

**Silverado Modjeska
Recreation and Park
District**

Financial Statements

March 31, 2021

Silverado Modjeska Recreation & Parks District

Profit & Loss

March 2021

06/21/21

Accrual Basis

	Mar 21	Jul '20 - Mar 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	184.80
60005 · Sticker Sales	0.00	70.00
60007 · Flea Market	190.00	190.00
60000 · Recreation Program Income - Other	0.00	5.00
Total 60000 · Recreation Program Income	190.00	449.80
6210 · Property Taxes -Current Secured	0.00	13,646.10
6220 · Property Taxes-Curr Unsecured	0.00	561.77
6280 · Property Tax-Curr Supplemental	0.00	280.40
6290 · Other Taxes	0.00	58,386.68
6300 · Property Taxes-Prior Supplement	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	4.38
6610 · Interest	0.00	409.77
6620 · Rents and Concessions		
6621 · Weddings	0.00	-900.00
6620 · Rents and Concessions - Other	350.00	820.00
Total 6620 · Rents and Concessions	350.00	-80.00
6690 · State-Homeowners PR Tax Relief	0.00	54.31
7960 · Donations/Gifts	1,801.00	2,034.89
9000 · Chili Cookoff Fundraiser		
Donations	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	120.00
Total Income	2,341.00	75,885.05
Expense		
0702 · Telephone	284.30	3,238.75
1100 · Insurance	0.00	11,781.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	4,010.00
14002 · Repairs & Renovations (Minor)	49.00	3,752.40
Total 1400 · Maintenance - Bldgs & Improvs	49.00	7,762.40
1500 · Donations	0.00	-450.00
1600 · Memberships	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	136.00
1800 · Office Expense	0.00	805.90
1803 · Postage	7.35	102.00
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	6,500.00
19002 · Legal Services	0.00	660.00
19005 · Administrative	0.00	855.00
19006 · Bookkeeping	671.25	5,260.90
19007 · Instructor Fees	0.00	0.00
19008 · Caretaker	0.00	2,691.25
19009 · Website Maintenance	0.00	972.25
1900 · Professional/Specialized Srvc - Other	0.00	35.05
Total 1900 · Professional/Specialized Srvc	671.25	16,974.45
1912 · Investment Administrative Fees	0.00	26.11
2400 · Special Departmental Expense	0.00	1,389.21

Silverado Modjeska Recreation & Parks District

Profit & Loss

March 2021

	<u>Mar 21</u>	<u>Jul '20 - Mar 21</u>
2800 · Utilities		
28001 · Electricity	52.46	500.65
28002 · Waste Disposal	374.43	3,408.40
28003 · Portable Toilets/Septic	190.00	1,520.00
28005 · Water	104.75	4,472.28
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Total 2800 · Utilities	721.64	9,901.33
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Total Expense	1,733.54	52,945.95
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Net Income	607.46	22,939.10
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Silverado Modjeska Recreation & Parks District

Profit & Loss

July 2020 through March 2021

06/21/21

Accrual Basis

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
Income						
60000 · Recreation Program Income						
60001 · Instructor Fees	0.00	0.00	0.00	70.80	0.00	0.00
60005 · Sticker Sales	0.00	0.00	0.00	45.00	25.00	0.00
60007 · Flea Market	0.00	0.00	0.00	0.00	0.00	0.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	0.00	0.00	5.00
Total 60000 · Recreation Program Income	0.00	0.00	0.00	115.80	25.00	5.00
6210 · Property Taxes -Current Secured	413.65	0.00	0.00	0.00	4,048.20	7,950.43
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40	0.00	0.00	0.00
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30	25.67	35.14	37.28
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	50,373.92
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00	0.00	0.00	0.00
6610 · Interest	0.00	62.29	58.54	52.77	51.83	49.71
6620 · Rents and Concessions						
6621 · Weddings	0.00	0.00	0.00	-900.00	0.00	0.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00	0.00	0.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00	0.00	0.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	16.30
7960 · Donations/Gifts	0.00	0.00	0.00	33.89	0.00	0.00
9000 · Chili Cookoff Fundraiser						
Donations	0.00	0.00	120.00	0.00	0.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00	0.00	0.00	0.00
Total Income	498.81	70.67	503.24	-321.87	4,160.17	58,432.64
Expense						
0702 · Telephone	360.62	360.57	360.80	361.41	375.38	474.14
1100 · Insurance	5,890.50	0.00	0.00	0.00	0.00	5,890.50
1400 · Maintenance - Bldgs & Improvs						
14001 · Landscaping	600.00	600.00	0.00	860.00	600.00	450.00
14002 · Repairs & Renovations (Minor)	455.40	40.00	40.00	91.86	599.93	49.00
Total 1400 · Maintenance - Bldgs & Improvs	1,055.40	640.00	40.00	951.86	1,199.93	499.00
1500 · Donations	-450.00	0.00	0.00	0.00	0.00	0.00
1600 · Memberships	849.80	-50.00	0.00	479.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	136.00	0.00	0.00	0.00	0.00
1800 · Office Expense	0.00	136.58	0.00	0.00	61.88	0.00
1803 · Postage	0.00	0.00	0.00	0.00	53.85	27.50

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Silverado Modjeska Recreation & Parks District

06/21/21

Profit & Loss

July 2020 through March 2021

Accrual Basis

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
1900 · Professional/Specialized Svcs						
19001 · Audit Services	0.00	0.00	0.00	0.00	0.00	0.00
19002 · Legal Services	0.00	0.00	0.00	0.00	0.00	0.00
19005 · Administrative	0.00	0.00	220.00	385.00	0.00	250.00
19006 · Bookkeeping	420.00	490.00	420.00	525.00	676.25	1,105.00
19007 · Instructor Fees	0.00	0.00	0.00	0.00	0.00	0.00
19008 · Caretaker	247.50	0.00	0.00	2,193.75	0.00	250.00
19009 · Website Maintenance	33.00	43.50	775.75	0.00	27.75	30.00
1900 · Professional/Specialized Svcs - Other	0.56	0.00	0.80	0.00	10.12	19.88
Total 1900 · Professional/Specialized Svcs	701.06	533.50	1,416.55	3,103.75	714.12	1,654.88
1912 · Investment Administrative Fees	0.00	3.01	3.02	2.94	3.20	3.26
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00	0.00	0.00
2800 · Utilities						
28001 · Electricity	59.36	55.88	65.61	58.64	53.01	58.27
28002 · Waste Disposal	362.37	362.36	416.19	362.36	362.35	137.81
28003 · Portable Toilets/Septic	190.00	0.00	190.00	190.00	190.00	190.00
28005 · Water	290.81	415.56	624.24	868.37	1,191.50	1,009.05
Total 2800 · Utilities	902.54	833.80	1,296.04	1,479.37	1,796.86	1,395.13
Total Expense	9,309.92	2,593.46	3,116.41	6,378.33	4,205.22	9,944.41
Net Income	-8,811.11	-2,522.79	-2,613.17	-6,700.20	-45.05	48,488.23

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2020 through March 2021

06/21/21

Accrual Basis

	Jan 21	Feb 21	Mar 21	TOTAL
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	114.00	0.00	0.00	184.80
60005 · Sticker Sales	0.00	0.00	0.00	70.00
60007 · Flea Market	0.00	0.00	190.00	190.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	5.00
Total 60000 · Recreation Program Income	114.00	0.00	190.00	449.80
6210 · Property Taxes -Current Secured	1,233.82	0.00	0.00	13,646.10
6220 · Property Taxes-Curr Unsecured	243.37	0.00	0.00	561.77
6280 · Property Tax-Curr Supplemental	85.91	17.89	0.00	280.40
6290 · Other Taxes	0.00	8,012.76	0.00	58,386.68
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	58.82	75.81	0.00	409.77
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	120.00	350.00	820.00
Total 6620 · Rents and Concessions	0.00	120.00	350.00	-80.00
6690 · State-Homeowners PR Tax Relief	38.01	0.00	0.00	54.31
7960 · Donations/Gifts	200.00	0.00	1,801.00	2,034.89
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	1,973.93	8,226.46	2,341.00	75,885.05
Expense				
0702 · Telephone	275.83	385.70	284.30	3,238.75
1100 · Insurance	0.00	0.00	0.00	11,781.00
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	900.00	0.00	4,010.00
14002 · Repairs & Renovations (Minor)	2,378.21	49.00	49.00	3,752.40
Total 1400 · Maintenance - Bldgs & Improvs	2,378.21	949.00	49.00	7,762.40
1500 · Donations	0.00	0.00	0.00	-450.00
1600 · Memberships	0.00	0.00	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	0.00	0.00	136.00
1800 · Office Expense	277.36	330.08	0.00	805.90
1803 · Postage	13.30	0.00	7.35	102.00

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Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2020 through March 2021

06/21/21

Accrual Basis

	Jan 21	Feb 21	Mar 21	TOTAL
1900 · Professional/Specialized Svcs				
19001 · Audit Services	0.00	6,500.00	0.00	6,500.00
19002 · Legal Services	0.00	660.00	0.00	660.00
19005 · Administrative	0.00	0.00	0.00	855.00
19006 · Bookkeeping	953.40	0.00	671.25	5,260.90
19007 · Instructor Fees	114.00	-114.00	0.00	0.00
19008 · Caretaker	0.00	0.00	0.00	2,691.25
19009 · Website Maintenance	0.00	62.25	0.00	972.25
1900 · Professional/Specialized Svcs - Other	3.69	0.00	0.00	35.05
Total 1900 · Professional/Specialized Svcs	1,071.09	7,108.25	671.25	16,974.45
1912 · Investment Administrative Fees	4.24	6.44	0.00	26.11
2400 · Special Departmental Expense	0.00	1,389.21	0.00	1,389.21
2800 · Utilities				
28001 · Electricity	48.71	48.71	52.46	500.65
28002 · Waste Disposal	668.14	362.39	374.43	3,408.40
28003 · Portable Toilets/Septic	190.00	190.00	190.00	1,520.00
28005 · Water	298.44	-330.44	104.75	4,472.28
Total 2800 · Utilities	1,205.29	270.66	721.64	9,901.33
Total Expense	5,225.32	10,439.34	1,733.54	52,945.95
Net Income	-3,251.39	-2,212.88	607.46	22,939.10

Silverado Modjeska Recreation & Parks District

Balance Sheet

06/21/21

As of March 31, 2021

Cash Basis

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	141,521.01
Total Checking/Savings	<u>278,609.36</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>278,735.03</u>
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	<u>132,495.95</u>
Total Other Assets	<u>132,495.95</u>
TOTAL ASSETS	<u>411,230.98</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	-9.16
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>40.84</u>
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	8,584.88
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	<u>22,184.88</u>
Total Current Liabilities	<u>22,225.72</u>
Total Liabilities	<u>22,225.72</u>
Equity	
3900 · Retained Earnings	-2,977.99
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	22,458.83
Total Equity	<u>389,005.26</u>
TOTAL LIABILITIES & EQUITY	<u>411,230.98</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Canyon Septic Services								
Bill	03/01/2021			9010 · Accounts Pa...		28003 · Portab...		190.00
Cox Communications								
Check	03/10/2021	EFT	Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		284.30
Fanello, Diana								
Bill	03/04/2021	20210...	Services for ...	9010 · Accounts Pa...		-SPLIT-		678.60
Bill Pmt -Check	03/18/2021	3401	Services for ...	8020 · BofA Rec Ch...	X	9010 · Account...		678.60
Irvine Ranch Water District								
Bill	03/01/2021	78638...		9010 · Accounts Pa...		28005 · Water		104.75
Bill Pmt -Check	03/18/2021	CREDIT	QuickBooks g...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Southern California Edison								
Check	03/04/2021	EFT	256998121 F...	8020 · BofA Rec Ch...	X	28001 · Electri...		52.46
Waste Management of OC								
Bill	03/01/2021	80662...	Account 8-55...	9010 · Accounts Pa...		28002 · Waste...		120.78
Bill	03/01/2021	80668...	Account 8-55...	9010 · Accounts Pa...		28002 · Waste...		253.65
Bill Pmt -Check	03/19/2021	3402	Account 8-55...	8020 · BofA Rec Ch...	X	9010 · Account...		120.78

Silverado Modjeska Recreation & Parks District
Deposit Detail
 March 2021

Type	Num	Date	Name	Account	Amount
Deposit		03/01/2021		8020 · BofA Rec Ch...	350.00
			Street, Kirsten	6620 · Rents and C...	-350.00
TOTAL					-350.00
Bill Pmt -Check	CREDIT	03/18/2021	Irvine Ranch Water...	8020 · BofA Rec Ch...	0.00
Bill	78638...	03/01/2021	Irvine Ranch Water ...	9010 · Accounts Pa...	-104.75
TOTAL					-104.75
Deposit	Dep	03/22/2021		8020 · BofA Rec Ch...	1,991.00
				7960 · Donations/Gifts	-855.00
				7960 · Donations/Gifts	-60.00
				7960 · Donations/Gifts	-886.00
				60007 · Flea Market	-190.00
TOTAL					-1,991.00