

## Hood River Valley Park and Recreation District

05/19/15

## Profit &amp; Loss Budget vs. Actual

Cash Basis

2014-2015 JULY-APRIL

	Jul '14 - Apr 15	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
1110 · BOND TAXES			
1511 · BOND INTEREST	86.14	100.00	86.1%
1110 · BOND TAXES - Other	191,681.58	199,960.00	95.9%
<b>Total 1110 · BOND TAXES</b>	<b>191,767.72</b>	<b>200,060.00</b>	<b>95.9%</b>
1111 · CURRENT YEAR TAX	615,706.69	638,528.00	96.4%
1112 · PRIOR YEAR TAX	12,335.93	17,000.00	72.6%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	54,664.00	45,900.00	119.1%
1115.1 · SDC INC-CNTY UGA - Other	15,942.00	32,400.00	49.2%
<b>Total 1115.1 · SDC INC-CNTY UGA</b>	<b>70,606.00</b>	<b>78,300.00</b>	<b>90.2%</b>
1115.2 · SDC INC-CITY	79,756.00	175,500.00	45.4%
5511 · SDC INTEREST	497.69	3,000.00	16.6%
<b>Total 1115 · SDC INCOME</b>	<b>150,859.69</b>	<b>256,800.00</b>	<b>58.7%</b>
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	20,226.00	32,000.00	63.2%
1219 · SCHOOL GROUP CLASSES	5,329.00		
1200 · SWIM LESSONS - Other	-19.00		
<b>Total 1200 · SWIM LESSONS</b>	<b>25,536.00</b>	<b>32,000.00</b>	<b>79.8%</b>
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	3,799.20		
1202 · SWIM PASSES	40,692.25		
1203 · DISCOUNT TICKETS	48,436.25		
1218 · CASH OVER/SHORT	1,122.29		
1201 · GENERAL ADMISSION - Other	74,024.45	176,420.00	42.0%
<b>Total 1201 · GENERAL ADMISSION</b>	<b>168,074.44</b>	<b>176,420.00</b>	<b>95.3%</b>
1206 · RENTALS			
1210 · SWIM MEET INCOME	7,538.50		
1210.6 · THUR KAYAK POLO LEAGUE RENTAL	1,200.00		
1219.2 · WATER POLO	1,147.00		
1206 · RENTALS - Other	4,121.50	15,000.00	27.5%
<b>Total 1206 · RENTALS</b>	<b>14,007.00</b>	<b>15,000.00</b>	<b>93.4%</b>
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	8,940.55		
1208 · MERCHANDISE SALES	9,704.00		
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00	
<b>Total 1211 · TOTAL MERCHANDISE SALES</b>	<b>18,644.55</b>	<b>19,500.00</b>	<b>95.6%</b>
1221 · INNOVATIVE INCOME			
1212 · KAYAK	1,152.00		
1221.3 · LIFEGUARD TRAINING	1,950.00		
1222 · DIST PROG/SPEC EVENTS			
1222.1 · KAYAK POLO	800.00		
1222 · DIST PROG/SPEC EVENTS - Other		10,000.00	
<b>Total 1222 · DIST PROG/SPEC EVENTS</b>	<b>800.00</b>	<b>10,000.00</b>	<b>8.0%</b>
1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	7,934.82	8,800.00	90.2%
<b>Total 1223 · ADVERTISING INCOME</b>	<b>7,934.82</b>	<b>8,800.00</b>	<b>90.2%</b>
1225 · HR SUPPLY PATRON DISTR	64.35	29.00	221.9%
1221 · INNOVATIVE INCOME - Other	349.24		
<b>Total 1221 · INNOVATIVE INCOME</b>	<b>12,250.41</b>	<b>18,829.00</b>	<b>65.1%</b>

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
 2014-2015 JULY-APRIL

	Jul '14 - Apr 15	Budget	% of Budget
1300 · TRNSFR FRM GEN FUND TO IMPRV FN			
1300.10 · TRNFR TO TENT FUND	9,235.00	9,235.00	100.0%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	13,371.00	13,371.00	100.0%
<b>Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN</b>	<b>22,606.00</b>	<b>22,606.00</b>	<b>100.0%</b>
22111 · DISTRICT GRANT INCOME		103,000.00	
5401 · GEN FND BEG CASH	289,815.00	187,947.00	154.2%
5401.1 · UNAPR END CASH			
5401.2 · BEG BAL-UNAPR END CASH	184,113.00	184,113.00	100.0%
<b>Total 5401.1 · UNAPR END CASH</b>	<b>184,113.00</b>	<b>184,113.00</b>	<b>100.0%</b>
5404 · BEGIN BAL SDC	623,553.00	765,131.00	81.5%
5405 · IMPROVEMENT BEGIN BAL	231,842.00	231,842.00	100.0%
5407 · BOND TAXES BEG BAL			
700 · PREPD BOND AMORT	2,779.00	2,779.00	100.0%
5407 · BOND TAXES BEG BAL - Other	10,518.00	-5,047.00	-208.4%
<b>Total 5407 · BOND TAXES BEG BAL</b>	<b>13,297.00</b>	<b>-2,268.00</b>	<b>-586.3%</b>
5408 · GEN FUND INTEREST INCOME	3,137.00	5,750.00	54.6%
5410 · TRNSF IN FRM IMPRV FND	20,000.00	254,448.00	7.9%
5411.1 · TRANSFER IN FROM SDC FUND		100,000.00	
5801 · SDAO LONGEVITY CREDIT	1,005.00	1,117.00	90.0%
5802 · Insurance Dividend	516.54		
<b>Total Income</b>	<b>2,599,066.97</b>	<b>3,227,823.00</b>	<b>80.5%</b>
Cost of Goods Sold			
4502 · OTHER MERCH. PURCHASE			
<b>Total COGS</b>			
<b>Gross Profit</b>	<b>2,599,066.97</b>	<b>3,227,823.00</b>	<b>80.5%</b>
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	18,483.44	27,000.00	68.5%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	59,134.04		
1180 · FRONT DESK/LIFEGUARDS - Other	10,493.98	114,000.00	9.2%
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	<b>69,628.02</b>	<b>114,000.00</b>	<b>61.1%</b>
1190 · POOL MANAGERS	26,253.92	47,100.00	55.7%
1190.11 · ASST DIST DIR--POOL	27,534.70	33,660.00	81.8%
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00	
1190.2 · INSTRUCTORS	8,568.03	14,000.00	61.2%
1190.3 · SHIFT COORDINATOR	37,713.81	43,000.00	87.7%
1190.4 · P/T POOL MAINTENANCE			
1190.5 · CLOSE DOWN MTNC	7,302.96	6,000.00	121.7%
1190.4 · P/T POOL MAINTENANCE - Other		3,000.00	
<b>Total 1190.4 · P/T POOL MAINTENANCE</b>	<b>7,302.96</b>	<b>9,000.00</b>	<b>81.1%</b>
1100 · POOL PAYROLL - Other	783.36	2,000.00	39.2%
<b>Total 1100 · POOL PAYROLL</b>	<b>196,268.24</b>	<b>291,443.00</b>	<b>67.3%</b>
1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	22,872.29	30,000.00	76.2%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS	2,685.00	2,677.00	100.3%
1130 · DISTRICT DIRECTOR - Other	68,631.60	89,220.00	76.9%
<b>Total 1130 · DISTRICT DIRECTOR</b>	<b>71,316.60</b>	<b>91,897.00</b>	<b>77.6%</b>
1140 · DIST MTNC PERSONNEL	47,661.52	60,000.00	79.4%

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05/19/15

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	Jul '14 - Apr 15	Budget	% of Budget
1140.11 · ASST DIST DIR--DISTRICT	27,534.70	33,660.00	81.8%
1140.12 · ASST DIST DIR BONUS--DISTR	2,869.24	1,683.00	170.5%
1150 · OTHER DISTRICT PAYROLL	807.72		
1220 · MAINT SKATE PARK	879.48	2,000.00	44.0%
1120 · DISTRICT PAYROLL - Other	2,232.19		
<b>Total 1120 · DISTRICT PAYROLL</b>	<b>176,173.74</b>	<b>219,240.00</b>	<b>80.4%</b>
<b>2333.1 · DISTRICT PAYROLL EXPENSES</b>			
2310.1 · DISTRICT WORKMAN'S COMP	1,924.00	4,251.00	45.3%
2320.11 · DISTRICT HEALTH INS CO			
2341.11 · DISTR HLTH INS DEDUCT REIMB		1,250.00	
2320.11 · DISTRICT HEALTH INS CO - Other	9,837.68	21,400.00	46.0%
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	<b>9,837.68</b>	<b>22,650.00</b>	<b>43.4%</b>
2342.1 · DISTRICT RETIREMENT EXP	11,125.42	16,023.00	69.4%
2344.1 · DISTRICT FICA-MEDICARE	8,042.93	16,772.00	48.0%
2345.1 · DISTRICT WC/SIF	86.12	240.00	35.9%
2346.1 · DISTRICT LIFE INS	20.79	135.00	15.4%
2347.1 · DISTRICT DISABILITY INS	28.14	540.00	5.2%
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	178.25	300.00	59.4%
2353.1 · DISTRICT STATE UNEMPL INS	1,315.90	3,478.00	37.8%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	1,924.69		
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	<b>34,483.92</b>	<b>64,389.00</b>	<b>53.6%</b>
<b>2340 · POOL PAYROLL EXPENSES</b>			
2310 · POOL WORKMANS COMP	2,405.28	4,356.00	55.2%
2341 · POOL-CO. PD. HEALTH INSURANCE			
2341.1 · POOL HLTH INS DEDUC REIMB		750.00	
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	7,826.05	11,408.00	68.6%
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	<b>7,826.05</b>	<b>12,158.00</b>	<b>64.4%</b>
2342 · POOL RETIREMENT	1,183.61	4,122.00	28.7%
2344 · POOL EMPLOYER FICA-MEDICARE	20,610.68	22,295.00	92.4%
2345 · POOL EMPLOYER WC/SIF	237.75	325.00	73.2%
2346 · POOL CO PD. LIFE INSURANCE	62.37	120.00	52.0%
2347 · POOL CO. PD. DISABILITY INS.	84.42	340.00	24.8%
2349 · POOL DIRECT DEPOSIT FEES	592.50	600.00	98.8%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	5,334.78	6,127.00	87.1%
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	<b>38,337.44</b>	<b>50,443.00</b>	<b>76.0%</b>
<b>2350 · STAFF ENHANCEMENT</b>	<b>1,986.68</b>	<b>2,500.00</b>	<b>79.5%</b>
<b>3200 · POOL OPERATING EXPENSES</b>			
3100 · SUPPLIES	22,541.77	37,000.00	60.9%
3101 · LICENSES	490.00	2,000.00	24.5%
3104 · CREDIT CARD PROC FEES	2,159.45	4,000.00	54.0%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	2,853.01	1,890.00	151.0%
31211 · POOL MARKETING			
3124 · POOL APPRECIATIONS	850.00		
31211 · POOL MARKETING - Other	1,587.80		
<b>Total 31211 · POOL MARKETING</b>	<b>2,437.80</b>		
3215 · MILEAGE	429.37		
<b>3220 · REPAIR &amp; MAINTENANCE</b>			
3221 · GROUNDS MTNC SUPPLIES	282.42		
3222 · TOOLS	243.61		
3223 · EQUIPMENT REPAIR	10,377.27		
3224 · BUILDING MAINTENANCE	14,508.08		
3225 · CLOSE-DOWN REPAIRS	5,653.83		
3220 · REPAIR & MAINTENANCE - Other	1,062.84	33,600.00	3.2%
<b>Total 3220 · REPAIR &amp; MAINTENANCE</b>	<b>32,128.05</b>	<b>33,600.00</b>	<b>95.6%</b>

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	Jul '14 - Apr 15	Budget	% of Budget
3230 · POOL PROGRAMS EXP			
3233 · SUMMER BUS	966.00		
3230 · POOL PROGRAMS EXP - Other		6,000.00	
Total 3230 · POOL PROGRAMS EXP	966.00	6,000.00	16.1%
3240 · UNIFORMS	1,524.77	3,000.00	50.8%
3250 · UTILITIES			
3251 · ELECTRICITY	19,012.91	34,900.00	54.5%
3252 · FUEL	46,191.27	69,000.00	66.9%
3253 · GARBAGE SERVICE	1,979.80	4,000.00	49.5%
3254 · WATER/SEWER	11,472.57	18,800.00	61.0%
3255 · INTERNET SERVICE	193.62	700.00	27.7%
3510 · TELEPHONE	5,581.89	6,500.00	85.9%
Total 3250 · UTILITIES	84,432.06	133,900.00	63.1%
4500 · MERCHANDISE PURCHASE	13,684.93	15,500.00	88.3%
3200 · POOL OPERATING EXPENSES - Other	134.46		
Total 3200 · POOL OPERATING EXPENSES	163,781.67	236,890.00	69.1%
3410 · TRAINING AND TRAVEL			
3120 · MEETINGS & CONFERENCES	4,003.23	8,000.00	50.0%
3409 · EDUCATION/TRAINING	1,778.40	7,500.00	23.7%
3410 · TRAINING AND TRAVEL - Other	2,098.15		
Total 3410 · TRAINING AND TRAVEL	7,879.78	15,500.00	50.8%
3410.1 · PERS AUTOM REIMB	2,907.66	3,600.00	80.8%
3410.2 · DISTRICT MILEAGE EXP	333.51		
3410.3 · EMPLOYEE HEALTH & WELLNESS	214.00		
3410.4 · N.S.F. EXPENSE	-5,196.00		
3411 · DISTRICT MARKETING			
3122 · NOTICES	104.00		
3411.1 · DISTRICT APPRECIATIONS	1,225.02		
3411 · DISTRICT MARKETING - Other	1,795.00	14,200.00	12.6%
Total 3411 · DISTRICT MARKETING	3,124.02	14,200.00	22.0%
3530 · OFFICE SUPPLIES			
3210 · FREIGHT/POSTAGE	180.88		
3809 · BANK SERVICE CHARGES	374.54		
3530 · OFFICE SUPPLIES - Other	2,136.17	5,200.00	41.1%
Total 3530 · OFFICE SUPPLIES	2,691.59	5,200.00	51.8%
3530.1 · OFFICE EQUIPMENT/SUPPORT			
3530.3 · COMPUTER REPAIR	534.80		
3530.4 · COMPUTER PURCHASE	1,926.76		
3530.5 · WEBSITE HOSTING	330.00		
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	1,924.22	6,900.00	27.9%
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	4,715.78	6,900.00	68.3%
3810 · AUDIT	9,750.00	10,400.00	93.8%
3820 · ATTORNEY FEES	1,500.00	10,000.00	15.0%
3880 · ELECTIONS		1,700.00	
4990 · DISTRICT MAINTENANCE			
4991 · PARK UTILITIES	2,741.89		
4992 · PARKS/TRAILS MTNC SUPPLIES	4,560.52		
4993 · PARKS/TRAILS MAINTENANCE	1,443.74		
4994 · DISTR MTNC EQUIP	1,039.88		
4995 · DISTRICT'S EQUIPMENT REPAIRS	833.88		
4990 · DISTRICT MAINTENANCE - Other	3,204.29	20,000.00	16.0%
Total 4990 · DISTRICT MAINTENANCE	13,824.20	20,000.00	69.1%
4996 · DONATIONS TO OTHERS	44.00		
5100 · DIST PROGRAMS EXP		11,700.00	

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	Jul '14 - Apr 15	Budget	% of Budget
<b>5200 · CAPITAL OUTLAY</b>			
3204 · POOL AMENITIES	9,241.09	35,300.00	26.2%
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	18,719.37		
5100.2 · COMMUNITY SUPPORT	297.93		
5201 · POOL TENT REPAIR	10,275.60	11,000.00	93.4%
5202 · OFFICE EQUIPMENT			
5202.3 · POOL OFFICE UPGRADE	6,296.25		
5202 · OFFICE EQUIPMENT - Other		17,075.00	
<b>Total 5202 · OFFICE EQUIPMENT</b>	<b>6,296.25</b>	<b>17,075.00</b>	<b>36.9%</b>
5203 · TRAILS DEVELOPMENT	3,540.80		
5204 · PARKS DEV.			
5204.1 · BARRETT PARK GRANT EXP		100,000.00	
5204.2 · SDC GRANT MATCH--BARRETT PARK		100,000.00	
90015 · BARRETT PARK GF CAP OUTL	204.06		
<b>Total 5204 · PARKS DEV.</b>	<b>204.06</b>	<b>200,000.00</b>	<b>0.1%</b>
5400 · EQUIPMENT	439.42		
5600 · AQUATIC CENTER CAP IMPVMNTS	15,824.50	254,448.00	6.2%
6820.1 · CAPITAL GRANT EXPENDITURE		3,000.00	
<b>Total 5200 · CAPITAL OUTLAY</b>	<b>64,839.02</b>	<b>520,823.00</b>	<b>12.4%</b>
6400 · DUES & FEES & SUBSCRIPTIONS	2,147.39	2,105.00	102.0%
6510 · INSURANCES	11,018.00	10,900.00	101.1%
6560 · PROFESSIONAL FEES		30,000.00	
66900 · Reconciliation Discrepancies	0.28		
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	20,000.00	170,285.00	11.7%
<b>Total 82000 · IMPRVMNT FND TRANSFER</b>	<b>20,000.00</b>	<b>254,448.00</b>	<b>7.9%</b>
90000 · SKATE PARK EXPENSES			
3990 · GEN/SKATE PARK	5,100.00		
90322 · REPAIR & MAINT- SKATE PARK	73.48		
90325 · SKATE PARK UTILITIES	1,455.28		
90000 · SKATE PARK EXPENSES - Other		3,000.00	
<b>Total 90000 · SKATE PARK EXPENSES</b>	<b>6,628.76</b>	<b>3,000.00</b>	<b>221.0%</b>
92000 · SDC EXPENDITURES			
9200.10 · ELIOT PARK DEVELOPMENT	126.56		
9200.11 · DOG PARKS DEVELOPMENT	1,274.99		
9200.21 · SDC FOR TRAIL EXP--CITY		21,000.00	
9200.8 · BARRET PARK SDC EXP	1,193.20		
9200.9 · MT HOOD TOWN HALL PLAYGR	-3,747.98		
92000.2 · TRAILS PROJ-SDC			
9200.6 · BARRETT ICT EXP	12,634.80		
92002 · ICT/BARRETT CONNECT.	513.31		
92003 · SS ICT TRAIL CONN	14,445.00		
92004 · DEVON COURT/CGCC CONN	-1,783.07		
92000.2 · TRAILS PROJ-SDC - Other	2,228.18	40,000.00	5.6%
<b>Total 92000.2 · TRAILS PROJ-SDC</b>	<b>28,038.22</b>	<b>40,000.00</b>	<b>70.1%</b>
92000.5 · CITY/CNTY FEES	360.00		
920000 · SDC ADMINISTR COSTS			
92000.0 · FUNDING FEASIBILITY STUDY	5,000.00		
92000.8 · SDC ATTORNEY FEES	4,903.00		
<b>Total 920000 · SDC ADMINISTR COSTS</b>	<b>9,903.00</b>		

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92005 · POST CANYON TRAILS SDC EXP	8,000.00		
92113 · SDC METHODOLOGY UPDATE	18,381.36		
92700 · SDC TRFR TO OTHER FNDS		100,000.00	
92000 · SDC EXPENDITURES - Other	61,100.00	860,931.00	7.1%
<b>Total 92000 · SDC EXPENDITURES</b>	<b>124,629.35</b>	<b>1,021,931.00</b>	<b>12.2%</b>
93200 · UNAPP CASH RESERVE		184,113.00	
96000 · BARRETT DR PROP EXP			
96000.1 · BARRETT RENTAL EXP		2,000.00	
96000.2 · BARRETT PROP EXP	6,370.67	4,000.00	159.3%
96000 · BARRETT DR PROP EXP - Other	635.78		
<b>Total 96000 · BARRETT DR PROP EXP</b>	<b>7,006.45</b>	<b>6,000.00</b>	<b>116.8%</b>
9900 · GEN FND TRNSFR TO OTHR FNDS			
9901 · GEN FND TO IMPRV FND TRNSFR			
9901.1 · TRSNF TO TENT REPL FND	9,235.00	9,235.00	100.0%
9901 · GEN FND TO IMPRV FND TRNSFR - Other	13,371.00	13,371.00	100.0%
<b>Total 9901 · GEN FND TO IMPRV FND TRNSFR</b>	<b>22,606.00</b>	<b>22,606.00</b>	<b>100.0%</b>
<b>Total 9900 · GEN FND TRNSFR TO OTHR FNDS</b>	<b>22,606.00</b>	<b>22,606.00</b>	<b>100.0%</b>
99610 · BOND DEBT SERVICE			
99385 · DEBT SERVICE MANAGEMENT FEES		500.00	
99610.1 · DEBT SERVICE PRINCIPAL	160,000.00	170,000.00	94.1%
99620 · DEBT SERVICE INTEREST	12,256.25	24,513.00	50.0%
99631 · BOND AMORT. EXP.	2,779.00	2,779.00	100.0%
<b>Total 99610 · BOND DEBT SERVICE</b>	<b>175,035.25</b>	<b>197,792.00</b>	<b>88.5%</b>
<b>Total Expense</b>	<b>1,086,730.73</b>	<b>3,227,823.00</b>	<b>33.7%</b>
<b>Net Ordinary Income</b>	<b>1,512,336.24</b>		<b>100.0%</b>
<b>Net Income</b>	<b>1,512,336.24</b>		<b>100.0%</b>