

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
November 30, 2020**

Silverado Modjeska Recreation & Parks District
Profit & Loss YTD Comparison
 November 2020

	Nov 20	Jul - Nov 20
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	70.80
60005 · Sticker Sales	25.00	70.00
Total 60000 · Recreation Program Income	25.00	140.80
6210 · Property Taxes -Current Secured	4,048.20	4,461.85
6220 · Property Taxes-Curr Unsecured	0.00	318.40
6280 · Property Tax-Curr Supplemental	35.14	139.32
6300 · Property Taxes-Prior Supplement	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	4.38
6610 · Interest	51.83	225.43
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
7960 · Donations/Gifts	0.00	33.89
9000 · Chili Cookoff Fundraiser		
Donations	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	120.00
Total Income	4,160.17	4,911.02
Expense		
0702 · Telephone	375.38	1,818.78
1100 · Insurance	0.00	5,890.50
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	2,435.00
14002 · Repairs & Renovations (Minor)	541.86	1,117.26
Total 1400 · Maintenance - Bldgs & Improvs	541.86	3,552.26
1500 · Donations	0.00	-450.00
1600 · Memberships	479.00	1,278.80
1700 · Miscellaneous Expense	0.00	136.00
1800 · Office Expense	61.88	198.46
1803 · Postage	53.85	53.85
1900 · Professional/Specialized Srvc		
19002 · Legal Services	0.00	75.00
19005 · Administrative	385.00	605.00
19006 · Bookkeeping	525.00	2,275.00
19008 · Caretaker	2,193.75	2,441.25
19009 · Website Maintenance	27.75	880.00
1900 · Professional/Specialized Srvc - Other	10.12	11.48
Total 1900 · Professional/Specialized Srvc	3,141.62	6,287.73
1912 · Investment Administrative Fees	3.20	12.17
2800 · Utilities		
28001 · Electricity	53.01	292.50
28002 · Waste Disposal	362.35	1,865.63
28003 · Portable Toilets/Septic	190.00	760.00
28005 · Water	235.39	2,434.37
Total 2800 · Utilities	840.75	5,352.50

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Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss YTD Comparison
November 2020

	<u>Nov 20</u>	<u>Jul - Nov 20</u>
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	239.28
Total Expense	5,497.54	24,370.33
Net Income	<u><u>-1,337.37</u></u>	<u><u>-19,459.31</u></u>

Silverado Modjeska Recreation & Parks District

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Profit & Loss

Cash Basis

July through November 2020

	Jul 20	Aug 20	Sep 20
Income			
60000 · Recreation Program Income			
60001 · Instructor Fees	0.00	0.00	0.00
60005 · Sticker Sales	0.00	0.00	0.00
Total 60000 · Recreation Program Income	0.00	0.00	0.00
6210 · Property Taxes -Current Secured	413.65	0.00	0.00
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00
6610 · Interest	0.00	62.29	58.54
6620 · Rents and Concessions			
6621 · Weddings	0.00	0.00	0.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00
9000 · Chili Cookoff Fundraiser			
Donations	0.00	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00
Total Income	498.81	70.67	503.24
Expense			
0702 · Telephone	360.62	360.57	360.80
1100 · Insurance	0.00	5,890.50	0.00
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	0.00	1,835.00	0.00
14002 · Repairs & Renovations (Minor)	123.10	372.30	40.00
Total 1400 · Maintenance - Bldgs & Improvs	123.10	2,207.30	40.00
1500 · Donations	-450.00	0.00	0.00
1600 · Memberships	449.80	350.00	0.00
1700 · Miscellaneous Expense	0.00	136.00	0.00
1800 · Office Expense	0.00	136.58	0.00
1803 · Postage	0.00	0.00	0.00
1900 · Professional/Specialized Srvc			
19002 · Legal Services	75.00	0.00	0.00
19005 · Administrative	0.00	0.00	154.00
19006 · Bookkeeping	420.00	420.00	490.00
19008 · Caretaker	0.00	0.00	247.50
19009 · Website Maintenance	33.00	0.00	43.50
1900 · Professional/Specialized Srvc - Other	0.56	0.00	0.80
Total 1900 · Professional/Specialized Srvc	528.56	420.00	935.80
1912 · Investment Administrative Fees	0.00	3.01	3.02
2800 · Utilities			
28001 · Electricity	59.36	55.88	65.61
28002 · Waste Disposal	362.37	362.36	416.19
28003 · Portable Toilets/Septic	190.00	0.00	190.00
28005 · Water	290.81	415.56	624.24
Total 2800 · Utilities	902.54	833.80	1,296.04

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Silverado Modjeska Recreation & Parks District

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Profit & Loss

Cash Basis

July through November 2020

	<u>Jul 20</u>	<u>Aug 20</u>	<u>Sep 20</u>
50000 · Recreation Program Expense			
50003 · Silverado Summer Concerts	239.28	0.00	0.00
Total 50000 · Recreation Program Expense	<u>239.28</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>2,153.90</u>	<u>10,337.76</u>	<u>2,635.66</u>
Net Income	<u><u>-1,655.09</u></u>	<u><u>-10,267.09</u></u>	<u><u>-2,132.42</u></u>

Silverado Modjeska Recreation & Parks District

12/14/20

Profit & Loss

Cash Basis

July through November 2020

	Oct 20	Nov 20	TOTAL
Income			
60000 · Recreation Program Income			
60001 · Instructor Fees	70.80	0.00	70.80
60005 · Sticker Sales	45.00	25.00	70.00
Total 60000 · Recreation Program Income	115.80	25.00	140.80
6210 · Property Taxes -Current Secured	0.00	4,048.20	4,461.85
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40
6280 · Property Tax-Curr Supplemental	25.67	35.14	139.32
6300 · Property Taxes-Prior Supplement	0.00	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	0.00	4.38
6610 · Interest	52.77	51.83	225.43
6620 · Rents and Concessions			
6621 · Weddings	-900.00	0.00	-900.00
6620 · Rents and Concessions - Other	350.00	0.00	350.00
Total 6620 · Rents and Concessions	-550.00	0.00	-550.00
7960 · Donations/Gifts	33.89	0.00	33.89
9000 · Chili Cookoff Fundraiser			
Donations	0.00	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00
Total Income	-321.87	4,160.17	4,911.02
Expense			
0702 · Telephone	361.41	375.38	1,818.78
1100 · Insurance	0.00	0.00	5,890.50
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	600.00	0.00	2,435.00
14002 · Repairs & Renovations (Minor)	40.00	541.86	1,117.26
Total 1400 · Maintenance - Bldgs & Improvs	640.00	541.86	3,552.26
1500 · Donations	0.00	0.00	-450.00
1600 · Memberships	0.00	479.00	1,278.80
1700 · Miscellaneous Expense	0.00	0.00	136.00
1800 · Office Expense	0.00	61.88	198.46
1803 · Postage	0.00	53.85	53.85
1900 · Professional/Specialized Srvc			
19002 · Legal Services	0.00	0.00	75.00
19005 · Administrative	66.00	385.00	605.00
19006 · Bookkeeping	420.00	525.00	2,275.00
19008 · Caretaker	0.00	2,193.75	2,441.25
19009 · Website Maintenance	775.75	27.75	880.00
1900 · Professional/Specialized Srvc - Other	0.00	10.12	11.48
Total 1900 · Professional/Specialized Srvc	1,261.75	3,141.62	6,287.73
1912 · Investment Administrative Fees	2.94	3.20	12.17
2800 · Utilities			
28001 · Electricity	58.64	53.01	292.50
28002 · Waste Disposal	362.36	362.35	1,865.63
28003 · Portable Toilets/Septic	190.00	190.00	760.00
28005 · Water	868.37	235.39	2,434.37
Total 2800 · Utilities	1,479.37	840.75	5,352.50

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Silverado Modjeska Recreation & Parks District

12/14/20

Profit & Loss

Cash Basis

July through November 2020

	<u>Oct 20</u>	<u>Nov 20</u>	<u>TOTAL</u>
50000 · Recreation Program Expense			
50003 · Silverado Summer Concerts	0.00	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	0.00	239.28
Total Expense	3,745.47	5,497.54	24,370.33
Net Income	<u>-4,067.34</u>	<u>-1,337.37</u>	<u>-19,459.31</u>

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	68,952.90
8020 · BofA Rec Checking Account	168,814.66
Total Checking/Savings	<u>237,767.56</u>
Other Current Assets	
8250 · Interest Receivable	104.60
Total Other Current Assets	<u>104.60</u>
Total Current Assets	237,872.16
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (2nd Loan)	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>370,118.11</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	796.11
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>846.11</u>
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	5,606.89
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	<u>19,206.89</u>
Total Current Liabilities	<u>20,053.00</u>
Total Liabilities	20,053.00
Equity	
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-19,459.31
Total Equity	<u>350,065.11</u>
TOTAL LIABILITIES & EQUITY	<u>370,118.11</u>

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
November 2020

Type	Date	Num	Memo	Amount
AT&T				
Check	11/10/2020		714-649-2850	-99.83
Bennett Design				
Bill	11/02/2020	10732		-27.75
Bill Pmt -Check	11/13/2020	3360		-27.75
Canyon Septic Services				
Bill	11/01/2020			-190.00
Bill Pmt -Check	11/03/2020	3354		-190.00
Cox Communications				
Check	11/13/2020		Account #001-...	-275.55
Cruzan, Cressa				
Bill Pmt -Check	11/03/2020	3355		-385.00
CSDA				
Bill Pmt -Check	11/03/2020	3356	Membership #...	-479.00
Fanello, Diana				
Bill	11/01/2020	20201...		-67.50
Bill	11/30/2020	20201...		-258.75
Home Depot				
Bill Pmt -Check	11/13/2020	3361		-51.86
Irvine Ranch Water District				
Check	11/13/2020			-8.63
Check	11/13/2020			-112.70
Check	11/13/2020			-101.98
Check	11/24/2020	EFT	Modjeska	-12.08
Bill	11/24/2020			-754.37
Bill	11/25/2020	20201...		-201.74
Reighart, Steve				
Check	11/03/2020	3352	Reimbursement	-511.88
Bill Pmt -Check	11/03/2020	3357		-2,193.75
Southern California Edison				
Check	11/14/2020		Modjeska	-53.01
Topp, Kevin				
Bill	11/17/2020	202011	Amazon oder ...	-796.11
Warner, Meghan				
Bill Pmt -Check	11/03/2020	3358		-525.00
Check	11/03/2020	3359	Reimbursement	-53.85
Bill	11/30/2020	20-127		-350.00
Waste Management of OC				
Bill	11/01/2020	79957-...		-120.78
Check	11/13/2020		Silverado	-241.57
Bill Pmt -Check	11/13/2020	3362		-120.78

Silverado Modjeska Recreation & Parks District
Deposit Detail
 November 2020

Type	Num	Date	Name	Account	Amount
Deposit		11/13/2020		8020 · BofA Rec Ch...	25.00
				60005 · Sticker Sales	-25.00
TOTAL					-25.00
Deposit		11/16/2020		8020 · BofA Rec Ch...	775.75
			Silverado Children's ...	8211 · Interfund Rec...	-775.75
TOTAL					-775.75
General Journal		11/25/2020		8010 · County Chec...	58.54
				8250 · Interest Rece...	-58.54
				6280 · Property Tax...	-35.14
				8010 · County Chec...	35.14
TOTAL					-58.54