

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

September 30, 2021

Silverado Modjeska Recreation & Parks District

10/13/21

Profit & Loss

Accrual Basis

September 2021

	Sep 21	Jul - Sep 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	60.00	60.00
60003 · Silverado Summer Concert Series	1,071.00	3,591.00
60007 · Flea Market	0.00	120.00
Total 60000 · Recreation Program Income	1,131.00	3,771.00
6620 · Rents and Concessions	400.00	750.00
7670 · Miscellaneous Revenue	0.00	124.63
7960 · Donations/Gifts	0.00	1,440.00
Total Income	1,531.00	6,085.63
Expense		
0702 · Telephone	383.64	1,151.94
1100 · Insurance	0.00	6,951.50
1300 · Maintenance - Equipment	189.67	236.63
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	850.00	1,005.00
14002 · Repairs & Renovations (Minor)	0.00	0.00
14004 · Janitorial	412.50	787.50
1400 · Maintenance - Bldgs & Improvs - Other	0.00	99.12
Total 1400 · Maintenance - Bldgs & Improvs	1,262.50	1,891.62
1500 · Donations	0.00	946.00
1600 · Memberships	0.00	863.30
1800 · Office Expense	104.95	119.95
1900 · Professional/Specialized Srvc		
19002 · Legal Services	0.00	1,200.00
19005 · Administrative	0.00	15.00
19006 · Bookkeeping	750.00	3,750.00
19009 · Website Maintenance	129.75	168.75
Total 1900 · Professional/Specialized Srvc	879.75	5,133.75
2800 · Utilities		
28001 · Electricity	59.82	197.76
28002 · Waste Disposal	521.19	1,548.17
28005 · Water	622.79	1,412.68
Total 2800 · Utilities	1,203.80	3,158.61
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	154.51	154.51
50003 · Silverado Summer Concerts	0.00	1,474.12
50000 · Recreation Program Expense - Other	0.00	946.00
Total 50000 · Recreation Program Expense	154.51	2,574.63
Total Expense	4,178.82	23,027.93
Net Income	-2,647.82	-16,942.30

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

	Jul 21	Aug 21	Sep 21	TOTAL
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	0.00	60.00	60.00
60003 · Silverado Summer Concert Series	2,520.00	0.00	1,071.00	3,591.00
60007 · Flea Market	120.00	0.00	0.00	120.00
Total 60000 · Recreation Program Income	2,640.00	0.00	1,131.00	3,771.00
6620 · Rents and Concessions	50.00	300.00	400.00	750.00
7670 · Miscellaneous Revenue	0.00	124.63	0.00	124.63
7960 · Donations/Gifts	555.00	885.00	0.00	1,440.00
Total Income	3,245.00	1,309.63	1,531.00	6,085.63
Expense				
0702 · Telephone	384.25	384.05	383.64	1,151.94
1100 · Insurance	6,951.50	0.00	0.00	6,951.50
1300 · Maintenance - Equipment	46.96	0.00	189.67	236.63
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	-515.00	670.00	850.00	1,005.00
14002 · Repairs & Renovations (Minor)	0.00	0.00	0.00	0.00
14004 · Janitorial	375.00	0.00	412.50	787.50
1400 · Maintenance - Bldgs & Improvs - Other	0.00	99.12	0.00	99.12
Total 1400 · Maintenance - Bldgs & Improvs	-140.00	769.12	1,262.50	1,891.62
1500 · Donations	946.00	0.00	0.00	946.00
1600 · Memberships	863.30	0.00	0.00	863.30
1800 · Office Expense	0.00	15.00	104.95	119.95
1900 · Professional/Specialized Srvc				
19002 · Legal Services	225.00	975.00	0.00	1,200.00
19005 · Administrative	15.00	0.00	0.00	15.00
19006 · Bookkeeping	2,250.00	750.00	750.00	3,750.00
19009 · Website Maintenance	0.00	39.00	129.75	168.75
Total 1900 · Professional/Specialized Srvc	2,490.00	1,764.00	879.75	5,133.75
2800 · Utilities				
28001 · Electricity	76.31	61.63	59.82	197.76
28002 · Waste Disposal	505.79	521.19	521.19	1,548.17
28005 · Water	406.40	383.49	622.79	1,412.68
Total 2800 · Utilities	988.50	966.31	1,203.80	3,158.61

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10/13/21

Accrual Basis

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

	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>TOTAL</u>
50000 · Recreation Program Expense				
50002 · Lunch Bunch Expenses	0.00	0.00	154.51	154.51
50003 · Silverado Summer Concerts	359.81	1,114.31	0.00	1,474.12
50000 · Recreation Program Expense - Other	946.00	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>2,574.63</u>
Total Expense	<u>13,836.32</u>	<u>5,012.79</u>	<u>4,178.82</u>	<u>23,027.93</u>
Net Income	<u><u>-10,591.32</u></u>	<u><u>-3,703.16</u></u>	<u><u>-2,647.82</u></u>	<u><u>-16,942.30</u></u>

Silverado Modjeska Recreation & Parks District
Balance Sheet
As of September 30, 2021

	<u>Sep 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	137,088.35
8020 · BofA Rec Checking Account	98,058.36
Total Checking/Savings	<u>235,146.71</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>235,272.38</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>367,768.33</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	-18,316.66
Total Equity	<u>345,542.61</u>
TOTAL LIABILITIES & EQUITY	<u>367,768.33</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	09/01/2021		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		99.34
Bennett Design								
Bill	09/18/2021	10798	Inv 10798	9010 · Accounts Pa...		-SPLIT-		129.75
Bill Pmt -Check	09/20/2021	3459	Inv 10780	8020 · BofA Rec Ch...		9010 · Account...		39.00
Chaix, Steve								
Bill	09/24/2021	Augus...	August Servic...	9010 · Accounts Pa...		14004 · Janitor...		412.50
Bill Pmt -Check	09/29/2021	3462	August Servic...	8020 · BofA Rec Ch...		9010 · Account...		412.50
Cox Communications								
Check	09/23/2021		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		284.30
Home Depot								
Bill	09/05/2021	49730...	6035 3225 31...	9010 · Accounts Pa...		-SPLIT-		189.67
Bill Pmt -Check	09/29/2021	3464	6035 3225 31...	8020 · BofA Rec Ch...		9010 · Account...		189.67
Irvine Ranch Water District								
Check	09/20/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		486.25
Check	09/20/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		15.71
Check	09/21/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		120.83
Isabell Kerins								
Bill	09/02/2021	OOP ...	Out-of-Pocket...	9010 · Accounts Pa...		50002 · Lunch ...		90.60
Bill Pmt -Check	09/03/2021	3455	Out-of-Pocket...	8020 · BofA Rec Ch...	X	9010 · Account...		90.60
One Counted Finch Bookkeeping								
Bill	09/20/2021	SMRP...	August Servic...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	09/22/2021	3457	August Servic...	8020 · BofA Rec Ch...		9010 · Account...		750.00
P & M Plumbing								
Bill Pmt -Check	09/29/2021	3461	Tested & Cert...	8020 · BofA Rec Ch...		9010 · Account...		160.00
Sasha Sill								
Bill	09/08/2021	OOP, ...	Reimburseme...	9010 · Accounts Pa...		50002 · Lunch ...		63.91
Bill Pmt -Check	09/08/2021	3458	Reimburseme...	8020 · BofA Rec Ch...	X	9010 · Account...		63.91
Southern California Edison								
Check	09/22/2021		700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		59.82
Specialized Tree Works								
Bill	09/08/2021	8556	2021Maint S...	9010 · Accounts Pa...		-SPLIT-		850.00
Bill Pmt -Check	09/29/2021	3463	2021Maint S...	8020 · BofA Rec Ch...		9010 · Account...		850.00
Stephanie Bailey								
Bill	09/03/2021	OOP, ...	iBoysoft Data ...	9010 · Accounts Pa...		1800 · Office E...		89.95
Bill Pmt -Check	09/03/2021	3456	iBoysoft Data ...	8020 · BofA Rec Ch...	X	9010 · Account...		89.95
Waste Management of OC								
Check	09/22/2021		04300009263...	8020 · BofA Rec Ch...	X	28002 · Waste...		249.27
Check	09/22/2021		04300009263...	8020 · BofA Rec Ch...	X	28002 · Waste...		249.27
Check	09/22/2021		04300009263...	8020 · BofA Rec Ch...	X	28002 · Waste...		22.65

Silverado Modjeska Recreation & Parks District
Deposit Detail
September 2021

Type	Num	Date	Name	Account	Amount
Deposit		09/29/2021		8020 · BofA Rec Ch...	1,531.00
			Cash	60003 · Silverado S...	-1,071.00
			Salat, Paula & John	60001 · Instructor F...	-60.00
			Perez, Daniel	6620 · Rents and C...	-400.00
TOTAL					-1,531.00