

**SILVERADO-MODJESKA
RECREATION & PARKS
DISTRICT**

**Financial Statements
February 28, 2021**

Silverado Modjeska Recreation & Parks District

03/10/21

Profit & Loss

Cash Basis

February 2021

	Feb 21	Jul '20 - Feb 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	184.80
60005 · Sticker Sales	0.00	70.00
60000 · Recreation Program Income - Other	0.00	5.00
Total 60000 · Recreation Program Income	0.00	259.80
6210 · Property Taxes -Current Secured	0.00	13,646.10
6220 · Property Taxes-Curr Unsecured	0.00	561.77
6280 · Property Tax-Curr Supplemental	17.89	280.40
6290 · Other Taxes	8,012.76	58,386.68
6300 · Property Taxes-Prior Supplement	0.00	16.95
6540 · Penalties & Costs on Delinq Tax	0.00	4.38
6610 · Interest	75.81	409.77
6620 · Rents and Concessions		
6621 · Weddings	0.00	-900.00
6620 · Rents and Concessions - Other	120.00	470.00
Total 6620 · Rents and Concessions	120.00	-430.00
6690 · State-Homeowners PR Tax Relief	0.00	54.31
7960 · Donations/Gifts	0.00	233.89
9000 · Chili Cookoff Fundraiser		
Donations	0.00	120.00
Total 9000 · Chili Cookoff Fundraiser	0.00	120.00
Total Income	8,226.46	73,544.05
Expense		
0702 · Telephone	385.70	2,954.45
1100 · Insurance	0.00	11,781.00
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	900.00	5,245.00
14002 · Repairs & Renovations (Minor)	49.00	2,896.54
Total 1400 · Maintenance - Bldgs & Improvs	949.00	8,141.54
1500 · Donations	0.00	-450.00
1600 · Memberships	0.00	1,278.80
1700 · Miscellaneous Expense	0.00	136.00
1800 · Office Expense	330.08	805.90
1803 · Postage	13.30	94.65
1900 · Professional/Specialized Srvc		
19001 · Audit Services	6,500.00	6,500.00
19002 · Legal Services	660.00	735.00
19005 · Administrative	0.00	855.00
19006 · Bookkeeping	953.40	5,009.65
19007 · Instructor Fees	-114.00	0.00
19008 · Caretaker	0.00	2,691.25
19009 · Website Maintenance	62.25	972.25
1900 · Professional/Specialized Srvc - Other	0.00	35.05
Total 1900 · Professional/Specialized Srvc	8,061.65	16,798.20
1912 · Investment Administrative Fees	6.44	26.11
2400 · Special Departmental Expense	1,389.21	1,389.21
2800 · Utilities		
28001 · Electricity	97.42	448.19
28002 · Waste Disposal	362.39	3,033.97
28003 · Portable Toilets/Septic	0.00	950.00
28005 · Water	214.25	4,613.78
Total 2800 · Utilities	674.06	9,045.94
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	0.00	239.28
Total 50000 · Recreation Program Expense	0.00	239.28
Total Expense	11,809.44	52,241.08
Net Income	-3,582.98	21,302.97

Silverado Modjeska Recreation & Parks District

03/10/21

Profit & Loss

Cash Basis

July 2020 through February 2021

	Jul 20	Aug 20	Sep 20	Oct 20
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	0.00	0.00	70.80
60005 · Sticker Sales	0.00	0.00	0.00	45.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	0.00
Total 60000 · Recreation Program Income	0.00	0.00	0.00	115.80
6210 · Property Taxes -Current Secured	413.65	0.00	0.00	0.00
6220 · Property Taxes-Curr Unsecured	0.00	0.00	318.40	0.00
6280 · Property Tax-Curr Supplemental	63.83	8.38	6.30	25.67
6290 · Other Taxes	0.00	0.00	0.00	0.00
6300 · Property Taxes-Prior Supplement	16.95	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	4.38	0.00	0.00	0.00
6610 · Interest	0.00	62.29	58.54	52.77
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	-900.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	350.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	-550.00
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00	33.89
9000 · Chili Cookoff Fundraiser				
Donations	0.00	0.00	120.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	120.00	0.00
Total Income	498.81	70.67	503.24	-321.87
Expense				
0702 · Telephone	360.62	360.57	360.80	361.41
1100 · Insurance	0.00	5,890.50	0.00	0.00
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	1,835.00	0.00	600.00
14002 · Repairs & Renovations (Minor)	123.10	372.30	40.00	40.00
Total 1400 · Maintenance - Bldgs & Improvs	123.10	2,207.30	40.00	640.00
1500 · Donations	-450.00	0.00	0.00	0.00
1600 · Memberships	449.80	350.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	136.00	0.00	0.00
1800 · Office Expense	0.00	136.58	0.00	0.00
1803 · Postage	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Srvc				
19001 · Audit Services	0.00	0.00	0.00	0.00
19002 · Legal Services	75.00	0.00	0.00	0.00
19005 · Administrative	0.00	0.00	154.00	66.00
19006 · Bookkeeping	420.00	420.00	490.00	420.00
19007 · Instructor Fees	0.00	0.00	0.00	0.00
19008 · Caretaker	0.00	0.00	247.50	0.00
19009 · Website Maintenance	33.00	0.00	43.50	775.75
1900 · Professional/Specialized Srvc - Other	0.56	0.00	0.80	0.00
Total 1900 · Professional/Specialized Srvc	528.56	420.00	935.80	1,261.75
1912 · Investment Administrative Fees	0.00	3.01	3.02	2.94
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00
2800 · Utilities				
28001 · Electricity	59.36	55.88	65.61	58.64
28002 · Waste Disposal	362.37	362.36	416.19	362.36
28003 · Portable Toilets/Septic	190.00	0.00	190.00	190.00
28005 · Water	290.81	415.56	624.24	868.37
Total 2800 · Utilities	902.54	833.80	1,296.04	1,479.37
50000 · Recreation Program Expense				
50003 · Silverado Summer Concerts	239.28	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	239.28	0.00	0.00	0.00
Total Expense	2,153.90	10,337.76	2,635.66	3,745.47
Net Income	-1,655.09	-10,267.09	-2,132.42	-4,067.34

Silverado Modjeska Recreation & Parks District

03/10/21

Profit & Loss

Cash Basis

July 2020 through February 2021

	Nov 20	Dec 20	Jan 21	Feb 21
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	0.00	114.00	0.00
60005 · Sticker Sales	25.00	0.00	0.00	0.00
60000 · Recreation Program Income - Other	0.00	5.00	0.00	0.00
Total 60000 · Recreation Program Income	25.00	5.00	114.00	0.00
6210 · Property Taxes -Current Secured	4,048.20	7,950.43	1,233.82	0.00
6220 · Property Taxes-Curr Unsecured	0.00	0.00	243.37	0.00
6280 · Property Tax-Curr Supplemental	35.14	37.28	85.91	17.89
6290 · Other Taxes	0.00	50,373.92	0.00	8,012.76
6300 · Property Taxes-Prior Supplement	0.00	0.00	0.00	0.00
6540 · Penalties & Costs on Delinq Tax	0.00	0.00	0.00	0.00
6610 · Interest	51.83	49.71	58.82	75.81
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	0.00
6620 · Rents and Concessions - Other	0.00	0.00	0.00	120.00
Total 6620 · Rents and Concessions	0.00	0.00	0.00	120.00
6690 · State-Homeowners PR Tax Relief	0.00	16.30	38.01	0.00
7960 · Donations/Gifts	0.00	0.00	200.00	0.00
9000 · Chili Cookoff Fundraiser				
Donations	0.00	0.00	0.00	0.00
Total 9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00
Total Income	4,160.17	58,432.64	1,973.93	8,226.46
Expense				
0702 · Telephone	375.38	474.14	275.83	385.70
1100 · Insurance	0.00	5,890.50	0.00	0.00
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	1,460.00	450.00	900.00
14002 · Repairs & Renovations (Minor)	651.79	49.00	1,571.35	49.00
Total 1400 · Maintenance - Bldgs & Improvs	651.79	1,509.00	2,021.35	949.00
1500 · Donations	0.00	0.00	0.00	0.00
1600 · Memberships	479.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	0.00	0.00
1800 · Office Expense	61.88	0.00	277.36	330.08
1803 · Postage	53.85	27.50	0.00	13.30
1900 · Professional/Specialized Srvc				
19001 · Audit Services	0.00	0.00	0.00	6,500.00
19002 · Legal Services	0.00	0.00	0.00	660.00
19005 · Administrative	385.00	250.00	0.00	0.00
19006 · Bookkeeping	525.00	1,781.25	0.00	953.40
19007 · Instructor Fees	0.00	0.00	114.00	-114.00
19008 · Caretaker	2,193.75	250.00	0.00	0.00
19009 · Website Maintenance	27.75	30.00	0.00	62.25
1900 · Professional/Specialized Srvc - Other	10.12	19.88	3.69	0.00
Total 1900 · Professional/Specialized Srvc	3,141.62	2,331.13	117.69	8,061.65
1912 · Investment Administrative Fees	3.20	3.26	4.24	6.44
2400 · Special Departmental Expense	0.00	0.00	0.00	1,389.21
2800 · Utilities				
28001 · Electricity	53.01	58.27	0.00	97.42
28002 · Waste Disposal	362.35	137.81	668.14	362.39
28003 · Portable Toilets/Septic	190.00	190.00	0.00	0.00
28005 · Water	235.39	1,710.48	254.68	214.25
Total 2800 · Utilities	840.75	2,096.56	922.82	674.06
50000 · Recreation Program Expense				
50003 · Silverado Summer Concerts	0.00	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	0.00	0.00	0.00	0.00
Total Expense	5,607.47	12,332.09	3,619.29	11,809.44
Net Income	-1,447.30	46,100.55	-1,645.36	-3,582.98

Profit & Loss

July 2020 through February 2021

	TOTAL
Income	
60000 · Recreation Program Income	
60001 · Instructor Fees	184.80
60005 · Sticker Sales	70.00
60000 · Recreation Program Income - Other	5.00
Total 60000 · Recreation Program Income	259.80
6210 · Property Taxes -Current Secured	13,646.10
6220 · Property Taxes-Curr Unsecured	561.77
6280 · Property Tax-Curr Supplemental	280.40
6290 · Other Taxes	58,386.68
6300 · Property Taxes-Prior Supplement	16.95
6540 · Penalties & Costs on Delinq Tax	4.38
6610 · Interest	409.77
6620 · Rents and Concessions	
6621 · Weddings	-900.00
6620 · Rents and Concessions - Other	470.00
Total 6620 · Rents and Concessions	-430.00
6690 · State-Homeowners PR Tax Relief	54.31
7960 · Donations/Gifts	233.89
9000 · Chili Cookoff Fundraiser	
Donations	120.00
Total 9000 · Chili Cookoff Fundraiser	120.00
Total Income	73,544.05
Expense	
0702 · Telephone	2,954.45
1100 · Insurance	11,781.00
1400 · Maintenance - Bldgs & Improvs	
14001 · Landscaping	5,245.00
14002 · Repairs & Renovations (Minor)	2,896.54
Total 1400 · Maintenance - Bldgs & Improvs	8,141.54
1500 · Donations	-450.00
1600 · Memberships	1,278.80
1700 · Miscellaneous Expense	136.00
1800 · Office Expense	805.90
1803 · Postage	94.65
1900 · Professional/Specialized Srvc	
19001 · Audit Services	6,500.00
19002 · Legal Services	735.00
19005 · Administrative	855.00
19006 · Bookkeeping	5,009.65
19007 · Instructor Fees	0.00
19008 · Caretaker	2,691.25
19009 · Website Maintenance	972.25
1900 · Professional/Specialized Srvc - Other	35.05
Total 1900 · Professional/Specialized Srvc	16,798.20
1912 · Investment Administrative Fees	26.11
2400 · Special Departmental Expense	1,389.21
2800 · Utilities	
28001 · Electricity	448.19
28002 · Waste Disposal	3,033.97
28003 · Portable Toilets/Septic	950.00
28005 · Water	4,613.78
Total 2800 · Utilities	9,045.94
50000 · Recreation Program Expense	
50003 · Silverado Summer Concerts	239.28
Total 50000 · Recreation Program Expense	239.28
Total Expense	52,241.08
Net Income	21,302.97

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	140,086.01
Total Checking/Savings	<u>277,174.36</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>277,300.03</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>409,795.98</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	-288.30
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>-238.30</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>21,946.58</u>
Total Liabilities	<u>21,946.58</u>
Equity	
3900 · Retained Earnings	-2,977.99
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	21,302.97
Total Equity	<u>387,849.40</u>
TOTAL LIABILITIES & EQUITY	<u>409,795.98</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	02/26/2021	EFT	714-649-2850	8020 · BofA Rec Ch...		0702 · Telephone		109.87
Bennett Design								
Bill Pmt -Check	02/01/2021	3388		8020 · BofA Rec Ch...		9010 · Accounts Paya...		62.25
Bill	02/10/2021	10752		9010 · Accounts Pa...		-SPLIT-		62.25
Canyon Septic Services								
Bill	02/01/2021			9010 · Accounts Pa...		28003 · Portable Toile...		190.00
Cole & Huber, LLC								
Bill	02/01/2021	36310	December Se...	9010 · Accounts Pa...		19002 · Legal Services		390.00
Bill Pmt -Check	02/01/2021	3389	December Se...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		390.00
Bill	02/05/2021	36463	January Servi...	9010 · Accounts Pa...		19002 · Legal Services		270.00
Bill Pmt -Check	02/28/2021	3396	January Servi...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		270.00
County of Orange, Auditor -Controller								
Bill	02/11/2021	R1086	Total cost of ...	9010 · Accounts Pa...		2400 · Special Depar...		1,389.21
Bill Pmt -Check	02/28/2021	3397	General Electi...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		1,389.21
Cox Communications								
Check	02/28/2021	EFT	Account #001...	8020 · BofA Rec Ch...		0702 · Telephone		275.83
Fanello, Diana								
Bill Pmt -Check	02/01/2021	3390	Services for ...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		966.70
Irvine Ranch Water District								
Credit	02/01/2021	December ...		9010 · Accounts Pa...		28005 · Water	754.37	
Bill	02/01/2021	20210201		9010 · Accounts Pa...		28005 · Water		170.49
Bill	02/24/2021	20210224		9010 · Accounts Pa...		28005 · Water		29.53
Bill	02/24/2021	20210224 3...		9010 · Accounts Pa...		28005 · Water		9.66
Check	02/27/2021	CREDIT	QuickBooks g...	8020 · BofA Rec Ch...	X	-SPLIT-		
Bill Pmt -Check	02/28/2021	CREDIT		8020 · BofA Rec Ch...		9010 · Accounts Paya...		468.93
Morris, Julie								
Bill Pmt -Check	02/01/2021	3391	Sympathy Card	8020 · BofA Rec Ch...		9010 · Accounts Paya...		8.08
Bill	02/05/2021	Albertsons	Sympathy Card	9010 · Accounts Pa...		1800 · Office Expense		8.08
Robert W. Johnson, CPA								
Bill Pmt -Check	02/01/2021	3392	FYE 06/30/20...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		6,500.00
Bill	02/10/2021	6130	FYE 06/30/20...	9010 · Accounts Pa...		19001 · Audit Services		6,500.00
Southern California Edison								
Bill Pmt -Check	02/01/2021	EFT		8020 · BofA Rec Ch...		9010 · Accounts Paya...		48.71
Check	02/26/2021	EFT	256998121 Ja...	8020 · BofA Rec Ch...		28001 · Electricity		48.71
Specialized Tree Works								
Bill Pmt -Check	02/01/2021	3394		8020 · BofA Rec Ch...		9010 · Accounts Paya...		900.00
Bill	02/05/2021	8023	December Se...	9010 · Accounts Pa...		14001 · Landscaping		300.00
Bill	02/08/2021	8082	January Servi...	9010 · Accounts Pa...		14001 · Landscaping		600.00
USPS								
Bill Pmt -Check	02/01/2021	3395	PO Box 2021	8020 · BofA Rec Ch...		9010 · Accounts Paya...		322.00
Bill	02/05/2021	2021 PO Box	PO Box 2021	9010 · Accounts Pa...		1800 · Office Expense		322.00
Waste Management of OC								
Bill	02/01/2021	80489-2884-3	Account 8-55...	9010 · Accounts Pa...		28002 · Waste Disposal		241.61
Bill	02/01/2021	80483-2884-6	Account 8048...	9010 · Accounts Pa...		28002 · Waste Disposal		120.78
Bill Pmt -Check	02/05/2021	EFT	Account 8-55...	8020 · BofA Rec Ch...	X	9010 · Accounts Paya...		241.61
Bill Pmt -Check	02/28/2021	3399	Account 8048...	8020 · BofA Rec Ch...		9010 · Accounts Paya...		120.78

Silverado Modjeska Recreation & Parks District
Deposit Detail
February 2021

Type	Num	Date	Name	Account	Amount
General Journal	Salat	02/01/2021		8020 · BofA Rec Ch...	114.00
			Salat, Paula & John	19007 · Instructor F...	-114.00
TOTAL					-114.00
Deposit		02/08/2021		8020 · BofA Rec Ch...	120.00
				6620 · Rents and Co...	-120.00
TOTAL					-120.00
General Journal		02/09/2021		8010 · County Chec...	17.89
				8010 · County Chec...	8,012.76
				6280 · Property Tax-...	-17.89
				6290 · Other Taxes	-8,012.76
TOTAL					-17.89
Deposit		02/09/2021		8020 · BofA Rec Ch...	5,635.00
				8211 · Interfund Rec...	-5,635.00
TOTAL					-5,635.00
General Journal		02/25/2021		8010 · County Chec...	49.71
				8250 · Interest Rece...	-49.71
TOTAL					-49.71
Check	CREDIT	02/27/2021	Irvine Ranch Water...	8020 · BofA Rec Ch...	
				28005 · Water	14.41
				28005 · Water	29.35
				28005 · Water	170.49
Bill Pmt -Check		02/28/2021	Irvine Ranch Water ...	9010 · Accounts Pa...	468.93
TOTAL					683.18