

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
June 30, 2018**

Silverado Modjeska Recreation & Parks District

Profit & Loss

June 2018

07/07/18

Cash Basis

	Jun 18	Jul '17 - Jun 18
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	1,458.05
60003 · Silverado Summer Concert Series	1,864.00	3,312.98
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	107.00
60007 · Flea Market	0.00	546.00
60000 · Recreation Program Income - Other	0.00	17.00
Total 60000 · Recreation Program Income	1,864.00	4,781.03
6210 · Property Taxes -Current Secured	0.00	24,922.93
6220 · Property Taxes-Curr Unsecured	138.67	758.94
6240 · Property Taxes-Prior Unsecured	10.90	10.90
6280 · Property Tax-Curr Supplemental	38.03	763.19
6290 · Other Taxes	0.00	70,641.11
6300 · Property Taxes-Prior Supplement	0.00	17.14
6540 · Penalties & Costs on Delinq Tax	0.00	4.05
6610 · Interest	190.35	1,651.98
6620 · Rents and Concessions		
6621 · Weddings	0.00	4,458.00
6620 · Rents and Concessions - Other	265.00	6,515.90
Total 6620 · Rents and Concessions	265.00	10,973.90
6690 · State-Homeowners PR Tax Relief	20.84	138.93
7670 · Miscellaneous Revenue		
76701 · Donations/Gifts	0.00	555.00
7670 · Miscellaneous Revenue - Other	8.42	12,508.42
Total 7670 · Miscellaneous Revenue	8.42	13,063.42
7960 · Donations/Gifts	750.00	1,885.00
9000 · Chili Cookoff Fundraiser		
Chili & Vendor Booths	25.00	1,175.00
9000 · Chili Cookoff Fundraiser - Other	0.00	10,442.00
Total 9000 · Chili Cookoff Fundraiser	25.00	11,617.00
Total Income	3,311.21	141,229.52
Expense		
0702 · Telephone	307.56	3,993.25
1100 · Insurance	0.00	5,423.88
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	4,925.00	13,227.01
14002 · Repairs & Renovations (Minor)	596.95	17,203.76
14003 · Construction & Renovations	751.39	106,493.74
14004 · Janitorial	0.00	3,264.00
14005 · Silverado Children's Center	197.49	197.49
1400 · Maintenance - Bldgs & Improvs - Other	0.00	5,200.00
Total 1400 · Maintenance - Bldgs & Improvs	6,470.83	145,586.00
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	2,187.33
1700 · Miscellaneous Expense	0.00	360.00

Silverado Modjeska Recreation & Parks District

Profit & Loss

June 2018

07/07/18

Cash Basis

	Jun 18	Jul '17 - Jun 18
1800 · Office Expense	0.00	552.27
1803 · Postage	0.00	154.65
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	4,609.28
19002 · Legal Services	75.00	1,247.42
19005 · Administrative	120.00	2,680.00
19006 · Bookkeeping	325.00	4,000.00
19007 · Instructor Fees	0.00	-258.00
19008 · Caretaker	939.50	18,118.00
19009 · Website Maintenance	70.50	1,568.61
1900 · Professional/Specialized Svcs - Other	0.06	206.09
Total 1900 · Professional/Specialized Svcs	1,530.06	32,171.40
1912 · Investment Administrative Fees	7.69	80.33
2800 · Utilities		
28001 · Electricity	80.77	1,773.77
28002 · Waste Disposal	390.46	3,397.90
28003 · Portable Toilets/Septic	190.00	2,280.00
28005 · Water	256.02	4,573.69
Total 2800 · Utilities	917.25	12,025.36
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	204.00	2,215.00
50003 · Silverado Summer Concerts	832.26	832.26
60006 · Wedding	0.00	1,060.00
60008 · Garden Club	0.00	2,513.81
50000 · Recreation Program Expense - Other	0.00	1,810.76
Total 50000 · Recreation Program Expense	1,036.26	8,431.83
9500 · Chili Cookoff Expenses		
Activities/Tickets	34.52	34.52
Advertising/Printing	0.00	2,681.32
Awards	347.22	347.22
Decorations	8.72	48.72
Equipment/Supplies	747.81	747.81
Event Liability Insurance	0.00	655.00
Musical Entertainment	0.00	200.00
Raffle	80.00	80.00
Total 9500 · Chili Cookoff Expenses	1,218.27	4,794.59
Total Expense	11,487.92	224,456.11
Net Income	-8,176.71	-83,226.59

Silverado Modjeska Recreation & Parks District Profit & Loss

July 2017 through June 2018

6:05 PM

07/07/18

Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 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	218.00	1,864.00	4,781.03
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	0.00	24,922.93
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	0.00	138.67	758.94
6240 · Property Taxes-Prior Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.90	10.90
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	38.03	763.19
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	0.00	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	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	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	154.95	190.35	1,651.98
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	265.00	10,973.90
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	20.84	138.93
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	8.42	13,063.42
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	750.00	1,885.00
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	25.00	11,617.00
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	30,979.86	3,311.21	141,229.52
Expense													
0702 · Telephone	300.36	348.75	399.84	346.65	279.57	354.47	291.24	291.27	305.58	388.29	379.67	307.56	3,993.25
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	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	6,470.83	145,586.00
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	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	0.00	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	0.00	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	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	0.00	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	1,530.06	32,171.40
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	7.69	80.33
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	917.25	12,025.36
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	1,036.26	8,431.83
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	1,218.27	4,794.59
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	15,188.07	11,487.92	224,456.11
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	15,791.79	-8,176.71	-83,226.59

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

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	52,415.76
8020 · BofA Rec Checking Account	163,370.10
Total Checking/Savings	<u>215,785.86</u>
Other Current Assets	
8250 · Interest Receivable	327.57
Total Other Current Assets	<u>327.57</u>
Total Current Assets	216,113.43
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>
TOTAL ASSETS	<u>348,359.38</u>
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	<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	-83,226.59
Total Equity	<u>342,509.38</u>
TOTAL LIABILITIES & EQUITY	<u>348,359.38</u>

Silverado Modjeska Recreation & Parks District
Deposit Detail
 June 2018

Type	Num	Date	Name	Account	Amount
Deposit		06/01/2018		8020 · BofA Rec Ch...	775.00
			Natural Solutions	7960 · Donations/Gifts	-750.00
			County of Orange, A...	Chili & Vendor Booths	-25.00
TOTAL					-775.00
General Journal		06/05/2018		8010 · County Chec...	20.84
				6690 · State-Homeo...	-20.84
TOTAL					-20.84
General Journal		06/12/2018		8010 · County Chec...	38.03
				6280 · Property Tax-...	-38.03
TOTAL					-38.03
General Journal		06/12/2018		8010 · County Chec...	0.07
				6610 · Interest	-0.07
TOTAL					-0.07
General Journal		06/12/2018		8010 · County Chec...	2.66
				7670 · Miscellaneou...	-2.66
TOTAL					-2.66
Deposit		06/13/2018		8020 · BofA Rec Ch...	561.64
				60003 · Silverado S...	-1,042.00
				50003 · Silverado S...	480.36
TOTAL					-561.64
General Journal		06/19/2018		8010 · County Chec...	16.74
				6610 · Interest	-17.53
				1912 · Investment A...	0.79
TOTAL					-16.74
Deposit		06/25/2018		8020 · BofA Rec Ch...	735.10
			Topp, Kevin	60003 · Silverado S...	-822.00
				50003 · Silverado S...	351.90
			Mileham, Beverly	6620 · Rents and Co...	-15.00
			Mahaffey, Korina	6620 · Rents and Co...	-200.00
			Wamsley, Jake	6620 · Rents and Co...	-50.00
TOTAL					-735.10
General Journal		06/26/2018		8010 · County Chec...	138.64
				6220 · Property Tax...	-138.67
				1900 · Professional/...	0.03
TOTAL					-138.64

Silverado Modjeska Recreation & Parks District
Deposit Detail
June 2018

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
General Journal		06/26/2018		8010 · County Chec...	10.87
				6240 · Property Tax...	-10.90
				1900 · Professional/...	0.03
TOTAL					-10.87
General Journal		06/28/2018		8010 · County Chec...	0.13
				6610 · Interest	-0.13
TOTAL					-0.13
General Journal		06/28/2018		8010 · County Chec...	5.76
				7670 · Miscellaneou...	-5.76
TOTAL					-5.76

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
 June 2018

Type	Date	Num	Memo	Amount
AAA Backflow & Meter Testing				
Check	06/11/2018	2920	Invoice #4038	-60.00
AT&T				
Check	06/18/2018		714-649-2850	-74.69
Bennett Design				
Bill Pmt -Check	06/04/2018	2911		-70.50
Canyon Septic Services				
Bill Pmt -Check	06/25/2018	2924	06/2018	-190.00
Chaix, Steve				
Bill Pmt -Check	06/11/2018	2917		-737.00
Check	06/11/2018	2919	Reimbursement	-346.55
Check	06/25/2018	2928	Reimbursement	-404.84
Cota Cole & Huber, LLC				
Bill Pmt -Check	06/04/2018	2912		-75.00
Cox Communications				
Check	06/12/2018		Account #001-...	-232.87
Cruzan, Cressa				
Bill Pmt -Check	06/20/2018	2922		-120.00
Home Depot				
Bill Pmt -Check	06/25/2018	2925		-96.95
Irvine Ranch Water District				
Check	06/11/2018			-100.63
Check	06/11/2018			-140.41
Check	06/11/2018			-14.98
Kwikeys				
Check	06/25/2018	2929	Invoice #150967	-197.49
Lang, Janet				
Bill Pmt -Check	06/04/2018	2913		-204.00
Check	06/04/2018	2916	Reimbursement	-184.07
Myles Luas Appliance Repair				
Bill Pmt -Check	06/25/2018	2926		-400.00
Reighart, Steve				
Bill Pmt -Check	06/25/2018	2927		-202.50
Southern California Edison				
Check	06/18/2018		Modjeska	-80.77
Specialized Tree Works				
Bill Pmt -Check	06/11/2018	2918		-4,925.00
Warner, Meghan				
Bill Pmt -Check	06/04/2018	2914		-325.00
Waste Management of OC				
Bill Pmt -Check	06/04/2018	2915		-113.48
Check	06/12/2018		Silverado	-226.97
Check	06/12/2018		Modjeska	-50.01