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Cash Basis

## Hood River Valley Park and Recreation District Profit & Loss Budget vs. Actual July 1 through December 15, 2015 41% YEAR PROGRESSION

Ordinary Income/Expense	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Income</b>			
1110 · BOND TAXES			
1511 · BOND INTEREST	27.52	200.00	13.8%
1110 · BOND TAXES - Other	1,965.97	140,692.00	1.4%
<b>Total 1110 · BOND TAXES</b>	<b>1,993.49</b>	<b>140,892.00</b>	<b>1.4%</b>
1111 · CURRENT YEAR TAX		657,684.00	
1112 · PRIOR YEAR TAX	6,428.06	17,000.00	37.8%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	37,260.00	82,800.00	45.0%
1115.1 · SDC INC-CNTY UGA - Other		30,000.00	
<b>Total 1115.1 · SDC INC-CNTY UGA</b>	<b>37,260.00</b>	<b>112,800.00</b>	<b>33.0%</b>
1115.2 · SDC INC-CITY	25,216.00	122,200.00	20.6%
5511 · SDC INTEREST	493.94	800.00	61.7%
<b>Total 1115 · SDC INCOME</b>	<b>62,969.94</b>	<b>235,800.00</b>	<b>26.7%</b>
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	10,046.50		
1205 · ADULT CLASSES	415.50		
1219 · SCHOOL GROUP CLASSES	602.00		
1200 · SWIM LESSONS - Other		41,500.00	
<b>Total 1200 · SWIM LESSONS</b>	<b>11,064.00</b>	<b>41,500.00</b>	<b>26.7%</b>
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	310.80		
1202 · SWIM PASSES	22,100.00		
1203 · DISCOUNT TICKETS	25,898.00		
1203.5 · GIFT CARD SALES	20.00		
1212 · KAYAK GEN ADMISSION	783.00		
1218 · CASH OVER/SHORT	721.41		
1201 · GENERAL ADMISSION - Other	40,848.75	202,500.00	20.2%
<b>Total 1201 · GENERAL ADMISSION</b>	<b>90,681.96</b>	<b>202,500.00</b>	<b>44.8%</b>
1206 · RENTALS			
1210.6 · KAYAK POLO LEAGUE RENTAL	530.00		
1219.4 · WATER POLO POOL USE FEE	2,538.00		
1206 · RENTALS - Other	2,255.50	15,000.00	15.0%
<b>Total 1206 · RENTALS</b>	<b>5,323.50</b>	<b>15,000.00</b>	<b>35.5%</b>

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 July 1 through December 15, 2015 41% YEAR PROGRESSION

	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>% of Budget</u>
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	5,745.00		
1208 · MERCHANDISE SALES	5,180.50		
1211 · TOTAL MERCHANDISE SALES - Other		23,128.00	
<b>Total 1211 · TOTAL MERCHANDISE SALES</b>	<b>10,925.50</b>	<b>23,128.00</b>	<b>47.2%</b>
1221 · INNOVATIVE INCOME			
1221.2 · W.S.I. TRAINING	225.00		
1221.3 · LIFEGUARD TRAINING	750.00		
1221.4 · ADULT FITNESS	178.00		
1222 · DIST PROG/SPEC EVENTS		10,000.00	
1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	699.70	8,400.00	8.3%
<b>Total 1223 · ADVERTISING INCOME</b>	<b>699.70</b>	<b>8,400.00</b>	<b>8.3%</b>
1225 · HR SUPPLY PATRON DISTR		29.00	
1221 · INNOVATIVE INCOME - Other			
<b>Total 1221 · INNOVATIVE INCOME</b>	<b>1,852.70</b>	<b>18,429.00</b>	<b>10.1%</b>
1300 · TRNSFR FRM GEN FUND TO IMPRV FN			
1300.10 · TRNFR TO TENT FUND		11,800.00	
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other		12,500.00	
<b>Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN</b>		<b>24,300.00</b>	
2000.5 · OR DEPT OF ENERGY BETC CREDIT		4,000.00	
22111 · DISTRICT GRANT INCOME		497,000.00	
5401 · GEN FND BEG CASH		240,393.00	
5401.1 · UNAPR END CASH			
5401.2 · BEG BAL-UNAPR END CASH		195,000.00	
<b>Total 5401.1 · UNAPR END CASH</b>		<b>195,000.00</b>	
5404 · BEGIN BAL SDC		698,646.00	
5405 · IMPROVEMENT BEGIN BAL		234,448.00	
5407 · BOND TAXES BEG BAL			
700 · PREPD BOND AMORT		2,779.00	
5407 · BOND TAXES BEG BAL - Other		49,321.00	
<b>Total 5407 · BOND TAXES BEG BAL</b>		<b>52,100.00</b>	
5408 · GEN FUND INTEREST INCOME	1,358.87	5,200.00	26.1%
5410 · TRNSF IN FRM IMPRV FND		258,748.00	
5411.1 · TRANSFER IN FROM SDC FUND		100,000.00	
5801 · SDAO LONGEVITY CREDIT		1,005.00	
<b>Total Income</b>	<b>192,598.02</b>	<b>3,662,773.00</b>	<b>5.3%</b>
<b>Gross Profit</b>	<b>192,598.02</b>	<b>3,662,773.00</b>	<b>5.3%</b>

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
**July 1 through December 15, 2015 41% YEAR PROGRESSION**

Expense	Jul - Nov 15	Budget	% of Budget
<b>1100 · POOL PAYROLL</b>			
1170 · CUSTODIAN	9,710.40	28,050.00	34.6%
<b>1180 · FRONT DESK/LIFEGUARDS</b>			
1190.1 · LIFEGUARDS	28,633.87		
1180 · FRONT DESK/LIFEGUARDS - Other	4,133.23	107,100.00	3.9%
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	32,767.10	107,100.00	30.6%
<b>1190 · POOL MANAGERS</b>			
1190.11 · ASST DIST DIR--POOL	23,233.62	49,000.00	47.4%
1190.12 · ASST DIST DIR BONUS--POOL	14,179.00	37,454.00	37.9%
1190.13 · POOL IN LIEU OF HLTH INS		1,800.00	
1190.2 · INSTRUCTORS	1,089.83	2,035.00	53.6%
1190.3 · SHIFT COORDINATOR	5,043.90	15,300.00	33.0%
1190.4 · P/T POOL MAINTENANCE	24,146.22	52,000.00	46.4%
1190.5 · CLOSE DOWN MTNC	7,122.27	8,160.00	87.3%
<b>Total 1190.4 · P/T POOL MAINTENANCE</b>	7,122.27	8,160.00	87.3%
1100 · POOL PAYROLL - Other		51,040.00	
<b>Total 1100 · POOL PAYROLL</b>	117,292.34	351,939.00	33.3%
<b>1120 · DISTRICT PAYROLL</b>			
1129 · DISTR BKKPPER/OFFICE	10,001.78	31,500.00	31.8%
<b>1130 · DISTRICT DIRECTOR</b>			
1130.1 · DIRECTOR BONUS		2,738.00	
1130 · DISTRICT DIRECTOR - Other	35,002.10	91,290.00	38.3%
<b>Total 1130 · DISTRICT DIRECTOR</b>	35,002.10	94,028.00	37.2%
<b>1140 · DIST MTNC PERSONNEL</b>			
1140.11 · ASST DIST DIR--DISTRICT	28,306.35	64,050.00	44.2%
1140.12 · ASST DIST DIR BONUS--DISTR	14,179.00	36,720.00	38.6%
1140.13 · DISTR IN LIEU OF HLTH INS		1,800.00	
1150 · OTHER DISTRICT PAYROLL	850.46	2,035.00	41.8%
1220 · MAINT SKATE PARK	207.88	2,500.00	8.3%
1120 · DISTRICT PAYROLL - Other	2,100.00		
<b>Total 1120 · DISTRICT PAYROLL</b>	89,380.79	234,733.00	38.1%
<b>2333.1 · DISTRICT PAYROLL EXPENSES</b>			
2310.1 · DISTRICT WORKMAN'S COMP	2,400.23	2,620.00	91.6%
<b>2320.11 · DISTRICT HEALTH INS CO</b>			
2341.11 · DISTR HLTH INS DEDUCT REIMB	1,000.00	2,500.00	40.0%
2320.11 · DISTRICT HEALTH INS CO - Other	7,032.01	23,490.00	29.9%
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	8,032.01	25,990.00	30.9%

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
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	Jul - Nov 15	Budget	% of Budget
2342.1 · DISTRICT RETIREMENT EXP	3,028.90	16,800.00	18.0%
2344.1 · DISTRICT FICA-MEDICARE	5,392.14	18,200.00	29.6%
2345.1 · DISTRICT WC/SIF	56.69	180.00	31.5%
2346.1 · DISTRICT LIFE INS	31.68	135.00	23.5%
2347.1 · DISTRICT DISABILITY INS	42.88	211.00	20.3%
2349.1 · DISTRICT DIRECT DEP FEES/OTHER	90.00	320.00	28.1%
2353.1 · DISTRICT STATE UNEMPL INS	1,060.79	3,502.00	30.3%
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	<b>20,135.32</b>	<b>67,958.00</b>	<b>29.6%</b>
<b>2340 · POOL PAYROLL EXPENSES</b>			
2310 · POOL WORKMANS COMP	2,817.54	3,087.00	91.3%
2341 · POOL-CO. PD. HEALTH INSURANCE		1,500.00	
2341.1 · POOL HLTH INS DEDUC REIMB		1,500.00	
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	3,694.98	10,962.00	33.7%
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	<b>3,694.98</b>	<b>12,462.00</b>	<b>29.6%</b>
2342 · POOL RETIREMENT	569.59	4,953.00	11.5%
2344 · POOL EMPLOYER FICA-MEDICARE	10,490.54	23,200.00	45.2%
2345 · POOL EMPLOYER WC/SIF	117.23	325.00	36.1%
2346 · POOL CO PD. LIFE INSURANCE	7.92	168.00	4.7%
2347 · POOL CO. PD. DISABILITY INS.	10.72	261.00	4.1%
2348 · POOL SDAO ADMIN FEE			
2349 · POOL DIRECT DEPOSIT FEES	385.45	926.00	41.6%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	2,298.08	4,525.00	50.8%
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	<b>20,392.05</b>	<b>49,907.00</b>	<b>40.9%</b>
2350 · STAFF ENHANCEMENT	355.15	2,500.00	14.2%
<b>3200 · POOL OPERATING EXPENSES</b>			
3100 · SUPPLIES	16,205.58	42,000.00	38.6%
3101 · LICENSES	669.20	2,000.00	33.5%
3103 · LG TRAINING	680.47		
3104 · CREDIT CARD PROC FEES	1,550.60	3,000.00	51.7%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	255.00	500.00	51.0%
31211 · POOL MARKETING	1,148.00	2,800.00	41.0%
<b>3220 · REPAIR &amp; MAINTENANCE</b>			
3221 · GROUNDS MTNC SUPPLIES	-73.41		
3222 · TOOLS	97.94		
3223 · EQUIPMENT REPAIR	933.10		
3224 · BUILDING MAINTENANCE	2,427.04		
3225 · CLOSE-DOWN REPAIRS	6,076.41		
3226 · FIXTURES	959.76		
3220 · REPAIR & MAINTENANCE - Other	882.58	52,000.00	1.7%
<b>Total 3220 · REPAIR &amp; MAINTENANCE</b>	<b>11,303.42</b>	<b>52,000.00</b>	<b>21.7%</b>

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	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>3230 · POOL PROGRAMS EXP</b>			
3233 · SUMMER BUS	1,325.00		
3230 · POOL PROGRAMS EXP - Other		4,000.00	
<b>Total 3230 · POOL PROGRAMS EXP</b>	1,325.00	4,000.00	33.1%
<b>3240 · UNIFORMS</b>	1,065.71	3,000.00	35.5%
<b>3250 · UTILITIES</b>			
3251 · ELECTRICITY	7,663.63	34,000.00	22.5%
3252 · FUEL	9,851.10	68,480.00	14.4%
3253 · GARBAGE SERVICE	841.34	3,700.00	22.7%
3254 · WATER/SEWER	5,168.87	15,600.00	33.1%
3255 · INTERNET SERVICE	838.97	880.00	95.3%
3510 · TELEPHONE	1,505.04	6,650.00	22.6%
<b>Total 3250 · UTILITIES</b>	25,868.95	129,310.00	20.0%
<b>4500 · MERCHANDISE PURCHASE</b>	8,030.56	17,000.00	47.2%
<b>Total 3200 · POOL OPERATING EXPENSES</b>	68,102.49	255,610.00	26.6%
<b>3410 · TRAINING AND TRAVEL</b>			
3120 · MEETINGS & CONFERENCES	1,614.92	7,000.00	23.1%
3410 · TRAINING AND TRAVEL - Other	885.00	8,000.00	11.1%
<b>Total 3410 · TRAINING AND TRAVEL</b>	2,499.92	15,000.00	16.7%
<b>3410.1 · PERS AUTOM REIMB</b>	1,523.06	3,780.00	40.3%
<b>3410.2 · DISTRICT MILEAGE EXP</b>	372.03		
<b>3411 · DISTRICT MARKETING</b>			
3122 · NOTICES	396.00		
3411.1 · DISTRICT APPRECIATIONS	1,046.17		
3411 · DISTRICT MARKETING - Other	-160.00	8,500.00	-1.9%
<b>Total 3411 · DISTRICT MARKETING</b>	1,282.17	8,500.00	15.1%
<b>3530 · OFFICE SUPPLIES</b>			
3210 · FREIGHT/POSTAGE	159.85		
3809 · BANK SERVICE CHARGES	35.47		
3530 · OFFICE SUPPLIES - Other	1,027.96	4,000.00	25.7%
<b>Total 3530 · OFFICE SUPPLIES</b>	1,223.28	4,000.00	30.6%
<b>3530.1 · OFFICE EQUIPMENT/SUPPORT</b>			
3530.4 · COMPUTER PURCHASE		6,000.00	
3530.5 · WEBSITE HOSTING	180.00		
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	9.97		
<b>Total 3530.1 · OFFICE EQUIPMENT/SUPPORT</b>	189.97	6,000.00	3.2%
<b>3810 · AUDIT</b>	250.00	12,000.00	2.1%
<b>3820 · ATTORNEY FEES</b>	750.00	6,000.00	12.5%

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	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>4990 · DISTRICT MAINTENANCE</b>			
4991 · PARK UTILITIES	1,319.40		
4992 · PARKS/TRAILS MTNC SUPPLIES	2,322.67		
4993 · PARKS/TRAILS MAINTENANCE	2,934.67		
4995 · DISTRICT'S EQUIPMENT REPAIRS	1,627.32		
4990 · DISTRICT MAINTENANCE - Other	228.81	29,000.00	0.8%
<b>Total 4990 · DISTRICT MAINTENANCE</b>	<b>8,432.87</b>	<b>29,000.00</b>	<b>29.1%</b>
<b>5100 · DIST PROGRAMS EXP</b>		11,500.00	
<b>5200 · CAPITAL OUTLAY</b>			
3204 · POOL AMENITIES		9,000.00	
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	30,211.38		
3224.3 · POOL CAPITAL UPGRADES		45,247.00	
5201 · POOL TENT REPAIR	12,642.20	17,000.00	74.4%
5202 · OFFICE EQUIPMENT		2,500.00	
52023 · VEHICLE PURCHASE	7,105.00		
5203 · TRAILS DEVELOPMENT	116.70		
5204 · PARKS DEV.		100,000.00	
5400 · EQUIPMENT		15,000.00	
5600 · AQUATIC CENTER CAP IMPVMNTS	8,300.00	258,748.00	3.2%
6820.1 · CAPITAL GRANT EXPENDITURE		497,000.00	
<b>Total 5200 · CAPITAL OUTLAY</b>	<b>58,375.28</b>	<b>944,495.00</b>	<b>6.2%</b>
<b>6400 · DUES &amp; FEES &amp; SUBSCRIPTIONS</b>	2,122.14	2,000.00	106.1%
<b>6510 · INSURANCES</b>		11,800.00	
<b>6560 · PROFESSIONAL FEES</b>		15,965.00	
66900 · Reconciliation Discrepancies	108.15		
<b>6999 · UNCATEGORIZED EXPENSES</b>			
6999.1 · COSTCO PURCHASES			
<b>Total 6999 · UNCATEGORIZED EXPENSES</b>			
<b>8100 · OPERATING CONTINGENCY</b>		17,500.00	
<b>82000 · IMPRVMNT FND TRANSFER</b>			
82000.1 · TRNF TO GEN FND FOR TENT REPL		95,963.00	
82000 · IMPRVMNT FND TRANSFER - Other		162,785.00	
<b>Total 82000 · IMPRVMNT FND TRANSFER</b>		<b>258,748.00</b>	
<b>90000 · SKATE PARK EXPENSES</b>			
90325 · SKATE PARK UTILITIES	1,555.38		
<b>Total 90000 · SKATE PARK EXPENSES</b>	<b>1,555.38</b>		
<b>92000 · SDC EXP--CITY &amp; COUNTY PRE SEPA</b>			
9200.11 · DOG PARKS DEV--CITY	1,495.00	40,000.00	3.7%
9200.8 · BARRET PARK SDC EXP-COUNTY	-4,418.61		

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	<u>Jul - Nov 15</u>	<u>Budget</u>	<u>% of Budget</u>
92000.2 · TRAILS PROJ-SDC-CITY & CNTY			
9200.6 · BARRETT ICT EXP--COUNTY	1,820.26		
92003 · SS ICT TRAIL CONN--CITY		20,000.00	
92000.2 · TRAILS PROJ-SDC-CITY & CNTY - Other	449.35	49,000.00	0.9%
<b>Total 92000.2 · TRAILS PROJ-SDC-CITY &amp; CNTY</b>	<b>2,269.61</b>	<b>69,000.00</b>	<b>3.3%</b>
920000 · SDC ADMINISTR COSTS			
92000.0 · FUNDING FEASIBILITY STUDY	5,000.00		
92000.5 · CITY/CNTY FEES	210.00	500.00	42.0%
92000.8 · SDC ATTORNEY FEES	1,212.50		
92113 · SDC METHODOLOGY UPDATE		21,895.00	
920000 · SDC ADMINISTR COSTS - Other	-5,000.00	5,000.00	-100.0%
<b>Total 920000 · SDC ADMINISTR COSTS</b>	<b>1,422.50</b>	<b>27,395.00</b>	<b>5.2%</b>
92700 · SDC TRFR TO OTHER FNDS--CITY		100,000.00	
92000 · SDC EXP--CITY & COUNTY PRE SEPA - Other	5,037.50	665,551.00	0.8%
<b>Total 92000 · SDC EXP--CITY &amp; COUNTY PRE SEPA</b>	<b>5,806.00</b>	<b>901,946.00</b>	<b>0.6%</b>
92001 · SDC EXPENSE--COUNTY ONLY			
9200.12 · GUIGNARD DRIVE	21,001.00		
9200.9 · MT HOOD TOWN HALL PLAYGR		7,500.00	
92005 · POST CANYON TRAILS SDC EXP-CNTY		25,000.00	
92001 · SDC EXPENSE--COUNTY ONLY - Other	5,000.00		
<b>Total 92001 · SDC EXPENSE--COUNTY ONLY</b>	<b>26,001.00</b>	<b>32,500.00</b>	<b>80.0%</b>
93200 · UNAPP CASH RESERVE		195,000.00	
96000 · BARRETT DR PROP EXP			
96000.1 · BARRETT RENTAL EXP		2,000.00	
96000.2 · BARRETT PROP EXP	1,044.27	5,100.00	20.5%
96000 · BARRETT DR PROP EXP - Other	125.92		
<b>Total 96000 · BARRETT DR PROP EXP</b>	<b>1,170.19</b>	<b>7,100.00</b>	<b>16.5%</b>
9900 · GEN FND TRNSFR TO OTHR FNDS			
9901 · GEN FND TO IMPRV FND TRNSFR			
9901.1 · TRSNF TO TENT REPL FND		11,800.00	
9901 · GEN FND TO IMPRV FND TRNSFR - Other		12,500.00	
<b>Total 9901 · GEN FND TO IMPRV FND TRNSFR</b>		<b>24,300.00</b>	
<b>Total 9900 · GEN FND TRNSFR TO OTHR FNDS</b>		<b>24,300.00</b>	

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99610 · BOND DEBT SERVICE			
99385 · DEBT SERVICE MANAGEMENT FEES		500.00	
99610.1 · DEBT SERVICE PRINCIPAL		170,000.00	
99620 · DEBT SERVICE INTEREST		19,713.00	
99631 · BOND AMORT. EXP.		2,779.00	
<b>Total 99610 · BOND DEBT SERVICE</b>		<u>192,992.00</u>	
<b>Total Expense</b>	<u>427,319.58</u>	<u>3,662,773.00</u>	11.7%
<b>Net Ordinary Income</b>	<u>-234,721.56</u>		100.0%
<b>Net Income</b>	<u><u>-234,721.56</u></u>		<u><u>100.0%</u></u>