

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
December 31, 2018**

Silverado Modjeska Recreation & Parks District

Profit & Loss

01/11/19

December 2018

Cash Basis

	Dec 18	Jul - Dec 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	7,982.21	12,325.29
6220 · Property Taxes-Curr Unsecured	0.00	461.79
6280 · Property Tax-Curr Supplemental	68.82	296.36
6300 · Property Taxes-Prior Supplement	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	0.00	3.76
6610 · Interest	16.02	335.12
6620 · Rents and Concessions		
6621 · Weddings	225.00	2,775.00
6620 · Rents and Concessions - Other	1,055.00	3,110.00
Total 6620 · Rents and Concessions	1,280.00	5,885.00
6690 · State-Homeowners PR Tax Relief	18.80	18.80
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	9,365.85	24,340.73
Expense		
0702 · Telephone	378.04	2,038.83
1100 · Insurance	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	585.00	3,280.00
14002 · Repairs & Renovations (Minor)	280.00	7,929.98
14003 · Construction & Renovations	0.00	25,892.65
14004 · Janitorial	0.00	1,460.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	1,682.70
Total 1400 · Maintenance - Bldgs & Improvs	865.00	40,245.33
1500 · Donations		
1501 · SCC Donations	0.00	7,778.81
Total 1500 · Donations	0.00	7,778.81
1600 · Memberships	50.00	1,395.00
1700 · Miscellaneous Expense	0.00	128.00
1800 · Office Expense	0.00	843.85
1803 · Postage	0.00	57.14
1900 · Professional/Specialized Srvc		
19002 · Legal Services	195.47	195.47
19005 · Administrative	150.00	1,200.00
19006 · Bookkeeping	675.00	2,700.00
19008 · Caretaker	660.00	5,353.00
19009 · Website Maintenance	149.25	249.00
1900 · Professional/Specialized Srvc - Other	19.96	31.57
Total 1900 · Professional/Specialized Srvc	1,849.68	9,729.04
1912 · Investment Administrative Fees	0.48	11.34

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Silverado Modjeska Recreation & Parks District

01/11/19

Profit & Loss

Cash Basis

December 2018

	Dec 18	Jul - Dec 18
2000 · Publications and Legal Notices	0.00	1,120.00
2400 · Special Departmental Expense	0.00	15.00
2800 · Utilities		
28001 · Electricity	81.97	498.83
28002 · Waste Disposal	634.11	2,201.52
28003 · Portable Toilets/Septic	190.00	1,140.00
28005 · Water	259.14	2,063.85
Total 2800 · Utilities	1,165.22	5,904.20
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	357.00	1,423.00
50003 · Silverado Summer Concerts	0.00	200.00
50000 · Recreation Program Expense - Other	0.00	506.95
Total 50000 · Recreation Program Expense	357.00	2,129.95
9500 · Chili Cookoff Expenses		
Portable Toilets	0.00	1,020.00
Total 9500 · Chili Cookoff Expenses	0.00	1,020.00
Total Expense	4,665.42	76,119.99
Net Income	4,700.43	-51,779.26

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Silverado Modjeska Recreation & Parks District

01/11/19

Profit & Loss

Cash Basis

July through December 2018

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	TOTAL
Income							
60000 · Recreation Program Income	0.00	3,302.81	670.00	213.60	0.00	0.00	4,186.41
6210 · Property Taxes -Current Secured	269.55	0.00	0.00	0.00	4,073.53	7,982.21	12,325.29
6220 · Property Taxes-Curr Unsecured	0.00	0.00	461.79	0.00	0.00	0.00	461.79
6280 · Property Tax-Curr Supplemental	92.66	9.44	12.68	60.64	52.12	68.82	296.36
6300 · Property Taxes-Prior Supplement	16.20	0.00	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	0.00	3.76
6610 · Interest	0.00	74.10	80.14	84.60	80.26	16.02	335.12
6620 · Rents and Concessions	1,500.00	265.00	65.00	2,110.00	665.00	1,280.00	5,885.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	18.80	18.80
7960 · Donations/Gifts	0.00	0.00	612.00	0.00	0.00	0.00	612.00
9000 · Chili Cookoff Fundraiser	200.00	0.00	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	9,365.85	24,340.73
Expense							
0702 · Telephone	309.24	303.94	377.80	301.12	368.69	378.04	2,038.83
1100 · Insurance	0.00	3,703.50	0.00	0.00	0.00	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs	10,146.45	7,001.29	1,557.03	15,663.18	5,012.38	865.00	40,245.33
1500 · Donations	6,002.41	0.00	0.00	1,776.40	0.00	0.00	7,778.81
1600 · Memberships	0.00	900.00	0.00	0.00	445.00	50.00	1,395.00
1700 · Miscellaneous Expense	0.00	128.00	0.00	0.00	0.00	0.00	128.00
1800 · Office Expense	81.84	223.01	0.00	539.00	0.00	0.00	843.85
1803 · Postage	0.00	0.00	0.00	57.14	0.00	0.00	57.14
1900 · Professional/Specialized Srvcs	1,208.28	2,642.75	930.15	1,370.00	1,728.18	1,849.68	9,729.04
1912 · Investment Administrative Fees	0.00	2.66	2.82	2.78	2.60	0.48	11.34
2000 · Publications and Legal Notices	300.00	400.00	0.00	420.00	0.00	0.00	1,120.00
2400 · Special Departmental Expense	15.00	0.00	0.00	0.00	0.00	0.00	15.00
2800 · Utilities	986.68	1,031.99	1,128.56	932.53	659.22	1,165.22	5,904.20
50000 · Recreation Program Expense	153.00	51.00	698.05	216.90	654.00	357.00	2,129.95
9500 · Chili Cookoff Expenses	1,020.00	0.00	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	4,665.42	76,119.99
Net Income	-18,140.73	-12,736.79	-2,792.80	-18,810.21	-3,999.16	4,700.43	-51,779.26

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

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	19,851.54
8020 · BofA Rec Checking Account	148,276.43
Total Checking/Savings	168,127.97
Other Current Assets	
8250 · Interest Receivable	96.28
Total Other Current Assets	96.28
Total Current Assets	168,224.25
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	<u>300,470.20</u>
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	-51,779.26
Total Equity	290,920.20
TOTAL LIABILITIES & EQUITY	<u>300,470.20</u>

Silverado Modjeska Recreation & Parks District
Deposit Detail
 December 2018

Type	Num	Date	Name	Account	Amount
General Journal		12/04/2018		8010 · County Chec...	18.80
				6690 · State-Homeo...	-18.80
TOTAL					-18.80
General Journal		12/11/2018		8010 · County Chec...	68.82
				6280 · Property Tax-...	-68.82
TOTAL					-68.82
General Journal		12/14/2018		8010 · County Chec...	82.78
				8250 · Interest Rece...	-82.78
TOTAL					-82.78
General Journal		12/17/2018		8010 · County Chec...	7,962.25
				6210 · Property Tax...	-7,982.21
				1900 · Professional/...	19.96
TOTAL					-7,962.25
Deposit		12/31/2018		8020 · BofA Rec Ch...	1,280.00
			Chard, Kalie	6621 · Weddings	-225.00
			Mileham, Beverly	6620 · Rents and Co...	-15.00
			Purohit, Anjan	6620 · Rents and Co...	-50.00
			Nightingale, Sarah	6620 · Rents and Co...	-50.00
			Nightingale, Sarah	6620 · Rents and Co...	-40.00
			Jay, Diandra	6620 · Rents and Co...	-350.00
			Rodriguez, Michael ...	6620 · Rents and Co...	-450.00
			County of Orange, A...	6620 · Rents and Co...	-100.00
TOTAL					-1,280.00

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

Type	Date	Num	Memo	Amount
AT&T				
Check	12/14/2018		714-649-2850	-146.30
Bennett Design				
Bill Pmt -Check	12/12/2018	3041		-149.25
Canyon Septic Services				
Bill Pmt -Check	12/03/2018	3039		-190.00
Chaix, Steve				
Bill Pmt -Check	12/12/2018	3042		-660.00
Cota Cole & Huber, LLC				
Bill Pmt -Check	12/31/2018	3045		-195.47
Cox Communications				
Check	12/14/2018		Account #001-7601-0172652...	-231.74
Cruzan, Cressa				
Bill Pmt -Check	12/12/2018	3043		-50.00
Check	12/31/2018	3051	Balance of 11/2018	-100.00
Irvine Ranch Water District				
Check	12/06/2018			-142.69
Check	12/06/2018			-104.59
Check	12/06/2018			-11.86
ISDOC				
Bill Pmt -Check	12/31/2018	3046	2019	-50.00
Lang, Janet				
Bill Pmt -Check	12/31/2018	3047		-357.00
Reighart, Steve				
Check	12/31/2018	3049	Reimbursement	-240.00
Southern California Edison				
Check	12/14/2018		Modjeska	-81.97
Specialized Tree Works				
Bill Pmt -Check	12/31/2018	3048		-585.00
Warner, Meghan				
Bill Pmt -Check	12/03/2018	3040		-325.00
Bill Pmt -Check	12/31/2018	3050		-350.00
Waste Management of OC				
Check	12/14/2018		Silverado	-233.10
Check	12/14/2018		Silverado	-233.10
Check	12/14/2018		Modjeska	-51.36
Check	12/18/2018	3044	SCC 1/2	-116.55