

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
September 30, 2018**

Silverado Modjeska Recreation & Parks District

Profit & Loss

September 2018

10/09/18

Cash Basis

	Sep 18	Jul - Sep 18
Income		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	440.00	1,079.41
60004 · Kid's Club Summer Program		
50004 · Kid's Club Summer Program Exp	0.00	-1,150.10
60004 · Kid's Club Summer Program - Other	0.00	2,926.50
Total 60004 · Kid's Club Summer Program	0.00	1,776.40
60007 · Flea Market	230.00	390.00
Total 60000 · Recreation Program Income	670.00	3,245.81
6210 · Property Taxes -Current Secured	0.00	269.55
6220 · Property Taxes-Curr Unsecured	461.79	461.79
6280 · Property Tax-Curr Supplemental	12.68	114.78
6300 · Property Taxes-Prior Supplement	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	0.00	3.76
6610 · Interest	80.14	154.24
6620 · Rents and Concessions		
6621 · Weddings	0.00	600.00
6620 · Rents and Concessions - Other	65.00	1,230.00
Total 6620 · Rents and Concessions	65.00	1,830.00
7960 · Donations/Gifts	612.00	612.00
9000 · Chili Cookoff Fundraiser		
Donations	0.00	200.00
Total 9000 · Chili Cookoff Fundraiser	0.00	200.00
Total Income	1,901.61	6,908.13
Expense		
0702 · Telephone	377.80	990.98
1100 · Insurance	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	660.00	1,860.00
14002 · Repairs & Renovations (Minor)	897.03	2,628.06
14003 · Construction & Renovations	3,075.00	19,789.00
14004 · Janitorial	0.00	360.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	62.71
Total 1400 · Maintenance - Bldgs & Improvs	4,632.03	24,699.77
1500 · Donations		
1501 · SCC Donations	0.00	6,002.41
Total 1500 · Donations	0.00	6,002.41
1600 · Memberships	0.00	900.00
1700 · Miscellaneous Expense	0.00	128.00
1800 · Office Expense	0.00	304.85
1900 · Professional/Specialized Srvc		
19005 · Administrative	70.00	490.00
19006 · Bookkeeping	375.00	1,075.00
19008 · Caretaker	484.00	3,166.75
19009 · Website Maintenance	0.00	48.00
1900 · Professional/Specialized Srvc - Other	1.15	1.43
Total 1900 · Professional/Specialized Srvc	930.15	4,781.18
1912 · Investment Administrative Fees	2.82	5.48
2000 · Publications and Legal Notices	0.00	700.00
2400 · Special Departmental Expense	0.00	15.00

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10/09/18
Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
September 2018

	Sep 18	Jul - Sep 18
2800 · Utilities		
28001 · Electricity	91.16	272.48
28002 · Waste Disposal	401.91	1,101.21
28003 · Portable Toilets/Septic	190.00	570.00
28005 · Water	445.49	1,203.54
Total 2800 · Utilities	1,128.56	3,147.23
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	204.00	408.00
50003 · Silverado Summer Concerts	0.00	-727.00
50000 · Recreation Program Expense - Other	494.05	494.05
Total 50000 · Recreation Program Expense	698.05	175.05
9500 · Chili Cookoff Expenses		
Portable Toilets	0.00	1,020.00
Total 9500 · Chili Cookoff Expenses	0.00	1,020.00
Total Expense	7,769.41	46,573.45
Net Income	-5,867.80	-39,665.32

Silverado Modjeska Recreation & Parks District
Profit & Loss
 July through September 2018

	<u>Jul 18</u>	<u>Aug 18</u>	<u>Sep 18</u>	<u>TOTAL</u>
Income				
60000 · Recreation Program Income	0.00	2,575.81	670.00	3,245.81
6210 · Property Taxes -Current Secured	269.55	0.00	0.00	269.55
6220 · Property Taxes-Curr Unsecured	0.00	0.00	461.79	461.79
6280 · Property Tax-Curr Supplemental	92.66	9.44	12.68	114.78
6300 · Property Taxes-Prior Supplement	16.20	0.00	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	3.76	0.00	0.00	3.76
6610 · Interest	0.00	74.10	80.14	154.24
6620 · Rents and Concessions	1,500.00	265.00	65.00	1,830.00
7960 · Donations/Gifts	0.00	0.00	612.00	612.00
9000 · Chili Cookoff Fundraiser	200.00	0.00	0.00	200.00
Total Income	<u>2,082.17</u>	<u>2,924.35</u>	<u>1,901.61</u>	<u>6,908.13</u>
Expense				
0702 · Telephone	309.24	303.94	377.80	990.98
1100 · Insurance	0.00	3,703.50	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs	13,066.45	7,001.29	4,632.03	24,699.77
1500 · Donations	6,002.41	0.00	0.00	6,002.41
1600 · Memberships	0.00	900.00	0.00	900.00
1700 · Miscellaneous Expense	0.00	128.00	0.00	128.00
1800 · Office Expense	81.84	223.01	0.00	304.85
1900 · Professional/Specialized Srvcs	1,208.28	2,642.75	930.15	4,781.18
1912 · Investment Administrative Fees	0.00	2.66	2.82	5.48
2000 · Publications and Legal Notices	300.00	400.00	0.00	700.00
2400 · Special Departmental Expense	15.00	0.00	0.00	15.00
2800 · Utilities	986.68	1,031.99	1,128.56	3,147.23
50000 · Recreation Program Expense	153.00	-676.00	698.05	175.05
9500 · Chili Cookoff Expenses	1,020.00	0.00	0.00	1,020.00
Total Expense	<u>23,142.90</u>	<u>15,661.14</u>	<u>7,769.41</u>	<u>46,573.45</u>
Net Income	<u><u>-21,060.73</u></u>	<u><u>-12,736.79</u></u>	<u><u>-5,867.80</u></u>	<u><u>-39,665.32</u></u>

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	7,392.58
8020 · BofA Rec Checking Account	172,791.37
Total Checking/Savings	180,183.95
Other Current Assets	
8250 · Interest Receivable	154.24
Total Other Current Assets	154.24
Total Current Assets	180,338.19
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	132,245.95
Total Other Assets	132,245.95
TOTAL ASSETS	312,584.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9110 · Damage Deposit for Rental	100.00
9120 · Development Deposits	9,400.00
Total Other Current Liabilities	9,500.00
Total Current Liabilities	9,550.00
Total Liabilities	9,550.00
Equity	
9990 · Fund Balance-Unrestricted	342,699.46
Net Income	-39,665.32
Total Equity	303,034.14
TOTAL LIABILITIES & EQUITY	312,584.14

Silverado Modjeska Recreation & Parks District
Deposit Detail
September 2018

Type	Num	Date	Name	Account	Amount
General Journal		09/11/2018		8010 · County Chec...	12.68
				6280 · Property Tax-...	-12.68
TOTAL					-12.68
General Journal		09/11/2018		8010 · County Chec...	460.64
				6220 · Property Tax...	-461.79
				1900 · Professional/...	1.15
TOTAL					-460.64
General Journal		09/12/2018		8010 · County Chec...	197.49
				8250 · Interest Rece...	-197.49
TOTAL					-197.49
Deposit		09/17/2018		8020 · BofA Rec Ch...	650.00
			Mileham, Beverly	6620 · Rents and Co...	-15.00
			Natural Solutions	7960 · Donations/Gifts	-585.00
			Landry, Allison	6620 · Rents and Co...	-50.00
TOTAL					-650.00
Deposit		09/27/2018		8020 · BofA Rec Ch...	607.00
				60003 · Silverado S...	-440.00
				7960 · Donations/Gifts	-27.00
				60007 · Flea Market	-140.00
TOTAL					-607.00
Deposit		09/30/2018		8020 · BofA Rec Ch...	90.00
				60007 · Flea Market	-90.00
TOTAL					-90.00

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
September 2018

Type	Date	Num	Memo	Amount
Affordable Awnings Co of CA, Inc.				
Check	09/10/2018	2983	Silverado Stage	-3,075.00
AT&T				
Check	09/24/2018		714-649-2850	-74.63
Canyon Septic Services				
Bill Pmt -Check	09/10/2018	2978		-190.00
Chaix, Steve				
Bill Pmt -Check	09/10/2018	2979		-484.00
Clean Products				
Bill Pmt -Check	09/14/2018	2986		-388.56
Cox Communications				
Check	09/14/2018		Account #001-7601-0172652...	-303.17
Cruzan, Cressa				
Bill Pmt -Check	09/10/2018	2980		-70.00
Home Depot				
Bill Pmt -Check	09/10/2018	2981		-205.48
Irvine Ranch Water District				
Check	09/14/2018			-14.27
Check	09/14/2018			-212.23
Check	09/14/2018			-218.99
Lang, Janet				
Bill Pmt -Check	09/10/2018	2982		-204.00
Reighart, Steve				
Check	09/14/2018	2985	Reimbursement - Home Dep...	-262.99
Southern California Edison				
Check	09/14/2018		Modjeska	-91.16
Specialized Tree Works				
Bill Pmt -Check	09/14/2018	2987		-660.00
Warner, Meghan				
Bill Pmt -Check	09/04/2018	2974		-375.00
Waste Management of OC				
Check	09/06/2018			-233.10
Check	09/06/2018		Modjeska	-52.26
Bill Pmt -Check	09/14/2018	2988		-116.55