

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

July 31, 2022

Silverado Modjeska Recreation & Parks District

08/06/22

Profit & Loss

Accrual Basis

July 2022

	<u>TOTAL</u>
Income	
60000 · Recreation Program Income	
60003 · Silverado Summer Concert Series	742.00
Total 60000 · Recreation Program Income	<u>742.00</u>
6210 · Property Taxes -Current Secured	5,827.69
6280 · Property Tax-Curr Supplemental	132.23
6540 · Penalties & Costs on Delinq Tax	-3.59
6610 · Interest	252.15
6620 · Rents and Concessions	315.00
7960 · Donations/Gifts	175.00
Total Income	<u>7,440.48</u>
Gross Profit	7,440.48
Expense	
6800 · Payroll Expense	
6806 · Payroll Processing Fees	75.00
6805 · SUI	33.32
6804 · Social Security	110.50
6801 · ETT	0.40
6800 · Payroll Expense - Other	159.73
Total 6800 · Payroll Expense	<u>378.95</u>
0100 · Salaries & Wages	1,585.37
0702 · Telephone	407.13
1100 · Insurance	11,088.75
1300 · Maintenance - Equipment	81.59
1400 · Maintenance - Bldgs & Improvs	
14001 · Landscaping	2,400.00
14002 · Repairs & Renovations (Minor)	389.37
14004 · Janitorial	1,374.00
Total 1400 · Maintenance - Bldgs & Improvs	<u>4,163.37</u>
1600 · Memberships	2,491.09
1800 · Office Expense	46.97
1806 · Printing Costs - Outside Vendor	874.14
1900 · Professional/Specialized Srvc	
19002 · Legal Services	705.00
19006 · Bookkeeping	750.00
19009 · Website Maintenance	583.50
Total 1900 · Professional/Specialized Srvc	<u>2,038.50</u>
2800 · Utilities	
28001 · Electricity	78.59
28002 · Waste Disposal	705.56
28005 · Water	362.18
Total 2800 · Utilities	<u>1,146.33</u>
50000 · Recreation Program Expense	
50002 · Lunch Bunch Expenses	971.14
50003 · Silverado Summer Concerts	249.37
Total 50000 · Recreation Program Expense	<u>1,220.51</u>
Total Expense	<u>25,522.70</u>
Net Income	<u><u>-18,082.22</u></u>

Silverado Modjeska Recreation & Parks District

Profit & Loss

08/06/22

July 2022

Accrual Basis

	Jul 22	Jul 22
Income		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	742.00	742.00
Total 60000 · Recreation Program Income	742.00	742.00
6210 · Property Taxes -Current Secured	5,827.69	5,827.69
6280 · Property Tax-Curr Supplemental	132.23	132.23
6540 · Penalties & Costs on Delinq Tax	-3.59	-3.59
6610 · Interest	252.15	252.15
6620 · Rents and Concessions	315.00	315.00
7960 · Donations/Gifts	175.00	175.00
Total Income	7,440.48	7,440.48
Gross Profit	7,440.48	7,440.48
Expense		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	75.00	75.00
6805 · SUI	33.32	33.32
6804 · Social Security	110.50	110.50
6801 · ETT	0.40	0.40
6800 · Payroll Expense - Other	159.73	159.73
Total 6800 · Payroll Expense	378.95	378.95
0100 · Salaries & Wages	1,585.37	1,585.37
0702 · Telephone	407.13	407.13
1100 · Insurance	11,088.75	11,088.75
1300 · Maintenance - Equipment	81.59	81.59
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	2,400.00	2,400.00
14002 · Repairs & Renovations (Minor)	389.37	389.37
14004 · Janitorial	1,374.00	1,374.00
Total 1400 · Maintenance - Bldgs & Improvs	4,163.37	4,163.37
1600 · Memberships	2,491.09	2,491.09
1800 · Office Expense	46.97	46.97
1806 · Printing Costs - Outside Vendor	874.14	874.14
1900 · Professional/Specialized Srvc		
19002 · Legal Services	705.00	705.00
19006 · Bookkeeping	750.00	750.00
19009 · Website Maintenance	583.50	583.50
Total 1900 · Professional/Specialized Srvc	2,038.50	2,038.50
2800 · Utilities		
28001 · Electricity	78.59	78.59
28002 · Waste Disposal	705.56	705.56
28005 · Water	362.18	362.18
Total 2800 · Utilities	1,146.33	1,146.33
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	971.14	971.14
50003 · Silverado Summer Concerts	249.37	249.37
Total 50000 · Recreation Program Expense	1,220.51	1,220.51
Total Expense	25,522.70	25,522.70
Net Income	-18,082.22	-18,082.22

Silverado Modjeska Recreation & Parks District

08/06/22

Balance Sheet

Accrual Basis

As of July 31, 2022

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	140,111.46
8020 · BofA Rec Checking Account	225,610.40
Total Checking/Savings	<u>365,721.86</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	<u>365,847.53</u>
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (2nd Loan)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	<u>132,245.95</u>
Total Other Assets	<u>132,245.95</u>
TOTAL ASSETS	<u>498,093.48</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	5,935.66
Total Accounts Payable	<u>5,935.66</u>
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	5,606.89
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	<u>19,206.89</u>
Total Current Liabilities	<u>25,142.55</u>
Total Liabilities	25,142.55
Equity	
3900 · Retained Earnings	121,508.73
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-18,082.22
Total Equity	<u>472,950.93</u>
TOTAL LIABILITIES & EQUITY	<u>498,093.48</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
ANBS Building Services								
Bill	07/01/2022	2022-...	July Services,...	9010 · Accounts Pa...		-SPLIT-		1,374.00
Bill Pmt -Check	07/23/2022	3575	July Services,...	8020 · BofA Rec Ch...		9010 · Account...		1,374.00
AT&T								
Check	07/05/2022		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		100.75
Bennett Design								
Bill	07/28/2022	Inv 10...	Inv. 18036	9010 · Accounts Pa...		19009 · Websit...		583.50
CAPRI								
Bill	07/05/2022	5604	First Quarter f...	9010 · Accounts Pa...		-SPLIT-		946.75
Bill	07/07/2022	5671	One half of Pr...	9010 · Accounts Pa...		-SPLIT-		10,142.00
Bill Pmt -Check	07/29/2022	3577	Invoice # 567...	8020 · BofA Rec Ch...		9010 · Account...		11,088.75
CARPD								
Bill	07/07/2022	1646	Fiscal Year J...	9010 · Accounts Pa...		-SPLIT-		2,000.00
Bill Pmt -Check	07/29/2022	3579	Fiscal Year J...	8020 · BofA Rec Ch...		9010 · Account...		2,000.00
Clean Products								
Bill Pmt -Check	07/20/2022	3573	761077	8020 · BofA Rec Ch...	X	9010 · Account...		58.47
Bill	07/27/2022	763442	761077	9010 · Accounts Pa...		-SPLIT-		260.78
Bill	07/29/2022	763315	761077	9010 · Accounts Pa...		14002 · Repair...		128.59
Bill Pmt -Check	07/29/2022	3582	Inv. 763442, I...	8020 · BofA Rec Ch...		9010 · Account...		389.37
Cole & Huber, LLC								
Bill	07/07/2022	39998	Inv 39796	9010 · Accounts Pa...		-SPLIT-		705.00
Bill Pmt -Check	07/29/2022	3581	Inv 39998	8020 · BofA Rec Ch...		9010 · Account...		705.00
County of Orange								
Bill	07/01/2022	GA22...	FY 2022-2023...	9010 · Accounts Pa...		1600 · Member...		491.09
Bill Pmt -Check	07/29/2022	3580	FY 2022-2023...	8020 · BofA Rec Ch...		9010 · Account...		491.09
Cox Communications								
Check	07/25/2022		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		306.38
Home Depot								
Bill	07/05/2022	971149	6035 3225 31...	9010 · Accounts Pa...		-SPLIT-		81.59
Irvine Ranch Water District								
Check	07/14/2022		27641 Silvera...	8020 · BofA Rec Ch...	X	28005 · Water		225.02
Check	07/15/2022		Modjeska Pla...	8020 · BofA Rec Ch...	X	28005 · Water		126.41
Check	07/15/2022		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		10.75
Isabell Kerins								
Bill	07/29/2022	OOP ...	Zoom Payment	9010 · Accounts Pa...		1800 · Office E...		14.99
Bill Pmt -Check	07/29/2022	3583	Zoom Payment	8020 · BofA Rec Ch...		9010 · Account...		14.99
Microsoft								
Check	07/13/2022		Recurring	8020 · BofA Rec Ch...	X	1800 · Office E...		19.99
National Payroll								
Check	07/14/2022		Invoice # 004...	8020 · BofA Rec Ch...	X	-SPLIT-		149.80
Check	07/14/2022		Invoice # 004...	8020 · BofA Rec Ch...	X	0100 · Salaries...		365.00
Check	07/25/2022		Invoice # 004...	8020 · BofA Rec Ch...	X	0100 · Salaries...		885.03
Check	07/25/2022		Invoice # 004...	8020 · BofA Rec Ch...	X	-SPLIT-		160.41
Check	07/29/2022		Invoice # 004...	8020 · BofA Rec Ch...	X	-SPLIT-		68.74
Check	07/29/2022		Inv 004730	8020 · BofA Rec Ch...	X	0100 · Salaries...		335.34
One Counted Finch Bookkeeping								
Bill	07/23/2022	22-SM...	June Financials	9010 · Accounts Pa...		-SPLIT-		750.00
Sasha Sill								

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Bill	07/29/2022	3/31/22	Costco Expen...	9010 · Accounts Pa...		-SPLIT-		89.33
Bill	07/29/2022	4/6/20...	Costco Expen...	9010 · Accounts Pa...		-SPLIT-		161.10
Bill	07/29/2022	04/28/...	Costco Expen...	9010 · Accounts Pa...		-SPLIT-		95.40
Bill	07/29/2022	05/04/...	Costco Expen...	9010 · Accounts Pa...		-SPLIT-		128.02
Bill	07/29/2022	05/18/...	Costco Expen...	9010 · Accounts Pa...		-SPLIT-		82.01
Bill	07/29/2022	06/01/...	Costco Expen...	9010 · Accounts Pa...		50002 · Lunch ...		216.98
Bill	07/29/2022	06/29/...	Costco Expen...	9010 · Accounts Pa...		50002 · Lunch ...		80.55
Bill	07/29/2022	07/14/...	Costco Expen...	9010 · Accounts Pa...		50002 · Lunch ...		117.75
Bill Pmt -Check	07/29/2022	3576		8020 · BofA Rec Ch...		9010 · Account...		971.14
Sign Up Genuis								
Check	07/07/2022			8020 · BofA Rec Ch...	X	1800 · Office E...		11.99
Smart & Final								
Check	07/14/2022			8020 · BofA Rec Ch...	X	50003 · Silvera...		249.37
Southern California Edison								
Check	07/23/2022		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		78.59
Specialized Tree Works								
Bill	07/07/2022	9180	2022Maint S...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill	07/18/2022	9194	SMRPD 2022...	9010 · Accounts Pa...		-SPLIT-		1,800.00
Bill Pmt -Check	07/20/2022	3574	2022Maint S...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Vail Dunlap & Associates								
Bill	07/06/2022	10115...	Chrome Stick...	9010 · Accounts Pa...		-SPLIT-		502.70
Bill	07/06/2022	10115...	Chrome Stick...	9010 · Accounts Pa...		-SPLIT-		371.44
Bill Pmt -Check	07/29/2022	3578	Inv # 1011503...	8020 · BofA Rec Ch...		9010 · Account...		874.14
Waste Management of OC								
Check	07/01/2022		27641 Silvera...	8020 · BofA Rec Ch...	X	28002 · Waste...		315.87
Bill	07/11/2022	25-72...	Silverado Can...	9010 · Accounts Pa...		28002 · Waste...		110.26
Bill	07/20/2022		8-55395-1500...	9010 · Accounts Pa...		28002 · Waste...		277.00
Check	07/22/2022		27641 Silvera...	8020 · BofA Rec Ch...	X	28002 · Waste...		2.43

Silverado Modjeska Recreation & Parks District
Deposit Detail
July 2022

Type	Num	Date	Name	Account	Amount
General Journal		07/12/2022		8010 · County Che...	112.86
				6280 · Property Tax-...	-112.86
TOTAL					-112.86
General Journal		07/12/2022		8010 · County Che...	227.69
				6210 · Property Tax...	-227.69
TOTAL					-227.69
General Journal		07/12/2022		8010 · County Che...	15.24
				6280 · Property Tax-...	-15.24
TOTAL					-15.24
General Journal		07/12/2022		8010 · County Che...	4.13
				6280 · Property Tax-...	-4.13
TOTAL					-4.13
Deposit		07/18/2022		8020 · BofA Rec Ch...	215.00
			Rodas, Erick	6620 · Rents and C...	-200.00
			Bill Mileham	6620 · Rents and C...	-15.00
TOTAL					-215.00
General Journal		07/19/2022		8010 · County Che...	170.38
				6610 · Interest	-170.38
TOTAL					-170.38
General Journal		07/21/2022		8010 · County Che...	5,600.00
				6210 · Property Tax...	-5,600.00
TOTAL					-5,600.00
Deposit		07/22/2022		8020 · BofA Rec Ch...	1,017.00
			Ernie Alonzo	6620 · Rents and C...	-100.00
			Special District Lead...	7960 · Donations/Gifts	-175.00
			Cash	60003 · Silverado S...	-742.00
TOTAL					-1,017.00
General Journal		07/27/2022		8010 · County Che...	81.77
				6610 · Interest	-81.77
TOTAL					-81.77