

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

	<u>Jul '14 - Jun 15</u>
Ordinary Income/Expense	
Income	
1110 · BOND TAXES	
1511 · BOND INTEREST	111.12
1110 · BOND TAXES - Other	196,721.74
Total 1110 · BOND TAXES	<u>196,832.86</u>
1111 · CURRENT YEAR TAX	
1111 · CURRENT YEAR TAX - Other	621,905.99
Total 1111 · CURRENT YEAR TAX	<u>621,905.99</u>
1112 · PRIOR YEAR TAX	16,369.76
1115 · SDC INCOME	
1115.1 · SDC INC-CNTY UGA	
1115.11 · SDC INC-OUTS. UGA	72,623.00
1115.1 · SDC INC-CNTY UGA - Other	13,649.00
Total 1115.1 · SDC INC-CNTY UGA	<u>86,272.00</u>
1115.2 · SDC INC-CITY	91,985.00
5511 · SDC INTEREST	615.16
Total 1115 · SDC INCOME	<u>178,872.16</u>
1200 · SWIM LESSONS	
1204 · YOUTH/CHILD CLASSES	31,354.36
1219 · SCHOOL GROUP CLASSES	13,937.00
1200 · SWIM LESSONS - Other	-19.00
Total 1200 · SWIM LESSONS	<u>45,272.36</u>
1201 · GENERAL ADMISSION	
1201.5 · SCHEDULED/DISC GROUPS	
1201.5 · SCHEDULED/DISC GROUPS - Other	5,424.40
Total 1201.5 · SCHEDULED/DISC GROUPS	<u>5,424.40</u>
1202 · SWIM PASSES	51,337.25
1203 · DISCOUNT TICKETS	59,562.50
1212 · KAYAK GEN ADMISSION	1,350.00
1218 · CASH OVER/SHORT	1,496.34
1201 · GENERAL ADMISSION - Other	93,090.95
Total 1201 · GENERAL ADMISSION	<u>212,261.44</u>
1206 · RENTALS	

	<u>Jul '14 - Jun 15</u>
1210 · SWIM MEET INCOME	11,198.50
1210.5 · HIGH SCHOOL SWIM TEAM FEES	2,852.00
1210.6 · KAYAK POLO LEAGUE RENTAL	2,000.00
1219.2 · HIGH SCHOOL WATER POLO TEAM FEE	1,147.00
1206 · RENTALS - Other	5,353.50
Total 1206 · RENTALS	<u>22,551.00</u>
1211 · TOTAL MERCHANDISE SALES	
1207 · FOOD SALES	11,567.55
1208 · MERCHANDISE SALES	12,050.14
1211 · TOTAL MERCHANDISE SALES - Other	
Total 1211 · TOTAL MERCHANDISE SALES	<u>23,617.69</u>
1221 · INNOVATIVE INCOME	
1221.3 · LIFEGUARD TRAINING	1,950.00
1222 · DIST PROG/SPEC EVENTS	
1222 · DIST PROG/SPEC EVENTS - Other	
Total 1222 · DIST PROG/SPEC EVENTS	
1223 · ADVERTISING INCOME	
2110 · BANNER ADVERTISING	8,334.82
Total 1223 · ADVERTISING INCOME	<u>8,334.82</u>
1225 · HR SUPPLY PATRON DISTR	64.35
1221 · INNOVATIVE INCOME - Other	349.24
Total 1221 · INNOVATIVE INCOME	<u>10,698.41</u>
1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
1300.10 · TRNFR TO TENT FUND	9,235.00
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	13,371.00
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	<u>22,606.00</u>
2000.5 · OR DEPT OF ENERGY BETC CREDIT	
20000 · DISTRICT DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS - Other	100.00
Total 2000.10 · AQUATICS CENTER DONATIONS	<u>100.00</u>
Total 20000 · DISTRICT DONATIONS	100.00
22111 · DISTRICT GRANT INCOME	
22111 · DISTRICT GRANT INCOME - Other	
Total 22111 · DISTRICT GRANT INCOME	<u></u>

	Jul '14 - Jun 15
5401 · GEN FND BEG CASH	289,815.00
5401.1 · UNAPR END CASH	
5401.2 · BEG BAL-UNAPR END CASH	184,113.00
Total 5401.1 · UNAPR END CASH	184,113.00
5404 · BEGIN BAL SDC	623,553.00
5405 · IMPROVEMENT BEGIN BAL	231,842.00
5407 · BOND TAXES BEG BAL	
700 · PREPD BOND AMORT	2,779.00
5407 · BOND TAXES BEG BAL - Other	10,518.00
Total 5407 · BOND TAXES BEG BAL	13,297.00
5408 · GEN FUND INTEREST INCOME	3,685.22
5410 · TRNSF IN FRM IMPRV FND	20,000.00
5411.1 · TRANSFER IN FROM SDC FUND	
5801 · SDAO LONGEVITY CREDIT	1,005.00
5802 · Insurance Dividend	516.54
Total Income	2,718,914.43
Cost of Goods Sold	
4502 · OTHER MERCH. PURCHASE	
Total COGS	
Gross Profit	2,718,914.43
Expense	
1100 · POOL PAYROLL	
1170 · CUSTODIAN	24,374.58
1180 · FRONT DESK/LIFEGUARDS	
1190.1 · LIFEGUARDS	75,471.75
1180 · FRONT DESK/LIFEGUARDS - Other	15,014.38
Total 1180 · FRONT DESK/LIFEGUARDS	90,486.13
1190 · POOL MANAGERS	33,816.35
1190.11 · ASST DIST DIR--POOL	35,849.80
1190.12 · ASST DIST DIR BONUS--POOL	
1190.13 · POOL IN LIEU OF HLTH INS	
1190.2 · INSTRUCTORS	12,046.75
1190.3 · SHIFT COORDINATOR	56,787.01
1190.4 · P/T POOL MAINTENANCE	
1190.5 · CLOSE DOWN MTNC	7,302.96
1190.4 · P/T POOL MAINTENANCE - Other	
Total 1190.4 · P/T POOL MAINTENANCE	7,302.96

	<u>Jul '14 - Jun 15</u>
1100 · POOL PAYROLL - Other	884.28
Total 1100 · POOL PAYROLL	<u>261,547.86</u>
1120 · DISTRICT PAYROLL	
1129 · DISTR BKKPPER/OFFICE	28,969.36
1130 · DISTRICT DIRECTOR	
1130.1 · DIRECTOR BONUS	2,685.00
1130 · DISTRICT DIRECTOR - Other	89,289.71
Total 1130 · DISTRICT DIRECTOR	<u>91,974.71</u>
1140 · DIST MTNC PERSONNEL	
1140 · DIST MTNC PERSONNEL - Other	63,248.05
Total 1140 · DIST MTNC PERSONNEL	<u>63,248.05</u>
1140.11 · ASST DIST DIR--DISTRICT	35,849.80
1140.12 · ASST DIST DIR BONUS--DISTR	2,869.24
1140.13 · DISTR IN LIEU OF HLTH INS	
1150 · OTHER DISTRICT PAYROLL	807.72
1220 · MAINT SKATE PARK	879.48
1120 · DISTRICT PAYROLL - Other	2,477.55
Total 1120 · DISTRICT PAYROLL	<u>227,075.91</u>
2333.1 · DISTRICT PAYROLL EXPENSES	
2310.1 · DISTRICT WORKMAN'S COMP	1,924.00
2320.11 · DISTRICT HEALTH INS CO	
2341.11 · DISTR HLTH INS DEDUCT REIMB	
2320.11 · DISTRICT HEALTH INS CO - Other	12,818.96
Total 2320.11 · DISTRICT HEALTH INS CO	<u>12,818.96</u>
2342.1 · DISTRICT RETIREMENT EXP	19,871.53
2344.1 · DISTRICT FICA-MEDICARE	8,042.93
2345.1 · DISTRICT WC/SIF	86.12
2346.1 · DISTRICT LIFE INS	20.79
2347.1 · DISTRICT DISABILITY INS	28.14
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	178.25
2353.1 · DISTRICT STATE UNEMPL INS	1,708.40
2333.1 · DISTRICT PAYROLL EXPENSES - Other	1,972.59
Total 2333.1 · DISTRICT PAYROLL EXPENSES	<u>46,651.71</u>
2340 · POOL PAYROLL EXPENSES	
2310 · POOL WORKMANS COMP	2,405.28
2341 · POOL-CO. PD. HEALTH INSURANCE	
2341.1 · POOL HLTH INS DEDUC REIMB	

	<u>Jul '14 - Jun 15</u>
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	10,178.29
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	<u>10,178.29</u>
2342 · POOL RETIREMENT	1,537.60
2344 · POOL EMPLOYER FICA-MEDICARE	29,564.47
2345 · POOL EMPLOYER WC/SIF	342.10
2346 · POOL CO PD. LIFE INSURANCE	86.13
2347 · POOL CO. PD. DISABILITY INS.	116.58
2348 · POOL SDAO ADMIN FEE	
2349 · POOL DIRECT DEPOSIT FEES	730.90
2352 · FEDERAL UNEMPLOYMENT	
2353 · POOL STATE UNEMPLOYMENT INS	7,069.96
Total 2340 · POOL PAYROLL EXPENSES	<u>52,031.31</u>
2350 · STAFF ENHANCEMENT	2,587.67
3200 · POOL OPERATING EXPENSES	
3100 · SUPPLIES	28,280.38
3101 · LICENSES	490.00
3104 · CREDIT CARD PROC FEES	2,244.45
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	2,512.01
31211 · POOL MARKETING	
3124 · POOL APPRECIATIONS	850.00
31211 · POOL MARKETING - Other	3,028.34
Total 31211 · POOL MARKETING	<u>3,878.34</u>
3215 · MILEAGE	429.37
3220 · REPAIR & MAINTENANCE	
3221 · GROUNDS MTNC SUPPLIES	355.83
3222 · TOOLS	429.95
3223 · EQUIPMENT REPAIR	10,880.38
3224 · BUILDING MAINTENANCE	17,281.83
3225 · CLOSE-DOWN REPAIRS	5,653.83
3220 · REPAIR & MAINTENANCE - Other	1,208.21
Total 3220 · REPAIR & MAINTENANCE	<u>35,810.03</u>
3230 · POOL PROGRAMS EXP	
3233 · SUMMER BUS	966.00
3230 · POOL PROGRAMS EXP - Other	
Total 3230 · POOL PROGRAMS EXP	<u>966.00</u>
3240 · UNIFORMS	1,931.92
3250 · UTILITIES	
3251 · ELECTRICITY	26,540.14
3252 · FUEL	57,807.57

	<u>Jul '14 - Jun 15</u>
3253 · GARBAGE SERVICE	2,627.10
3254 · WATER/SEWER	14,503.58
3255 · INTERNET SERVICE	757.28
3510 · TELEPHONE	6,762.05
Total 3250 · UTILITIES	<u>108,997.72</u>
4500 · MERCHANDISE PURCHASE	15,839.50
3200 · POOL OPERATING EXPENSES - Other	134.46
Total 3200 · POOL OPERATING EXPENSES	<u>201,514.18</u>
3410 · TRAINING AND TRAVEL	
3120 · MEETINGS & CONFERENCES	4,767.87
3409 · EDUCATION/TRAINING	3,011.65
3410 · TRAINING AND TRAVEL - Other	2,335.27
Total 3410 · TRAINING AND TRAVEL	<u>10,114.79</u>
3410.1 · PERS AUTOM REIMB	3,599.96
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	176.00
3411.1 · DISTRICT APPRECIATIONS	1,225.02
3411 · DISTRICT MARKETING - Other	8,408.50
Total 3411 · DISTRICT MARKETING	<u>9,809.52</u>
3530 · OFFICE SUPPLIES	
3210 · FREIGHT/POSTAGE	327.88
3809 · BANK SERVICE CHARGES	373.34
3530 · OFFICE SUPPLIES - Other	2,635.07
Total 3530 · OFFICE SUPPLIES	<u>3,336.29</u>
3530.1 · OFFICE EQUIPMENT/SUPPORT	
3530.3 · COMPUTER REPAIR	534.80
3530.4 · COMPUTER PURCHASE	2,042.55
3530.5 · WEBSITE HOSTING	330.00
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	1,924.22
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	<u>4,831.57</u>
3810 · AUDIT	9,750.00
3820 · ATTORNEY FEES	
3820 · ATTORNEY FEES - Other	2,500.00
Total 3820 · ATTORNEY FEES	<u>2,500.00</u>

	<u>Jul '14 - Jun 15</u>
3880 · ELECTIONS	2,106.61
4990 · DISTRICT MAINTENANCE	
4991 · PARK UTILITIES	3,767.70
4992 · PARKS/TRAILS MTNC SUPPLIES	6,452.91
4993 · PARKS/TRAILS MAINTENANCE	1,915.51
4994 · DISTR MTNC EQUIP	1,039.88
4995 · DISTRICT'S EQUIPMENT REPAIRS	1,055.56
4990 · DISTRICT MAINTENANCE - Other	4,126.45
Total 4990 · DISTRICT MAINTENANCE	<u>18,358.01</u>
4996 · DONATIONS TO OTHERS	44.00
5100 · DIST PROGRAMS EXP	
5100 · DIST PROGRAMS EXP - Other	
Total 5100 · DIST PROGRAMS EXP	<u> </u>
5200 · CAPITAL OUTLAY	
3204 · POOL AMENITIES	9,241.09
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	18,719.37
3224.3 · POOL CAPITAL UPGRADES	
5100.2 · COMMUNITY SUPPORT	297.93
5201 · POOL TENT REPAIR	10,275.60
5202 · OFFICE EQUIPMENT	
5202.3 · POOL OFFICE UPGRADE	6,296.25
5202 · OFFICE EQUIPMENT - Other	
Total 5202 · OFFICE EQUIPMENT	<u>6,296.25</u>
5203 · TRAILS DEVELOPMENT	
5203 · TRAILS DEVELOPMENT - Other	3,834.16
Total 5203 · TRAILS DEVELOPMENT	<u>3,834.16</u>
5204 · PARKS DEV.	
5204.1 · BARRETT PARK GRANT EXP	
5204.2 · SDC GRANT MATCH--BARRETT PARK	
90015 · BARRETT PARK GF CAP OUTL	204.06
5204 · PARKS DEV. - Other	
Total 5204 · PARKS DEV.	<u>204.06</u>
5400 · EQUIPMENT	439.42
5600 · AQUATIC CENTER CAP IMPVMNTS	
5600 · AQUATIC CENTER CAP IMPVMNTS - Other	38,983.86
Total 5600 · AQUATIC CENTER CAP IMPVMNTS	<u>38,983.86</u>
6820.1 · CAPITAL GRANT EXPENDITURE	

	Jul '14 - Jun 15
5200 · CAPITAL OUTLAY - Other	1,000.00
Total 5200 · CAPITAL OUTLAY	89,291.74
6400 · DUES & FEES & SUBSCRIPTIONS	2,313.39
6510 · INSURANCES	11,183.00
6560 · PROFESSIONAL FEES	
66900 · Reconciliation Discrepancies	0.28
6999 · UNCATEGORIZED EXPENSES	
6999.1 · COSTCO PURCHASES	
Total 6999 · UNCATEGORIZED EXPENSES	
8100 · OPERATING CONTINGENCY	
82000 · IMPRVMNT FND TRANSFER	
82000.1 · TRNF TO GEN FND FOR TENT REPL	
82000 · IMPRVMNT FND TRANSFER - Other	20,000.00
Total 82000 · IMPRVMNT FND TRANSFER	20,000.00
90000 · SKATE PARK EXPENSES	
3990 · GEN/SKATE PARK	5,100.00
90322 · REPAIR & MAINT- SKATE PARK	300.58
90325 · SKATE PARK UTILITIES	1,815.46
90000 · SKATE PARK EXPENSES - Other	
Total 90000 · SKATE PARK EXPENSES	7,216.04
92000 · SDC EXPENDITURES	
9200.10 · ELIOT PARK DEVELOPMENT	126.56
9200.11 · DOG PARKS DEVELOPMENT	1,694.99
9200.12 · GUIGNARD DRIVE	21,203.00
9200.21 · SDC FOR TRAIL EXP--CITY	
9200.8 · BARRET PARK SDC EXP	6,970.09
9200.9 · MT HOOD TOWN HALL PLAYGR	-3,747.98
92000.2 · TRAILS PROJ-SDC	
9200.6 · BARRETT ICT EXP	15,332.41
92002 · ICT/BARRETT CONNECT.	513.31
92003 · SS ICT TRAIL CONN	14,445.00
92004 · DEVON COURT/CGCC CONN	-1,726.99
92000.2 · TRAILS PROJ-SDC - Other	2,228.18
Total 92000.2 · TRAILS PROJ-SDC	30,791.91
92000.5 · CITY/CNTY FEES	450.00
920000 · SDC ADMINISTR COSTS	
92000.0 · FUNDING FEASIBILITY STUDY	13,500.00
92000.8 · SDC ATTORNEY FEES	5,740.50
920000 · SDC ADMINISTR COSTS - Other	

	<u>Jul '14 - Jun 15</u>
Total 920000 · SDC ADMINISTR COSTS	19,240.50
920004 · SDC PARK IMPROVEMENTS	1,577.12
92005 · POST CANYON TRAILS SDC EXP	8,000.00
92113 · SDC METHODOLOGY UPDATE	18,381.36
92700 · SDC TRFR TO OTHER FNDS	
92000 · SDC EXPENDITURES - Other	61,479.02
Total 92000 · SDC EXPENDITURES	<u>166,166.57</u>
93200 · UNAPP CASH RESERVE	
93200 · UNAPP CASH RESERVE - Other	
Total 93200 · UNAPP CASH RESERVE	
96000 · BARRETT DR PROP EXP	
96000.1 · BARRETT RENTAL EXP	
96000.2 · BARRETT PROP EXP	7,405.55
96000 · BARRETT DR PROP EXP - Other	742.20
Total 96000 · BARRETT DR PROP EXP	<u>8,147.75</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
9901 · GEN FND TO IMPRV FND TRNSFR - Other	13,371.00
Total 9901 · GEN FND TO IMPRV FND TRNSFR	<u>22,606.00</u>
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	22,606.00
99610 · BOND DEBT SERVICE	
99385 · DEBT SERVICE MANAGEMENT FEES	450.00
99610.1 · DEBT SERVICE PRINCIPAL	160,000.00
99620 · DEBT SERVICE INTEREST	22,112.50
99631 · BOND AMORT. EXP.	2,779.00
Total 99610 · BOND DEBT SERVICE	<u>185,341.50</u>
Total Expense	<u>1,363,477.17</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

	<u>Budget</u>
Ordinary Income/Expense	
Income	
1110 · BOND TAXES	
1511 · BOND INTEREST	100.00
1110 · BOND TAXES - Other	199,960.00
Total 1110 · BOND TAXES	<u>200,060.00</u>
1111 · CURRENT YEAR TAX	
1111 · CURRENT YEAR TAX - Other	638,528.00
Total 1111 · CURRENT YEAR TAX	<u>638,528.00</u>
1112 · PRIOR YEAR TAX	17,000.00
1115 · SDC INCOME	
1115.1 · SDC INC-CNTY UGA	
1115.11 · SDC INC-OUTS. UGA	45,900.00
1115.1 · SDC INC-CNTY UGA - Other	32,400.00
Total 1115.1 · SDC INC-CNTY UGA	<u>78,300.00</u>
1115.2 · SDC INC-CITY	175,500.00
5511 · SDC INTEREST	3,000.00
Total 1115 · SDC INCOME	<u>256,800.00</u>
1200 · SWIM LESSONS	
1204 · YOUTH/CHILD CLASSES	32,000.00
1219 · SCHOOL GROUP CLASSES	
1200 · SWIM LESSONS - Other	
Total 1200 · SWIM LESSONS	<u>32,000.00</u>
1201 · GENERAL ADMISSION	
1201.5 · SCHEDULED/DISC GROUPS	
1201.5 · SCHEDULED/DISC GROUPS - Other	
Total 1201.5 · SCHEDULED/DISC GROUPS	
1202 · SWIM PASSES	
1203 · DISCOUNT TICKETS	
1212 · KAYAK GEN ADMISSION	
1218 · CASH OVER/SHORT	
1201 · GENERAL ADMISSION - Other	176,420.00
Total 1201 · GENERAL ADMISSION	<u>176,420.00</u>
1206 · RENTALS	

	<u>Budget</u>
1210 · SWIM MEET INCOME	
1210.5 · HIGH SCHOOL SWIM TEAM FEES	
1210.6 · KAYAK POLO LEAGUE RENTAL	
1219.2 · HIGH SCHOOL WATER POLO TEAM FEE	
1206 · RENTALS - Other	15,000.00
Total 1206 · RENTALS	<u>15,000.00</u>
1211 · TOTAL MERCHANDISE SALES	
1207 · FOOD SALES	
1208 · MERCHANDISE SALES	
1211 · TOTAL MERCHANDISE SALES - Other	19,500.00
Total 1211 · TOTAL MERCHANDISE SALES	<u>19,500.00</u>
1221 · INNOVATIVE INCOME	
1221.3 · LIFEGUARD TRAINING	
1222 · DIST PROG/SPEC EVENTS	
1222 · DIST PROG/SPEC EVENTS - Other	10,000.00
Total 1222 · DIST PROG/SPEC EVENTS	<u>10,000.00</u>
1223 · ADVERTISING INCOME	
2110 · BANNER ADVERTISING	8,800.00
Total 1223 · ADVERTISING INCOME	<u>8,800.00</u>
1225 · HR SUPPLY PATRON DISTR	29.00
1221 · INNOVATIVE INCOME - Other	
Total 1221 · INNOVATIVE INCOME	<u>18,829.00</u>
1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
1300.10 · TRNFR TO TENT FUND	9,235.00
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	13,371.00
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	<u>22,606.00</u>
2000.5 · OR DEPT OF ENERGY BETC CREDIT	
20000 · DISTRICT DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS - Other	
Total 2000.10 · AQUATICS CENTER DONATIONS	
Total 20000 · DISTRICT DONATIONS	
22111 · DISTRICT GRANT INCOME	
22111 · DISTRICT GRANT INCOME - Other	103,000.00
Total 22111 · DISTRICT GRANT INCOME	<u>103,000.00</u>

	<u>Budget</u>
5401 · GEN FND BEG CASH	187,947.00
5401.1 · UNAPR END CASH	
5401.2 · BEG BAL-UNAPR END CASH	184,113.00
Total 5401.1 · UNAPR END CASH	<u>184,113.00</u>
5404 · BEGIN BAL SDC	765,131.00
5405 · IMPROVEMENT BEGIN BAL	231,842.00
5407 · BOND TAXES BEG BAL	
700 · PREPD BOND AMORT	2,779.00
5407 · BOND TAXES BEG BAL - Other	-5,047.00
Total 5407 · BOND TAXES BEG BAL	<u>-2,268.00</u>
5408 · GEN FUND INTEREST INCOME	5,750.00
5410 · TRNSF IN FRM IMPRV FND	254,448.00
5411.1 · TRANSFER IN FROM SDC FUND	100,000.00
5801 · SDAO LONGEVITY CREDIT	1,117.00
5802 · Insurance Dividend	
Total Income	<u>3,227,823.00</u>
Cost of Goods Sold	
4502 · OTHER MERCH. PURCHASE	
Total COGS	<u> </u>
Gross Profit	<u>3,227,823.00</u>
Expense	
1100 · POOL PAYROLL	
1170 · CUSTODIAN	27,000.00
1180 · FRONT DESK/LIFEGUARDS	
1190.1 · LIFEGUARDS	
1180 · FRONT DESK/LIFEGUARDS - Other	114,000.00
Total 1180 · FRONT DESK/LIFEGUARDS	<u>114,000.00</u>
1190 · POOL MANAGERS	47,100.00
1190.11 · ASST DIST DIR--POOL	33,660.00
1190.12 · ASST DIST DIR BONUS--POOL	1,683.00
1190.13 · POOL IN LIEU OF HLTH INS	
1190.2 · INSTRUCTORS	14,000.00
1190.3 · SHIFT COORDINATOR	43,000.00
1190.4 · P/T POOL MAINTENANCE	
1190.5 · CLOSE DOWN MTNC	6,000.00
1190.4 · P/T POOL MAINTENANCE - Other	3,000.00
Total 1190.4 · P/T POOL MAINTENANCE	<u>9,000.00</u>

	<u>Budget</u>
1100 · POOL PAYROLL - Other	2,000.00
Total 1100 · POOL PAYROLL	<u>291,443.00</u>
1120 · DISTRICT PAYROLL	
1129 · DISTR BKKPPER/OFFICE	30,000.00
1130 · DISTRICT DIRECTOR	
1130.1 · DIRECTOR BONUS	2,677.00
1130 · DISTRICT DIRECTOR - Other	89,220.00
Total 1130 · DISTRICT DIRECTOR	<u>91,897.00</u>
1140 · DIST MTNC PERSONNEL	
1140 · DIST MTNC PERSONNEL - Other	60,000.00
Total 1140 · DIST MTNC PERSONNEL	<u>60,000.00</u>
1140.11 · ASST DIST DIR--DISTRICT	33,660.00
1140.12 · ASST DIST DIR BONUS--DISTR	1,683.00
1140.13 · DISTR IN LIEU OF HLTH INS	
1150 · OTHER DISTRICT PAYROLL	
1220 · MAINT SKATE PARK	2,000.00
1120 · DISTRICT PAYROLL - Other	
Total 1120 · DISTRICT PAYROLL	<u>219,240.00</u>
2333.1 · DISTRICT PAYROLL EXPENSES	
2310.1 · DISTRICT WORKMAN'S COMP	4,251.00
2320.11 · DISTRICT HEALTH INS CO	
2341.11 · DISTR HLTH INS DEDUCT REIMB	1,250.00
2320.11 · DISTRICT HEALTH INS CO - Other	21,400.00
Total 2320.11 · DISTRICT HEALTH INS CO	<u>22,650.00</u>
2342.1 · DISTRICT RETIREMENT EXP	16,023.00
2344.1 · DISTRICT FICA-MEDICARE	16,772.00
2345.1 · DISTRICT WC/SIF	240.00
2346.1 · DISTRICT LIFE INS	135.00
2347.1 · DISTRICT DISABILITY INS	540.00
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	300.00
2353.1 · DISTRICT STATE UNEMPL INS	3,478.00
2333.1 · DISTRICT PAYROLL EXPENSES - Other	
Total 2333.1 · DISTRICT PAYROLL EXPENSES	<u>64,389.00</u>
2340 · POOL PAYROLL EXPENSES	
2310 · POOL WORKMANS COMP	4,356.00
2341 · POOL-CO. PD. HEALTH INSURANCE	
2341.1 · POOL HLTH INS DEDUC REIMB	750.00

	<u>Budget</u>
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	11,408.00
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	<u>12,158.00</u>
2342 · POOL RETIREMENT	4,122.00
2344 · POOL EMPLOYER FICA-MEDICARE	22,295.00
2345 · POOL EMPLOYER WC/SIF	325.00
2346 · POOL CO PD. LIFE INSURANCE	120.00
2347 · POOL CO. PD. DISABILITY INS.	340.00
2348 · POOL SDAO ADMIN FEE	
2349 · POOL DIRECT DEPOSIT FEES	600.00
2352 · FEDERAL UNEMPLOYMENT	
2353 · POOL STATE UNEMPLOYMENT INS	6,127.00
Total 2340 · POOL PAYROLL EXPENSES	<u>50,443.00</u>
2350 · STAFF ENHANCEMENT	2,500.00
3200 · POOL OPERATING EXPENSES	
3100 · SUPPLIES	37,000.00
3101 · LICENSES	2,000.00
3104 · CREDIT CARD PROC FEES	4,000.00
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	1,890.00
31211 · POOL MARKETING	
3124 · POOL APPRECIATIONS	
31211 · POOL MARKETING - Other	
Total 31211 · POOL MARKETING	<u> </u>
3215 · MILEAGE	
3220 · REPAIR & MAINTENANCE	
3221 · GROUNDS MTNC SUPPLIES	
3222 · TOOLS	
3223 · EQUIPMENT REPAIR	
3224 · BUILDING MAINTENANCE	
3225 · CLOSE-DOWN REPAIRS	
3220 · REPAIR & MAINTENANCE - Other	33,600.00
Total 3220 · REPAIR & MAINTENANCE	<u>33,600.00</u>
3230 · POOL PROGRAMS EXP	
3233 · SUMMER BUS	
3230 · POOL PROGRAMS EXP - Other	6,000.00
Total 3230 · POOL PROGRAMS EXP	<u>6,000.00</u>
3240 · UNIFORMS	3,000.00
3250 · UTILITIES	
3251 · ELECTRICITY	34,900.00
3252 · FUEL	69,000.00

	<u>Budget</u>
3253 · GARBAGE SERVICE	4,000.00
3254 · WATER/SEWER	18,800.00
3255 · INTERNET SERVICE	700.00
3510 · TELEPHONE	6,500.00
Total 3250 · UTILITIES	<u>133,900.00</u>
4500 · MERCHANDISE PURCHASE	15,500.00
3200 · POOL OPERATING EXPENSES - Other	
Total 3200 · POOL OPERATING EXPENSES	<u>236,890.00</u>
3410 · TRAINING AND TRAVEL	
3120 · MEETINGS & CONFERENCES	8,000.00
3409 · EDUCATION/TRAINING	7,500.00
3410 · TRAINING AND TRAVEL - Other	
Total 3410 · TRAINING AND TRAVEL	<u>15,500.00</u>
3410.1 · PERS AUTOM REIMB	3,600.00
3410.2 · DISTRICT MILEAGE EXP	
3410.3 · EMPLOYEE HEALTH & WELLNESS	
3410.4 · N.S.F. EXPENSE	
3411 · DISTRICT MARKETING	
3122 · NOTICES	
3411.1 · DISTRICT APPRECIATIONS	
3411 · DISTRICT MARKETING - Other	14,200.00
Total 3411 · DISTRICT MARKETING	<u>14,200.00</u>
3530 · OFFICE SUPPLIES	
3210 · FREIGHT/POSTAGE	
3809 · BANK SERVICE CHARGES	
3530 · OFFICE SUPPLIES - Other	5,200.00
Total 3530 · OFFICE SUPPLIES	<u>5,200.00</u>
3530.1 · OFFICE EQUIPMENT/SUPPORT	
3530.3 · COMPUTER REPAIR	
3530.4 · COMPUTER PURCHASE	
3530.5 · WEBSITE HOSTING	
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	6,900.00
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	<u>6,900.00</u>
3810 · AUDIT	10,400.00
3820 · ATTORNEY FEES	
3820 · ATTORNEY FEES - Other	10,000.00
Total 3820 · ATTORNEY FEES	<u>10,000.00</u>

	<u>Budget</u>
3880 · ELECTIONS	1,700.00
4990 · DISTRICT MAINTENANCE	
4991 · PARK UTILITIES	
4992 · PARKS/TRAILS MTNC SUPPLIES	
4993 · PARKS/TRAILS MAINTENANCE	
4994 · DISTR MTNC EQUIP	
4995 · DISTRICT'S EQUIPMENT REPAIRS	
4990 · DISTRICT MAINTENANCE - Other	20,000.00
Total 4990 · DISTRICT MAINTENANCE	<u>20,000.00</u>
4996 · DONATIONS TO OTHERS	
5100 · DIST PROGRAMS EXP	
5100 · DIST PROGRAMS EXP - Other	11,700.00
Total 5100 · DIST PROGRAMS EXP	<u>11,700.00</u>
5200 · CAPITAL OUTLAY	
3204 · POOL AMENITIES	35,300.00
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	
3224.3 · POOL CAPITAL UPGRADES	
5100.2 · COMMUNITY SUPPORT	
5201 · POOL TENT REPAIR	11,000.00
5202 · OFFICE EQUIPMENT	
5202.3 · POOL OFFICE UPGRADE	
5202 · OFFICE EQUIPMENT - Other	17,075.00
Total 5202 · OFFICE EQUIPMENT	<u>17,075.00</u>
5203 · TRAILS DEVELOPMENT	
5203 · TRAILS DEVELOPMENT - Other	
Total 5203 · TRAILS DEVELOPMENT	
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	
5204 · PARKS DEV. - Other	
Total 5204 · PARKS DEV.	<u>200,000.00</u>
5400 · EQUIPMENT	
5600 · AQUATIC CENTER CAP IMPVMNTS	
5600 · AQUATIC CENTER CAP IMPVMNTS - Other	254,448.00
Total 5600 · AQUATIC CENTER CAP IMPVMNTS	<u>254,448.00</u>
6820.1 · CAPITAL GRANT EXPENDITURE	3,000.00

	<u>Budget</u>
5200 · CAPITAL OUTLAY - Other	
Total 5200 · CAPITAL OUTLAY	<u>520,823.00</u>
6400 · DUES & FEES & SUBSCRIPTIONS	2,105.00
6510 · INSURANCES	10,900.00
6560 · PROFESSIONAL FEES	30,000.00
66900 · Reconciliation Discrepancies	
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	170,285.00
Total 82000 · IMPRVMNT FND TRANSFER	<u>254,448.00</u>
90000 · SKATE PARK EXPENSES	
3990 · GEN/SKATE PARK	
90322 · REPAIR & MAINT- SKATE PARK	
90325 · SKATE PARK UTILITIES	
90000 · SKATE PARK EXPENSES - Other	3,000.00
Total 90000 · SKATE PARK EXPENSES	<u>3,000.00</u>
92000 · SDC EXPENDITURES	
9200.10 · ELIOT PARK DEVELOPMENT	
9200.11 · DOG PARKS DEVELOPMENT	
9200.12 · GUIGNARD DRIVE	
9200.21 · SDC FOR TRAIL EXP--CITY	21,000.00
9200.8 · BARRET PARK SDC EXP	
9200.9 · MT HOOD TOWN HALL PLAYGR	
92000.2 · TRAILS PROJ-SDC	
9200.6 · BARRETT ICT EXP	
92002 · ICT/BARRETT CONNECT.	
92003 · SS ICT TRAIL CONN	
92004 · DEVON COURT/CGCC CONN	
92000.2 · TRAILS PROJ-SDC - Other	40,000.00
Total 92000.2 · TRAILS PROJ-SDC	<u>40,000.00</u>
92000.5 · CITY/CNTY FEES	
920000 · SDC ADMINISTR COSTS	
92000.0 · FUNDING FEASIBILITY STUDY	
92000.8 · SDC ATTORNEY FEES	
920000 · SDC ADMINISTR COSTS - Other	

	<u>Budget</u>
Total 920000 · SDC ADMINISTR COSTS	
920004 · SDC PARK IMPROVEMENTS	
92005 · POST CANYON TRAILS SDC EXP	
92113 · SDC METHODOLOGY UPDATE	
92700 · SDC TRFR TO OTHER FNDS	100,000.00
92000 · SDC EXPENDITURES - Other	<u>860,931.00</u>
Total 92000 · SDC EXPENDITURES	1,021,931.00
93200 · UNAPP CASH RESERVE	
93200 · UNAPP CASH RESERVE - Other	<u>184,113.00</u>
Total 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	4,000.00
96000 · BARRETT DR PROP EXP - Other	
Total 96000 · BARRETT DR PROP EXP	<u>6,000.00</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
9901 · GEN FND TO IMPRV FND TRNSFR - Other	<u>13,371.00</u>
Total 9901 · GEN FND TO IMPRV FND TRNSFR	<u>22,606.00</u>
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	22,606.00
99610 · BOND DEBT SERVICE	
99385 · DEBT SERVICE MANAGEMENT FEES	500.00
99610.1 · DEBT SERVICE PRINCIPAL	170,000.00
99620 · DEBT SERVICE INTEREST	24,513.00
99631 · BOND AMORT. EXP.	<u>2,779.00</u>
Total 99610 · BOND DEBT SERVICE	<u>197,792.00</u>
Total Expense	<u>3,227,823.00</u>
Net Ordinary Income	<u> </u>
Net Income	<u> </u>

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

	<u>\$ Over Budget</u>
Ordinary Income/Expense	
Income	
1110 · BOND TAXES	
1511 · BOND INTEREST	11.12
1110 · BOND TAXES - Other	-3,238.26
Total 1110 · BOND TAXES	<u>-3,227.14</u>
1111 · CURRENT YEAR TAX	
1111 · CURRENT YEAR TAX - Other	-16,622.01
Total 1111 · CURRENT YEAR TAX	<u>-16,622.01</u>
1112 · PRIOR YEAR TAX	-630.24
1115 · SDC INCOME	
1115.1 · SDC INC-CNTY UGA	
1115.11 · SDC INC-OUTS. UGA	26,723.00
1115.1 · SDC INC-CNTY UGA - Other	-18,751.00
Total 1115.1 · SDC INC-CNTY UGA	<u>7,972.00</u>
1115.2 · SDC INC-CITY	-83,515.00
5511 · SDC INTEREST	-2,384.84
Total 1115 · SDC INCOME	<u>-77,927.84</u>
1200 · SWIM LESSONS	
1204 · YOUTH/CHILD CLASSES	-645.64
1219 · SCHOOL GROUP CLASSES	
1200 · SWIM LESSONS - Other	-19.00
Total 1200 · SWIM LESSONS	<u>13,272.36</u>
1201 · GENERAL ADMISSION	
1201.5 · SCHEDULED/DISC GROUPS	
1201.5 · SCHEDULED/DISC GROUPS - Other	
Total 1201.5 · SCHEDULED/DISC GROUPS	
1202 · SWIM PASSES	
1203 · DISCOUNT TICKETS	
1212 · KAYAK GEN ADMISSION	
1218 · CASH OVER/SHORT	
1201 · GENERAL ADMISSION - Other	-83,329.05
Total 1201 · GENERAL ADMISSION	<u>35,841.44</u>
1206 · RENTALS	

	<u>\$ Over Budget</u>
1210 · SWIM MEET INCOME	
1210.5 · HIGH SCHOOL SWIM TEAM FEES	
1210.6 · KAYAK POLO LEAGUE RENTAL	
1219.2 · HIGH SCHOOL WATER POLO TEAM FEE	
1206 · RENTALS - Other	-9,646.50
Total 1206 · RENTALS	<u>7,551.00</u>
1211 · TOTAL MERCHANDISE SALES	
1207 · FOOD SALES	
1208 · MERCHANDISE SALES	
1211 · TOTAL MERCHANDISE SALES - Other	-19,500.00
Total 1211 · TOTAL MERCHANDISE SALES	<u>4,117.69</u>
1221 · INNOVATIVE INCOME	
1221.3 · LIFEGUARD TRAINING	
1222 · DIST PROG/SPEC EVENTS	
1222 · DIST PROG/SPEC EVENTS - Other	-10,000.00
Total 1222 · DIST PROG/SPEC EVENTS	<u>-10,000.00</u>
1223 · ADVERTISING INCOME	
2110 · BANNER ADVERTISING	-465.18
Total 1223 · ADVERTISING INCOME	<u>-465.18</u>
1225 · HR SUPPLY PATRON DISTR	35.35
1221 · INNOVATIVE INCOME - Other	349.24
Total 1221 · INNOVATIVE INCOME	<u>-8,130.59</u>
1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
1300.10 · TRNFR TO TENT FUND	
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	<u></u>
2000.5 · OR DEPT OF ENERGY BETC CREDIT	
20000 · DISTRICT DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS - Other	
Total 2000.10 · AQUATICS CENTER DONATIONS	
Total 20000 · DISTRICT DONATIONS	
22111 · DISTRICT GRANT INCOME	
22111 · DISTRICT GRANT INCOME - Other	-103,000.00
Total 22111 · DISTRICT GRANT INCOME	<u>-103,000.00</u>

	<u>\$ Over Budget</u>
5401 · GEN FND BEG CASH	101,868.00
5401.1 · UNAPR END CASH	
5401.2 · BEG BAL-UNAPR END CASH	
Total 5401.1 · UNAPR END CASH	<hr/>
5404 · BEGIN BAL SDC	-141,578.00
5405 · IMPROVEMENT BEGIN BAL	
5407 · BOND TAXES BEG BAL	
700 · PREPD BOND AMORT	
5407 · BOND TAXES BEG BAL - Other	15,565.00
Total 5407 · BOND TAXES BEG BAL	<hr/> 15,565.00
5408 · GEN FUND INTEREST INCOME	-2,064.78
5410 · TRNSF IN FRM IMPRV FND	-234,448.00
5411.1 · TRANSFER IN FROM SDC FUND	-100,000.00
5801 · SDAO LONGEVITY CREDIT	-112.00
5802 · Insurance Dividend	
Total Income	<hr/> -508,908.57
Cost of Goods Sold	
4502 · OTHER MERCH. PURCHASE	
Total COGS	<hr/> <hr/>
Gross Profit	-508,908.57
Expense	
1100 · POOL PAYROLL	
1170 · CUSTODIAN	-2,625.42
1180 · FRONT DESK/LIFEGUARDS	
1190.1 · LIFEGUARDS	
1180 · FRONT DESK/LIFEGUARDS - Other	-98,985.62
Total 1180 · FRONT DESK/LIFEGUARDS	<hr/> -23,513.87
1190 · POOL MANAGERS	-13,283.65
1190.11 · ASST DIST DIR--POOL	2,189.80
1190.12 · ASST DIST DIR BONUS--POOL	-1,683.00
1190.13 · POOL IN LIEU OF HLTH INS	
1190.2 · INSTRUCTORS	-1,953.25
1190.3 · SHIFT COORDINATOR	13,787.01
1190.4 · P/T POOL MAINTENANCE	
1190.5 · CLOSE DOWN MTNC	1,302.96
1190.4 · P/T POOL MAINTENANCE - Other	-3,000.00
Total 1190.4 · P/T POOL MAINTENANCE	<hr/> -1,697.04

	<u>\$ Over Budget</u>
1100 · POOL PAYROLL - Other	-1,115.72
Total 1100 · POOL PAYROLL	<u>-29,895.14</u>
1120 · DISTRICT PAYROLL	
1129 · DISTR BKKPPER/OFFICE	-1,030.64
1130 · DISTRICT DIRECTOR	
1130.1 · DIRECTOR BONUS	8.00
1130 · DISTRICT DIRECTOR - Other	69.71
Total 1130 · DISTRICT DIRECTOR	<u>77.71</u>
1140 · DIST MTNC PERSONNEL	
1140 · DIST MTNC PERSONNEL - Other	3,248.05
Total 1140 · DIST MTNC PERSONNEL	<u>3,248.05</u>
1140.11 · ASST DIST DIR--DISTRICT	2,189.80
1140.12 · ASST DIST DIR BONUS--DISTR	1,186.24
1140.13 · DISTR IN LIEU OF HLTH INS	
1150 · OTHER DISTRICT PAYROLL	807.72
1220 · MAINT SKATE PARK	-1,120.52
1120 · DISTRICT PAYROLL - Other	
Total 1120 · DISTRICT PAYROLL	<u>7,835.91</u>
2333.1 · DISTRICT PAYROLL EXPENSES	
2310.1 · DISTRICT WORKMAN'S COMP	-2,327.00
2320.11 · DISTRICT HEALTH INS CO	
2341.11 · DISTR HLTH INS DEDUCT REIMB	-1,250.00
2320.11 · DISTRICT HEALTH INS CO - Other	-8,581.04
Total 2320.11 · DISTRICT HEALTH INS CO	<u>-9,831.04</u>
2342.1 · DISTRICT RETIREMENT EXP	3,848.53
2344.1 · DISTRICT FICA-MEDICARE	-8,729.07
2345.1 · DISTRICT WC/SIF	-153.88
2346.1 · DISTRICT LIFE INS	-114.21
2347.1 · DISTRICT DISABILITY INS	-511.86
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	-121.75
2353.1 · DISTRICT STATE UNEMPL INS	-1,769.60
2333.1 · DISTRICT PAYROLL EXPENSES - Other	
Total 2333.1 · DISTRICT PAYROLL EXPENSES	<u>-17,737.29</u>
2340 · POOL PAYROLL EXPENSES	
2310 · POOL WORKMANS COMP	-1,950.72
2341 · POOL-CO. PD. HEALTH INSURANCE	
2341.1 · POOL HLTH INS DEDUC REIMB	-750.00

	<u>\$ Over Budget</u>
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	-1,229.71
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	<u>-1,979.71</u>
2342 · POOL RETIREMENT	-2,584.40
2344 · POOL EMPLOYER FICA-MEDICARE	7,269.47
2345 · POOL EMPLOYER WC/SIF	17.10
2346 · POOL CO PD. LIFE INSURANCE	-33.87
2347 · POOL CO. PD. DISABILITY INS.	-223.42
2348 · POOL SDAO ADMIN FEE	
2349 · POOL DIRECT DEPOSIT FEES	130.90
2352 · FEDERAL UNEMPLOYMENT	
2353 · POOL STATE UNEMPLOYMENT INS	942.96
Total 2340 · POOL PAYROLL EXPENSES	<u>1,588.31</u>
2350 · STAFF ENHANCEMENT	87.67
3200 · POOL OPERATING EXPENSES	
3100 · SUPPLIES	-8,719.62
3101 · LICENSES	-1,510.00
3104 · CREDIT CARD PROC FEES	-1,755.55
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	622.01
31211 · POOL MARKETING	
3124 · POOL APPRECIATIONS	
31211 · POOL MARKETING - Other	3,028.34
Total 31211 · POOL MARKETING	<u>3,878.34</u>
3215 · MILEAGE	
3220 · REPAIR & MAINTENANCE	
3221 · GROUNDS MTNC SUPPLIES	
3222 · TOOLS	
3223 · EQUIPMENT REPAIR	
3224 · BUILDING MAINTENANCE	
3225 · CLOSE-DOWN REPAIRS	
3220 · REPAIR & MAINTENANCE - Other	-32,391.79
Total 3220 · REPAIR & MAINTENANCE	<u>2,210.03</u>
3230 · POOL PROGRAMS EXP	
3233 · SUMMER BUS	
3230 · POOL PROGRAMS EXP - Other	-6,000.00
Total 3230 · POOL PROGRAMS EXP	<u>-5,034.00</u>
3240 · UNIFORMS	-1,068.08
3250 · UTILITIES	
3251 · ELECTRICITY	-8,359.86
3252 · FUEL	-11,192.43

	<u>\$ Over Budget</u>
3253 · GARBAGE SERVICE	-1,372.90
3254 · WATER/SEWER	-4,296.42
3255 · INTERNET SERVICE	57.28
3510 · TELEPHONE	262.05
Total 3250 · UTILITIES	<u>-24,902.28</u>
4500 · MERCHANDISE PURCHASE	339.50
3200 · POOL OPERATING EXPENSES - Other	
Total 3200 · POOL OPERATING EXPENSES	<u>-35,375.82</u>
3410 · TRAINING AND TRAVEL	
3120 · MEETINGS & CONFERENCES	-3,232.13
3409 · EDUCATION/TRAINING	-4,488.35
3410 · TRAINING AND TRAVEL - Other	2,335.27
Total 3410 · TRAINING AND TRAVEL	<u>-5,385.21</u>
3410.1 · PERS AUTOM REIMB	-0.04
3410.2 · DISTRICT MILEAGE EXP	
3410.3 · EMPLOYEE HEALTH & WELLNESS	
3410.4 · N.S.F. EXPENSE	
3411 · DISTRICT MARKETING	
3122 · NOTICES	
3411.1 · DISTRICT APPRECIATIONS	
3411 · DISTRICT MARKETING - Other	-5,791.50
Total 3411 · DISTRICT MARKETING	<u>-4,390.48</u>
3530 · OFFICE SUPPLIES	
3210 · FREIGHT/POSTAGE	
3809 · BANK SERVICE CHARGES	
3530 · OFFICE SUPPLIES - Other	-2,564.93
Total 3530 · OFFICE SUPPLIES	<u>-1,863.71</u>
3530.1 · OFFICE EQUIPMENT/SUPPORT	
3530.3 · COMPUTER REPAIR	
3530.4 · COMPUTER PURCHASE	2,042.55
3530.5 · WEBSITE HOSTING	
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	-4,975.78
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	<u>-2,068.43</u>
3810 · AUDIT	-650.00
3820 · ATTORNEY FEES	
3820 · ATTORNEY FEES - Other	-7,500.00
Total 3820 · ATTORNEY FEES	<u>-7,500.00</u>

	<u>\$ Over Budget</u>
3880 · ELECTIONS	406.61
4990 · DISTRICT MAINTENANCE	
4991 · PARK UTILITIES	
4992 · PARKS/TRAILS MTNC SUPPLIES	
4993 · PARKS/TRAILS MAINTENANCE	
4994 · DISTR MTNC EQUIP	
4995 · DISTRICT'S EQUIPMENT REPAIRS	
4990 · DISTRICT MAINTENANCE - Other	-15,873.55
Total 4990 · DISTRICT MAINTENANCE	<u>-1,641.99</u>
4996 · DONATIONS TO OTHERS	
5100 · DIST PROGRAMS EXP	
5100 · DIST PROGRAMS EXP - Other	-11,700.00
Total 5100 · DIST PROGRAMS EXP	<u>-11,700.00</u>
5200 · CAPITAL OUTLAY	
3204 · POOL AMENITIES	-26,058.91
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	
3224.3 · POOL CAPITAL UPGRADES	
5100.2 · COMMUNITY SUPPORT	
5201 · POOL TENT REPAIR	-724.40
5202 · OFFICE EQUIPMENT	
5202.3 · POOL OFFICE UPGRADE	
5202 · OFFICE EQUIPMENT - Other	-17,075.00
Total 5202 · OFFICE EQUIPMENT	<u>-10,778.75</u>
5203 · TRAILS DEVELOPMENT	
5203 · TRAILS DEVELOPMENT - Other	
Total 5203 · TRAILS DEVELOPMENT	
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	
5204 · PARKS DEV. - Other	
Total 5204 · PARKS DEV.	<u>-199,795.94</u>
5400 · EQUIPMENT	439.42
5600 · AQUATIC CENTER CAP IMPVMNTS	
5600 · AQUATIC CENTER CAP IMPVMNTS - Other	-215,464.14
Total 5600 · AQUATIC CENTER CAP IMPVMNTS	<u>-215,464.14</u>
6820.1 · CAPITAL GRANT EXPENDITURE	-3,000.00

	<u>\$ Over Budget</u>
5200 · CAPITAL OUTLAY - Other	
Total 5200 · CAPITAL OUTLAY	-431,531.26
6400 · DUES & FEES & SUBSCRIPTIONS	208.39
6510 · INSURANCES	283.00
6560 · PROFESSIONAL FEES	-30,000.00
66900 · Reconciliation Discrepancies	
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	-150,285.00
Total 82000 · IMPRVMNT FND TRANSFER	-234,448.00
90000 · SKATE PARK EXPENSES	
3990 · GEN/SKATE PARK	
90322 · REPAIR & MAINT- SKATE PARK	
90325 · SKATE PARK UTILITIES	
90000 · SKATE PARK EXPENSES - Other	-3,000.00
Total 90000 · SKATE PARK EXPENSES	4,216.04
92000 · SDC EXPENDITURES	
9200.10 · ELIOT PARK DEVELOPMENT	
9200.11 · DOG PARKS DEVELOPMENT	1,694.99
9200.12 · GUIGNARD DRIVE	
9200.21 · SDC FOR TRAIL EXP--CITY	-21,000.00
9200.8 · BARRET PARK SDC EXP	
9200.9 · MT HOOD TOWN HALL PLAYGR	-3,747.98
92000.2 · TRAILS PROJ-SDC	
9200.6 · BARRETT ICT EXP	
92002 · ICT/BARRETT CONNECT.	
92003 · SS ICT TRAIL CONN	14,445.00
92004 · DEVON COURT/CGCC CONN	
92000.2 · TRAILS PROJ-SDC - Other	-37,771.82
Total 92000.2 · TRAILS PROJ-SDC	-9,208.09
92000.5 · CITY/CNTY FEES	450.00
920000 · SDC ADMINISTR COSTS	
92000.0 · FUNDING FEASIBILITY STUDY	
92000.8 · SDC ATTORNEY FEES	
920000 · SDC ADMINISTR COSTS - Other	

	<u>\$ Over Budget</u>
Total 920000 · SDC ADMINISTR COSTS	19,240.50
920004 · SDC PARK IMPROVEMENTS	
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	-799,451.98
Total 92000 · SDC EXPENDITURES	<u>-855,764.43</u>
93200 · UNAPP CASH RESERVE	
93200 · UNAPP CASH RESERVE - Other	-184,113.00
Total 93200 · UNAPP CASH RESERVE	<u>-184,113.00</u>
96000 · BARRETT DR PROP EXP	
96000.1 · BARRETT RENTAL EXP	-2,000.00
96000.2 · BARRETT PROP EXP	3,405.55
96000 · BARRETT DR PROP EXP - Other	
Total 96000 · BARRETT DR PROP EXP	<u>2,147.75</u>
9900 · GEN FND TRNSFR TO OTHR FNDS	
9901 · GEN FND TO IMPRV FND TRNSFR	
9901.1 · TRSNF TO TENT REPL FND	
9901 · GEN FND TO IMPRV FND TRNSFR - Other	
Total 9901 · GEN FND TO IMPRV FND TRNSFR	<u> </u>
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	
99610 · BOND DEBT SERVICE	
99385 · DEBT SERVICE MANAGEMENT FEES	-50.00
99610.1 · DEBT SERVICE PRINCIPAL	-10,000.00
99620 · DEBT SERVICE INTEREST	-2,400.50
99631 · BOND AMORT. EXP.	
Total 99610 · BOND DEBT SERVICE	<u>-12,450.50</u>
Total Expense	<u>-1,864,345.83</u>
Net Ordinary Income	<u>1,355,437.26</u>
Net Income	<u><u>1,355,437.26</u></u>

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
1110 · BOND TAXES	
1511 · BOND INTEREST	111.12%
1110 · BOND TAXES - Other	98.38%
Total 1110 · BOND TAXES	<u>98.39%</u>
1111 · CURRENT YEAR TAX	
1111 · CURRENT YEAR TAX - Other	97.4%
Total 1111 · CURRENT YEAR TAX	<u>97.4%</u>
1112 · PRIOR YEAR TAX	96.29%
1115 · SDC INCOME	
1115.1 · SDC INC-CNTY UGA	
1115.11 · SDC INC-OUTS. UGA	158.22%
1115.1 · SDC INC-CNTY UGA - Other	42.13%
Total 1115.1 · SDC INC-CNTY UGA	<u>110.18%</u>
1115.2 · SDC INC-CITY	52.41%
5511 · SDC INTEREST	20.51%
Total 1115 · SDC INCOME	<u>69.65%</u>
1200 · SWIM LESSONS	
1204 · YOUTH/CHILD CLASSES	97.98%
1219 · SCHOOL GROUP CLASSES	
1200 · SWIM LESSONS - Other	100.0%
Total 1200 · SWIM LESSONS	<u>141.48%</u>
1201 · GENERAL ADMISSION	
1201.5 · SCHEDULED/DISC GROUPS	
1201.5 · SCHEDULED/DISC GROUPS - Other	
Total 1201.5 · SCHEDULED/DISC GROUPS	
1202 · SWIM PASSES	
1203 · DISCOUNT TICKETS	
1212 · KAYAK GEN ADMISSION	
1218 · CASH OVER/SHORT	
1201 · GENERAL ADMISSION - Other	52.77%
Total 1201 · GENERAL ADMISSION	<u>120.32%</u>
1206 · RENTALS	

	<u>% of Budget</u>
1210 · SWIM MEET INCOME	
1210.5 · HIGH SCHOOL SWIM TEAM FEES	
1210.6 · KAYAK POLO LEAGUE RENTAL	
1219.2 · HIGH SCHOOL WATER POLO TEAM FEE	
1206 · RENTALS - Other	35.69%
Total 1206 · RENTALS	<u>150.34%</u>
1211 · TOTAL MERCHANDISE SALES	
1207 · FOOD SALES	
1208 · MERCHANDISE SALES	
1211 · TOTAL MERCHANDISE SALES - Other	
Total 1211 · TOTAL MERCHANDISE SALES	<u>121.12%</u>
1221 · INNOVATIVE INCOME	
1221.3 · LIFEGUARD TRAINING	
1222 · DIST PROG/SPEC EVENTS	
1222 · DIST PROG/SPEC EVENTS - Other	
Total 1222 · DIST PROG/SPEC EVENTS	
1223 · ADVERTISING INCOME	
2110 · BANNER ADVERTISING	94.71%
Total 1223 · ADVERTISING INCOME	<u>94.71%</u>
1225 · HR SUPPLY PATRON DISTR	221.9%
1221 · INNOVATIVE INCOME - Other	100.0%
Total 1221 · INNOVATIVE INCOME	<u>56.82%</u>
1300 · TRNSFR FRM GEN FUND TO IMPRV FN	
1300.10 · TRNFR TO TENT FUND	100.0%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other	100.0%
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	<u>100.0%</u>
2000.5 · OR DEPT OF ENERGY BETC CREDIT	
20000 · DISTRICT DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS	
2000.10 · AQUATICS CENTER DONATIONS - Other	
Total 2000.10 · AQUATICS CENTER DONATIONS	
Total 20000 · DISTRICT DONATIONS	
22111 · DISTRICT GRANT INCOME	
22111 · DISTRICT GRANT INCOME - Other	
Total 22111 · DISTRICT GRANT INCOME	<u></u>

	<u>% of Budget</u>
5401 · GEN FND BEG CASH	154.2%
5401.1 · UNAPR END CASH	
5401.2 · BEG BAL-UNAPR END CASH	100.0%
Total 5401.1 · UNAPR END CASH	<u>100.0%</u>
5404 · BEGIN BAL SDC	81.5%
5405 · IMPROVEMENT BEGIN BAL	100.0%
5407 · BOND TAXES BEG BAL	
700 · PREPD BOND AMORT	100.0%
5407 · BOND TAXES BEG BAL - Other	-208.4%
Total 5407 · BOND TAXES BEG BAL	<u>-586.29%</u>
5408 · GEN FUND INTEREST INCOME	64.09%
5410 · TRNSF IN FRM IMPRV FND	7.86%
5411.1 · TRANSFER IN FROM SDC FUND	
5801 · SDAO LONGEVITY CREDIT	89.97%
5802 · Insurance Dividend	
Total Income	<u>84.23%</u>
Cost of Goods Sold	
4502 · OTHER MERCH. PURCHASE	
Total COGS	<u> </u>
Gross Profit	<u>84.23%</u>
Expense	
1100 · POOL PAYROLL	
1170 · CUSTODIAN	90.28%
1180 · FRONT DESK/LIFEGUARDS	
1190.1 · LIFEGUARDS	
1180 · FRONT DESK/LIFEGUARDS - Other	13.17%
Total 1180 · FRONT DESK/LIFEGUARDS	<u>79.37%</u>
1190 · POOL MANAGERS	71.8%
1190.11 · ASST DIST DIR--POOL	106.51%
1190.12 · ASST DIST DIR BONUS--POOL	
1190.13 · POOL IN LIEU OF HLTH INS	
1190.2 · INSTRUCTORS	86.05%
1190.3 · SHIFT COORDINATOR	132.06%
1190.4 · P/T POOL MAINTENANCE	
1190.5 · CLOSE DOWN MTNC	121.72%
1190.4 · P/T POOL MAINTENANCE - Other	
Total 1190.4 · P/T POOL MAINTENANCE	<u>81.14%</u>

	<u>% of Budget</u>
1100 · POOL PAYROLL - Other	44.21%
Total 1100 · POOL PAYROLL	<u>89.74%</u>
1120 · DISTRICT PAYROLL	
1129 · DISTR BKKPPER/OFFICE	96.57%
1130 · DISTRICT DIRECTOR	
1130.1 · DIRECTOR BONUS	100.3%
1130 · DISTRICT DIRECTOR - Other	100.08%
Total 1130 · DISTRICT DIRECTOR	<u>100.09%</u>
1140 · DIST MTNC PERSONNEL	
1140 · DIST MTNC PERSONNEL - Other	105.41%
Total 1140 · DIST MTNC PERSONNEL	<u>105.41%</u>
1140.11 · ASST DIST DIR--DISTRICT	106.51%
1140.12 · ASST DIST DIR BONUS--DISTR	170.48%
1140.13 · DISTR IN LIEU OF HLTH INS	
1150 · OTHER DISTRICT PAYROLL	100.0%
1220 · MAINT SKATE PARK	43.97%
1120 · DISTRICT PAYROLL - Other	
Total 1120 · DISTRICT PAYROLL	<u>103.57%</u>
2333.1 · DISTRICT PAYROLL EXPENSES	
2310.1 · DISTRICT WORKMAN'S COMP	45.26%
2320.11 · DISTRICT HEALTH INS CO	
2341.11 · DISTR HLTH INS DEDUCT REIMB	
2320.11 · DISTRICT HEALTH INS CO - Other	59.9%
Total 2320.11 · DISTRICT HEALTH INS CO	<u>56.6%</u>
2342.1 · DISTRICT RETIREMENT EXP	124.02%
2344.1 · DISTRICT FICA-MEDICARE	47.96%
2345.1 · DISTRICT WC/SIF	35.88%
2346.1 · DISTRICT LIFE INS	15.4%
2347.1 · DISTRICT DISABILITY INS	5.21%
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	59.42%
2353.1 · DISTRICT STATE UNEMPL INS	49.12%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	
Total 2333.1 · DISTRICT PAYROLL EXPENSES	<u>72.45%</u>
2340 · POOL PAYROLL EXPENSES	
2310 · POOL WORKMANS COMP	55.22%
2341 · POOL-CO. PD. HEALTH INSURANCE	
2341.1 · POOL HLTH INS DEDUC REIMB	

	<u>% of Budget</u>
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	89.22%
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	<u>83.72%</u>
2342 · POOL RETIREMENT	37.3%
2344 · POOL EMPLOYER FICA-MEDICARE	132.61%
2345 · POOL EMPLOYER WC/SIF	105.26%
2346 · POOL CO PD. LIFE INSURANCE	71.78%
2347 · POOL CO. PD. DISABILITY INS.	34.29%
2348 · POOL SDAO ADMIN FEE	
2349 · POOL DIRECT DEPOSIT FEES	121.82%
2352 · FEDERAL UNEMPLOYMENT	
2353 · POOL STATE UNEMPLOYMENT INS	115.39%
Total 2340 · POOL PAYROLL EXPENSES	<u>103.15%</u>
2350 · STAFF ENHANCEMENT	103.51%
3200 · POOL OPERATING EXPENSES	
3100 · SUPPLIES	76.43%
3101 · LICENSES	24.5%
3104 · CREDIT CARD PROC FEES	56.11%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	132.91%
31211 · POOL MARKETING	
3124 · POOL APPRECIATIONS	
31211 · POOL MARKETING - Other	100.0%
Total 31211 · POOL MARKETING	<u>100.0%</u>
3215 · MILEAGE	
3220 · REPAIR & MAINTENANCE	
3221 · GROUNDS MTNC SUPPLIES	
3222 · TOOLS	
3223 · EQUIPMENT REPAIR	
3224 · BUILDING MAINTENANCE	
3225 · CLOSE-DOWN REPAIRS	
3220 · REPAIR & MAINTENANCE - Other	3.6%
Total 3220 · REPAIR & MAINTENANCE	<u>106.58%</u>
3230 · POOL PROGRAMS EXP	
3233 · SUMMER BUS	
3230 · POOL PROGRAMS EXP - Other	
Total 3230 · POOL PROGRAMS EXP	<u>16.1%</u>
3240 · UNIFORMS	64.4%
3250 · UTILITIES	
3251 · ELECTRICITY	76.05%
3252 · FUEL	83.78%

	<u>% of Budget</u>
3253 · GARBAGE SERVICE	65.68%
3254 · WATER/SEWER	77.15%
3255 · INTERNET SERVICE	108.18%
3510 · TELEPHONE	104.03%
Total 3250 · UTILITIES	<u>81.4%</u>
4500 · MERCHANDISE PURCHASE	102.19%
3200 · POOL OPERATING EXPENSES - Other	
Total 3200 · POOL OPERATING EXPENSES	<u>85.07%</u>
3410 · TRAINING AND TRAVEL	
3120 · MEETINGS & CONFERENCES	59.6%
3409 · EDUCATION/TRAINING	40.16%
3410 · TRAINING AND TRAVEL - Other	100.0%
Total 3410 · TRAINING AND TRAVEL	<u>65.26%</u>
3410.1 · PERS AUTOM REIMB	100.0%
3410.2 · DISTRICT MILEAGE EXP	
3410.3 · EMPLOYEE HEALTH & WELLNESS	
3410.4 · N.S.F. EXPENSE	
3411 · DISTRICT MARKETING	
3122 · NOTICES	
3411.1 · DISTRICT APPRECIATIONS	
3411 · DISTRICT MARKETING - Other	59.22%
Total 3411 · DISTRICT MARKETING	<u>69.08%</u>
3530 · OFFICE SUPPLIES	
3210 · FREIGHT/POSTAGE	
3809 · BANK SERVICE CHARGES	
3530 · OFFICE SUPPLIES - Other	50.67%
Total 3530 · OFFICE SUPPLIES	<u>64.16%</u>
3530.1 · OFFICE EQUIPMENT/SUPPORT	
3530.3 · COMPUTER REPAIR	
3530.4 · COMPUTER PURCHASE	100.0%
3530.5 · WEBSITE HOSTING	
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	27.89%
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	<u>70.02%</u>
3810 · AUDIT	93.75%
3820 · ATTORNEY FEES	
3820 · ATTORNEY FEES - Other	25.0%
Total 3820 · ATTORNEY FEES	<u>25.0%</u>

	<u>% of Budget</u>
3880 · ELECTIONS	123.92%
4990 · DISTRICT MAINTENANCE	
4991 · PARK UTILITIES	
4992 · PARKS/TRAILS MTNC SUPPLIES	
4993 · PARKS/TRAILS MAINTENANCE	
4994 · DISTR MTNC EQUIP	
4995 · DISTRICT'S EQUIPMENT REPAIRS	
4990 · DISTRICT MAINTENANCE - Other	20.63%
Total 4990 · DISTRICT MAINTENANCE	<u>91.79%</u>
4996 · DONATIONS TO OTHERS	
5100 · DIST PROGRAMS EXP	
5100 · DIST PROGRAMS EXP - Other	
Total 5100 · DIST PROGRAMS EXP	<u> </u>
5200 · CAPITAL OUTLAY	
3204 · POOL AMENITIES	26.18%
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	
3224.3 · POOL CAPITAL UPGRADES	
5100.2 · COMMUNITY SUPPORT	
5201 · POOL TENT REPAIR	93.42%
5202 · OFFICE EQUIPMENT	
5202.3 · POOL OFFICE UPGRADE	
5202 · OFFICE EQUIPMENT - Other	
Total 5202 · OFFICE EQUIPMENT	<u>36.87%</u>
5203 · TRAILS DEVELOPMENT	
5203 · TRAILS DEVELOPMENT - Other	
Total 5203 · TRAILS DEVELOPMENT	
5204 · PARKS DEV.	
5204.1 · BARRETT PARK GRANT EXP	
5204.2 · SDC GRANT MATCH--BARRETT PARK	
90015 · BARRETT PARK GF CAP OUTL	
5204 · PARKS DEV. - Other	
Total 5204 · PARKS DEV.	<u>0.1%</u>
5400 · EQUIPMENT	100.0%
5600 · AQUATIC CENTER CAP IMPVMNTS	
5600 · AQUATIC CENTER CAP IMPVMNTS - Other	15.32%
Total 5600 · AQUATIC CENTER CAP IMPVMNTS	<u>15.32%</u>
6820.1 · CAPITAL GRANT EXPENDITURE	

	<u>% of Budget</u>
5200 · CAPITAL OUTLAY - Other	
Total 5200 · CAPITAL OUTLAY	17.14%
6400 · DUES & FEES & SUBSCRIPTIONS	109.9%
6510 · INSURANCES	102.6%
6560 · PROFESSIONAL FEES	
66900 · Reconciliation Discrepancies	
6999 · UNCATEGORIZED EXPENSES	
6999.1 · COSTCO PURCHASES	
Total 6999 · UNCATEGORIZED EXPENSES	
8100 · OPERATING CONTINGENCY	
82000 · IMPRVMNT FND TRANSFER	
82000.1 · TRNF TO GEN FND FOR TENT REPL	
82000 · IMPRVMNT FND TRANSFER - Other	11.75%
Total 82000 · IMPRVMNT FND TRANSFER	7.86%
90000 · SKATE PARK EXPENSES	
3990 · GEN/SKATE PARK	
90322 · REPAIR & MAINT- SKATE PARK	
90325 · SKATE PARK UTILITIES	
90000 · SKATE PARK EXPENSES - Other	
Total 90000 · SKATE PARK EXPENSES	240.54%
92000 · SDC EXPENDITURES	
9200.10 · ELIOT PARK DEVELOPMENT	
9200.11 · DOG PARKS DEVELOPMENT	100.0%
9200.12 · GUIGNARD DRIVE	
9200.21 · SDC FOR TRAIL EXP--CITY	
9200.8 · BARRET PARK SDC EXP	
9200.9 · MT HOOD TOWN HALL PLAYGR	100.0%
92000.2 · TRAILS PROJ-SDC	
9200.6 · BARRETT ICT EXP	
92002 · ICT/BARRETT CONNECT.	
92003 · SS ICT TRAIL CONN	100.0%
92004 · DEVON COURT/CGCC CONN	
92000.2 · TRAILS PROJ-SDC - Other	5.57%
Total 92000.2 · TRAILS PROJ-SDC	76.98%
92000.5 · CITY/CNTY FEES	100.0%
920000 · SDC ADMINISTR COSTS	
92000.0 · FUNDING FEASIBILITY STUDY	
92000.8 · SDC ATTORNEY FEES	
920000 · SDC ADMINISTR COSTS - Other	

	<u>% of Budget</u>
Total 920000 · SDC ADMINISTR COSTS	100.0%
920004 · SDC PARK IMPROVEMENTS	
92005 · POST CANYON TRAILS SDC EXP	100.0%
92113 · SDC METHODOLOGY UPDATE	100.0%
92700 · SDC TRFR TO OTHER FNDS	
92000 · SDC EXPENDITURES - Other	7.14%
Total 92000 · SDC EXPENDITURES	<u>16.26%</u>
93200 · UNAPP CASH RESERVE	
93200 · UNAPP CASH RESERVE - Other	
Total 93200 · UNAPP CASH RESERVE	
96000 · BARRETT DR PROP EXP	
96000.1 · BARRETT RENTAL EXP	
96000.2 · BARRETT PROP EXP	185.14%
96000 · BARRETT DR PROP EXP - Other	
Total 96000 · BARRETT DR PROP EXP	<u>135.8%</u>
9900 · GEN FND TRNSFR TO OTHR FNDS	
9901 · GEN FND TO IMPRV FND TRNSFR	
9901.1 · TRSNF TO TENT REPL FND	100.0%
9901 · GEN FND TO IMPRV FND TRNSFR - Other	100.0%
Total 9901 · GEN FND TO IMPRV FND TRNSFR	<u>100.0%</u>
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	100.0%
99610 · BOND DEBT SERVICE	
99385 · DEBT SERVICE MANAGEMENT FEES	90.0%
99610.1 · DEBT SERVICE PRINCIPAL	94.12%
99620 · DEBT SERVICE INTEREST	90.21%
99631 · BOND AMORT. EXP.	100.0%
Total 99610 · BOND DEBT SERVICE	<u>93.71%</u>
Total Expense	<u>42.24%</u>
Net Ordinary Income	<u>100.0%</u>
Net Income	<u>100.0%</u>