SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
March 31, 2020

Silverado Modjeska Recreation & Parks District
Profit & Loss
March 2020

	Mar 20	Jul '19 - Mar 20
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	355.20
60003 · Silverado Summer Concert Series	0.00	1,810.00
60007 · Flea Market	0.00	441.00
60000 · Recreation Program Income - Oth...	0.00	537.60
Total 60000 · Recreation Program Income	0.00	3,143.80
6210 · Property Taxes -Current Secured	1,659.06	15,263.87
6220 · Property Taxes-Curr Unsecured	0.00	572.24
6280 · Property Tax-Curr Supplemental	33.75	346.33
6290 · Other Taxes	0.00	58,532.72
6300 · Property Taxes-Prior Supplement	0.00	16.46
6540 · Penalties & Costs on Delinq Tax	0.00	4.24
6610 · Interest	141.25	1,034.20
6620 · Rents and Concessions		
6621 · Weddings	0.00	2,250.00
6620 · Rents and Concessions - Other	365.00	6,311.00
Total 6620 · Rents and Concessions	365.00	8,561.00
6690 · State-Homeowners PR Tax Relief	0.00	58.74
7960 · Donations/Gifts	420.00	870.00
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	2,619.06	87,763.60
Expense		
0702 · Telephone	359.92	2,948.59
1100 · Insurance	0.00	9,715.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	5,970.00
14002 · Repairs & Renovations (Minor)	40.00	7,508.09
14003 · Construction & Renovations	0.00	1,900.00
Total 1400 · Maintenance - Bldgs & Improvs	40.00	15,378.09
1500 · Donations	0.00	100.00
1600 · Memberships	0.00	1,667.00
1700 · Miscellaneous Expense	0.00	131.00
1800 · Office Expense	302.46	1,788.72
1803 · Postage	0.00	110.00
1900 · Professional/Specialized Srvcs		
19001 · Audit Services	0.00	4,883.44
19002 · Legal Services	0.00	195.00
19005 · Administrative	132.00	1,834.00
19006 · Bookkeeping	0.00	4,195.00
19008 · Caretaker	0.00	10,185.50
19009 · Website Maintenance	0.00	187.00
1900 · Professional/Specialized Srvcs - O...	4.15	39.19
Total 1900 · Professional/Specialized Srvcs	136.15	21,519.13
1912 · Investment Administrative Fees	4.15	28.00
2000 · Publications and Legal Notices	0.00	400.00

Silverado Modjeska Recreation & Parks District
Profit & Loss
March 2020

	Mar 20	Jul '19 - Mar 20
2800 · Utilities		
28001 · Electricity	57.89	533.09
28002 · Waste Disposal	408.24	3,410.63
28003 · Portable Toilets/Septic	190.00	1,710.00
28005 · Water	149.98	2,578.49
Total 2800 · Utilities	806.11	8,232.21
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	240.00	2,170.00
50003 · Silverado Summer Concerts	85.81	395.81
50000 · Recreation Program Expense - Ot...	0.00	284.56
Total 50000 · Recreation Program Expense	325.81	2,850.37
9500 · Chili Cookoff Expenses		
Advertising/Printing	0.00	-233.48
Portable Toilets	0.00	0.00
Total 9500 · Chili Cookoff Expenses	0.00	-233.48
Total Expense	1,974.60	64,634.63
Net Income	**644.46**	**23,128.97**

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2019 through March 2020

	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	TOTAL
Income										
60000 · Recreation Program Income	232.60	1,557.00	625.80	0.00	200.00	0.00	528.40	0.00	0.00	3,143.80
6210 · Property Taxes -Current Secu...	293.47	0.00	0.00	0.00	3,880.08	8,243.66	1,187.60	0.00	1,659.06	15,263.87
6220 · Property Taxes-Curr Unsecured	0.00	0.00	402.91	0.00	0.00	0.00	169.33	0.00	0.00	572.24
6280 · Property Tax-Curr Supplemen...	63.90	11.20	14.52	38.99	26.08	40.61	91.10	26.18	33.75	346.33
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	58,532.72	0.00	0.00	0.00	58,532.72
6300 · Property Taxes-Prior Supplem...	16.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.46
6540 · Penalties & Costs on Delinq T...	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.24
6610 · Interest	0.00	186.67	183.25	179.13	107.32	30.12	59.06	147.40	141.25	1,034.20
6620 · Rents and Concessions	2,100.00	0.00	595.00	0.00	510.00	456.00	4,270.00	265.00	365.00	8,561.00
6690 · State-Homeowners PR Tax Re...	0.00	0.00	0.00	0.00	0.00	17.62	41.12	0.00	0.00	58.74
7960 · Donations/Gifts	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.00	870.00
9000 · Chili Cookoff Fundraiser	-640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-640.00
Total Income	2,520.67	1,754.87	1,821.48	218.12	4,723.48	67,320.73	6,346.61	438.58	2,619.06	87,763.60
Expense										
0702 · Telephone	334.74	326.65	299.65	332.69	392.24	252.19	282.32	368.19	359.92	2,948.59
1100 · Insurance	0.00	4,857.50	0.00	0.00	0.00	0.00	4,857.50	0.00	0.00	9,715.00
1400 · Maintenance - Bldgs & Improvs	6,617.06	105.00	2,309.65	61.27	1,544.11	1,256.72	1,629.64	1,814.64	40.00	15,378.09
1500 · Donations	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
1600 · Memberships	500.00	300.00	0.00	400.00	0.00	467.00	0.00	0.00	0.00	1,667.00
1700 · Miscellaneous Expense	0.00	0.00	131.00	0.00	0.00	0.00	0.00	0.00	0.00	131.00
1800 · Office Expense	484.57	278.68	0.00	223.01	0.00	0.00	0.00	500.00	302.46	1,788.72
1803 · Postage	0.00	55.00	0.00	0.00	0.00	0.00	55.00	0.00	0.00	110.00
1900 · Professional/Specialized Srvcs	2,190.33	1,140.00	5,056.01	913.00	510.70	3,357.55	5,804.39	2,411.00	136.15	21,519.13
1912 · Investment Administrative Fees	0.00	4.70	4.72	4.59	2.90	0.85	1.68	4.41	4.15	28.00
2000 · Publications and Legal Notices	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
2800 · Utilities	815.29	795.72	1,295.09	976.79	1,134.79	990.11	518.69	899.62	806.11	8,232.21
50000 · Recreation Program Expense	257.23	721.78	180.00	240.00	300.00	430.00	180.00	215.55	325.81	2,850.37
9500 · Chili Cookoff Expenses	465.00	0.00	0.00	543.17	0.00	1,716.08	-2,957.73	0.00	0.00	-233.48
Total Expense	12,064.22	8,585.03	9,376.12	3,694.52	3,884.74	8,470.50	10,371.49	6,213.41	1,974.60	64,634.63
Net Income	**-9,543.55**	**-6,830.16**	**-7,554.64**	**-3,476.40**	**838.74**	**58,850.23**	**-4,024.88**	**-5,774.83**	**644.46**	**23,128.97**

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	29,405.04
8020 · BofA Rec Checking Acco...	211,212.04
Total Checking/Savings	240,617.08
Other Current Assets	
8250 · Interest Receivable	288.65
Total Other Current Assets	288.65
Total Current Assets	240,905.73
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	**373,151.68**
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...	8,903.00
9120 · Development Deposits	9,400.00
Total Other Current Liabilities	18,303.00
Total Current Liabilities	18,353.00
Total Liabilities	18,353.00
Equity	
9990 · Fund Balance-Unrestricted	331,669.71
Net Income	23,128.97
Total Equity	354,798.68
TOTAL LIABILITIES & EQUITY	**373,151.68**

Silverado Modjeska Recreation & Parks District
Deposit Detail
March 2020

Type	Num	Date	Name	Account	Amount
Deposit		**03/03/2020**		**8020 · BofA Rec ...**	**265.00**
			Fry, Erin	6620 · Rents and...	-50.00
			Hoisington, Kendra	6620 · Rents and...	-50.00
			Ward, Andrew & ...	6620 · Rents and...	-100.00
			Mileham, Beverly	6620 · Rents and...	-15.00
			Fry, Erin	6620 · Rents and...	-50.00
TOTAL					-265.00
Deposit		**03/09/2020**		**8020 · BofA Rec ...**	**275.00**
			Hauksdottir, Frida	6620 · Rents and...	-50.00
			Nightingale, Sarah	6620 · Rents and...	-125.00
			McIntire, Halley	6620 · Rents and...	-50.00
			Coughlin, Janet	6620 · Rents and...	-50.00
TOTAL					-275.00
General Journal		**03/10/2020**		**8010 · County C...**	**1,654.91**
				6210 · Property T...	-1,659.06
				1900 · Profession...	4.15
TOTAL					-1,654.91
General Journal		**03/10/2020**		**8010 · County C...**	**33.75**
				6280 · Property T...	-33.75
TOTAL					-33.75
Deposit		**03/23/2020**		**8020 · BofA Rec ...**	**420.00**
			Natural Solutions	7960 · Donations/...	-420.00
TOTAL					-420.00
General Journal		**03/30/2020**		**8010 · County C...**	**45.61**
				8250 · Interest R...	-45.61
TOTAL					-45.61

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
March 2020

Type	Date	Num	Memo	Amount
AT&T				
Check	03/14/20:		714-649-2850	-97.43
Canyon Septic Services				
Bill Pmt -C...	03/09/20:	3275		-190.00
Cox Communications				
Check	03/14/20:		Account #001-76...	-262.49
Cruzan, Cressa				
Bill Pmt -C...	03/09/20:	3276		-132.00
Irvine Ranch Water District				
Check	03/14/20:			-10.70
Check	03/14/20:			-26.76
Check	03/14/20:			-112.52
Lang, Janet				
Bill Pmt -C...	03/09/20:	3277		-240.00
Silverado Post Office				
Check	03/01/20:	2846	(1) Year Rental - ...	-254.00
Southern California Edison				
Check	03/14/20:		Modjeska	-57.89
Topp, Kevin				
Check	03/14/20:	3279	Reimbursement	-85.81
Warner, Meghan				
Check	03/14/20:	3280	Reimbursement	-48.46
Waste Management of OC				
Bill Pmt -C...	03/09/20:	3278		-118.65
Check	03/14/20:		Silverado	-237.30
Check	03/14/20:		Modjeska	-52.29