

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
November 30, 2018**

6:10 AM

Silverado Modjeska Recreation & Parks District

Profit & Loss

November 2018

12/13/18

Cash Basis

	Nov 18	Jul - Nov 18
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	213.60
60003 · Silverado Summer Concert Series	0.00	1,806.41
60004 · Kid's Club Summer Program		
50004 · Kid's Club Summer Program Exp	0.00	-1,150.10
60004 · Kid's Club Summer Program - Other	0.00	2,926.50
Total 60004 · Kid's Club Summer Program	0.00	1,776.40
60007 · Flea Market	0.00	390.00
Total 60000 · Recreation Program Income	0.00	4,186.41
6210 · Property Taxes -Current Secured	4,073.53	4,343.08
6220 · Property Taxes-Curr Unsecured	0.00	461.79
6280 · Property Tax-Curr Supplemental	52.12	227.54
6300 · Property Taxes-Prior Supplement	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	0.00	3.76
6610 · Interest	80.26	319.10
6620 · Rents and Concessions		
6621 · Weddings	450.00	2,550.00
6620 · Rents and Concessions - Other	215.00	2,055.00
Total 6620 · Rents and Concessions	665.00	4,605.00
7960 · Donations/Gifts	0.00	612.00
9000 · Chili Cookoff Fundraiser		
Donations	0.00	200.00
Total 9000 · Chili Cookoff Fundraiser	0.00	200.00
Total Income	4,870.91	14,974.88
Expense		
0702 · Telephone	368.69	1,660.79
1100 · Insurance	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	835.00	2,695.00
14002 · Repairs & Renovations (Minor)	1,334.00	6,856.60
14003 · Construction & Renovations	0.00	25,892.65
14004 · Janitorial	1,000.00	1,460.00
1400 · Maintenance - Bldgs & Improvs - Other	1,500.00	1,682.70
Total 1400 · Maintenance - Bldgs & Improvs	4,669.00	38,586.95
1500 · Donations		
1501 · SCC Donations	0.00	7,778.81
Total 1500 · Donations	0.00	7,778.81
1600 · Memberships	445.00	1,345.00
1700 · Miscellaneous Expense	0.00	128.00
1800 · Office Expense	0.00	843.85
1803 · Postage	0.00	477.14
1900 · Professional/Specialized Srvc		
19005 · Administrative	560.00	1,050.00
19006 · Bookkeeping	600.00	2,025.00
19008 · Caretaker	558.00	4,693.00
19009 · Website Maintenance	0.00	99.75
1900 · Professional/Specialized Srvc - Other	10.18	11.61
Total 1900 · Professional/Specialized Srvc	1,728.18	7,879.36
1912 · Investment Administrative Fees	2.60	10.86
2000 · Publications and Legal Notices	0.00	700.00
2400 · Special Departmental Expense	0.00	15.00

6:10 AM
12/13/18
Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
November 2018

	Nov 18	Jul - Nov 18
2800 · Utilities		
28001 · Electricity	71.60	416.86
28002 · Waste Disposal	116.55	1,567.41
28003 · Portable Toilets/Septic	190.00	950.00
28005 · Water	281.07	1,804.71
Total 2800 · Utilities	<u>659.22</u>	<u>4,738.98</u>
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	454.00	1,066.00
50003 · Silverado Summer Concerts	543.38	993.38
50000 · Recreation Program Expense - Other	0.00	506.95
Total 50000 · Recreation Program Expense	<u>997.38</u>	<u>2,566.33</u>
9500 · Chili Cookoff Expenses		
Portable Toilets	0.00	1,020.00
Total 9500 · Chili Cookoff Expenses	<u>0.00</u>	<u>1,020.00</u>
Total Expense	<u>8,870.07</u>	<u>71,454.57</u>
Net Income	<u><u>-3,999.16</u></u>	<u><u>-56,479.69</u></u>

Silverado Modjeska Recreation & Parks District

Profit & Loss

July through November 2018

12/13/18

Cash Basis

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	TOTAL
Income						
60000 · Recreation Program Income	0.00	3,302.81	670.00	213.60	0.00	4,186.41
6210 · Property Taxes -Current Secured	269.55	0.00	0.00	0.00	4,073.53	4,343.08
6220 · Property Taxes-Curr Unsecured	0.00	0.00	461.79	0.00	0.00	461.79
6280 · Property Tax-Curr Supplemental	92.66	9.44	12.68	60.64	52.12	227.54
6300 · Property Taxes-Prior Supplement	16.20	0.00	0.00	0.00	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	3.76	0.00	0.00	0.00	0.00	3.76
6610 · Interest	0.00	74.10	80.14	84.60	80.26	319.10
6620 · Rents and Concessions	1,500.00	265.00	65.00	2,110.00	665.00	4,605.00
7960 · Donations/Gifts	0.00	0.00	612.00	0.00	0.00	612.00
9000 · Chili Cookoff Fundraiser	200.00	0.00	0.00	0.00	0.00	200.00
Total Income	2,082.17	3,651.35	1,901.61	2,468.84	4,870.91	14,974.88
Expense						
0702 · Telephone	309.24	303.94	377.80	301.12	368.69	1,660.79
1100 · Insurance	0.00	3,703.50	0.00	0.00	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs	10,146.45	7,001.29	1,557.03	15,213.18	4,669.00	38,586.95
1500 · Donations	6,002.41	0.00	0.00	1,776.40	0.00	7,778.81
1600 · Memberships	0.00	900.00	0.00	0.00	445.00	1,345.00
1700 · Miscellaneous Expense	0.00	128.00	0.00	0.00	0.00	128.00
1800 · Office Expense	81.84	223.01	0.00	539.00	0.00	843.85
1803 · Postage	0.00	0.00	0.00	477.14	0.00	477.14
1900 · Professional/Specialized Srvcs	1,208.28	2,642.75	930.15	1,370.00	1,728.18	7,879.36
1912 · Investment Administrative Fees	0.00	2.66	2.82	2.78	2.60	10.86
2000 · Publications and Legal Notices	300.00	400.00	0.00	0.00	0.00	700.00
2400 · Special Departmental Expense	15.00	0.00	0.00	0.00	0.00	15.00
2800 · Utilities	986.68	1,031.99	1,128.56	932.53	659.22	4,738.98
50000 · Recreation Program Expense	153.00	51.00	698.05	666.90	997.38	2,566.33
9500 · Chili Cookoff Expenses	1,020.00	0.00	0.00	0.00	0.00	1,020.00
Total Expense	20,222.90	16,388.14	4,694.41	21,279.05	8,870.07	71,454.57
Net Income	-18,140.73	-12,736.79	-2,792.80	-18,810.21	-3,999.16	-56,479.69

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

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	11,719.37
8020 · BofA Rec Checking Account	151,641.41
Total Checking/Savings	163,360.78
Other Current Assets	
8250 · Interest Receivable	163.04
Total Other Current Assets	163.04
Total Current Assets	163,523.82
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	295,769.77
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	-56,479.69
Total Equity	286,219.77
TOTAL LIABILITIES & EQUITY	295,769.77

6:12 AM
12/13/18

Silverado Modjeska Recreation & Parks District
Deposit Detail
November 2018

Type	Num	Date	Name	Account	Amount
General Journal		11/06/2018		8010 · County Chec...	52.12
				6280 · Property Tax-...	-52.12
TOTAL					-52.12
General Journal		11/06/2018		8010 · County Chec...	2,236.54
				6210 · Property Tax...	-2,242.28
				1900 · Professional/...	5.74
TOTAL					-2,236.54
Deposit		11/12/2018		8020 · BofA Rec Ch...	665.00
			Chard, Kalie	6621 · Weddings	-450.00
			Ramos, Summer	6620 · Rents and Co...	-50.00
			Mileham, Beverly	6620 · Rents and Co...	-15.00
			Warner, Meghan	6620 · Rents and Co...	-150.00
TOTAL					-665.00
General Journal		11/13/2018		8010 · County Chec...	80.14
				8250 · Interest Rece...	-80.14
TOTAL					-80.14
General Journal		11/27/2018		8010 · County Chec...	1,826.81
				6210 · Property Tax...	-1,831.25
				1900 · Professional/...	4.44
TOTAL					-1,826.81

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

Type	Date	Num	Memo	Amount
AT&T				
Check	11/16/2018		714-649-2850	-136.95
Barbara Kawamura				
Check	11/12/2018	3032	Thank You!!	-1,000.00
Canyon Septic Services				
Bill Pmt -Check	11/05/2018	3019		-190.00
Chaix, Steve				
Bill Pmt -Check	11/12/2018	3024		-308.00
Check	11/12/2018	3026	Reimbursement	-44.64
Check	11/12/2018	3028	Holiday Bonus	-250.00
Clean Products				
Check	11/19/2018	3035	Invoice #634105	-400.96
Cox Communications				
Check	11/12/2018		Account #001-7601-0172652...	-231.74
Cruzan, Cressa				
Bill Pmt -Check	11/12/2018	3025		-210.00
Check	11/12/2018	3030	Holiday Bonus	-250.00
Bill Pmt -Check	11/19/2018	3037		-100.00
CSDA				
Check	11/19/2018	3033	Member ID: 665	-445.00
Fredette, Edward				
Check	11/19/2018	3036	Reimbursement	-73.41
Home Depot				
Bill Pmt -Check	11/05/2018	3020		-524.99
Irvine Ranch Water District				
Check	11/06/2018			-169.82
Check	11/06/2018			-101.24
Check	11/06/2018			-10.01
Joshua Collins				
Check	11/05/2018	3017		-343.38
Lang, Janet				
Bill Pmt -Check	11/05/2018	3021		-204.00
Check	11/12/2018	3029	Holiday Bonus	-250.00
Reighart, Steve				
Check	11/12/2018	3027	Holiday Bonus	-250.00
Sarabyn, Mark				
Check	11/19/2018	3034	Invoice #1325	-1,500.00
Southern California Edison				
Check	11/12/2018		Modjeska	-71.60
Specialized Tree Works				
Bill Pmt -Check	11/05/2018	3022		-835.00
Topp, Kevin				
Check	11/05/2018	3016	Reimbursement	-200.00
Warner, Meghan				
Bill Pmt -Check	11/01/2018	3015		-350.00
Check	11/12/2018	3031	Holiday Bonus	-250.00
Waste Management of OC				
Bill Pmt -Check	11/05/2018	3023		-116.55