307,361	\$296,968	\$338,812	\$354,130	\$390,222	\$363,083
Programming (45% target)	64%	78%	73%	71%	70%	102%
Programming & Ops	40%	52%	49%	45%	47%	70%
Total (25% target)	25%	33%	32%	30%	32%	46%



COS Site	Grant					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$232,998	\$248,172	\$268,922	\$289,525	\$316,082	\$393,620
Sum of Final Programming Costs	\$212,850	\$212,377	\$263,849	\$318,597	\$357,080	\$309,474
Sum of Final Maintenance Costs	\$66,565	\$71,594	\$81,918	\$113,813	\$71,004	\$134,310
Sum of Final Utilities Costs	\$13,983	\$13,261	\$19,263	\$22,072	\$21,328	\$25,226
Sum of Capital Replacement	\$88,709	\$88,709	\$88,709	\$88,709	\$88,709	\$79,282
Sum of Overhead	\$62,535	\$60,294	\$76,543	\$61,298	\$68,702	\$130,153
Sum of General Fund Overhead	\$16,585	\$15,707	\$24,605	\$42,375	\$42,538	\$0
Sum of Total Costs	\$461,228	\$461,942	\$554,887	\$646,863	\$649,362	\$678,445
Programming (95% target)	109%	117%	102%	91%	89%	127%
Programming & Ops	79%	83%	74%	64%	70%	84%
Total (53% target)	51%	54%	48%	45%	49%	58%

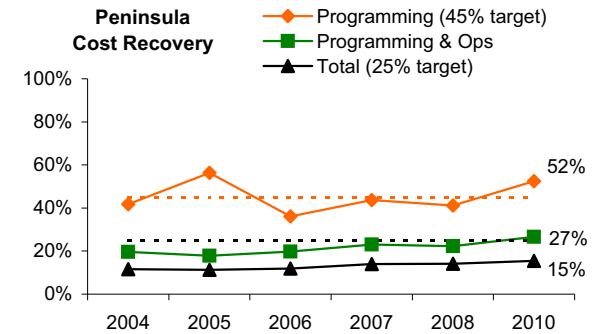


COS Site	Montavilla					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$112,453	\$120,723	\$107,229	\$86,196	\$117,029	\$78,159
Sum of Final Programming Costs	\$158,433	\$151,120	\$163,774	\$160,904	\$194,015	\$139,232
Sum of Final Maintenance Costs	\$33,409	\$33,513	\$30,200	\$27,920	\$58,535	\$29,210
Sum of Final Utilities Costs	\$20,582	\$22,984	\$25,434	\$22,364	\$31,992	\$24,177
Sum of Capital Replacement	\$48,956	\$48,956	\$48,956	\$48,956	\$48,956	\$84,449
Sum of Overhead	\$46,548	\$42,903	\$47,511	\$30,958	\$37,328	\$56,129
Sum of General Fund Overhead	\$11,486	\$10,542	\$14,657	\$20,406	\$25,995	\$0
Sum of Total Costs	\$319,413	\$310,017	\$330,532	\$311,508	\$396,821	\$333,197
Programming (45% target)	71%	80%	65%	54%	60%	56%
Programming & Ops	53%	58%	49%	41%	41%	41%
Total (25% target)	35%	39%	32%	28%	29%	23%

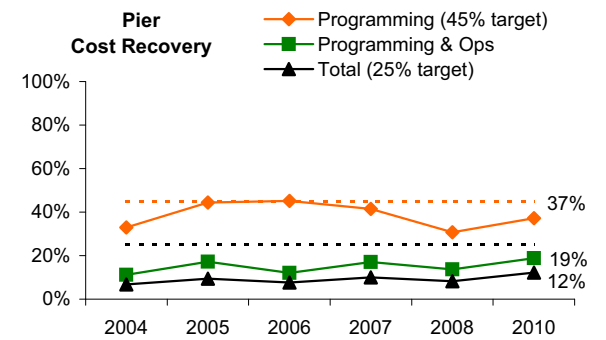




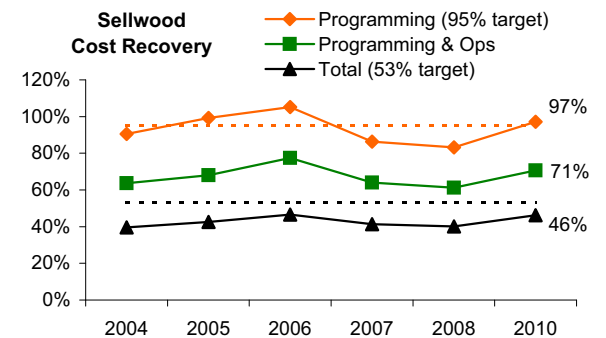
COS Site	Peninsula					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$19,536	\$20,393	\$22,806	\$26,026	\$30,502	\$44,185
Sum of Final Programming Costs	\$46,812	\$36,181	\$63,181	\$59,601	\$74,219	\$84,325
Sum of Final Maintenance Costs	\$32,173	\$49,264	\$27,102	\$34,601	\$40,200	\$49,264
Sum of Final Utilities Costs	\$20,553	\$28,779	\$25,439	\$19,158	\$22,534	\$32,992
Sum of Capital Replacement	\$50,024	\$50,024	\$50,024	\$50,024	\$50,024	\$86,291
Sum of Overhead	\$13,754	\$10,272	\$18,329	\$11,467	\$14,280	\$33,810
Sum of General Fund Overhead	\$6,092	\$6,143	\$8,541	\$12,257	\$14,108	\$0
Sum of Total Costs	\$169,408	\$180,663	\$192,616	\$187,108	\$215,365	\$286,682
Programming (45% target)	42%	56%	36%	44%	41%	52%
Programming & Ops	20%	18%	20%	23%	22%	27%
Total (25% target)	12%	11%	12%	14%	14%	15%



COS Site	Pier					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$16,291	\$18,643	\$19,841	\$23,358	\$20,355	\$35,475
Sum of Final Programming Costs	\$49,488	\$41,924	\$43,977	\$56,338	\$66,192	\$95,341
Sum of Final Maintenance Costs	\$69,144	\$35,690	\$87,250	\$45,539	\$45,869	\$52,080
Sum of Final Utilities Costs	\$27,807	\$30,561	\$33,648	\$34,518	\$36,159	\$41,314
Sum of Capital Replacement	\$70,974	\$70,974	\$70,974	\$70,974	\$70,974	\$63,546
Sum of Overhead	\$14,539	\$11,902	\$12,758	\$10,839	\$12,735	\$38,713
Sum of General Fund Overhead	\$8,652	\$6,725	\$11,535	\$15,296	\$16,258	\$0
Sum of Total Costs	\$240,604	\$197,776	\$260,143	\$233,505	\$248,187	\$290,994
Programming (45% target)	33%	44%	45%	41%	31%	37%
Programming & Ops	11%	17%	12%	17%	14%	19%
Total (25% target)	7%	9%	8%	10%	8%	12%

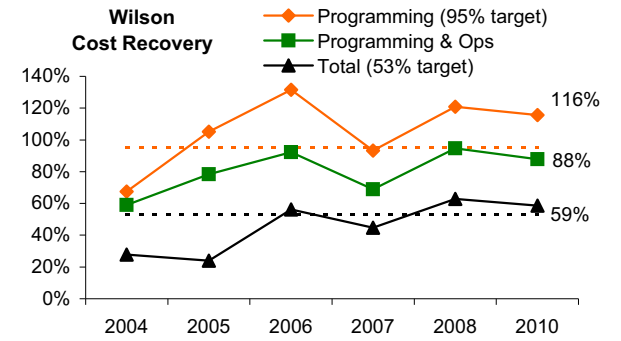


COS Site	Sellwood					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$182,654	\$189,893	\$200,822	\$206,582	\$210,879	\$267,377
Sum of Final Programming Costs	\$201,614	\$191,479	\$190,849	\$239,415	\$253,402	\$275,111
Sum of Final Maintenance Costs	\$55,478	\$60,096	\$41,812	\$50,941	\$52,144	\$68,939
Sum of Final Utilities Costs	\$29,782	\$27,251	\$26,558	\$32,613	\$38,521	\$34,470
Sum of Capital Replacement	\$97,988	\$97,988	\$97,988	\$97,988	\$97,988	\$87,588
Sum of Overhead	\$59,234	\$54,361	\$55,365	\$46,063	\$48,754	\$112,061
Sum of General Fund Overhead	\$16,565	\$15,177	\$19,143	\$32,738	\$34,406	\$0
Sum of Total Costs	\$460,661	\$446,352	\$431,716	\$499,759	\$525,215	\$578,169
Programming (95% target)	91%	99%	105%	86%	83%	97%
Programming & Ops	64%	68%	77%	64%	61%	71%
Total (53% target)	40%	43%	47%	41%	40%	46%





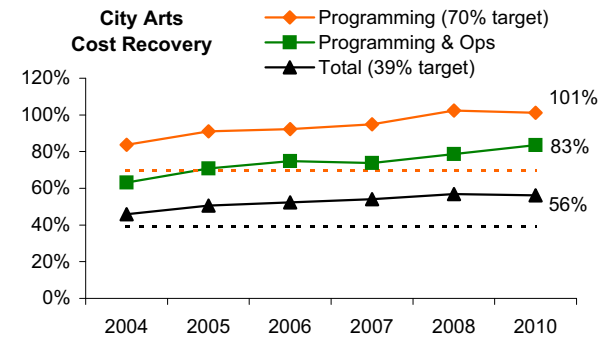
COS Site	Wilson					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$68,937	\$36,947	\$231,931	\$215,043	\$338,682	\$328,776
Sum of Final Programming Costs	\$102,266	\$35,146	\$176,411	\$230,445	\$279,998	\$284,282
Sum of Final Maintenance Costs	\$14,408	\$9,092	\$59,553	\$68,209	\$60,190	\$75,068
Sum of Final Utilities Costs	\$0	\$2,856	\$15,323	\$13,690	\$17,215	\$15,165
Sum of Capital Replacement	\$92,210	\$92,210	\$92,210	\$92,210	\$92,210	\$80,934
Sum of Overhead	\$30,046	\$9,978	\$51,177	\$44,338	\$53,872	\$105,892
Sum of General Fund Overhead	\$8,912	\$5,255	\$18,313	\$31,467	\$35,294	\$0
Sum of Total Costs	\$247,842	\$154,536	\$412,987	\$480,359	\$538,779	\$561,341
Programming (95% target)	67%	105%	131%	93%	121%	116%
Programming & Ops	59%	78%	92%	69%	95%	88%
Total (53% target)	28%	24%	56%	45%	63%	59%



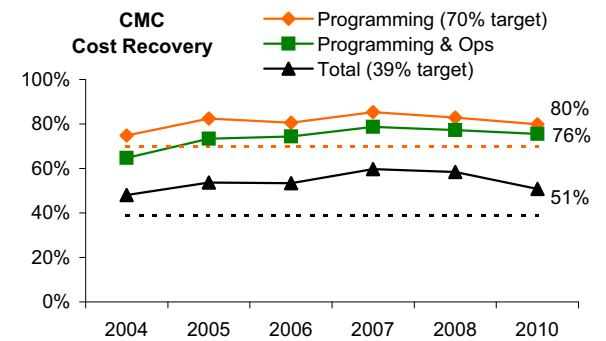
## FY 2010 Cost of Service (COS) Results

## City Arts

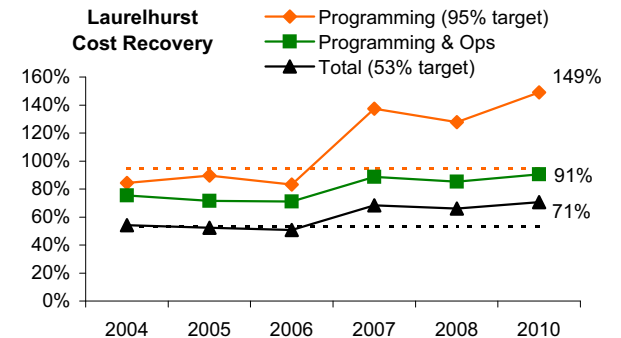
Combined Pgms	City Arts					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,420,562	\$1,574,643	\$1,649,428	\$1,590,168	\$1,475,992	\$1,659,556
Sum of Final Programming Costs	\$1,697,312	\$1,728,229	\$1,786,519	\$1,674,592	\$1,440,571	\$1,639,615
Sum of Final Maintenance Costs	\$450,502	\$383,188	\$288,717	\$343,152	\$278,602	\$240,693
Sum of Final Utilities Costs	\$105,107	\$111,318	\$130,221	\$135,204	\$156,741	\$107,317
Sum of Capital Replacement	\$275,919	\$275,919	\$275,919	\$275,919	\$275,919	\$250,856
Sum of Overhead	\$462,197	\$508,297	\$533,465	\$322,191	\$277,166	\$719,208
Sum of General Fund Overhead	\$111,566	\$105,845	\$139,889	\$192,849	\$170,273	\$0
Sum of Total Costs	\$3,102,603	\$3,112,795	\$3,154,730	\$2,943,907	\$2,599,271	\$2,957,689
Programming (70% target)	84%	91%	92%	95%	102%	101%
Programming & Ops	63%	71%	75%	74%	79%	83%
Total (39% target)	46%	51%	52%	54%	57%	56%



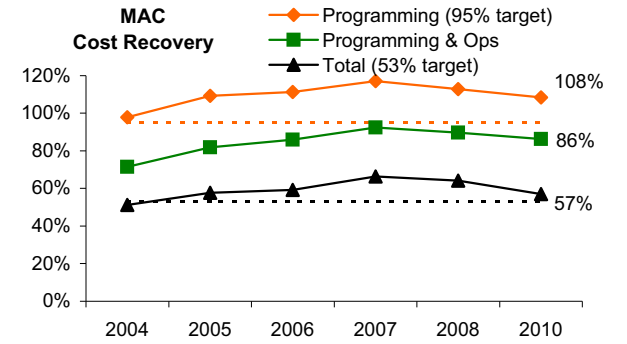
COS Site	Community Music Center					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$310,016	\$366,727	\$384,341	\$436,347	\$405,619	\$439,089
Sum of Final Programming Costs	\$413,961	\$444,938	\$476,588	\$511,625	\$489,221	\$549,660
Sum of Final Maintenance Costs	\$57,451	\$47,446	\$31,150	\$33,427	\$26,880	\$22,091
Sum of Final Utilities Costs	\$7,422	\$7,712	\$8,662	\$9,402	\$8,949	\$9,499
Sum of Capital Replacement	\$29,600	\$29,600	\$29,600	\$29,600	\$29,600	\$32,000
Sum of Overhead	\$112,680	\$131,123	\$142,643	\$98,437	\$94,126	\$251,417
Sum of General Fund Overhead	\$23,168	\$23,261	\$31,953	\$47,843	\$45,479	\$0
Sum of Total Costs	\$644,282	\$684,079	\$720,597	\$730,333	\$694,255	\$864,667
Programming (70% target)	75%	82%	81%	85%	83%	80%
Programming & Ops	65%	73%	74%	79%	77%	76%
Total (39% target)	48%	54%	53%	60%	58%	51%



COS Site	Laurelhurst Dance Studio					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$88,362	\$91,571	\$88,894	\$118,636	\$128,371	\$143,853
Sum of Final Programming Costs	\$104,790	\$102,279	\$106,863	\$86,411	\$100,386	\$96,470
Sum of Final Maintenance Costs	\$9,472	\$23,717	\$12,090	\$40,872	\$38,469	\$57,558
Sum of Final Utilities Costs	\$2,933	\$2,044	\$6,065	\$6,456	\$11,596	\$4,805
Sum of Capital Replacement	\$11,674	\$11,674	\$11,674	\$11,674	\$11,674	\$12,620
Sum of Overhead	\$28,712	\$29,129	\$30,745	\$16,625	\$19,314	\$32,471
Sum of General Fund Overhead	\$5,878	\$5,943	\$7,769	\$11,359	\$12,719	\$0
Sum of Total Costs	\$163,459	\$174,786	\$175,206	\$173,397	\$194,158	\$203,924
Programming (95% target)	84%	90%	83%	137%	128%	149%
Programming & Ops	75%	72%	71%	89%	85%	91%
Total (53% target)	54%	52%	51%	68%	66%	71%



COS Site	Multnomah Arts Center					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$787,226	\$871,537	\$875,140	\$998,966	\$942,002	\$1,076,614
Sum of Final Programming Costs	\$803,663	\$796,933	\$786,261	\$853,516	\$835,130	\$993,484
Sum of Final Maintenance Costs	\$222,785	\$190,813	\$143,997	\$138,538	\$111,528	\$161,045
Sum of Final Utilities Costs	\$73,487	\$77,545	\$87,255	\$89,254	\$103,548	\$93,013
Sum of Capital Replacement	\$160,467	\$160,467	\$160,467	\$160,467	\$160,467	\$206,236
Sum of Overhead	\$218,757	\$234,856	\$235,328	\$164,216	\$160,679	\$435,320
Sum of General Fund Overhead	\$55,173	\$51,414	\$65,578	\$98,560	\$96,132	\$0
Sum of Total Costs	\$1,534,331	\$1,512,028	\$1,478,886	\$1,504,551	\$1,467,484	\$1,889,098
Programming (95% target)	98%	109%	111%	117%	113%	108%
Programming & Ops	72%	82%	86%	92%	90%	86%
Total (53% target)	51%	58%	59%	66%	64%	57%

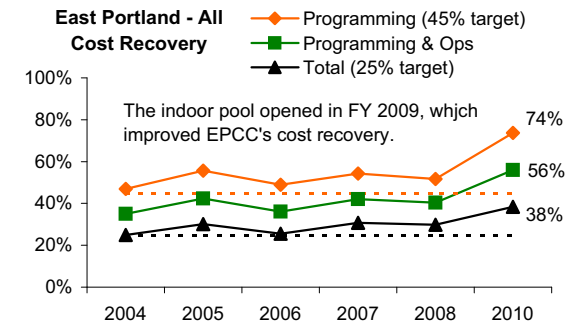
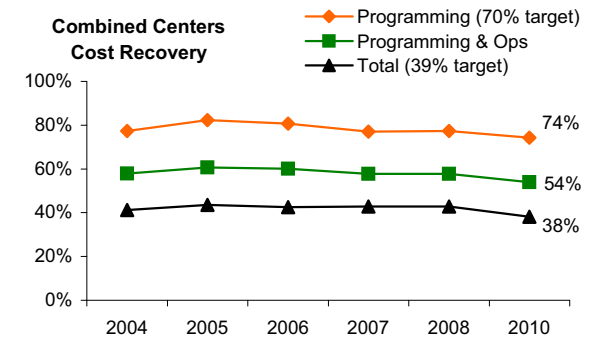


## FY 2010 Cost of Service (COS) Results

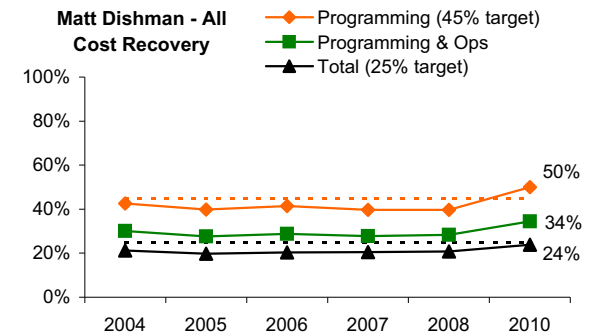
Combined Pgms	Combined Centers					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$3,161,959	\$3,458,054	\$3,499,076	\$3,793,106	\$3,920,964	\$5,153,979
Sum of Final Programming Costs	\$4,092,130	\$4,198,846	\$4,338,313	\$4,921,790	\$5,073,089	\$6,935,824
Sum of Final Maintenance Costs	\$818,955	\$902,859	\$837,459	\$898,367	\$943,706	\$1,673,898
Sum of Final Utilities Costs	\$546,148	\$592,116	\$644,536	\$741,762	\$770,722	\$949,371
Sum of Capital Replacement	\$778,050	\$778,050	\$778,050	\$778,050	\$778,050	\$1,435,621
Sum of Overhead	\$1,155,880	\$1,194,247	\$1,252,469	\$946,952	\$976,062	\$2,533,847
Sum of General Fund Overhead	\$275,690	\$269,847	\$364,278	\$580,913	\$598,768	\$0
Sum of Total Costs	\$7,666,854	\$7,935,966	\$8,215,106	\$8,867,835	\$9,140,399	\$13,528,560
Programming (70% target)	77%	82%	81%	77%	77%	74%
Programming & Ops	58%	61%	60%	58%	58%	54%
Total (39% target)	41%	44%	43%	43%	43%	38%

COS Site	East Portland					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$275,616	\$344,860	\$315,172	\$387,806	\$402,955	\$1,290,235
Sum of Final Programming Costs	\$587,213	\$619,509	\$644,167	\$713,451	\$778,900	\$1,751,133
Sum of Final Maintenance Costs	\$129,588	\$117,315	\$143,641	\$111,673	\$113,846	\$296,230
Sum of Final Utilities Costs	\$69,421	\$76,189	\$85,220	\$95,687	\$104,382	\$258,242
Sum of Capital Replacement	\$118,400	\$118,400	\$118,400	\$118,400	\$118,400	\$385,192
Sum of Overhead	\$160,896	\$176,436	\$185,327	\$137,268	\$149,860	\$676,068
Sum of General Fund Overhead	\$39,744	\$38,996	\$54,601	\$82,471	\$88,704	\$0
Sum of Total Costs	\$1,105,263	\$1,146,845	\$1,231,356	\$1,258,950	\$1,354,092	\$3,366,865
Programming (45% target)	47%	56%	49%	54%	52%	74%
Programming & Ops	35%	42%	36%	42%	40%	56%
Total (25% target)	25%	30%	26%	31%	30%	38%

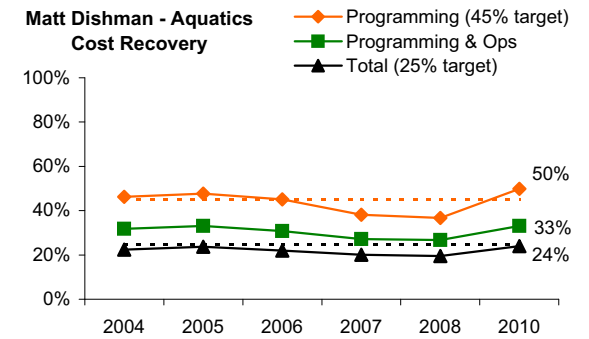
## Combined Centers



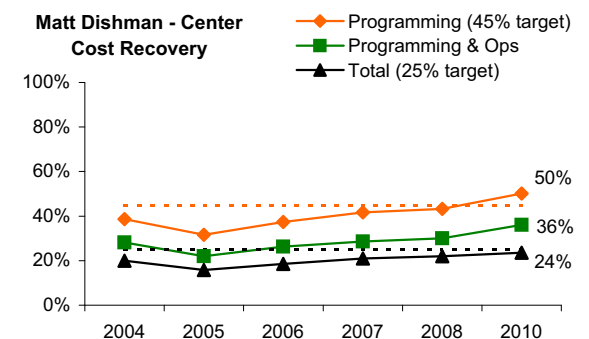
COS Site	Matt Dishman					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$417,112	\$409,119	\$428,467	\$456,644	\$451,044	\$576,929
Sum of Final Programming Costs	\$980,060	\$1,027,896	\$1,033,215	\$1,151,186	\$1,137,375	\$1,154,065
Sum of Final Maintenance Costs	\$266,237	\$310,402	\$293,873	\$315,178	\$277,192	\$339,524
Sum of Final Utilities Costs	\$142,995	\$143,111	\$163,102	\$177,823	\$179,416	\$182,461
Sum of Capital Replacement	\$221,917	\$221,917	\$221,917	\$221,917	\$221,917	\$292,181
Sum of Overhead	\$278,410	\$292,273	\$298,566	\$221,488	\$218,831	\$456,667
Sum of General Fund Overhead	\$70,483	\$70,245	\$93,295	\$146,340	\$142,635	\$0
Sum of Total Costs	\$1,960,102	\$2,065,844	\$2,103,969	\$2,233,932	\$2,177,365	\$2,424,898
Programming (45% target)	43%	40%	41%	40%	40%	50%
Programming & Ops	30%	28%	29%	28%	28%	34%
Total (25% target)	21%	20%	20%	20%	21%	24%



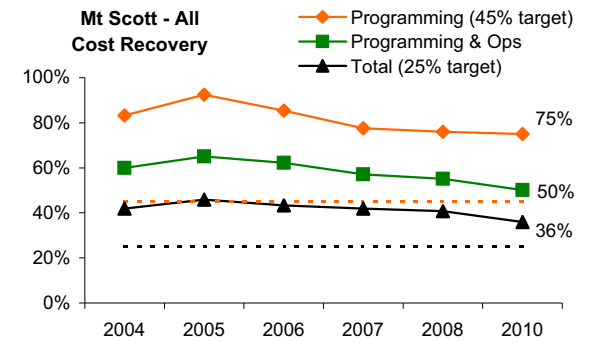
COS Program	Aquatics					
COS Site	Matt Dishman					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$230,866	\$249,900	\$246,252	\$246,956	\$225,834	\$306,673
Sum of Final Programming Costs	\$498,664	\$523,801	\$545,928	\$647,990	\$615,854	\$615,179
Sum of Final Maintenance Costs	\$128,401	\$140,283	\$140,060	\$140,669	\$108,291	\$192,692
Sum of Final Utilities Costs	\$100,082	\$91,695	\$112,471	\$121,046	\$119,846	\$118,522
Sum of Capital Replacement	\$117,040	\$117,040	\$117,040	\$117,040	\$117,040	\$96,600
Sum of Overhead	\$146,508	\$148,707	\$158,374	\$124,673	\$118,490	\$258,033
Sum of General Fund Overhead	\$36,953	\$35,958	\$49,828	\$80,714	\$75,674	\$0
Sum of Total Costs	\$1,027,648	\$1,057,484	\$1,123,700	\$1,232,133	\$1,155,196	\$1,281,026
Programming (45% target)	46%	48%	45%	38%	37%	50%
Programming & Ops	32%	33%	31%	27%	27%	33%
Total (25% target)	22%	24%	22%	20%	20%	24%



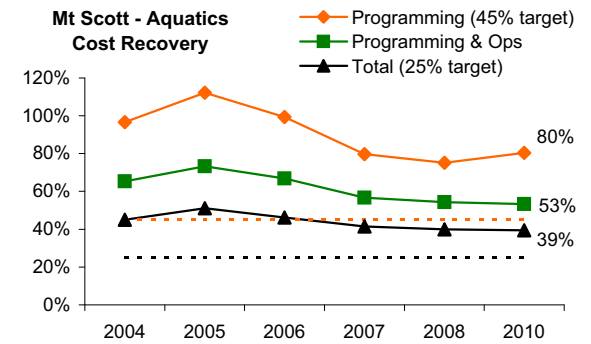
COS Program	Community Centers					
COS Site	Matt Dishman					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$186,246	\$159,219	\$182,215	\$209,688	\$225,210	\$270,257
Sum of Final Programming Costs	\$481,396	\$504,095	\$487,287	\$503,195	\$521,521	\$538,886
Sum of Final Maintenance Costs	\$137,836	\$170,119	\$153,813	\$174,509	\$168,901	\$146,832
Sum of Final Utilities Costs	\$42,913	\$51,416	\$50,631	\$56,777	\$59,570	\$63,939
Sum of Capital Replacement	\$104,877	\$104,877	\$104,877	\$104,877	\$104,877	\$195,581
Sum of Overhead	\$131,902	\$143,566	\$140,193	\$96,815	\$100,341	\$198,634
Sum of General Fund Overhead	\$33,530	\$34,287	\$43,468	\$65,626	\$66,960	\$0
Sum of Total Costs	\$932,454	\$1,008,360	\$980,269	\$1,001,799	\$1,022,170	\$1,143,872
Programming (45% target)	39%	32%	37%	42%	43%	50%
Programming & Ops	28%	22%	26%	29%	30%	36%
Total (25% target)	20%	16%	19%	21%	22%	24%



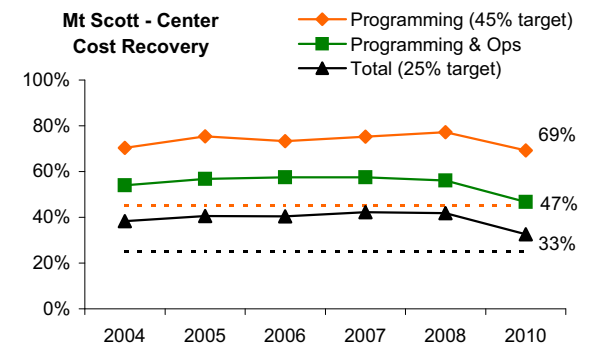
COS Site	Mt. Scott					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,044,607	\$1,178,408	\$1,186,018	\$1,312,724	\$1,364,091	\$1,324,229
Sum of Final Programming Costs	\$1,255,733	\$1,274,341	\$1,388,300	\$1,691,544	\$1,794,701	\$1,767,307
Sum of Final Maintenance Costs	\$302,837	\$312,825	\$292,450	\$336,049	\$392,898	\$621,522
Sum of Final Utilities Costs	\$185,240	\$223,891	\$227,188	\$274,083	\$288,084	\$254,890
Sum of Capital Replacement	\$305,321	\$305,321	\$305,321	\$305,321	\$305,321	\$419,134
Sum of Overhead	\$356,190	\$362,399	\$400,962	\$325,453	\$345,300	\$621,982
Sum of General Fund Overhead	\$89,718	\$87,253	\$121,300	\$205,565	\$219,154	\$0
Sum of Total Costs	\$2,495,040	\$2,566,030	\$2,735,521	\$3,138,014	\$3,345,458	\$3,684,835
Programming (45% target)	83%	92%	85%	78%	76%	75%
Programming & Ops	60%	65%	62%	57%	55%	50%
Total (25% target)	42%	46%	43%	42%	41%	36%



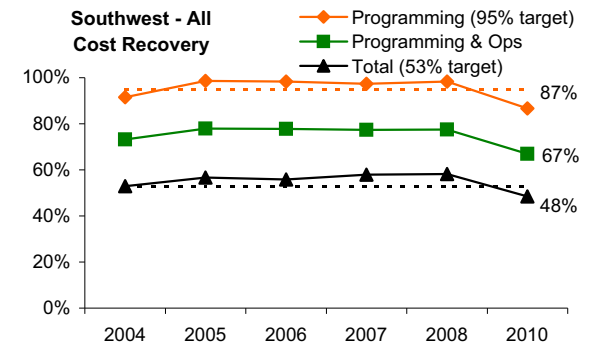
COS Program	Aquatics					
COS Site	Mt. Scott					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$591,737	\$664,429	\$640,917	\$730,564	\$752,331	\$721,554
Sum of Final Programming Costs	\$612,084	\$592,199	\$645,147	\$917,326	\$1,001,901	\$896,805
Sum of Final Maintenance Costs	\$157,317	\$155,819	\$146,370	\$171,537	\$189,722	\$313,536
Sum of Final Utilities Costs	\$135,954	\$158,812	\$167,842	\$199,961	\$194,604	\$143,081
Sum of Capital Replacement	\$179,740	\$179,740	\$179,740	\$179,740	\$179,740	\$148,350
Sum of Overhead	\$179,830	\$168,125	\$187,157	\$176,494	\$192,766	\$330,838
Sum of General Fund Overhead	\$47,182	\$44,165	\$61,538	\$115,319	\$123,287	\$0
Sum of Total Costs	\$1,312,107	\$1,298,860	\$1,387,794	\$1,760,376	\$1,882,020	\$1,832,611
Programming (45% target)	97%	112%	99%	80%	75%	80%
Programming & Ops	65%	73%	67%	57%	54%	53%
Total (25% target)	45%	51%	46%	42%	40%	39%



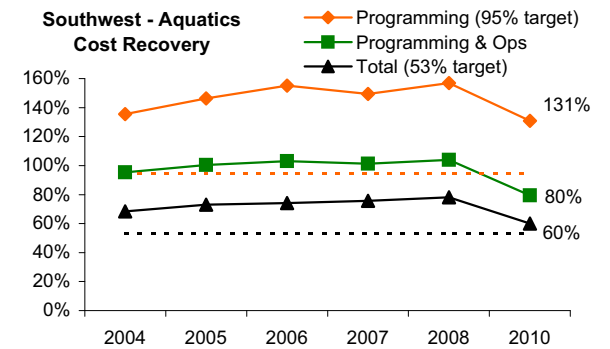
COS Program	Community Centers					
COS Site	Mt. Scott					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$452,871	\$513,979	\$545,101	\$582,159	\$611,760	\$602,675
Sum of Final Programming Costs	\$643,649	\$682,142	\$743,153	\$774,218	\$792,800	\$870,502
Sum of Final Maintenance Costs	\$145,520	\$157,006	\$146,080	\$164,512	\$203,176	\$307,986
Sum of Final Utilities Costs	\$49,286	\$65,079	\$59,346	\$74,122	\$93,480	\$111,809
Sum of Capital Replacement	\$125,581	\$125,581	\$125,581	\$125,581	\$125,581	\$270,784
Sum of Overhead	\$176,360	\$194,274	\$213,805	\$148,960	\$152,535	\$291,144
Sum of General Fund Overhead	\$42,537	\$43,088	\$59,762	\$90,246	\$95,867	\$0
Sum of Total Costs	\$1,182,932	\$1,267,169	\$1,347,727	\$1,377,638	\$1,463,438	\$1,852,224
Programming (45% target)	70%	75%	73%	75%	77%	69%
Programming & Ops	54%	57%	57%	57%	56%	47%
Total (25% target)	38%	41%	40%	42%	42%	33%



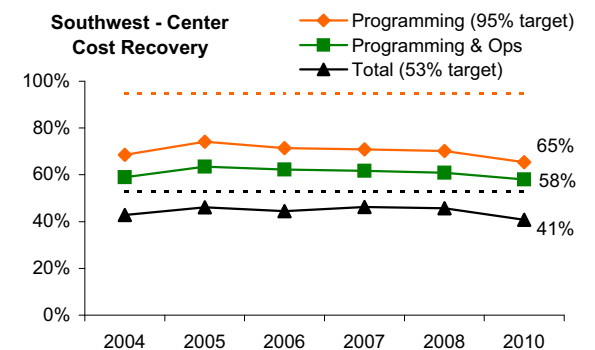
COS Site	Southwest					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,700,240	\$1,870,527	\$1,884,590	\$2,023,738	\$2,105,830	\$1,962,586
Sum of Final Programming Costs	\$1,856,337	\$1,896,609	\$1,916,798	\$2,079,060	\$2,141,014	\$2,263,319
Sum of Final Maintenance Costs	\$249,881	\$279,632	\$251,135	\$247,140	\$273,617	\$416,621
Sum of Final Utilities Costs	\$217,913	\$225,114	\$254,246	\$289,856	\$303,222	\$253,778
Sum of Capital Replacement	\$250,812	\$250,812	\$250,812	\$250,812	\$250,812	\$339,114
Sum of Overhead	\$521,280	\$539,575	\$552,941	\$400,011	\$411,931	\$779,130
Sum of General Fund Overhead	\$115,489	\$112,349	\$149,683	\$229,008	\$236,980	\$0
Sum of Total Costs	\$3,211,712	\$3,304,092	\$3,375,616	\$3,495,888	\$3,617,575	\$4,051,963
Programming (95% target)	92%	99%	98%	97%	98%	87%
Programming & Ops	73%	78%	78%	77%	77%	67%
Total (53% target)	53%	57%	56%	58%	58%	48%



COS Program	Aquatics					
COS Site	Southwest					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$865,683	\$942,395	\$955,597	\$1,045,906	\$1,089,978	\$965,669
Sum of Final Programming Costs	\$638,567	\$643,961	\$615,721	\$700,472	\$694,861	\$738,225
Sum of Final Maintenance Costs	\$120,984	\$142,193	\$131,170	\$126,173	\$142,360	\$288,187
Sum of Final Utilities Costs	\$148,265	\$153,030	\$181,306	\$205,203	\$210,550	\$187,863
Sum of Capital Replacement	\$123,728	\$123,728	\$123,728	\$123,728	\$123,728	\$102,120
Sum of Overhead	\$187,611	\$182,821	\$178,621	\$134,771	\$133,691	\$292,821
Sum of General Fund Overhead	\$45,474	\$43,850	\$57,097	\$90,453	\$91,494	\$0
Sum of Total Costs	\$1,264,629	\$1,289,583	\$1,287,642	\$1,380,800	\$1,396,684	\$1,609,216
Programming (95% target)	136%	146%	155%	149%	157%	131%
Programming & Ops	95%	100%	103%	101%	104%	80%
Total (53% target)	68%	73%	74%	76%	78%	60%



COS Program	Community Centers					
COS Site	Southwest					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$834,556	\$928,132	\$928,994	\$977,832	\$1,015,852	\$996,918
Sum of Final Programming Costs	\$1,217,771	\$1,252,648	\$1,301,078	\$1,378,588	\$1,446,153	\$1,525,094
Sum of Final Maintenance Costs	\$128,897	\$137,439	\$119,965	\$120,967	\$131,257	\$128,434
Sum of Final Utilities Costs	\$69,648	\$72,084	\$72,940	\$84,653	\$92,672	\$65,915
Sum of Capital Replacement	\$127,084	\$127,084	\$127,084	\$127,084	\$127,084	\$236,994
Sum of Overhead	\$333,669	\$356,754	\$374,320	\$265,240	\$278,240	\$486,309
Sum of General Fund Overhead	\$70,015	\$68,500	\$92,586	\$138,555	\$145,486	\$0
Sum of Total Costs	\$1,947,083	\$2,014,509	\$2,087,973	\$2,115,088	\$2,220,892	\$2,442,747
Programming (95% target)	69%	74%	71%	71%	70%	65%
Programming & Ops	59%	63%	62%	62%	61%	58%
Total (53% target)	43%	46%	44%	46%	46%	41%





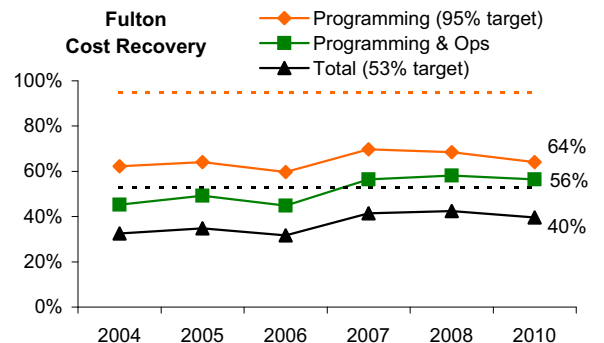
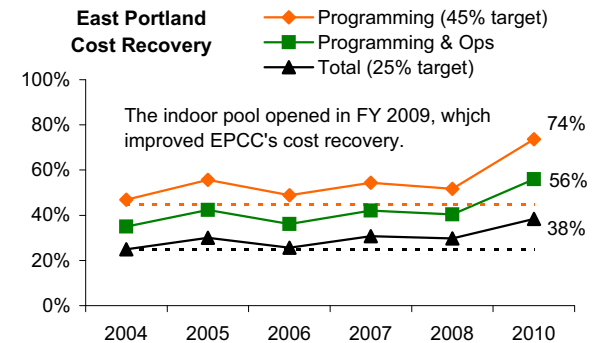
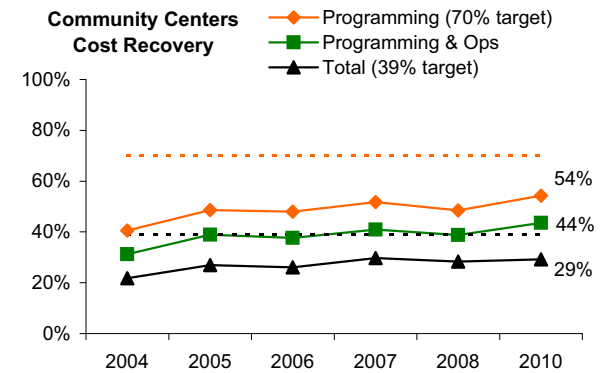
## FY 2010 Cost of Service (COS) Results

Combined Pgms	Community Centers					
COS Program	Community Centers					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,048,523	\$1,288,216	\$1,335,064	\$1,697,562	\$1,755,889	\$1,609,865
Sum of Final Programming Costs	\$2,581,794	\$2,652,696	\$2,783,061	\$3,276,589	\$3,621,180	\$2,962,640
Sum of Final Maintenance Costs	\$571,402	\$454,323	\$525,241	\$622,753	\$627,686	\$557,734
Sum of Final Utilities Costs	\$198,783	\$200,859	\$232,557	\$249,050	\$280,531	\$172,514
Sum of Capital Replacement	\$573,002	\$555,201	\$555,201	\$555,201	\$555,201	\$615,369
Sum of Overhead	\$707,412	\$755,488	\$800,687	\$630,416	\$696,715	\$1,191,421
Sum of General Fund Overhead	\$172,788	\$162,574	\$227,209	\$373,914	\$405,270	\$0
Sum of Total Costs	\$4,805,181	\$4,781,140	\$5,123,956	\$5,707,924	\$6,186,583	\$5,499,677
Programming (70% target)	41%	49%	48%	52%	48%	54%
Programming & Ops	31%	39%	38%	41%	39%	44%
Total (39% target)	22%	27%	26%	30%	28%	29%

COS Site	East Portland					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$275,616	\$344,860	\$315,172	\$387,806	\$402,955	\$1,290,235
Sum of Final Programming Costs	\$587,213	\$619,509	\$644,167	\$713,451	\$778,900	\$1,751,133
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Sum of Final Utilities Costs	\$69,421	\$76,189	\$85,220	\$95,687	\$104,382	\$258,242
Sum of Capital Replacement	\$118,400	\$118,400	\$118,400	\$118,400	\$118,400	\$385,192
Sum of Overhead	\$160,896	\$176,436	\$185,327	\$137,268	\$149,860	\$676,068
Sum of General Fund Overhead	\$39,744	\$38,996	\$54,601	\$82,471	\$88,704	\$0
Sum of Total Costs	\$1,105,263	\$1,146,845	\$1,231,356	\$1,258,950	\$1,354,092	\$3,366,865
Programming (45% target)	47%	56%	49%	54%	52%	74%
Programming & Ops	35%	42%	36%	42%	40%	56%
Total (25% target)	25%	30%	26%	31%	30%	38%

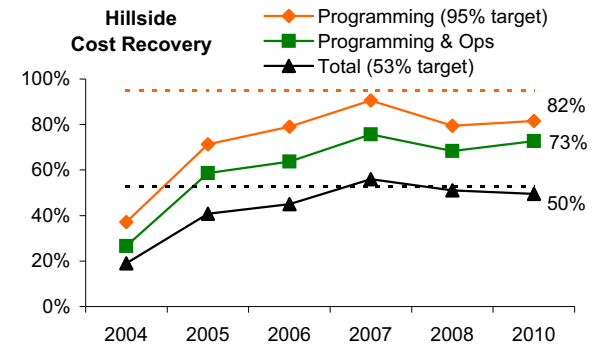
COS Site	Fulton					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$112,134	\$116,831	\$117,058	\$169,567	\$173,683	\$210,889
Sum of Final Programming Costs	\$180,064	\$182,221	\$196,135	\$243,012	\$253,758	\$329,104
Sum of Final Maintenance Costs	\$54,738	\$40,952	\$46,713	\$40,954	\$28,080	\$30,013
Sum of Final Utilities Costs	\$13,002	\$14,302	\$18,340	\$16,772	\$16,615	\$14,707
Sum of Capital Replacement	\$35,150	\$35,150	\$35,150	\$35,150	\$35,150	\$38,000
Sum of Overhead	\$49,338	\$51,897	\$56,428	\$46,755	\$48,823	\$121,173
Sum of General Fund Overhead	\$12,394	\$11,423	\$16,368	\$26,823	\$26,808	\$0
Sum of Total Costs	\$344,686	\$335,945	\$369,135	\$409,467	\$409,234	\$532,997
Programming (95% target)	62%	64%	60%	70%	68%	64%
Programming & Ops	45%	49%	45%	56%	58%	56%
Total (53% target)	33%	35%	32%	41%	42%	40%

## Community Centers

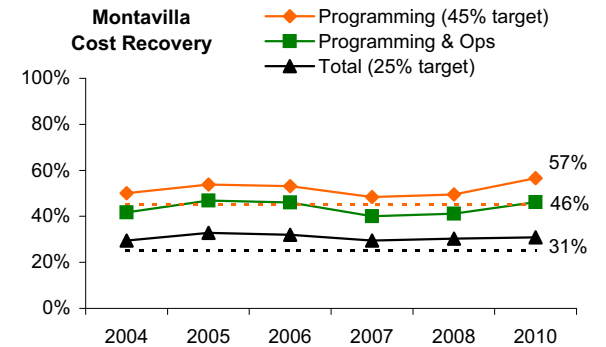




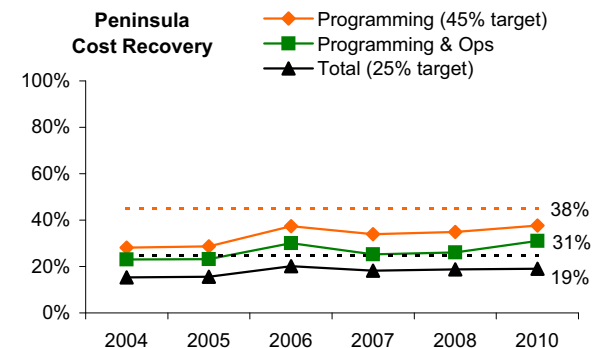
COS Site	Hillside					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$68,970	\$154,472	\$210,995	\$305,386	\$323,156	\$362,352
Sum of Final Programming Costs	\$185,913	\$216,447	\$267,022	\$336,986	\$406,796	\$444,498
Sum of Final Maintenance Costs	\$56,748	\$30,833	\$46,411	\$47,342	\$44,955	\$33,019
Sum of Final Utilities Costs	\$16,755	\$15,855	\$17,426	\$19,427	\$20,994	\$20,575
Sum of Capital Replacement	\$40,978	\$40,978	\$40,978	\$40,978	\$40,978	\$44,300
Sum of Overhead	\$50,940	\$61,644	\$76,822	\$64,836	\$78,268	\$189,191
Sum of General Fund Overhead	\$13,105	\$12,875	\$20,818	\$35,721	\$41,499	\$0
Sum of Total Costs	\$364,439	\$378,632	\$469,477	\$545,290	\$633,489	\$731,583
Programming (95% target)	37%	71%	79%	91%	79%	82%
Programming & Ops	27%	59%	64%	76%	68%	73%
Total (53% target)	19%	41%	45%	56%	51%	50%



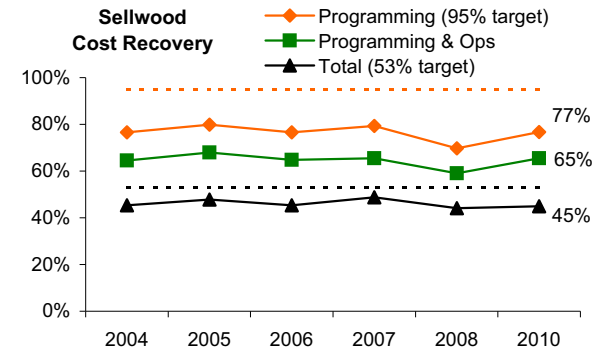
COS Site	Montavilla					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$159,374	\$186,191	\$195,699	\$190,567	\$193,302	\$239,265
Sum of Final Programming Costs	\$318,008	\$345,590	\$368,658	\$393,221	\$389,986	\$422,665
Sum of Final Maintenance Costs	\$50,320	\$39,703	\$42,291	\$62,221	\$60,837	\$70,890
Sum of Final Utilities Costs	\$14,271	\$12,351	\$14,464	\$21,069	\$18,944	\$24,964
Sum of Capital Replacement	\$52,022	\$52,022	\$52,022	\$52,022	\$52,022	\$97,014
Sum of Overhead	\$87,134	\$98,424	\$106,063	\$75,656	\$75,033	\$158,459
Sum of General Fund Overhead	\$19,461	\$19,293	\$27,074	\$42,354	\$41,837	\$0
Sum of Total Costs	\$541,216	\$567,383	\$610,572	\$646,543	\$638,659	\$773,992
Programming (45% target)	50%	54%	53%	48%	50%	57%
Programming & Ops	42%	47%	46%	40%	41%	46%
Total (25% target)	29%	33%	32%	29%	30%	31%



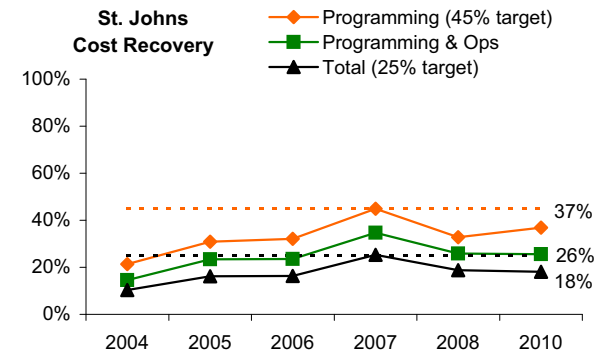
COS Site	Peninsula					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$80,197	\$90,663	\$124,245	\$127,516	\$135,532	\$161,387
Sum of Final Programming Costs	\$285,513	\$316,016	\$332,653	\$375,215	\$389,059	\$429,187
Sum of Final Maintenance Costs	\$53,171	\$64,107	\$63,737	\$108,945	\$110,151	\$76,268
Sum of Final Utilities Costs	\$10,187	\$11,896	\$17,423	\$20,222	\$21,070	\$15,524
Sum of Capital Replacement	\$78,403	\$78,403	\$78,403	\$78,403	\$78,403	\$146,211
Sum of Overhead	\$78,231	\$90,001	\$95,704	\$72,191	\$74,855	\$180,051
Sum of General Fund Overhead	\$18,855	\$19,727	\$27,279	\$45,914	\$47,215	\$0
Sum of Total Costs	\$524,360	\$580,150	\$615,200	\$700,890	\$720,753	\$847,241
Programming (45% target)	28%	29%	37%	34%	35%	38%
Programming & Ops	23%	23%	30%	25%	26%	31%
Total (25% target)	15%	16%	20%	18%	19%	19%



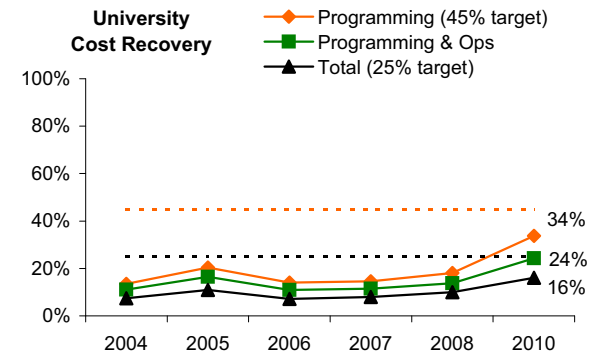
COS Site	Sellwood					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$179,847	\$201,927	\$205,087	\$265,456	\$263,759	\$274,442
Sum of Final Programming Costs	\$235,011	\$252,718	\$268,052	\$334,627	\$378,350	\$358,032
Sum of Final Maintenance Costs	\$35,776	\$35,933	\$39,003	\$60,471	\$57,996	\$51,367
Sum of Final Utilities Costs	\$8,243	\$8,325	\$9,315	\$9,906	\$10,287	\$9,695
Sum of Capital Replacement	\$38,939	\$38,939	\$38,939	\$38,939	\$38,939	\$42,096
Sum of Overhead	\$64,393	\$71,974	\$77,119	\$64,382	\$72,795	\$150,380
Sum of General Fund Overhead	\$14,262	\$14,358	\$20,065	\$35,634	\$39,142	\$0
Sum of Total Costs	\$396,624	\$422,248	\$452,492	\$543,959	\$597,508	\$611,570
Programming (95% target)	77%	80%	77%	79%	70%	77%
Programming & Ops	64%	68%	65%	66%	59%	65%
Total (53% target)	45%	48%	45%	49%	44%	45%



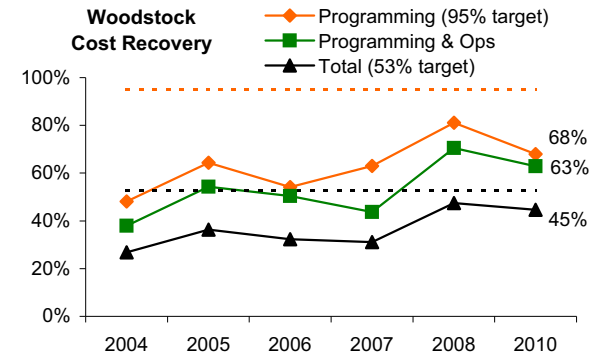
COS Site	St. Johns					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$51,187	\$74,804	\$85,628	\$149,994	\$110,626	\$125,107
Sum of Final Programming Costs	\$239,206	\$242,662	\$267,169	\$333,765	\$338,073	\$339,274
Sum of Final Maintenance Costs	\$95,167	\$56,920	\$75,105	\$74,151	\$68,064	\$125,530
Sum of Final Utilities Costs	\$18,020	\$20,517	\$22,066	\$23,747	\$21,859	\$25,583
Sum of Capital Replacement	\$58,523	\$58,523	\$58,523	\$58,523	\$58,523	\$63,268
Sum of Overhead	\$65,542	\$69,110	\$76,865	\$64,216	\$65,045	\$135,632
Sum of General Fund Overhead	\$17,772	\$15,760	\$23,187	\$38,864	\$38,665	\$0
Sum of Total Costs	\$494,230	\$463,492	\$522,915	\$593,266	\$590,230	\$689,287
Programming (45% target)	21%	31%	32%	45%	33%	37%
Programming & Ops	15%	23%	24%	35%	26%	26%
Total (25% target)	10%	16%	16%	25%	19%	18%



COS Site	University					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$62,819	\$87,652	\$55,030	\$73,160	\$116,340	\$195,786
Sum of Final Programming Costs	\$463,354	\$429,646	\$390,919	\$501,650	\$641,182	\$580,064
Sum of Final Maintenance Costs	\$65,320	\$62,820	\$68,209	\$101,059	\$141,046	\$169,786
Sum of Final Utilities Costs	\$38,694	\$38,253	\$44,887	\$38,539	\$62,362	\$57,436
Sum of Capital Replacement	\$121,242	\$121,242	\$121,242	\$121,242	\$121,242	\$172,000
Sum of Overhead	\$126,959	\$122,363	\$112,467	\$96,518	\$123,363	\$242,598
Sum of General Fund Overhead	\$30,421	\$27,256	\$34,230	\$60,216	\$76,353	\$0
Sum of Total Costs	\$845,990	\$801,581	\$771,955	\$919,224	\$1,165,548	\$1,221,884
Programming (45% target)	14%	20%	14%	15%	18%	34%
Programming & Ops	11%	17%	11%	11%	14%	24%
Total (25% target)	7%	11%	7%	8%	10%	16%

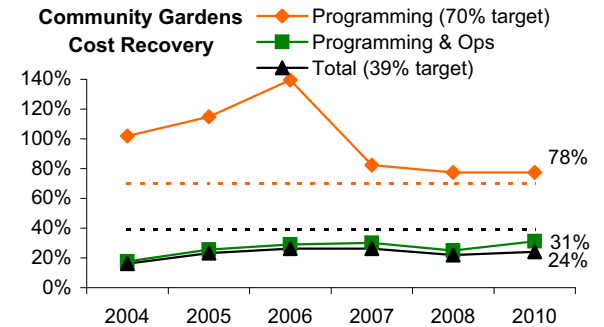


COS Site	Woodstock					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$29,694	\$30,816	\$26,150	\$28,110	\$36,537	\$40,637
Sum of Final Programming Costs	\$61,725	\$47,885	\$48,286	\$44,662	\$45,077	\$59,815
Sum of Final Maintenance Costs	\$13,491	\$5,740	\$130	\$15,937	\$2,711	\$860
Sum of Final Utilities Costs	\$3,069	\$3,171	\$3,416	\$3,681	\$4,018	\$4,030
Sum of Capital Replacement	\$11,544	\$11,544	\$11,544	\$11,544	\$11,544	\$12,480
Sum of Overhead	\$16,913	\$13,638	\$13,892	\$8,593	\$8,673	\$13,937
Sum of General Fund Overhead	\$3,981	\$2,886	\$3,585	\$5,918	\$5,049	\$0
Sum of Total Costs	\$110,723	\$84,864	\$80,854	\$90,335	\$77,071	\$91,122
Programming (95% target)	48%	64%	54%	63%	81%	68%
Programming & Ops	38%	54%	50%	44%	71%	63%
Total (53% target)	27%	36%	32%	31%	47%	45%

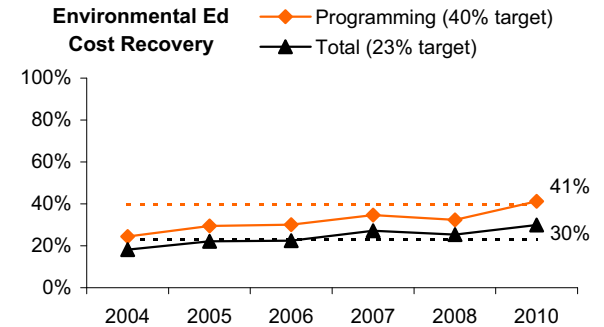


## FY 2010 Cost of Service (COS) Results

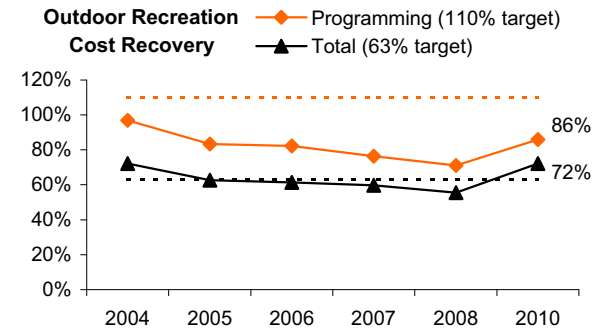
COS Program	Community Gardens					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$36,148	\$42,746	\$47,593	\$56,116	\$68,940	\$83,492
Sum of Final Programming Costs	\$35,459	\$37,250	\$34,119	\$68,179	\$89,033	\$107,706
Sum of Final Maintenance Costs	\$161,433	\$121,695	\$116,068	\$104,981	\$170,175	\$138,412
Sum of Final Utilities Costs	\$8,767	\$8,701	\$13,969	\$13,531	\$17,471	\$21,456
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$9,716	\$10,609	\$9,816	\$13,118	\$17,130	\$78,776
Sum of General Fund Overhead	\$8,034	\$6,275	\$8,072	\$14,007	\$20,596	\$0
Sum of Total Costs	\$223,409	\$184,530	\$182,044	\$213,815	\$314,405	\$346,350
Programming (70% target)	102%	115%	139%	82%	77%	78%
Programming & Ops	18%	25%	29%	30%	25%	31%
Total (39% target)	16%	23%	26%	26%	22%	24%



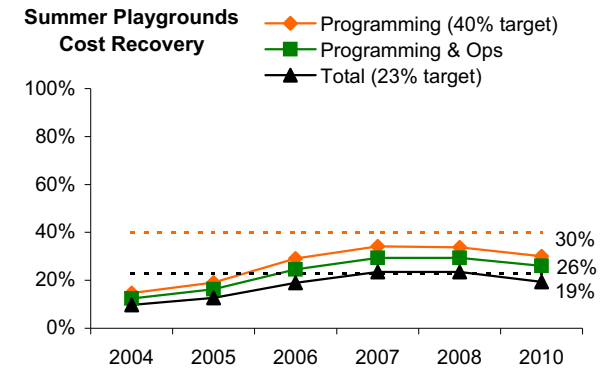
COS Program	Environmental Ed					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$38,727	\$51,151	\$50,384	\$60,241	\$82,825	\$240,409
Sum of Final Programming Costs	\$158,614	\$173,287	\$167,776	\$173,692	\$255,669	\$583,791
Sum of Final Maintenance Costs	\$0	\$480	\$501	\$520	\$535	\$572
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$46,632	\$48,867	\$46,608	\$33,418	\$49,191	\$219,841
Sum of General Fund Overhead	\$7,656	\$7,837	\$9,971	\$14,555	\$21,408	\$0
Sum of Total Costs	\$212,902	\$230,471	\$224,856	\$222,185	\$326,803	\$804,204
Programming (40% target)	24%	30%	30%	35%	32%	41%
Total (23% target)	18%	22%	22%	27%	25%	30%



COS Program	Outdoor Recreation					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$209,242	\$183,521	\$173,927	\$187,669	\$150,355	\$120,159
Sum of Final Programming Costs	\$216,015	\$220,125	\$211,472	\$245,598	\$211,488	\$139,815
Sum of Final Maintenance Costs	\$0	\$480	\$501	\$520	\$535	\$572
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$63,508	\$62,075	\$58,747	\$47,253	\$40,690	\$25,930
Sum of General Fund Overhead	\$10,426	\$9,950	\$12,561	\$20,565	\$17,715	\$0
Sum of Total Costs	\$289,950	\$292,630	\$283,281	\$313,936	\$270,429	\$166,317
Programming (110% target)	97%	83%	82%	76%	71%	86%
Total (63% target)	72%	63%	61%	60%	56%	72%



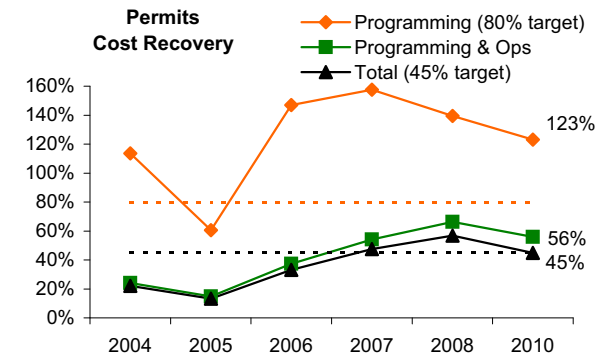
COS Program	Summer Playgrounds					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$28,972	\$32,807	\$62,086	\$93,303	\$94,887	\$65,957
Sum of Final Programming Costs	\$196,996	\$172,345	\$212,965	\$273,311	\$280,928	\$219,459
Sum of Final Maintenance Costs	\$37,485	\$28,972	\$39,474	\$44,243	\$42,123	\$33,843
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$53,977	\$49,084	\$61,270	\$52,585	\$54,051	\$87,292
Sum of General Fund Overhead	\$10,759	\$8,814	\$14,556	\$25,947	\$26,435	\$0
Sum of Total Costs	\$299,218	\$259,216	\$328,266	\$396,085	\$403,537	\$340,594
Programming (40% target)	15%	19%	29%	34%	34%	30%
Programming & Ops	12%	16%	25%	29%	29%	26%
Total (23% target)	10%	13%	19%	24%	24%	19%



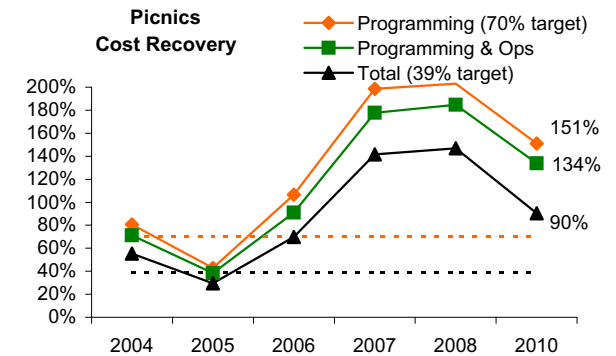
## FY 2010 Cost of Service (COS) Results

## Permits

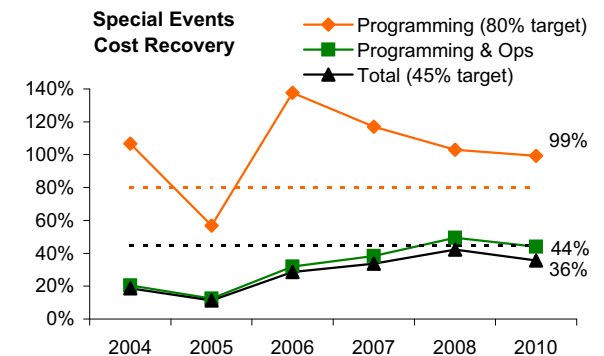
Combined Pgms	Permits					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$439,193	\$251,907	\$578,054	\$750,214	\$872,822	\$800,278
Sum of Final Programming Costs	\$387,019	\$416,514	\$393,584	\$476,268	\$626,011	\$650,135
Sum of Final Maintenance Costs	\$1,276,659	\$1,181,592	\$1,033,707	\$811,200	\$599,958	\$694,923
Sum of Final Utilities Costs	\$153,683	\$114,216	\$123,870	\$99,137	\$92,261	\$85,088
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$106,043	\$118,623	\$113,234	\$91,634	\$120,445	\$352,882
Sum of General Fund Overhead	\$71,743	\$64,449	\$77,228	\$103,625	\$100,851	\$0
Sum of Total Costs	\$1,995,147	\$1,895,394	\$1,741,623	\$1,581,864	\$1,539,526	\$1,783,028
Programming (80% target)	113%	60%	147%	158%	139%	123%
Programming & Ops	24%	15%	37%	54%	66%	56%
Total (45% target)	22%	13%	33%	47%	57%	45%



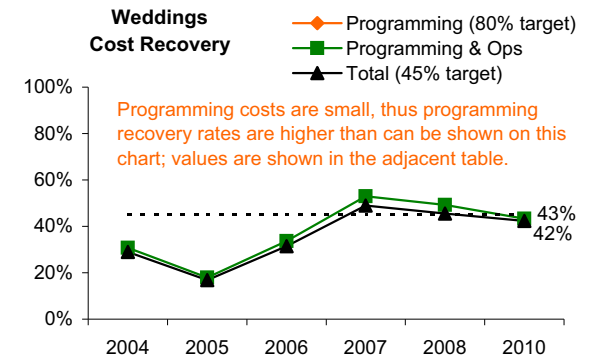
COS Site	Picnics					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$38,756	\$22,229	\$52,025	\$117,545	\$157,876	\$127,570
Sum of Final Programming Costs	\$48,075	\$51,739	\$48,890	\$59,161	\$77,762	\$84,518
Sum of Final Maintenance Costs	\$5,018	\$4,991	\$6,439	\$5,227	\$5,241	\$9,230
Sum of Final Utilities Costs	\$1,358	\$1,290	\$1,882	\$1,753	\$2,530	\$1,667
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$13,173	\$14,735	\$14,066	\$11,383	\$14,961	\$45,875
Sum of General Fund Overhead	\$2,522	\$2,561	\$3,307	\$5,434	\$7,045	\$0
Sum of Total Costs	\$70,146	\$75,316	\$74,584	\$82,958	\$107,539	\$141,289
Programming (70% target)	81%	43%	106%	199%	203%	151%
Programming & Ops	71%	38%	91%	178%	185%	134%
Total (39% target)	55%	30%	70%	142%	147%	90%



COS Site	Special Events					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$348,359	\$199,808	\$456,663	\$469,652	\$543,562	\$491,146
Sum of Final Programming Costs	\$326,383	\$351,256	\$331,919	\$401,648	\$527,931	\$494,102
Sum of Final Maintenance Costs	\$1,234,709	\$1,140,517	\$980,700	\$728,458	\$482,896	\$540,631
Sum of Final Utilities Costs	\$150,906	\$111,600	\$120,858	\$94,751	\$87,986	\$79,047
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$89,429	\$100,038	\$95,493	\$77,277	\$101,574	\$268,190
Sum of General Fund Overhead	\$67,193	\$59,960	\$70,944	\$91,280	\$84,147	\$0
Sum of Total Costs	\$1,868,620	\$1,763,371	\$1,599,915	\$1,393,414	\$1,284,534	\$1,381,971
Programming (80% target)	107%	57%	138%	117%	103%	99%
Programming & Ops	20%	12%	32%	38%	49%	44%
Total (45% target)	19%	11%	29%	34%	42%	36%



COS Site	Weddings					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$12,948	\$7,427	\$17,342	\$44,942	\$58,926	\$67,469
Sum of Final Programming Costs	\$3,772	\$4,060	\$3,836	\$4,642	\$6,102	\$6,501
Sum of Final Maintenance Costs	\$36,932	\$36,084	\$46,568	\$77,515	\$111,821	\$145,062
Sum of Final Utilities Costs	\$1,419	\$1,326	\$1,130	\$2,633	\$1,745	\$4,374
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$1,034	\$1,156	\$1,104	\$893	\$1,174	\$3,529
Sum of General Fund Overhead	\$1,610	\$1,500	\$2,442	\$6,006	\$8,471	\$0
Sum of Total Costs	\$44,767	\$44,126	\$55,080	\$91,690	\$129,313	\$159,466
Programming (80% target)	343%	183%	452%	968%	966%	1038%
Programming & Ops	31%	18%	34%	53%	49%	43%
Total (45% target)	29%	17%	31%	49%	46%	42%

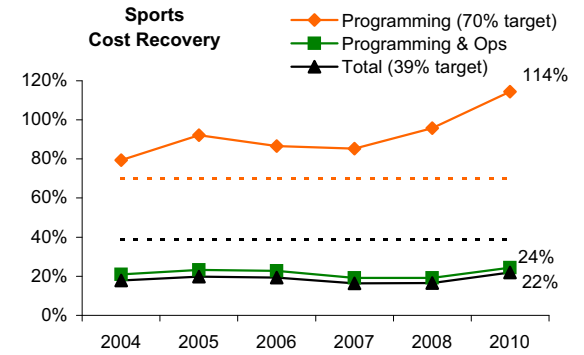




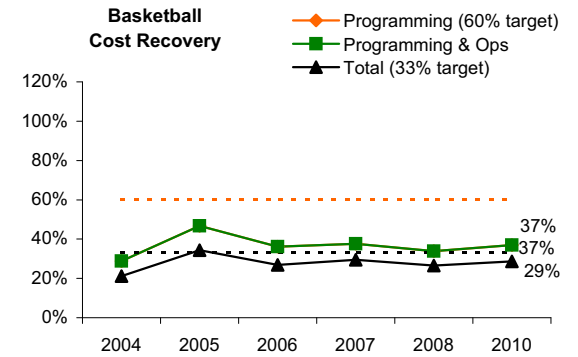
**FY 2010 Cost of Service (COS) Results**

**Sports**

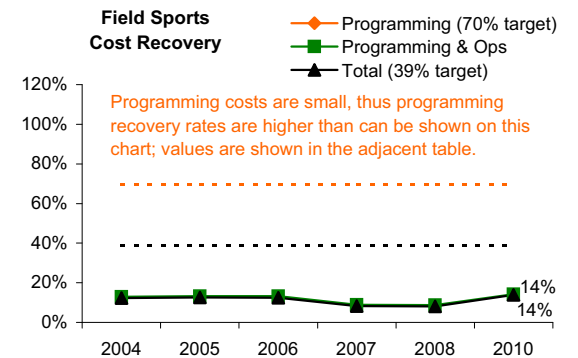
Combined Pgms	Sports					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$886,806	\$924,440	\$869,812	\$812,385	\$917,546	\$1,363,010
Sum of Final Programming Costs	\$1,116,865	\$1,003,257	\$1,005,186	\$953,123	\$958,096	\$1,191,093
Sum of Final Maintenance Costs	\$2,791,934	\$2,686,165	\$2,490,421	\$3,053,152	\$3,580,620	\$4,012,155
Sum of Final Utilities Costs	\$338,116	\$286,005	\$316,500	\$230,570	\$233,838	\$390,296
Sum of Capital Replacement	\$213,461	\$213,461	\$213,461	\$213,461	\$213,461	\$230,768
Sum of Overhead	\$343,548	\$311,712	\$288,086	\$183,381	\$184,338	\$406,862
Sum of General Fund Overhead	\$179,186	\$158,421	\$200,154	\$324,821	\$362,442	\$0
Sum of Total Costs	\$4,983,110	\$4,659,021	\$4,513,808	\$4,958,508	\$5,532,795	\$6,231,174
Programming (70% target)	79%	92%	87%	85%	96%	114%
Programming & Ops	21%	23%	23%	19%	19%	24%
Total (39% target)	18%	20%	19%	16%	17%	22%



COS Program	Basketball					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$119,428	\$157,915	\$121,582	\$117,196	\$100,933	\$98,429
Sum of Final Programming Costs	\$414,925	\$338,035	\$336,585	\$311,720	\$298,095	\$265,978
Sum of Final Maintenance Costs	\$0	\$480	\$501	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$127,631	\$105,028	\$96,465	\$59,975	\$57,353	\$77,926
Sum of General Fund Overhead	\$20,237	\$15,613	\$20,117	\$26,056	\$24,917	\$0
Sum of Total Costs	\$562,794	\$459,155	\$453,669	\$397,750	\$380,365	\$343,904
Programming (60% target)	29%	47%	36%	38%	34%	37%
Programming & Ops	29%	47%	36%	38%	34%	37%
Total (33% target)	21%	34%	27%	29%	27%	29%

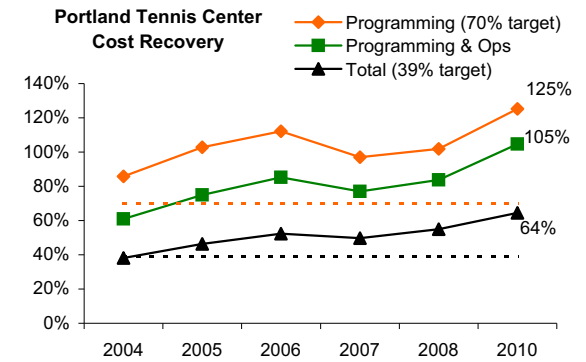


COS Program	Field Sports					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$408,682	\$397,182	\$378,225	\$294,769	\$335,710	\$660,886
Sum of Final Programming Costs	\$181,052	\$178,731	\$183,983	\$160,548	\$194,828	\$387,555
Sum of Final Maintenance Costs	\$2,700,372	\$2,599,236	\$2,414,286	\$2,979,392	\$3,508,620	\$3,937,001
Sum of Final Utilities Costs	\$262,428	\$225,386	\$257,226	\$166,711	\$165,606	\$317,601
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$55,692	\$55,532	\$52,730	\$30,890	\$37,485	\$113,545
Sum of General Fund Overhead	\$119,343	\$107,673	\$134,942	\$233,962	\$273,848	\$0
Sum of Total Costs	\$3,318,887	\$3,166,558	\$3,043,166	\$3,571,503	\$4,180,387	\$4,755,702
Programming (70% target)	226%	222%	206%	184%	172%	171%
Programming & Ops	13%	13%	13%	9%	9%	14%
Total (39% target)	12%	13%	12%	8%	8%	14%

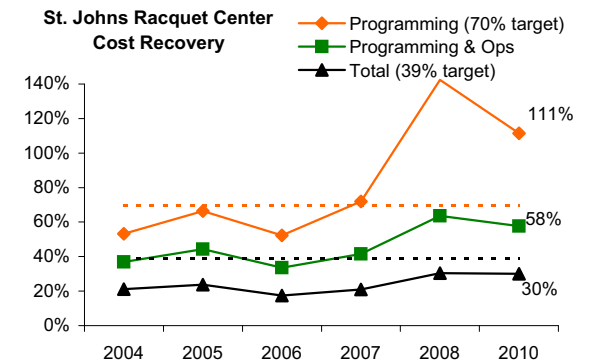




Combined Pgms	Sports					
COS Program	Portland Tennis Center					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$218,866	\$259,129	\$293,366	\$304,314	\$367,777	\$479,172
Sum of Final Programming Costs	\$255,069	\$251,848	\$261,626	\$313,592	\$360,974	\$382,467
Sum of Final Maintenance Costs	\$58,888	\$63,964	\$54,986	\$51,803	\$48,698	\$43,447
Sum of Final Utilities Costs	\$45,154	\$29,961	\$27,442	\$29,714	\$29,719	\$32,212
Sum of Capital Replacement	\$116,195	\$116,195	\$116,195	\$116,195	\$116,195	\$125,616
Sum of Overhead	\$78,459	\$78,249	\$74,982	\$60,335	\$69,451	\$160,231
Sum of General Fund Overhead	\$20,655	\$19,016	\$24,835	\$40,072	\$43,815	\$0
Sum of Total Costs	\$574,421	\$559,233	\$560,066	\$611,710	\$668,853	\$743,973
Programming (70% target)	86%	103%	112%	97%	102%	125%
Programming & Ops	61%	75%	85%	77%	84%	105%
Total (39% target)	38%	46%	52%	50%	55%	64%



COS Program	St. Johns Racquet Center					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$76,583	\$71,435	\$49,248	\$54,992	\$71,195	\$86,038
Sum of Final Programming Costs	\$143,843	\$107,720	\$94,097	\$76,509	\$49,985	\$77,178
Sum of Final Maintenance Costs	\$32,674	\$22,484	\$20,648	\$21,956	\$23,302	\$31,707
Sum of Final Utilities Costs	\$30,534	\$30,658	\$31,832	\$34,145	\$38,513	\$40,483
Sum of Capital Replacement	\$97,266	\$97,266	\$97,266	\$97,266	\$97,266	\$105,152
Sum of Overhead	\$44,246	\$33,469	\$26,968	\$14,720	\$9,617	\$32,333
Sum of General Fund Overhead	\$13,001	\$10,264	\$12,566	\$17,146	\$15,330	\$0
Sum of Total Costs	\$361,565	\$301,862	\$283,377	\$261,743	\$234,013	\$286,853
Programming (70% target)	53%	66%	52%	72%	142%	111%
Programming & Ops	37%	44%	34%	41%	64%	58%
Total (39% target)	21%	24%	17%	21%	30%	30%



## FY 2010 Cost of Service (COS) Results

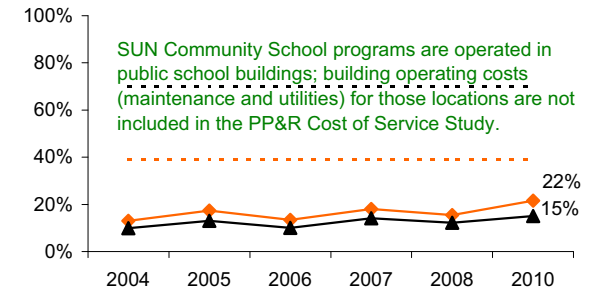
COS Program	SUN Community Schools					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$129,410	\$198,765	\$207,901	\$308,806	\$263,080	\$305,025
Sum of Final Programming Costs	\$992,989	\$1,147,806	\$1,546,951	\$1,710,983	\$1,695,049	\$1,410,183
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$272,079	\$326,895	\$445,058	\$329,193	\$326,128	\$615,938
Sum of General Fund Overhead	\$47,187	\$51,909	\$92,429	\$143,016	\$141,685	\$0
Sum of Total Costs	\$1,312,255	\$1,526,611	\$2,084,438	\$2,183,193	\$2,162,861	\$2,026,121
Programming (70% target)	13%	17%	13%	18%	16%	22%
Total (39% target)	10%	13%	10%	14%	12%	15%

COS Site	Alice Ott					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$23,894	\$15,534	\$22,743	\$30,966	\$28,105	\$26,850
Sum of Final Programming Costs	\$100,089	\$96,552	\$136,686	\$151,560	\$150,263	\$126,793
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$27,425	\$27,498	\$39,324	\$29,160	\$28,911	\$55,947
Sum of General Fund Overhead	\$4,756	\$4,367	\$8,167	\$12,669	\$12,560	\$0
Sum of Total Costs	\$132,270	\$128,416	\$184,177	\$193,389	\$191,734	\$182,740
Programming (45% target)	24%	16%	17%	20%	19%	21%
Total (25% target)	18%	12%	12%	16%	15%	15%

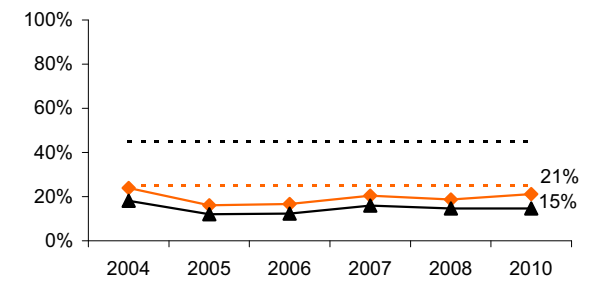
COS Site	Arleta					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$2,784	\$9,106	\$11,691	\$11,149	\$15,373	\$15,581
Sum of Final Programming Costs	\$82,979	\$88,893	\$119,666	\$132,467	\$132,163	\$116,432
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$22,736	\$25,317	\$34,428	\$25,487	\$25,428	\$51,422
Sum of General Fund Overhead	\$3,943	\$4,020	\$7,150	\$11,073	\$11,047	\$0
Sum of Total Costs	\$109,658	\$118,229	\$161,244	\$169,026	\$168,638	\$167,854
Programming (45% target)	3%	10%	10%	8%	12%	13%
Total (25% target)	3%	8%	7%	7%	9%	9%

## SUN Community Schools

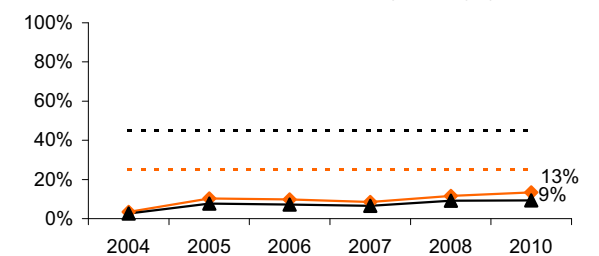
**SUN Community Schools Cost Recovery**



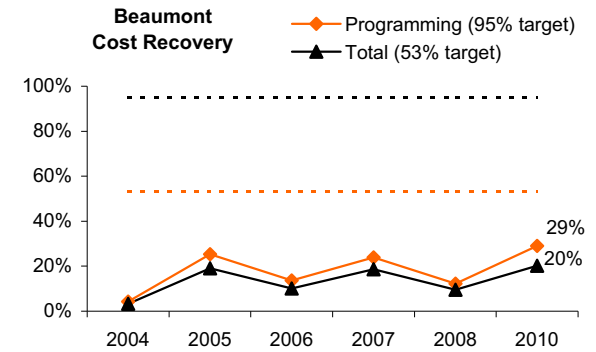
**Alice Ott Cost Recovery**



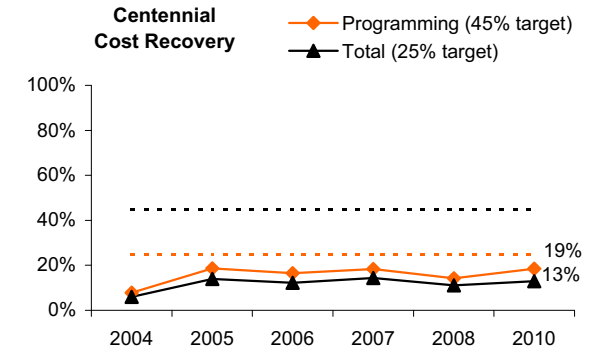
**Arleta Cost Recovery**



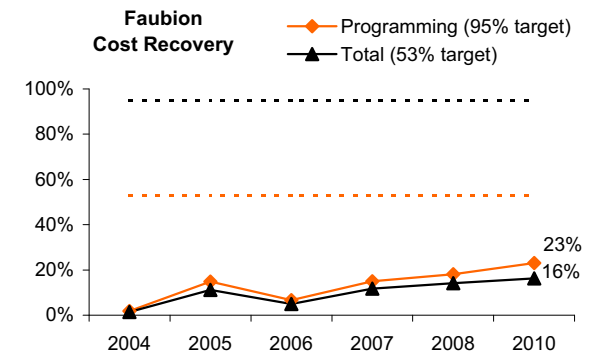
COS Site	Beaumont					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$4,070	\$23,645	\$17,652	\$28,478	\$18,518	\$33,568
Sum of Final Programming Costs	\$94,621	\$93,323	\$129,412	\$119,369	\$151,263	\$115,920
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$25,926	\$26,578	\$37,232	\$22,967	\$29,103	\$50,626
Sum of General Fund Overhead	\$4,496	\$4,221	\$7,732	\$9,978	\$12,644	\$0
Sum of Total Costs	\$125,044	\$124,122	\$174,377	\$152,314	\$193,009	\$166,546
Programming (95% target)	4%	25%	14%	24%	12%	29%
Total (53% target)	3%	19%	10%	19%	10%	20%



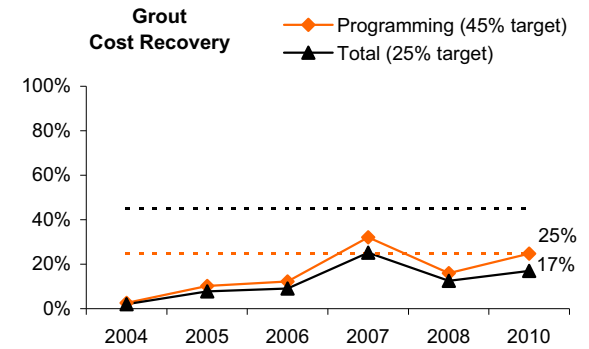
COS Site	Centennial					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$5,555	\$15,876	\$19,262	\$22,437	\$18,478	\$22,141
Sum of Final Programming Costs	\$70,502	\$85,276	\$116,275	\$122,162	\$129,689	\$119,411
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$19,318	\$24,286	\$33,452	\$23,504	\$24,952	\$52,199
Sum of General Fund Overhead	\$3,350	\$3,857	\$6,947	\$10,211	\$10,840	\$0
Sum of Total Costs	\$93,170	\$113,419	\$156,675	\$155,877	\$165,481	\$171,610
Programming (45% target)	8%	19%	17%	18%	14%	19%
Total (25% target)	6%	14%	12%	14%	11%	13%



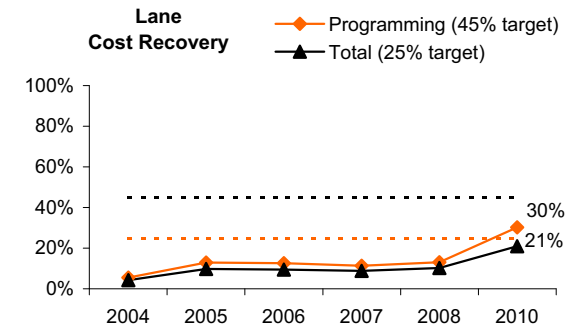
COS Site	Faubion					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,322	\$12,841	\$7,321	\$18,041	\$27,421	\$30,338
Sum of Final Programming Costs	\$73,847	\$86,497	\$110,679	\$120,844	\$151,785	\$131,776
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$20,234	\$24,634	\$31,842	\$23,250	\$29,203	\$54,548
Sum of General Fund Overhead	\$3,509	\$3,912	\$6,613	\$10,101	\$12,687	\$0
Sum of Total Costs	\$97,590	\$115,043	\$149,135	\$154,195	\$193,676	\$186,324
Programming (95% target)	2%	15%	7%	15%	18%	23%
Total (53% target)	1%	11%	5%	12%	14%	16%



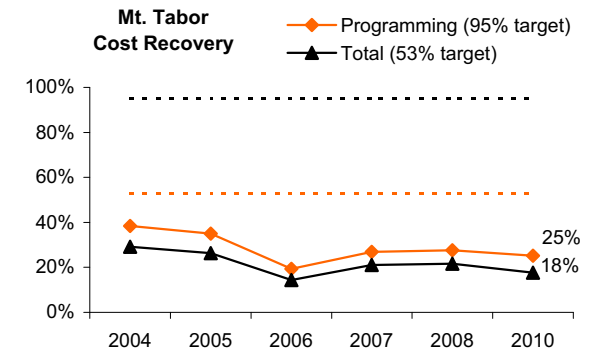
COS Site	Grout					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$2,170	\$8,531	\$14,326	\$50,690	\$22,875	\$31,356
Sum of Final Programming Costs	\$81,946	\$83,298	\$117,357	\$157,784	\$142,721	\$126,990
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$22,453	\$23,723	\$33,764	\$30,358	\$27,460	\$57,313
Sum of General Fund Overhead	\$3,894	\$3,767	\$7,012	\$13,189	\$11,930	\$0
Sum of Total Costs	\$108,294	\$110,788	\$158,133	\$201,331	\$182,110	\$184,303
Programming (45% target)	3%	10%	12%	32%	16%	25%
Total (25% target)	2%	8%	9%	25%	13%	17%



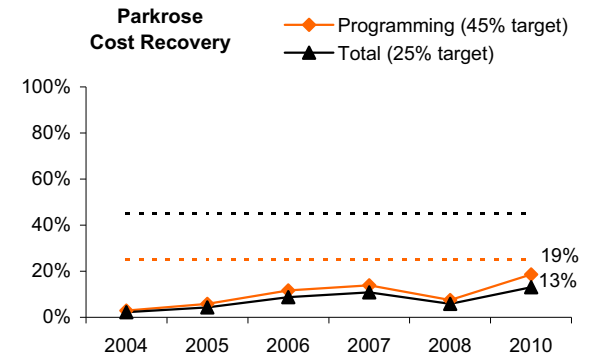
COS Site	Lane					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$4,561	\$12,323	\$17,089	\$15,835	\$17,008	\$43,827
Sum of Final Programming Costs	\$82,620	\$95,426	\$135,148	\$139,748	\$130,409	\$144,676
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$22,638	\$27,177	\$38,882	\$26,888	\$25,091	\$64,972
Sum of General Fund Overhead	\$3,926	\$4,316	\$8,075	\$11,681	\$10,901	\$0
Sum of Total Costs	\$109,184	\$126,919	\$182,106	\$178,317	\$166,401	\$209,648
Programming (45% target)	6%	13%	13%	11%	13%	30%
Total (25% target)	4%	10%	9%	9%	10%	21%



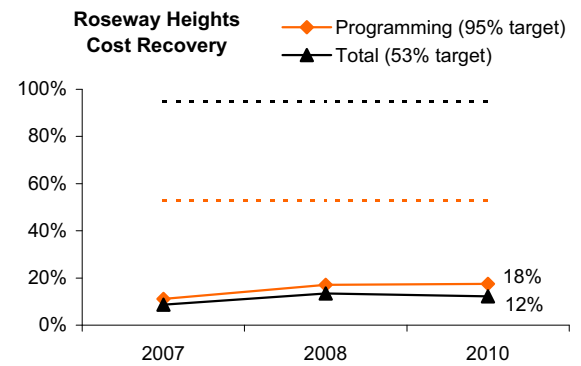
COS Site	Mt. Tabor					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$45,162	\$44,250	\$29,416	\$44,884	\$43,759	\$35,321
Sum of Final Programming Costs	\$117,381	\$126,587	\$151,554	\$166,621	\$158,821	\$140,126
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$32,162	\$36,052	\$43,602	\$32,058	\$30,557	\$59,769
Sum of General Fund Overhead	\$5,578	\$5,725	\$9,055	\$13,927	\$13,275	\$0
Sum of Total Costs	\$155,121	\$168,364	\$204,212	\$212,606	\$202,654	\$199,895
Programming (95% target)	38%	35%	19%	27%	28%	25%
Total (53% target)	29%	26%	14%	21%	22%	18%



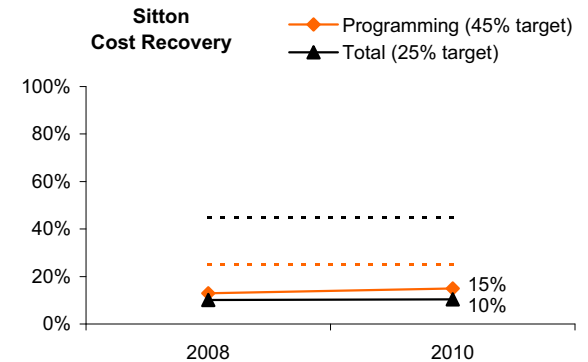
COS Site	Parkrose					
	FY					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$1,628	\$5,499	\$16,002	\$19,742	\$10,887	\$22,560
Sum of Final Programming Costs	\$56,617	\$95,038	\$136,451	\$142,325	\$145,360	\$121,598
Sum of Final Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Sum of Overhead	\$15,513	\$27,067	\$39,257	\$27,383	\$27,967	\$51,914
Sum of General Fund Overhead	\$2,690	\$4,298	\$8,153	\$11,897	\$12,150	\$0
Sum of Total Costs	\$74,820	\$126,402	\$183,861	\$181,605	\$185,477	\$173,512
Programming (45% target)	3%	6%	12%	14%	7%	19%
Total (25% target)	2%	4%	9%	11%	6%	13%



COS Site	Roseway (Gregory) Heights		
Data	2007	2008	2010
Sum of Final Revenues	\$15,598	\$25,277	\$24,953
Sum of Final Programming Costs	\$140,431	\$147,424	\$142,372
Sum of Final Maintenance Costs	\$0	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0	\$0
Sum of Capital Replacement	\$0	\$0	\$0
Sum of Overhead	\$27,019	\$28,364	\$61,701
Sum of General Fund Overhead	\$11,738	\$12,323	\$0
Sum of Total Costs	\$179,189	\$188,111	\$204,073
Programming (95% target)	11%	17%	18%
Total (53% target)	9%	13%	12%



COS Site	Sitton	
Data	2008	2010
Sum of Final Revenues	\$15,280	\$18,531
Sum of Final Programming Costs	\$118,021	\$124,088
Sum of Final Maintenance Costs	\$0	\$0
Sum of Final Utilities Costs	\$0	\$0
Sum of Capital Replacement	\$0	\$0
Sum of Overhead	\$22,707	\$55,527
Sum of General Fund Overhead	\$9,865	\$0
Sum of Total Costs	\$150,593	\$179,615
Programming (45% target)	13%	15%
Total (25% target)	10%	10%



## FY 2010 Cost of Service (COS) Results

## AIR, Seniors, Teens

COS Program	Adaptive & Inclusive Recreation					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$35,105	\$43,112	\$39,954	\$44,629	\$27,284	\$88,209
Sum of Final Programming Costs	\$203,162	\$171,519	\$157,041	\$184,154	\$218,151	\$199,299
Sum of Final Maintenance Costs	\$8,229	\$5,901	\$6,007	\$6,518	\$11,481	\$4,953
Sum of Final Utilities Costs	\$8,723	\$7,048	\$7,537	\$7,284	\$7,319	\$6,750
Sum of Capital Replacement	\$6,142	\$6,142	\$6,142	\$6,142	\$6,142	\$5,976
Sum of Overhead	\$49,571	\$45,007	\$42,542	\$35,431	\$41,972	\$173,759
Sum of General Fund Overhead	\$10,288	\$8,294	\$10,174	\$16,791	\$19,983	\$0
Sum of Total Costs	\$286,116	\$243,910	\$229,443	\$256,320	\$305,048	\$390,738
Programming (70% target)	17%	25%	25%	24%	13%	44%
Programming & Ops	16%	23%	23%	23%	12%	42%
Total (39% target)	12%	18%	17%	17%	9%	23%

COS Program	Senior Recreation					
Data	2004	2005	2006	2007	2008	2010
Sum of Final Revenues	\$222,547	\$239,295	\$271,948	\$316,194	\$310,572	\$448,132
Sum of Final Programming Costs	\$439,032	\$456,403	\$502,698	\$574,042	\$591,314	\$624,246
Sum of Final Maintenance Costs	\$8,229	\$5,901	\$6,007	\$6,518	\$11,481	\$4,953
Sum of Final Utilities Costs	\$8,723	\$7,048	\$7,537	\$7,284	\$7,319	\$6,750
Sum of Capital Replacement	\$6,142	\$6,142	\$6,142	\$6,142	\$6,142	\$5,976
Sum of Overhead	\$107,124	\$119,760	\$136,181	\$110,446	\$113,769	\$256,657
Sum of General Fund Overhead	\$21,233	\$20,953	\$30,557	\$49,381	\$51,175	\$0
Sum of Total Costs	\$590,482	\$616,207	\$689,123	\$753,812	\$781,200	\$898,583
Programming (80% target)	51%	52%	54%	55%	53%	72%
Programming & Ops	49%	51%	53%	54%	51%	70%
Total (45% target)	38%	39%	39%	42%	40%	50%

COS Program	Teen Program
Data	2010
Sum of Final Revenues	\$43,351
Sum of Final Programming Costs	\$788,968
Sum of Final Maintenance Costs	\$0
Sum of Final Utilities Costs	\$0
Sum of Capital Replacement	\$0
Sum of Overhead	\$332,885
Sum of General Fund Overhead	\$0
Sum of Total Costs	\$1,121,853
Programming (40% target)	5%
Programming & Ops	5%
Total (23% target)	4%

This is the first year, studied in Cost of Service, that the Teen Program operated.

