

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

October 31, 2021

Silverado Modjeska Recreation & Parks District

12/18/21

Profit & Loss

Accrual 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	16.25	3,607.25
60007 · Flea Market	250.00	370.00
Total 60000 · Recreation Program Income	266.25	4,037.25
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	1,066.25	7,151.88
Expense		
66900 · Reconciliation Discrepancies	0.00	66.58
6800 · Payroll Expense	287.33	287.33
6050 · Bank Charges/Fees	15.00	15.00
0702 · Telephone	389.54	1,541.48
1100 · Insurance	649.58	7,601.08
1300 · Maintenance - Equipment	0.00	236.63
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	1,605.00
14002 · Repairs & Renovations (Minor)	1,941.85	1,941.85
14004 · Janitorial	1,100.00	1,887.50
1400 · Maintenance - Bldgs & Improvs - Other	0.00	99.12
Total 1400 · Maintenance - Bldgs & Improvs	3,641.85	5,533.47
1500 · Donations	0.00	946.00
1600 · Memberships	0.00	863.30
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	46.50	215.25
Total 1900 · Professional/Specialized Srvc	796.50	5,930.25
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	373.72	528.23
50003 · Silverado Summer Concerts	131.52	1,605.64
50000 · Recreation Program Expense - Other	0.00	946.00
Total 50000 · Recreation Program Expense	505.24	3,079.87
Total Expense	7,285.25	30,379.76
Net Income	-6,219.00	-23,227.88

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	16.25	3,607.25
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	266.25	4,037.25
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	1,066.25	7,151.88
Expense					
66900 · Reconciliation Discrepancies	0.00	0.00	66.58	0.00	66.58
6800 · Payroll Expense	0.00	0.00	0.00	287.33	287.33
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
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
Total 2800 · Utilities	988.50	966.31	1,203.80	1,000.21	4,158.82

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12/18/21

Cash Basis

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

	Jul 21	Aug 21	Sep 21	Oct 21	TOTAL
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	131.52	1,605.64
50000 · Recreation Program Expense - Other	946.00	0.00	0.00	0.00	946.00
Total 50000 · Recreation Program Expense	<u>1,305.81</u>	<u>1,114.31</u>	<u>154.51</u>	<u>448.79</u>	<u>3,023.42</u>
Total Expense	<u>6,893.49</u>	<u>13,260.73</u>	<u>4,314.65</u>	<u>4,794.43</u>	<u>29,263.30</u>
Net Income	<u>-3,648.49</u>	<u>-11,951.10</u>	<u>-2,783.65</u>	<u>-3,728.18</u>	<u>-22,111.42</u>

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

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	37,088.35
8020 · BofA Rec Checking Account	194,330.18
Total Checking/Savings	<u>231,418.53</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>231,544.20</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>364,040.15</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	-5,598.57
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-22,111.42
Total Equity	<u>341,814.43</u>
TOTAL LIABILITIES & EQUITY	<u>364,040.15</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...	X	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...	X	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...		50003 · 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...	X	9010 · Account...		248.96
National Payroll								
Check	10/06/2021		Payroll, Invoic...	8020 · BofA Rec Ch...	X	6800 · Payroll ...		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
P & M Plumbing								
Bill	10/08/2021	6725	Chronomite In...	9010 · Accounts Pa...		-SPLIT-		999.00
Bill	10/08/2021	6726	Install New Ki...	9010 · Accounts Pa...		-SPLIT-		568.00
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	6800 · Payroll ...		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

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

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

Silverado Modjeska Recreation & Parks District
Deposit Detail
October 2021

Type	Num	Date	Name	Account	Amount
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...	8010 · County Chec...	-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