SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
June 30, 2015

REVISED

Silverado Modjeska Recreation & Parks District
Profit & Loss
June 2015

		Jun 15
Income		
60000 · Recreation Program Income		
60001 · Yoga Fees	37.00	
Total 60000 · Recreation Program Income		37.00
6220 · Property Taxes-Curr Unsecured		172.35
6240 · Property Taxes-Prior Unsecured		19.13
6280 · Property Tax-Curr Supplemental		116.08
6290 · Other Taxes		6,587.59
6610 · Interest		192.21
6620 · Rents and Concessions		275.60
6690 · State-Homeowners PR Tax Relief		28.02
9000 · Chili Cookoff Fundraiser		
Donations		
Modern Woodmen	2,500.00	
Donations - Other	25.00	
Total Donations	2,525.00	
Total 9000 · Chili Cookoff Fundraiser		2,525.00
Total Income		9,952.98
Expense		
0702 · Telephone & Telegraph - Other		287.55
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	575.00	
14002 · Repairs & Renovations (Minor)	781.22	
14003 · Construction & Renovations	500.00	
14004 · Janitorial	465.01	
14005 · Silverado Children's Center	-5,747.95	
Total 1400 · Maintenance - Bldgs & Improvs		-3,426.72
1500 · Donations		
1501 · SCC Donations	2,500.00	
Total 1500 · Donations		2,500.00
1600 · Memberships		400.00
1700 · Miscellaneous Expense		
17001 · Enterprise Fund	166.00	
Total 1700 · Miscellaneous Expense		166.00
1800 · Office Expense		-51.11
1900 · Professional/Specialized Srvcs		
19002 · Legal Services	345.00	
19005 · Secretarial	280.00	
19006 · Bookkeeping	325.00	
19008 · Caretaker	147.42	
19009 · Website Maintenance	75.00	
1900 · Professional/Specialized Srvcs - Other	0.48	
Total 1900 · Professional/Specialized Srvcs		1,172.90
1912 · Investment Administrative Fees		26.57
2000 · Publications and Legal Notices		795.00
2800 · Utilities		
28001 · Electricity	94.44	
28002 · Waste Disposal	267.83	
Total 2800 · Utilities		362.27
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	161.59	
Total 50000 · Recreation Program Expense		161.59
9500 · Chili Cookoff Expenses		-2,500.00

Silverado Modjeska Recreation & Parks District
Profit & Loss
June 2015

	Jun 15
99999 · County Reimburseable Expenses	-1,918.27
Total Expense	-2,024.22
Net Income	11,977.20

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2014 through June 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Income													
60000 · Recreation Program Income	0.00	0.00	0.00	0.00	0.00	0.00	512.00	0.00	0.00	157.20	100.50	37.00	806.70
6210 · Property Taxes -Current Secured	420.49	0.00	0.00	0.00	1,304.19	11,983.61	1,250.78	0.00	1,519.62	9,100.96	922.53	0.00	26,502.18
6220 · Property Taxes-Curr Unsecured	0.00	0.00	748.85	0.00	0.00	0.00	36.61	0.00	0.00	0.00	0.00	172.35	957.81
6240 · Property Taxes-Prior Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.13	19.13
6280 · Property Tax-Curr Supplemental	54.15	119.95	32.99	66.39	0.00	59.24	37.67	113.98	50.15	26.45	37.11	116.08	714.16
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	22,491.42	8,793.80	0.00	0.00	0.00	14,438.02	6,587.59	52,310.83
6300 · Property Taxes-Prior Supplement	8.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58
6540 · Penalties & Costs on Delinq Tax	4.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.68
6610 · Interest	0.00	84.43	89.72	85.72	83.73	77.40	68.19	92.14	95.91	87.72	68.24	192.21	1,025.41
6620 · Rents and Concessions	0.00	100.00	530.00	0.00	50.00	100.00	595.00	500.00	0.00	95.00	830.52	275.60	3,076.12
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	28.01	65.38	0.00	0.00	0.00	65.37	28.02	186.78
7670 · Miscellaneous Revenue	0.00	0.00	2.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.53
7680 · 6-mo Expired Checks	0.00	50.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
7960 · Donations/Gifts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	570.00	0.00	0.00	570.00
9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	575.00	9,661.45	2,525.00	12,761.45
Total Income	487.90	354.38	1,404.09	152.11	1,537.92	34,739.68	11,359.43	706.12	1,665.68	10,612.33	26,123.74	9,952.98	99,096.36
Expense													
0100 · Salaries & Wages	150.00	150.00	100.00	150.00	150.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
0702 · Telephone & Telegraph - Other	283.56	295.90	298.56	294.92	308.12	303.18	300.98	356.61	235.11	285.31	284.77	287.55	3,534.57
1100 · Insurance	3,484.00	0.00	0.00	0.00	0.00	0.00	3,484.00	0.00	-1,528.00	0.00	0.00	0.00	5,440.00
1300 · Maintenance - Equipment	0.00	106.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,725.40	0.00	0.00	1,831.40
1400 · Maintenance - Bldgs & Improvs	2,495.51	5,012.86	3,118.73	2,366.30	1,427.75	1,833.82	1,690.01	1,967.86	4,521.08	1,374.43	6,601.16	-3,426.72	28,982.79
1500 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
1600 · Memberships	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599.00	0.00	0.00	400.00	1,899.00
1700 · Miscellaneous Expense	17.18	0.00	0.00	0.00	0.00	370.50	0.00	0.00	0.00	0.00	0.00	166.00	553.68
1800 · Office Expense	758.99	3.00	144.54	360.48	439.94	23.00	-164.00	149.00	304.54	0.00	130.65	-51.11	2,099.03
1803 · Postage	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	11.06	0.00	0.00	60.06
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	0.00	336.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	336.96
1900 · Professional/Specialized Srvcs	10,255.57	2,830.16	2,980.62	1,140.00	2,350.76	8,485.71	1,158.22	1,433.75	1,862.55	3,634.34	3,286.14	1,172.90	40,590.72
1912 · Investment Administrative Fees	0.00	14.62	16.22	15.28	15.36	14.74	15.53	17.53	13.08	12.44	11.97	26.57	173.34
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	795.00	795.00
2400 · Special Deparmental Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,576.54	0.00	0.00	0.00	0.00	0.00	2,576.54
2800 · Utilities	679.60	872.77	845.90	933.28	903.12	1,184.37	1,613.62	1,554.24	2,017.61	1,049.76	501.94	362.27	12,518.48
50000 · Recreation Program Expense	200.00	200.00	660.10	200.00	200.00	-182.00	182.00	54.50	0.00	307.59	91.42	161.59	2,075.20
8000 · Christmas In The Canyon Expense	0.00	0.00	0.00	0.00	1,012.85	462.87	0.00	0.00	0.00	0.00	0.00	0.00	1,475.72
9500 · Chili Cookoff Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	1,546.34	3,136.82	-2,500.00	2,783.16
99999 · County Reimburseable Expenses	4,755.81	-4,477.15	1,261.02	1,351.56	-1,224.57	-1,440.59	870.58	-276.23	379.64	-1,191.56	529.25	-1,918.27	-1,380.51
Total Expense	23,980.22	5,008.16	9,425.69	6,811.82	5,969.29	11,155.60	11,727.48	5,257.26	9,004.61	8,755.11	14,574.12	-2,024.22	109,645.14
Net Income	**-23,492.32**	**-4,653.78**	**-8,021.60**	**-6,659.71**	**-4,431.37**	**23,584.08**	**-368.05**	**-4,551.14**	**-7,338.93**	**1,857.22**	**11,549.62**	**11,977.20**	**-10,548.78**

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of June 30, 2015

	Jun 30, 15
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	190,708.27
8020 · BofA Rec Checking Account	80,400.43
Total Checking/Savings	271,108.70
Other Current Assets	
8250 · Interest Receivable	100.51
Total Other Current Assets	100.51
Total Current Assets	271,209.21
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	132,245.95
Total Other Assets	132,245.95
TOTAL ASSETS	**403,455.16**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9300 · Due to Other County Funds	12.90
Total Other Current Liabilities	12.90
Total Current Liabilities	62.90
Total Liabilities	62.90
Equity	
9990 · Fund Balance-Unrestricted	413,941.04
Net Income	-10,548.78
Total Equity	403,392.26
TOTAL LIABILITIES & EQUITY	**403,455.16**