

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

July 31, 2023

Silverado Modjeska Recreation & Parks District

Profit & Loss

08/14/23

July 2023

Accrual Basis

	Jul 23	Jul 23
Ordinary Income/Expense		
Income		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	809.00	809.00
Total 60000 · Recreation Program Income	809.00	809.00
6210 · Property Taxes -Current Secured	288.91	288.91
6280 · Property Tax-Curr Supplemental	186.85	186.85
6540 · Penalties & Costs on Delinq Tax	202.70	202.70
6610 · Interest	341.45	341.45
6620 · Rents and Concessions	700.00	700.00
Total Income	2,528.91	2,528.91
Gross Profit	2,528.91	2,528.91
Expense		
6800 · Payroll Expense		
6809 · Additional Taxes	245.49	245.49
6806 · Payroll Processing Fees	35.00	35.00
6805 · SUI	33.99	33.99
6804 · Social Security	121.55	121.55
6803 · Medicare	44.82	44.82
6801 · ETT	1.54	1.54
Total 6800 · Payroll Expense	482.39	482.39
0100 · Salaries & Wages	1,251.34	1,251.34
0702 · Telephone	676.45	676.45
1100 · Insurance	11,614.30	11,614.30
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	1,200.00	1,200.00
Total 1400 · Maintenance - Bldgs & Improvs	1,200.00	1,200.00
1600 · Memberships	2,517.69	2,517.69
1800 · Office Expense	19.99	19.99
1900 · Professional/Specialized Srvcs		
19006 · Bookkeeping	750.00	750.00
19009 · Website Maintenance	485.01	485.01
Total 1900 · Professional/Specialized Srvcs	1,235.01	1,235.01
2800 · Utilities		
28001 · Electricity	81.50	81.50
28002 · Waste Disposal	-259.07	-259.07
28005 · Water	182.30	182.30
Total 2800 · Utilities	4.73	4.73
50000 · Recreation Program Expense		
50003 · Silverado Summer Concerts	433.62	433.62
50000 · Recreation Program Expense - Other	300.00	300.00
Total 50000 · Recreation Program Expense	733.62	733.62
Total Expense	19,735.52	19,735.52
Net Ordinary Income	-17,206.61	-17,206.61
Net Income	-17,206.61	-17,206.61

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2023

08/14/23

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Silverado Modjeska Recreation & Parks District

08/14/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	170,774.22
8020 · BofA Rec Checking Account	137,924.09
Total Checking/Savings	<u>308,698.31</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	308,823.98
Fixed Assets	
4200 · Capital Improvements	63,930.00
Total Fixed Assets	63,930.00
Other Assets	
8211 · Interfund Receivable	-1,000.00
Total Other Assets	<u>-1,000.00</u>
TOTAL ASSETS	<u><u>371,753.98</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	113.18
Total Accounts Payable	113.18
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	3,008.81
9120 · Development Deposits	28,800.00
Total Other Current Liabilities	<u>31,808.81</u>
Total Current Liabilities	<u>31,921.99</u>
Total Liabilities	31,921.99
Equity	
3900 · Retained Earnings	-12,485.82
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-17,206.61
Total Equity	<u>339,831.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>371,753.98</u></u>

Silverado Modjeska Recreation & Parks District Transaction List by Vendor July 2023

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	07/03/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		382.77
Bennett Design								
Bill	07/05/2023	Inv 10...	Inv. 10891	9010 · Accounts Pa...		19009 · Websit...		460.01
Bill Pmt -Check	07/14/2023	3684	Inv. 10891	8020 · BofA Rec Ch...	X	9010 · Account...		460.01
CAPRI								
Bill	07/28/2023	6079	Inv 6079, 1st ...	9010 · Accounts Pa...		1100 · Insurance		144.30
Bill Pmt -Check	07/28/2023	3709	Inv 6079, 1st ...	8020 · BofA Rec Ch...		9010 · Account...		144.30
Bill	07/28/2023	6020	Inv 6020, 1st ...	9010 · Accounts Pa...		-SPLIT-		11,470.00
Bill Pmt -Check	07/31/2023	3713	Inv 6020, 1st ...	8020 · BofA Rec Ch...		9010 · Account...		11,470.00
CARPD								
Bill	07/17/2023	1728	Fiscal Year J...	9010 · Accounts Pa...		-SPLIT-		2,000.00
Bill Pmt -Check	07/27/2023	3705	Fiscal Year J...	8020 · BofA Rec Ch...		9010 · Account...		2,000.00
Charles E Wright								
Bill	07/17/2023	ck req...	Reim Expenses	9010 · Accounts Pa...		-SPLIT-		57.35
Bill Pmt -Check	07/28/2023	3708	June, July Ha...	8020 · BofA Rec Ch...		9010 · Account...		57.35
Cole & Huber, LLC								
Bill Pmt -Check	07/14/2023	3683	Inv. 43020	8020 · BofA Rec Ch...	X	9010 · Account...		2,430.00
County of Orange								
Bill	07/01/2023	GA23...	LAFCO Costs...	9010 · Accounts Pa...		-SPLIT-		517.69
Bill Pmt -Check	07/28/2023	3706	VOID: LAFC...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Bill Pmt -Check	07/28/2023	3707	LAFCO Costs...	8020 · BofA Rec Ch...		9010 · Account...		517.69
Cox Communications								
Check	07/24/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		293.68
Irvine Ranch Water District								
Check	07/14/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		91.48
Check	07/14/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		78.64
Check	07/14/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		12.18
Laurel Ward								
Bill	07/25/2023	Ck Re...	Reim Facility ...	9010 · Accounts Pa...		6620 · Rents a...		100.00
Bill Pmt -Check	07/25/2023	3703	Reim Facility ...	8020 · BofA Rec Ch...		9010 · Account...		100.00
Microsoft								
Check	07/13/2023		Recurring	8020 · BofA Rec Ch...	X	1800 · Office E...		19.99
National Payroll								
Check	07/13/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	0100 · Salaries...		484.28
Check	07/13/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		209.41
Check	07/28/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	0100 · Salaries...		767.06
Check	07/28/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		272.98
One Counted Finch Bookkeeping								
Bill	07/25/2023	23-06-...	23-06-SMRP...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	07/25/2023	3704	23-06-SMRP...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Send in Blue								
Check	07/24/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		25.00
Smart & Final								
Check	07/13/2023		Hamburger It...	8020 · BofA Rec Ch...	X	50003 · Silvera...		376.27
Southern California Edison								
Check	07/22/2023		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		81.50

Silverado Modjeska Recreation & Parks District Transaction List by Vendor July 2023

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Specialized Tree Works								
Bill	07/10/2023	9873	Inv 9873, May...	9010 · Accounts Pa...		-SPLIT-		1,200.00
Bill Pmt -Check	07/14/2023	3702	Inv 9873, May...	8020 · BofA Rec Ch...	X	9010 · Account...		1,200.00
Topp, Kevin								
Bill	07/17/2023	ck req...	Great Americ...	9010 · Accounts Pa...		50000 · Recre...		300.00
Bill Pmt -Check	07/31/2023	3714	Great Americ...	8020 · BofA Rec Ch...		9010 · Account...		300.00
Verizon Wireless								
Check	07/06/2023			8020 · BofA Rec Ch...	X	0702 · Telepho...		167.52
Waste Management of OC								
Check	07/24/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		438.36
Check	07/24/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		73.20

Silverado Modjeska Recreation & Parks District
Deposit Detail
 July 2023

08/14/23

Type	Num	Date	Name	Account	Amount
General Journal		07/12/2023		8010 · County Che...	12.59
				6280 · Property Tax-...	-12.59
TOTAL					-12.59
General Journal		07/12/2023		8010 · County Che...	3.11
				6540 · Penalties & C...	-3.11
TOTAL					-3.11
General Journal		07/12/2023		8010 · County Che...	174.26
				6280 · Property Tax-...	-174.26
TOTAL					-174.26
General Journal		07/12/2023		8010 · County Che...	288.91
				6210 · Property Tax...	-288.91
TOTAL					-288.91
General Journal		07/18/2023		8010 · County Che...	199.59
				6540 · Penalties & C...	-199.59
TOTAL					-199.59
Deposit		07/19/2023		8020 · BofA Rec Ch...	809.00
			Cash	60003 · Silverado S...	-809.00
TOTAL					-809.00
Deposit		07/28/2023		8020 · BofA Rec Ch...	800.00
			Beatriz Camberos	6620 · Rents and C...	-150.00
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Beatriz Camberos	6620 · Rents and C...	-150.00
			Rodas, Erick	6620 · Rents and C...	-200.00
TOTAL					-800.00
General Journal		07/28/2023		8010 · County Che...	341.45
				6610 · Interest	-341.45
TOTAL					-341.45