

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
October 31, 2018**

Silverado Modjeska Recreation & Parks District

Profit & Loss

October 2018

11/16/18

Cash Basis

	Oct 18	Jul - Oct 18
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	213.60	213.60
60003 · Silverado Summer Concert Series	0.00	1,806.41
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	0.00	390.00
Total 60000 · Recreation Program Income	213.60	4,186.41
6210 · Property Taxes -Current Secured	0.00	269.55
6220 · Property Taxes-Curr Unsecured	0.00	461.79
6280 · Property Tax-Curr Supplemental	60.64	175.42
6300 · Property Taxes-Prior Supplement	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	0.00	3.76
6610 · Interest	84.60	238.84
6620 · Rents and Concessions		
6621 · Weddings	1,500.00	2,100.00
6620 · Rents and Concessions - Other	610.00	1,840.00
Total 6620 · Rents and Concessions	2,110.00	3,940.00
7960 · Donations/Gifts	0.00	612.00
9000 · Chili Cookoff Fundraiser		
Donations	0.00	200.00
Total 9000 · Chili Cookoff Fundraiser	0.00	200.00
Total Income	2,468.84	10,103.97
Expense		
0702 · Telephone	301.12	1,292.10
1100 · Insurance	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	1,860.00
14002 · Repairs & Renovations (Minor)	2,894.54	5,522.60
14003 · Construction & Renovations	12,098.65	25,892.65
14004 · Janitorial	100.00	460.00
1400 · Maintenance - Bldgs & Improvs - Other	119.99	182.70
Total 1400 · Maintenance - Bldgs & Improvs	15,213.18	33,917.95
1500 · Donations		
1501 · SCC Donations	1,776.40	7,778.81
Total 1500 · Donations	1,776.40	7,778.81
1600 · Memberships	0.00	900.00
1700 · Miscellaneous Expense	0.00	128.00
1800 · Office Expense	539.00	843.85
1803 · Postage	477.14	477.14
1900 · Professional/Specialized Srvc		
19005 · Administrative	0.00	490.00
19006 · Bookkeeping	350.00	1,425.00
19008 · Caretaker	968.25	4,135.00
19009 · Website Maintenance	51.75	99.75
1900 · Professional/Specialized Srvc - Other	0.00	1.43
Total 1900 · Professional/Specialized Srvc	1,370.00	6,151.18
1912 · Investment Administrative Fees	2.78	8.26
2000 · Publications and Legal Notices	0.00	700.00
2400 · Special Departmental Expense	0.00	15.00

9:31 AM
11/16/18
Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
October 2018

	Oct 18	Jul - Oct 18
2800 · Utilities		
28001 · Electricity	72.78	345.26
28002 · Waste Disposal	349.65	1,450.86
28003 · Portable Toilets/Septic	190.00	760.00
28005 · Water	320.10	1,523.64
Total 2800 · Utilities	<u>932.53</u>	<u>4,079.76</u>
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	204.00	612.00
50003 · Silverado Summer Concerts	450.00	450.00
50000 · Recreation Program Expense - Other	12.90	506.95
Total 50000 · Recreation Program Expense	<u>666.90</u>	<u>1,568.95</u>
9500 · Chili Cookoff Expenses		
Portable Toilets	0.00	1,020.00
Total 9500 · Chili Cookoff Expenses	<u>0.00</u>	<u>1,020.00</u>
Total Expense	<u>21,279.05</u>	<u>62,584.50</u>
Net Income	<u><u>-18,810.21</u></u>	<u><u>-52,480.53</u></u>

9:30 AM
 11/16/18
 Cash Basis

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

	Jul 18	Aug 18	Sep 18	Oct 18	TOTAL
Income					
60000 · Recreation Program Income	0.00	3,302.81	670.00	213.60	4,186.41
6210 · Property Taxes -Current Secured	269.55	0.00	0.00	0.00	269.55
6220 · Property Taxes-Curr Unsecured	0.00	0.00	461.79	0.00	461.79
6280 · Property Tax-Curr Supplemental	92.66	9.44	12.68	60.64	175.42
6300 · Property Taxes-Prior Supplement	16.20	0.00	0.00	0.00	16.20
6540 · Penalties & Costs on Delinq Tax	3.76	0.00	0.00	0.00	3.76
6610 · Interest	0.00	74.10	80.14	84.60	238.84
6620 · Rents and Concessions	1,500.00	265.00	65.00	2,110.00	3,940.00
7960 · Donations/Gifts	0.00	0.00	612.00	0.00	612.00
9000 · Chili Cookoff Fundraiser	200.00	0.00	0.00	0.00	200.00
Total Income	2,082.17	3,651.35	1,901.61	2,468.84	10,103.97
Expense					
0702 · Telephone	309.24	303.94	377.80	301.12	1,292.10
1100 · Insurance	0.00	3,703.50	0.00	0.00	3,703.50
1400 · Maintenance - Bldgs & Improvs	10,146.45	7,001.29	1,557.03	15,213.18	33,917.95
1500 · Donations	6,002.41	0.00	0.00	1,776.40	7,778.81
1600 · Memberships	0.00	900.00	0.00	0.00	900.00
1700 · Miscellaneous Expense	0.00	128.00	0.00	0.00	128.00
1800 · Office Expense	81.84	223.01	0.00	539.00	843.85
1803 · Postage	0.00	0.00	0.00	477.14	477.14
1900 · Professional/Specialized Srvcs	1,208.28	2,642.75	930.15	1,370.00	6,151.18
1912 · Investment Administrative Fees	0.00	2.66	2.82	2.78	8.26
2000 · Publications and Legal Notices	300.00	400.00	0.00	0.00	700.00
2400 · Special Departmental Expense	15.00	0.00	0.00	0.00	15.00
2800 · Utilities	986.68	1,031.99	1,128.56	932.53	4,079.76
50000 · Recreation Program Expense	153.00	51.00	698.05	666.90	1,568.95
9500 · Chili Cookoff Expenses	1,020.00	0.00	0.00	0.00	1,020.00
Total Expense	20,222.90	16,388.14	4,694.41	21,279.05	62,584.50
Net Income	-18,140.73	-12,736.79	-2,792.80	-18,810.21	-52,480.53

Silverado Modjeska Recreation & Parks District

Balance Sheet

11/16/18

As of October 31, 2018

Cash Basis

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	7,526.36
8020 · BofA Rec Checking Account	159,833.70
Total Checking/Savings	<u>167,360.06</u>
Other Current Assets	
8250 · Interest Receivable	162.92
Total Other Current Assets	<u>162.92</u>
Total Current Assets	<u>167,522.98</u>
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	<u>132,245.95</u>
Total Other Assets	<u>132,245.95</u>
TOTAL ASSETS	<u>299,768.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>50.00</u>
Other Current Liabilities	
9110 · Damage Deposit for Rental	100.00
9120 · Development Deposits	9,400.00
Total Other Current Liabilities	<u>9,500.00</u>
Total Current Liabilities	<u>9,550.00</u>
Total Liabilities	<u>9,550.00</u>
Equity	
9990 · Fund Balance-Unrestricted	342,699.46
Net Income	-52,480.53
Total Equity	<u>290,218.93</u>
TOTAL LIABILITIES & EQUITY	<u>299,768.93</u>

Silverado Modjeska Recreation & Parks District Deposit Detail October 2018

Type	Num	Date	Name	Account	Amount
General Journal		10/09/2018		8010 · County Chec...	60.64
				6280 · Property Tax-...	-60.64
TOTAL					-60.64
General Journal		10/09/2018		8010 · County Chec...	74.10
				8250 · Interest Rece...	-74.10
TOTAL					-74.10
Deposit		10/25/2018		8020 · BofA Rec Ch...	2,323.60
			Mejia, Jona	6621 · Weddings	-1,500.00
			Mileham, Beverly	6620 · Rents and Co...	-15.00
			Sanders, Jammie	6620 · Rents and Co...	-50.00
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
			Lavallee, Elizabeth	6620 · Rents and Co...	-400.00
			Salat, Paula & John	60001 · Instructor F...	-213.60
				6620 · Rents and Co...	-45.00
TOTAL					-2,323.60
General Journal		10/31/2018		8010 · County Chec...	1.82
				6610 · Interest	-1.82
TOTAL					-1.82

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

Type	Date	Num	Memo	Amount
Affordable Awnings Co of CA, Inc.				
Check	10/11/2018	3008	Balance due of Awning - Silv...	-2,920.00
Check	10/11/2018	3009	Silverado Stage/Replaces C...	-3,075.00
AT&T				
Check	10/14/2018		714-649-2850	-69.38
Barbara Kawamura				
Check	10/07/2018	2999		-100.00
Bennett Design				
Bill Pmt -Check	10/25/2018	3010		-51.75
Canyon Septic Services				
Bill Pmt -Check	10/01/2018	2998		-190.00
Chaix, Steve				
Check	10/07/2018	3000	Materials for Modjeska Fenc...	-570.15
Check	10/07/2018	3001	Labor for Modjeska Fence St...	-1,408.00
Bill Pmt -Check	10/07/2018	3004		-462.00
Cox Communications				
Check	10/07/2018		Account #001-7601-0172652...	-231.74
Francesca Duff				
Check	10/01/2018	2996	Reimbursement	-641.14
HCD				
Check	10/31/2018	3014	Decal #CCE5382/Serial #S513	-239.00
Home Depot				
Bill Pmt -Check	10/01/2018	2990		-27.75
Irvine Ranch Water District				
Check	10/03/2018			-9.32
Check	10/03/2018			-157.93
Check	10/03/2018			-152.85
Johnson, Deborah				
Check	10/01/2018	2994	Reimbursement	-5,526.70
Check	10/25/2018	3011	Reimbursement	-247.59
Keith Edwards				
Check	10/01/2018	2993	Replace Sound System Spe...	-450.00
Lang, Janet				
Bill Pmt -Check	10/07/2018	3005		-204.00
M.E. Silbermann				
Bill Pmt -Check	10/07/2018	3006		-760.00
Reighart, Steve				
Bill Pmt -Check	10/01/2018	2991		-506.25
Southern California Edison				
Check	10/14/2018		Modjeska	-72.78
Topp, Kevin				
Check	10/25/2018	3012	Reimbursement	-12.90
USPS				
Check	10/25/2018	3013	(1) Roll - Stamps	-50.00
Warner, Meghan				
Bill Pmt -Check	10/01/2018	2992		-350.00
Waste Management of OC				
Check	10/07/2018		Silverado	-233.10
Bill Pmt -Check	10/12/2018	3007		-116.55