

Silverado Modjeska Recreation & Parks District

Profit & Loss

February 2018

03/14/18

Cash Basis

	Feb 18	Jul '17 - Feb 18
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	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	0.00	99.00
60007 · Flea Market	30.00	336.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	30.00	1,624.13
6210 · Property Taxes -Current Secured	0.00	15,268.21
6220 · Property Taxes-Curr Unsecured	0.00	620.27
6280 · Property Tax-Curr Supplemental	39.60	555.50
6290 · Other Taxes	0.00	52,706.19
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	127.31	1,021.59
6620 · Rents and Concessions		
6621 · Weddings	1,500.00	4,458.00
6620 · Rents and Concessions - Other	2,230.00	5,190.00
Total 6620 · Rents and Concessions	3,730.00	9,648.00
6690 · State-Homeowners PR Tax Relief	0.00	69.46
7670 · Miscellaneous Revenue	0.00	12,500.00
7960 · Donations/Gifts	0.00	525.00
Total Income	3,926.91	94,559.54
Expense		
0702 · Telephone	291.27	2,612.15
1100 · Insurance	3,202.00	6,404.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	55.69	5,772.01
14002 · Repairs & Renovations (Minor)	551.60	13,185.11
14003 · Construction & Renovations	11,614.36	60,575.10
14004 · Janitorial	594.00	3,264.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	12,815.65	87,996.22
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	4,500.00	4,609.28
19002 · Legal Services	0.00	872.42
19005 · Administrative	180.00	1,940.00
19006 · Bookkeeping	325.00	2,750.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	594.00	10,874.00
19009 · Website Maintenance	0.00	805.00
1900 · Professional/Specialized Srvc - Other	0.00	39.39
Total 1900 · Professional/Specialized Srvc	5,599.00	21,632.09

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Profit & Loss

Cash Basis

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	Feb 18	Jul '17 - Feb 18
1912 · Investment Administrative Fees	6.21	54.13
2800 · Utilities		
28001 · Electricity	132.86	1,465.54
28002 · Waste Disposal	231.97	1,921.18
28003 · Portable Toilets/Septic	190.00	1,520.00
28005 · Water	354.34	3,466.85
Total 2800 · Utilities	909.17	8,373.57
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	153.00	1,348.00
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	153.00	5,658.73
Total Expense	22,976.30	144,120.36
Net Income	-19,049.39	-49,560.82

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

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	TOTAL
Income									
60000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	0.00	172.60	30.00	1,624.13
6210 · Property Taxes -Current Secured	273.05	0.00	0.00	0.00	4,347.97	8,470.98	2,176.21	0.00	15,268.21
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.67	0.00	0.00	0.00	67.60	0.00	620.27
6280 · Property Tax-Curr Supplemental	109.65	18.72	18.65	88.10	57.99	77.94	144.85	39.60	555.50
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	52,706.19	0.00	52,706.19
6300 · Property Taxes-Prior Supplement	17.14	0.00	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	0.00	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	144.39	185.35	127.31	1,021.59
6620 · Rents and Concessions	1,410.00	350.00	1,588.00	225.00	330.00	1,760.00	255.00	3,730.00	9,648.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	20.83	48.63	0.00	69.46
7670 · Miscellaneous Revenue	0.00	2,500.00	10,000.00	0.00	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	0.00	525.00
Total Income	2,564.44	2,406.82	13,405.44	980.09	5,045.27	10,474.14	55,756.43	3,926.91	94,559.54
Expense									
0702 · Telephone	300.36	348.75	399.84	346.65	279.57	354.47	291.24	291.27	2,612.15
1100 · Insurance	0.00	3,202.00	0.00	0.00	0.00	0.00	0.00	3,202.00	6,404.00
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	12,815.65	87,996.22
1500 · Donations	0.00	5,683.22	2,912.00	0.00	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	0.00	2,137.33
1700 · Miscellaneous Expense	0.00	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	0.00	552.27
1803 · Postage	49.00	6.65	0.00	0.00	0.00	49.00	0.00	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	5,599.00	21,632.09
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	7.67	9.82	6.21	54.13
2800 · Utilities	1,041.61	1,134.52	1,143.68	1,020.42	1,055.95	665.66	1,402.56	909.17	8,373.57
50000 · Recreation Program Expense	285.00	103.00	1,330.93	135.00	1,747.88	1,903.92	0.00	153.00	5,658.73
Total Expense	7,325.99	21,804.87	27,548.14	15,744.95	28,063.38	14,688.48	5,968.25	22,976.30	144,120.36
Net Income	-4,761.55	-19,398.05	-14,142.70	-14,764.86	-23,018.11	-4,214.34	49,788.18	-19,049.39	-49,560.82

Silverado Modjeska Recreation & Parks District

Balance Sheet

03/14/18

As of February 28, 2018

Cash Basis

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	123,972.53
8020 · BofA Rec Checking Account	125,498.15
Total Checking/Savings	<u>249,470.68</u>
Other Current Assets	
8250 · Interest Receivable	308.52
Total Other Current Assets	<u>308.52</u>
Total Current Assets	<u>249,779.20</u>
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>
TOTAL ASSETS	<u>382,025.15</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>50.00</u>
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	<u>5,850.00</u>
Equity	
9990 · Fund Balance-Unrestricted	425,735.97
Net Income	-49,560.82
Total Equity	<u>376,175.15</u>
TOTAL LIABILITIES & EQUITY	<u>382,025.15</u>

Silverado Modjeska Recreation & Parks District
Deposit Detail
February 2018

Type	Num	Date	Name	Account	Amount
General Journal		02/06/2018		8010 · County Chec...	39.60
				6280 · Property Tax-...	-39.60
TOTAL					-39.60
Check	2819	02/08/2018	Void Check	8020 · BofA Rec Ch...	0.00
TOTAL					0.00
Deposit		02/12/2018		8020 · BofA Rec Ch...	200.00
			Coughlin, Janet	6620 · Rents and Co...	-50.00
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
			Perry, Mitzi	6620 · Rents and Co...	-50.00
TOTAL					-200.00
Deposit		02/19/2018		8020 · BofA Rec Ch...	350.00
			Curiel, Tony & Marion	6620 · Rents and Co...	-350.00
TOTAL					-350.00
Deposit		02/26/2018		8020 · BofA Rec Ch...	2,110.00
				1700 · Miscellaneou...	-2,110.00
TOTAL					-2,110.00
Deposit		02/28/2018		8020 · BofA Rec Ch...	3,210.00
			McKeown, David	6620 · Rents and Co...	-1,500.00
			Sanders, Jammie	6621 · Weddings	-1,500.00
			Kaatz, Dustin	6620 · Rents and Co...	-50.00
			Perry, Mitzi	6620 · Rents and Co...	-50.00
			Topp, Kevin	60007 · Flea Market	-30.00
				6620 · Rents and Co...	-80.00
TOTAL					-3,210.00