

SILVERADO-MODJESKA RECREATION & PARKS DISTRICT

Financial Statements
December 31, 2020

Silverado Modjeska Recreation & Parks District

01/17/21

Profit & Loss

Cash Basis

December 2020

	<u>Dec 20</u>
Income	
60000 · Recreation Program Income	5.00
6210 · Property Taxes -Current Secured	7,950.43
6280 · Property Tax-Curr Supplemental	37.28
6290 · Other Taxes	50,373.92
6610 · Interest	49.71
6690 · State-Homeowners PR Tax Relief	16.30
Total Income	<u>58,432.64</u>
Expense	
0702 · Telephone	474.14
1100 · Insurance	5,890.50
1400 · Maintenance - Bldgs & Improvs	
14001 · Landscaping	1,460.00
14002 · Repairs & Renovations (Minor)	49.00
Total 1400 · Maintenance - Bldgs & Improvs	<u>1,509.00</u>
1803 · Postage	27.50
1900 · Professional/Specialized Srvc	
19005 · Administrative	250.00
19006 · Bookkeeping	1,781.25
19008 · Caretaker	250.00
19009 · Website Maintenance	30.00
1900 · Professional/Specialized Srvc - Other	19.88
Total 1900 · Professional/Specialized Srvc	<u>2,331.13</u>
1912 · Investment Administrative Fees	3.26
2800 · Utilities	
28001 · Electricity	58.27
28002 · Waste Disposal	137.81
28003 · Portable Toilets/Septic	190.00
28005 · Water	1,710.48
Total 2800 · Utilities	<u>2,096.56</u>
Total Expense	<u>12,332.09</u>
Net Income	<u><u>46,100.55</u></u>

Silverado Modjeska Recreation & Parks District

Profit & Loss

July through December 2020

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	TOTAL
Income							
60000 · Recreation Program Income							
60001 · Instructor Fees	0.00	0.00	0.00	70.80	0.00	0.00	70.80
60005 · Sticker Sales	0.00	0.00	0.00	45.00	25.00	0.00	70.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	0.00	0.00	5.00	5.00
Total 60000 · Recreation Program Income	0.00	0.00	0.00	115.80	25.00	5.00	145.80
6210 · Property Taxes -Current Secured	413.65	0.00	0.00	0.00	4,048.20	7,950.43	12,412.28
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40	0.00	0.00	0.00	318.40
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30	25.67	35.14	37.28	176.60
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	50,373.92	50,373.92
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00	0.00	0.00	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00	0.00	0.00	0.00	4.38
6610 · Interest	0.00	62.29	58.54	52.77	51.83	49.71	275.14
6620 · Rents and Concessions							
6621 · Weddings	0.00	0.00	0.00	-900.00	0.00	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00	0.00	0.00	350.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00	0.00	0.00	-550.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	16.30	16.30
7960 · Donations/Gifts	0.00	0.00	0.00	33.89	0.00	0.00	33.89
9000 · Chili Cookoff Fundraiser							
Donations	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Total Income	498.81	70.67	503.24	-321.87	4,160.17	58,432.64	63,343.66
Expense							
0702 · Telephone	360.62	360.57	360.80	361.41	375.38	474.14	2,292.92
1100 · Insurance	0.00	5,890.50	0.00	0.00	0.00	5,890.50	11,781.00
1400 · Maintenance - Bldgs & Improvs							
14001 · Landscaping	0.00	1,835.00	0.00	600.00	0.00	1,460.00	3,895.00
14002 · Repairs & Renovations (Minor)	123.10	372.30	40.00	40.00	651.79	49.00	1,276.19
Total 1400 · Maintenance - Bldgs & Improvs	123.10	2,207.30	40.00	640.00	651.79	1,509.00	5,171.19
1500 · Donations	-450.00	0.00	0.00	0.00	0.00	0.00	-450.00
1600 · Memberships	449.80	350.00	0.00	0.00	479.00	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	136.00	0.00	0.00	0.00	0.00	136.00
1800 · Office Expense	0.00	136.58	0.00	0.00	61.88	0.00	198.46
1803 · Postage	0.00	0.00	0.00	0.00	53.85	27.50	81.35
1900 · Professional/Specialized Srvc							
19002 · Legal Services	75.00	0.00	0.00	0.00	0.00	0.00	75.00
19005 · Administrative	0.00	0.00	154.00	66.00	385.00	250.00	855.00
19006 · Bookkeeping	420.00	420.00	490.00	420.00	525.00	1,781.25	4,056.25
19008 · Caretaker	0.00	0.00	247.50	0.00	2,193.75	250.00	2,691.25
19009 · Website Maintenance	33.00	0.00	43.50	775.75	27.75	30.00	910.00
1900 · Professional/Specialized Srvc - Other	0.56	0.00	0.80	0.00	10.12	19.88	31.36
Total 1900 · Professional/Specialized Srvc	528.56	420.00	935.80	1,261.75	3,141.62	2,331.13	8,618.86
1912 · Investment Administrative Fees	0.00	3.01	3.02	2.94	3.20	3.26	15.43
2800 · Utilities							
28001 · Electricity	59.36	55.88	65.61	58.64	53.01	58.27	350.77
28002 · Waste Disposal	362.37	362.36	416.19	362.36	362.35	137.81	2,003.44
28003 · Portable Toilets/Septic	190.00	0.00	190.00	190.00	190.00	190.00	950.00
28005 · Water	290.81	415.56	624.24	868.37	235.39	1,710.48	4,144.85
Total 2800 · Utilities	902.54	833.80	1,296.04	1,479.37	840.75	2,096.56	7,449.06
50000 · Recreation Program Expense							
50003 · Silverado Summer Concerts	239.28	0.00	0.00	0.00	0.00	0.00	239.28
Total 50000 · Recreation Program Expense	239.28	0.00	0.00	0.00	0.00	0.00	239.28
Total Expense	2,153.90	10,337.76	2,635.66	3,745.47	5,607.47	12,332.09	36,812.35
Net Income	-1,655.09	-10,267.09	-2,132.42	-4,067.34	-1,447.30	46,100.55	26,531.31

Silverado Modjeska Recreation & Parks District

01/17/21

Balance Sheet

Cash Basis

As of January 17, 2021

	Jan 17, 21
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	127,360.46
8020 · BofA Rec Checking Account	154,909.06
Total Checking/Savings	282,269.52
Other Current Assets	
8250 · Interest Receivable	101.54
Total Other Current Assets	101.54
Total Current Assets	282,371.06
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (2nd Loan)	66,447.95
8211 · Interfund Receivable - Other	66,048.00
Total 8211 · Interfund Receivable	132,495.95
Total Other Assets	132,495.95
TOTAL ASSETS	414,867.01
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 Funds	5,606.89
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	19,206.89
Total Current Liabilities	19,256.89
Total Liabilities	19,256.89
Equity	
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	26,085.70
Total Equity	395,610.12
TOTAL LIABILITIES & EQUITY	414,867.01

Silverado Modjeska Recreation & Parks District
Deposit Detail
December 2020

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		12/12/2020	Topp, Kevin	8020 · BofA Rec Ch...	5.00
			Topp, Kevin	60000 · Recreation ...	-5.00
TOTAL					-5.00
General Journal	F-GA-...	12/30/2020		8010 · County Chec...	52.77
				8250 · Interest Rece...	-52.77
TOTAL					-52.77

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	12/26/2020	EFT	714-649-2850	8020 · BofA Rec Ch...	X	0702 · Telepho...		195.00
Bennett Design								
Bill	12/14/2020	10742		9010 · Accounts Pay...		19009 · Websit...		30.00
Bill Pmt -Check	12/27/2020	3369		8020 · BofA Rec Ch...		9010 · Account...		30.00
Canyon Septic Services								
Bill	12/01/2020			9010 · Accounts Pay...		28003 · Portabl...		190.00
Bill Pmt -Check	12/31/2020	3376		8020 · BofA Rec Ch...		9010 · Account...		190.00
CAPRI								
Check	12/31/2020	3379	Invoice #5087	8020 · BofA Rec Ch...		1100 · Insurance		5,890.50
Cox Communications								
General Journal	12/31/2020	COX	December bill ...	0702 · Telephone		9010 · Account...	279.14	
Cruzan, Cressa								
Check	12/16/2020	3368	2020 Bonus	8020 · BofA Rec Ch...		19005 · Admini...		250.00
Fanello, Diana								
Bill Pmt -Check	12/15/2020	3364		8020 · BofA Rec Ch...	X	9010 · Account...		326.25
Bill	12/22/2020	20201...		9010 · Accounts Pay...		19006 · Bookk...		517.50
Bill Pmt -Check	12/27/2020	3370		8020 · BofA Rec Ch...	X	9010 · Account...		517.50
Bill	12/31/2020	20201...		9010 · Accounts Pay...		-SPLIT-		365.00
Bill Pmt -Check	12/31/2020	3377		8020 · BofA Rec Ch...		9010 · Account...		365.00
Irvine Ranch Water District								
Bill Pmt -Check	12/12/2020	EFT		8020 · BofA Rec Ch...	X	9010 · Account...		201.74
Bill Pmt -Check	12/15/2020	EFT		8020 · BofA Rec Ch...	X	9010 · Account...		754.37
Bill	12/23/2020	15548...		9010 · Accounts Pay...		28005 · Water		27.72
Bill	12/23/2020	84548...		9010 · Accounts Pay...		28005 · Water		10.10
Check	12/29/2020	EFT	duplicate pay...	8020 · BofA Rec Ch...	X	28005 · Water		754.37
Bill	12/31/2020	78638...		9010 · Accounts Pay...		28005 · Water		216.95
Reighart, Steve								
Check	12/16/2020	3366	2020 Bonus	8020 · BofA Rec Ch...		19008 · Careta...		250.00
Southern California Edison								
Check	12/26/2020	EFT	256998121	8020 · BofA Rec Ch...	X	28001 · Electri...		58.27
Specialized Tree Works								
Bill Pmt -Check	12/27/2020	3371		8020 · BofA Rec Ch...		9010 · Account...		1,460.00
Topp, Kevin								
Deposit	12/12/2020		Deposit	8020 · BofA Rec Ch...		60000 · Recrea...	5.00	
Bill Pmt -Check	12/24/2020	3363	Amazon oder ...	8020 · BofA Rec Ch...	X	9010 · Account...		796.11
Warner, Meghan								
Bill Pmt -Check	12/15/2020	3365		8020 · BofA Rec Ch...	X	9010 · Account...		350.00
Check	12/16/2020	3367	2020 Bonus	8020 · BofA Rec Ch...	X	19006 · Bookk...		250.00
Waste Management of OC								
Bill	12/01/2020	00801...		9010 · Accounts Pay...		28002 · Waste ...		137.81
Bill Pmt -Check	12/27/2020	3372		8020 · BofA Rec Ch...	X	9010 · Account...		137.81