

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
April 30, 2018**

Silverado Modjeska Recreation & Parks District

05/10/18

Profit & Loss

Cash Basis

April 2018

	Apr 18	Jul '17 - Apr 18
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	283.00	1,458.05
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	0.00	336.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	283.00	2,699.03
6210 · Property Taxes -Current Secured	7,115.34	24,021.67
6220 · Property Taxes-Curr Unsecured	0.00	620.27
6280 · Property Tax-Curr Supplemental	58.48	650.06
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	149.38	1,306.68
6620 · Rents and Concessions		
6621 · Weddings	0.00	4,458.00
6620 · Rents and Concessions - Other	865.90	6,320.90
Total 6620 · Rents and Concessions	865.90	10,778.90
6690 · State-Homeowners PR Tax Relief	0.00	69.46
7670 · Miscellaneous Revenue		
76701 · Donations/Gifts	555.00	555.00
7670 · Miscellaneous Revenue - Other	0.00	12,500.00
Total 7670 · Miscellaneous Revenue	555.00	13,055.00
7960 · Donations/Gifts	0.00	525.00
9000 · Chili Cookoff Fundraiser		
Chili & Vendor Booths	485.00	485.00
Total 9000 · Chili Cookoff Fundraiser	485.00	485.00
Total Income	9,512.10	106,938.45
Expense		
0702 · Telephone	388.29	3,306.02
1100 · Insurance	-980.12	5,423.88
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	7,652.01
14002 · Repairs & Renovations (Minor)	1,052.74	15,494.42
14003 · Construction & Renovations	31,881.25	101,787.35
14004 · Janitorial	0.00	3,264.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	33,533.99	133,397.78
1500 · Donations		
1501 · SCC Donations	0.00	8,595.22
1500 · Donations - Other	0.00	100.00
Total 1500 · Donations	0.00	8,695.22
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

Silverado Modjeska Recreation & Parks District

05/10/18

Profit & Loss

Cash Basis

April 2018

	Apr 18	Jul '17 - Apr 18
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	4,609.28
19002 · Legal Services	300.00	1,172.42
19005 · Administrative	200.00	2,370.00
19006 · Bookkeeping	325.00	3,375.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	682.00	13,933.00
19009 · Website Maintenance	693.11	1,498.11
1900 · Professional/Specialized Svcs - Other	160.29	203.76
Total 1900 · Professional/Specialized Svcs	2,360.40	26,903.57
1912 · Investment Administrative Fees	6.41	66.26
2800 · Utilities		
28001 · Electricity	77.03	1,622.41
28002 · Waste Disposal	340.45	2,666.99
28003 · Portable Toilets/Septic	190.00	1,900.00
28005 · Water	284.74	4,045.16
Total 2800 · Utilities	892.22	10,234.56
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	255.00	1,807.00
60006 · Wedding	0.00	1,060.00
60008 · Garden Club	0.00	2,513.81
50000 · Recreation Program Expense - Other	490.34	1,577.77
Total 50000 · Recreation Program Expense	745.34	6,958.58
Total Expense	36,946.53	197,780.12
Net Income	-27,434.43	-90,841.67

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

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 05/10/18
 Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	TOTAL
Income											
6000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	0.00	172.60	30.00	791.90	283.00	2,699.03
6210 · Property Taxes -Current Secured	273.05	0.00	0.00	0.00	4,347.97	8,470.98	2,176.21	0.00	1,638.12	7,115.34	24,021.67
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.67	0.00	0.00	0.00	67.60	0.00	0.00	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	36.08	58.48	650.06
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	52,706.19	0.00	0.00	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	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	0.00	0.00	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	144.39	185.35	127.31	135.71	149.38	1,306.68
6620 · Rents and Concessions	1,410.00	350.00	1,588.00	225.00	330.00	1,760.00	255.00	3,730.00	265.00	865.90	10,778.90
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	20.83	48.63	0.00	0.00	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	0.00	555.00	13,055.00
7960 · Donations/Gifts	0.00	0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00
9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00	485.00
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	2,866.81	9,512.10	106,938.45
Expense											
0702 · Telephone	300.36	348.75	399.84	346.65	279.57	354.47	291.24	291.27	305.58	388.29	3,306.02
1100 · Insurance	0.00	3,202.00	0.00	0.00	0.00	0.00	0.00	3,202.00	0.00	-980.12	5,423.88
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	11,867.57	33,533.99	133,397.78
1500 · Donations	0.00	5,683.22	2,912.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	8,695.22
1600 · Memberships	900.00	300.00	0.00	260.17	607.17	69.99	0.00	0.00	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	0.00	0.00
1800 · Office Expense	329.26	223.01	0.00	0.00	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	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	2,911.08	2,360.40	26,903.57
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	7.67	9.82	6.21	5.72	6.41	66.26
2800 · Utilities	1,041.61	1,134.52	1,143.68	1,020.42	1,055.95	665.66	1,402.56	909.17	968.77	892.22	10,234.56
50000 · Recreation Program Expense	285.00	103.00	1,330.93	135.00	1,747.88	1,903.92	0.00	153.00	554.51	745.34	6,958.58
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	16,713.23	36,946.53	197,780.12
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	-13,846.42	-27,434.43	-90,841.67

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of April 30, 2018

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	133,088.28
8020 · BofA Rec Checking Account	75,260.69
Total Checking/Savings	208,348.97
Other Current Assets	
8250 · Interest Receivable	149.38
Total Other Current Assets	149.38
Total Current Assets	208,498.35
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	340,744.30
LIABILITIES & EQUITY	
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	5,800.00
Total Current Liabilities	5,850.00
Total Liabilities	5,850.00
Equity	
9990 · Fund Balance-Unrestricted	425,735.97
Net Income	-90,841.67
Total Equity	334,894.30
TOTAL LIABILITIES & EQUITY	340,744.30

Silverado Modjeska Recreation & Parks District
Deposit Detail
 April 2018

Type	Num	Date	Name	Account	Amount
General Journal		04/02/2018		8010 · County Chec...	127.31
				8250 · Interest Rece...	-127.31
TOTAL					-127.31
Deposit		04/03/2018		8020 · BofA Rec Ch...	730.90
			Mileham, Beverly	6620 · Rents and Co...	-30.00
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
			Kagawa, Sarah	6620 · Rents and Co...	-50.00
			Brake, Hana & Todd	6620 · Rents and Co...	-100.00
			Danube Swabian As...	6620 · Rents and Co...	-450.00
				6620 · Rents and Co...	-0.90
TOTAL					-730.90
Deposit		04/09/2018		8020 · BofA Rec Ch...	1,348.12
			Trumpfheller, Linda	60001 · Instructor F...	-283.00
				6620 · Rents and Co...	-45.00
			Silverstein, Steven	6620 · Rents and Co...	-40.00
			CAPRI	1100 · Insurance	-980.12
TOTAL					-1,348.12
General Journal		04/10/2018		8010 · County Chec...	58.48
				6280 · Property Tax-...	-58.48
TOTAL					-58.48
Deposit		04/16/2018		8020 · BofA Rec Ch...	485.00
			Walker, Marissa	Chili & Vendor Booths	-40.00
			Screamin' Ice Cream	Chili & Vendor Booths	-50.00
			Deer, EP	Chili & Vendor Booths	-40.00
			Joanne Hubble	Chili & Vendor Booths	-40.00
			June's Java Break	Chili & Vendor Booths	-50.00
			Tomlinson, Lorraine	Chili & Vendor Booths	-25.00
			Chone Hot Sauce, Inc.	Chili & Vendor Booths	-40.00
			Tracy, Darrell & San...	Chili & Vendor Booths	-40.00
			Stillwell, Cheryl	Chili & Vendor Booths	-40.00
			Gilleard, Keith	Chili & Vendor Booths	-40.00
			Martinez, Jorge	Chili & Vendor Booths	-40.00
			Wonders of Wildlife	Chili & Vendor Booths	-40.00
TOTAL					-485.00
General Journal		04/18/2018		8010 · County Chec...	6,955.05
				6210 · Property Tax...	-7,115.34
				1900 · Professional/...	160.29
TOTAL					-6,955.05

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Silverado Modjeska Recreation & Parks District
Deposit Detail
April 2018

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		04/23/2018		8020 · BofA Rec Ch...	1,605.00
			Maddy, Melissa	6620 · Rents and Co...	-50.00
			Natural Solutions	76701 · Donations/G...	-555.00
			Hoyer, Jennifer & M...	14003 · Constructio...	-1,000.00
TOTAL					-1,605.00
General Journal		04/23/2018		8010 · County Chec...	135.71
				8250 · Interest Rece...	-135.71
TOTAL					-135.71