

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

September 30, 2022

Silverado Modjeska Recreation & Parks District

10/07/22

Profit & Loss

Accrual Basis

September 2022

	Sep 22	Jul - Sep 22
Income		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	1,023.00	2,624.00
60005 · Sticker Sales	0.00	325.00
60007 · Flea Market	0.00	90.00
Total 60000 · Recreation Program Income	1,023.00	3,039.00
6210 · Property Taxes -Current Secured	0.00	5,827.69
6220 · Property Taxes-Curr Unsecured	340.35	340.35
6280 · Property Tax-Curr Supplemental	19.29	175.66
6540 · Penalties & Costs on Delinq Tax	-6.56	-16.53
6610 · Interest	137.11	497.11
6620 · Rents and Concessions	2,265.00	4,826.00
7960 · Donations/Gifts	0.00	640.00
Total Income	3,778.19	15,329.28
Gross Profit	3,778.19	15,329.28
Expense		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	150.00	311.30
6805 · SUI	13.09	75.56
6804 · Social Security	45.51	257.38
6801 · ETT	0.60	2.32
6800 · Payroll Expense - Other	54.94	402.96
Total 6800 · Payroll Expense	264.14	1,049.52
0100 · Salaries & Wages	1,108.53	3,894.31
0702 · Telephone	407.75	1,222.64
1100 · Insurance	946.75	12,035.50
1300 · Maintenance - Equipment	77.92	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	3,630.00	6,030.00
14002 · Repairs & Renovations (Minor)	368.59	932.96
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00
Total 1400 · Maintenance - Bldgs & Improvs	3,998.59	77,950.96
1500 · Donations	213.09	213.09
1600 · Memberships	0.00	2,491.09
1700 · Miscellaneous Expense	9.75	9.75
1800 · Office Expense		
18001 · Office Supplies	466.25	466.25
1800 · Office Expense - Other	14.99	398.02
Total 1800 · Office Expense	481.24	864.27
1806 · Printing Costs - Outside Vendor	0.00	874.14
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	8,000.00
19002 · Legal Services	0.00	1,110.00
19006 · Bookkeeping	750.00	1,500.00
19009 · Website Maintenance	0.00	583.50
Total 1900 · Professional/Specialized Srvc	750.00	11,193.50

Silverado Modjeska Recreation & Parks District

10/07/22

Profit & Loss

Accrual Basis

September 2022

	<u>Sep 22</u>	<u>Jul - Sep 22</u>
2800 · Utilities		
28001 · Electricity	108.38	270.89
28002 · Waste Disposal	205.61	1,518.60
28005 · Water	1,215.52	2,117.69
	<u>1,529.51</u>	<u>3,907.18</u>
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,007.60
50003 · Silverado Summer Concerts	290.00	939.37
50000 · Recreation Program Expense - Other	250.00	250.00
	<u>540.00</u>	<u>2,196.97</u>
Total Expense	<u>10,327.27</u>	<u>118,062.43</u>
Net Income	<u>-6,549.08</u>	<u>-102,733.15</u>

Silverado Modjeska Recreation & Parks District
Profit & Loss
 July through September 2022

	Jul 22	Aug 22	Sep 22	TOTAL
Income				
60000 · Recreation Program Income				
60003 · Silverado Summer Concert Series	742.00	859.00	1,023.00	2,624.00
60005 · Sticker Sales	0.00	325.00	0.00	325.00
60007 · Flea Market	0.00	90.00	0.00	90.00
Total 60000 · Recreation Program Income	742.00	1,274.00	1,023.00	3,039.00
6210 · Property Taxes -Current Secured	5,827.69	0.00	0.00	5,827.69
6220 · Property Taxes-Curr Unsecured	0.00	0.00	340.35	340.35
6280 · Property Tax-Curr Supplemental	132.23	24.14	19.29	175.66
6540 · Penalties & Costs on Delinq Tax	-3.59	-6.38	-6.56	-16.53
6610 · Interest	252.15	107.85	137.11	497.11
6620 · Rents and Concessions	315.00	2,246.00	2,265.00	4,826.00
7960 · Donations/Gifts	175.00	465.00	0.00	640.00
Total Income	7,440.48	4,110.61	3,778.19	15,329.28
Gross Profit	7,440.48	4,110.61	3,778.19	15,329.28
Expense				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	75.00	86.30	150.00	311.30
6805 · SUI	33.32	29.15	13.09	75.56
6804 · Social Security	110.50	101.37	45.51	257.38
6801 · ETT	0.40	1.32	0.60	2.32
6800 · Payroll Expense - Other	159.73	188.29	54.94	402.96
Total 6800 · Payroll Expense	378.95	406.43	264.14	1,049.52
0100 · Salaries & Wages	1,585.37	1,200.41	1,108.53	3,894.31
0702 · Telephone	407.13	407.76	407.75	1,222.64
1100 · Insurance	11,088.75	0.00	946.75	12,035.50
1300 · Maintenance - Equipment	81.59	0.00	77.92	159.51
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	2,400.00	0.00	3,630.00	6,030.00
14002 · Repairs & Renovations (Minor)	389.37	175.00	368.59	932.96
14003 · Construction & Renovations	0.00	68,201.00	0.00	68,201.00
14004 · Janitorial	1,374.00	1,374.00	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00	0.00	39.00
Total 1400 · Maintenance - Bldgs & Improvs	4,163.37	69,789.00	3,998.59	77,950.96
1500 · Donations	0.00	0.00	213.09	213.09
1600 · Memberships	2,491.09	0.00	0.00	2,491.09
1700 · Miscellaneous Expense	0.00	0.00	9.75	9.75

Silverado Modjeska Recreation & Parks District

Profit & Loss

July through September 2022

10/07/22

Accrual Basis

	Jul 22	Aug 22	Sep 22	TOTAL
1800 · Office Expense				
18001 · Office Supplies	0.00	0.00	466.25	466.25
1800 · Office Expense - Other	46.97	336.06	14.99	398.02
Total 1800 · Office Expense	46.97	336.06	481.24	864.27
1806 · Printing Costs - Outside Vendor	874.14	0.00	0.00	874.14
1900 · Professional/Specialized Srvcs				
19001 · Audit Services	0.00	8,000.00	0.00	8,000.00
19002 · Legal Services	705.00	405.00	0.00	1,110.00
19006 · Bookkeeping	750.00	0.00	750.00	1,500.00
19009 · Website Maintenance	583.50	0.00	0.00	583.50
Total 1900 · Professional/Specialized Srvcs	2,038.50	8,405.00	750.00	11,193.50
2800 · Utilities				
28001 · Electricity	78.59	83.92	108.38	270.89
28002 · Waste Disposal	428.56	884.43	205.61	1,518.60
28005 · Water	362.18	539.99	1,215.52	2,117.69
Total 2800 · Utilities	869.33	1,508.34	1,529.51	3,907.18
50000 · Recreation Program Expense				
50002 · Lunch Bunch Expenses	971.14	36.46	0.00	1,007.60
50003 · Silverado Summer Concerts	249.37	400.00	290.00	939.37
50000 · Recreation Program Expense - Other	0.00	0.00	250.00	250.00
Total 50000 · Recreation Program Expense	1,220.51	436.46	540.00	2,196.97
Total Expense	25,245.70	82,489.46	10,327.27	118,062.43
Net Income	-17,805.22	-78,378.85	-6,549.08	-102,733.15

Silverado Modjeska Recreation & Parks District

Balance Sheet

10/07/22

As of September 30, 2022

Accrual Basis

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	140,727.26
8020 · BofA Rec Checking Account	140,476.32
Total Checking/Savings	281,203.58
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	125.67
Total Current Assets	281,329.25
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	132,245.95
Total Other Assets	132,245.95
TOTAL ASSETS	413,575.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	4,497.76
Total Accounts Payable	4,497.76
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	5,606.89
9120 · Development Deposits	13,600.00
Total Other Current Liabilities	19,206.89
Total Current Liabilities	23,704.65
Total Liabilities	23,704.65
Equity	
3900 · Retained Earnings	123,079.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-102,733.15
Total Equity	389,870.55
TOTAL LIABILITIES & EQUITY	413,575.20

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
ANBS Building Services								
Bill Pmt -Check	09/22/2022	3590	August Servic...	8020 · BofA Rec Ch...	X	9010 · Account...		1,374.00
AT&T								
Check	09/01/2022		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		101.36
CAPRI								
Bill	09/01/2022	5732	2nd Qtr of Wo...	9010 · Accounts Pa...		-SPLIT-		946.75
Bill Pmt -Check	09/23/2022	3602	2nd Qtr of Wo...	8020 · BofA Rec Ch...	X	9010 · Account...		946.75
Clean Products								
Bill	09/13/2022	763127	Inv. 763127	9010 · Accounts Pa...		-SPLIT-		128.59
Bill Pmt -Check	09/13/2022	3592	Inv. 763127	8020 · BofA Rec Ch...	X	9010 · Account...		128.59
Cox Communications								
Check	09/23/2022		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		306.39
Home Depot								
Bill	09/23/2022	971019	6035 3225 31...	9010 · Accounts Pa...		1300 · Mainten...		24.11
Bill	09/23/2022	50241...	6035 3225 31...	9010 · Accounts Pa...		1300 · Mainten...		53.81
Bill Pmt -Check	09/23/2022	3600		8020 · BofA Rec Ch...		9010 · Account...		159.51
Irvine Ranch Water District								
Check	09/12/2022		27641 Silvera...	8020 · BofA Rec Ch...	X	28005 · Water		204.87
Check	09/14/2022		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		13.96
Check	09/14/2022		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		996.69
Isabell Kerins								
Bill	09/14/2022	OOP ...	Zoom Payme...	9010 · Accounts Pa...		1800 · Office E...		14.99
Bill Pmt -Check	09/20/2022		Zoom Payme...	8020 · BofA Rec Ch...		9010 · Account...		14.99
Bill	09/21/2022	OOP -...	Lunch for Vol...	9010 · Accounts Pa...		1700 · Miscella...		9.75
Bill Pmt -Check	09/21/2022	3595	Lunch for Vol...	8020 · BofA Rec Ch...		9010 · Account...		9.75
Magnolia Florist								
Check	09/09/2022		Flowers for Is...	8020 · BofA Rec Ch...	X	1500 · Donations		213.09
Mario Ortiz								
Bill	09/17/2022	02665...		9010 · Accounts Pa...		-SPLIT-		240.00
National Payroll								
Check	09/20/2022		Inv 004843	8020 · BofA Rec Ch...	X	0100 · Salaries...		540.06
Check	09/21/2022		Inv 004843	8020 · BofA Rec Ch...	X	-SPLIT-		264.14
Check	09/30/2022		Inv 004869	8020 · BofA Rec Ch...	X	0100 · Salaries...		568.47
One Counted Finch Bookkeeping								
Bill	09/25/2022	SMRP...	August Finan...	9010 · Accounts Pa...		-SPLIT-		750.00
Ron Bernstein								
Bill	09/21/2022	Reim ...	4th of July Pic...	9010 · Accounts Pa...		50000 · Recre...		250.00
Bill Pmt -Check	09/23/2022	3601	4th of July Pic...	8020 · BofA Rec Ch...		9010 · Account...		250.00
Smart & Final								
Check	09/15/2022		Hamburger It...	8020 · BofA Rec Ch...	X	50003 · Silvera...		290.00
Southern California Edison								
Check	09/26/2022		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		108.38
Specialized Tree Works								
Bill	09/08/2022	9281	SMRPD 2022...	9010 · Accounts Pa...		-SPLIT-		855.00
Bill	09/20/2022	9298	SMRPD 2022...	9010 · Accounts Pa...		-SPLIT-		2,775.00
Bill Pmt -Check	09/23/2022	3591	SMRPD 2022...	8020 · BofA Rec Ch...	X	9010 · Account...		885.00

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Staples Direct								
Check	09/06/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		124.99
Check	09/12/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		135.77
Check	09/15/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		14.31
Check	09/15/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		100.67
Check	09/16/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		90.51
Waste Management of OC								
Check	09/22/2022		27641 Silvera...	8020 · BofA Rec Ch...	X	28002 · Waste...		315.87
Zack Dupree								
Bill Pmt -Check	09/21/2022	3596	VOID: 4th of J...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	

Silverado Modjeska Recreation & Parks District
Deposit Detail
September 2022

Type	Num	Date	Name	Account	Amount
General Journal		09/06/2022		8010 · County Che...	19.29
				6280 · Property Tax-...	-19.29
TOTAL					-19.29
Deposit		09/07/2022	Priscilla Chagoya	8020 · BofA Rec Ch...	100.00
				6620 · Rents and C...	-100.00
TOTAL					-100.00
General Journal		09/09/2022		8010 · County Che...	340.35
				6220 · Property Tax...	-340.35
TOTAL					-340.35
Deposit		09/26/2022		8020 · BofA Rec Ch...	3,298.26
			Osborn, Sid	6620 · Rents and C...	-15.00
			Hopkins, Tim & Alyse	6620 · Rents and C...	-1,100.00
			Wilson, Pete & Sheri	6620 · Rents and C...	-50.00
			Downtowncow Ltd	6620 · Rents and C...	-1,000.00
			Waste Management...	28002 · Waste Disp...	-110.26
			Cash	60003 · Silverado S...	-1,023.00
TOTAL					-3,298.26
General Journal		09/28/2022		8010 · County Che...	137.11
				6610 · Interest	-137.11
TOTAL					-137.11