

**Silverado-Modjeska
Parks and Recreation
Department**

Financial Statements

January 31, 2022

Silverado Modjeska Recreation & Parks District

02/10/22

Profit & Loss

Cash Basis

January 2022

	Jan 22	Jul '21 - Jan 22
Income		
7400 · Bond Fire Donations		
7401 · Storm Damage (Bond) Donations	0.00	100.00
Total 7400 · Bond Fire Donations	0.00	100.00
60000 · Recreation Program Income		
60001 · Instructor Fees	262.50	322.50
60003 · Silverado Summer Concert Series	0.00	3,607.25
60007 · Flea Market	0.00	430.00
60000 · Recreation Program Income - Other	45.00	45.00
Total 60000 · Recreation Program Income	307.50	4,404.75
6620 · Rents and Concessions	825.00	2,790.00
6920 · Grant Income	108,681.00	108,681.00
7670 · Miscellaneous Revenue	0.00	124.63
7960 · Donations/Gifts	0.00	1,440.00
Total Income	109,813.50	117,540.38
Expense		
4002 · Bond Fire Expenses		
4003 · Storm Damage (Bond) Expenses	299.31	1,320.91
Total 4002 · Bond Fire Expenses	299.31	1,320.91
6800 · Payroll Expense	0.00	2,354.64
6050 · Bank Charges/Fees	15.00	84.00
0702 · Telephone	393.44	2,722.23
1100 · Insurance	170.71	7,122.21
1300 · Maintenance - Equipment	100.53	839.52
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	4,655.00
14002 · Repairs & Renovations (Minor)	0.00	1,941.85
14003 · Construction & Renovations	0.00	2,000.00
14004 · Janitorial	0.00	2,375.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	49.56
Total 1400 · Maintenance - Bldgs & Improvs	600.00	11,021.41
1600 · Memberships	0.00	863.30
1700 · Miscellaneous Expense	0.00	306.03
1800 · Office Expense	0.00	339.63
1900 · Professional/Specialized Svcs		
19002 · Legal Services	720.00	2,160.00
19005 · Administrative	0.00	15.00
19006 · Bookkeeping	750.00	6,750.00
19009 · Website Maintenance	0.00	277.50
Total 1900 · Professional/Specialized Svcs	1,470.00	9,202.50
2800 · Utilities		
28001 · Electricity	54.14	418.71
28002 · Waste Disposal	67.95	3,083.94
28003 · Portable Toilets/Septic	1,520.00	1,520.00
28005 · Water	276.90	2,884.76
Total 2800 · Utilities	1,918.99	7,907.41
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	758.02
50003 · Silverado Summer Concerts	0.00	1,605.64
50000 · Recreation Program Expense - Other	0.00	1,133.70
Total 50000 · Recreation Program Expense	0.00	3,497.36

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Silverado Modjeska Recreation & Parks District

02/10/22

Profit & Loss

Cash Basis

January 2022

	<u>Jan 22</u>	<u>Jul '21 - Jan 22</u>
Total Expense	4,967.98	47,581.15
Net Income	<u>104,845.52</u>	<u>69,959.23</u>

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2021 through January 2022

02/10/22

Cash Basis

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21
Income					
7400 · Bond Fire Donations					
7401 · Storm Damage (Bond) Donations	0.00	0.00	0.00	0.00	0.00
Total 7400 · Bond Fire Donations	0.00	0.00	0.00	0.00	0.00
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	0.00	60.00	0.00	0.00
60003 · Silverado Summer Concert Series	2,520.00	0.00	1,071.00	16.25	0.00
60007 · Flea Market	120.00	0.00	0.00	250.00	0.00
60000 · Recreation Program Income - Other	0.00	0.00	0.00	0.00	0.00
Total 60000 · Recreation Program Income	2,640.00	0.00	1,131.00	266.25	0.00
6620 · Rents and Concessions	50.00	300.00	400.00	800.00	415.00
6920 · Grant Income	0.00	0.00	0.00	0.00	0.00
7670 · Miscellaneous Revenue	0.00	124.63	0.00	0.00	0.00
7960 · Donations/Gifts	555.00	885.00	0.00	0.00	0.00
Total Income	3,245.00	1,309.63	1,531.00	1,066.25	415.00
Expense					
4002 · Bond Fire Expenses					
4003 · Storm Damage (Bond) Expenses	0.00	0.00	0.00	0.00	0.00
Total 4002 · Bond Fire Expenses	0.00	0.00	0.00	0.00	0.00
6800 · Payroll Expense	0.00	0.00	0.00	106.74	797.90
6050 · Bank Charges/Fees	0.00	0.00	0.00	15.00	39.00
0702 · Telephone	384.25	384.05	383.64	389.54	393.81
1100 · Insurance	0.00	6,951.50	0.00	0.00	0.00
1300 · Maintenance - Equipment	128.38	0.00	349.67	248.96	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	125.00	1,280.00	850.00	600.00	600.00
14002 · Repairs & Renovations (Minor)	0.00	0.00	0.00	374.85	0.00
14003 · Construction & Renovations	0.00	0.00	0.00	0.00	2,000.00
14004 · Janitorial	0.00	375.00	412.50	550.00	550.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	49.56	0.00	0.00	0.00
Total 1400 · Maintenance - Bldgs & Improvs	125.00	1,704.56	1,262.50	1,524.85	3,150.00
1600 · Memberships	463.30	400.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	0.00	180.59	125.44
1800 · Office Expense	0.00	15.00	104.95	0.00	0.00
1900 · Professional/Specialized Svcs					
19002 · Legal Services	225.00	975.00	0.00	0.00	0.00
19005 · Administrative	15.00	0.00	0.00	0.00	0.00

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Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2021 through January 2022

02/10/22

Cash Basis

	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>
19006 · Bookkeeping	2,250.00	750.00	750.00	750.00	750.00
19009 · Website Maintenance	62.25	0.00	39.00	129.75	46.50
Total 1900 · Professional/Specialized Svcs	2,552.25	1,725.00	789.00	879.75	796.50
2800 · Utilities					
28001 · Electricity	76.31	61.63	59.82	58.64	50.31
28002 · Waste Disposal	505.79	521.19	521.19	400.82	762.00
28003 · Portable Toilets/Septic	0.00	0.00	0.00	0.00	0.00
28005 · Water	406.40	383.49	622.79	540.75	462.41
Total 2800 · Utilities	988.50	966.31	1,203.80	1,000.21	1,274.72
50000 · Recreation Program Expense					
50002 · Lunch Bunch Expenses	0.00	0.00	154.51	317.27	230.19
50003 · Silverado Summer Concerts	359.81	1,114.31	0.00	131.52	0.00
50000 · Recreation Program Expense - Other	946.00	0.00	0.00	0.00	0.00
Total 50000 · Recreation Program Expense	1,305.81	1,114.31	154.51	448.79	230.19
Total Expense	5,947.49	13,260.73	4,248.07	4,794.43	6,807.56
Net Income	<u><u>-2,702.49</u></u>	<u><u>-11,951.10</u></u>	<u><u>-2,717.07</u></u>	<u><u>-3,728.18</u></u>	<u><u>-6,392.56</u></u>

Silverado Modjeska Recreation & Parks District

Profit & Loss

02/10/22

July 2021 through January 2022

Cash Basis

	Dec 21	Jan 22	TOTAL
Income			
7400 · Bond Fire Donations			
7401 · Storm Damage (Bond) Donations	100.00	0.00	100.00
Total 7400 · Bond Fire Donations	100.00	0.00	100.00
60000 · Recreation Program Income			
60001 · Instructor Fees	0.00	262.50	322.50
60003 · Silverado Summer Concert Series	0.00	0.00	3,607.25
60007 · Flea Market	60.00	0.00	430.00
60000 · Recreation Program Income - Other	0.00	45.00	45.00
Total 60000 · Recreation Program Income	60.00	307.50	4,404.75
6620 · Rents and Concessions	0.00	825.00	2,790.00
6920 · Grant Income	0.00	108,681.00	108,681.00
7670 · Miscellaneous Revenue	0.00	0.00	124.63
7960 · Donations/Gifts	0.00	0.00	1,440.00
Total Income	160.00	109,813.50	117,540.38
Expense			
4002 · Bond Fire Expenses			
4003 · Storm Damage (Bond) Expenses	1,021.60	299.31	1,320.91
Total 4002 · Bond Fire Expenses	1,021.60	299.31	1,320.91
6800 · Payroll Expense	1,450.00	0.00	2,354.64
6050 · Bank Charges/Fees	15.00	15.00	84.00
0702 · Telephone	393.50	393.44	2,722.23
1100 · Insurance	0.00	170.71	7,122.21
1300 · Maintenance - Equipment	11.98	100.53	839.52
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	600.00	600.00	4,655.00
14002 · Repairs & Renovations (Minor)	1,567.00	0.00	1,941.85
14003 · Construction & Renovations	0.00	0.00	2,000.00
14004 · Janitorial	487.50	0.00	2,375.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	49.56
Total 1400 · Maintenance - Bldgs & Improvs	2,654.50	600.00	11,021.41
1600 · Memberships	0.00	0.00	863.30
1700 · Miscellaneous Expense	0.00	0.00	306.03
1800 · Office Expense	219.68	0.00	339.63
1900 · Professional/Specialized Svcs			
19002 · Legal Services	240.00	720.00	2,160.00
19005 · Administrative	0.00	0.00	15.00

Silverado Modjeska Recreation & Parks District
Profit & Loss
July 2021 through January 2022

02/10/22

Cash Basis

	Dec 21	Jan 22	TOTAL
19006 · Bookkeeping	750.00	750.00	6,750.00
19009 · Website Maintenance	0.00	0.00	277.50
Total 1900 · Professional/Specialized Svcs	990.00	1,470.00	9,202.50
2800 · Utilities			
28001 · Electricity	57.86	54.14	418.71
28002 · Waste Disposal	305.00	67.95	3,083.94
28003 · Portable Toilets/Septic	0.00	1,520.00	1,520.00
28005 · Water	192.02	276.90	2,884.76
Total 2800 · Utilities	554.88	1,918.99	7,907.41
50000 · Recreation Program Expense			
50002 · Lunch Bunch Expenses	56.05	0.00	758.02
50003 · Silverado Summer Concerts	0.00	0.00	1,605.64
50000 · Recreation Program Expense - Other	187.70	0.00	1,133.70
Total 50000 · Recreation Program Expense	243.75	0.00	3,497.36
Total Expense	7,554.89	4,967.98	47,581.15
Net Income	-7,394.89	104,845.52	69,959.23

Silverado Modjeska Recreation & Parks District

Balance Sheet

02/10/22

As of January 31, 2022

Cash Basis

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	37,088.35
8020 · BofA Rec Checking Account	286,334.25
Total Checking/Savings	<u>323,422.60</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>323,548.27</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>456,044.22</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	69,959.23
Total Equity	<u>433,818.50</u>
TOTAL LIABILITIES & EQUITY	<u>456,044.22</u>

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
January 2022

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	01/04/2022		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		99.29
Bank of America								
Check	01/07/2022		Remote Depo...	8020 · BofA Rec Ch...	X	6050 · Bank C...		15.00
Canyon Septic Services								
Bill Pmt -Check	01/12/2022	3499	223645	8020 · BofA Rec Ch...	X	9010 · Account...		1,520.00
CAPRI								
Bill	01/12/2022		Final Payroll ...	9010 · Accounts Pa...		1100 · Insurance		170.71
Bill Pmt -Check	01/12/2022	3500	Final Payroll ...	8020 · BofA Rec Ch...	X	9010 · Account...		170.71
Cole & Huber, LLC								
Bill	01/07/2022	38530	Inv 38530	9010 · Accounts Pa...		-SPLIT-		720.00
Bill Pmt -Check	01/07/2022	3504	Inv 38530	8020 · BofA Rec Ch...	X	9010 · Account...		720.00
Cox Communications								
Check	01/04/2022		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		294.15
Home Depot								
Bill	01/07/2022		6035 3225 31...	9010 · Accounts Pa...		1300 · Mainten...		100.53
Bill Pmt -Check	01/07/2022	3505	6035 3225 31...	8020 · BofA Rec Ch...	X	9010 · Account...		100.53
Irvine Ranch Water District								
Check	01/24/2022		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		143.91
Check	01/28/2022		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		120.65
Check	01/28/2022		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		12.34
One Counted Finch Bookkeeping								
Bill	01/27/2022	1	2021-12-SMR...	9010 · Accounts Pa...		-SPLIT-		750.00
Bill Pmt -Check	01/28/2022	3506	2021-12-SMR...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Silverado Cafe								
Bill	01/07/2022		Lunch for Tea...	9010 · Accounts Pa...		4003 · Storm D...		299.31
Bill Pmt -Check	01/07/2022	3502	Lunch for Tea...	8020 · BofA Rec Ch...	X	9010 · Account...		299.31
Southern California Edison								
Check	01/24/2022		700390193052	8020 · BofA Rec Ch...	X	28001 · Electri...		54.14
Specialized Tree Works								
Bill	01/07/2022		2021Maint S...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill Pmt -Check	01/07/2022	3503	2021Maint S...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Waste Management of OC								
Check	01/24/2022		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		67.95

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2022

Type	Num	Date	Name	Account	Amount
Deposit		01/21/2022		8020 · BofA Rec Ch...	1,147.50
			Danielle Ottenstein	6620 · Rents and C...	-390.00
			Bill Mileham	60000 · Recreation ...	-30.00
			Salat, Paula & John	60001 · Instructor F...	-262.50
			Bill Mileham	60000 · Recreation ...	-15.00
			Estates General Co...	6620 · Rents and C...	-450.00
TOTAL					-1,147.50
Deposit		01/21/2022	State of California	8020 · BofA Rec Ch...	108,681.00
				6920 · Grant Income	-108,681.00
TOTAL					-108,681.00
Deposit		01/31/2022	Estates General Co...	8020 · BofA Rec Ch...	450.00
				6620 · Rents and C...	-450.00
TOTAL					-450.00