

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
August 31, 2018**

1:07 PM
 09/15/18
 Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
 August 2018

| | Aug 18 | Jul - Aug 18 |
|-------------------------------------------------------|-----------------|------------------|
| Income | | |
| 60000 · Recreation Program Income | | |
| 60003 · Silverado Summer Concert Series | 639.41 | 639.41 |
| 60004 · Kid's Club Summer Program | | |
| 50004 · Kid's Club Summer Program Exp | -1,150.10 | -1,150.10 |
| 60004 · Kid's Club Summer Program - Other | 2,926.50 | 2,926.50 |
| Total 60004 · Kid's Club Summer Program | 1,776.40 | 1,776.40 |
| 60007 · Flea Market | 160.00 | 160.00 |
| Total 60000 · Recreation Program Income | 2,575.81 | 2,575.81 |
| 6210 · Property Taxes -Current Secured | 0.00 | 269.55 |
| 6280 · Property Tax-Curr Supplemental | 9.44 | 102.10 |
| 6300 · Property Taxes-Prior Supplement | 0.00 | 16.20 |
| 6540 · Penalties & Costs on Delinq Tax | 0.00 | 3.76 |
| 6610 · Interest | 74.10 | 74.10 |
| 6620 · Rents and Concessions | | |
| 6621 · Weddings | 0.00 | 600.00 |
| 6620 · Rents and Concessions - Other | 265.00 | 1,165.00 |
| Total 6620 · Rents and Concessions | 265.00 | 1,765.00 |
| 9000 · Chili Cookoff Fundraiser Donations | 0.00 | 200.00 |
| Total 9000 · Chili Cookoff Fundraiser | 0.00 | 200.00 |
| Total Income | 2,924.35 | 5,006.52 |
| Expense | | |
| 0702 · Telephone | 303.94 | 613.18 |
| 1100 · Insurance | 3,703.50 | 3,703.50 |
| 1400 · Maintenance - Bldgs & Improvs | | |
| 14001 · Landscaping | 600.00 | 1,200.00 |
| 14002 · Repairs & Renovations (Minor) | 77.29 | 1,731.03 |
| 14003 · Construction & Renovations | 6,324.00 | 16,714.00 |
| 14004 · Janitorial | 0.00 | 360.00 |
| 1400 · Maintenance - Bldgs & Improvs - Other | 0.00 | 62.71 |
| Total 1400 · Maintenance - Bldgs & Improvs | 7,001.29 | 20,067.74 |
| 1500 · Donations | | |
| 1501 · SCC Donations | 0.00 | 6,002.41 |
| Total 1500 · Donations | 0.00 | 6,002.41 |
| 1600 · Memberships | 900.00 | 900.00 |
| 1700 · Miscellaneous Expense | 128.00 | 128.00 |
| 1800 · Office Expense | 223.01 | 304.85 |
| 1900 · Professional/Specialized Srvc | | |
| 19005 · Administrative | 160.00 | 420.00 |
| 19006 · Bookkeeping | 350.00 | 700.00 |
| 19008 · Caretaker | 2,132.75 | 2,682.75 |
| 19009 · Website Maintenance | 0.00 | 48.00 |
| 1900 · Professional/Specialized Srvc - Other | 0.00 | 0.28 |
| Total 1900 · Professional/Specialized Srvc | 2,642.75 | 3,851.03 |
| 1912 · Investment Administrative Fees | 2.66 | 2.66 |
| 2000 · Publications and Legal Notices | 400.00 | 700.00 |
| 2400 · Special Departmental Expense | 0.00 | 15.00 |

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Silverado Modjeska Recreation & Parks District
Profit & Loss
August 2018

| | Aug 18 | Jul - Aug 18 |
|-------------------------------------------------|-------------------|-------------------|
| 2800 · Utilities | | |
| 28001 · Electricity | 97.40 | 181.32 |
| 28002 · Waste Disposal | 349.65 | 699.30 |
| 28003 · Portable Toilets/Septic | 190.00 | 380.00 |
| 28005 · Water | 394.94 | 758.05 |
| Total 2800 · Utilities | 1,031.99 | 2,018.67 |
| 50000 · Recreation Program Expense | | |
| 50002 · Lunch Bunch Expenses | 51.00 | 204.00 |
| 50003 · Silverado Summer Concerts | -727.00 | -727.00 |
| Total 50000 · Recreation Program Expense | -676.00 | -523.00 |
| 9500 · Chili Cookoff Expenses | | |
| Portable Toilets | 0.00 | 1,020.00 |
| Total 9500 · Chili Cookoff Expenses | 0.00 | 1,020.00 |
| Total Expense | 15,661.14 | 38,804.04 |
| Net Income | -12,736.79 | -33,797.52 |

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09/15/18
Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
July through August 2018

| | Jul 18 | Aug 18 | TOTAL |
|----------------------------------------|--------------------------|--------------------------|--------------------------|
| Income | | | |
| 60000 · Recreation Program Income | 0.00 | 2,575.81 | 2,575.81 |
| 6210 · Property Taxes -Current Secured | 269.55 | 0.00 | 269.55 |
| 6280 · Property Tax-Curr Supplemental | 92.66 | 9.44 | 102.10 |
| 6300 · Property Taxes-Prior Supplement | 16.20 | 0.00 | 16.20 |
| 6540 · Penalties & Costs on Delinq Tax | 3.76 | 0.00 | 3.76 |
| 6610 · Interest | 0.00 | 74.10 | 74.10 |
| 6620 · Rents and Concessions | 1,500.00 | 265.00 | 1,765.00 |
| 9000 · Chili Cookoff Fundraiser | 200.00 | 0.00 | 200.00 |
| Total Income | 2,082.17 | 2,924.35 | 5,006.52 |
| Expense | | | |
| 0702 · Telephone | 309.24 | 303.94 | 613.18 |
| 1100 · Insurance | 0.00 | 3,703.50 | 3,703.50 |
| 1400 · Maintenance - Bldgs & Improvs | 13,066.45 | 7,001.29 | 20,067.74 |
| 1500 · Donations | 6,002.41 | 0.00 | 6,002.41 |
| 1600 · Memberships | 0.00 | 900.00 | 900.00 |
| 1700 · Miscellaneous Expense | 0.00 | 128.00 | 128.00 |
| 1800 · Office Expense | 81.84 | 223.01 | 304.85 |
| 1900 · Professional/Specialized Srvc | 1,208.28 | 2,642.75 | 3,851.03 |
| 1912 · Investment Administrative Fees | 0.00 | 2.66 | 2.66 |
| 2000 · Publications and Legal Notices | 300.00 | 400.00 | 700.00 |
| 2400 · Special Departmental Expense | 15.00 | 0.00 | 15.00 |
| 2800 · Utilities | 986.68 | 1,031.99 | 2,018.67 |
| 50000 · Recreation Program Expense | 153.00 | -676.00 | -523.00 |
| 9500 · Chili Cookoff Expenses | 1,020.00 | 0.00 | 1,020.00 |
| Total Expense | 23,142.90 | 15,661.14 | 38,804.04 |
| Net Income | <u>-21,060.73</u> | <u>-12,736.79</u> | <u>-33,797.52</u> |

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Cash Basis

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of August 31, 2018

Aug 31, 18

| ASSETS | |
|---------------------------------------|-------------------|
| Current Assets | |
| Checking/Savings | |
| 8010 · County Checking Account | 56,724.59 |
| 8020 · BofA Rec Checking Account | 129,209.81 |
| Total Checking/Savings | 185,934.40 |
| Other Current Assets | |
| 8250 · Interest Receivable | 271.59 |
| Total Other Current Assets | 271.59 |
| Total Current Assets | 186,205.99 |
| 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 | 318,451.94 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 9025 · Stale Dated Payable | 50.00 |
| Total Accounts Payable | 50.00 |
| Other Current Liabilities | |
| 9110 · Damage Deposit for Rental | 100.00 |
| 9120 · Development Deposits | 9,400.00 |
| Total Other Current Liabilities | 9,500.00 |
| Total Current Liabilities | 9,550.00 |
| Total Liabilities | 9,550.00 |
| Equity | |
| 9990 · Fund Balance-Unrestricted | 342,699.46 |
| Net Income | -33,797.52 |
| Total Equity | 308,901.94 |
| TOTAL LIABILITIES & EQUITY | 318,451.94 |

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Silverado Modjeska Recreation & Parks District
Deposit Detail
August 2018

| Type | Num | Date | Name | Account | Amount |
|-----------------|-----|------------|------------------|-------------------------|-----------|
| General Journal | | 08/07/2018 | | 8010 · County Chec... | 9.44 |
| | | | | 6280 · Property Tax... | -9.44 |
| TOTAL | | | | | -9.44 |
| General Journal | | 08/08/2018 | | 8010 · County Chec... | 3,600.00 |
| | | | | 9120 · Development... | -3,600.00 |
| TOTAL | | | | | -3,600.00 |
| Deposit | | 08/13/2018 | | 8020 · BofA Rec Ch... | 719.41 |
| | | | | 60003 · Silverado S... | -639.41 |
| | | | | 60007 · Flea Market | -80.00 |
| TOTAL | | | | | -719.41 |
| General Journal | | 08/13/2018 | | 8010 · County Chec... | 172.62 |
| | | | | 8250 · Interest Rece... | -172.62 |
| TOTAL | | | | | -172.62 |
| Deposit | | 08/17/2018 | | 8020 · BofA Rec Ch... | 781.50 |
| | | | | 60004 · Kid's Club S... | -200.00 |
| | | | | 60004 · Kid's Club S... | -381.50 |
| | | | | 60004 · Kid's Club S... | -15.00 |
| | | | | 60004 · Kid's Club S... | -185.00 |
| TOTAL | | | | | -781.50 |
| Deposit | | 08/17/2018 | | 8020 · BofA Rec Ch... | 265.00 |
| | | | Mileham, Beverly | 6620 · Rents and Co... | -15.00 |
| | | | Dornbush, Dash | 6620 · Rents and Co... | -50.00 |
| | | | Utley, Monica | 6620 · Rents and Co... | -200.00 |
| TOTAL | | | | | -265.00 |
| Deposit | | 08/22/2018 | | 8020 · BofA Rec Ch... | 807.00 |
| | | | | 50003 · Silverado S... | -727.00 |
| | | | | 60007 · Flea Market | -80.00 |
| TOTAL | | | | | -807.00 |
| Deposit | | 08/31/2018 | | 8020 · BofA Rec Ch... | 333.00 |
| | | | | 1800 · Office Expense | -333.00 |
| TOTAL | | | | | -333.00 |
| Deposit | | 08/31/2018 | | 8020 · BofA Rec Ch... | 75.00 |
| | | | | 1800 · Office Expense | -75.00 |
| TOTAL | | | | | -75.00 |

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Silverado Modjeska Recreation & Parks District
Deposit Detail
August 2018

| Type | Num | Date | Name | Account | Amount |
|---------|-----|------------|------|-------------------------|-----------|
| Deposit | | 08/31/2018 | | 8020 · BofA Rec Ch... | 2,145.00 |
| | | | | 60004 · Kid's Club S... | -2,145.00 |
| TOTAL | | | | | -2,145.00 |