SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
October 31, 2019

Silverado Modjeska Recreation & Parks District
Profit & Loss
October 2019

	Oct 19	Jul - Oct 19
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	229.80
60003 · Silverado Summer Concert Series	0.00	1,477.00
60007 · Flea Market	0.00	171.00
60000 · Recreation Program Income - Oth...	0.00	537.60
Total 60000 · Recreation Program Income	0.00	2,415.40
6210 · Property Taxes -Current Secured	0.00	293.47
6220 · Property Taxes-Curr Unsecured	0.00	402.91
6280 · Property Tax-Curr Supplemental	38.99	128.61
6300 · Property Taxes-Prior Supplement	0.00	16.46
6540 · Penalties & Costs on Delinq Tax	0.00	4.24
6610 · Interest	179.13	549.05
6620 · Rents and Concessions	0.00	2,695.00
7960 · Donations/Gifts	0.00	450.00
9000 · Chili Cookoff Fundraiser		
Chili & Vendor Booths	0.00	-600.00
9000 · Chili Cookoff Fundraiser - Other	0.00	-40.00
Total 9000 · Chili Cookoff Fundraiser	0.00	-640.00
Total Income	218.12	6,315.14
Expense		
0702 · Telephone	332.69	1,293.73
1100 · Insurance	0.00	4,857.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	2,855.00
14002 · Repairs & Renovations (Minor)	61.27	4,337.98
14003 · Construction & Renovations	0.00	1,900.00
Total 1400 · Maintenance - Bldgs & Improvs	61.27	9,092.98
1500 · Donations	0.00	100.00
1600 · Memberships	400.00	1,200.00
1700 · Miscellaneous Expense	0.00	131.00
1800 · Office Expense	223.01	986.26
1803 · Postage	0.00	55.00
1900 · Professional/Specialized Srvcs		
19005 · Administrative	253.00	715.00
19006 · Bookkeeping	420.00	1,710.00
19008 · Caretaker	240.00	6,829.50
19009 · Website Maintenance	0.00	43.50
1900 · Professional/Specialized Srvcs - O...	0.00	1.34
Total 1900 · Professional/Specialized Srvcs	913.00	9,299.34
1912 · Investment Administrative Fees	4.59	14.01
2000 · Publications and Legal Notices	0.00	400.00
2800 · Utilities		
28001 · Electricity	53.54	252.21
28002 · Waste Disposal	372.68	1,526.30
28003 · Portable Toilets/Septic	0.00	570.00
28005 · Water	550.57	1,534.38
Total 2800 · Utilities	976.79	3,882.89
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	240.00	840.00
50003 · Silverado Summer Concerts	0.00	310.00
50000 · Recreation Program Expense - Ot...	0.00	249.01

Silverado Modjeska Recreation & Parks District
Profit & Loss
October 2019

	Oct 19	Jul - Oct 19
Total 50000 · Recreation Program Expense	240.00	1,399.01
9500 · Chili Cookoff Expenses		
Portable Toilets	543.17	1,008.17
Total 9500 · Chili Cookoff Expenses	543.17	1,008.17
Total Expense	3,694.52	33,719.89
Net Income	**-3,476.40**	**-27,404.75**

Silverado Modjeska Recreation & Parks District
Profit & Loss
July through October 2019

	Jul 19	Aug 19	Sep 19	Oct 19	TOTAL
Income					
60000 · Recreation Program Income	232.60	1,557.00	625.80	0.00	2,415.40
6210 · Property Taxes -Current Secu...	293.47	0.00	0.00	0.00	293.47
6220 · Property Taxes-Curr Unsecured	0.00	0.00	402.91	0.00	402.91
6280 · Property Tax-Curr Supplemen...	63.90	11.20	14.52	38.99	128.61
6300 · Property Taxes-Prior Supplem...	16.46	0.00	0.00	0.00	16.46
6540 · Penalties & Costs on Delinq T...	4.24	0.00	0.00	0.00	4.24
6610 · Interest	0.00	186.67	183.25	179.13	549.05
6620 · Rents and Concessions	2,100.00	0.00	595.00	0.00	2,695.00
7960 · Donations/Gifts	450.00	0.00	0.00	0.00	450.00
9000 · Chili Cookoff Fundraiser	-640.00	0.00	0.00	0.00	-640.00
Total Income	2,520.67	1,754.87	1,821.48	218.12	6,315.14
Expense					
0702 · Telephone	334.74	326.65	299.65	332.69	1,293.73
1100 · Insurance	0.00	4,857.50	0.00	0.00	4,857.50
1400 · Maintenance - Bldgs & Improvs	6,617.06	105.00	2,309.65	61.27	9,092.98
1500 · Donations	0.00	0.00	100.00	0.00	100.00
1600 · Memberships	500.00	300.00	0.00	400.00	1,200.00
1700 · Miscellaneous Expense	0.00	0.00	131.00	0.00	131.00
1800 · Office Expense	484.57	278.68	0.00	223.01	986.26
1803 · Postage	0.00	55.00	0.00	0.00	55.00
1900 · Professional/Specialized Srvcs	2,190.33	1,140.00	5,056.01	913.00	9,299.34
1912 · Investment Administrative Fees	0.00	4.70	4.72	4.59	14.01
2000 · Publications and Legal Notices	400.00	0.00	0.00	0.00	400.00
2800 · Utilities	815.29	795.72	1,295.09	976.79	3,882.89
50000 · Recreation Program Expense	257.23	721.78	180.00	240.00	1,399.01
9500 · Chili Cookoff Expenses	465.00	0.00	0.00	543.17	1,008.17
Total Expense	12,064.22	8,585.03	9,376.12	3,694.52	33,719.89
Net Income	**-9,543.55**	**-6,830.16**	**-7,554.64**	**-3,476.40**	**-27,404.75**

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	14,881.32
8020 · BofA Rec Checking Acco...	175,060.54
Total Checking/Savings	189,941.86
Other Current Assets	
8250 · Interest Receivable	430.15
Total Other Current Assets	430.15
Total Current Assets	190,372.01
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Ot...	65,798.00
Total 8211 · Interfund Receivable	132,245.95
Total Other Assets	132,245.95
TOTAL ASSETS	**322,617.96**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9001 · CAPRI Stage Repair Fu...	11,773.00
9120 · Development Deposits	9,400.00
Total Other Current Liabilities	21,173.00
Total Current Liabilities	21,223.00
Total Liabilities	21,223.00
Equity	
9990 · Fund Balance-Unrestricted	328,799.71
Net Income	-27,404.75
Total Equity	301,394.96
TOTAL LIABILITIES & EQUITY	**322,617.96**

Silverado Modjeska Recreation & Parks District
Deposit Detail
October 2019

Type	Num	Date	Name	Account	Amount
General Journal		**10/09/2019**		**8010 · County C...**	**38.99**
				6280 · Property T...	-38.99
TOTAL					-38.99
General Journal		**10/18/2019**		**8010 · County C...**	**186.67**
				8250 · Interest R...	-186.67
TOTAL					-186.67

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
October 2019

Type	Date	Num	Memo	Amount
AT&T				
Check	10/10/20		714-649-2850	-91.43
CARPD				
Bill Pmt -C...	10/07/20	3212		-400.00
Chaix, Steve				
Bill Pmt -C...	10/14/20	3213		-240.00
Cox Communications				
Check	10/11/20		Account #001-76...	-241.26
Cruzan, Cressa				
Bill Pmt -C...	10/14/20	3214		-132.00
Bill Pmt -C...	10/14/20	3215		-121.00
Home Depot				
Bill Pmt -C...	10/07/20	3208		-61.27
Intuit				
Check	10/16/20		Checks & Envelo...	-223.01
Irvine Ranch Water District				
Check	10/11/20			-332.34
Check	10/11/20			-11.04
Check	10/11/20			-207.19
Lang, Janet				
Bill Pmt -C...	10/07/20	3209		-240.00
Southern California Edison				
Check	10/14/20		Modjeska	-53.54
United Site Services of CA				
Bill Pmt -C...	10/07/20	3210		-543.17
Warner, Meghan				
Bill Pmt -C...	10/02/20	3207		-420.00
Waste Management of OC				
Bill Pmt -C...	10/07/20	3211		-135.38
Check	10/11/20		Silverado	-237.30