

## Hood River Valley Park and Recreation District Profit & Loss Budget vs. Actual July through December 2014

Ordinary Income/Expense	Jul - Dec 14	Budget	% of Budget
<b>Income</b>			
1110 · BOND TAXES	180,070.61	200,060.00	90.0%
1111 · CURRENT YEAR TAX	580,360.67	638,528.00	90.9%
1112 · PRIOR YEAR TAX	10,203.31	17,000.00	60.0%
1115 · SDC INCOME	76,567.02	256,800.00	29.8%
1200 · SWIM LESSONS	15,095.50	32,000.00	47.2%
1201 · GENERAL ADMISSION	103,857.80	176,420.00	58.9%
1206 · RENTALS	5,706.00	15,000.00	38.0%
1211 · TOTAL MERCHANDISE SALES	11,637.55	19,500.00	59.7%
1221 · INNOVATIVE INCOME	5,131.43	18,829.00	27.3%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN		22,606.00	
22111 · DISTRICT GRANT INCOME		103,000.00	
5401 · GEN FND BEG CASH		187,947.00	
5401.1 · UNAPR END CASH		184,113.00	
5404 · BEGIN BAL SDC		765,131.00	
5405 · IMPROVEMENT BEGIN BAL		231,842.00	
5407 · BOND TAXES BEG BAL		-2,268.00	
5408 · GEN FUND INTEREST INCOME	1,445.52	5,750.00	25.1%
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	
5802 · Insurance Dividend	516.54		
<b>Total Income</b>	<b>990,591.95</b>	<b>3,227,823.00</b>	<b>30.7%</b>
<b>Cost of Goods Sold</b>			
4502 · OTHER MERCH. PURCHASE			
<b>Total COGS</b>			
<b>Gross Profit</b>	<b>990,591.95</b>	<b>3,227,823.00</b>	<b>30.7%</b>
<b>Expense</b>			
1100 · POOL PAYROLL	121,975.52	291,443.00	41.9%
1120 · DISTRICT PAYROLL	105,136.41	219,240.00	48.0%
2333.1 · DISTRICT PAYROLL EXPENSES	27,726.03	64,389.00	43.1%
2340 · POOL PAYROLL EXPENSES	20,888.72	50,443.00	41.4%
2350 · STAFF ENHANCEMENT	1,020.15	2,500.00	40.8%
31211 · POOL MARKETING	1,157.30		
3200 · POOL OPERATING EXPENSES	94,980.17	236,890.00	40.1%
3410 · TRAINING AND TRAVEL	4,671.71	15,500.00	30.1%
3410.1 · PERS AUTOM REIMB	1,799.98	3,600.00	50.0%
3410.3 · EMPLOYEE HEALTH & WELLNESS	214.00		
3410.4 · N.S.F. EXPENSE	-5,210.00		
3411 · DISTRICT MARKETING	555.09	14,200.00	3.9%
3530 · OFFICE SUPPLIES	1,845.28	5,200.00	35.5%
3530.1 · OFFICE EQUIPMENT	1,753.92	6,900.00	25.4%

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Cash Basis

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
July through December 2014

	<u>Jul - Dec 14</u>	<u>Budget</u>	<u>% of Budget</u>
3810 · AUDIT		10,400.00	
3820 · ATTORNEY FEES	1,187.50	10,000.00	11.9%
3880 · ELECTIONS		1,700.00	
4990 · DISTRICT MAINTENANCE	8,931.54	20,000.00	44.7%
5100 · DIST PROGRAMS EXP		11,700.00	
5200 · CAPITAL OUTLAY	36,057.43	520,823.00	6.9%
6400 · DUES & FEES & SUBSCRIPTIONS	1,212.87	2,105.00	57.6%
6510 · INSURANCES		10,900.00	
6560 · PROFESSIONAL FEES		30,000.00	
66900 · Reconciliation Discrepancies	0.20		
6999 · UNCATEGORIZED EXPENSES			
8100 · OPERATING CONTINGENCY		10,000.00	
82000 · IMPRVMNT FND TRANSFER		254,448.00	
90000 · SKATE PARK EXPENSES	1,242.73	3,000.00	41.4%
92000 · SDC EXPENDITURES	95,023.83	1,021,931.00	9.3%
93200 · UNAPP CASH RESERVE		184,113.00	
96000 · BARRETT DR PROP EXP	5,717.75	6,000.00	95.3%
9900 · GEN FND TRNSFR TO OTHR FNDS		22,606.00	
99610 · BOND DEBT SERVICE		197,792.00	
<b>Total Expense</b>	<u>527,888.13</u>	<u>3,227,823.00</u>	<u>16.4%</u>
<b>Net Ordinary Income</b>	<u>462,703.82</u>		<u>100.0%</u>
<b>Net Income</b>	<u><u>462,703.82</u></u>		<u><u>100.0%</u></u>