

Hood River Valley Park and Recreation District

Profit & Loss Budget vs. Actual

JULY-MAY 2015-2016 91% YEAR PROGRESSION

06/13/16

Cash Basis

	Jul '15 - May 16	Budget	% of Budget
Ordinary Income/Expense			
Income			
1110 · BOND TAXES			
1511 · BOND INTEREST	63.96	200.00	32.0%
1110 · BOND TAXES - Other	138,487.57	140,692.00	98.4%
Total 1110 · BOND TAXES	138,551.53	140,892.00	98.3%
1111 · CURRENT YEAR TAX	646,834.24	657,684.00	98.4%
1112 · PRIOR YEAR TAX	16,363.46	17,000.00	96.3%
1115 · SDC INCOME			
1115.1 · SDC INCOME--COUNTY			
1115.11 · SDC INC-OUTS. UGA	78,409.00	82,800.00	94.7%
1115.1 · SDC INCOME--COUNTY - Other	6.00	30,000.00	0.0%
Total 1115.1 · SDC INCOME--COUNTY	78,415.00	112,800.00	69.5%
1115.2 · SDC INC-CITY	120,822.00	122,200.00	98.9%
5511 · SDC INTEREST	1,174.92	800.00	146.9%
Total 1115 · SDC INCOME	200,411.92	235,800.00	85.0%
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	23,281.50		
1205 · ADULT CLASSES	663.50		
1219 · SCHOOL GROUP CLASSES	2,965.00		
1200 · SWIM LESSONS - Other		41,500.00	
Total 1200 · SWIM LESSONS	26,910.00	41,500.00	64.8%
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	1,069.00		
1202 · SWIM PASSES	52,337.25		
1203 · DISCOUNT TICKETS	57,498.35		
1203.5 · GIFT CARD SALES	2,768.94		
1212 · KAYAK GEN ADMISSION	1,689.25		
1218 · CASH OVER/SHORT	2,490.37		
1201 · GENERAL ADMISSION - Other	74,474.75	202,500.00	36.8%
Total 1201 · GENERAL ADMISSION	192,327.91	202,500.00	95.0%
1206 · RENTALS			
1210 · SWIM MEET INCOME	4,669.50		
1210.6 · KAYAK POLO LEAGUE RENTAL	1,230.00		
1219.2 · HIGH SCHOOL WATER POLO TEAM FEE	3,488.00		
1206 · RENTALS - Other	7,520.50	15,000.00	50.1%
Total 1206 · RENTALS	16,908.00	15,000.00	112.7%
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	11,715.01		
1208 · MERCHANDISE SALES	10,735.89		
1211 · TOTAL MERCHANDISE SALES - Other		23,128.00	
Total 1211 · TOTAL MERCHANDISE SALES	22,450.90	23,128.00	97.1%
1221 · INNOVATIVE INCOME			
1221.2 · W.S.I. TRAINING	225.00		
1221.3 · LIFEGUARD TRAINING	1,515.06		
1221.4 · ADULT FITNESS	655.00		
1222 · DIST PROG/SPEC EVENTS			
1222.14 · DISTRICT PROGRAMMING		10,000.00	
1222 · DIST PROG/SPEC EVENTS - Other			
Total 1222 · DIST PROG/SPEC EVENTS		10,000.00	

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1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	6,243.70	8,400.00	74.3%
Total 1223 · ADVERTISING INCOME	6,243.70	8,400.00	74.3%
1225 · HR SUPPLY PATRON DISTR	79.52	29.00	274.2%
1221 · INNOVATIVE INCOME - Other			
Total 1221 · INNOVATIVE INCOME	8,718.28	18,429.00	47.3%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN			
1300.10 · TRNFR TO TENT FUND	11,800.00	11,800.00	100.0%
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Ot...	12,500.00	12,500.00	100.0%
Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN	24,300.00	24,300.00	100.0%
2000.3 · AQUATICS CENTER GRANT INCOME	13,000.00		
2000.5 · OR DEPT OF ENERGY BETC CREDIT		4,000.00	
22111 · DISTRICT GRANT INCOME		497,000.00	
5401 · GEN FND BEG CASH	327,584.00	240,393.00	136.3%
5401.1 · UNAPR END CASH			
5401.2 · BEG BAL-UNAPR END CASH	184,113.00	195,000.00	94.4%
5401.1 · UNAPR END CASH - Other			
Total 5401.1 · UNAPR END CASH	184,113.00	195,000.00	94.4%
5404 · BEGIN BAL SDC	689,462.00	698,646.00	98.7%
5405 · IMPROVEMENT BEGIN BAL	234,448.00	234,448.00	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	62,033.37	49,321.00	125.8%
Total 5407 · BOND TAXES BEG BAL	64,812.37	52,100.00	124.4%
5408 · GEN FUND INTEREST INCOME	4,165.07	5,200.00	80.1%
5410 · TRNSF IN FRM IMPRV FND		258,748.00	
5411.1 · TRANSFER IN FROM SDC FUND		100,000.00	
5412 · TRNFR IN FRM OTHR FNDS			
5801 · SDAO LONGEVITY CREDIT	794.50	1,005.00	79.1%
Total Income	2,812,155.18	3,662,773.00	76.8%
Gross Profit	2,812,155.18	3,662,773.00	76.8%
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	23,717.36	28,050.00	84.6%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	74,117.43		
1180 · FRONT DESK/LIFEGUARDS - Other	17,574.35	107,100.00	16.4%
Total 1180 · FRONT DESK/LIFEGUARDS	91,691.78	107,100.00	85.6%
1190 · POOL MANAGERS	46,398.47	49,000.00	94.7%
1190.11 · ASST DIST DIR--POOL	32,502.83	37,454.00	86.8%
1190.12 · ASST DIST DIR BONUS--POOL	1,320.78	1,800.00	73.4%
1190.13 · POOL IN LIEU OF HLTH INS	1,089.83	2,035.00	53.6%
1190.2 · INSTRUCTORS	13,357.14	15,300.00	87.3%
1190.3 · SHIFT COORDINATOR	45,138.33	52,000.00	86.8%
1190.4 · P/T POOL MAINTENANCE			
1190.5 · CLOSE DOWN MTNC	7,122.27	8,160.00	87.3%
Total 1190.4 · P/T POOL MAINTENANCE	7,122.27	8,160.00	87.3%
1100 · POOL PAYROLL - Other	2,514.50	51,040.00	4.9%
Total 1100 · POOL PAYROLL	264,853.29	351,939.00	75.3%

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1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	22,678.94	31,500.00	72.0%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS	2,730.16	2,738.00	99.7%
1130 · DISTRICT DIRECTOR - Other	80,504.83	91,290.00	88.2%
Total 1130 · DISTRICT DIRECTOR	83,234.99	94,028.00	88.5%
1140 · DIST MTNC PERSONNEL	58,440.06	64,050.00	91.2%
1140.11 · ASST DIST DIR--DISTRICT	32,502.83	36,720.00	88.5%
1140.12 · ASST DIST DIR BONUS--DISTR	1,320.78	1,800.00	73.4%
1140.13 · DISTR IN LIEU OF HLTH INS	2,860.65	2,035.00	140.6%
1140.14 · EVEN PROGRAMMER/STAFF			
1150 · OTHER DISTRICT PAYROLL	207.88	2,500.00	8.3%
1220 · MAINT SKATE PARK		2,100.00	
1120 · DISTRICT PAYROLL - Other	9,125.83		
Total 1120 · DISTRICT PAYROLL	210,371.96	234,733.00	89.6%
2333.1 · DISTRICT PAYROLL EXPENSES			
2310.1 · DISTRICT WORKMAN'S COMP	2,400.23	2,620.00	91.6%
2320.1 · DISTRICT UNEMP. PMTS	26.50		
2320.11 · DISTRICT HEALTH INS CO			
2341.11 · DISTR HLTH INS DEDUCT REIMB	1,000.00	2,500.00	40.0%
2320.11 · DISTRICT HEALTH INS CO - Other	19,349.12	23,490.00	82.4%
Total 2320.11 · DISTRICT HEALTH INS CO	20,349.12	25,990.00	78.3%
2342.1 · DISTRICT RETIREMENT EXP	10,452.59	16,800.00	62.2%
2344.1 · DISTRICT FICA-MEDICARE	10,488.21	18,200.00	57.6%
2345.1 · DISTRICT WC/SIF	117.06	180.00	65.0%
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	3,549.01	3,502.00	101.3%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	191.60		
Total 2333.1 · DISTRICT PAYROLL EXPENSES	47,738.88	67,958.00	70.2%
2340 · POOL PAYROLL EXPENSES			
2310 · POOL WORKMANS COMP	2,817.54	3,087.00	91.3%
2341 · POOL-CO. PD. HEALTH INSURANCE			
2341.1 · POOL HLTH INS DEDUC REIMB		1,500.00	
2341 · POOL-CO. PD. HEALTH INSURANCE - Oth...	10,046.92	10,962.00	91.7%
Total 2341 · POOL-CO. PD. HEALTH INSURANCE	10,046.92	12,462.00	80.6%
2342 · POOL RETIREMENT	1,803.57	4,953.00	36.4%
2344 · POOL EMPLOYER FICA-MEDICARE	25,935.05	23,200.00	111.8%
2345 · POOL EMPLOYER WC/SIF	271.86	325.00	83.6%
2346 · POOL CO PD. LIFE INSURANCE	61.38	168.00	36.5%
2347 · POOL CO. PD. DISABILITY INS.	83.08	261.00	31.8%
2348 · POOL SDAO ADMIN FEE			
2349 · POOL DIRECT DEPOSIT FEES	942.70	926.00	101.8%
2352 · FEDERAL UNEMPLOYMENT			
2353 · POOL STATE UNEMPLOYMENT INS	5,913.99	4,525.00	130.7%
Total 2340 · POOL PAYROLL EXPENSES	47,876.09	49,907.00	95.9%
2350 · STAFF ENHANCEMENT	1,081.55	2,500.00	43.3%
3200 · POOL OPERATING EXPENSES			
3100 · SUPPLIES	30,829.76	42,000.00	73.4%
3101 · LICENSES	669.20	2,000.00	33.5%
3103 · LG TRAINING	1,114.82		
3104 · CREDIT CARD PROC FEES	3,522.57	3,000.00	117.4%
3105 · POS SET-UP/SUPPORT/SUBSCRIP FEE	935.00	500.00	187.0%

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31211 · POOL MARKETING			
3121 · POOL ADVERTISING/PROMO	595.00		
31211 · POOL MARKETING - Other	1,148.00	2,800.00	41.0%
Total 31211 · POOL MARKETING	1,743.00	2,800.00	62.3%
3215 · MILEAGE	244.72		
3220 · REPAIR & MAINTENANCE			
3221 · GROUNDS MTNC SUPPLIES	618.59		
3222 · TOOLS	456.47		
3223 · EQUIPMENT REPAIR	3,807.01		
3224 · BUILDING MAINTENANCE	6,687.47		
3225 · CLOSE-DOWN REPAIRS	6,912.12		
3226 · FIXTURES	959.76		
3220 · REPAIR & MAINTENANCE - Other	3,626.97	52,000.00	7.0%
Total 3220 · REPAIR & MAINTENANCE	23,068.39	52,000.00	44.4%
3230 · POOL PROGRAMS EXP			
3233 · SUMMER BUS	1,325.00		
3230 · POOL PROGRAMS EXP - Other		4,000.00	
Total 3230 · POOL PROGRAMS EXP	1,325.00	4,000.00	33.1%
3240 · UNIFORMS	1,092.70	3,000.00	36.4%
3250 · UTILITIES			
3251 · ELECTRICITY	24,959.97	34,000.00	73.4%
3252 · FUEL	49,673.20	68,480.00	72.5%
3253 · GARBAGE SERVICE	2,209.26	3,700.00	59.7%
3254 · WATER/SEWER	12,827.36	15,600.00	82.2%
3255 · INTERNET SERVICE	359.70	880.00	40.9%
3510 · TELEPHONE	5,565.06	6,650.00	83.7%
Total 3250 · UTILITIES	95,594.55	129,310.00	73.9%
4500 · MERCHANDISE PURCHASE	15,466.34	17,000.00	91.0%
Total 3200 · POOL OPERATING EXPENSES	175,606.05	255,610.00	68.7%
32000 · POOL GRANT EXPENDITURES	42.00		
3410 · TRAINING AND TRAVEL			
3120 · MEETINGS & CONFERENCES	3,397.90	7,000.00	48.5%
3410 · TRAINING AND TRAVEL - Other	1,174.85	8,000.00	14.7%
Total 3410 · TRAINING AND TRAVEL	4,572.75	15,000.00	30.5%
3410.1 · PERS AUTOM REIMB	3,323.04	3,780.00	87.9%
3410.2 · DISTRICT MILEAGE EXP	591.30		
3410.4 · N.S.F. EXPENSE	56.00		
3411 · DISTRICT MARKETING			
3122 · NOTICES	552.00		
3411.1 · DISTRICT APPRECIATIONS	3,498.67		
3411 · DISTRICT MARKETING - Other	1,491.56	8,500.00	17.5%
Total 3411 · DISTRICT MARKETING	5,542.23	8,500.00	65.2%
3530 · OFFICE SUPPLIES			
3210 · FREIGHT/POSTAGE	312.99		
3809 · BANK SERVICE CHARGES	90.47		
3530 · OFFICE SUPPLIES - Other	1,764.24	4,000.00	44.1%
Total 3530 · OFFICE SUPPLIES	2,167.70	4,000.00	54.2%
3530.1 · OFFICE EQUIPMENT/SUPPORT			
3530.2 · SOFTWARE, SUPPORT, CLOUD HOSTIN	116.41		
3530.4 · COMPUTER PURCHASE	1,563.47	6,000.00	26.1%
3530.5 · WEBSITE HOSTING	180.00		
3530.1 · OFFICE EQUIPMENT/SUPPORT - Other	909.96		100.0%
Total 3530.1 · OFFICE EQUIPMENT/SUPPORT	2,769.84	6,000.00	46.2%

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3810 · AUDIT	10,846.10	12,000.00	90.4%
3820 · ATTORNEY FEES	3,362.50	6,000.00	56.0%
3880 · ELECTIONS			
4990 · DISTRICT MAINTENANCE			
4991 · PARK UTILITIES	2,561.23		
4992 · PARKS/TRAILS MTNC SUPPLIES	5,105.85		
4993 · PARKS/TRAILS MAINTENANCE	5,013.96		
4994 · DISTR MTNC EQUIP	489.53		
4995 · DISTRICT'S EQUIPMENT REPAIRS	2,169.25		
4990 · DISTRICT MAINTENANCE - Other	7,789.73	29,000.00	26.9%
Total 4990 · DISTRICT MAINTENANCE	23,129.55	29,000.00	79.8%
5100 · DIST PROGRAMS EXP		11,500.00	
5200 · CAPITAL OUTLAY			
3204 · POOL AMENITIES	2,736.35	9,000.00	30.4%
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	237.86		
5204 · PARKS DEV.			
5204.1 · BARRETT PARK GRANT EXP			
5204.2 · SDC GRANT MATCH--BARRETT PARK			
5204 · PARKS DEV. - Other		100,000.00	
Total 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	
5200 · CAPITAL OUTLAY - Other			
Total 5200 · CAPITAL OUTLAY	61,232.79	944,495.00	6.5%
6400 · DUES & FEES & SUBSCRIPTIONS	2,052.04	2,000.00	102.6%
6510 · INSURANCES	11,113.00	11,800.00	94.2%
6560 · PROFESSIONAL FEES		15,965.00	
66900 · Reconciliation Discrepancies	108.15		
6999 · UNCATEGORIZED EXPENSES			
6999.1 · COSTCO PURCHASES			
Total 6999 · UNCATEGORIZED EXPENSES			
8100 · OPERATING CONTINGENCY		17,500.00	
82000 · IMPRVMT FND TRANSFER			
82000.1 · TRNF TO GEN FND FOR TENT REPL		95,963.00	
82000 · IMPRVMT FND TRANSFER - Other		162,785.00	
Total 82000 · IMPRVMT FND TRANSFER		258,748.00	
90000 · SKATE PARK EXPENSES			
90325 · SKATE PARK UTILITIES	2,125.43		
Total 90000 · SKATE PARK EXPENSES	2,125.43		
92000 · SDC EXP--CITY & COUNTY PRE SEPA			
9200.11 · DOG PARKS DEV--CITY	4,247.66	40,000.00	10.6%
9200.5 · WESTSIDE COMM TRAIL DEV-CITY			
9200.8 · BARRET PARK SDC EXP-COUNTY	-3,102.90		

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92000.2 · TRAILS PROJ-SDC-CITY & CNTY			
9200.6 · BARRETT ICT EXP--COUNTY	1,820.26		
92003 · SS ICT TRAIL CONN--CITY	2,184.10	20,000.00	10.9%
92000.2 · TRAILS PROJ-SDC-CITY & CNTY - Other	449.35	49,000.00	0.9%
Total 92000.2 · TRAILS PROJ-SDC-CITY & CNTY	4,453.71	69,000.00	6.5%
920000 · SDC ADMINISTR COSTS			
92000.0 · FUNDING FEASIBILITY STUDY			
92000.5 · CITY/CNTY FEES	450.00	500.00	90.0%
92000.8 · SDC ATTORNEY FEES	3,525.00		100.0%
92113 · SDC METHODOLOGY UPDATE	4,087.82	21,895.00	18.7%
920000 · SDC ADMINISTR COSTS - Other		5,000.00	
Total 920000 · SDC ADMINISTR COSTS	8,062.82	27,395.00	29.4%
92011 · PORT OF HR PROJECTS--CITY	20,000.00		
92700 · SDC TRFR TO OTHER FNDS--CITY		100,000.00	
92000 · SDC EXP--CITY & COUNTY PRE SEPA - Oth...	5,191.50	665,551.00	0.8%
Total 92000 · SDC EXP--CITY & COUNTY PRE SEPA	38,852.79	901,946.00	4.3%
920002 · SDC EXPEND.--CITY ONLY			
92004 · DEVON COURT/CGCC CONN--CITY	452.84		
920002 · SDC EXPEND.--CITY ONLY - Other	8,149.34		100.0%
Total 920002 · SDC EXPEND.--CITY ONLY	8,602.18		100.0%
92001 · SDC EXPENSE--COUNTY ONLY			
9200.12 · GUIGNARD DRIVE	22,158.50		
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		
Total 92001 · SDC EXPENSE--COUNTY ONLY	27,158.50	32,500.00	83.6%
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	4,172.80	5,100.00	81.8%
96000 · BARRETT DR PROP EXP - Other	305.68		
Total 96000 · BARRETT DR PROP EXP	4,478.48	7,100.00	63.1%
9900 · GEN FND TRNSFR TO OTHR FNDS			
9901 · GEN FND TO IMPRV FND TRNSFR			
9901.1 · TRSNF TO TENT REPL FND	11,800.00	11,800.00	100.0%
9901 · GEN FND TO IMPRV FND TRNSFR - Other	12,500.00	12,500.00	100.0%
Total 9901 · GEN FND TO IMPRV FND TRNSFR	24,300.00	24,300.00	100.0%
9903 · GEN FND TO END CASH BAL			
Total 9900 · GEN FND TRNSFR TO OTHR FNDS	24,300.00	24,300.00	100.0%
99610 · BOND DEBT SERVICE			
99385 · DEBT SERVICE MANAGEMENT FEES		500.00	
99610.1 · DEBT SERVICE PRINCIPAL	170,000.00	170,000.00	100.0%
99620 · DEBT SERVICE INTEREST	9,856.25	19,713.00	50.0%
99631 · BOND AMORT. EXP.		2,779.00	
Total 99610 · BOND DEBT SERVICE	179,856.25	192,992.00	93.2%
Total Expense	1,163,810.44	3,662,773.00	31.8%
Net Ordinary Income	1,648,344.74		100.0%
Net Income	1,648,344.74		100.0%