

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
 July through August 2014 16% YEAR PROGRESSION

	Jul 14	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
1110 · BOND TAXES		
1511 · BOND INTEREST		100.00
1110 · BOND TAXES - Other		199,960.00
<b>Total 1110 · BOND TAXES</b>		200,060.00
1111 · CURRENT YEAR TAX		638,528.00
1112 · PRIOR YEAR TAX		17,000.00
1115 · SDC INCOME		
1115.1 · SDC INC-CNTY UGA		
1115.11 · SDC INC-OUTS. UGA	7,072.00	45,900.00
1115.1 · SDC INC-CNTY UGA - Other	13,181.00	32,400.00
<b>Total 1115.1 · SDC INC-CNTY UGA</b>	20,253.00	78,300.00
1115.2 · SDC INC-CITY	2,605.00	175,500.00
5511 · SDC INTEREST		3,000.00
<b>Total 1115 · SDC INCOME</b>	22,858.00	256,800.00
1200 · SWIM LESSONS		
1204 · YOUTH/CHILD CLASSES	4,356.00	32,000.00
<b>Total 1200 · SWIM LESSONS</b>	4,356.00	32,000.00
1201 · GENERAL ADMISSION		
1201.5 · SCHEDULED/DISC GROUPS	981.20	
1202 · SWIM PASSES	3,668.25	
1203 · DISCOUNT TICKETS	5,811.75	
1218 · CASH OVER/SHORT	230.55	
1201 · GENERAL ADMISSION - Other	18,155.00	176,420.00
<b>Total 1201 · GENERAL ADMISSION</b>	28,846.75	176,420.00
1206 · RENTALS	415.00	15,000.00
1211 · TOTAL MERCHANDISE SALES		
1207 · FOOD SALES	1,780.75	
1208 · MERCHANDISE SALES	2,104.00	
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00
<b>Total 1211 · TOTAL MERCHANDISE SALES</b>	3,884.75	19,500.00
1221 · INNOVATIVE INCOME		
1212 · KAYAK	93.75	
1221.3 · LIFEGUARD TRAINING	750.00	
1222 · DIST PROG/SPEC EVENTS		10,000.00
1223 · ADVERTISING INCOME		
2110 · BANNER ADVERTISING		8,800.00
<b>Total 1223 · ADVERTISING INCOME</b>		8,800.00
1225 · HR SUPPLY PATRON DISTR		29.00
<b>Total 1221 · INNOVATIVE INCOME</b>	843.75	18,829.00
1300 · TRNSFR FRM GEN FUND TO IMPRV FN		
1300.10 · TRNFR TO TENT FUND		9,235.00
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other		13,371.00
<b>Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN</b>		22,606.00
22111 · DISTRICT GRANT INCOME		103,000.00
5401 · GEN FND BEG CASH		187,947.00
5401.1 · UNAPR END CASH		
5401.2 · BEG BAL-UNAPR END CASH		184,113.00
<b>Total 5401.1 · UNAPR END CASH</b>		184,113.00
5404 · BEGIN BAL SDC		765,131.00
5405 · IMPROVEMENT BEGIN BAL		231,842.00

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## Hood River Valley Park and Recreation District

### Profit & Loss Budget vs. Actual

July through August 2014 16% YEAR PROGRESSION

	Jul 14	Budget
5407 · BOND TAXES BEG BAL		
700 · PREPD BOND AMORT		2,779.00
5407 · BOND TAXES BEG BAL - Other		-5,047.00
<b>Total 5407 · BOND TAXES BEG BAL</b>		<b>-2,268.00</b>
5408 · GEN FUND INTEREST INCOME		5,750.00
5410 · TRNSF IN FRM IMPRV FND		254,448.00
5411.1 · TRANSFER IN FROM SDC FUND		100,000.00
5801 · SDAO LONGEVITY CREDIT		1,117.00
<b>Total Income</b>	<b>61,204.25</b>	<b>3,227,823.00</b>
<b>Cost of Goods Sold</b>		
4502 · OTHER MERCH. PURCHASE		
<b>Total COGS</b>		
<b>Gross Profit</b>	<b>61,204.25</b>	<b>3,227,823.00</b>
<b>Expense</b>		
1100 · POOL PAYROLL		
1170 · CUSTODIAN	1,093.90	27,000.00
1180 · FRONT DESK/LIFEGUARDS		
1190.1 · LIFEGUARDS	8,237.12	
1180 · FRONT DESK/LIFEGUARDS - Other	-3,915.62	114,000.00
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	<b>4,321.50</b>	<b>114,000.00</b>
1190 · POOL MANAGERS	1,024.95	47,100.00
1190.11 · ASST DIST DIR--POOL	1,352.40	33,660.00
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00
1190.2 · INSTRUCTORS	723.88	14,000.00
1190.3 · SHIFT COORDINATOR	2,370.08	43,000.00
1190.4 · P/T POOL MAINTENANCE		
1190.5 · CLOSE DOWN MTNC		6,000.00
1190.4 · P/T POOL MAINTENANCE - Other		3,000.00
<b>Total 1190.4 · P/T POOL MAINTENANCE</b>		<b>9,000.00</b>
1100 · POOL PAYROLL - Other	245.36	2,000.00
<b>Total 1100 · POOL PAYROLL</b>	<b>11,132.07</b>	<b>291,443.00</b>
1120 · DISTRICT PAYROLL		
1129 · DISTR BKKPPER/OFFICE	1,303.48	30,000.00
1130 · DISTRICT DIRECTOR		
1130.1 · DIRECTOR BONUS		2,677.00
1130 · DISTRICT DIRECTOR - Other	3,431.58	89,220.00
<b>Total 1130 · DISTRICT DIRECTOR</b>	<b>3,431.58</b>	<b>91,897.00</b>
1140 · DIST MTNC PERSONNEL	2,736.88	60,000.00
1140.11 · ASST DIST DIR--DISTRICT	1,352.40	33,660.00
1140.12 · ASST DIST DIR BONUS--DISTR		1,683.00
1150 · OTHER DISTRICT PAYROLL	807.72	
1220 · MAINT SKATE PARK	96.04	2,000.00
<b>Total 1120 · DISTRICT PAYROLL</b>	<b>9,728.10</b>	<b>219,240.00</b>
2333.1 · DISTRICT PAYROLL EXPENSES		
2310.1 · DISTRICT WORKMAN'S COMP	1,924.00	4,251.00
2320.11 · DISTRICT HEALTH INS CO		
2341.11 · DISTR HLTH INS DEDUCT REIMB		1,250.00
2320.11 · DISTRICT HEALTH INS CO - Other	237.55	21,400.00
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	<b>237.55</b>	<b>22,650.00</b>

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**Profit & Loss Budget vs. Actual**  
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	Jul 14	Budget
2342.1 · DISTRICT RETIREMENT EXP	566.50	16,023.00
2344.1 · DISTRICT FICA-MEDICARE		16,772.00
2345.1 · DISTRICT WC/SIF		240.00
2346.1 · DISTRICT LIFE INS		135.00
2347.1 · DISTRICT DISABILITY INS		540.00
2349.1 · DISTRICT DIRECT DEP FEES/OTHER		300.00
2353.1 · DISTRICT STATE UNEMPL INS	61.94	3,478.00
2333.1 · DISTRICT PAYROLL EXPENSES - Other	1,607.51	
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	<b>4,397.50</b>	<b>64,389.00</b>
<b>2340 · POOL PAYROLL EXPENSES</b>		
2310 · POOL WORKMANS COMP	2,405.28	4,356.00
2341 · POOL-CO. PD. HEALTH INSURANCE		
2341.1 · POOL HLTH INS DEDUC REIMB		750.00
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	237.55	11,408.00
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	<b>237.55</b>	<b>12,158.00</b>
2342 · POOL RETIREMENT	46.50	4,122.00
2344 · POOL EMPLOYER FICA-MEDICARE	1,595.85	22,295.00
2345 · POOL EMPLOYER WC/SIF	18.96	325.00
2346 · POOL CO PD. LIFE INSURANCE	3.96	120.00
2347 · POOL CO. PD. DISABILITY INS.	5.36	340.00
2349 · POOL DIRECT DEPOSIT FEES	56.75	600.00
2352 · FEDERAL UNEMPLOYMENT	24.27	
2353 · POOL STATE UNEMPLOYMENT INS	274.51	6,127.00
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	<b>4,668.99</b>	<b>50,443.00</b>
<b>2350 · STAFF ENHANCEMENT</b>		<b>2,500.00</b>
31211 · POOL MARKETING	-66.00	
<b>3200 · POOL OPERATING EXPENSES</b>		
3100 · SUPPLIES	3,016.49	37,000.00
3101 · LICENSES		2,000.00
3104 · CREDIT CARD PROC FEES		4,000.00
3105 · POS SET-UP/SUPPORT	791.00	1,890.00
3195 · N.S.F. EXPENSE	-5,210.00	
3215 · MILEAGE	101.70	
<b>3220 · REPAIR &amp; MAINTENANCE</b>		
3221 · GROUNDS MTNC SUPPLIES	230.25	
3223 · EQUIPMENT REPAIR	-513.00	
3224 · BUILDING MAINTENANCE	188.77	
3220 · REPAIR & MAINTENANCE - Other	384.78	33,600.00
<b>Total 3220 · REPAIR &amp; MAINTENANCE</b>	<b>290.80</b>	<b>33,600.00</b>
3230 · POOL PROGRAMS EXP		6,000.00
3240 · UNIFORMS		3,000.00
<b>3250 · UTILITIES</b>		
3251 · ELECTRICITY	-1,798.28	34,900.00
3252 · FUEL		69,000.00
3253 · GARBAGE SERVICE	403.72	4,000.00
3254 · WATER/SEWER	3,412.29	18,800.00
3255 · INTERNET SERVICE		700.00
3510 · TELEPHONE	285.55	6,500.00
<b>Total 3250 · UTILITIES</b>	<b>2,303.28</b>	<b>133,900.00</b>
4500 · MERCHANDISE PURCHASE	1,484.25	15,500.00
3200 · POOL OPERATING EXPENSES - Other	134.46	
<b>Total 3200 · POOL OPERATING EXPENSES</b>	<b>2,911.98</b>	<b>236,890.00</b>
<b>3410 · TRAINING AND TRAVEL</b>		
3120 · MEETINGS & CONFERENCES	49.25	8,000.00
3409 · EDUCATION/TRAINING		7,500.00
<b>Total 3410 · TRAINING AND TRAVEL</b>	<b>49.25</b>	<b>15,500.00</b>

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	Jul 14	Budget
3410.1 · PERS AUTOM REIMB	276.92	3,600.00
3410.3 · EMPLOYEE HEALTH & WELLNESS	220.00	
3411 · DISTRICT MARKETING		14,200.00
3530 · OFFICE SUPPLIES		5,200.00
3530.1 · OFFICE EQUIPMENT		6,900.00
3810 · AUDIT		10,400.00
3820 · ATTORNEY FEES		10,000.00
3880 · ELECTIONS		1,700.00
4990 · DISTRICT MAINTENANCE		
4991 · PARK UTILITIES	644.92	
4992 · PARKS/TRAILS MTNC SUPPLIES	2,333.98	
4993 · PARKS/TRAILS MAINTENANCE	126.55	
4994 · DISTR MTNC EQUIP	839.92	
4995 · DISTRICT'S EQUIPMENT REPAIRS	60.00	
4990 · DISTRICT MAINTENANCE - Other	-27.16	20,000.00
<b>Total 4990 · DISTRICT MAINTENANCE</b>	<b>3,978.21</b>	<b>20,000.00</b>
5100 · DIST PROGRAMS EXP		11,700.00
5200 · CAPITAL OUTLAY		
3204 · POOL AMENITIES	666.00	35,300.00
5201 · POOL TENT REPAIR		11,000.00
5202 · OFFICE EQUIPMENT		17,075.00
5203 · TRAILS DEVELOPMENT	1,588.00	
5204 · PARKS DEV.		
5204.1 · BARRETT PARK GRANT EXP		100,000.00
5204.2 · SDC GRANT MATCH--BARRETT PARK		100,000.00
<b>Total 5204 · PARKS DEV.</b>		<b>200,000.00</b>
5600 · AQUATIC CENTER CAP IMPVMNTS		254,448.00
6820.1 · CAPITAL GRANT EXPENDITURE		3,000.00
<b>Total 5200 · CAPITAL OUTLAY</b>	<b>2,254.00</b>	<b>520,823.00</b>
6400 · DUES & FEES & SUBSCRIPTIONS		2,105.00
6510 · INSURANCES		10,900.00
6560 · PROFESSIONAL FEES		30,000.00
6999 · UNCATEGORIZED EXPENSES		
6999.1 · COSTCO PURCHASES		
<b>Total 6999 · UNCATEGORIZED EXPENSES</b>		
8100 · OPERATING CONTINGENCY		10,000.00
82000 · IMPRVMNT FND TRANSFER		
82000.1 · TRNF TO GEN FND FOR TENT REPL		84,163.00
82000 · IMPRVMNT FND TRANSFER - Other		170,285.00
<b>Total 82000 · IMPRVMNT FND TRANSFER</b>		<b>254,448.00</b>
90000 · SKATE PARK EXPENSES		
90325 · SKATE PARK UTILITIES	567.54	
90000 · SKATE PARK EXPENSES - Other		3,000.00
<b>Total 90000 · SKATE PARK EXPENSES</b>	<b>567.54</b>	<b>3,000.00</b>
92000 · SDC EXPENDITURES		
9200.21 · SDC FOR TRAIL EXP--CITY		21,000.00
9200.8 · BARRET PARK SDC EXP	649.46	
9200.9 · MT HOOD TOWN HALL PLAYGR	-4,100.28	
92000.2 · TRAILS PROJ-SDC		
92003 · SS ICT TRAIL CONN		
92004 · DEVON COURT/CGCC CONN	3,263.20	
92000.2 · TRAILS PROJ-SDC - Other	3,510.03	40,000.00
<b>Total 92000.2 · TRAILS PROJ-SDC</b>	<b>6,773.23</b>	<b>40,000.00</b>
92700 · SDC TRFR TO OTHER FNDS		100,000.00
92000 · SDC EXPENDITURES - Other		860,931.00
<b>Total 92000 · SDC EXPENDITURES</b>	<b>3,322.41</b>	<b>1,021,931.00</b>
93200 · UNAPP CASH RESERVE		184,113.00

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	Jul 14	Budget
96000 · BARRETT DR PROP EXP		
96000.1 · BARRETT RENTAL EXP		2,000.00
96000.2 · BARRETT PROP EXP	1,012.44	4,000.00
96000 · BARRETT DR PROP EXP - Other	-994.44	
<b>Total 96000 · BARRETT DR PROP EXP</b>	18.00	6,000.00
9900 · GEN FND TRNSFR TO OTHR FNDS		
9901 · GEN FND TO IMPRV FND TRNSFR		
9901.1 · TRSNF TO TENT REPL FND		9,235.00
9901 · GEN FND TO IMPRV FND TRNSFR - Other		13,371.00
<b>Total 9901 · GEN FND TO IMPRV FND TRNSFR</b>		22,606.00
<b>Total 9900 · GEN FND TRNSFR TO OTHR FNDS</b>		22,606.00
99610 · BOND DEBT SERVICE		
99385 · DEBT SERVICE MANAGEMENT FEES		500.00
99610.1 · DEBT SERVICE PRINCIPAL		170,000.00
99620 · DEBT SERVICE INTEREST		24,513.00
99631 · BOND AMORT. EXP.		2,779.00
<b>Total 99610 · BOND DEBT SERVICE</b>		197,792.00
<b>Total Expense</b>	43,458.97	3,227,823.00
<b>Net Ordinary Income</b>	17,745.28	
<b>Net Income</b>	17,745.28	

**Hood River Valley Park and Recreation District**  
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	% of Budget
Ordinary Income/Expense	
Income	
1110 · BOND TAXES	
1511 · BOND INTEREST	
1110 · BOND TAXES - Other	
Total 1110 · BOND TAXES	
1111 · CURRENT YEAR TAX	
1112 · PRIOR YEAR TAX	
1115 · SDC INCOME	
1115.1 · SDC INC-CNTY UGA	
1115.11 · SDC INC-OUTS. UGA	15.4%
1115.1 · SDC INC-CNTY UGA - Other	40.7%
Total 1115.1 · SDC INC-CNTY UGA	25.9%
1115.2 · SDC INC-CITY	1.5%
5511 · SDC INTEREST	
Total 1115 · SDC INCOME	8.9%
1200 · SWIM LESSONS	
1204 · YOUTH/CHILD CLASSES	13.6%
Total 1200 · SWIM LESSONS	13.6%
1201 · GENERAL ADMISSION	
1201.5 · SCHEDULED/DISC GROUPS	
1202 · SWIM PASSES	
1203 · DISCOUNT TICKETS	
1218 · CASH OVER/SHORT	
1201 · GENERAL ADMISSION - Other	10.3%
Total 1201 · GENERAL ADMISSION	16.4%
1206 · RENTALS	2.8%
1211 · TOTAL MERCHANDISE SALES	
1207 · FOOD SALES	
1208 · MERCHANDISE SALES	
1211 · TOTAL MERCHANDISE SALES - Other	
Total 1211 · TOTAL MERCHANDISE SALES	19.9%
1221 · INNOVATIVE INCOME	
1212 · KAYAK	
1221.3 · LIFEGUARD TRAINING	
1222 · DIST PROG/SPEC EVENTS	
1223 · ADVERTISING INCOME	
2110 · BANNER ADVERTISING	
Total 1223 · ADVERTISING INCOME	
1225 · HR SUPPLY PATRON DISTR	
Total 1221 · INNOVATIVE INCOME	4.5%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
1300.10 · TRNFR TO TENT FUND	
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
22111 · DISTRICT GRANT INCOME	
5401 · GEN FND BEG CASH	
5401.1 · UNAPR END CASH	
5401.2 · BEG BAL-UNAPR END CASH	
Total 5401.1 · UNAPR END CASH	
5404 · BEGIN BAL SDC	
5405 · IMPROVEMENT BEGIN BAL	

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	% of Budget
5407 · BOND TAXES BEG BAL	
700 · PREPD BOND AMORT	
5407 · BOND TAXES BEG BAL - Other	
<b>Total 5407 · BOND TAXES BEG BAL</b>	
5408 · GEN FUND INTEREST INCOME	
5410 · TRNSF IN FRM IMPRV FND	
5411.1 · TRANSFER IN FROM SDC FUND	
5801 · SDAO LONGEVITY CREDIT	
<b>Total Income</b>	1.9%
Cost of Goods Sold	
4502 · OTHER MERCH. PURCHASE	
<b>Total COGS</b>	
<b>Gross Profit</b>	1.9%
<b>Expense</b>	
1100 · POOL PAYROLL	
1170 · CUSTODIAN	4.1%
1180 · FRONT DESK/LIFEGUARDS	
1190.1 · LIFEGUARDS	
1180 · FRONT DESK/LIFEGUARDS - Other	-3.4%
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	3.8%
1190 · POOL MANAGERS	2.2%
1190.11 · ASST DIST DIR--POOL	4.0%
1190.12 · ASST DIST DIR BONUS--POOL	
1190.2 · INSTRUCTORS	5.2%
1190.3 · SHIFT COORDINATOR	5.5%
1190.4 · P/T POOL MAINTENANCE	
1190.5 · CLOSE DOWN MTNC	
1190.4 · P/T POOL MAINTENANCE - Other	
<b>Total 1190.4 · P/T POOL MAINTENANCE</b>	
1100 · POOL PAYROLL - Other	12.3%
<b>Total 1100 · POOL PAYROLL</b>	3.8%
1120 · DISTRICT PAYROLL	
1129 · DISTR BKKPPER/OFFICE	4.3%
1130 · DISTRICT DIRECTOR	
1130.1 · DIRECTOR BONUS	
1130 · DISTRICT DIRECTOR - Other	3.8%
<b>Total 1130 · DISTRICT DIRECTOR</b>	3.7%
1140 · DIST MTNC PERSONNEL	4.6%
1140.11 · ASST DIST DIR--DISTRICT	4.0%
1140.12 · ASST DIST DIR BONUS--DISTR	
1150 · OTHER DISTRICT PAYROLL	
1220 · MAINT SKATE PARK	4.8%
<b>Total 1120 · DISTRICT PAYROLL</b>	4.4%
2333.1 · DISTRICT PAYROLL EXPENSES	
2310.1 · DISTRICT WORKMAN'S COMP	45.3%
2320.11 · DISTRICT HEALTH INS CO	
2341.11 · DISTR HLTH INS DEDUCT REIMB	
2320.11 · DISTRICT HEALTH INS CO - Other	1.1%
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	1.0%

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	% of Budget
2342.1 · DISTRICT RETIREMENT EXP	3.5%
2344.1 · DISTRICT FICA-MEDICARE	
2345.1 · DISTRICT WC/SIF	
2346.1 · DISTRICT LIFE INS	
2347.1 · DISTRICT DISABILITY INS	
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	
2353.1 · DISTRICT STATE UNEMPL INS	1.8%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	<b>6.8%</b>
<b>2340 · POOL PAYROLL EXPENSES</b>	
2310 · POOL WORKMANS COMP	55.2%
2341 · POOL-CO. PD. HEALTH INSURANCE	
2341.1 · POOL HLTH INS DEDUC REIMB	
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	2.1%
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	<b>2.0%</b>
2342 · POOL RETIREMENT	1.1%
2344 · POOL EMPLOYER FICA-MEDICARE	7.2%
2345 · POOL EMPLOYER WC/SIF	5.8%
2346 · POOL CO PD. LIFE INSURANCE	3.3%
2347 · POOL CO. PD. DISABILITY INS.	1.6%
2349 · POOL DIRECT DEPOSIT FEES	9.5%
2352 · FEDERAL UNEMPLOYMENT	
2353 · POOL STATE UNEMPLOYMENT INS	4.5%
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	<b>9.3%</b>
<b>2350 · STAFF ENHANCEMENT</b>	
<b>31211 · POOL MARKETING</b>	
<b>3200 · POOL OPERATING EXPENSES</b>	
3100 · SUPPLIES	8.2%
3101 · LICENSES	
3104 · CREDIT CARD PROC FEES	
3105 · POS SET-UP/SUPPORT	41.9%
3195 · N.S.F. EXPENSE	
3215 · MILEAGE	
<b>3220 · REPAIR &amp; MAINTENANCE</b>	
3221 · GROUNDS MTNC SUPPLIES	
3223 · EQUIPMENT REPAIR	
3224 · BUILDING MAINTENANCE	
3220 · REPAIR & MAINTENANCE - Other	1.1%
<b>Total 3220 · REPAIR &amp; MAINTENANCE</b>	<b>0.9%</b>
<b>3230 · POOL PROGRAMS EXP</b>	
<b>3240 · UNIFORMS</b>	
<b>3250 · UTILITIES</b>	
3251 · ELECTRICITY	-5.2%
3252 · FUEL	
3253 · GARBAGE SERVICE	10.1%
3254 · WATER/SEWER	18.2%
3255 · INTERNET SERVICE	
3510 · TELEPHONE	4.4%
<b>Total 3250 · UTILITIES</b>	<b>1.7%</b>
4500 · MERCHANDISE PURCHASE	9.6%
3200 · POOL OPERATING EXPENSES - Other	
<b>Total 3200 · POOL OPERATING EXPENSES</b>	<b>1.2%</b>
<b>3410 · TRAINING AND TRAVEL</b>	
3120 · MEETINGS & CONFERENCES	0.6%
3409 · EDUCATION/TRAINING	
<b>Total 3410 · TRAINING AND TRAVEL</b>	<b>0.3%</b>



## Hood River Valley Park and Recreation District Profit & Loss Budget vs. Actual July through August 2014 16% YEAR PROGRESSION

	% of Budget
3410.1 · PERS AUTOM REIMB	7.7%
3410.3 · EMPLOYEE HEALTH & WELLNESS	
3411 · DISTRICT MARKETING	
3530 · OFFICE SUPPLIES	
3530.1 · OFFICE EQUIPMENT	
3810 · AUDIT	
3820 · ATTORNEY FEES	
3880 · ELECTIONS	
4990 · DISTRICT MAINTENANCE	
4991 · PARK UTILITIES	
4992 · PARKS/TRAILS MTNC SUPPLIES	
4993 · PARKS/TRAILS MAINTENANCE	
4994 · DISTR MTNC EQUIP	
4995 · DISTRICT'S EQUIPMENT REPAIRS	
4990 · DISTRICT MAINTENANCE - Other	-0.1%
<b>Total 4990 · DISTRICT MAINTENANCE</b>	<b>19.9%</b>
5100 · DIST PROGRAMS EXP	
5200 · CAPITAL OUTLAY	
3204 · POOL AMENITIES	1.9%
5201 · POOL TENT REPAIR	
5202 · OFFICE EQUIPMENT	
5203 · TRAILS DEVELOPMENT	
5204 · PARKS DEV.	
5204.1 · BARRETT PARK GRANT EXP	
5204.2 · SDC GRANT MATCH--BARRETT PARK	
<b>Total 5204 · PARKS DEV.</b>	<b>1.9%</b>
5600 · AQUATIC CENTER CAP IMPVMNTS	
6820.1 · CAPITAL GRANT EXPENDITURE	
<b>Total 5200 · CAPITAL OUTLAY</b>	<b>0.4%</b>
6400 · DUES & FEES & SUBSCRIPTIONS	
6510 · INSURANCES	
6560 · PROFESSIONAL FEES	
6999 · UNCATEGORIZED EXPENSES	
6999.1 · COSTCO PURCHASES	
<b>Total 6999 · UNCATEGORIZED EXPENSES</b>	
8100 · OPERATING CONTINGENCY	
82000 · IMPRVMNT FND TRANSFER	
82000.1 · TRNF TO GEN FND FOR TENT REPL	
82000 · IMPRVMNT FND TRANSFER - Other	
<b>Total 82000 · IMPRVMNT FND TRANSFER</b>	<b>0.0%</b>
90000 · SKATE PARK EXPENSES	
90325 · SKATE PARK UTILITIES	
90000 · SKATE PARK EXPENSES - Other	
<b>Total 90000 · SKATE PARK EXPENSES</b>	<b>18.9%</b>
92000 · SDC EXPENDITURES	
9200.21 · SDC FOR TRAIL EXP--CITY	
9200.8 · BARRET PARK SDC EXP	
9200.9 · MT HOOD TOWN HALL PLAYGR	
92000.2 · TRAILS PROJ-SDC	
92003 · SS ICT TRAIL CONN	
92004 · DEVON COURT/CGCC CONN	
92000.2 · TRAILS PROJ-SDC - Other	8.8%
<b>Total 92000.2 · TRAILS PROJ-SDC</b>	<b>16.9%</b>
92700 · SDC TRFR TO OTHER FNDS	
92000 · SDC EXPENDITURES - Other	
<b>Total 92000 · SDC EXPENDITURES</b>	<b>0.3%</b>
93200 · UNAPP CASH RESERVE	

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 Cash Basis

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
 July through August 2014 16% YEAR PROGRESSION

	% of Budget
96000 · BARRETT DR PROP EXP	
96000.1 · BARRETT RENTAL EXP	
96000.2 · BARRETT PROP EXP	25.3%
96000 · BARRETT DR PROP EXP - Other	
<b>Total 96000 · BARRETT DR PROP EXP</b>	<b>0.3%</b>
9900 · GEN FND TRNSFR TO OTHR FNDS	
9901 · GEN FND TO IMPRV FND TRNSFR	
9901.1 · TRSNF TO TENT REPL FND	
9901 · GEN FND TO IMPRV FND TRNSFR - Other	
<b>Total 9901 · GEN FND TO IMPRV FND TRNSFR</b>	
<b>Total 9900 · GEN FND TRNSFR TO OTHR FNDS</b>	
99610 · BOND DEBT SERVICE	
99385 · DEBT SERVICE MANAGEMENT FEES	
99610.1 · DEBT SERVICE PRINCIPAL	
99620 · DEBT SERVICE INTEREST	
99631 · BOND AMORT. EXP.	
<b>Total 99610 · BOND DEBT SERVICE</b>	
<b>Total Expense</b>	<b>1.3%</b>
<b>Net Ordinary Income</b>	<b>100.0%</b>
<b>Net Income</b>	<b>100.0%</b>