

## Cash Projections July-December 2020

	Month 0 (Actual)	July 2020 (Actual)	August 2020 (Actual)	Sept 2020 (Projected/Actual)	Oct 2020 (Projected)	Nov 2020 (Projected)	Dec 2020 (Projected)
<b>Beginning Cash Balance</b>	\$ 3,242,360	\$ 3,242,360	\$ 2,463,114	\$ 1,979,687	\$ 1,624,979	\$ 1,109,227	\$ 818,580
<b>Cash Inflows</b>							
Revenue		\$ 262,067	\$ 57,942	\$ 78,072	\$ 29,311	\$ 99,142	\$ 14,418
<b>Total Cash Inflows</b>		\$ 262,067	\$ 57,942	\$ 78,072	\$ 29,311	\$ 99,142	\$ 14,418
<b>Cash Outflows</b>							
Accounts Payable		\$ 288,009	\$ 169,507	\$ 200,989	\$ 191,977	\$ 154,398	\$ 219,752
Payroll		\$ 319,239	\$ 243,753	\$ 231,791	\$ 353,086	\$ 235,391	\$ 235,391
PERS Unfunded Liab		\$ 434,065					
PERS Loan			\$ 128,109				
<b>Total Cash Outflows</b>		\$ 1,041,313	\$ 541,369	\$ 432,780	\$ 545,063	\$ 389,789	\$ 455,143
<b>Net Cash Flows</b>		(779,246)	(483,427)	(354,708)	(515,752)	(290,647)	(440,725)
<b>Ending Cash Balance</b>	\$ 3,242,360	\$ 2,463,114	\$ 1,979,687	\$ 1,624,979	\$ 1,109,227	\$ 818,580	\$ 377,855

**Beginning Cash Balance Includes: Starting General Fund, Contingency Funds and Dry Period Funds**

\*\* Variances in October, November and December are projected Unsecured and Supplemental Property Taxes District is to receive

\*\*Secured Property Tax Payment is not factored into spreadsheet, Staff has budgeted \$2,878,209 for December.

\*\*December Apportionment typically received between 12/20/2020 - 12/28/2020

Pleasant Valley Recreation & Park District

FY 2020-2021 Budget

Fund 10

Potential Budget Changes

Due to COVID-19

Account	Description	Adopted	Reduction All Depts.	TOTALS
<b>Revenue</b>				
5110	Tax Apport Cur Year Secured	\$ 6,481,869.00		\$ 6,481,869.00
5120	Tax Apport Cur Year Unsec	\$ -		\$ -
5130	Tax Apport Prior Year Sec	\$ -		\$ -
5140	Tax Apport Prior Year Unsec	\$ -		\$ -
5150	Tax Deeded Sales	\$ -		\$ -
5210	Cur Supplemental Pass Thru	\$ -		\$ -
5230	HOPTR	\$ -		\$ -
5240	Supplemental Assessment Roll	\$ -		\$ -
5310	Interest Earnings	\$ 36,030.00		\$ 36,030.00
5460	Dividends CAPRI Prior Years	\$ -		\$ -
5465	Hill Fire 2018	\$ -		\$ -
5506	Park Patrol Citations	\$ 2,434.00	\$ (608.50)	\$ 1,825.50
5510	Contract ClassesPublic Fees	\$ 147,695.00	\$ (36,923.75)	\$ 110,771.25
5511	Public Fees	\$ 224,783.00	\$ (56,195.75)	\$ 168,587.25
5520	Public FeesEntry Fees	\$ 29,809.00	\$ (7,452.25)	\$ 22,356.75
5525	Vending Concessions	\$ 732.00	\$ (183.00)	\$ 549.00
5530	Rental	\$ 253,856.00	\$ (63,464.00)	\$ 190,392.00
5535	Cell Tower Revenue	\$ 91,704.00		\$ 91,704.00
5536	Annual Passes	\$ -	\$ -	\$ -
5540	Parking Fees	\$ 7,261.00	\$ (1,815.25)	\$ 5,445.75
5550	Dues	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ 13,500.00	\$ (3,375.00)	\$ 10,125.00
5558	Sponsorships	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ 31,285.00	\$ (7,821.25)	\$ 23,463.75
5564	Special Event Permits	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ -	\$ -	\$ -
5570	Donations	\$ 36,000.00		\$ 36,000.00
5575	Other/Purchase Discount Taken	\$ 44,082.00	\$ (11,020.50)	\$ 33,061.50
5576	Credit Card Processing Fee	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ -	\$ -	\$ -
5585	Incentive Income	\$ 1,300.00	\$ (325.00)	\$ 975.00
5595	Prior Period Adjustment	\$ -	\$ -	\$ -
5600	Reimbursement ROPS	\$ 125,000.00		\$ 125,000.00
5605	ReimbNeeds Assessment/LPA	\$ -		\$ -
<b>Revenue</b>	<b>REVENUE</b>	<b>\$ 7,527,340.00</b>	<b>\$ (189,184.25)</b>	<b>\$ 7,338,155.75</b>
<b>Personnel</b>				
6100	Full Time Salaries	\$ 2,358,728.00	\$ (26,426.00)	\$ 2,332,302.00
6101	Overtime Salaries	\$ 32,490.00	\$ (2,500.00)	\$ 29,990.00
6105	Car Allowance	\$ 10,800.00	\$ -	\$ 10,800.00
6108	Cell Phone Allowance	\$ 14,610.00	\$ -	\$ 14,610.00
6110	PartTime Salaries	\$ 434,696.00	\$ (126,940.00)	\$ 307,756.00
6120	Retirement	\$ 417,223.00	\$ (20,992.00)	\$ 396,231.00
6121	457 Pension	\$ 7,445.00	\$ -	\$ 7,445.00
6130	Employee Insurance	\$ 293,733.00	\$ (10,954.00)	\$ 282,779.00
6131	Med Ins. Board/Retirees	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 146,655.00	\$ (5,009.00)	\$ 141,646.00
6150	Unemployment Insurance	\$ 3,400.00	\$ -	\$ 3,400.00
6160	Loan Pension Obligation	\$ 256,742.00	\$ -	\$ 256,742.00
6170	PERS Unfunded Liability	\$ 434,065.00	\$ -	\$ 434,065.00
6200	Communications	\$ -	\$ -	\$ -
6210	Telephone/Internet	\$ 16,596.00	\$ -	\$ 16,596.00
6220	Internet Services	\$ 27,135.00	\$ -	\$ 27,135.00
6230	IT Infastructure	\$ 2,000.00	\$ -	\$ 2,000.00

Pleasant Valley Recreation & Park District

FY 2020-2021 Budget

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Account	Description	Adopted	Reduction		TOTALS
			All Depts.		
6240	Computer Hardware/Software	\$ 10,040.00	\$ -	\$ -	\$ 10,040.00
6310	Pool Chemicals	\$ 8,250.00	\$ -	\$ -	\$ 8,250.00
6320	Janitorial Supplies	\$ 53,400.00	\$ -	\$ -	\$ 53,400.00
6330	Kitchen Supplies	\$ 900.00	\$ -	\$ -	\$ 900.00
6340	Food Supplies	\$ 6,320.00	\$ (3,000.00)	\$ -	\$ 3,320.00
6350	Water Maint & Service	\$ 1,239.00	\$ -	\$ -	\$ 1,239.00
6360	Laundry/Wash Service	\$ 880.00	\$ -	\$ -	\$ 880.00
6380	Medical Supplies	\$ -	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 149,311.00	\$ 60,000.00	\$ -	\$ 209,311.00
6500	Equipment Maintenance	\$ 400.00	\$ -	\$ -	\$ 400.00
6510	Fuel	\$ 50,400.00	\$ -	\$ -	\$ 50,400.00
6520	Vehicle Maintenance	\$ 35,400.00	\$ -	\$ -	\$ 35,400.00
6530	Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
6540	Computer Equip Maintenance	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 88,000.00	\$ -	\$ -	\$ 88,000.00
6620	HVAC	\$ 8,820.00	\$ -	\$ -	\$ 8,820.00
6630	Playground Maintenance	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
6640	Hill Fire 2018	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 86,220.00	\$ -	\$ -	\$ 86,220.00
6719	Tree Care Assess	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00
6720	Contracted LS Services	\$ -	\$ -	\$ -	\$ -
6725	Park Signage (Branding)	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
6740	Rubbish & Refuse	\$ 77,006.00	\$ -	\$ -	\$ 77,006.00
6750	Vandalism/Theft	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
6810	Memberships	\$ 13,696.00	\$ -	\$ -	\$ 13,696.00
6910	Office Supplies	\$ 17,585.00	\$ (5,000.00)	\$ -	\$ 12,585.00
6920	Postage Expense	\$ 19,000.00	\$ (6,500.00)	\$ -	\$ 12,500.00
6930	Advertising Expense	\$ 6,240.00	\$ -	\$ -	\$ 6,240.00
6940	Printing Charges	\$ 13,338.00	\$ -	\$ -	\$ 13,338.00
6950	ActiveNet Charges	\$ 52,542.00	\$ (15,000.00)	\$ -	\$ 37,542.00
6960	Approp Redev/Collection Fees	\$ 481,576.00	\$ -	\$ -	\$ 481,576.00
6980	Minor Furn Fixture & Equip	\$ 1,134.00	\$ -	\$ -	\$ 1,134.00
6990	Comp Hardware/Software Exp	\$ -	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 2,560.00	\$ -	\$ -	\$ 2,560.00
7020	Fire & Safety Insp Fees	\$ 2,975.00	\$ -	\$ -	\$ 2,975.00
7030	Permit & Licensing Fees	\$ 6,350.00	\$ (1,300.00)	\$ -	\$ 5,050.00
7040	State License Fee	\$ 800.00	\$ -	\$ -	\$ 800.00
7100	Professional Services	\$ -	\$ -	\$ -	\$ -
7110	Legal Services	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00
7115	Typeset and Print Services	\$ 36,300.00	\$ (12,000.00)	\$ -	\$ 24,300.00
7120	Instructor Services	\$ 97,138.00	\$ (24,000.00)	\$ -	\$ 73,138.00
7125	PERS Admin Fees	\$ 2,110.00	\$ -	\$ -	\$ 2,110.00
7130	Audit Services	\$ 20,175.00	\$ -	\$ -	\$ 20,175.00
7140	Medical & Health Svcs (HR)	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00
7150	Security Services	\$ 3,700.00	\$ -	\$ -	\$ 3,700.00
7160	Entertainment Services	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
7180	Business Services	\$ 70,114.00	\$ 20,000.00	\$ -	\$ 90,114.00
7185	Conversion Adjustment	\$ -	\$ -	\$ -	\$ -
7190	Umpire/Referee Services	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 4,299.00	\$ (360.00)	\$ -	\$ 3,939.00
7310	Rents & Leases Equip	\$ 23,500.00	\$ (9,300.00)	\$ -	\$ 14,200.00
7320	Bldg/Field Leases & Rental	\$ -	\$ -	\$ -	\$ -
7410	Event Supplies	\$ 2,280.00	\$ -	\$ -	\$ 2,280.00
7420	Supplies	\$ 3,200.00	\$ (1,000.00)	\$ -	\$ 2,200.00
7430	Bingo Supplies	\$ 3,600.00	\$ (1,500.00)	\$ -	\$ 2,100.00

Pleasant Valley Recreation & Park District

FY 2020-2021 Budget

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Potential Budget Changes

Due to COVID-19

Account	Description	Adopted	Reduction		TOTALS
			All Depts.		
7440	Sporting Goods	\$ 5,300.00	\$ (1,500.00)	\$	3,800.00
7450	Arts and Craft Supplies	\$ 5,575.00	\$ (1,200.00)	\$	4,375.00
7460	Training Supplies	\$ 1,600.00	\$ -	\$	1,600.00
7470	Camp Supplies	\$ -	\$ -	\$	-
7500	Small Tools	\$ 6,000.00	\$ -	\$	6,000.00
7510	Safety Supplies	\$ 3,310.00	\$ -	\$	3,310.00
7610	Uniform Allowance	\$ 10,240.00	\$ (1,000.00)	\$	9,240.00
7620	Safety Clothing	\$ 4,854.00	\$ -	\$	4,854.00
7710	Conference&Seminar Staff	\$ 11,564.00	\$ -	\$	11,564.00
7715	Conference&Seminar Board	\$ 2,575.00	\$ (250.00)	\$	2,325.00
7720	Conference&Seminar Travel Exp	\$ 4,345.00	\$ -	\$	4,345.00
7725	Out of Town Travel Board	\$ 3,231.00	\$ -	\$	3,231.00
7730	Private Vehicle Mileage	\$ 1,684.00	\$ -	\$	1,684.00
7740	Transportation Charges	\$ -	\$ -	\$	-
7750	Buses/Excursions	\$ 2,950.00	\$ (2,250.00)	\$	700.00
7760	Tuition/Book Reimbursement	\$ -	\$ -	\$	-
7810	Utilities Gas	\$ 29,715.00	\$ -	\$	29,715.00
7820	Utilities Water	\$ 865,373.00	\$ -	\$	865,373.00
7830	Utilities Electric	\$ 220,000.00	\$ (5,000.00)	\$	215,000.00
7840	Airport Assessment Exp	\$ 14,000.00	\$ -	\$	14,000.00
7910	Awards and Certificates	\$ 11,670.00	\$ (4,000.00)	\$	7,670.00
7920	Meals for Staff Training	\$ 3,560.00	\$ -	\$	3,560.00
7930	Employee Morale	\$ -	\$ -	\$	-
7950	COP Debt PV Fields	\$ 229,760.00	\$ -	\$	229,760.00
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$	-
7971	Reserve Computer Fleet	\$ -	\$ -	\$	-
7973	Reserve Dry Period	\$ -	\$ -	\$	-
7975	Reserve Repair/Oper/Admin	\$ -	\$ -	\$	-
<b>Expenses</b>	<b>TOTAL EXPENSES</b>	<b>\$ 7,524,922.00</b>	<b>\$ (206,981.00)</b>	<b>\$</b>	<b>7,317,941.00</b>
				\$	-
	<b>REVENUE</b>			\$	<b>7,338,155.75</b>
	<b>EXPENSES</b>			\$	<b>7,317,941.00</b>
	<b>DIFFERENCE</b>			\$	<b>20,214.75</b>
<b>Capital</b>				\$	-
8400	Capital	\$ 74,272.00		\$	74,272.00
8420	Equip/Facility Replacement	\$ 30,000.00		\$	30,000.00
<b>Capital</b>		<b>\$ 104,272.00</b>		<b>\$</b>	<b>104,272.00</b>
				\$	-
<b>Revenue Total</b>		<b>\$ 7,527,340.00</b>		<b>\$</b>	<b>7,338,155.75</b>
<b>Expense Total</b>		<b>\$ 7,524,922.00</b>		<b>\$</b>	<b>7,317,941.00</b>
<b>Grand Total</b>		<b>\$ 2,418.00</b>		<b>\$</b>	<b>20,214.75</b>