

**Silverado-Modjeska  
Recreation and Parks  
District**

**Financial Statements**

**December 31, 2022**

# Silverado Modjeska Recreation & Parks District

## Profit and Loss

December 2021

	TOTAL	
	DEC 2021	JUL - DEC, 2021 (YTD)
<b>Income</b>		
60000 Recreation Program Income		
60001 Instructor Fees		60.00
60003 Silverado Summer Concert Series		3,591.00
60007 Flea Market	60.00	180.00
<b>Total 60000 Recreation Program Income</b>	<b>60.00</b>	<b>3,831.00</b>
6210 Property Taxes -Current Secured	71,363.87	75,597.75
6220 Property Taxes-Curr Unsecured		385.88
6280 Property Tax-Curr Supplemental	30.66	200.39
6540 Penalties & Costs on Delinq Tax	-4.70	-44.22
6610 Interest	90.43	672.28
6620 Rents and Concessions		1,165.00
7400 Bond Fire Donations		
7401 Storm Damage (Bond) Donations	100.00	100.00
<b>Total 7400 Bond Fire Donations</b>	<b>100.00</b>	<b>100.00</b>
7960 Donations/Gifts		1,440.00
<b>Total Income</b>	<b>\$71,640.26</b>	<b>\$83,348.08</b>
<b>GROSS PROFIT</b>	<b>\$71,640.26</b>	<b>\$83,348.08</b>
<b>Expenses</b>		
0702 Telephone	393.50	2,328.79
1100 Insurance		6,951.50
1300 Maintenance - Equipment	11.98	330.03
1400 Maintenance - Bldgs & Improvs		49.56
14001 Landscaping	600.00	4,055.00
14002 Repairs & Renovations (Minor)	1,567.00	1,941.85
14003 Construction & Renovations		2,408.96
14004 Janitorial	487.50	2,375.00
<b>Total 1400 Maintenance - Bldgs &amp; Improvs</b>	<b>2,654.50</b>	<b>10,830.37</b>
1600 Memberships		863.30
1800 Office Expense	219.68	309.63
1900 Professional/Specialized Srvc		
19002 Legal Services	240.00	1,440.00
19006 Bookkeeping	750.00	6,000.00
19009 Website Maintenance		277.50
<b>Total 1900 Professional/Specialized Srvc</b>	<b>990.00</b>	<b>7,717.50</b>
2800 Utilities		
28001 Electricity	57.86	364.57
28002 Waste Disposal	305.00	2,891.36

# Silverado Modjeska Recreation & Parks District

## Profit and Loss

December 2021

	TOTAL	
	DEC 2021	JUL - DEC, 2021 (YTD)
28005 Water	192.02	2,607.86
<b>Total 2800 Utilities</b>	<b>554.88</b>	<b>5,863.79</b>
4002 Bond Fire Expenses		946.00
4003 Storm Damage (Bond) Expenses	1,021.60	1,021.60
<b>Total 4002 Bond Fire Expenses</b>	<b>1,021.60</b>	<b>1,967.60</b>
50000 Recreation Program Expense	187.70	187.70
50002 Lunch Bunch Expenses	56.05	883.46
50003 Silverado Summer Concerts		1,605.64
<b>Total 50000 Recreation Program Expense</b>	<b>243.75</b>	<b>2,676.80</b>
6050 Bank Charges/Fees	15.00	114.00
6800 Payroll Expense	1,450.00	2,535.23
<b>Total Expenses</b>	<b>\$7,554.89</b>	<b>\$42,488.54</b>
NET OPERATING INCOME	<b>\$64,085.37</b>	<b>\$40,859.54</b>
NET INCOME	<b>\$64,085.37</b>	<b>\$40,859.54</b>

# Silverado Modjeska Recreation & Parks District

## Profit and Loss, YTD

July - December, 2021

	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
<b>Income</b>							
60000 Recreation Program Income							\$0.00
60001 Instructor Fees			60.00				\$60.00
60003 Silverado Summer Concert Series	2,520.00		1,071.00				\$3,591.00
60007 Flea Market	120.00					60.00	\$180.00
<b>Total 60000 Recreation Program Income</b>	<b>2,640.00</b>		<b>1,131.00</b>			<b>60.00</b>	<b>\$3,831.00</b>
6210 Property Taxes -Current Secured	215.05				4,018.83	71,363.87	\$75,597.75
6220 Property Taxes-Curr Unsecured			385.88				\$385.88
6280 Property Tax-Curr Supplemental	83.53	10.55	3.21	36.70	35.74	30.66	\$200.39
6540 Penalties & Costs on Delinq Tax	-1.60	-9.61	-9.63	-9.34	-9.34	-4.70	\$ -44.22
6610 Interest	214.89	77.51	95.73	98.21	95.51	90.43	\$672.28
6620 Rents and Concessions	50.00	300.00	400.00		415.00		\$1,165.00
7400 Bond Fire Donations							\$0.00
7401 Storm Damage (Bond) Donations						100.00	\$100.00
<b>Total 7400 Bond Fire Donations</b>						<b>100.00</b>	<b>\$100.00</b>
7960 Donations/Gifts	555.00	885.00					\$1,440.00
<b>Total Income</b>	<b>\$3,756.87</b>	<b>\$1,263.45</b>	<b>\$2,006.19</b>	<b>\$125.57</b>	<b>\$4,555.74</b>	<b>\$71,640.26</b>	<b>\$83,348.08</b>
<b>GROSS PROFIT</b>	<b>\$3,756.87</b>	<b>\$1,263.45</b>	<b>\$2,006.19</b>	<b>\$125.57</b>	<b>\$4,555.74</b>	<b>\$71,640.26</b>	<b>\$83,348.08</b>
<b>Expenses</b>							
0702 Telephone	384.25	384.05	383.64	389.54	393.81	393.50	\$2,328.79
1100 Insurance		6,951.50					\$6,951.50
1300 Maintenance - Equipment	128.38		189.67			11.98	\$330.03
1400 Maintenance - Bldgs & Improvs		49.56					\$49.56
14001 Landscaping	125.00	1,280.00	850.00	600.00	600.00	600.00	\$4,055.00
14002 Repairs & Renovations (Minor)				374.85		1,567.00	\$1,941.85
14003 Construction & Renovations				408.96	2,000.00		\$2,408.96
14004 Janitorial		375.00	412.50	550.00	550.00	487.50	\$2,375.00
<b>Total 1400 Maintenance - Bldgs &amp; Improvs</b>	<b>125.00</b>	<b>1,704.56</b>	<b>1,262.50</b>	<b>1,933.81</b>	<b>3,150.00</b>	<b>2,654.50</b>	<b>\$10,830.37</b>
1600 Memberships	463.30	400.00					\$863.30

# Silverado Modjeska Recreation & Parks District

Profit and Loss, YTD

July - December, 2021

	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
1800 Office Expense			89.95			219.68	\$309.63
1900 Professional/Specialized Svcs							\$0.00
19002 Legal Services	225.00	975.00				240.00	\$1,440.00
19006 Bookkeeping	2,250.00	750.00	750.00	750.00	750.00	750.00	\$6,000.00
19009 Website Maintenance	62.25		39.00	129.75	46.50		\$277.50
<b>Total 1900 Professional/Specialized Svcs</b>	<b>2,537.25</b>	<b>1,725.00</b>	<b>789.00</b>	<b>879.75</b>	<b>796.50</b>	<b>990.00</b>	<b>\$7,717.50</b>
2800 Utilities							\$0.00
28001 Electricity	76.31	61.63	59.82	58.64	50.31	57.86	\$364.57
28002 Waste Disposal	505.79	396.56	521.19	400.82	762.00	305.00	\$2,891.36
28005 Water	406.40	383.49	622.79	540.75	462.41	192.02	\$2,607.86
<b>Total 2800 Utilities</b>	<b>988.50</b>	<b>841.68</b>	<b>1,203.80</b>	<b>1,000.21</b>	<b>1,274.72</b>	<b>554.88</b>	<b>\$5,863.79</b>
4002 Bond Fire Expenses	946.00						\$946.00
4003 Storm Damage (Bond) Expenses						1,021.60	\$1,021.60
<b>Total 4002 Bond Fire Expenses</b>	<b>946.00</b>					<b>1,021.60</b>	<b>\$1,967.60</b>
50000 Recreation Program Expense						187.70	\$187.70
50002 Lunch Bunch Expenses			154.51	317.27	355.63	56.05	\$883.46
50003 Silverado Summer Concerts	359.81	1,114.31		131.52			\$1,605.64
<b>Total 50000 Recreation Program Expense</b>	<b>359.81</b>	<b>1,114.31</b>	<b>154.51</b>	<b>448.79</b>	<b>355.63</b>	<b>243.75</b>	<b>\$2,676.80</b>
6050 Bank Charges/Fees	15.00	15.00	15.00	15.00	39.00	15.00	\$114.00
6800 Payroll Expense				287.33	797.90	1,450.00	\$2,535.23
<b>Total Expenses</b>	<b>\$5,947.49</b>	<b>\$13,136.10</b>	<b>\$4,088.07</b>	<b>\$4,954.43</b>	<b>\$6,807.56</b>	<b>\$7,554.89</b>	<b>\$42,488.54</b>
NET OPERATING INCOME	<b>\$ -2,190.62</b>	<b>\$ -11,872.65</b>	<b>\$ -2,081.88</b>	<b>\$ -4,828.86</b>	<b>\$ -2,251.82</b>	<b>\$64,085.37</b>	<b>\$40,859.54</b>
NET INCOME	<b>\$ -2,190.62</b>	<b>\$ -11,872.65</b>	<b>\$ -2,081.88</b>	<b>\$ -4,828.86</b>	<b>\$ -2,251.82</b>	<b>\$64,085.37</b>	<b>\$40,859.54</b>

# Silverado Modjeska Recreation & Parks District

## Balance Sheet

As of December 31, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
8010 County Checking Account	171,460.43
8020 BofA Rec Checking Account	88,011.54
<b>Total Bank Accounts</b>	<b>\$259,471.97</b>
Accounts Receivable	
8210 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
8040 Imprest Cash	0.00
8050 Cash w/Trustee or Fiscal Agent	0.00
8160 Taxes Rec'd - Apport Accruals	0.00
8215 Insurance Receivable	0.00
8250 Interest Receivable	125.67
8400 Due From Other County Funds	0.00
<b>Total Other Current Assets</b>	<b>\$125.67</b>
<b>Total Current Assets</b>	<b>\$259,597.64</b>
Fixed Assets	
4200 Capital Improvements	0.00
42001 Caretaker Mobile Home	0.00
<b>Total 4200 Capital Improvements</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>\$0.00</b>
Other Assets	
8211 Interfund Receivable	158,902.87
82111 Loan to SCC (2nd Loan)	66,447.95
<b>Total 8211 Interfund Receivable</b>	<b>225,350.82</b>
<b>Total Other Assets</b>	<b>\$225,350.82</b>
<b>TOTAL ASSETS</b>	<b>\$484,948.46</b>

# Silverado Modjeska Recreation & Parks District

## Balance Sheet

As of December 31, 2021

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 Accounts Payable	279.14
9025 Stale Dated Payable	0.00
<b>Total Accounts Payable</b>	<b>\$279.14</b>
Other Current Liabilities	
9001 CAPRI Stage Repair Funds	8,584.88
9110 Damage Deposit for Rental	0.00
9120 Development Deposits	13,600.00
9300 Due to Other County Funds	0.00
9380 Sales Tax Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$22,184.88</b>
<b>Total Current Liabilities</b>	<b>\$22,464.02</b>
<b>Total Liabilities</b>	<b>\$22,464.02</b>
Equity	
3000 Opening Bal Equity	0.00
3900 Retained Earnings	52,100.48
9829 FBR Imprest Cash Funds	0.00
9990 Fund Balance-Unrestricted	369,524.42
Net Income	40,859.54
<b>Total Equity</b>	<b>\$462,484.44</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$484,948.46</b>

# Silverado Modjeska Recreation & Parks District

## Transaction List by Vendor December 2021

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
<b>AT&amp;T</b>						
12/02/2021	Check		Yes	714-649-2850 460 6	8020 BofA Rec Checking Account	-99.08
<b>Bank of America</b>						
12/07/2021	Check		Yes	Remote Deposit Monthly Fee	8020 BofA Rec Checking Account	-15.00
<b>Bennett Design</b>						
12/03/2021	Bill	10815	Yes	Inv 10815	9010 Accounts Payable	153.75
<b>Canyon Septic Services</b>						
12/09/2021	Bill	223645	Yes	223645	9010 Accounts Payable	1,520.00
<b>CAPRI</b>						
12/01/2021	Bill	5442	Yes	Property and Liability Coverage with CAPRI	9010 Accounts Payable	6,951.50
<b>Chaix, Steve</b>						
12/09/2021	Bill	November	Yes	November Services	9010 Accounts Payable	487.50
12/22/2021	Bill Payment (Check)	3497	Yes	November Services	8020 BofA Rec Checking Account	-487.50
12/22/2021	Bill Payment (Check)	3479	Yes	SMRPD Bonus	8020 BofA Rec Checking Account	-250.00
12/22/2021	Bill	SMRPD Bonus	Yes	SMRPD Bonus	9010 Accounts Payable	250.00
<b>Cole &amp; Huber, LLC</b>						
12/02/2021	Bill Payment (Check)	3487	Yes	Inv 37800	8020 BofA Rec Checking Account	-240.00
<b>Cox Communications</b>						
12/23/2021	Check		Yes	Account #001-7601-017265207	8020 BofA Rec Checking Account	-294.42
<b>Cruzan, Cressa</b>						
12/22/2021	Bill Payment (Check)	3492	Yes	SMRPD Bonus	8020 BofA Rec Checking Account	-250.00



# Silverado Modjeska Recreation & Parks District

## Transaction List by Vendor

December 2021

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
12/22/2021	Bill	SMRPD Bonus	Yes	SMRPD Bonus	9010 Accounts Payable	250.00
Home Depot						
12/02/2021	Bill Payment (Check)	3488	Yes	6035 3225 3191 9375	8020 BofA Rec Checking Account	-11.98
12/02/2021	Bill		Yes	6035 3225 3191 9375	9010 Accounts Payable	11.98
Intuit						
12/28/2021	Check		Yes	Check Reorder, Quickbooks	8020 BofA Rec Checking Account	-194.76
12/29/2021	Check		Yes	Check Reorder, Quickbooks	8020 BofA Rec Checking Account	-24.92
Irvine Ranch Water District						
12/15/2021	Check		Yes	7863810000, 27641 Silverado Canyon Road	8020 BofA Rec Checking Account	-61.78
12/15/2021	Check		Yes	8454810000, 28990 Modjeska Canyon Road	8020 BofA Rec Checking Account	-11.31
12/21/2021	Check		Yes	7863810000, 27641 Silverado Canyon Road	8020 BofA Rec Checking Account	-118.93
Laurie Briggs						
12/21/2021	Bill	2021 SMRPD Bonus	Yes	2021 SMRPD Bonus	9010 Accounts Payable	500.00
12/22/2021	Bill Payment (Check)	3493	Yes	2021 SMRPD Bonus	8020 BofA Rec Checking Account	-500.00
One Counted Finch Bookkeeping						
12/21/2021	Bill Payment (Check)	3475	Yes	21-11-SMRPD	8020 BofA Rec Checking Account	-750.00
12/21/2021	Bill	21-11-SMRPD	Yes	21-11-SMRPD	9010 Accounts Payable	750.00
P & M Plumbing						
12/02/2021	Bill Payment (Check)	3491	Yes		8020 BofA Rec Checking Account	-1,567.00
Reighart, Steve						
12/22/2021	Bill Payment (Check)	3478	Yes	SMRPD Bonus	8020 BofA Rec Checking Account	-350.00
12/22/2021	Bill	SMRPD Bonus	Yes	SMRPD Bonus	9010 Accounts Payable	350.00

# Silverado Modjeska Recreation & Parks District

## Transaction List by Vendor December 2021

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
Sasha Sill						
12/02/2021	Bill Payment (Check)	3489	Yes		8020 BofA Rec Checking Account	-56.05
Schreiber, Mary						
12/21/2021	Bill Payment (Check)	3476	Yes	Home Depot Reim Expenses	8020 BofA Rec Checking Account	-662.05
12/21/2021	Bill Payment (Check)	3477	Yes	Bond Fire Mud Removal	8020 BofA Rec Checking Account	-68.83
12/21/2021	Bill	Reim Expenses	Yes	Home Depot Reim Expenses	9010 Accounts Payable	662.05
12/21/2021	Bill	Reim Expenses	Yes	Bond Fire Mud Removal	9010 Accounts Payable	68.83
Southern California Edison						
12/27/2021	Check		Yes	700390193052	8020 BofA Rec Checking Account	-57.86
Specialized Tree Works						
12/22/2021	Bill Payment (Check)	3495	Yes	2021Maint SMRPD, November	8020 BofA Rec Checking Account	-600.00
12/22/2021	Bill	November	Yes	2021Maint SMRPD, November	9010 Accounts Payable	600.00
Stephanie Dodge						
12/21/2021	Bill	2021 SMRPD Bonus	Yes	2021 SMRPD Bonus	9010 Accounts Payable	100.00
12/22/2021	Bill Payment (Check)	3494	Yes	2021 SMRPD Bonus	8020 BofA Rec Checking Account	-100.00
Topp, Kevin						
12/22/2021	Bill Payment (Check)	3496	Yes	Volunteer Dinner @ Wise Guys	8020 BofA Rec Checking Account	-290.72
12/22/2021	Bill	Reim Expenses	Yes	Volunteer Dinner @ Wise Guys	9010 Accounts Payable	290.72
Waste Management of OC						
12/01/2021	Check		Yes	8-55433-15002, Silverado Canyon Road	8020 BofA Rec Checking Account	-305.00

Young, Diane

# Silverado Modjeska Recreation & Parks District

## Transaction List by Vendor

December 2021

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
12/01/2021	Bill	Reimbursement	Yes	Supplies for Community Thanksgiving 11/27/21	9010 Accounts Payable	187.70
12/02/2021	Bill Payment (Check)	3490	Yes	SMRPD	8020 BofA Rec Checking Account	-187.70

# Silverado Modjeska Recreation & Parks District

## Deposit Detail

December 2021

DATE	TRANSACTION TYPE	NUM	CUSTOMER	VENDOR	MEMO/DESCRIPTION	CLR	AMOUNT
8020 BofA Rec Checking Account							
12/06/2021	Deposit				Deposit, Checks	R	4,175.50
					Deposit in Error, Should be Tuition Credit to SCC		-4,175.50
12/06/2021	Deposit				Deposit, Checks	R	2,820.00
					Deposit in Error, Should be Tuition Credit to SCC		-2,820.00
12/27/2021	Deposit				Deposit, Cash	R	160.00
					12/, Flea Market Funds		60.00
					Cash Donation		100.00