

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
January 31, 2021**

Silverado Modjeska Recreation & Parks District

Profit & Loss

January 2021

02/12/21

Cash Basis

	Jan 21	Jul '20 - Jan 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	114.00	184.80
60005 · Sticker Sales	0.00	70.00
60000 · Recreation Program Income - Other	0.00	5.00
Total 60000 · Recreation Program Income	114.00	259.80
6210 · Property Taxes -Current Secured	0.00	12,412.28
6220 · Property Taxes-Curr Unsecured	0.00	318.40
6280 · Property Tax-Curr Supplemental	0.00	176.60
6290 · Other Taxes	0.00	50,373.92
6300 · Property Taxes-Prior Supplement	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	4.38
6610 · Interest	0.00	275.14
6620 · Rents and Concessions		
6621 · Weddings	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	350.00
Total 6620 · Rents and Concessions	0.00	-550.00
6690 · State-Homeowners PR Tax Relief	0.00	16.30
7960 · Donations/Gifts	200.00	233.89
9000 · Chili Cookoff Fundraiser		
Donations	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	120.00
Total Income	314.00	63,657.66
Expense		
0702 · Telephone	275.83	2,568.75
1100 · Insurance	0.00	11,781.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	450.00	4,345.00
14002 · Repairs & Renovations (Minor)	1,571.35	2,847.54
Total 1400 · Maintenance - Bldgs & Improvs	2,021.35	7,192.54
1500 · Donations	0.00	-450.00
1600 · Memberships	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	136.00
1800 · Office Expense	277.36	475.82
1803 · Postage	0.00	81.35
1900 · Professional/Specialized Srvc		
19002 · Legal Services	0.00	75.00
19005 · Administrative	0.00	855.00
19006 · Bookkeeping	0.00	4,056.25
19007 · Instructor Fees	114.00	114.00
19008 · Caretaker	0.00	2,691.25
19009 · Website Maintenance	0.00	910.00
1900 · Professional/Specialized Srvc - Other	0.00	31.36
Total 1900 · Professional/Specialized Srvc	114.00	8,732.86
1912 · Investment Administrative Fees	0.00	15.43
2800 · Utilities		
28001 · Electricity	0.00	350.77
28002 · Waste Disposal	668.14	2,671.58
28003 · Portable Toilets/Septic	0.00	950.00
28005 · Water	254.77	4,399.62
Total 2800 · Utilities	922.91	8,371.97
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	239.28
Total Expense	3,611.45	40,423.80
Net Income	-3,297.45	23,233.86

Silverado Modjeska Recreation & Parks District

02/12/21

Profit & Loss

Cash Basis

July 2020 through January 2021

	Jul 20	Aug 20	Sep 20	Oct 20
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	0.00	0.00	70.80
60005 · Sticker Sales	0.00	0.00	0.00	45.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	0.00
Total 60000 · Recreation Program Income	0.00	0.00	0.00	115.80
6210 · Property Taxes -Current Secured	413.65	0.00	0.00	0.00
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40	0.00
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30	25.67
6290 · Other Taxes	0.00	0.00	0.00	0.00
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00	0.00
6610 · Interest	0.00	62.29	58.54	52.77
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00	33.89
9000 · Chili Cookoff Fundraiser				
Donations	0.00	0.00	120.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00	0.00
Total Income	498.81	70.67	503.24	-321.87
Expense				
0702 · Telephone	360.62	360.57	360.80	361.41
1100 · Insurance	0.00	5,890.50	0.00	0.00
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	1,835.00	0.00	600.00
14002 · Repairs & Renovations (Minor)	123.10	372.30	40.00	40.00
Total 1400 · Maintenance - Bldgs & Improvs	123.10	2,207.30	40.00	640.00
1500 · Donations	-450.00	0.00	0.00	0.00
1600 · Memberships	449.80	350.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	136.00	0.00	0.00
1800 · Office Expense	0.00	136.58	0.00	0.00
1803 · Postage	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Srvcs				
19002 · Legal Services	75.00	0.00	0.00	0.00
19005 · Administrative	0.00	0.00	154.00	66.00
19006 · Bookkeeping	420.00	420.00	490.00	420.00
19007 · Instructor Fees	0.00	0.00	0.00	0.00
19008 · Caretaker	0.00	0.00	247.50	0.00
19009 · Website Maintenance	33.00	0.00	43.50	775.75
1900 · Professional/Specialized Srvcs - Other	0.56	0.00	0.80	0.00
Total 1900 · Professional/Specialized Srvcs	528.56	420.00	935.80	1,261.75
1912 · Investment Administrative Fees	0.00	3.01	3.02	2.94
2800 · Utilities				
28001 · Electricity	59.36	55.88	65.61	58.64
28002 · Waste Disposal	362.37	362.36	416.19	362.36
28003 · Portable Toilets/Septic	190.00	0.00	190.00	190.00
28005 · Water	290.81	415.56	624.24	868.37
Total 2800 · Utilities	902.54	833.80	1,296.04	1,479.37
50000 · Recreation Program Expense				
50003 · Silverado Summer Concerts	239.28	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	239.28	0.00	0.00	0.00
Total Expense	2,153.90	10,337.76	2,635.66	3,745.47
Net Income	-1,655.09	-10,267.09	-2,132.42	-4,067.34

Silverado Modjeska Recreation & Parks District

Profit & Loss

02/12/21

July 2020 through January 2021

Cash Basis

	Nov 20	Dec 20	Jan 21	TOTAL
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	0.00	114.00	184.80
60005 · Sticker Sales	25.00	0.00	0.00	70.00
60000 · Recreation Program Income - Other	0.00	5.00	0.00	5.00
Total 60000 · Recreation Program Income	25.00	5.00	114.00	259.80
6210 · Property Taxes -Current Secured	4,048.20	7,950.43	0.00	12,412.28
6220 · Property Taxes-Curr Unsecured	0.00	0.00	0.00	318.40
6280 · Property Tax-Curr Supplemental	35.14	37.28	0.00	176.60
6290 · Other Taxes	0.00	50,373.92	0.00	50,373.92
6300 · Property Taxes-Prior Supplement	0.00	0.00	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	0.00	0.00	4.38
6610 · Interest	51.83	49.71	0.00	275.14
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00
6690 · State-Homeowners PR Tax Relief	0.00	16.30	0.00	16.30
7960 · Donations/Gifts	0.00	0.00	200.00	233.89
9000 · Chili Cookoff Fundraiser				
Donations	0.00	0.00	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	120.00
Total Income	4,160.17	58,432.64	314.00	63,657.66
Expense				
0702 · Telephone	375.38	474.14	275.83	2,568.75
1100 · Insurance	0.00	5,890.50	0.00	11,781.00
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	1,460.00	450.00	4,345.00
14002 · Repairs & Renovations (Minor)	651.79	49.00	1,571.35	2,847.54
Total 1400 · Maintenance - Bldgs & Improvs	651.79	1,509.00	2,021.35	7,192.54
1500 · Donations	0.00	0.00	0.00	-450.00
1600 · Memberships	479.00	0.00	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	0.00	0.00	136.00
1800 · Office Expense	61.88	0.00	277.36	475.82
1803 · Postage	53.85	27.50	0.00	81.35
1900 · Professional/Specialized Srvcs				
19002 · Legal Services	0.00	0.00	0.00	75.00
19005 · Administrative	385.00	250.00	0.00	855.00
19006 · Bookkeeping	525.00	1,781.25	0.00	4,056.25
19007 · Instructor Fees	0.00	0.00	114.00	114.00
19008 · Caretaker	2,193.75	250.00	0.00	2,691.25
19009 · Website Maintenance	27.75	30.00	0.00	910.00
1900 · Professional/Specialized Srvcs - Other	10.12	19.88	0.00	31.36
Total 1900 · Professional/Specialized Srvcs	3,141.62	2,331.13	114.00	8,732.86
1912 · Investment Administrative Fees	3.20	3.26	0.00	15.43
2800 · Utilities				
28001 · Electricity	53.01	58.27	0.00	350.77
28002 · Waste Disposal	362.35	137.81	668.14	2,671.58
28003 · Portable Toilets/Septic	190.00	190.00	0.00	950.00
28005 · Water	235.39	1,710.48	254.77	4,399.62
Total 2800 · Utilities	840.75	2,096.56	922.91	8,371.97
50000 · Recreation Program Expense				
50003 · Silverado Summer Concerts	0.00	0.00	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	0.00	0.00	239.28
Total Expense	5,607.47	12,332.09	3,611.45	40,423.80
Net Income	-1,447.30	46,100.55	-3,297.45	23,233.86

Silverado Modjeska Recreation & Parks District

02/12/21

Balance Sheet

Cash Basis

As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	127,360.46
8020 · BofA Rec Checking Account	151,768.92
Total Checking/Savings	279,129.38
Other Current Assets	
8250 · Interest Receivable	101.54
Total Other Current Assets	101.54
Total Current Assets	279,230.92
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	411,726.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	-288.30
9025 · Stale Dated Payable	50.00
Total Accounts Payable	-238.30
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	8,584.88
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	22,184.88
Total Current Liabilities	21,946.58
Total Liabilities	21,946.58
Equity	
3900 · Retained Earnings	-2,977.99
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	23,233.86
Total Equity	389,780.29
TOTAL LIABILITIES & EQUITY	411,726.87

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2021

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit	TRANS	01/23/2021	Silverado Children...	8020 · BofA Rec C...	114.00
				60001 · Instructor F...	-114.00
TOTAL					-114.00
Deposit		01/31/2021		8020 · BofA Rec C...	200.00
			Bates, Greg	7960 · Donations/Gi...	-200.00
TOTAL					-200.00

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
January 2021

02/12/21

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Bill	01/10/2021	20210...		9010 · Accounts Pay...		0702 · Telepho...		195.34
Bill Pmt -Check	01/31/2021	EFT	Confirmation ...	8020 · BofA Rec Ch...		9010 · Account...		9.16
Bank of America								
Check	01/08/2021	EFT	Check Reader...	8020 · BofA Rec Ch...	X	1800 · Office E...		15.00
Bill Mileham								
Bill	01/02/2021	20210...	lumber for Te...	9010 · Accounts Pay...		14002 · Repair...		246.20
Bill Pmt -Check	01/21/2021	3380	lumber for Te...	8020 · BofA Rec Ch...	X	9010 · Account...		246.20
Canyon Septic Services								
Bill	01/01/2021			9010 · Accounts Pay...		28003 · Portabl...		190.00
Cox Communications								
Check	01/17/2021	EFT	Account #001-...	8020 · BofA Rec Ch...	X	-SPLIT-		554.97
Bill Pmt -Check	01/31/2021	EFT	December bill ...	8020 · BofA Rec Ch...		9010 · Account...		279.14
Fanello, Diana								
Bill	01/31/2021	2021010	Services for M...	9010 · Accounts Pay...		-SPLIT-		966.70
Irvine Ranch Water District								
Bill	01/27/2021	20210...		9010 · Accounts Pay...		28005 · Water		29.35
Bill	01/27/2021	20210...		9010 · Accounts Pay...		28005 · Water		14.41
Bill Pmt -Check	01/31/2021	EFT		8020 · BofA Rec Ch...		9010 · Account...		254.77
Morris, Julie								
Bill	01/01/2021	Megha...		9010 · Accounts Pay...		1800 · Office E...		262.36
Bill Pmt -Check	01/01/2021	3385		8020 · BofA Rec Ch...		9010 · Account...		262.36
Silverado Cafe								
Bill	01/21/2021	73957 ...	Team Rubico...	9010 · Accounts Pay...		14002 · Repair...		640.00
Bill Pmt -Check	01/21/2021	3381	Team Rubico...	8020 · BofA Rec Ch...	X	9010 · Account...		640.00
Silverado Canyon Market AP								
Bill	01/21/2021	10-989	Team Rubico...	9010 · Accounts Pay...		14002 · Repair...		350.00
Bill Pmt -Check	01/21/2021	3382	Team Rubico...	8020 · BofA Rec Ch...	X	9010 · Account...		350.00
Southern California Edison								
Bill	01/15/2021	20100...		9010 · Accounts Pay...		28001 · Electri...		48.71
Specialized Tree Works								
Bill Pmt -Check	01/23/2021	3383	November Ser...	8020 · BofA Rec Ch...		9010 · Account...		450.00
Waste Management of OC								
Bill	01/01/2021	80310...		9010 · Accounts Pay...		28002 · Waste ...		120.78
Bill	01/01/2021	80139...	Account 8-554...	9010 · Accounts Pay...		28002 · Waste ...		241.57
Bill	01/01/2021	80317...	Account 8-554...	9010 · Accounts Pay...		28002 · Waste ...		247.57
Bill	01/01/2021	36354...	Account 6-860...	9010 · Accounts Pay...		28002 · Waste ...		58.22
Bill Pmt -Check	01/01/2021	EFT	Account 6-860...	8020 · BofA Rec Ch...		9010 · Account...		58.22
Bill Pmt -Check	01/01/2021	3378		8020 · BofA Rec Ch...	X	9010 · Account...		120.78
Bill Pmt -Check	01/31/2021	EFT		8020 · BofA Rec Ch...		9010 · Account...		489.14
Young, Diane								
Bill	01/23/2021		Team Rubico...	9010 · Accounts Pay...		14002 · Repair...		286.15
Bill Pmt -Check	01/23/2021	3384	SMRPD	8020 · BofA Rec Ch...	X	9010 · Account...		286.15