SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
January 31, 2017

Silverado Modjeska Recreation & Parks District
Profit & Loss
January 2017

	Jan 17	Jul '16 - Jan 17
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	422.55	1,513.95
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	422.55	6,256.20
6210 · Property Taxes -Current Secured	1,137.67	13,544.84
6220 · Property Taxes-Curr Unsecured	56.38	596.96
6280 · Property Tax-Curr Supplemental	108.81	343.06
6290 · Other Taxes	47,457.29	47,457.29
6300 · Property Taxes-Prior Supplement	0.00	22.41
6540 · Penalties & Costs on Delinq Tax	0.00	5.03
6610 · Interest	89.93	683.76
6620 · Rents and Concessions		
Weddings	500.00	1,000.00
6620 · Rents and Concessions - Other	205.00	2,356.50
Total 6620 · Rents and Concessions	705.00	3,356.50
6690 · State-Homeowners PR Tax Relief	50.69	72.42
7960 · Donations/Gifts	0.00	465.00
9000 · Chili Cookoff Fundraiser		
Donations	10.00	10.00
Total 9000 · Chili Cookoff Fundraiser	10.00	10.00
Total Income	50,038.32	72,813.47
Expense		
0702 · Telephone & Telegraph - Other	366.23	2,266.90
1100 · Insurance	3,024.00	6,048.00
1300 · Maintenance - Equipment	0.00	174.20
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	640.00	3,805.00
14002 · Repairs & Renovations (Minor)	35.52	6,242.28
14004 · Janitorial	0.00	3,230.00
Total 1400 · Maintenance - Bldgs & Improvs	675.52	13,277.28
1600 · Memberships	0.00	1,525.99
1800 · Office Expense	27.26	505.45
1803 · Postage	47.00	47.00
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	0.00	345.00
19005 · Secretarial	50.00	1,480.00
19006 · Bookkeeping	300.00	2,500.00
19008 · Caretaker	3,317.50	10,030.00
19009 · Website Maintenance	0.00	634.75
1900 · Professional/Specialized Srvcs - Other	3.04	35.01
Total 1900 · Professional/Specialized Srvcs	3,670.54	19,424.76
1912 · Investment Administrative Fees	8.09	56.45
2400 · Special Deparmental Expense	0.00	200.00

Silverado Modjeska Recreation & Parks District
Profit & Loss
January 2017

	Jan 17	Jul '16 - Jan 17
2800 · Utilities		
28001 · Electricity	498.14	1,816.23
28002 · Waste Disposal	224.28	1,668.68
28003 · Portable Toilets/Septic	380.00	2,090.00
28005 · Water	704.04	4,353.01
Total 2800 · Utilities	1,806.46	9,927.92
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	120.00	1,196.00
50003 · Silverado Summer Concerts	0.00	576.86
50000 · Recreation Program Expense - Other	0.00	1,330.42
Total 50000 · Recreation Program Expense	120.00	3,103.28
Total Expense	9,745.10	57,721.19
Net Income	**40,293.22**	**15,092.28**

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2016 through January 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	TOTAL
Income								
60000 · Recreation Program Income	-474.05	1,783.10	4,242.80	233.80	0.00	48.00	422.55	6,256.20
6210 · Property Taxes -Current Secured	262.67	0.00	0.00	0.00	4,560.08	7,584.42	1,137.67	13,544.84
6220 · Property Taxes-Curr Unsecured	0.00	0.00	540.58	0.00	0.00	0.00	56.38	596.96
6280 · Property Tax-Curr Supplemental	66.21	17.06	8.54	24.18	34.48	83.78	108.81	343.06
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	47,457.29	47,457.29
6300 · Property Taxes-Prior Supplement	22.41	0.00	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	0.00	5.03
6610 · Interest	0.00	155.16	171.70	90.73	88.69	87.55	89.93	683.76
6620 · Rents and Concessions	200.00	110.00	1,445.00	616.50	0.00	280.00	705.00	3,356.50
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	21.73	50.69	72.42
7960 · Donations/Gifts	0.00	0.00	465.00	0.00	0.00	0.00	0.00	465.00
9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00
Total Income	82.27	2,065.32	6,873.62	965.21	4,683.25	8,105.48	50,038.32	72,813.47
Expense								
0702 · Telephone & Telegraph - Other	327.04	292.83	289.59	346.13	290.26	354.82	366.23	2,266.90
1100 · Insurance	3,024.00	0.00	0.00	0.00	0.00	0.00	3,024.00	6,048.00
1300 · Maintenance - Equipment	0.00	0.00	174.20	0.00	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	675.52	13,277.28
1600 · Memberships	900.00	0.00	0.00	0.00	556.00	69.99	0.00	1,525.99
1800 · Office Expense	98.38	-9.00	364.26	0.00	24.55	0.00	27.26	505.45
1803 · Postage	0.00	0.00	0.00	0.00	0.00	0.00	47.00	47.00
1806 · Printing Costs - Outside Vendor	0.00	0.00	555.89	283.75	324.32	0.00	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	3,670.54	19,424.76
1912 · Investment Administrative Fees	0.00	12.84	13.77	7.12	7.38	7.25	8.09	56.45
2400 · Special Deparmental Expense	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
2800 · Utilities	1,554.12	719.31	2,108.50	818.57	1,085.53	1,835.43	1,806.46	9,927.92
50000 · Recreation Program Expense	667.11	48.00	1,624.17	216.00	168.00	260.00	120.00	3,103.28
Total Expense	9,087.88	5,362.31	15,156.53	6,764.24	5,807.42	5,797.71	9,745.10	57,721.19
Net Income	**-9,005.61**	**-3,296.99**	**-8,282.91**	**-5,799.03**	**-1,124.17**	**2,307.77**	**40,293.22**	**15,092.28**

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of January 31, 2017

	Jan 31, 17	
ASSETS		
Current Assets		
Checking/Savings		
8010 · County Checking Account		196,370.02
8020 · BofA Rec Checking Account		106,378.66
Total Checking/Savings		302,748.68
Total Current Assets		302,748.68
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		**434,994.63**
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		15,092.28
Total Equity		433,544.63
TOTAL LIABILITIES & EQUITY		**434,994.63**

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2017

Type	Num	Date	Name	Account	Amount
General Journal		**01/03/2017**		**8010 · County Chec...**	**50.69**
				6690 · State-Homeo...	-50.69
TOTAL					-50.69
General Journal		**01/03/2017**		**8010 · County Chec...**	**25,897.72**
				6290 · Other Taxes	-25,897.72
TOTAL					-25,897.72
General Journal		**01/03/2017**		**8010 · County Chec...**	**21,559.57**
				6290 · Other Taxes	-21,559.57
TOTAL					-21,559.57
Deposit		**01/09/2017**		**8020 · BofA Rec Ch...**	**411.30**
			Mileham, Beverly	6620 · Rents and Co...	-30.00
				6620 · Rents and Co...	-45.00
			Trumpfheller, Linda	60001 · Instructor F...	-170.10
			Taylor, Christine	60001 · Instructor F...	-51.00
			Salat, Paula & John	60001 · Instructor F...	-115.20
TOTAL					-411.30
General Journal		**01/10/2017**		**8010 · County Chec...**	**491.58**
				6210 · Property Tax...	-492.82
				1900 · Professional/...	1.24
TOTAL					-491.58
General Journal		**01/10/2017**		**8010 · County Chec...**	**56.19**
				6220 · Property Tax...	-56.38
				1900 · Professional/...	0.19
TOTAL					-56.19
General Journal		**01/10/2017**		**8010 · County Chec...**	**108.81**
				6280 · Property Tax-...	-108.81
TOTAL					-108.81
General Journal		**01/10/2017**		**8010 · County Chec...**	**639.37**
				6210 · Property Tax...	-640.97
				1900 · Professional/...	1.60
TOTAL					-639.37
General Journal		**01/10/2017**		**8010 · County Chec...**	**2.43**
				6210 · Property Tax...	-2.44
				1900 · Professional/...	0.01
TOTAL					-2.43

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2017

Type	Num	Date	Name	Account	Amount
General Journal		**01/10/2017**		**8010 · County Chec...**	**1.44**
				6210 · Property Tax...	-1.44
TOTAL					-1.44
General Journal		**01/11/2017**		**8010 · County Chec...**	**2.41**
				6610 · Interest	-2.61
				1912 · Investment A...	0.20
TOTAL					-2.41
General Journal		**01/11/2017**		**8010 · County Chec...**	**87.32**
				8250 · Interest Rece...	-87.32
TOTAL					-87.32
Deposit		**01/16/2017**		**8020 · BofA Rec Ch...**	**1,010.00**
			Silverado Children's ...	14002 · Repairs & R...	-910.00
			Smits, Troy Jon	6620 · Rents and Co...	-100.00
TOTAL					-1,010.00
Deposit		**01/27/2017**		**8020 · BofA Rec Ch...**	**858.07**
			Silverado Children's ...	14002 · Repairs & R...	-231.82
			Croissant, Dawn	60001 · Instructor F...	-86.25
			Lieu, Man-Khoi	Weddings	-500.00
			McWilliams, Phil	6620 · Rents and Co...	-30.00
			McWilliams, Phil	Donations	-10.00
TOTAL					-858.07