

Hood River Valley Park and Recreation District

Profit & Loss Budget vs. Actual

05/19/15

Cash Basis

2014-2015 JULY-FEBRUARY

	Jul '14 - Feb 15	Budget	% of Budget
Ordinary Income/Expense			
Income			
1110 · BOND TAXES			
1511 · BOND INTEREST	75.70	100.00	75.7%
1110 · BOND TAXES - Other	183,475.14	199,960.00	91.8%
Total 1110 · BOND TAXES	183,550.84	200,060.00	91.7%
1111 · CURRENT YEAR TAX	590,589.60	638,528.00	92.5%
1112 · PRIOR YEAR TAX	11,317.99	17,000.00	66.6%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	33,476.00	45,900.00	72.9%
1115.1 · SDC INC-CNTY UGA - Other	15,942.00	32,400.00	49.2%
Total 1115.1 · SDC INC-CNTY UGA	49,418.00	78,300.00	63.1%
1115.2 · SDC INC-CITY	60,423.00	175,500.00	34.4%
5511 · SDC INTEREST	286.90	3,000.00	9.6%
Total 1115 · SDC INCOME	110,127.90	256,800.00	42.9%
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	17,150.50	32,000.00	53.6%
1219 · SCHOOL GROUP CLASSES	3,936.00		
1200 · SWIM LESSONS - Other	-44.00		
Total 1200 · SWIM LESSONS	21,042.50	32,000.00	65.8%
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	3,335.20		
1202 · SWIM PASSES	34,062.25		
1203 · DISCOUNT TICKETS	37,244.75		
1218 · CASH OVER/SHORT	899.11		
1201 · GENERAL ADMISSION - Other	60,747.95	176,420.00	34.4%
Total 1201 · GENERAL ADMISSION	136,289.26	176,420.00	77.3%
1206 · RENTALS			
1210 · SWIM MEET INCOME	5,361.00		
1210.6 · THUR KAYAK POLO LEAGUE RENTAL	1,200.00		
1219.2 · WATER POLO	1,147.00		
1206 · RENTALS - Other	3,546.50	15,000.00	23.6%
Total 1206 · RENTALS	11,254.50	15,000.00	75.0%
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	7,115.55		
1208 · MERCHANDISE SALES	7,474.50		
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00	
Total 1211 · TOTAL MERCHANDISE SALES	14,590.05	19,500.00	74.8%
1221 · INNOVATIVE INCOME			
1212 · KAYAK	922.75		
1221.3 · LIFEGUARD TRAINING	900.00		
1222 · DIST PROG/SPEC EVENTS			
1222.1 · KAYAK POLO	800.00		
1222 · DIST PROG/SPEC EVENTS - Other		10,000.00	
Total 1222 · DIST PROG/SPEC EVENTS	800.00	10,000.00	8.0%
1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	2,334.82	8,800.00	26.5%
Total 1223 · ADVERTISING INCOME	2,334.82	8,800.00	26.5%
1225 · HR SUPPLY PATRON DISTR	64.35	29.00	221.9%
1221 · INNOVATIVE INCOME - Other	349.24		
Total 1221 · INNOVATIVE INCOME	5,371.16	18,829.00	28.5%

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

	Jul '14 - Feb 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%
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	22,606.00	22,606.00	100.0%
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%
Total 5401.1 · UNAPR END CASH	184,113.00	184,113.00	100.0%
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%
Total 5407 · BOND TAXES BEG BAL	13,297.00	-2,268.00	-586.3%
5408 · GEN FUND INTEREST INCOME	1,699.22	5,750.00	29.6%
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		1,117.00	
5802 · Insurance Dividend	516.54		
Total Income	2,471,575.56	3,227,823.00	76.6%
Cost of Goods Sold			
4502 · OTHER MERCH. PURCHASE			
Total COGS			
Gross Profit	2,471,575.56	3,227,823.00	76.6%
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	14,506.65	27,000.00	53.7%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	48,503.42		
1180 · FRONT DESK/LIFEGUARDS - Other	7,377.57	114,000.00	6.5%
Total 1180 · FRONT DESK/LIFEGUARDS	55,880.99	114,000.00	49.0%
1190 · POOL MANAGERS	20,116.29	47,100.00	42.7%
1190.11 · ASST DIST DIR--POOL	22,016.94	33,660.00	65.4%
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00	
1190.2 · INSTRUCTORS	6,260.60	14,000.00	44.7%
1190.3 · SHIFT COORDINATOR	30,308.27	43,000.00	70.5%
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	
Total 1190.4 · P/T POOL MAINTENANCE	7,302.96	9,000.00	81.1%
1100 · POOL PAYROLL - Other	682.44	2,000.00	34.1%
Total 1100 · POOL PAYROLL	157,075.14	291,443.00	53.9%
1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	18,317.78	30,000.00	61.1%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS		2,677.00	
1130 · DISTRICT DIRECTOR - Other	54,905.28	89,220.00	61.5%
Total 1130 · DISTRICT DIRECTOR	54,905.28	91,897.00	59.7%
1140 · DIST MTNC PERSONNEL	38,732.92	60,000.00	64.6%

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	Jul '14 - Feb 15	Budget	% of Budget
1140.11 · ASST DIST DIR--DISTRICT	22,016.94	33,660.00	65.4%
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	1,962.88		
Total 1120 · DISTRICT PAYROLL	140,492.24	219,240.00	64.1%
2333.1 · DISTRICT PAYROLL EXPENSES			
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	7,850.16	21,400.00	36.7%
Total 2320.11 · DISTRICT HEALTH INS CO	7,850.16	22,650.00	34.7%
2342.1 · DISTRICT RETIREMENT EXP	8,631.71	16,023.00	53.9%
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	1,004.08	3,478.00	28.9%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	1,876.79		
Total 2333.1 · DISTRICT PAYROLL EXPENSES	29,642.97	64,389.00	46.0%
2340 · POOL PAYROLL EXPENSES			
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	6,257.89	11,408.00	54.9%
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	6,257.89	12,158.00	51.5%
2342 · POOL RETIREMENT	949.76	4,122.00	23.0%
2344 · POOL EMPLOYER FICA-MEDICARE	14,840.69	22,295.00	66.6%
2345 · POOL EMPLOYER WC/SIF	176.04	325.00	54.2%
2346 · POOL CO PD. LIFE INSURANCE	46.53	120.00	38.8%
2347 · POOL CO. PD. DISABILITY INS.	62.98	340.00	18.5%
2349 · POOL DIRECT DEPOSIT FEES	396.95	600.00	66.2%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	3,994.98	6,127.00	65.2%
Total 2340 · POOL PAYROLL EXPENSES	29,131.10	50,443.00	57.8%
2350 · STAFF ENHANCEMENT	1,625.32	2,500.00	65.0%
3200 · POOL OPERATING EXPENSES			
3100 · SUPPLIES	18,901.73	37,000.00	51.1%
3101 · LICENSES	490.00	2,000.00	24.5%
3104 · CREDIT CARD PROC FEES	1,932.61	4,000.00	48.3%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	2,314.40	1,890.00	122.5%
31211 · POOL MARKETING			
3124 · POOL APPRECIATIONS	850.00		
31211 · POOL MARKETING - Other	1,555.30		
Total 31211 · POOL MARKETING	2,405.30		
3215 · MILEAGE	224.17		
3220 · REPAIR & MAINTENANCE			
3221 · GROUNDS MTNC SUPPLIES	230.25		
3222 · TOOLS	95.92		
3223 · EQUIPMENT REPAIR	9,573.08		
3224 · BUILDING MAINTENANCE	10,999.21		
3225 · CLOSE-DOWN REPAIRS	5,653.83		
3220 · REPAIR & MAINTENANCE - Other	1,062.84	33,600.00	3.2%
Total 3220 · REPAIR & MAINTENANCE	27,615.13	33,600.00	82.2%

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2014-2015 JULY-FEBRUARY

	<u>Jul '14 - Feb 15</u>	<u>Budget</u>	<u>% of Budget</u>
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	13,897.64	34,900.00	39.8%
3252 · FUEL	33,614.75	69,000.00	48.7%
3253 · GARBAGE SERVICE	1,526.54	4,000.00	38.2%
3254 · WATER/SEWER	9,357.67	18,800.00	49.8%
3255 · INTERNET SERVICE	193.62	700.00	27.7%
3510 · TELEPHONE	4,415.68	6,500.00	67.9%
Total 3250 · UTILITIES	63,005.90	133,900.00	47.1%
4500 · MERCHANDISE PURCHASE	10,872.77	15,500.00	70.1%
3200 · POOL OPERATING EXPENSES - Other	134.46		
Total 3200 · POOL OPERATING EXPENSES	130,387.24	236,890.00	55.0%
3410 · TRAINING AND TRAVEL			
3120 · MEETINGS & CONFERENCES	2,973.89	8,000.00	37.2%
3409 · EDUCATION/TRAINING	930.15	7,500.00	12.4%
3410 · TRAINING AND TRAVEL - Other	1,766.03		
Total 3410 · TRAINING AND TRAVEL	5,670.07	15,500.00	36.6%
3410.1 · PERS AUTOM REIMB	2,353.82	3,600.00	65.4%
3410.2 · DISTRICT MILEAGE EXP	165.03		
3410.3 · EMPLOYEE HEALTH & WELLNESS	214.00		
3410.4 · N.S.F. EXPENSE	-5,196.00		
3411 · DISTRICT MARKETING			
3411.1 · DISTRICT APPRECIATIONS	1,225.02		
3411 · DISTRICT MARKETING - Other	100.00	14,200.00	0.7%
Total 3411 · DISTRICT MARKETING	1,325.02	14,200.00	9.3%
3530 · OFFICE SUPPLIES			
3210 · FREIGHT/POSTAGE	180.88		
3809 · BANK SERVICE CHARGES	363.27		
3530 · OFFICE SUPPLIES - Other	1,999.72	5,200.00	38.5%
Total 3530 · OFFICE SUPPLIES	2,543.87	5,200.00	48.9%
3530.1 · OFFICE EQUIPMENT/SUPPORT			
3530.3 · COMPUTER REPAIR	534.80		
3530.4 · COMPUTER PURCHASE	1,810.97		
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	1,031.13	6,900.00	14.9%
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	3,376.90	6,900.00	48.9%
3810 · AUDIT		10,400.00	
3820 · ATTORNEY FEES	1,187.50	10,000.00	11.9%
3880 · ELECTIONS		1,700.00	
4990 · DISTRICT MAINTENANCE			
4991 · PARK UTILITIES	2,387.92		
4992 · PARKS/TRAILS MTNC SUPPLIES	2,583.97		
4993 · PARKS/TRAILS MAINTENANCE	1,152.74		
4994 · DISTR MTNC EQUIP	839.92		
4995 · DISTRICT'S EQUIPMENT REPAIRS	789.62		
4990 · DISTRICT MAINTENANCE - Other	3,058.65	20,000.00	15.3%
Total 4990 · DISTRICT MAINTENANCE	10,812.82	20,000.00	54.1%
5100 · DIST PROGRAMS EXP		11,700.00	
5200 · CAPITAL OUTLAY			
3204 · POOL AMENITIES	8,728.15	35,300.00	24.7%
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%

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	<u>Jul '14 - Feb 15</u>	<u>Budget</u>	<u>% of Budget</u>
5202 · OFFICE EQUIPMENT			
5202.3 · POOL OFFICE UPGRADE	885.99		
5202 · OFFICE EQUIPMENT - Other		17,075.00	
Total 5202 · OFFICE EQUIPMENT	885.99	17,075.00	5.2%
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		
Total 5204 · PARKS DEV.	204.06	200,000.00	0.1%
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	
Total 5200 · CAPITAL OUTLAY	58,915.82	520,823.00	11.3%
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			
Total 6999 · UNCATEGORIZED EXPENSES			
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%
Total 82000 · IMPRVMNT FND TRANSFER	20,000.00	254,448.00	7.9%
90000 · SKATE PARK EXPENSES			
90322 · REPAIR & MAINT- SKATE PARK	69.99		
90325 · SKATE PARK UTILITIES	1,258.40		
90000 · SKATE PARK EXPENSES - Other		3,000.00	
Total 90000 · SKATE PARK EXPENSES	1,328.39	3,000.00	44.3%
92000 · SDC EXPENDITURES			
9200.10 · ELIOT PARK DEVELOPMENT	126.56		
9200.11 · DOG PARKS DEVELOPMENT	1,131.56		
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	12,035.00		
92002 · ICT/BARRETT CONNECT.	513.31		
92003 · SS ICT TRAIL CONN	14,445.00		
92004 · DEVON COURT/CGCC CONN	-2,961.38		
92000.2 · TRAILS PROJ-SDC - Other	2,228.18	40,000.00	5.6%
Total 92000.2 · TRAILS PROJ-SDC	26,260.11	40,000.00	65.7%
92000.5 · CITY/CNTY FEES	240.00		
920000 · SDC ADMINISTR COSTS			
92000.8 · SDC ATTORNEY FEES	4,266.00		
Total 920000 · SDC ADMINISTR COSTS	4,266.00		
92005 · POST CANYON TRAILS SDC EXP	8,000.00		
92113 · SDC METHODOLOGY UPDATE	17,431.68		
92700 · SDC TRFR TO OTHER FNDS		100,000.00	
92000 · SDC EXPENDITURES - Other	61,100.00	860,931.00	7.1%
Total 92000 · SDC EXPENDITURES	116,001.13	1,021,931.00	11.4%
93200 · UNAPP CASH RESERVE		184,113.00	

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96000 · BARRETT DR PROP EXP			
96000.1 · BARRETT RENTAL EXP		2,000.00	
96000.2 · BARRETT PROP EXP	5,105.94	4,000.00	127.6%
96000 · BARRETT DR PROP EXP - Other	635.78		
Total 96000 · BARRETT DR PROP EXP	<u>5,741.72</u>	<u>6,000.00</u>	<u>95.7%</u>
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%
Total 9901 · GEN FND TO IMPRV FND TRNSFR	<u>22,606.00</u>	<u>22,606.00</u>	<u>100.0%</u>
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	<u>22,606.00</u>	<u>22,606.00</u>	<u>100.0%</u>
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%
Total 99610 · BOND DEBT SERVICE	<u>175,035.25</u>	<u>197,792.00</u>	<u>88.5%</u>
Total Expense	<u>923,601.02</u>	<u>3,227,823.00</u>	<u>28.6%</u>
Net Ordinary Income	<u>1,547,974.54</u>		<u>100.0%</u>
Net Income	<u><u>1,547,974.54</u></u>		<u><u>100.0%</u></u>