

**Silverado Modjeska  
Recreation and Park  
District**

**Financial Statements**

**July 31, 2021**

## Silverado Modjeska Recreation &amp; Parks District

08/11/21

## Profit &amp; Loss

Cash Basis

July 2021

	Jul 21	Jul 21
<b>Income</b>		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	2,520.00	2,520.00
60007 · Flea Market	120.00	120.00
	<u>2,640.00</u>	<u>2,640.00</u>
<b>Total 60000 · Recreation Program Income</b>	<b>2,640.00</b>	<b>2,640.00</b>
6620 · Rents and Concessions	50.00	50.00
7960 · Donations/Gifts	555.00	555.00
	<u>555.00</u>	<u>555.00</u>
<b>Total Income</b>	<b>3,245.00</b>	<b>3,245.00</b>
<b>Expense</b>		
0702 · Telephone	384.25	384.25
1300 · Maintenance - Equipment	128.38	128.38
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	125.00	125.00
	<u>125.00</u>	<u>125.00</u>
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>125.00</b>	<b>125.00</b>
1500 · Donations	946.00	946.00
1600 · Memberships	463.30	463.30
1900 · Professional/Specialized Srvc		
19002 · Legal Services	225.00	225.00
19005 · Administrative	15.00	15.00
19006 · Bookkeeping	2,250.00	2,250.00
19009 · Website Maintenance	62.25	62.25
	<u>2,552.25</u>	<u>2,552.25</u>
<b>Total 1900 · Professional/Specialized Srvc</b>	<b>2,552.25</b>	<b>2,552.25</b>
2800 · Utilities		
28001 · Electricity	76.31	76.31
28002 · Waste Disposal	505.79	505.79
28005 · Water	406.40	406.40
	<u>988.50</u>	<u>988.50</u>
<b>Total 2800 · Utilities</b>	<b>988.50</b>	<b>988.50</b>
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	359.81	359.81
50000 · Recreation Program Expense - Other	946.00	946.00
	<u>1,305.81</u>	<u>1,305.81</u>
<b>Total 50000 · Recreation Program Expense</b>	<b>1,305.81</b>	<b>1,305.81</b>
<b>Total Expense</b>	<b>6,893.49</b>	<b>6,893.49</b>
<b>Net Income</b>	<b><u>-3,648.49</u></b>	<b><u>-3,648.49</u></b>

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## Silverado Modjeska Recreation &amp; Parks District

08/11/21

## Profit &amp; Loss

Cash Basis

July 2021

	<u>TOTAL</u>
<b>Income</b>	
60000 · Recreation Program Income	
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	<u>          </u>
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50000 · Recreation Program Expense - Other	946.00
	<u>          </u>
Total 50000 · Recreation Program Expense	1,305.81
Total Expense	6,893.49
	<u>          </u>
Net Income	<u><u><b>-3,648.49</b></u></u>

## Silverado Modjeska Recreation &amp; Parks District

08/11/21

## Balance Sheet

Cash Basis

As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	112,628.82
Total Checking/Savings	<u>249,717.17</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>249,842.84</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>
<b>TOTAL ASSETS</b>	<b><u>382,338.79</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	-9.16
9025 · Stale Dated Payable	50.00
Total Accounts Payable	40.84
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	22,225.72
Equity	
3900 · Retained Earnings	-5,762.86
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-3,648.49
Total Equity	<u>360,113.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>382,338.79</u></b>

**Silverado Modjeska Recreation & Parks District**  
**Transaction List by Vendor**  
**July 2021**

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>AT&amp;T</b>								
Check	07/02/2021		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		99.95
<b>Bennett Design</b>								
Bill Pmt -Check	07/02/2021	3430	Inv 10780	8020 · BofA Rec Ch...		9010 · Account...		62.25
<b>Cole &amp; Huber, LLC</b>								
Bill	07/06/2021	37566	Invoice 37566	9010 · Accounts Pa...		-SPLIT-		225.00
Bill Pmt -Check	07/23/2021	3441	Invoice 37566	8020 · BofA Rec Ch...	X	9010 · Account...		225.00
<b>County of Orange</b>								
Bill	07/02/2021	GA21...	FY 2021-2022...	9010 · Accounts Pa...		1600 · Member...		463.30
Bill Pmt -Check	07/16/2021	3435	FY 2021-2022...	8020 · BofA Rec Ch...	X	9010 · Account...		463.30
<b>Cox Communications</b>								
Check	07/23/2021		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		284.30
<b>Fredette, Edward</b>								
Bill Pmt -Check	07/23/2021	3439	Out of Pocket...	8020 · BofA Rec Ch...		9010 · Account...		81.42
<b>Home Depot</b>								
Bill	07/05/2021	39727...	6035 3225 31...	9010 · Accounts Pa...		1300 · Mainten...		46.96
Bill Pmt -Check	07/23/2021	3440	6035 3225 31...	8020 · BofA Rec Ch...		9010 · Account...		46.96
<b>Irvine Ranch Water District</b>								
Check	07/19/2021		Auto Dbt	8020 · BofA Rec Ch...	X	28005 · Water		142.96
Check	07/19/2021		Auto Dbt	8020 · BofA Rec Ch...	X	28005 · Water		12.69
Check	07/21/2021		Auto Dbt	8020 · BofA Rec Ch...	X	28005 · Water		250.75
<b>mike silberman</b>								
Bill	07/09/2021		VOID: Mud a...	9010 · Accounts Pa...	X	14002 · Repair...	0.00	
Bill	07/09/2021		VOID: Mud a...	9010 · Accounts Pa...	X	14002 · Repair...	0.00	
Bill Pmt -Check	07/09/2021	3432	VOID: Mud a...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Bill	07/09/2021		Mud and Debr...	9010 · Accounts Pa...		1500 · Donations		946.00
Bill Pmt -Check	07/09/2021	3433	Mud and Debr...	8020 · BofA Rec Ch...		9010 · Account...		946.00
<b>Morris, Julie</b>								
Bill	07/22/2021	Out of...	Out-Of-Pocke...	9010 · Accounts Pa...		-SPLIT-		359.81
Bill Pmt -Check	07/23/2021	3436	Out-Of-Pocke...	8020 · BofA Rec Ch...		9010 · Account...		359.81
<b>One Counted Finch Bookkeeping</b>								
Bill	07/22/2021	2021-4	April Services	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill	07/22/2021	2021-5	May Services	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill	07/22/2021	2021-6	June Services	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	07/23/2021	3437		8020 · BofA Rec Ch...		9010 · Account...		2,250.00
<b>Southern California Edison</b>								
Check	07/26/2021		700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		76.31
<b>Specialized Tree Works</b>								
General Journal	07/13/2021	R	Reverse of G...	8020 · BofA Rec Ch...	X	14001 · Lands...	1,125.00	
Bill Pmt -Check	07/16/2021	3431	SMRPD May ...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Bill Pmt -Check	07/23/2021	3438	SMRPD 2021...	8020 · BofA Rec Ch...		9010 · Account...		650.00
<b>Waste Management of OC</b>								
Check	07/22/2021		SMRPD	8020 · BofA Rec Ch...	X	28002 · Waste...		241.57
Check	07/22/2021		SCC	8020 · BofA Rec Ch...	X	28002 · Waste...		241.57
Check	07/22/2021		Modjeska	8020 · BofA Rec Ch...	X	28002 · Waste...		22.65

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
 July 2021

Type	Num	Date	Name	Account	Amount
Deposit		07/02/2021		8020 · BofA Rec Ch...	1,170.00
			Cash	60003 · Silverado S...	-1,170.00
TOTAL					-1,170.00
General Journal	R	07/13/2021	Specialized Tree W...	8020 · BofA Rec Ch...	1,125.00
				14001 · Landscaping	-1,125.00
TOTAL					-1,125.00
Deposit		07/22/2021		8020 · BofA Rec Ch...	1,470.00
			Cash	60003 · Silverado S...	-1,350.00
			Cash	60007 · Flea Market	-120.00
TOTAL					-1,470.00
Deposit		07/30/2021		8020 · BofA Rec Ch...	605.00
			Brown, Natalie	6620 · Rents and C...	-50.00
			Natural Solutions	7960 · Donations/Gifts	-555.00
TOTAL					-605.00