

**SILVERADO-MODJESKA  
RECREATION & PARKS  
DISTRICT**

**Financial Statements  
December 31, 2017**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

01/11/18

December 2017

Cash Basis

	Dec 17	Jul - Dec 17
<b>Income</b>		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	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	0.00	306.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	0.00	1,421.53
6210 · Property Taxes -Current Secured	8,470.98	13,092.00
6220 · Property Taxes-Curr Unsecured	0.00	552.67
6280 · Property Tax-Curr Supplemental	77.94	371.05
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	144.39	708.93
6620 · Rents and Concessions		
6621 · Weddings	0.00	1,458.00
6620 · Rents and Concessions - Other	260.00	2,705.00
Total 6620 · Rents and Concessions	260.00	4,163.00
6690 · State-Homeowners PR Tax Relief	20.83	20.83
7670 · Miscellaneous Revenue	0.00	12,500.00
7960 · Donations/Gifts	0.00	525.00
<b>Total Income</b>	<b>8,974.14</b>	<b>33,376.20</b>
<b>Expense</b>		
0702 · Telephone & Telegraph - Other	354.47	2,029.64
1100 · Insurance	0.00	3,202.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	4,921.32
14002 · Repairs & Renovations (Minor)	2,729.57	10,472.50
14003 · Construction & Renovations	7,017.74	48,652.74
14004 · Janitorial	0.00	2,670.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	10,347.31	71,916.56
1500 · Donations		
1501 · SCC Donations	0.00	8,595.22
Total 1500 · Donations	0.00	8,595.22
1600 · Memberships	69.99	2,137.33
1700 · Miscellaneous Expense	0.00	0.00
1800 · Office Expense	0.00	552.27
1803 · Postage	49.00	104.65
1900 · Professional/Specialized Srvc		
19001 · Audit Services	109.28	109.28
19002 · Legal Services	0.00	872.42
19005 · Administrative	0.00	1,570.00
19006 · Bookkeeping	300.00	2,100.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	460.00	9,800.00
19009 · Website Maintenance	400.00	805.00
1900 · Professional/Specialized Srvc - Other	21.18	33.77
Total 1900 · Professional/Specialized Srvc	1,290.46	15,032.47
1912 · Investment Administrative Fees	7.67	38.10

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# Silverado Modjeska Recreation & Parks District

01/11/18

## Profit & Loss

Cash Basis

December 2017

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	Dec 17	Jul - Dec 17
2800 · Utilities		
28001 · Electricity	168.36	1,176.68
28002 · Waste Disposal	226.97	1,412.23
28003 · Portable Toilets/Septic	0.00	570.00
28005 · Water	270.33	2,902.93
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Total 2800 · Utilities	665.66	6,061.84
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	270.00	1,195.00
60006 · Wedding	-500.00	-440.00
60008 · Garden Club	0.00	2,513.81
50000 · Recreation Program Expense - Other	633.92	736.92
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Total 50000 · Recreation Program Expense	403.92	4,005.73
Total Expense	<hr/>	<hr/>
	13,188.48	113,675.81
Net Income	<hr/>	<hr/>
	-4,214.34	-80,299.61

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

6:12 AM  
01/11/18  
Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	TOTAL
<b>Income</b>							
60000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	0.00	1,421.53
6210 · Property Taxes -Current Secured	273.05	0.00	0.00	0.00	4,347.97	8,470.98	13,092.00
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.67	0.00	0.00	0.00	552.67
6280 · Property Tax-Curr Supplemental	109.65	18.72	18.65	88.10	57.99	77.94	371.05
6300 · Property Taxes-Prior Supplement	17.14	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	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	144.39	708.93
6620 · Rents and Concessions	1,410.00	350.00	1,588.00	225.00	330.00	260.00	4,163.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	20.83	20.83
7670 · Miscellaneous Revenue	0.00	2,500.00	10,000.00	0.00	0.00	0.00	12,500.00
7960 · Donations/Gifts	0.00	0.00	0.00	525.00	0.00	0.00	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>8,974.14</b>	<b>33,376.20</b>
<b>Expense</b>							
0702 · Telephone & Telegraph - Other	300.36	348.75	399.84	346.65	279.57	354.47	2,029.64
1100 · Insurance	0.00	3,202.00	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	71,916.56
1500 · Donations	0.00	5,683.22	2,912.00	0.00	0.00	0.00	8,595.22
1600 · Memberships	900.00	300.00	0.00	260.17	607.17	69.99	2,137.33
1700 · Miscellaneous Expense	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	552.27
1803 · Postage	49.00	6.65	0.00	0.00	0.00	49.00	104.65
1900 · Professional/Specialized Svcs	2,177.59	2,148.00	4,352.55	2,499.25	2,564.62	1,290.46	15,032.47
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	7.67	38.10
2800 · Utilities	1,041.61	1,134.52	1,143.68	1,020.42	1,055.95	665.66	6,061.84
50000 · Recreation Program Expense	285.00	103.00	1,330.93	135.00	1,747.88	403.92	4,005.73
<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>13,188.48</b>	<b>113,675.81</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>-80,299.61</b>

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

	<u>Dec 31, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
8010 · County Checking Account	68,806.96
8020 · BofA Rec Checking Account	150,233.45
Total Checking/Savings	<u>219,040.41</u>
Total Current Assets	219,040.41
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>351,286.36</u></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	<u>-80,299.61</u>
Total Equity	<u>345,436.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>351,286.36</u></u></b>

## Silverado Modjeska Recreation &amp; Parks District

## Deposit Detail

December 2017

Type	Num	Date	Name	Account	Amount
General Journal		12/07/2017		8010 · County Chec...	20.83
				6690 · State-Homeo...	-20.83
TOTAL					-20.83
Deposit		12/11/2017		8020 · BofA Rec Ch...	1,530.00
			Knutsen, Samantha Mileham, Beverly	60006 · Wedding	-1,500.00
				6620 · Rents and Co...	-30.00
TOTAL					-1,530.00
General Journal		12/12/2017		8010 · County Chec...	77.94
				6280 · Property Tax-...	-77.94
TOTAL					-77.94
General Journal		12/19/2017		8010 · County Chec...	8,449.80
				6210 · Property Tax...	-8,470.98
				1900 · Professional/...	21.18
TOTAL					-8,449.80
General Journal		12/20/2017		8010 · County Chec...	144.39
				8250 · Interest Rece...	-144.39
TOTAL					-144.39
Deposit		12/22/2017		8020 · BofA Rec Ch...	230.00
			Lemieux, Patricia & ... Mileham, Beverly	6620 · Rents and Co...	-200.00
				6620 · Rents and Co...	-30.00
TOTAL					-230.00
General Journal		12/26/2017		8010 · County Chec...	1,600.00
				9120 · Development...	-1,600.00
TOTAL					-1,600.00