

**SILVERADO-MODJESKA  
RECREATION & PARKS  
DISTRICT**

**Financial Statements  
May 31, 2018**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

06/12/18

May 2018

Cash Basis

	May 18	Jul '17 - May 18
<b>Income</b>		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	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	8.00	107.00
60007 · Flea Market	210.00	546.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	218.00	2,917.03
6210 · Property Taxes -Current Secured	901.26	24,922.93
6220 · Property Taxes-Curr Unsecured	0.00	620.27
6280 · Property Tax-Curr Supplemental	75.10	725.16
6290 · Other Taxes	17,934.92	70,641.11
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	154.95	1,461.63
6620 · Rents and Concessions		
6621 · Weddings	0.00	4,458.00
6620 · Rents and Concessions - Other	-70.00	6,250.90
Total 6620 · Rents and Concessions	-70.00	10,708.90
6690 · State-Homeowners PR Tax Relief	48.63	118.09
7670 · Miscellaneous Revenue		
76701 · Donations/Gifts	0.00	555.00
7670 · Miscellaneous Revenue - Other	0.00	12,500.00
Total 7670 · Miscellaneous Revenue	0.00	13,055.00
7960 · Donations/Gifts	610.00	1,135.00
9000 · Chili Cookoff Fundraiser		
Chili & Vendor Booths	665.00	1,150.00
9000 · Chili Cookoff Fundraiser - Other	10,442.00	10,442.00
Total 9000 · Chili Cookoff Fundraiser	11,107.00	11,592.00
<b>Total Income</b>	<b>30,979.86</b>	<b>137,918.31</b>
<b>Expense</b>		
0702 · Telephone	379.67	3,685.69
1100 · Insurance	0.00	5,423.88
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	650.00	8,302.01
14002 · Repairs & Renovations (Minor)	1,112.39	16,606.81
14003 · Construction & Renovations	3,955.00	105,742.35
14004 · Janitorial	0.00	3,264.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	5,717.39	139,115.17
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	50.00	2,187.33
1700 · Miscellaneous Expense	360.00	360.00
1800 · Office Expense	0.00	552.27
1803 · Postage	50.00	154.65

## Silverado Modjeska Recreation &amp; Parks District

06/12/18

## Profit &amp; Loss

Cash Basis

May 2018

	May 18	Jul '17 - May 18
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	4,609.28
19002 · Legal Services	0.00	1,172.42
19005 · Administrative	190.00	2,560.00
19006 · Bookkeeping	300.00	3,675.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	3,245.50	17,178.50
19009 · Website Maintenance	0.00	1,498.11
1900 · Professional/Specialized Srvc - Other	2.27	206.03
<b>Total 1900 · Professional/Specialized Srvc</b>	<b>3,737.77</b>	<b>30,641.34</b>
1912 · Investment Administrative Fees	6.38	72.64
2800 · Utilities		
28001 · Electricity	70.59	1,693.00
28002 · Waste Disposal	340.45	3,007.44
28003 · Portable Toilets/Septic	190.00	2,090.00
28005 · Water	272.51	4,317.67
<b>Total 2800 · Utilities</b>	<b>873.55</b>	<b>11,108.11</b>
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	204.00	2,011.00
60006 · Wedding	0.00	1,060.00
60008 · Garden Club	0.00	2,513.81
50000 · Recreation Program Expense - Other	232.99	1,810.76
<b>Total 50000 · Recreation Program Expense</b>	<b>436.99</b>	<b>7,395.57</b>
9500 · Chili Cookoff Expenses		
Advertising/Printing	2,681.32	2,681.32
Decorations	40.00	40.00
Event Liability Insurance	655.00	655.00
Musical Entertainment	200.00	200.00
<b>Total 9500 · Chili Cookoff Expenses</b>	<b>3,576.32</b>	<b>3,576.32</b>
<b>Total Expense</b>	<b>15,188.07</b>	<b>212,968.19</b>
<b>Net Income</b>	<b>15,791.79</b>	<b>-75,049.88</b>

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

6:47 AM  
 06/12/18  
 Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	TOTAL
<b>Income</b>												
60000 · Recreation Program Income	750.55	-600.00	1,103.98	0.00	167.00	0.00	172.60	30.00	791.90	283.00	218.00	2,917.03
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	901.26	24,922.93
6220 · Property Taxes-Curr Unsecured	0.00	0.00	552.87	0.00	0.00	0.00	67.60	0.00	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	75.10	725.16
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	52,706.19	0.00	0.00	0.00	17,934.92	70,641.11
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	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	0.00	4.05
6610 · Interest	0.00	138.10	142.14	141.99	142.31	144.39	185.38	127.31	135.71	149.38	154.95	1,461.63
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	-70.00	10,708.90
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	48.63	118.09
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	0.00	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	610.00	1,135.00
9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00	11,107.00	11,592.00
<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>10,474.14</b>	<b>55,756.43</b>	<b>3,926.91</b>	<b>2,866.81</b>	<b>9,512.10</b>	<b>30,979.86</b>	<b>137,918.31</b>
<b>Expense</b>												
0702 · Telephone	300.36	348.75	399.84	346.65	279.57	354.47	291.24	291.27	305.58	388.29	379.67	3,685.69
1100 · Insurance	0.00	3,202.00	0.00	0.00	0.00	0.00	0.00	3,202.00	0.00	-980.12	0.00	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	5,717.39	139,115.17
1500 · Donations	0.00	5,683.22	2,912.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	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	50.00	2,187.33
1700 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.00	360.00
1800 · Office Expense	329.26	223.01	0.00	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	50.00	154.65
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	3,737.77	30,641.34
1912 · Investment Administrative Fees	0.00	7.64	7.66	7.43	7.70	7.67	9.82	6.21	5.72	6.41	6.38	72.64
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	873.55	11,108.11
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	436.99	7,395.57
9500 · Chili Cookoff Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,576.32	3,576.32
<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>14,688.48</b>	<b>5,968.25</b>	<b>22,976.30</b>	<b>16,713.23</b>	<b>36,946.53</b>	<b>15,188.07</b>	<b>212,968.19</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>49,788.18</b>	<b>-19,049.39</b>	<b>-13,846.42</b>	<b>-27,434.43</b>	<b>15,791.79</b>	<b>-75,049.88</b>

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

	<u>May 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
8010 · County Checking Account	52,188.92
8020 · BofA Rec Checking Account	171,946.27
Total Checking/Savings	<u>224,135.19</u>
Other Current Assets	
8250 · Interest Receivable	154.95
Total Other Current Assets	<u>154.95</u>
Total Current Assets	<u>224,290.14</u>
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>356,536.09</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>50.00</u>
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	<u>5,850.00</u>
<b>Equity</b>	
9990 · Fund Balance-Unrestricted	425,735.97
Net Income	-75,049.88
Total Equity	<u>350,686.09</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>356,536.09</u></b>

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
 May 2018

Type	Num	Date	Name	Account	Amount
General Journal		05/01/2018		8010 · County Chec...	48.63
				6690 · State-Homeo...	-48.63
TOTAL					-48.63
Deposit		05/04/2018		8020 · BofA Rec Ch...	600.00
				Chili & Vendor Booths	-600.00
TOTAL					-600.00
General Journal		05/08/2018		8010 · County Chec...	75.10
				6280 · Property Tax-...	-75.10
TOTAL					-75.10
Deposit		05/10/2018		8020 · BofA Rec Ch...	921.08
			Silverado Children's ...	19008 · Caretaker	-67.50
			Silbermann, Michael	14002 · Repairs & R...	-853.58
TOTAL					-921.08
Deposit		05/14/2018		8020 · BofA Rec Ch...	280.00
			Chaix, Steve	6620 · Rents and Co...	-50.00
			Mileham, Beverly	6620 · Rents and Co...	-30.00
			Wilson, Pete & Sheri	6620 · Rents and Co...	-100.00
			Specialized Tree W...	6620 · Rents and Co...	-100.00
TOTAL					-280.00
Deposit		05/14/2018		8020 · BofA Rec Ch...	585.00
			Natural Solutions	7960 · Donations/Gifts	-585.00
TOTAL					-585.00
Deposit		05/14/2018		8020 · BofA Rec Ch...	4,140.00
				9000 · Chili Cookoff ...	-4,140.00
TOTAL					-4,140.00
Deposit		05/14/2018		8020 · BofA Rec Ch...	5,858.00
				9000 · Chili Cookoff ...	-10.00
				9000 · Chili Cookoff ...	-5,848.00
TOTAL					-5,858.00
Deposit		05/17/2018		8020 · BofA Rec Ch...	243.00
				60007 · Flea Market	-130.00
				7960 · Donations/Gifts	-25.00
				60005 · Sticker Sales	-8.00
				60007 · Flea Market	-80.00
TOTAL					-243.00

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
 May 2018

Type	Num	Date	Name	Account	Amount
Deposit		05/17/2018		8020 · BofA Rec Ch...	509.00
				Chili & Vendor Booths	-25.00
				Chili & Vendor Booths	-40.00
				9000 · Chili Cookoff ...	-444.00
TOTAL					-509.00
General Journal		05/23/2018		8010 · County Chec...	253.24
				6210 · Property Tax...	-253.89
				1900 · Professional/...	0.65
TOTAL					-253.24
General Journal		05/23/2018		8010 · County Chec...	641.73
				6210 · Property Tax...	-643.34
				1900 · Professional/...	1.61
TOTAL					-641.73
General Journal		05/23/2018		8010 · County Chec...	2.66
				6210 · Property Tax...	-2.67
				1900 · Professional/...	0.01
TOTAL					-2.66
General Journal		05/25/2018		8010 · County Chec...	1.36
				6210 · Property Tax...	-1.36
TOTAL					-1.36
General Journal		05/29/2018		8010 · County Chec...	17,934.92
				6290 · Other Taxes	-17,934.92
TOTAL					-17,934.92
Deposit		05/30/2018		8020 · BofA Rec Ch...	1,000.00
			Morgan, Tanya & To...	14003 · Constructio...	-1,000.00
TOTAL					-1,000.00
General Journal		05/31/2018		8010 · County Chec...	149.38
				8250 · Interest Rece...	-149.38
TOTAL					-149.38

**Silverado Modjeska Recreation & Parks District**  
**Transaction List by Vendor**  
 May 2018

06/12/18

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>All Star Rain Gutters</b>							
Check	05/02/2018	2882	MCC Gutters	8020 · BofA Rec Ch...	X	14003 · Constr...	-1,885.00
<b>Alliant Insurance Services, Inc.</b>							
Check	05/14/2018	2901	Invoice #8358...	8020 · BofA Rec Ch...	X	Event Liability I...	-655.00
<b>AT&amp;T</b>							
Check	05/16/2018		714-649-2850	8020 · BofA Rec Ch...	X	0702 · Telepho...	-77.38
<b>Canyon Feed &amp; Tack</b>							
Check	05/14/2018	2900		8020 · BofA Rec Ch...	X	Decorations	-40.00
<b>Canyon Septic Services</b>							
Bill Pmt -Check	05/14/2018	2903		8020 · BofA Rec Ch...	X	9010 · Account...	-190.00
<b>Chaix, Steve</b>							
Bill Pmt -Check	05/09/2018	2887		8020 · BofA Rec Ch...	X	9010 · Account...	-1,221.00
Check	05/09/2018	2890	Reimbursement	8020 · BofA Rec Ch...	X	14002 · Repair...	-239.56
Check	05/09/2018	2891	Reimbursement	8020 · BofA Rec Ch...	X	14002 · Repair...	-361.65
<b>Cox Communications</b>							
Check	05/10/2018		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...	-302.29
<b>Cruzan, Cressa</b>							
Bill Pmt -Check	05/09/2018	2888		8020 · BofA Rec Ch...	X	9010 · Account...	-190.00
<b>Fredette, Edward</b>							
Check	05/14/2018	2898	Reimbursement	8020 · BofA Rec Ch...	X	14002 · Repair...	-69.60
<b>Gaasch Construction Company</b>							
Bill Pmt -Check	05/22/2018	2905		8020 · BofA Rec Ch...	X	9010 · Account...	-1,085.00
<b>Irvine Ranch Water District</b>							
Check	05/10/2018			8020 · BofA Rec Ch...	X	28005 · Water	-125.75
Check	05/10/2018			8020 · BofA Rec Ch...	X	28005 · Water	-83.63
Check	05/10/2018			8020 · BofA Rec Ch...	X	28005 · Water	-63.13
<b>ISDOC</b>							
Check	05/02/2018	2881	2018 Dues	8020 · BofA Rec Ch...		1600 · Member...	-50.00
<b>J&amp;S Floor Coverings</b>							
Check	05/22/2018	2904	SCC Flooring...	8020 · BofA Rec Ch...	X	14003 · Constr...	-1,050.00
<b>Jeff Janzen</b>							
Check	05/14/2018	2892	Labor -Invoic...	8020 · BofA Rec Ch...	X	14003 · Constr...	-935.00
Check	05/14/2018	2886	Materials -Inv...	8020 · BofA Rec Ch...	X	14002 · Repair...	-796.97
<b>Johnson, Deborah</b>							
Check	05/30/2018	2910	Reimbursement	8020 · BofA Rec Ch...		14002 · Repair...	-107.67
<b>Lang, Janet</b>							
Bill Pmt -Check	05/09/2018	2889		8020 · BofA Rec Ch...	X	9010 · Account...	-204.00
<b>Reighart, Steve</b>							
Check	05/02/2018	2879	100083 Rebill...	8020 · BofA Rec Ch...	X	19008 · Careta...	-1,282.00
Check	05/02/2018	2880	100083 Rebill...	8020 · BofA Rec Ch...	X	19008 · Careta...	-67.50
Bill Pmt -Check	05/22/2018	2906		8020 · BofA Rec Ch...	X	9010 · Account...	-742.50
<b>Robert Fields</b>							
Check	05/11/2018	2896	VOID: Musician	8020 · BofA Rec Ch...	X	Musical Entert...	0.00
<b>Southern California Edison</b>							
Check	05/16/2018		Modjeska	8020 · BofA Rec Ch...	X	28001 · Electri...	-70.59
<b>Specialized Tree Works</b>							
Bill Pmt -Check	05/22/2018	2907		8020 · BofA Rec Ch...	X	9010 · Account...	-650.00
<b>Topp, Kevin</b>							
Check	05/14/2018	2897	Reimbursement	8020 · BofA Rec Ch...	X	-SPLIT-	-48.92
<b>USPS</b>							
Check	05/22/2018	2908	(1) Roll - Sta...	8020 · BofA Rec Ch...	X	1803 · Postage	-50.00
<b>Utley, Monica</b>							
Check	05/14/2018	2899		8020 · BofA Rec Ch...	X	-SPLIT-	-2,681.32
<b>Vail Dunlap &amp; Associates</b>							
Check	05/30/2018	2909	Invoice #1369...	8020 · BofA Rec Ch...		50000 · Recre...	-232.99
<b>Warner, Meghan</b>							
Bill Pmt -Check	05/02/2018	2884		8020 · BofA Rec Ch...	X	9010 · Account...	-300.00
<b>Waste Management of OC</b>							
Bill Pmt -Check	05/09/2018	2894		8020 · BofA Rec Ch...	X	9010 · Account...	-113.48
Check	05/10/2018		Silverado	8020 · BofA Rec Ch...	X	28002 · Waste...	-226.97
<b>Zachariah Ostgaard</b>							
Check	05/11/2018	2895	Sound Syste...	8020 · BofA Rec Ch...	X	Musical Entert...	-200.00