

Hood River Valley Park and Recreation District

Profit & Loss Budget vs. Actual

05/19/15

Cash Basis

2014-2015 JULY-MARCH

	Jul '14 - Mar 15	Budget	% of Budget
Ordinary Income/Expense			
Income			
1110 · BOND TAXES			
1511 · BOND INTEREST	80.64	100.00	80.6%
1110 · BOND TAXES - Other	184,835.99	199,960.00	92.4%
Total 1110 · BOND TAXES	184,916.63	200,060.00	92.4%
1111 · CURRENT YEAR TAX	594,203.09	638,528.00	93.1%
1112 · PRIOR YEAR TAX	12,151.83	17,000.00	71.5%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	49,142.00	45,900.00	107.1%
1115.1 · SDC INC-CNTY UGA - Other	15,942.00	32,400.00	49.2%
Total 1115.1 · SDC INC-CNTY UGA	65,084.00	78,300.00	83.1%
1115.2 · SDC INC-CITY	75,022.00	175,500.00	42.7%
5511 · SDC INTEREST	298.38	3,000.00	9.9%
Total 1115 · SDC INCOME	140,404.38	256,800.00	54.7%
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	18,141.00	32,000.00	56.7%
1219 · SCHOOL GROUP CLASSES	3,936.00		
1200 · SWIM LESSONS - Other	-19.00		
Total 1200 · SWIM LESSONS	22,058.00	32,000.00	68.9%
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	3,775.20		
1202 · SWIM PASSES	36,875.25		
1203 · DISCOUNT TICKETS	42,388.00		
1218 · CASH OVER/SHORT	973.66		
1201 · GENERAL ADMISSION - Other	68,379.95	176,420.00	38.8%
Total 1201 · GENERAL ADMISSION	152,392.06	176,420.00	86.4%
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	3,926.50	15,000.00	26.2%
Total 1206 · RENTALS	13,812.00	15,000.00	92.1%
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	7,856.05		
1208 · MERCHANDISE SALES	8,645.00		
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00	
Total 1211 · TOTAL MERCHANDISE SALES	16,501.05	19,500.00	84.6%
1221 · INNOVATIVE INCOME			
1212 · KAYAK	1,089.00		
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	
Total 1222 · DIST PROG/SPEC EVENTS	800.00	10,000.00	8.0%
1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	6,734.82	8,800.00	76.5%
Total 1223 · ADVERTISING INCOME	6,734.82	8,800.00	76.5%
1225 · HR SUPPLY PATRON DISTR	64.35	29.00	221.9%
1221 · INNOVATIVE INCOME - Other	349.24		
Total 1221 · INNOVATIVE INCOME	10,987.41	18,829.00	58.4%

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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	1,778.35	5,750.00	30.9%
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		
Total Income	2,535,952.34	3,227,823.00	78.6%
Cost of Goods Sold			
4502 · OTHER MERCH. PURCHASE			
Total COGS			
Gross Profit	2,535,952.34	3,227,823.00	78.6%
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	16,512.47	27,000.00	61.2%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	54,437.61		
1180 · FRONT DESK/LIFEGUARDS - Other	8,904.14	114,000.00	7.8%
Total 1180 · FRONT DESK/LIFEGUARDS	63,341.75	114,000.00	55.6%
1190 · POOL MANAGERS	23,817.97	47,100.00	50.6%
1190.11 · ASST DIST DIR--POOL	24,775.82	33,660.00	73.6%
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00	
1190.2 · INSTRUCTORS	7,445.69	14,000.00	53.2%
1190.3 · SHIFT COORDINATOR	33,848.67	43,000.00	78.7%
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	
Total 1190.4 · P/T POOL MAINTENANCE	7,302.96	9,000.00	81.1%
1100 · POOL PAYROLL - Other	783.36	2,000.00	39.2%
Total 1100 · POOL PAYROLL	177,828.69	291,443.00	61.0%
1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	20,771.39	30,000.00	69.2%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS		2,677.00	
1130 · DISTRICT DIRECTOR - Other	61,768.44	89,220.00	69.2%
Total 1130 · DISTRICT DIRECTOR	61,768.44	91,897.00	67.2%
1140 · DIST MTNC PERSONNEL	43,153.95	60,000.00	71.9%

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1140.11 · ASST DIST DIR--DISTRICT	24,775.82	33,660.00	73.6%
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	2,208.24		
Total 1120 · DISTRICT PAYROLL	157,234.28	219,240.00	71.7%
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	8,843.92	21,400.00	41.3%
Total 2320.11 · DISTRICT HEALTH INS CO	8,843.92	22,650.00	39.0%
2342.1 · DISTRICT RETIREMENT EXP	9,741.90	16,023.00	60.8%
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	1,134.48	3,478.00	32.6%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	1,876.79		
Total 2333.1 · DISTRICT PAYROLL EXPENSES	31,877.32	64,389.00	49.5%
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	7,041.97	11,408.00	61.7%
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	7,041.97	12,158.00	57.9%
2342 · POOL RETIREMENT	1,059.54	4,122.00	25.7%
2344 · POOL EMPLOYER FICA-MEDICARE	17,731.10	22,295.00	79.5%
2345 · POOL EMPLOYER WC/SIF	207.84	325.00	64.0%
2346 · POOL CO PD. LIFE INSURANCE	54.45	120.00	45.4%
2347 · POOL CO. PD. DISABILITY INS.	73.70	340.00	21.7%
2349 · POOL DIRECT DEPOSIT FEES	466.95	600.00	77.8%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	4,660.43	6,127.00	76.1%
Total 2340 · POOL PAYROLL EXPENSES	33,701.26	50,443.00	66.8%
2350 · STAFF ENHANCEMENT	1,625.32	2,500.00	65.0%
3200 · POOL OPERATING EXPENSES			
3100 · SUPPLIES	20,333.02	37,000.00	55.0%
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	2,389.40	1,890.00	126.4%
31211 · POOL MARKETING			
3124 · POOL APPRECIATIONS	850.00		
31211 · POOL MARKETING - Other	1,587.80		
Total 31211 · POOL MARKETING	2,437.80		
3215 · MILEAGE	224.17		
3220 · REPAIR & MAINTENANCE			
3221 · GROUNDS MTNC SUPPLIES	282.42		
3222 · TOOLS	118.40		
3223 · EQUIPMENT REPAIR	9,922.08		
3224 · BUILDING MAINTENANCE	11,240.74		
3225 · CLOSE-DOWN REPAIRS	5,653.83		
3220 · REPAIR & MAINTENANCE - Other	1,062.84	33,600.00	3.2%
Total 3220 · REPAIR & MAINTENANCE	28,280.31	33,600.00	84.2%

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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	16,473.34	34,900.00	47.2%
3252 · FUEL	40,419.57	69,000.00	58.6%
3253 · GARBAGE SERVICE	1,785.76	4,000.00	44.6%
3254 · WATER/SEWER	10,442.21	18,800.00	55.5%
3255 · INTERNET SERVICE	193.62	700.00	27.7%
3510 · TELEPHONE	4,991.92	6,500.00	76.8%
Total 3250 · UTILITIES	74,306.42	133,900.00	55.5%
4500 · MERCHANDISE PURCHASE	11,816.18	15,500.00	76.2%
3200 · POOL OPERATING EXPENSES - Other	134.46		
Total 3200 · POOL OPERATING EXPENSES	145,061.98	236,890.00	61.2%
3410 · TRAINING AND TRAVEL			
3120 · MEETINGS & CONFERENCES	3,528.39	8,000.00	44.1%
3409 · EDUCATION/TRAINING	930.15	7,500.00	12.4%
3410 · TRAINING AND TRAVEL - Other	1,766.03		
Total 3410 · TRAINING AND TRAVEL	6,224.57	15,500.00	40.2%
3410.1 · PERS AUTOM REIMB	2,630.74	3,600.00	73.1%
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			
3122 · NOTICES	92.00		
3411.1 · DISTRICT APPRECIATIONS	1,225.02		
3411 · DISTRICT MARKETING - Other	1,750.00	14,200.00	12.3%
Total 3411 · DISTRICT MARKETING	3,067.02	14,200.00	21.6%
3530 · OFFICE SUPPLIES			
3210 · FREIGHT/POSTAGE	180.88		
3809 · BANK SERVICE CHARGES	363.27		
3530 · OFFICE SUPPLIES - Other	2,048.18	5,200.00	39.4%
Total 3530 · OFFICE SUPPLIES	2,592.33	5,200.00	49.9%
3530.1 · OFFICE EQUIPMENT/SUPPORT			
3530.3 · COMPUTER REPAIR	534.80		
3530.4 · COMPUTER PURCHASE	1,810.97		
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	1,624.23	6,900.00	23.5%
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	3,970.00	6,900.00	57.5%
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	2,574.32		
4992 · PARKS/TRAILS MTNC SUPPLIES	3,233.36		
4993 · PARKS/TRAILS MAINTENANCE	1,443.74		
4994 · DISTR MTNC EQUIP	839.92		
4995 · DISTRICT'S EQUIPMENT REPAIRS	824.89		
4990 · DISTRICT MAINTENANCE - Other	3,091.51	20,000.00	15.5%
Total 4990 · DISTRICT MAINTENANCE	12,007.74	20,000.00	60.0%
4996 · DONATIONS TO OTHERS	44.00		
5100 · DIST PROGRAMS EXP		11,700.00	
5200 · CAPITAL OUTLAY			
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%

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5202 · OFFICE EQUIPMENT			
5202.3 · POOL OFFICE UPGRADE	5,947.25		
5202 · OFFICE EQUIPMENT - Other		17,075.00	
Total 5202 · OFFICE EQUIPMENT	5,947.25	17,075.00	34.8%
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	64,490.02	520,823.00	12.4%
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			
3990 · GEN/SKATE PARK	5,100.00		
90322 · REPAIR & MAINT- SKATE PARK	73.48		
90325 · SKATE PARK UTILITIES	1,331.49		
90000 · SKATE PARK EXPENSES - Other		3,000.00	
Total 90000 · SKATE PARK EXPENSES	6,504.97	3,000.00	216.8%
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	270.00		
920000 · SDC ADMINISTR COSTS			
92000.8 · SDC ATTORNEY FEES	4,903.00		
Total 920000 · SDC ADMINISTR COSTS	4,903.00		
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%
Total 92000 · SDC EXPENDITURES	117,617.81	1,021,931.00	11.5%
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	6,357.75	4,000.00	158.9%
96000 · BARRETT DR PROP EXP - Other	635.78		
Total 96000 · BARRETT DR PROP EXP	<u>6,993.53</u>	<u>6,000.00</u>	<u>116.6%</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>1,010,711.53</u>	<u>3,227,823.00</u>	<u>31.3%</u>
Net Ordinary Income	<u>1,525,240.81</u>		<u>100.0%</u>
Net Income	<u><u>1,525,240.81</u></u>		<u><u>100.0%</u></u>