

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

August 31, 2021

Silverado Modjeska Recreation & Parks District

09/16/21

Profit & Loss

Cash Basis

August 2021

	Aug 21	Jul - Aug 21
Income		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	0.00	2,520.00
60007 · Flea Market	0.00	120.00
Total 60000 · Recreation Program Income	0.00	2,640.00
6620 · Rents and Concessions	300.00	350.00
7670 · Miscellaneous Revenue	124.63	124.63
7960 · Donations/Gifts	885.00	1,440.00
Total Income	1,309.63	4,554.63
Expense		
0702 · Telephone	384.05	768.30
1100 · Insurance	6,951.50	6,951.50
1300 · Maintenance - Equipment	0.00	128.38
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	1,280.00	1,405.00
14004 · Janitorial	375.00	375.00
1400 · Maintenance - Bldgs & Improvs - Other	49.56	49.56
Total 1400 · Maintenance - Bldgs & Improvs	1,704.56	1,829.56
1500 · Donations	0.00	946.00
1600 · Memberships	400.00	863.30
1800 · Office Expense	15.00	15.00
1900 · Professional/Specialized Srvc		
19002 · Legal Services	975.00	1,200.00
19005 · Administrative	0.00	15.00
19006 · Bookkeeping	750.00	3,000.00
19009 · Website Maintenance	0.00	62.25
Total 1900 · Professional/Specialized Srvc	1,725.00	4,277.25
2800 · Utilities		
28001 · Electricity	61.63	137.94
28002 · Waste Disposal	521.19	1,026.98
28005 · Water	383.49	789.89
Total 2800 · Utilities	966.31	1,954.81
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	1,114.31	1,474.12
50000 · Recreation Program Expense - Other	0.00	946.00
Total 50000 · Recreation Program Expense	1,114.31	2,420.12
Total Expense	13,260.73	20,154.22
Net Income	-11,951.10	-15,599.59

Silverado Modjeska Recreation & Parks District

09/16/21

Profit & Loss

Cash Basis

July through August 2021

	Jul 21	Aug 21	TOTAL
Income			
60000 · Recreation Program Income			
60003 · Silverado Summer Concert Series	2,520.00	0.00	2,520.00
60007 · Flea Market	120.00	0.00	120.00
Total 60000 · Recreation Program Income	2,640.00	0.00	2,640.00
6620 · Rents and Concessions	50.00	300.00	350.00
7670 · Miscellaneous Revenue	0.00	124.63	124.63
7960 · Donations/Gifts	555.00	885.00	1,440.00
Total Income	3,245.00	1,309.63	4,554.63
Expense			
0702 · Telephone	384.25	384.05	768.30
1100 · Insurance	0.00	6,951.50	6,951.50
1300 · Maintenance - Equipment	128.38	0.00	128.38
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	125.00	1,280.00	1,405.00
14004 · Janitorial	0.00	375.00	375.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	49.56	49.56
Total 1400 · Maintenance - Bldgs & Improvs	125.00	1,704.56	1,829.56
1500 · Donations	946.00	0.00	946.00
1600 · Memberships	463.30	400.00	863.30
1800 · Office Expense	0.00	15.00	15.00
1900 · Professional/Specialized Srvc			
19002 · Legal Services	225.00	975.00	1,200.00
19005 · Administrative	15.00	0.00	15.00
19006 · Bookkeeping	2,250.00	750.00	3,000.00
19009 · Website Maintenance	62.25	0.00	62.25
Total 1900 · Professional/Specialized Srvc	2,552.25	1,725.00	4,277.25
2800 · Utilities			
28001 · Electricity	76.31	61.63	137.94
28002 · Waste Disposal	505.79	521.19	1,026.98
28005 · Water	406.40	383.49	789.89
Total 2800 · Utilities	988.50	966.31	1,954.81
50000 · Recreation Program Expense			
50003 · Silverado Summer Concerts	359.81	1,114.31	1,474.12
50000 · Recreation Program Expense - Other	946.00	0.00	946.00
Total 50000 · Recreation Program Expense	1,305.81	1,114.31	2,420.12
Total Expense	6,893.49	13,260.73	20,154.22
Net Income	-3,648.49	-11,951.10	-15,599.59

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	100,775.43
Total Checking/Savings	<u>237,863.78</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>237,989.45</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>370,485.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	-9.16
9025 · Stale Dated Payable	50.00
Total Accounts Payable	<u>40.84</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>22,225.72</u>
Total Liabilities	<u>22,225.72</u>
Equity	
3900 · Retained Earnings	-5,665.15
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-15,599.59
Total Equity	<u>348,259.68</u>
TOTAL LIABILITIES & EQUITY	<u>370,485.40</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	08/02/2021		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		99.75
Bank of America								
Deposit	08/31/2021		SCC, 1/2 of ...	8020 · BofA Rec Ch...	X	7670 · Miscella...	124.63	
CAPRI								
Bill Pmt -Check	08/15/2021	3443	Fiscal Year Pr...	8020 · BofA Rec Ch...	X	9010 · Account...		6,951.50
CARPD								
Bill Pmt -Check	08/15/2021	3445	Fiscal Year 7/...	8020 · BofA Rec Ch...	X	9010 · Account...		400.00
Chaix, Steve								
Bill Pmt -Check	08/15/2021	3446	July 21, 23 an...	8020 · BofA Rec Ch...	X	9010 · Account...		375.00
Cole & Huber, LLC								
Bill	08/11/2021	37800	Inv 37800	9010 · Accounts Pa...		-SPLIT-		975.00
Bill Pmt -Check	08/24/2021	3449	Inv 37800	8020 · BofA Rec Ch...	X	9010 · Account...		975.00
Cox Communications								
Check	08/23/2021		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		284.30
Irvine Ranch Water District								
Check	08/17/2021		8454810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		13.72
Check	08/18/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		233.99
Check	08/19/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		135.78
Morris, Julie								
Bill	08/20/2021	Reim ...	Out-Of-Pocke...	9010 · Accounts Pa...		-SPLIT-		675.79
Bill Pmt -Check	08/26/2021	3450	Out-Of-Pocke...	8020 · BofA Rec Ch...	X	9010 · Account...		675.79
One Counted Finch Bookkeeping								
Bill	08/27/2021	2021-...	July Services	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	08/27/2021	3451	July Services	8020 · BofA Rec Ch...		9010 · Account...		750.00
Silverado Canyon Market AP								
Bill	08/07/2021	7/31/2...	50 x Ice 5 lb (...)	9010 · Accounts Pa...		50003 · Silvera...		62.50
Bill Pmt -Check	08/07/2021	3442	50 x Ice 5 lb (...)	8020 · BofA Rec Ch...	X	9010 · Account...		62.50
Southern California Edison								
Check	08/24/2021		700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		61.63
Specialized Tree Works								
Bill	08/03/2021	8498	2021Maint S...	9010 · Accounts Pa...		-SPLIT-		670.00
Bill Pmt -Check	08/15/2021	3444	2021Maint S...	8020 · BofA Rec Ch...	X	9010 · Account...		610.00
Bill Pmt -Check	08/24/2021	3447	2021Maint S...	8020 · BofA Rec Ch...	X	9010 · Account...		670.00
Tom Carns								
Bill	08/23/2021	Reim ...	Sound Equip...	9010 · Accounts Pa...		-SPLIT-		376.02
Bill Pmt -Check	08/27/2021	3452	Sound Equip...	8020 · BofA Rec Ch...		9010 · Account...		376.02
Topp, Kevin								
Bill	08/18/2021	Reim ...	Reim Hobby ...	9010 · Accounts Pa...		1400 · Mainten...		49.56
Bill	08/18/2021		Reim Hobby ...	9010 · Accounts Pa...		1400 · Mainten...		49.56
Bill Pmt -Check	08/24/2021	3448	Reim Hobby ...	8020 · BofA Rec Ch...		9010 · Account...		49.56
Waste Management of OC								
Check	08/24/2021		Modjeska	8020 · BofA Rec Ch...	X	28002 · Waste...		22.65
Check	08/24/2021		04300009263...	8020 · BofA Rec Ch...	X	28002 · Waste...		249.27
Check	08/24/2021		04300009263...	8020 · BofA Rec Ch...	X	28002 · Waste...		249.27

Silverado Modjeska Recreation & Parks District
Deposit Detail
 August 2021

Type	Num	Date	Name	Account	Amount
Deposit		08/31/2021		8020 · BofA Rec Ch...	885.00
				7960 · Donations/Gifts	-885.00
TOTAL					-885.00
Deposit		08/31/2021		8020 · BofA Rec Ch...	300.00
				6620 · Rents and C...	-300.00
TOTAL					-300.00
Deposit		08/31/2021	Bank of America	8020 · BofA Rec Ch...	124.63
				7670 · Miscellaneou...	-124.63
TOTAL					-124.63