

Hood River Valley Park and Recreation District
 Profit & Loss Budget vs. Actual
 July 2014 through June 2015

| | Jul '14 - Jun 15 | Budget |
|----------------------------------------|------------------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| 1110 · BOND TAXES | 196,832.86 | 200,060.00 |
| 1111 · CURRENT YEAR TAX | 621,905.99 | 638,528.00 |
| 1112 · PRIOR YEAR TAX | 16,369.76 | 17,000.00 |
| 1115 · SDC INCOME | 178,872.16 | 256,800.00 |
| 1200 · SWIM LESSONS | 45,272.36 | 32,000.00 |
| 1201 · GENERAL ADMISSION | 212,261.44 | 176,420.00 |
| 1206 · RENTALS | 22,551.00 | 15,000.00 |
| 1211 · TOTAL MERCHANDISE SALES | 23,617.69 | 19,500.00 |
| 1221 · INNOVATIVE INCOME | 10,698.41 | 18,829.00 |
| 1300 · TRNSFR FRM GEN FUND TO IMPRV FN | 22,606.00 | 22,606.00 |
| 2000.5 · OR DEPT OF ENERGY BETC CREDIT | | |
| 20000 · DISTRICT DONATIONS | 100.00 | |
| 22111 · DISTRICT GRANT INCOME | | 103,000.00 |
| 5401 · GEN FND BEG CASH | 289,815.00 | 187,947.00 |
| 5401.1 · UNAPR END CASH | 184,113.00 | 184,113.00 |
| 5404 · BEGIN BAL SDC | 623,553.00 | 765,131.00 |
| 5405 · IMPROVEMENT BEGIN BAL | 231,842.00 | 231,842.00 |
| 5407 · BOND TAXES BEG BAL | 13,297.00 | -2,268.00 |
| 5408 · GEN FUND INTEREST INCOME | 3,685.22 | 5,750.00 |
| 5410 · TRNSF IN FRM IMPRV FND | 20,000.00 | 254,448.00 |
| 5411.1 · TRANSFER IN FROM SDC FUND | | 100,000.00 |
| 5801 · SDAO LONGEVITY CREDIT | 1,005.00 | 1,117.00 |
| 5802 · Insurance Dividend | 516.54 | |
| Total Income | 2,718,914.43 | 3,227,823.00 |
| Cost of Goods Sold | | |
| 4502 · OTHER MERCH. PURCHASE | | |
| Total COGS | | |
| Gross Profit | 2,718,914.43 | 3,227,823.00 |
| Expense | | |
| 1100 · POOL PAYROLL | 261,547.86 | 291,443.00 |
| 1120 · DISTRICT PAYROLL | 227,075.91 | 219,240.00 |
| 2333.1 · DISTRICT PAYROLL EXPENSES | 46,651.71 | 64,389.00 |
| 2340 · POOL PAYROLL EXPENSES | 52,031.31 | 50,443.00 |
| 2350 · STAFF ENHANCEMENT | 2,587.67 | 2,500.00 |
| 3200 · POOL OPERATING EXPENSES | 201,514.18 | 236,890.00 |
| 3410 · TRAINING AND TRAVEL | 10,114.79 | 15,500.00 |

| | <u>Jul '14 - Jun 15</u> | <u>Budget</u> |
|--------------------------------------|----------------------------|---------------------|
| 3410.1 · PERS AUTOM REIMB | 3,599.96 | 3,600.00 |
| 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 | 9,809.52 | 14,200.00 |
| 3530 · OFFICE SUPPLIES | 3,336.29 | 5,200.00 |
| 3530.1 · OFFICE EQUIPMENT/SUPPORT | 4,831.57 | 6,900.00 |
| 3810 · AUDIT | 9,750.00 | 10,400.00 |
| 3820 · ATTORNEY FEES | 2,500.00 | 10,000.00 |
| 3880 · ELECTIONS | 2,106.61 | 1,700.00 |
| 4990 · DISTRICT MAINTENANCE | 18,358.01 | 20,000.00 |
| 4996 · DONATIONS TO OTHERS | 44.00 | |
| 5100 · DIST PROGRAMS EXP | | 11,700.00 |
| 5200 · CAPITAL OUTLAY | 89,291.74 | 520,823.00 |
| 6400 · DUES & FEES & SUBSCRIPTIONS | 2,313.39 | 2,105.00 |
| 6510 · INSURANCES | 11,183.00 | 10,900.00 |
| 6560 · PROFESSIONAL FEES | | 30,000.00 |
| 66900 · Reconciliation Discrepancies | 0.28 | |
| 6999 · UNCATEGORIZED EXPENSES | | |
| 8100 · OPERATING CONTINGENCY | | 10,000.00 |
| 82000 · IMPRVMT FND TRANSFER | 20,000.00 | 254,448.00 |
| 90000 · SKATE PARK EXPENSES | 7,216.04 | 3,000.00 |
| 92000 · SDC EXPENDITURES | 166,166.57 | 1,021,931.00 |
| 93200 · UNAPP CASH RESERVE | | 184,113.00 |
| 96000 · BARRETT DR PROP EXP | 8,147.75 | 6,000.00 |
| 9900 · GEN FND TRNSFR TO OTHR FNDS | 22,606.00 | 22,606.00 |
| 99610 · BOND DEBT SERVICE | 185,341.50 | 197,792.00 |
| Total Expense | <u>1,363,477.17</u> | <u>3,227,823.00</u> |
| Net Ordinary Income | <u>1,355,437.26</u> | |
| Net Income | <u><u>1,355,437.26</u></u> | |

Hood River Valley Park and Recreation District
 Profit & Loss Budget vs. Actual
 July 2014 through June 2015

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 07/28/2015
 Cash Basis

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|----------------------------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 1110 · BOND TAXES | -3,227.14 | 98.39% |
| 1111 · CURRENT YEAR TAX | -16,622.01 | 97.4% |
| 1112 · PRIOR YEAR TAX | -630.24 | 96.29% |
| 1115 · SDC INCOME | -77,927.84 | 69.65% |
| 1200 · SWIM LESSONS | 13,272.36 | 141.48% |
| 1201 · GENERAL ADMISSION | 35,841.44 | 120.32% |
| 1206 · RENTALS | 7,551.00 | 150.34% |
| 1211 · TOTAL MERCHANDISE SALES | 4,117.69 | 121.12% |
| 1221 · INNOVATIVE INCOME | -8,130.59 | 56.82% |
| 1300 · TRNSFR FRM GEN FUND TO IMPRV FN | | 100.0% |
| 2000.5 · OR DEPT OF ENERGY BETC CREDIT | | |
| 20000 · DISTRICT DONATIONS | | |
| 22111 · DISTRICT GRANT INCOME | -103,000.00 | |
| 5401 · GEN FND BEG CASH | 101,868.00 | 154.2% |
| 5401.1 · UNAPR END CASH | | 100.0% |
| 5404 · BEGIN BAL SDC | -141,578.00 | 81.5% |
| 5405 · IMPROVEMENT BEGIN BAL | | 100.0% |
| 5407 · BOND TAXES BEG BAL | 15,565.00 | -586.29% |
| 5408 · GEN FUND INTEREST INCOME | -2,064.78 | 64.09% |
| 5410 · TRNSF IN FRM IMPRV FND | -234,448.00 | 7.86% |
| 5411.1 · TRANSFER IN FROM SDC FUND | -100,000.00 | |
| 5801 · SDAO LONGEVITY CREDIT | -112.00 | 89.97% |
| 5802 · Insurance Dividend | | |
| Total Income | <u>-508,908.57</u> | <u>84.23%</u> |
| Cost of Goods Sold | | |
| 4502 · OTHER MERCH. PURCHASE | | |
| Total COGS | | |
| Gross Profit | <u>-508,908.57</u> | <u>84.23%</u> |
| Expense | | |
| 1100 · POOL PAYROLL | -29,895.14 | 89.74% |
| 1120 · DISTRICT PAYROLL | 7,835.91 | 103.57% |
| 2333.1 · DISTRICT PAYROLL EXPENSES | -17,737.29 | 72.45% |
| 2340 · POOL PAYROLL EXPENSES | 1,588.31 | 103.15% |
| 2350 · STAFF ENHANCEMENT | 87.67 | 103.51% |
| 3200 · POOL OPERATING EXPENSES | -35,375.82 | 85.07% |
| 3410 · TRAINING AND TRAVEL | -5,385.21 | 65.26% |

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|----------------------------|----------------------|
| 3410.1 · PERS AUTOM REIMB | -0.04 | 100.0% |
| 3410.2 · DISTRICT MILEAGE EXP | | |
| 3410.3 · EMPLOYEE HEALTH & WELLNESS | | |
| 3410.4 · N.S.F. EXPENSE | | |
| 3411 · DISTRICT MARKETING | -4,390.48 | 69.08% |
| 3530 · OFFICE SUPPLIES | -1,863.71 | 64.16% |
| 3530.1 · OFFICE EQUIPMENT/SUPPORT | -2,068.43 | 70.02% |
| 3810 · AUDIT | -650.00 | 93.75% |
| 3820 · ATTORNEY FEES | -7,500.00 | 25.0% |
| 3880 · ELECTIONS | 406.61 | 123.92% |
| 4990 · DISTRICT MAINTENANCE | -1,641.99 | 91.79% |
| 4996 · DONATIONS TO OTHERS | | |
| 5100 · DIST PROGRAMS EXP | -11,700.00 | |
| 5200 · CAPITAL OUTLAY | -431,531.26 | 17.14% |
| 6400 · DUES & FEES & SUBSCRIPTIONS | 208.39 | 109.9% |
| 6510 · INSURANCES | 283.00 | 102.6% |
| 6560 · PROFESSIONAL FEES | -30,000.00 | |
| 66900 · Reconciliation Discrepancies | | |
| 6999 · UNCATEGORIZED EXPENSES | | |
| 8100 · OPERATING CONTINGENCY | -10,000.00 | |
| 82000 · IMPRVMT FND TRANSFER | -234,448.00 | 7.86% |
| 90000 · SKATE PARK EXPENSES | 4,216.04 | 240.54% |
| 92000 · SDC EXPENDITURES | -855,764.43 | 16.26% |
| 93200 · UNAPP CASH RESERVE | -184,113.00 | |
| 96000 · BARRETT DR PROP EXP | 2,147.75 | 135.8% |
| 9900 · GEN FND TRNSFR TO OTHR FNDS | | 100.0% |
| 99610 · BOND DEBT SERVICE | -12,450.50 | 93.71% |
| Total Expense | <u>-1,864,345.83</u> | <u>42.24%</u> |
| Net Ordinary Income | <u>1,355,437.26</u> | <u>100.0%</u> |
| Net Income | <u><u>1,355,437.26</u></u> | <u><u>100.0%</u></u> |