

SMRPD Treasurer's Report

Fiscal Year End Financial Statements as of June 30, 2016 (Revised)

The post-audit, revised fiscal year end financial statements were distributed to the board members on Saturday, October 1, 2016. The following is a summary of the revised financial reports.

SMRPD Profit & Loss Statement

Total tax income for 2016 is \$105,262, the highest the district has seen in three years with supplemental tax income representing 76% of that total. Page 2 of this report is a five-year tax revenue chart showing how SMRPD's tax revenue breaks down between normal property taxes and supplemental tax assessments. The chart helps illustrate that SMRPD's property tax allocations have remained fairly stable while supplemental taxes vary widely from year-to-year primarily from new construction in the area.

Total income for the month is \$10,556, which includes \$9,196 in taxes and interest, \$1,225 for recreation and rentals and \$135 donations. Page 3 of this report is a five-year non-tax revenue chart comparing the various revenue categories. The year to date income of \$121,812 breaks down as follows:

- \$105,262 tax and tax related revenue
- \$7,776 facility rentals and program fees
- \$1,295 donations/gifts
- \$5,192 fundraisers
- \$1,326 interest
- \$960 misc/other

Year to date expenses are \$106,752 resulting in a final year-end net income (for the first time in three years) of \$15,060. Page 4 of this report is a five-year expense chart comparing expenses in five major categories.

SMRPD Balance Sheet

Our cash position is \$286,108, \$11.6k lower than last month reflecting June's net loss results. All other assets and liabilities remain unchanged from May.

SCC Profit & Loss Statement

SCC received \$4,183 in donations from the SMRPD chili cook-off. Current month tuition and registration fees are \$10,877. Tuition and Program fees continue trending slightly up. June ended with net ordinary income (excluding depreciation) of \$3,215 reflecting the one-time donation income combined with slightly lower expenses for the month.

The year-to-date Total Income of \$143,530 breaks down as follows:

- \$126,530 Tuition and Other Program fees (88%)
- \$17,000 Donations and Fundraisers (12%)

Year-to-date expenses are \$141,837 resulting in net ordinary income of \$1,693, a significant improvement from last year's net loss of \$29,596.

SCC Balance Sheet

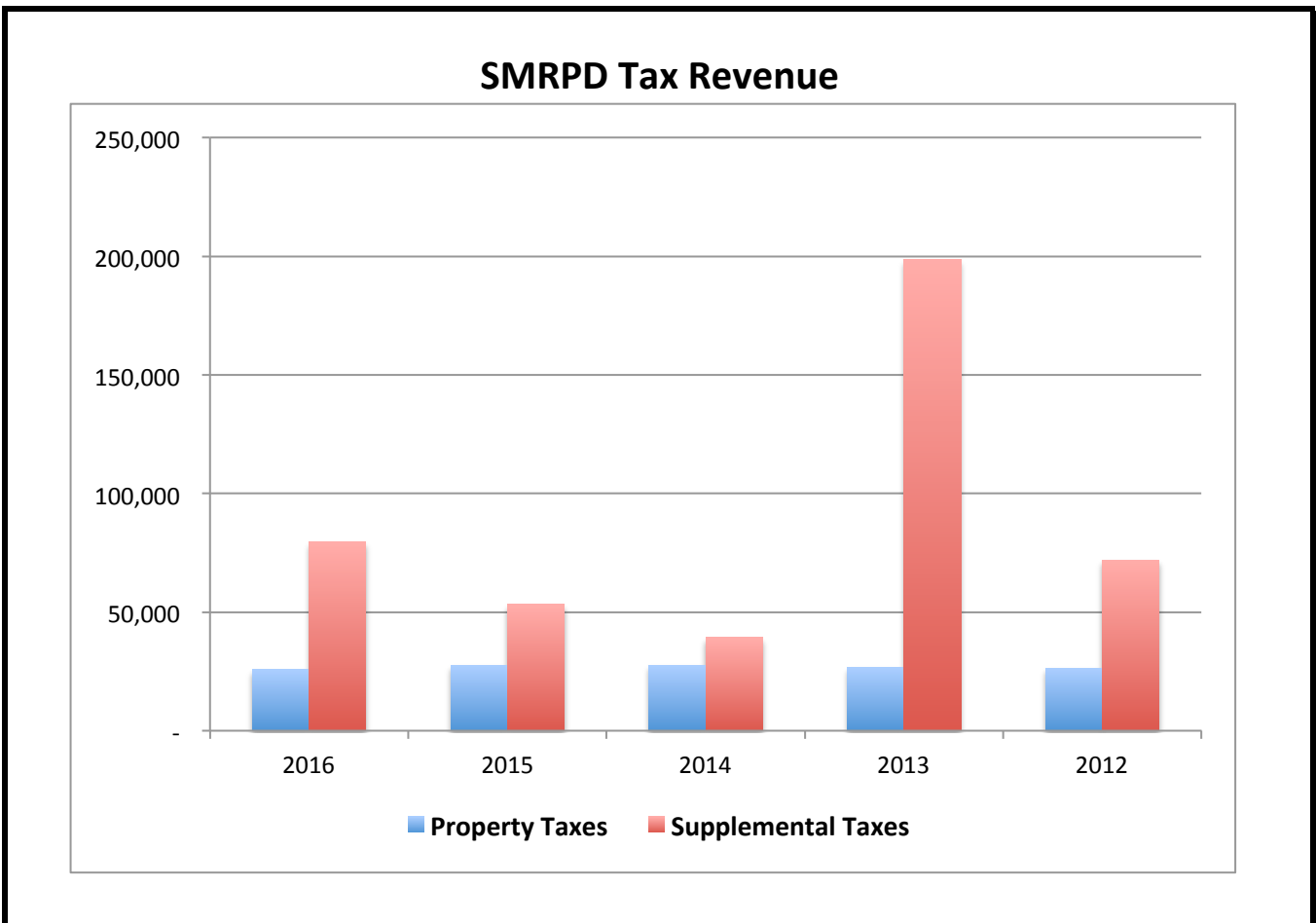
SCC's operating cash is \$10,527 which is \$6,747 higher than May.

SMRPD TAX REVENUE

	2016	2015	2014	2013	2012
6000 Development fee	8,400.00				
6210 Property taxes-secured	24,909.55	26,502.18	26,536.92	25,669.69	25,369.24
6220 Property taxes-unsecured	788.01	957.81	925.93	900.31	953.23
6280 Supplemental-curr	593.43	19.13	18.00	13.02	19.23
6290 Supplemental-other	69,586.90	714.16	596.55	326.86	115.99
6300 Supplemental-prior	14.49	52,310.83	38,384.19	197,951.74	36,076.64
6540 Taxes penalties	4.38	8.58	8.99	27.36	32.75
6690 State-tax relief	163.12	4.68	4.41	13.79	14.47
6970 State-other	211.50	186.78	199.14	206.26	213.20
7120 In-Lieu Taxes-Other	-	-	-	-	35,345.61
7680 6-mo Expired checks	591.00				
	105,262.38	80,704.15	66,674.13	225,109.03	98,140.36

Tax Revenues organized into Charted Categories

Property taxes (6210,6220)	25,697.56	27,459.99	27,462.85	26,570.00	26,322.47
Supplemental taxes	79,564.82	53,244.16	39,211.28	198,539.03	71,817.89
	105,262.38	80,704.15	66,674.13	225,109.03	98,140.36

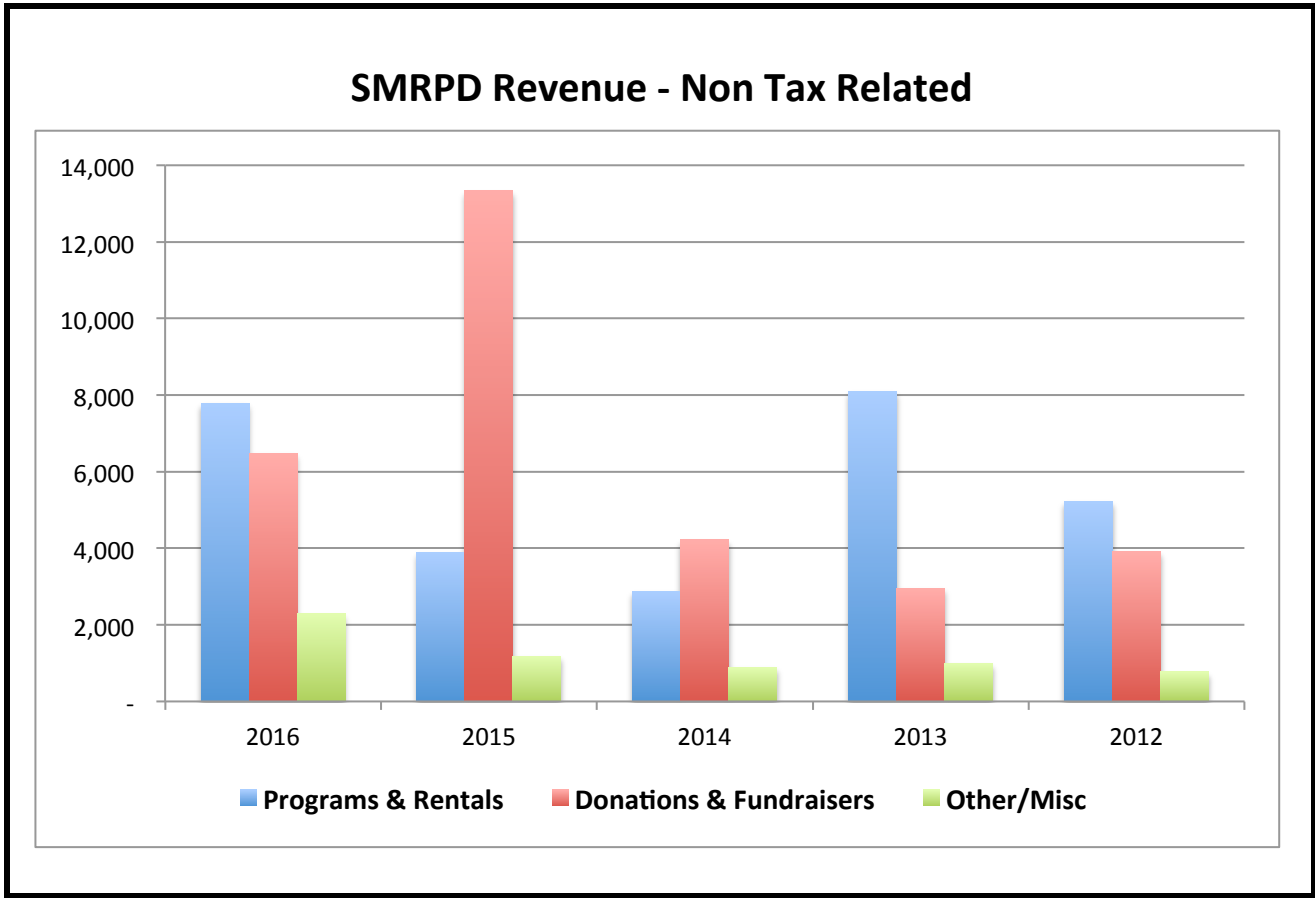


SMRPD REVENUE - Non Tax Related

	2016	2015	2014	2013	2012
Recreation Program Income	4,116.87	806.70	-0-	4,253.00	2,707.00
Rents & Concessions	3,659.00	3,076.12	2,882.29	3,838.36	2,511.64
Donations/Gifts	1,295.00	570.00	-0-	100.00	1,770.00
Fundraisers	5,192.28	12,761.45	4,217.00	2,849.00	2,139.29
Interest	1,325.75	1,025.41	841.36	480.06	524.63
Misc/other	960.34	152.53	50.00	519.72	250.00
	16,549.24	18,392.21	7,990.65	12,040.14	9,902.56
Total Revenue	121,811.62	99,096.36	74,664.78	237,149.17	108,042.92

Non-Tax Revenues organized into Charted Categories

Programs & Rentals	7,775.87	3,882.82	2,882.29	8,091.36	5,218.64
Donations & Fundraisers	6,487.28	13,331.45	4,217.00	2,949.00	3,909.29
Other/Misc	2,286.09	1,177.94	891.36	999.78	774.63
	16,549.24	18,392.21	7,990.65	12,040.14	9,902.56



SMRPD Expenses

	2016	2015	2014	2013	2012
Building maint/Imprv	35,786.39	30,814.19	18,162.22	17,391.35	16,441.47
Salaries/Prof svcs	28,039.76	41,390.72	35,764.49	39,530.11	45,362.49
Utilities (incl phone)	11,963.65	16,053.05	14,403.78	21,856.38	14,378.52
Insurance	5,116.00	5,440.00	5,083.00	5,331.70	4,234.00
Recreation	3,576.75	2,075.20	2,500.04	2,026.24	1,650.00
Office/Admin	3,352.43	8,493.61	4,227.42	5,297.06	3,171.54
Fundraising	2,589.95	4,258.88	2,664.05	2,277.61	2,601.49
Normalized Expenses	90,424.93	108,525.65	82,805.00	93,710.45	87,839.51
Est Ins proceeds (incl in Bldg)				(74,394.95)	(49,138.87)
Capital Expenditures	6,670.98			31,400.36	
County Reimbursable Exp		(1,380.51)	(1,677.06)	(302.98)	57,081.91
Donations distributed	9,655.62	2,500.00			
Actual Expenses	106,751.53	109,645.14	81,127.94	50,412.88	95,782.55

SMRPD Normalized Expenses organized into Charted Categories

Facilities	47,750.04	46,867.24	32,566.00	39,247.73	30,819.99
Prof Svcs/Staff	28,039.76	41,390.72	35,764.49	39,530.11	45,362.49
Administrative	8,468.43	13,933.61	9,310.42	10,628.76	7,405.54
Recreation	3,576.75	2,075.20	2,500.04	2,026.24	1,650.00
Fundraising	2,589.95	4,258.88	2,664.05	2,277.61	2,601.49
	90,424.93	108,525.65	82,805.00	93,710.45	87,839.51

