

**SILVERADO-MODJESKA  
RECREATION & PARKS  
DISTRICT**

**Financial Statements  
November 30, 2017**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

November 2017

12/12/17

Cash Basis

	Nov 17	Jul - Nov 17
<b>Income</b>		
60000 · Recreation Program Income		
60001 · Instructor Fees	90.00	294.55
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	15.00
60007 · Flea Market	60.00	306.00
60000 · Recreation Program Income - Other	17.00	17.00
Total 60000 · Recreation Program Income	167.00	1,421.53
6210 · Property Taxes -Current Secured	4,347.97	4,621.02
6220 · Property Taxes-Curr Unsecured	0.00	552.67
6280 · Property Tax-Curr Supplemental	57.99	293.11
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	142.31	564.54
6620 · Rents and Concessions		
6621 · Weddings	0.00	1,458.00
6620 · Rents and Concessions - Other	330.00	2,445.00
Total 6620 · Rents and Concessions	330.00	3,903.00
7670 · Miscellaneous Revenue	0.00	12,500.00
7960 · Donations/Gifts	0.00	525.00
<b>Total Income</b>	<b>5,045.27</b>	<b>24,402.06</b>
<b>Expense</b>		
0702 · Telephone & Telegraph - Other	279.57	1,675.17
1100 · Insurance	0.00	3,202.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	700.00	4,321.32
14002 · Repairs & Renovations (Minor)	1,200.49	7,742.93
14003 · Construction & Renovations	19,900.00	41,635.00
14004 · Janitorial	0.00	2,670.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	21,800.49	61,569.25
1500 · Donations		
1501 · SCC Donations	0.00	8,595.22
Total 1500 · Donations	0.00	8,595.22
1600 · Memberships	607.17	2,067.34
1700 · Miscellaneous Expense	0.00	0.00
1800 · Office Expense	0.00	552.27
1803 · Postage	0.00	55.65
1900 · Professional/Specialized Srvc		
19002 · Legal Services	0.00	872.42
19005 · Administrative	460.00	1,570.00
19006 · Bookkeeping	550.00	1,800.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	1,543.75	9,340.00
19009 · Website Maintenance	0.00	405.00
1900 · Professional/Specialized Srvc - Other	10.87	12.59
Total 1900 · Professional/Specialized Srvc	2,564.62	13,742.01
1912 · Investment Administrative Fees	7.70	30.43
2800 · Utilities		
28001 · Electricity	260.64	1,008.32

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# Silverado Modjeska Recreation & Parks District

12/12/17

## Profit & Loss

Cash Basis

November 2017

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	Nov 17	Jul - Nov 17
28002 · Waste Disposal	226.97	1,185.26
28003 · Portable Toilets/Septic	0.00	570.00
28005 · Water	568.34	2,632.60
<b>Total 2800 · Utilities</b>	<b>1,055.95</b>	<b>5,396.18</b>
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	430.00	925.00
60006 · Wedding	0.00	60.00
60008 · Garden Club	1,317.88	2,513.81
50000 · Recreation Program Expense - Other	0.00	103.00
<b>Total 50000 · Recreation Program Expense</b>	<b>1,747.88</b>	<b>3,601.81</b>
<b>Total Expense</b>	<b>28,063.38</b>	<b>100,487.33</b>
<b>Net Income</b>	<b>-23,018.11</b>	<b>-76,085.27</b>

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

5:42 AM  
 12/12/17  
 Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	TOTAL
<b>Income</b>						
6000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	1,421.53
6210 · Property Taxes -Current Secured	273.05	0.00	0.00	0.00	4,347.97	4,621.02
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.67	0.00	0.00	552.67
6280 · Property Tax-Curr Supplemental	109.65	18.72	18.65	88.10	57.99	293.11
6300 · Property Taxes-Prior Supplement	17.14	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	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	564.54
6620 · Rents and Concessions	1,410.00	350.00	1,588.00	225.00	330.00	3,903.00
7670 · Miscellaneous Revenue	0.00	2,500.00	10,000.00	0.00	0.00	12,500.00
7960 · Donations/Gifts	0.00	0.00	0.00	525.00	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>24,402.06</b>
<b>Expense</b>						
0702 · Telephone & Telegraph - Other	300.36	348.75	399.84	346.65	279.57	1,675.17
1100 · Insurance	0.00	3,202.00	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	61,569.25
1500 · Donations	0.00	5,683.22	2,912.00	0.00	0.00	8,595.22
1600 · Memberships	900.00	300.00	0.00	260.17	607.17	2,067.34
1700 · Miscellaneous Expense	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	552.27
1803 · Postage	49.00	6.65	0.00	0.00	0.00	55.65
1900 · Professional/Specialized Srvc	2,177.59	2,148.00	4,352.55	2,499.25	2,564.62	13,742.01
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	30.43
2800 · Utilities	1,041.61	1,134.52	1,143.68	1,020.42	1,055.95	5,396.18
50000 · Recreation Program Expense	285.00	103.00	1,330.93	135.00	1,747.88	3,601.81
<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>100,487.33</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>-76,085.27</b>

Silverado Modjeska Recreation & Parks District  
**Balance Sheet**  
As of November 30, 2017

	<u>Nov 30, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
8010 · County Checking Account	58,521.67
8020 · BofA Rec Checking Account	163,133.08
Total Checking/Savings	<u>221,654.75</u>
Total Current Assets	221,654.75
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><u>353,900.70</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · State Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9120 · Development Deposits	4,200.00
Total Other Current Liabilities	<u>4,200.00</u>
Total Current Liabilities	<u>4,250.00</u>
Total Liabilities	4,250.00
Equity	
9990 · Fund Balance-Unrestricted	425,735.97
Net Income	-76,085.27
Total Equity	<u>349,650.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>353,900.70</u></u></b>

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
 November 2017

Type	Num	Date	Name	Account	Amount
Deposit		11/03/2017		8020 · BofA Rec Ch...	280.00
			Silverado Children's ...	19008 · Caretaker	-135.00
			Croissant, Dawn	60001 · Instructor F...	-65.00
			Mileham, Beverly	6620 · Rents and Co...	-30.00
			Lystne, Kurt & Milo	6620 · Rents and Co...	-50.00
TOTAL					-280.00
General Journal		11/08/2017		8010 · County Chec...	57.99
				6280 · Property Tax-...	-57.99
TOTAL					-57.99
General Journal		11/08/2017		8010 · County Chec...	2,427.54
				6210 · Property Tax...	-2,433.62
				1900 · Professional/...	6.08
TOTAL					-2,427.54
General Journal		11/09/2017		8010 · County Chec...	1,400.00
				9120 · Development...	-1,400.00
TOTAL					-1,400.00
General Journal		11/09/2017		8010 · County Chec...	1,400.00
				9120 · Development...	-1,400.00
TOTAL					-1,400.00
General Journal		11/20/2017		8010 · County Chec...	142.31
				8250 · Interest Rece...	-142.31
TOTAL					-142.31
Deposit		11/28/2017		8020 · BofA Rec Ch...	352.00
			Murphy, Thomas	6620 · Rents and Co...	-50.00
			Maloof, Rachel	6620 · Rents and Co...	-50.00
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
			Clemomns, Melissa	6620 · Rents and Co...	-50.00
			McWilliams, Phil	60001 · Instructor F...	-25.00
			Topp, Kevin	60007 · Flea Market	-60.00
			Topp, Kevin	60000 · Recreation ...	-17.00
TOTAL					-352.00
General Journal		11/28/2017		8010 · County Chec...	1,909.56
				6210 · Property Tax...	-1,914.35
				1900 · Professional/...	4.79
TOTAL					-1,909.56