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 Cash Basis

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

Ordinary Income/Expense	Jul '14 - Jan 15	Budget	% of Budget
<b>Income</b>			
1110 · BOND TAXES			
1511 · BOND INTEREST	71.07	100.00	71.1%
1110 · BOND TAXES - Other	180,783.69	199,960.00	90.4%
<b>Total 1110 · BOND TAXES</b>	<b>180,854.76</b>	<b>200,060.00</b>	<b>90.4%</b>
1111 · CURRENT YEAR TAX	582,898.88	638,528.00	91.3%
1112 · PRIOR YEAR TAX	10,212.96	17,000.00	60.1%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	30,715.00	45,900.00	66.9%
1115.1 · SDC INC-CNTY UGA - Other	13,181.00	32,400.00	40.7%
<b>Total 1115.1 · SDC INC-CNTY UGA</b>	<b>43,896.00</b>	<b>78,300.00</b>	<b>56.1%</b>
1115.2 · SDC INC-CITY	47,406.00	175,500.00	27.0%
5511 · SDC INTEREST	260.98	3,000.00	8.7%
<b>Total 1115 · SDC INCOME</b>	<b>91,562.98</b>	<b>256,800.00</b>	<b>35.7%</b>
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	15,044.50	32,000.00	47.0%
1219 · SCHOOL GROUP CLASSES	1,934.00		
1200 · SWIM LESSONS - Other	-44.00		
<b>Total 1200 · SWIM LESSONS</b>	<b>16,934.50</b>	<b>32,000.00</b>	<b>52.9%</b>
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	2,068.20		
1202 · SWIM PASSES	30,157.25		
1203 · DISCOUNT TICKETS	32,565.25		
1218 · CASH OVER/SHORT	932.16		
1201 · GENERAL ADMISSION - Other	56,276.95	176,420.00	31.9%
<b>Total 1201 · GENERAL ADMISSION</b>	<b>121,999.81</b>	<b>176,420.00</b>	<b>69.2%</b>
1206 · RENTALS			
1210 · SWIM MEET INCOME	2,509.00		
1219.2 · WATER POLO	1,147.00		
1206 · RENTALS - Other	3,326.50	15,000.00	22.2%
<b>Total 1206 · RENTALS</b>	<b>6,982.50</b>	<b>15,000.00</b>	<b>46.6%</b>
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	6,537.05		
1208 · MERCHANDISE SALES	6,661.00		
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00	
<b>Total 1211 · TOTAL MERCHANDISE SALES</b>	<b>13,198.05</b>	<b>19,500.00</b>	<b>67.7%</b>
1221 · INNOVATIVE INCOME			
1212 · KAYAK	783.00		
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	
<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	2,334.82	8,800.00	26.5%
<b>Total 1223 · ADVERTISING INCOME</b>	<b>2,334.82</b>	<b>8,800.00</b>	<b>26.5%</b>
1225 · HR SUPPLY PATRON DISTR		29.00	
1221 · INNOVATIVE INCOME - Other	349.24		
<b>Total 1221 · INNOVATIVE INCOME</b>	<b>5,167.06</b>	<b>18,829.00</b>	<b>27.4%</b>

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

	Jul '14 - Jan 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	1,511.52	5,750.00	26.3%
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		
<b>Total Income</b>	<b>2,417,065.56</b>	<b>3,227,823.00</b>	<b>74.9%</b>
Cost of Goods Sold			
4502 · OTHER MERCH. PURCHASE			
<b>Total COGS</b>			
<b>Gross Profit</b>	<b>2,417,065.56</b>	<b>3,227,823.00</b>	<b>74.9%</b>
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	12,610.38	27,000.00	46.7%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	42,217.86		
1180 · FRONT DESK/LIFEGUARDS - Other	5,924.54	114,000.00	5.2%
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	<b>48,142.40</b>	<b>114,000.00</b>	<b>42.2%</b>
1190 · POOL MANAGERS	17,906.65	47,100.00	38.0%
1190.11 · ASST DIST DIR--POOL	19,258.06	33,660.00	57.2%
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00	
1190.2 · INSTRUCTORS	5,852.92	14,000.00	41.8%
1190.3 · SHIFT COORDINATOR	26,347.60	43,000.00	61.3%
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	480.60	2,000.00	24.0%
<b>Total 1100 · POOL PAYROLL</b>	<b>137,901.57</b>	<b>291,443.00</b>	<b>47.3%</b>
1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	16,431.57	30,000.00	54.8%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS		2,677.00	
1130 · DISTRICT DIRECTOR - Other	48,042.12	89,220.00	53.8%
<b>Total 1130 · DISTRICT DIRECTOR</b>	<b>48,042.12</b>	<b>91,897.00</b>	<b>52.3%</b>
1140 · DIST MTNC PERSONNEL	34,668.29	60,000.00	57.8%

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

	Jul '14 - Jan 15	Budget	% of Budget
1140.11 · ASST DIST DIR--DISTRICT	19,258.06	33,660.00	57.2%
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	1,717.52		
<b>Total 1120 · DISTRICT PAYROLL</b>	<b>124,674.00</b>	<b>219,240.00</b>	<b>56.9%</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	6,856.40	21,400.00	32.0%
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	<b>6,856.40</b>	<b>22,650.00</b>	<b>30.3%</b>
2342.1 · DISTRICT RETIREMENT EXP	7,569.47	16,023.00	47.2%
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	873.68	3,478.00	25.1%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	2,116.51		
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	<b>27,696.29</b>	<b>64,389.00</b>	<b>43.0%</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	5,473.81	11,408.00	48.0%
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	<b>5,473.81</b>	<b>12,158.00</b>	<b>45.0%</b>
2342 · POOL RETIREMENT	833.49	4,122.00	20.2%
2344 · POOL EMPLOYER FICA-MEDICARE	12,141.83	22,295.00	54.5%
2345 · POOL EMPLOYER WC/SIF	145.58	325.00	44.8%
2346 · POOL CO PD. LIFE INSURANCE	38.61	120.00	32.2%
2347 · POOL CO. PD. DISABILITY INS.	52.26	340.00	15.4%
2349 · POOL DIRECT DEPOSIT FEES	326.95	600.00	54.5%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	3,364.03	6,127.00	54.9%
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	<b>24,781.84</b>	<b>50,443.00</b>	<b>49.1%</b>
<b>2350 · STAFF ENHANCEMENT</b>	<b>1,042.14</b>	<b>2,500.00</b>	<b>41.7%</b>
<b>3200 · POOL OPERATING EXPENSES</b>			
3100 · SUPPLIES	16,794.05	37,000.00	45.4%
3101 · LICENSES	490.00	2,000.00	24.5%
3104 · CREDIT CARD PROC FEES	1,669.11	4,000.00	41.7%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	2,239.40	1,890.00	118.5%
31211 · POOL MARKETING			
3124 · POOL APPRECIATIONS	900.00		
31211 · POOL MARKETING - Other	1,555.30		
<b>Total 31211 · POOL MARKETING</b>	<b>2,455.30</b>		
3215 · MILEAGE	101.70		
<b>3220 · REPAIR &amp; MAINTENANCE</b>			
3221 · GROUNDS MTNC SUPPLIES	230.25		
3222 · TOOLS	86.44		
3223 · EQUIPMENT REPAIR	9,547.81		
3224 · BUILDING MAINTENANCE	6,755.79		
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>23,336.96</b>	<b>33,600.00</b>	<b>69.5%</b>

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

	<u>Jul '14 - Jan 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>3230 · POOL PROGRAMS EXP</b>			
3233 · SUMMER BUS	966.00		
3230 · POOL PROGRAMS EXP - Other		6,000.00	
<b>Total 3230 · POOL PROGRAMS EXP</b>	966.00	6,000.00	16.1%
<b>3240 · UNIFORMS</b>	1,524.77	3,000.00	50.8%
<b>3250 · UTILITIES</b>			
3251 · ELECTRICITY	11,372.40	34,900.00	32.6%
3252 · FUEL	24,697.90	69,000.00	35.8%
3253 · GARBAGE SERVICE	1,188.01	4,000.00	29.7%
3254 · WATER/SEWER	8,230.56	18,800.00	43.8%
3255 · INTERNET SERVICE	193.62	700.00	27.7%
3510 · TELEPHONE	3,838.69	6,500.00	59.1%
<b>Total 3250 · UTILITIES</b>	49,521.18	133,900.00	37.0%
<b>4500 · MERCHANDISE PURCHASE</b>	10,339.37	15,500.00	66.7%
<b>3200 · POOL OPERATING EXPENSES - Other</b>	134.46		
<b>Total 3200 · POOL OPERATING EXPENSES</b>	109,572.30	236,890.00	46.3%
<b>3410 · TRAINING AND TRAVEL</b>			
3120 · MEETINGS & CONFERENCES	2,812.89	8,000.00	35.2%
3409 · EDUCATION/TRAINING	930.15	7,500.00	12.4%
3410 · TRAINING AND TRAVEL - Other	1,040.95		
<b>Total 3410 · TRAINING AND TRAVEL</b>	4,783.99	15,500.00	30.9%
<b>3410.1 · PERS AUTOM REIMB</b>	2,076.90	3,600.00	57.7%
<b>3410.2 · DISTRICT MILEAGE EXP</b>	165.03		
<b>3410.3 · EMPLOYEE HEALTH &amp; WELLNESS</b>	214.00		
<b>3410.4 · N.S.F. EXPENSE</b>	-5,196.00		
<b>3411 · DISTRICT MARKETING</b>			
3411.1 · DISTRICT APPRECIATIONS	1,275.02		
3411 · DISTRICT MARKETING - Other	88.00	14,200.00	0.6%
<b>Total 3411 · DISTRICT MARKETING</b>	1,363.02	14,200.00	9.6%
<b>3530 · OFFICE SUPPLIES</b>			
3210 · FREIGHT/POSTAGE	180.88		
3809 · BANK SERVICE CHARGES	216.27		
3530 · OFFICE SUPPLIES - Other	1,721.68	5,200.00	33.1%
<b>Total 3530 · OFFICE SUPPLIES</b>	2,118.83	5,200.00	40.7%
<b>3530.1 · OFFICE EQUIPMENT/SUPPORT</b>			
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%
<b>Total 3530.1 · OFFICE EQUIPMENT/SUPPORT</b>	3,376.90	6,900.00	48.9%
<b>3810 · AUDIT</b>		10,400.00	
<b>3820 · ATTORNEY FEES</b>	1,187.50	10,000.00	11.9%
<b>3880 · ELECTIONS</b>		1,700.00	
<b>4990 · DISTRICT MAINTENANCE</b>			
4991 · PARK UTILITIES	2,109.40		
4992 · PARKS/TRAILS MTNC SUPPLIES	2,440.39		
4993 · PARKS/TRAILS MAINTENANCE	1,152.74		
4994 · DISTR MTNC EQUIP	839.92		
4995 · DISTRICT'S EQUIPMENT REPAIRS	121.92		
4990 · DISTRICT MAINTENANCE - Other	3,004.16	20,000.00	15.0%
<b>Total 4990 · DISTRICT MAINTENANCE</b>	9,668.53	20,000.00	48.3%
<b>5100 · DIST PROGRAMS EXP</b>		11,700.00	
<b>5200 · CAPITAL OUTLAY</b>			
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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## Hood River Valley Park and Recreation District Profit & Loss Budget vs. Actual 2014-2015 JULY-JANUARY

	Jul '14 - Jan 15	Budget	% of Budget
5202 · OFFICE EQUIPMENT			
5202.3 · POOL OFFICE UPGRADE	322.40		
5202 · OFFICE EQUIPMENT - Other		17,075.00	
Total 5202 · OFFICE EQUIPMENT	322.40	17,075.00	1.9%
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	58,352.23	520,823.00	11.2%
6400 · DUES & FEES & SUBSCRIPTIONS	1,850.39	2,105.00	87.9%
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	1,220.91		
90000 · SKATE PARK EXPENSES - Other		3,000.00	
Total 90000 · SKATE PARK EXPENSES	1,290.90	3,000.00	43.0%
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	225.00		
920000 · SDC ADMINISTR COSTS			
92000.8 · SDC ATTORNEY FEES	4,266.00		
Total 920000 · SDC ADMINISTR COSTS	4,266.00		
92113 · SDC METHODOLOGY UPDATE	15,895.74		
92700 · SDC TRFR TO OTHER FNDS		100,000.00	
92000 · SDC EXPENDITURES - Other	55,450.00	860,931.00	6.4%
Total 92000 · SDC EXPENDITURES	100,800.19	1,021,931.00	9.9%
93200 · UNAPP CASH RESERVE		184,113.00	

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 2014-2015 JULY-JANUARY

	<u>Jul '14 - Jan 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>96000 · BARRETT DR PROP EXP</b>			
96000.1 · BARRETT RENTAL EXP		2,000.00	
96000.2 · BARRETT PROP EXP	5,093.80	4,000.00	127.3%
96000 · BARRETT DR PROP EXP - Other	635.78		
<b>Total 96000 · BARRETT DR PROP EXP</b>	<u>5,729.58</u>	<u>6,000.00</u>	<u>95.5%</u>
<b>9900 · GEN FND TRNSFR TO OTHR FNDS</b>			
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>	<u>22,606.00</u>	<u>22,606.00</u>	<u>100.0%</u>
<b>Total 9900 · GEN FND TRNSFR TO OTHR FNDS</b>	<u>22,606.00</u>	<u>22,606.00</u>	<u>100.0%</u>
<b>99610 · BOND DEBT SERVICE</b>			
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>	<u>175,035.25</u>	<u>197,792.00</u>	<u>88.5%</u>
<b>Total Expense</b>	<u>842,109.66</u>	<u>3,227,823.00</u>	<u>26.1%</u>
<b>Net Ordinary Income</b>	<u>1,574,955.90</u>		<u>100.0%</u>
<b>Net Income</b>	<u><u>1,574,955.90</u></u>		<u><u>100.0%</u></u>