

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

October 31, 2021

Silverado Modjeska Recreation & Parks District

11/09/21

Profit & Loss

Cash Basis

October 2021

| | Oct 21 | Jul - Oct 21 |
|---|-------------------|-------------------|
| Income | | |
| 60000 · Recreation Program Income | | |
| 60001 · Instructor Fees | 0.00 | 60.00 |
| 60003 · Silverado Summer Concert Series | -115.27 | 3,475.73 |
| 60007 · Flea Market | 250.00 | 370.00 |
| Total 60000 · Recreation Program Income | 134.73 | 3,905.73 |
| 6290 · Other Taxes | 100,000.00 | 100,000.00 |
| 6620 · Rents and Concessions | 800.00 | 1,550.00 |
| 7670 · Miscellaneous Revenue | 0.00 | 124.63 |
| 7960 · Donations/Gifts | 0.00 | 1,440.00 |
| Total Income | 100,934.73 | 107,020.36 |
| Expense | | |
| 6050 · Bank Charges/Fees | 15.00 | 15.00 |
| 0702 · Telephone | 389.54 | 1,541.48 |
| 1100 · Insurance | 0.00 | 6,951.50 |
| 1300 · Maintenance - Equipment | 248.96 | 727.01 |
| 1400 · Maintenance - Bldgs & Improvs | | |
| 14001 · Landscaping | 600.00 | 2,855.00 |
| 14002 · Repairs & Renovations (Minor) | 374.85 | 374.85 |
| 14004 · Janitorial | 550.00 | 1,337.50 |
| 1400 · Maintenance - Bldgs & Improvs - Other | 0.00 | 49.56 |
| Total 1400 · Maintenance - Bldgs & Improvs | 1,524.85 | 4,616.91 |
| 1500 · Donations | 0.00 | 946.00 |
| 1600 · Memberships | 0.00 | 863.30 |
| 1700 · Miscellaneous Expense | 287.33 | 287.33 |
| 1800 · Office Expense | 0.00 | 119.95 |
| 1900 · Professional/Specialized Srvc | | |
| 19002 · Legal Services | 0.00 | 1,200.00 |
| 19005 · Administrative | 0.00 | 15.00 |
| 19006 · Bookkeeping | 750.00 | 4,500.00 |
| 19009 · Website Maintenance | 129.75 | 231.00 |
| Total 1900 · Professional/Specialized Srvc | 879.75 | 5,946.00 |
| 2800 · Utilities | | |
| 28001 · Electricity | 58.64 | 256.40 |
| 28002 · Waste Disposal | 400.82 | 1,948.99 |
| 28005 · Water | 540.75 | 1,953.43 |
| Total 2800 · Utilities | 1,000.21 | 4,158.82 |
| 50000 · Recreation Program Expense | | |
| 50002 · Lunch Bunch Expenses | 317.27 | 471.78 |
| 50003 · Silverado Summer Concerts | 0.00 | 1,474.12 |
| 50000 · Recreation Program Expense - Other | 0.00 | 946.00 |
| Total 50000 · Recreation Program Expense | 317.27 | 2,891.90 |
| Total Expense | 4,662.91 | 29,065.20 |
| Net Income | 96,271.82 | 77,955.16 |

Silverado Modjeska Recreation & Parks District

Profit & Loss

July through October 2021

| | Jul 21 | Aug 21 | Sep 21 | Oct 21 | TOTAL |
|---|-----------------|-----------------|-----------------|-------------------|-------------------|
| Income | | | | | |
| 60000 · Recreation Program Income | | | | | |
| 60001 · Instructor Fees | 0.00 | 0.00 | 60.00 | 0.00 | 60.00 |
| 60003 · Silverado Summer Concert Series | 2,520.00 | 0.00 | 1,071.00 | -115.27 | 3,475.73 |
| 60007 · Flea Market | 120.00 | 0.00 | 0.00 | 250.00 | 370.00 |
| Total 60000 · Recreation Program Income | 2,640.00 | 0.00 | 1,131.00 | 134.73 | 3,905.73 |
| 6290 · Other Taxes | 0.00 | 0.00 | 0.00 | 100,000.00 | 100,000.00 |
| 6620 · Rents and Concessions | 50.00 | 300.00 | 400.00 | 800.00 | 1,550.00 |
| 7670 · Miscellaneous Revenue | 0.00 | 124.63 | 0.00 | 0.00 | 124.63 |
| 7960 · Donations/Gifts | 555.00 | 885.00 | 0.00 | 0.00 | 1,440.00 |
| Total Income | 3,245.00 | 1,309.63 | 1,531.00 | 100,934.73 | 107,020.36 |
| Expense | | | | | |
| 6050 · Bank Charges/Fees | 0.00 | 0.00 | 0.00 | 15.00 | 15.00 |
| 0702 · Telephone | 384.25 | 384.05 | 383.64 | 389.54 | 1,541.48 |
| 1100 · Insurance | 0.00 | 6,951.50 | 0.00 | 0.00 | 6,951.50 |
| 1300 · Maintenance - Equipment | 128.38 | 0.00 | 349.67 | 248.96 | 727.01 |
| 1400 · Maintenance - Bldgs & Improvs | | | | | |
| 14001 · Landscaping | 125.00 | 1,280.00 | 850.00 | 600.00 | 2,855.00 |
| 14002 · Repairs & Renovations (Minor) | 0.00 | 0.00 | 0.00 | 374.85 | 374.85 |
| 14004 · Janitorial | 0.00 | 375.00 | 412.50 | 550.00 | 1,337.50 |
| 1400 · Maintenance - Bldgs & Improvs - Other | 0.00 | 49.56 | 0.00 | 0.00 | 49.56 |
| Total 1400 · Maintenance - Bldgs & Improvs | 125.00 | 1,704.56 | 1,262.50 | 1,524.85 | 4,616.91 |
| 1500 · Donations | 946.00 | 0.00 | 0.00 | 0.00 | 946.00 |
| 1600 · Memberships | 463.30 | 400.00 | 0.00 | 0.00 | 863.30 |
| 1700 · Miscellaneous Expense | 0.00 | 0.00 | 0.00 | 287.33 | 287.33 |
| 1800 · Office Expense | 0.00 | 15.00 | 104.95 | 0.00 | 119.95 |
| 1900 · Professional/Specialized Svcs | | | | | |
| 19002 · Legal Services | 225.00 | 975.00 | 0.00 | 0.00 | 1,200.00 |
| 19005 · Administrative | 15.00 | 0.00 | 0.00 | 0.00 | 15.00 |
| 19006 · Bookkeeping | 2,250.00 | 750.00 | 750.00 | 750.00 | 4,500.00 |
| 19009 · Website Maintenance | 62.25 | 0.00 | 39.00 | 129.75 | 231.00 |
| Total 1900 · Professional/Specialized Svcs | 2,552.25 | 1,725.00 | 789.00 | 879.75 | 5,946.00 |
| 2800 · Utilities | | | | | |
| 28001 · Electricity | 76.31 | 61.63 | 59.82 | 58.64 | 256.40 |
| 28002 · Waste Disposal | 505.79 | 521.19 | 521.19 | 400.82 | 1,948.99 |
| 28005 · Water | 406.40 | 383.49 | 622.79 | 540.75 | 1,953.43 |

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Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
July through October 2021

| | <u>Jul 21</u> | <u>Aug 21</u> | <u>Sep 21</u> | <u>Oct 21</u> | <u>TOTAL</u> |
|---|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| Total 2800 · Utilities | 988.50 | 966.31 | 1,203.80 | 1,000.21 | 4,158.82 |
| 50000 · Recreation Program Expense | | | | | |
| 50002 · Lunch Bunch Expenses | 0.00 | 0.00 | 154.51 | 317.27 | 471.78 |
| 50003 · Silverado Summer Concerts | 359.81 | 1,114.31 | 0.00 | 0.00 | 1,474.12 |
| 50000 · Recreation Program Expense - Other | 946.00 | 0.00 | 0.00 | 0.00 | 946.00 |
| Total 50000 · Recreation Program Expense | 1,305.81 | 1,114.31 | 154.51 | 317.27 | 2,891.90 |
| Total Expense | 6,893.49 | 13,260.73 | 4,248.07 | 4,662.91 | 29,065.20 |
| Net Income | <u><u>-3,648.49</u></u> | <u><u>-11,951.10</u></u> | <u><u>-2,717.07</u></u> | <u><u>96,271.82</u></u> | <u><u>77,955.16</u></u> |

Silverado Modjeska Recreation & Parks District

Balance Sheet

11/09/21

As of October 31, 2021

Cash Basis

| | <u>Oct 31, 21</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 8010 · County Checking Account | 137,088.35 |
| 8020 · BofA Rec Checking Account | 194,330.18 |
| Total Checking/Savings | <u>331,418.53</u> |
| Other Current Assets | |
| 8250 · Interest Receivable | 125.67 |
| Total Other Current Assets | <u>125.67</u> |
| Total Current Assets | <u>331,544.20</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>464,040.15</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 | 77,955.16 |
| Total Equity | <u>441,814.43</u> |
| TOTAL LIABILITIES & EQUITY | <u>464,040.15</u> |

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

| Type | Date | Num | Memo | Account | Clr | Split | Debit | Credit |
|--------------------------------------|------------|-----------|--------------------|-----------------------|-----|--------------------|--------|--------|
| AT&T | | | | | | | | |
| Check | 10/04/2021 | | 714-649-2850... | 8020 · BofA Rec Ch... | X | 0702 · Telepho... | | 105.65 |
| Bank of America | | | | | | | | |
| Deposit | 10/01/2021 | | Transfer from ... | 8020 · BofA Rec Ch... | X | 28002 · Waste... | 124.63 | |
| Deposit | 10/29/2021 | | Transfer from ... | 8020 · BofA Rec Ch... | X | 28002 · Waste... | 152.50 | |
| Bennett Design | | | | | | | | |
| Bill Pmt -Check | 10/09/2021 | 3466 | Inv 10798 | 8020 · BofA Rec Ch... | | 9010 · Account... | | 129.75 |
| Bill | 10/21/2021 | 10809 | Inv 10809 | 9010 · Accounts Pa... | | -SPLIT- | | 46.50 |
| CAPRI | | | | | | | | |
| Bill | 10/01/2021 | 5330 | Fiscal Year Pr... | 9010 · Accounts Pa... | | 1100 · Insurance | | 649.58 |
| Chaix, Steve | | | | | | | | |
| Bill | 10/07/2021 | Sept 2... | September S... | 9010 · Accounts Pa... | | 14004 · Janitor... | | 550.00 |
| Bill Pmt -Check | 10/09/2021 | 3465 | September S... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 550.00 |
| Bill | 10/31/2021 | Octob... | October Servi... | 9010 · Accounts Pa... | | 14004 · Janitor... | | 550.00 |
| Clean Products | | | | | | | | |
| Bill | 10/11/2021 | 739300 | Community C... | 9010 · Accounts Pa... | | 14002 · Repair... | | 374.85 |
| Bill Pmt -Check | 10/29/2021 | 3480 | Community C... | 8020 · BofA Rec Ch... | | 9010 · Account... | | 374.85 |
| Cox Communications | | | | | | | | |
| Check | 10/25/2021 | | Account #001... | 8020 · BofA Rec Ch... | X | 0702 · Telepho... | | 283.89 |
| Irvine Ranch Water District | | | | | | | | |
| Check | 10/25/2021 | | 7863810000, ... | 8020 · BofA Rec Ch... | X | 28005 · Water | | 342.06 |
| Check | 10/25/2021 | | 7863810000, ... | 8020 · BofA Rec Ch... | X | 28005 · Water | | 12.08 |
| Check | 10/26/2021 | | 7863810000, ... | 8020 · BofA Rec Ch... | X | 28005 · Water | | 186.61 |
| Morris, Julie | | | | | | | | |
| Bill | 10/07/2021 | Reim. ... | Out-Of-Pocke... | 9010 · Accounts Pa... | | 60003 · Silvera... | | 131.52 |
| Bill Pmt -Check | 10/09/2021 | 3468 | Out-Of-Pocke... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 131.52 |
| Myles Luas Appliance Repair | | | | | | | | |
| Bill Pmt -Check | 10/29/2021 | 3482 | Replace A/C ... | 8020 · BofA Rec Ch... | | 9010 · Account... | | 248.96 |
| National Payroll | | | | | | | | |
| Check | 10/06/2021 | | Payroll, Invoic... | 8020 · BofA Rec Ch... | X | 1700 · Miscella... | | 106.74 |
| One Counted Finch Bookkeeping | | | | | | | | |
| Bill | 10/19/2021 | 2021-... | September S... | 9010 · Accounts Pa... | | 19006 · Bookk... | | 750.00 |
| Bill Pmt -Check | 10/20/2021 | 3474 | September S... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 750.00 |
| Sasha Sill | | | | | | | | |
| Bill | 10/07/2021 | Reim. ... | Reimburseme... | 9010 · Accounts Pa... | | 50002 · Lunch ... | | 63.91 |
| Bill Pmt -Check | 10/09/2021 | 3467 | Reimburseme... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 63.91 |
| Bill | 10/13/2021 | Reim ... | Reimburseme... | 9010 · Accounts Pa... | | -SPLIT- | | 253.36 |
| Bill Pmt -Check | 10/14/2021 | 3472 | Reimburseme... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 253.36 |
| SMRPD | | | | | | | | |
| Check | 10/05/2021 | | Payroll | 8020 · BofA Rec Ch... | X | 1700 · Miscella... | | 180.59 |
| Southern California Edison | | | | | | | | |
| Check | 10/25/2021 | | 700390193052 | 8020 · BofA Rec Ch... | X | 28001 · Electri... | | 58.64 |
| Specialized Tree Works | | | | | | | | |
| Bill | 10/05/2021 | 8621 | 2021Maint S... | 9010 · Accounts Pa... | | 14001 · Lands... | | 600.00 |
| Bill Pmt -Check | 10/20/2021 | 3473 | 2021Maint S... | 8020 · BofA Rec Ch... | X | 9010 · Account... | | 600.00 |
| Waste Management of OC | | | | | | | | |
| Check | 10/22/2021 | | 8-55433-1500... | 8020 · BofA Rec Ch... | X | 28002 · Waste... | | 305.00 |
| Check | 10/22/2021 | | 6-86093-5500... | 8020 · BofA Rec Ch... | X | 28002 · Waste... | | 67.95 |

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

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Account</u> | <u>Clr</u> | <u>Split</u> | <u>Debit</u> | <u>Credit</u> |
|------------------------------|-------------|------------|-------------------|-----------------------|------------|-------------------|--------------|---------------|
| Check Young, Diane | 10/22/2021 | | Silverado Chil... | 8020 · BofA Rec Ch... | X | 28002 · Waste... | | 305.00 |
| Bill | 10/28/2021 | Expen... | Costco Food f... | 9010 · Accounts Pa... | | 50002 · Lunch ... | | 56.45 |

Silverado Modjeska Recreation & Parks District
Deposit Detail
October 2021

| <u>Type</u> | <u>Num</u> | <u>Date</u> | <u>Name</u> | <u>Account</u> | <u>Amount</u> |
|-------------|------------|-------------|------------------------|------------------------|---------------|
| Deposit | | 10/01/2021 | Bank of America | 8020 · BofA Rec Ch... | 124.63 |
| | | | | 28002 · Waste Disp... | -124.63 |
| TOTAL | | | | | -124.63 |
| Deposit | | 10/28/2021 | | 8020 · BofA Rec Ch... | 101,066.25 |
| | | | Cash | 60007 · Flea Market | -70.00 |
| | | | Cash | 60007 · Flea Market | -90.00 |
| | | | Cash | 60007 · Flea Market | -90.00 |
| | | | Cash | 60003 · Silverado S... | -16.25 |
| | | | Kaatz, Alfred | 6620 · Rents and C... | -350.00 |
| | | | Ward, Andrew & La... | 6620 · Rents and C... | -100.00 |
| | | | Nieves, Wilfredo | 6620 · Rents and C... | -350.00 |
| | | | County of Orange, A... | 6290 · Other Taxes | -100,000.00 |
| TOTAL | | | | | -101,066.25 |
| Deposit | | 10/29/2021 | Bank of America | 8020 · BofA Rec Ch... | 152.50 |
| | | | | 28002 · Waste Disp... | -152.50 |
| TOTAL | | | | | -152.50 |