

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

November 30, 2021

Silverado Modjeska Recreation & Parks District
Profit & Loss
 November 2021

	Nov 21	Jul - Nov 21
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	60.00
60003 · Silverado Summer Concert Series	0.00	3,607.25
60007 · Flea Market	0.00	370.00
Total 60000 · Recreation Program Income	0.00	4,037.25
6620 · Rents and Concessions	415.00	1,965.00
7670 · Miscellaneous Revenue	0.00	124.63
7960 · Donations/Gifts	0.00	1,440.00
Total Income	415.00	7,566.88
Expense		
66900 · Reconciliation Discrepancies	0.00	66.58
6800 · Payroll Expense	797.90	904.64
6050 · Bank Charges/Fees	39.00	54.00
0702 · Telephone	393.81	1,935.29
1100 · Insurance	0.00	6,951.50
1300 · Maintenance - Equipment	0.00	727.01
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	3,455.00
14002 · Repairs & Renovations (Minor)	0.00	374.85
14003 · Construction & Renovations	2,000.00	2,000.00
14004 · Janitorial	550.00	1,887.50
1400 · Maintenance - Bldgs & Improvs - Other	0.00	49.56
Total 1400 · Maintenance - Bldgs & Improvs	3,150.00	7,766.91
1500 · Donations	0.00	946.00
1600 · Memberships	0.00	863.30
1700 · Miscellaneous Expense	0.00	180.59
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	5,250.00
19009 · Website Maintenance	46.50	277.50
Total 1900 · Professional/Specialized Srvc	796.50	6,742.50
2800 · Utilities		
28001 · Electricity	50.31	306.71
28002 · Waste Disposal	762.00	2,710.99
28005 · Water	462.41	2,415.84
Total 2800 · Utilities	1,274.72	5,433.54
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	355.63	827.41
50003 · Silverado Summer Concerts	0.00	1,605.64
50000 · Recreation Program Expense - Other	0.00	946.00
Total 50000 · Recreation Program Expense	355.63	3,379.05
Total Expense	6,807.56	36,070.86
Net Income	-6,392.56	-28,503.98

Silverado Modjeska Recreation & Parks District

Profit & Loss

July through November 2021

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	TOTAL
Income						
60000 · Recreation Program Income						
60001 · Instructor Fees	0.00	0.00	60.00	0.00	0.00	60.00
60003 · Silverado Summer Concert Series	2,520.00	0.00	1,071.00	16.25	0.00	3,607.25
60007 · Flea Market	120.00	0.00	0.00	250.00	0.00	370.00
Total 60000 · Recreation Program Income	2,640.00	0.00	1,131.00	266.25	0.00	4,037.25
6620 · Rents and Concessions	50.00	300.00	400.00	800.00	415.00	1,965.00
7670 · Miscellaneous Revenue	0.00	124.63	0.00	0.00	0.00	124.63
7960 · Donations/Gifts	555.00	885.00	0.00	0.00	0.00	1,440.00
Total Income	3,245.00	1,309.63	1,531.00	1,066.25	415.00	7,566.88
Expense						
66900 · Reconciliation Discrepancies	0.00	0.00	66.58	0.00	0.00	66.58
6800 · Payroll Expense	0.00	0.00	0.00	106.74	797.90	904.64
6050 · Bank Charges/Fees	0.00	0.00	0.00	15.00	39.00	54.00
0702 · Telephone	384.25	384.05	383.64	389.54	393.81	1,935.29
1100 · Insurance	0.00	6,951.50	0.00	0.00	0.00	6,951.50
1300 · Maintenance - Equipment	128.38	0.00	349.67	248.96	0.00	727.01
1400 · Maintenance - Bldgs & Improvs						
14001 · Landscaping	125.00	1,280.00	850.00	600.00	600.00	3,455.00
14002 · Repairs & Renovations (Minor)	0.00	0.00	0.00	374.85	0.00	374.85
14003 · Construction & Renovations	0.00	0.00	0.00	0.00	2,000.00	2,000.00
14004 · Janitorial	0.00	375.00	412.50	550.00	550.00	1,887.50
1400 · Maintenance - Bldgs & Improvs - Other	0.00	49.56	0.00	0.00	0.00	49.56
Total 1400 · Maintenance - Bldgs & Improvs	125.00	1,704.56	1,262.50	1,524.85	3,150.00	7,766.91
1500 · Donations	946.00	0.00	0.00	0.00	0.00	946.00
1600 · Memberships	463.30	400.00	0.00	0.00	0.00	863.30
1700 · Miscellaneous Expense	0.00	0.00	0.00	180.59	0.00	180.59
1800 · Office Expense	0.00	15.00	104.95	0.00	0.00	119.95
1900 · Professional/Specialized Svcs						
19002 · Legal Services	225.00	975.00	0.00	0.00	0.00	1,200.00
19005 · Administrative	15.00	0.00	0.00	0.00	0.00	15.00
19006 · Bookkeeping	2,250.00	750.00	750.00	750.00	750.00	5,250.00
19009 · Website Maintenance	62.25	0.00	39.00	129.75	46.50	277.50
Total 1900 · Professional/Specialized Svcs	2,552.25	1,725.00	789.00	879.75	796.50	6,742.50

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Cash Basis

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

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	TOTAL
2800 · Utilities						
28001 · Electricity	76.31	61.63	59.82	58.64	50.31	306.71
28002 · Waste Disposal	505.79	521.19	521.19	400.82	762.00	2,710.99
28005 · Water	406.40	383.49	622.79	540.75	462.41	2,415.84
Total 2800 · Utilities	988.50	966.31	1,203.80	1,000.21	1,274.72	5,433.54
50000 · Recreation Program Expense						
50002 · Lunch Bunch Expenses	0.00	0.00	154.51	317.27	355.63	827.41
50003 · Silverado Summer Concerts	359.81	1,114.31	0.00	131.52	0.00	1,605.64
50000 · Recreation Program Expense - Other	946.00	0.00	0.00	0.00	0.00	946.00
Total 50000 · Recreation Program Expense	1,305.81	1,114.31	154.51	448.79	355.63	3,379.05
Total Expense	6,893.49	13,260.73	4,314.65	4,794.43	6,807.56	36,070.86
Net Income	-3,648.49	-11,951.10	-2,783.65	-3,728.18	-6,392.56	-28,503.98

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

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	37,088.35
8020 · BofA Rec Checking Account	187,937.62
Total Checking/Savings	<u>225,025.97</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>225,151.64</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>357,647.59</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	-28,503.98
Total Equity	<u>335,421.87</u>
TOTAL LIABILITIES & EQUITY	<u>357,647.59</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	11/02/2021		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		99.39
Bank of America								
Check	11/05/2021		Remote Depo...	8020 · BofA Rec Ch...	X	6050 · Bank C...		15.00
Check	11/23/2021		Charge Back ...	8020 · BofA Rec Ch...	X	6050 · Bank C...		24.00
Bennett Design								
Bill Pmt -Check	11/10/2021	3471	Inv 10809	8020 · BofA Rec Ch...	X	9010 · Account...		46.50
Chaix, Steve								
Bill Pmt -Check	11/10/2021	3469	October Servi...	8020 · BofA Rec Ch...	X	9010 · Account...		550.00
Cole & Huber, LLC								
Bill	11/09/2021	38313	Inv 37800	9010 · Accounts Pa...		-SPLIT-		240.00
Cox Communications								
Check	11/23/2021		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		294.42
Eagle and Lion Industries LLC								
Bill	11/10/2021	07564	Facility Impro...	9010 · Accounts Pa...		-SPLIT-		2,000.00
Bill Pmt -Check	11/12/2021	3484	Facility Impro...	8020 · BofA Rec Ch...	X	9010 · Account...		2,000.00
Irvine Ranch Water District								
Check	11/18/2021		8454810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		9.66
Check	11/19/2021		1554810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		193.01
Check	11/23/2021		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		259.74
National Payroll								
Check	11/12/2021		Sasha Sill	8020 · BofA Rec Ch...	X	6800 · Payroll ...		369.15
Check	11/12/2021		Sasha Sill	8020 · BofA Rec Ch...	X	6800 · Payroll ...		154.40
Check	11/23/2021		Sasha Sill	8020 · BofA Rec Ch...	X	6800 · Payroll ...		164.07
Check	11/29/2021		Sasha Sill	8020 · BofA Rec Ch...	X	6800 · Payroll ...		110.28
One Counted Finch Bookkeeping								
Bill	11/17/2021	21-10-...	October Servi...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	11/17/2021	3481	October Servi...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Sasha Sill								
Bill	11/10/2021		OOP ...	9010 · Accounts Pa...		-SPLIT-		173.74
Bill	11/10/2021		OOP ...	9010 · Accounts Pa...		50002 · Lunch ...		125.44
Bill	11/11/2021		Out of...	9010 · Accounts Pa...		50002 · Lunch ...		17.92
Bill	11/11/2021		Out of...	9010 · Accounts Pa...		-SPLIT-		38.13
Bill Pmt -Check	11/12/2021	3483	Costco Expen...	8020 · BofA Rec Ch...	X	9010 · Account...		299.18
Southern California Edison								
Check	11/24/2021		700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		50.31
Specialized Tree Works								
Bill	11/10/2021	8693	2021Maint S...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill Pmt -Check	11/12/2021	3486	2021Maint S...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Waste Management of OC								
Check	11/01/2021		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		305.00
Check	11/19/2021		8-55395-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		152.00
Check	11/23/2021		ID 043000099...	8020 · BofA Rec Ch...	X	28002 · Waste...		305.00
Young, Diane								
Bill Pmt -Check	11/10/2021	3470	SMRPD	8020 · BofA Rec Ch...	X	9010 · Account...		56.45

Silverado Modjeska Recreation & Parks District
Deposit Detail
November 2021

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit		11/10/2021		8020 · BofA Rec Ch...	415.00
			Mileham, Beverly	6620 · Rents and C...	-15.00
			Nelson, John	6620 · Rents and C...	-400.00
TOTAL					-415.00
Deposit		11/12/2021		8020 · BofA Rec Ch...	150.00
			Detrano, Robert	6620 · Rents and C...	-50.00
			Detrano, Robert	6620 · Rents and C...	-100.00
TOTAL					-150.00