SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
December 31, 2016

Silverado Modjeska Recreation & Parks District
Profit & Loss
December 2016

	Dec 16		Jul - Dec 16	
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	48.00		1,091.40	
60003 · Silverado Summer Concert Series	0.00		1,708.00	
60004 · Kid's Club Summer Program				
50004 · Kid's Club Summer Program Exp	0.00		-2,511.75	
60004 · Kid's Club Summer Program - Other	0.00		5,546.00	
Total 60004 · Kid's Club Summer Program		0.00		3,034.25
Total 60000 · Recreation Program Income		48.00		5,833.65
6210 · Property Taxes -Current Secured		7,584.42		12,407.17
6220 · Property Taxes-Curr Unsecured		0.00		540.58
6280 · Property Tax-Curr Supplemental		83.78		234.25
6300 · Property Taxes-Prior Supplement		0.00		22.41
6540 · Penalties & Costs on Delinq Tax		0.00		5.03
6610 · Interest		87.55		593.83
6620 · Rents and Concessions				
Weddings	0.00		500.00	
6620 · Rents and Concessions - Other	280.00		2,151.50	
Total 6620 · Rents and Concessions		280.00		2,651.50
6690 · State-Homeowners PR Tax Relief		21.73		21.73
7960 · Donations/Gifts		0.00		465.00
Total Income		8,105.48		22,775.15
Expense				
0702 · Telephone & Telegraph - Other		354.82		1,900.67
1100 · Insurance		0.00		3,024.00
1300 · Maintenance - Equipment		0.00		174.20
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	600.00		3,165.00	
14002 · Repairs & Renovations (Minor)	-510.24		6,169.28	
14004 · Janitorial	1,070.00		3,267.48	
Total 1400 · Maintenance - Bldgs & Improvs		1,159.76		12,601.76
1600 · Memberships		0.00		1,456.00
1800 · Office Expense		0.00		478.19
1806 · Printing Costs - Outside Vendor		0.00		1,163.96
1900 · Professional/Specialized Srvcs				
19001 · Audit Services	0.00		4,400.00	
19002 · Legal Services	75.00		345.00	
19005 · Secretarial	720.00		1,430.00	
19006 · Bookkeeping	550.00		2,200.00	
19008 · Caretaker	500.00		6,712.50	
19009 · Website Maintenance	46.50		634.75	
1900 · Professional/Specialized Srvcs - Other	18.96		31.97	
Total 1900 · Professional/Specialized Srvcs		1,910.46		15,754.22
1912 · Investment Administrative Fees		7.25		48.36
2400 · Special Deparmental Expense		200.00		200.00
2800 · Utilities				
28001 · Electricity	213.64		1,318.09	
28002 · Waste Disposal	273.69		1,444.40	
28003 · Portable Toilets/Septic	0.00		1,710.00	
28005 · Water	1,348.10		3,648.97	
Total 2800 · Utilities		1,835.43		8,121.46

Silverado Modjeska Recreation & Parks District
Profit & Loss
December 2016

	Dec 16	Jul - Dec 16
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	260.00	1,076.00
50003 · Silverado Summer Concerts	0.00	576.86
50000 · Recreation Program Expense - Other	0.00	1,330.42
Total 50000 · Recreation Program Expense	260.00	2,983.28
Total Expense	5,727.72	47,906.10
Net Income	**2,377.76**	**-25,130.95**

Silverado Modjeska Recreation & Parks District
Profit & Loss
July through December 2016

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	TOTAL
Income							
60000 · Recreation Program Income	-474.05	1,783.10	4,242.80	233.80	0.00	48.00	5,833.65
6210 · Property Taxes -Current Secured	262.67	0.00	0.00	0.00	4,560.08	7,584.42	12,407.17
6220 · Property Taxes-Curr Unsecured	0.00	0.00	540.58	0.00	0.00	0.00	540.58
6280 · Property Tax-Curr Supplemental	66.21	17.06	8.54	24.18	34.48	83.78	234.25
6300 · Property Taxes-Prior Supplement	22.41	0.00	0.00	0.00	0.00	0.00	22.41
6540 · Penalties & Costs on Delinq Tax	5.03	0.00	0.00	0.00	0.00	0.00	5.03
6610 · Interest	0.00	155.16	171.70	90.73	88.69	87.55	593.83
6620 · Rents and Concessions	200.00	110.00	1,445.00	616.50	0.00	280.00	2,651.50
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	21.73	21.73
7960 · Donations/Gifts	0.00	0.00	465.00	0.00	0.00	0.00	465.00
Total Income	82.27	2,065.32	6,873.62	965.21	4,683.25	8,105.48	22,775.15
Expense							
0702 · Telephone & Telegraph - Other	327.04	292.83	289.59	346.13	290.26	354.82	1,900.67
1100 · Insurance	3,024.00	0.00	0.00	0.00	0.00	0.00	3,024.00
1300 · Maintenance - Equipment	0.00	0.00	174.20	0.00	0.00	0.00	174.20
1400 · Maintenance - Bldgs & Improvs	1,755.72	1,930.83	1,980.30	5,142.67	632.48	1,159.76	12,601.76
1600 · Memberships	900.00	0.00	0.00	0.00	556.00	0.00	1,456.00
1800 · Office Expense	98.38	-9.00	364.26	0.00	24.55	0.00	478.19
1806 · Printing Costs - Outside Vendor	0.00	0.00	555.89	283.75	324.32	0.00	1,163.96
1900 · Professional/Specialized Srvcs	761.51	2,367.50	8,045.85	-50.00	2,718.90	1,910.46	15,754.22
1912 · Investment Administrative Fees	0.00	12.84	13.77	7.12	7.38	7.25	48.36
2400 · Special Deparmental Expense	0.00	0.00	0.00	0.00	0.00	200.00	200.00
2800 · Utilities	1,554.12	719.31	2,108.50	818.57	1,085.53	1,835.43	8,121.46
50000 · Recreation Program Expense	667.11	48.00	1,624.17	216.00	168.00	260.00	2,983.28
Total Expense	9,087.88	5,362.31	15,156.53	6,764.24	5,807.42	5,727.72	47,906.10
Net Income	**-9,005.61**	**-3,296.99**	**-8,282.91**	**-5,799.03**	**-1,124.17**	**2,377.76**	**-25,130.95**

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of December 31, 2016

		Dec 31, 16
ASSETS		
Current Assets		
Checking/Savings		
8010 · County Checking Account		147,480.38
8020 · BofA Rec Checking Account		115,045.07
Total Checking/Savings		262,525.45
Total Current Assets		262,525.45
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		**394,771.40**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
9025 · Stale Dated Payable		50.00
Total Accounts Payable		50.00
Other Current Liabilities		
9120 · Development Deposits		1,400.00
Total Other Current Liabilities		1,400.00
Total Current Liabilities		1,450.00
Total Liabilities		1,450.00
Equity		
9990 · Fund Balance-Unrestricted		418,452.35
Net Income		-25,130.95
Total Equity		393,321.40
TOTAL LIABILITIES & EQUITY		**394,771.40**

Silverado Modjeska Recreation & Parks District
Deposit Detail
December 2016

Type	Num	Date	Name	Account	Amount
General Journal		**12/02/2016**		**8010 · County Chec...**	**1,400.00**
				9120 · Development...	-1,400.00
TOTAL					-1,400.00
Deposit		**12/05/2016**		**8020 · BofA Rec Ch...**	**1,728.00**
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
			Mileham, Beverly	6620 · Rents and Co...	-30.00
			Cruzan, Cressa	6620 · Rents and Co...	-50.00
			County of Orange, A...	14002 · Repairs & R...	-1,400.00
			County of Orange, A...	6620 · Rents and Co...	-100.00
			Taylor, Christine	60001 · Instructor F...	-24.00
			Taylor, Christine	60001 · Instructor F...	-24.00
TOTAL					-1,728.00
General Journal		**12/06/2016**		**8010 · County Chec...**	**21.73**
				6690 · State-Homeo...	-21.73
TOTAL					-21.73
General Journal		**12/13/2016**		**8010 · County Chec...**	**83.78**
				6280 · Property Tax-...	-83.78
TOTAL					-83.78
General Journal		**12/13/2016**		**8010 · County Chec...**	**87.55**
				8250 · Interest Rece...	-87.55
TOTAL					-87.55
General Journal		**12/19/2016**		**8010 · County Chec...**	**7,565.46**
				6210 · Property Tax...	-7,584.42
				1900 · Professional/...	18.96
TOTAL					-7,565.46
Check	**2340**	**12/29/2016**	**Void Check**	**8020 · BofA Rec Ch...**	**0.00**
TOTAL					0.00