

**Silverado Modjeska
Recreation and Park
District**

Financial Statements

May 31, 2021

Silverado Modjeska Recreation & Parks District

Profit & Loss

06/14/21

May 2021

Cash Basis

	May 21	Jul '20 - May 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	184.80
60003 · Silverado Summer Concert Series	806.29	806.29
60005 · Sticker Sales	0.00	70.00
60007 · Flea Market	0.00	360.00
60000 · Recreation Program Income - Other	0.00	5.00
Total 60000 · Recreation Program Income	806.29	1,426.09
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	150.00	1,320.00
Total 6620 · Rents and Concessions	150.00	420.00
6690 · State-Homeowners PR Tax Relief	0.00	54.31
7960 · Donations/Gifts	0.00	2,110.89
9000 · Chili Cookoff Fundraiser		
Donations	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	120.00
Total Income	956.29	77,437.34
Expense		
0702 · Telephone	389.37	4,012.39
1100 · Insurance	0.00	11,781.00
1300 · Maintenance - Equipment	0.00	400.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	4,750.00	12,845.00
14002 · Repairs & Renovations (Minor)	0.00	3,801.40
1400 · Maintenance - Bldgs & Improvs - Other	150.85	1,509.37
Total 1400 · Maintenance - Bldgs & Improvs	4,900.85	18,155.77
1500 · Donations	0.00	496.00
1600 · Memberships	0.00	1,278.80
1700 · Miscellaneous Expense	15.00	151.00
1800 · Office Expense	0.00	805.90
1803 · Postage	0.00	102.00
1806 · Printing Costs - Outside Vendor	0.00	549.53
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	6,500.00
19002 · Legal Services	0.00	2,370.00
19005 · Administrative	15.00	870.00
19006 · Bookkeeping	0.00	6,232.15
19007 · Instructor Fees	0.00	0.00
19008 · Caretaker	246.58	2,937.83
19009 · Website Maintenance	0.00	1,012.75
1900 · Professional/Specialized Srvc - Other	0.00	35.05
Total 1900 · Professional/Specialized Srvc	261.58	19,957.78
1912 · Investment Administrative Fees	0.00	26.11
2000 · Publications and Legal Notices	0.00	360.00
2400 · Special Departmental Expense	0.00	1,389.21

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Silverado Modjeska Recreation & Parks District

06/14/21

Profit & Loss

Cash Basis

May 2021

	<u>May 21</u>	<u>Jul '20 - May 21</u>
2800 · Utilities		
28001 · Electricity	60.82	694.39
28002 · Waste Disposal	241.57	4,318.15
28003 · Portable Toilets/Septic	0.00	1,900.00
28005 · Water	102.93	4,716.71
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Total 2800 · Utilities	405.32	11,629.25
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	0.00	239.28
	<hr/>	<hr/>
Total 50000 · Recreation Program Expense	0.00	239.28
Total Expense	<hr/>	<hr/>
	5,972.12	71,334.02
Net Income	<hr/>	<hr/>
	-5,015.83	6,103.32

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Silverado Modjeska Recreation & Parks District

Profit & Loss

July 2020 through May 2021

06/14/21

Cash Basis

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20
Income					
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	0.00	0.00	70.80	0.00
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.00	0.00
60005 · Sticker Sales	0.00	0.00	0.00	45.00	25.00
60007 · Flea Market	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
Total 60000 · Recreation Program Income	0.00	0.00	0.00	115.80	25.00
6210 · Property Taxes -Current Secured	413.65	0.00	0.00	0.00	4,048.20
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40	0.00	0.00
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30	25.67	35.14
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00	0.00	0.00
6610 · Interest	0.00	62.29	58.54	52.77	51.83
6620 · Rents and Concessions					
6621 · Weddings	0.00	0.00	0.00	-900.00	0.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00	0.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00	0.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00	33.89	0.00
9000 · Chili Cookoff Fundraiser					
Donations	0.00	0.00	120.00	0.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00	0.00	0.00
Total Income	498.81	70.67	503.24	-321.87	4,160.17
Expense					
0702 · Telephone	360.62	360.57	360.80	361.41	375.38
1100 · Insurance	0.00	5,890.50	0.00	0.00	0.00
1300 · Maintenance - Equipment	0.00	0.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	0.00	1,835.00	0.00	600.00	0.00
14002 · Repairs & Renovations (Minor)	123.10	372.30	40.00	40.00	651.79
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	0.00	0.00	0.00
Total 1400 · Maintenance - Bldgs & Improvs	123.10	2,207.30	40.00	640.00	651.79
1500 · Donations	-450.00	0.00	0.00	0.00	0.00
1600 · Memberships	449.80	350.00	0.00	0.00	479.00
1700 · Miscellaneous Expense	0.00	136.00	0.00	0.00	0.00

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Silverado Modjeska Recreation & Parks District

06/14/21

Profit & Loss

Cash Basis

July 2020 through May 2021

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20
1800 · Office Expense	0.00	136.58	0.00	0.00	61.88
1803 · Postage	0.00	0.00	0.00	0.00	53.85
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Srvc					
19001 · Audit Services	0.00	0.00	0.00	0.00	0.00
19002 · Legal Services	75.00	0.00	0.00	0.00	0.00
19005 · Administrative	0.00	0.00	154.00	66.00	385.00
19006 · Bookkeeping	420.00	420.00	490.00	420.00	525.00
19007 · Instructor Fees	0.00	0.00	0.00	0.00	0.00
19008 · Caretaker	0.00	0.00	247.50	0.00	2,193.75
19009 · Website Maintenance	33.00	0.00	43.50	775.75	27.75
1900 · Professional/Specialized Srvc - Other	0.56	0.00	0.80	0.00	10.12
Total 1900 · Professional/Specialized Srvc	528.56	420.00	935.80	1,261.75	3,141.62
1912 · Investment Administrative Fees	0.00	3.01	3.02	2.94	3.20
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	0.00
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00	0.00
2800 · Utilities					
28001 · Electricity	59.36	55.88	65.61	58.64	53.01
28002 · Waste Disposal	362.37	362.36	416.19	362.36	362.35
28003 · Portable Toilets/Septic	190.00	0.00	190.00	190.00	190.00
28005 · Water	290.81	415.56	624.24	868.37	235.39
Total 2800 · Utilities	902.54	833.80	1,296.04	1,479.37	840.75
50000 · Recreation Program Expense					
50003 · Silverado Summer Concerts	239.28	0.00	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	239.28	0.00	0.00	0.00	0.00
Total Expense	2,153.90	10,337.76	2,635.66	3,745.47	5,607.47
Net Income	-1,655.09	-10,267.09	-2,132.42	-4,067.34	-1,447.30

Silverado Modjeska Recreation & Parks District

Profit & Loss

July 2020 through May 2021

	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21
Income					
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	114.00	0.00	0.00	0.00
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.00	0.00
60005 · Sticker Sales	0.00	0.00	0.00	0.00	0.00
60007 · Flea Market	0.00	0.00	0.00	190.00	170.00
60000 · Recreation Program Income - Other	5.00	0.00	0.00	0.00	0.00
Total 60000 · Recreation Program Income	5.00	114.00	0.00	190.00	170.00
6210 · Property Taxes -Current Secured	7,950.43	1,233.82	0.00	0.00	0.00
6220 · Property Taxes-Curr Unsecured	0.00	243.37	0.00	0.00	0.00
6280 · Property Tax-Curr Supplemental	37.28	85.91	17.89	0.00	0.00
6290 · Other Taxes	50,373.92	0.00	8,012.76	0.00	0.00
6300 · Property Taxes-Prior Supplement	0.00	0.00	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	0.00	0.00	0.00	0.00	0.00
6610 · Interest	49.71	58.82	75.81	0.00	0.00
6620 · Rents and Concessions					
6621 · Weddings	0.00	0.00	0.00	0.00	0.00
6620 · Rents and Concessions - Other	0.00	0.00	120.00	350.00	350.00
Total 6620 · Rents and Concessions	0.00	0.00	120.00	350.00	350.00
6690 · State-Homeowners PR Tax Relief	16.30	38.01	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	200.00	0.00	1,801.00	76.00
9000 · Chili Cookoff Fundraiser					
Donations	0.00	0.00	0.00	0.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00
Total Income	58,432.64	1,973.93	8,226.46	2,341.00	596.00
Expense					
0702 · Telephone	474.14	275.83	385.70	284.30	384.27
1100 · Insurance	5,890.50	0.00	0.00	0.00	0.00
1300 · Maintenance - Equipment	0.00	0.00	0.00	0.00	400.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	1,460.00	450.00	900.00	0.00	2,850.00
14002 · Repairs & Renovations (Minor)	49.00	1,571.35	49.00	49.00	855.86
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	0.00	0.00	1,358.52
Total 1400 · Maintenance - Bldgs & Improvs	1,509.00	2,021.35	949.00	49.00	5,064.38
1500 · Donations	0.00	0.00	0.00	0.00	946.00
1600 · Memberships	0.00	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00

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Profit & Loss

July 2020 through May 2021

06/14/21

Cash Basis

	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21
1800 · Office Expense	0.00	277.36	330.08	0.00	0.00
1803 · Postage	27.50	0.00	13.30	7.35	0.00
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	0.00	549.53
1900 · Professional/Specialized Srvc					
19001 · Audit Services	0.00	0.00	6,500.00	0.00	0.00
19002 · Legal Services	0.00	0.00	660.00	0.00	1,635.00
19005 · Administrative	250.00	0.00	0.00	0.00	0.00
19006 · Bookkeeping	1,781.25	0.00	953.40	671.25	551.25
19007 · Instructor Fees	0.00	114.00	-114.00	0.00	0.00
19008 · Caretaker	250.00	0.00	0.00	0.00	0.00
19009 · Website Maintenance	30.00	0.00	62.25	0.00	40.50
1900 · Professional/Specialized Srvc - Other	19.88	3.69	0.00	0.00	0.00
Total 1900 · Professional/Specialized Srvc	2,331.13	117.69	8,061.65	671.25	2,226.75
1912 · Investment Administrative Fees	3.26	4.24	6.44	0.00	0.00
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	360.00
2400 · Special Departmental Expense	0.00	0.00	1,389.21	0.00	0.00
2800 · Utilities					
28001 · Electricity	58.27	0.00	97.42	52.46	132.92
28002 · Waste Disposal	137.81	668.14	362.39	120.78	921.83
28003 · Portable Toilets/Septic	190.00	0.00	0.00	0.00	950.00
28005 · Water	1,710.48	254.68	214.25	0.00	0.00
Total 2800 · Utilities	2,096.56	922.82	674.06	173.24	2,004.75
50000 · Recreation Program Expense					
50003 · Silverado Summer Concerts	0.00	0.00	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	0.00	0.00	0.00	0.00	0.00
Total Expense	12,332.09	3,619.29	11,809.44	1,185.14	11,935.68
Net Income	46,100.55	-1,645.36	-3,582.98	1,155.86	-11,339.68

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Silverado Modjeska Recreation & Parks District

Profit & Loss

July 2020 through May 2021

06/14/21

Cash Basis

	May 21	TOTAL
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06/14/21

Cash Basis

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

	May 21	TOTAL
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1806 · Printing Costs - Outside Vendor	0.00	549.53
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19006 · Bookkeeping	0.00	6,232.15
19007 · Instructor Fees	0.00	0.00
19008 · Caretaker	246.58	2,937.83
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1900 · Professional/Specialized Srvc - Other	0.00	35.05
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2400 · Special Departmental Expense	0.00	1,389.21
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50003 · Silverado Summer Concerts	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	239.28
Total Expense	5,972.12	71,334.02
Net Income	-5,015.83	6,103.32

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	125,165.50
Total Checking/Savings	<u>262,253.85</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>262,379.52</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>394,875.47</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	6,103.32
Total Equity	<u>372,649.75</u>
TOTAL LIABILITIES & EQUITY	<u>394,875.47</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	05/03/2021	EFT	714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		104.97
Bank of America								
Check	05/07/2021		Deposit Mont...	8020 · BofA Rec Ch...	X	1700 · Miscella...		15.00
Bennett Design								
Bill	05/13/2021	10771	Inv # 10771	9010 · Accounts Pa...		-SPLIT-		74.25
Cole & Huber, LLC								
Bill	05/12/2021	37185	Apr Services	9010 · Accounts Pa...		19002 · Legal ...		1,395.00
Cox Communications								
Check	05/24/2021	EFT	Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		284.40
Irvine Ranch Water District								
Check	05/19/2021	EFT	Auto Dbt	8020 · BofA Rec Ch...	X	28005 · Water		78.51
Check	05/19/2021		Auto Dbt	8020 · BofA Rec Ch...	X	28005 · Water		24.42
Isabell Kerins								
Bill	05/26/2021	OOP ...	OOP Exp Rei...	9010 · Accounts Pa...		50003 · Silvera...		727.86
Check	05/27/2021	3420	Out-of-Pocket...	8020 · BofA Rec Ch...		60003 · Silvera...		727.86
Reighart, Steve								
Check	05/10/2021	3414	VOID: Carmel...	8020 · BofA Rec Ch...	X	19008 · Careta...	0.00	
Check	05/10/2021	3415	2020 Bonus	8020 · BofA Rec Ch...	X	19008 · Careta...		246.58
South Coast Fire Protection								
Bill	05/03/2021	RM11...	RM116477, S...	9010 · Accounts Pa...		-SPLIT-		576.35
Southern California Edison								
Check	05/25/2021	EFT	700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		60.82
Specialized Tree Works								
Bill	05/06/2021	8337	2021MaintSM...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill	05/09/2021	8215	March Weekl...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill	05/09/2021	8235	SMRPD 2021...	9010 · Accounts Pa...		-SPLIT-		1,950.00
Bill	05/09/2021	8236	SMRPD 2021...	9010 · Accounts Pa...		-SPLIT-		1,600.00
Bill Pmt -Check	05/10/2021	3416		8020 · BofA Rec Ch...	X	9010 · Account...		4,150.00
Bill	05/13/2021	8351	SMRPD 2021...	9010 · Accounts Pa...		-SPLIT-		3,275.00
Bill	05/13/2021	8352	SMRPD 2021...	9010 · Accounts Pa...		-SPLIT-		1,575.00
Bill Pmt -Check	05/25/2021	3417	2021MaintSM...	8020 · BofA Rec Ch...		9010 · Account...		600.00
Vail Dunlap & Associates								
Bill	05/05/2021	145246		9010 · Accounts Pa...		1400 · Mainten...		150.85
Waste Management of OC								
Check	05/24/2021		May Services	8020 · BofA Rec Ch...	X	28002 · Waste...		241.57

Silverado Modjeska Recreation & Parks District
Deposit Detail
May 2021

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		05/27/2021		8020 · BofA Rec Ch...	1,684.15
			Estates General Co...	6620 · Rents and C...	-50.00
			Murphy, Sally	6620 · Rents and C...	-50.00
			Coughlin, Janet	6620 · Rents and C...	-50.00
				60003 · Silverado S...	-1,534.15
TOTAL					-1,684.15