

**SILVERADO-MODJESKA  
RECREATION & PARKS  
DISTRICT**

**Financial Statements  
January 31, 2018**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

02/16/18

January 2018

Cash Basis

	Jan 18	Jul '17 - Jan 18
<b>Income</b>		
60000 · Recreation Program Income		
60001 · Instructor Fees	88.60	383.15
60003 · Silverado Summer Concert Series	0.00	1,448.98
60004 · Kid's Club Summer Program		
50004 · Kid's Club Summer Program Exp	0.00	-660.00
Total 60004 · Kid's Club Summer Program	0.00	-660.00
60005 · Sticker Sales	84.00	99.00
60007 · Flea Market	0.00	306.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	172.60	1,594.13
6210 · Property Taxes -Current Secured	2,176.21	15,268.21
6220 · Property Taxes-Curr Unsecured	67.60	620.27
6280 · Property Tax-Curr Supplemental	144.85	515.90
6290 · Other Taxes	52,706.19	52,706.19
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	185.35	894.28
6620 · Rents and Concessions		
6621 · Weddings	0.00	2,958.00
6620 · Rents and Concessions - Other	255.00	2,960.00
Total 6620 · Rents and Concessions	255.00	5,918.00
6690 · State-Homeowners PR Tax Relief	48.63	69.46
7670 · Miscellaneous Revenue	0.00	12,500.00
7960 · Donations/Gifts	0.00	525.00
Total Income	55,756.43	90,632.63
<b>Expense</b>		
0702 · Telephone & Telegraph - Other	291.24	2,320.88
1100 · Insurance	0.00	3,202.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	795.00	5,716.32
14002 · Repairs & Renovations (Minor)	2,161.01	12,633.51
14003 · Construction & Renovations	308.00	48,960.74
14004 · Janitorial	0.00	2,670.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	3,264.01	75,180.57
1500 · Donations		
1501 · SCC Donations	0.00	8,595.22
Total 1500 · Donations	0.00	8,595.22
1600 · Memberships	0.00	2,137.33
1700 · Miscellaneous Expense	0.00	0.00
1800 · Office Expense	0.00	552.27
1803 · Postage	0.00	104.65
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	109.28
19002 · Legal Services	0.00	872.42
19005 · Administrative	190.00	1,760.00
19006 · Bookkeeping	325.00	2,425.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	480.00	10,280.00
19009 · Website Maintenance	0.00	805.00
1900 · Professional/Specialized Srvc - Other	5.62	39.39
Total 1900 · Professional/Specialized Srvc	1,000.62	16,033.09

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# Silverado Modjeska Recreation & Parks District

02/16/18

## Profit & Loss

Cash Basis

January 2018

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	Jan 18	Jul '17 - Jan 18
1912 · Investment Administrative Fees	9.82	47.92
2800 · Utilities		
28001 · Electricity	156.00	1,332.68
28002 · Waste Disposal	276.98	1,689.21
28003 · Portable Toilets/Septic	760.00	1,330.00
28005 · Water	209.58	3,112.51
Total 2800 · Utilities	1,402.56	7,464.40
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,195.00
60006 · Wedding	0.00	1,060.00
60008 · Garden Club	0.00	2,513.81
50000 · Recreation Program Expense - Other	0.00	736.92
Total 50000 · Recreation Program Expense	0.00	5,505.73
Total Expense	5,968.25	121,144.06
Net Income	<u>49,788.18</u>	<u>-30,511.43</u>

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss**  
**July 2017 through January 2018**

6:27 AM  
02/16/18  
Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	TOTAL
<b>Income</b>								
60000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	0.00	172.60	1,594.13
6210 · Property Taxes -Current Secured	273.05	0.00	0.00	0.00	4,347.97	8,470.98	2,176.21	15,268.21
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.67	0.00	0.00	0.00	67.60	620.27
6280 · Property Tax-Curr Supplemental	109.65	18.72	18.65	88.10	57.99	77.94	144.85	515.90
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	52,706.19	52,706.19
6300 · Property Taxes-Prior Supplement	17.14	0.00	0.00	0.00	0.00	0.00	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	4.05	0.00	0.00	0.00	0.00	0.00	0.00	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	144.39	185.35	894.28
6620 · Rents and Concessions	1,410.00	350.00	1,588.00	225.00	330.00	1,760.00	255.00	5,918.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	20.83	48.63	69.46
7670 · Miscellaneous Revenue	0.00	2,500.00	10,000.00	0.00	0.00	0.00	0.00	12,500.00
7960 · Donations/Gifts	0.00	0.00	0.00	525.00	0.00	0.00	0.00	525.00
<b>Total Income</b>	<b>2,564.44</b>	<b>2,406.82</b>	<b>13,405.44</b>	<b>980.09</b>	<b>5,045.27</b>	<b>10,474.14</b>	<b>55,756.43</b>	<b>90,632.63</b>
<b>Expense</b>								
0702 · Telephone & Telegraph - Other	300.36	348.75	399.84	346.65	279.57	354.47	291.24	2,320.88
1100 · Insurance	0.00	3,202.00	0.00	0.00	0.00	0.00	0.00	3,202.00
1400 · Maintenance - Bldgs & Improvs	2,243.17	8,648.08	17,401.48	11,476.03	21,800.49	10,347.31	3,264.01	75,180.57
1500 · Donations	0.00	5,683.22	2,912.00	0.00	0.00	0.00	0.00	8,595.22
1600 · Memberships	900.00	300.00	0.00	260.17	607.17	69.99	0.00	2,137.33
1700 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1800 · Office Expense	329.26	223.01	0.00	0.00	0.00	0.00	0.00	552.27
1803 · Postage	49.00	6.65	0.00	0.00	0.00	49.00	0.00	104.65
1900 · Professional/Specialized Svcs	2,177.59	2,148.00	4,352.55	2,499.25	2,564.62	1,290.46	1,000.62	16,033.09
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	7.67	9.82	47.92
2800 · Utilities	1,041.61	1,134.52	1,143.68	1,020.42	1,055.95	665.66	1,402.56	7,464.40
50000 · Recreation Program Expense	285.00	103.00	1,330.93	135.00	1,747.88	1,903.92	0.00	5,505.73
<b>Total Expense</b>	<b>7,325.99</b>	<b>21,804.87</b>	<b>27,548.14</b>	<b>15,744.95</b>	<b>28,063.38</b>	<b>14,688.48</b>	<b>5,968.25</b>	<b>121,144.06</b>
<b>Net Income</b>	<b>-4,761.55</b>	<b>-19,398.05</b>	<b>-14,142.70</b>	<b>-14,764.86</b>	<b>-23,018.11</b>	<b>-4,214.34</b>	<b>49,788.18</b>	<b>-30,511.43</b>

Silverado Modjeska Recreation & Parks District  
**Balance Sheet**  
As of January 31, 2018

	<u>Jan 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
8010 · County Checking Account	123,939.14
8020 · BofA Rec Checking Account	144,708.24
Total Checking/Savings	<u>268,647.38</u>
Other Current Assets	
8250 · Interest Receivable	181.21
Total Other Current Assets	<u>181.21</u>
Total Current Assets	268,828.59
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	<u>132,245.95</u>
Total Other Assets	<u>132,245.95</u>
<b>TOTAL ASSETS</b>	<b><u>401,074.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9120 · Development Deposits	5,800.00
Total Other Current Liabilities	<u>5,800.00</u>
Total Current Liabilities	<u>5,850.00</u>
Total Liabilities	5,850.00
Equity	
9990 · Fund Balance-Unrestricted	425,735.97
Net Income	-30,511.43
Total Equity	<u>395,224.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>401,074.54</u></b>

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
**January 2018**

Type	Num	Date	Name	Account	Amount
General Journal		01/02/2018		8010 · County Chec...	28,260.19
				6290 · Other Taxes	-28,260.19
TOTAL					-28,260.19
General Journal		01/02/2018		8010 · County Chec...	24,446.00
				6290 · Other Taxes	-24,446.00
TOTAL					-24,446.00
General Journal		01/02/2018		8010 · County Chec...	48.63
				6690 · State-Homeo...	-48.63
TOTAL					-48.63
General Journal		01/09/2018		8010 · County Chec...	1,456.45
				6210 · Property Tax...	-1,460.11
				1900 · Professional/...	3.66
TOTAL					-1,456.45
General Journal		01/09/2018		8010 · County Chec...	67.43
				6220 · Property Tax...	-67.60
				1900 · Professional/...	0.17
TOTAL					-67.43
General Journal		01/09/2018		8010 · County Chec...	144.85
				6280 · Property Tax-...	-144.85
TOTAL					-144.85
General Journal		01/09/2018		8010 · County Chec...	710.32
				6210 · Property Tax...	-712.10
				1900 · Professional/...	1.78
TOTAL					-710.32
General Journal		01/09/2018		8010 · County Chec...	1.33
				6210 · Property Tax...	-1.33
TOTAL					-1.33
General Journal		01/09/2018		8010 · County Chec...	2.66
				6210 · Property Tax...	-2.67
				1900 · Professional/...	0.01
TOTAL					-2.66

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
**January 2018**

Type	Num	Date	Name	Account	Amount
General Journal		01/09/2018		8010 · County Chec...	3.95
				1912 · Investment A...	0.19
				6610 · Interest	-4.14
TOTAL					-3.95
Deposit		01/10/2018		8020 · BofA Rec Ch...	84.00
			Topp, Kevin	60005 · Sticker Sales	-84.00
TOTAL					-84.00
Deposit		01/12/2018		8020 · BofA Rec Ch...	183.60
			Sarkissian, Sarah & ...	6620 · Rents and Co...	-50.00
			Salat, Paula & John	60001 · Instructor F...	-88.60
				6620 · Rents and Co...	-45.00
TOTAL					-183.60
Deposit		01/30/2018		8020 · BofA Rec Ch...	160.00
			Baldrige, Mary & K...	6620 · Rents and Co...	-30.00
			Lange, Kristine & Neal	6620 · Rents and Co...	-50.00
			Reichert, Sabine	6620 · Rents and Co...	-50.00
			Mileham, Beverly	6620 · Rents and Co...	-30.00
TOTAL					-160.00