

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

January 31, 2023

Silverado Modjeska Recreation & Parks District

02/27/23

Profit & Loss

Accrual Basis

January 2023

	Jan 23	Jul '22 - Jan 23
Ordinary Income/Expense		
Income		
6100 · Cell Tower Lease Income	7,500.00	7,500.00
60000 · Recreation Program Income		
60001 · Instructor Fees	156.00	156.00
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	75.00	475.00
60007 · Flea Market	0.00	170.00
Total 60000 · Recreation Program Income	231.00	3,425.00
6210 · Property Taxes -Current Secured	1,716.01	107,860.23
6220 · Property Taxes-Curr Unsecured	374.00	714.35
6280 · Property Tax-Curr Supplemental	209.14	723.72
6540 · Penalties & Costs on Delinq Tax	0.00	-40.51
6610 · Interest	265.94	1,125.79
6620 · Rents and Concessions	450.00	7,791.00
6970 · State - Other	-60,800.00	0.00
7960 · Donations/Gifts	0.00	640.00
Total Income	-50,053.91	129,739.58
Gross Profit	-50,053.91	129,739.58
Expense		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	300.00	761.30
6805 · SUI	48.79	276.05
6804 · Social Security	211.44	1,951.97
6803 · Medicare	129.97	513.71
6801 · ETT	0.84	6.48
6800 · Payroll Expense - Other	69.92	2,203.89
Total 6800 · Payroll Expense	760.96	5,713.40
0100 · Salaries & Wages	1,977.19	8,436.55
0702 · Telephone	860.20	3,450.93
1100 · Insurance	167.92	18,396.74
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	2,000.00	11,315.00
14002 · Repairs & Renovations (Minor)	0.00	1,937.96
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	2,000.00	84,240.96
1500 · Donations	0.00	302.94
1600 · Memberships	0.00	3,032.09
1700 · Miscellaneous Expense	0.00	443.71
1800 · Office Expense		
18001 · Office Supplies	0.00	232.19
1800 · Office Expense - Other	0.00	728.64
Total 1800 · Office Expense	0.00	960.83
1806 · Printing Costs - Outside Vendor	0.00	874.14
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	8,000.00
19002 · Legal Services	0.00	2,670.00
19006 · Bookkeeping	750.00	4,500.00
19009 · Website Maintenance	325.50	2,735.96
Total 1900 · Professional/Specialized Svcs	1,075.50	17,905.96

Silverado Modjeska Recreation & Parks District

02/27/23

Profit & Loss

Accrual Basis

January 2023

	Jan 23	Jul '22 - Jan 23
2700 · Trans & Travel - Mtgs/Conferncs	0.00	-350.00
2800 · Utilities		
28001 · Electricity	57.19	411.59
28002 · Waste Disposal	831.57	4,435.26
28005 · Water	230.07	3,725.87
Total 2800 · Utilities	1,118.83	8,572.72
4000 · Capital Expenditure	0.00	4,179.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,007.60
50003 · Silverado Summer Concerts	0.00	958.76
50000 · Recreation Program Expense - Other	140.06	765.46
Total 50000 · Recreation Program Expense	140.06	2,731.82
Total Expense	8,100.66	159,052.04
Net Ordinary Income	-58,154.57	-29,312.46
Other Income/Expense		
Other Expense		
1720 · Non-Operating Expense	0.00	133,245.95
Total Other Expense	0.00	133,245.95
Net Other Income	0.00	-133,245.95
Net Income	-58,154.57	-162,558.41

Silverado Modjeska Recreation & Parks District Profit & Loss, YTD July 2022 through January 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
Ordinary Income/Expense					
Income					
6100 · Cell Tower Lease Income	0.00	0.00	0.00	0.00	0.00
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	0.00	0.00	0.00	0.00
60003 · Silverado Summer Concert Series	742.00	859.00	1,023.00	0.00	0.00
60005 · Sticker Sales	0.00	325.00	0.00	75.00	0.00
60007 · Flea Market	0.00	90.00	0.00	80.00	0.00
Total 60000 · Recreation Program Income	742.00	1,274.00	1,023.00	155.00	0.00
6210 · Property Taxes -Current Secured	5,827.69	0.00	0.00	0.00	5,818.92
6220 · Property Taxes-Curr Unsecured	0.00	0.00	340.35	0.00	0.00
6280 · Property Tax-Curr Supplemental	132.23	24.14	19.29	157.11	102.00
6540 · Penalties & Costs on Delinq Tax	-3.59	-6.38	-6.56	-6.37	-7.79
6610 · Interest	252.15	107.85	137.11	87.19	123.33
6620 · Rents and Concessions	315.00	2,246.00	2,265.00	1,715.00	300.00
6970 · State - Other	0.00	0.00	0.00	60,800.00	0.00
7960 · Donations/Gifts	175.00	465.00	0.00	0.00	0.00
Total Income	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
Gross Profit	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
Expense					
6800 · Payroll Expense					
6806 · Payroll Processing Fees	75.00	86.30	150.00	150.00	0.00
6805 · SUI	33.32	29.15	13.09	55.22	0.00
6804 · Social Security	110.50	101.37	45.51	701.52	731.09
6803 · Medicare	0.00	0.00	0.00	16.84	0.00
6801 · ETT	0.40	1.32	0.60	3.32	0.00
6800 · Payroll Expense - Other	159.73	188.29	54.94	78.44	0.00
Total 6800 · Payroll Expense	378.95	406.43	264.14	1,005.34	731.09
0100 · Salaries & Wages	1,585.37	1,200.41	1,108.53	446.44	0.00
0702 · Telephone	407.13	407.76	407.75	389.92	424.96
1100 · Insurance	11,088.75	0.00	946.75	0.00	0.00
1300 · Maintenance - Equipment	81.59	0.00	77.92	0.00	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	2,400.00	885.00	4,230.00	600.00	600.00
14002 · Repairs & Renovations (Minor)	389.37	175.00	629.37	0.00	70.99

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through January 2023

02/27/23

Accrual Basis

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
14003 · Construction & Renovations	0.00	68,201.00	0.00	0.00	0.00
14004 · Janitorial	1,374.00	1,374.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00	0.00	0.00	0.00
Total 1400 · Maintenance - Bldgs & Improvs	4,163.37	70,674.00	4,859.37	600.00	670.99
1500 · Donations	0.00	0.00	213.09	0.00	0.00
1600 · Memberships	2,491.09	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	9.75	385.00	0.00
1800 · Office Expense					
18001 · Office Supplies	0.00	0.00	466.25	-250.00	0.00
1800 · Office Expense - Other	46.97	336.06	14.99	49.92	280.70
Total 1800 · Office Expense	46.97	336.06	481.24	-200.08	280.70
1806 · Printing Costs - Outside Vendor	874.14	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Svcs					
19001 · Audit Services	0.00	8,000.00	0.00	0.00	0.00
19002 · Legal Services	705.00	405.00	45.00	495.00	1,020.00
19006 · Bookkeeping	750.00	0.00	750.00	0.00	1,500.00
19009 · Website Maintenance	583.50	0.00	432.25	928.62	42.34
Total 1900 · Professional/Specialized Svcs	2,038.50	8,405.00	1,227.25	1,423.62	2,562.34
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	50.00	-400.00
2800 · Utilities					
28001 · Electricity	78.59	83.92	108.38	0.00	13.38
28002 · Waste Disposal	428.56	884.43	205.61	955.34	421.50
28005 · Water	362.18	539.99	1,215.52	524.66	495.74
Total 2800 · Utilities	869.33	1,508.34	1,529.51	1,480.00	930.62
4000 · Capital Expenditure	0.00	0.00	600.00	3,300.00	0.00
50000 · Recreation Program Expense					
50002 · Lunch Bunch Expenses	971.14	36.46	0.00	0.00	0.00
50003 · Silverado Summer Concerts	249.37	400.00	290.00	0.00	19.39
50000 · Recreation Program Expense - Other	0.00	0.00	250.00	0.00	375.40
Total 50000 · Recreation Program Expense	1,220.51	436.46	540.00	0.00	394.79
Total Expense	25,245.70	83,374.46	12,265.30	8,880.24	5,595.49
Net Ordinary Income	-17,805.22	-79,263.85	-8,487.11	54,027.69	740.97

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Accrual Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through January 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
Other Income/Expense					
Other Expense					
1720 - Non-Operating Expense	0.00	0.00	0.00	0.00	133,245.95
Total Other Expense	0.00	0.00	0.00	0.00	133,245.95
Net Other Income	0.00	0.00	0.00	0.00	-133,245.95
Net Income	<u>-17,805.22</u>	<u>-79,263.85</u>	<u>-8,487.11</u>	<u>54,027.69</u>	<u>-132,504.98</u>

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through January 2023

02/27/23

Accrual Basis

	Dec 22	Jan 23	TOTAL
Ordinary Income/Expense			
Income			
6100 · Cell Tower Lease Income	0.00	7,500.00	7,500.00
60000 · Recreation Program Income			
60001 · Instructor Fees	0.00	156.00	156.00
60003 · Silverado Summer Concert Series	0.00	0.00	2,624.00
60005 · Sticker Sales	0.00	75.00	475.00
60007 · Flea Market	0.00	0.00	170.00
Total 60000 · Recreation Program Income	0.00	231.00	3,425.00
6210 · Property Taxes -Current Secured	94,497.61	1,716.01	107,860.23
6220 · Property Taxes-Curr Unsecured	0.00	374.00	714.35
6280 · Property Tax-Curr Supplemental	79.81	209.14	723.72
6540 · Penalties & Costs on Delinq Tax	-9.82	0.00	-40.51
6610 · Interest	152.22	265.94	1,125.79
6620 · Rents and Concessions	500.00	450.00	7,791.00
6970 · State - Other	0.00	-60,800.00	0.00
7960 · Donations/Gifts	0.00	0.00	640.00
Total Income	95,219.82	-50,053.91	129,739.58
Gross Profit	95,219.82	-50,053.91	129,739.58
Expense			
6800 · Payroll Expense			
6806 · Payroll Processing Fees	0.00	300.00	761.30
6805 · SUI	96.48	48.79	276.05
6804 · Social Security	50.54	211.44	1,951.97
6803 · Medicare	366.90	129.97	513.71
6801 · ETT	0.00	0.84	6.48
6800 · Payroll Expense - Other	1,652.57	69.92	2,203.89
Total 6800 · Payroll Expense	2,166.49	760.96	5,713.40
0100 · Salaries & Wages	2,118.61	1,977.19	8,436.55
0702 · Telephone	553.21	860.20	3,450.93
1100 · Insurance	6,193.32	167.92	18,396.74
1300 · Maintenance - Equipment	0.00	0.00	159.51
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	600.00	2,000.00	11,315.00
14002 · Repairs & Renovations (Minor)	673.23	0.00	1,937.96

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through January 2023

02/27/23

Accrual Basis

	Dec 22	Jan 23	TOTAL
14003 · Construction & Renovations	0.00	0.00	68,201.00
14004 · Janitorial	0.00	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	39.00
Total 1400 · Maintenance - Bldgs & Improvs	1,273.23	2,000.00	84,240.96
1500 · Donations	89.85	0.00	302.94
1600 · Memberships	541.00	0.00	3,032.09
1700 · Miscellaneous Expense	48.96	0.00	443.71
1800 · Office Expense			
18001 · Office Supplies	15.94	0.00	232.19
1800 · Office Expense - Other	0.00	0.00	728.64
Total 1800 · Office Expense	15.94	0.00	960.83
1806 · Printing Costs - Outside Vendor	0.00	0.00	874.14
1900 · Professional/Specialized Svcs			
19001 · Audit Services	0.00	0.00	8,000.00
19002 · Legal Services	0.00	0.00	2,670.00
19006 · Bookkeeping	750.00	750.00	4,500.00
19009 · Website Maintenance	423.75	325.50	2,735.96
Total 1900 · Professional/Specialized Svcs	1,173.75	1,075.50	17,905.96
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	-350.00
2800 · Utilities			
28001 · Electricity	70.13	57.19	411.59
28002 · Waste Disposal	708.25	831.57	4,435.26
28005 · Water	357.71	230.07	3,725.87
Total 2800 · Utilities	1,136.09	1,118.83	8,572.72
4000 · Capital Expenditure	279.74	0.00	4,179.74
50000 · Recreation Program Expense			
50002 · Lunch Bunch Expenses	0.00	0.00	1,007.60
50003 · Silverado Summer Concerts	0.00	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	140.06	765.46
Total 50000 · Recreation Program Expense	0.00	140.06	2,731.82
Total Expense	15,590.19	8,100.66	159,052.04
Net Ordinary Income	79,629.63	-58,154.57	-29,312.46

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02/27/23

Accrual Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through January 2023

	<u>Dec 22</u>	<u>Jan 23</u>	<u>TOTAL</u>
Other Income/Expense			
Other Expense			
1720 - Non-Operating Expense	0.00	0.00	133,245.95
Total Other Expense	0.00	0.00	133,245.95
Net Other Income	0.00	0.00	-133,245.95
Net Income	<u>79,629.63</u>	<u>-58,154.57</u>	<u>-162,558.41</u>

Silverado Modjeska Recreation & Parks District

02/27/23

Balance Sheet

Accrual Basis

As of January 31, 2023

	<u>Jan 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	109,486.56
8020 · BofA Rec Checking Account	214,613.13
Total Checking/Savings	<u>324,099.69</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	324,225.36
Fixed Assets	
4200 · Capital Improvements	41,104.00
Total Fixed Assets	41,104.00
Other Assets	
8211 · Interfund Receivable	-1,000.00
Total Other Assets	<u>-1,000.00</u>
TOTAL ASSETS	<u>364,329.36</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	1,527.18
Total Accounts Payable	1,527.18
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	28,800.00
Total Other Current Liabilities	<u>32,006.89</u>
Total Current Liabilities	<u>33,534.07</u>
Total Liabilities	33,534.07
Equity	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-162,558.41
Total Equity	<u>330,795.29</u>
TOTAL LIABILITIES & EQUITY	<u>364,329.36</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Amazon								
Check	01/31/2023		Pickleball Net	8020 · BofA Rec Ch...	X	50000 · Recre...		140.06
AT&T								
Check	01/04/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		257.54
Bennett Design								
Bill Pmt -Check	01/06/2023	3618	Inv. 10859, O...	8020 · BofA Rec Ch...	X	9010 · Account...		423.75
Bill	01/06/2023	10862	Inv. 10862	9010 · Accounts Pa...		-SPLIT-		325.50
Bill Pmt -Check	01/26/2023	3652	Inv. 10862	8020 · BofA Rec Ch...		9010 · Account...		325.50
CAPRI								
Bill	01/26/2023	5895	Adjustment W...	9010 · Accounts Pa...		1100 · Insurance		167.92
Bill Pmt -Check	01/26/2023	3523	Adjustment W...	8020 · BofA Rec Ch...	X	9010 · Account...		167.92
Clean Products								
Bill Pmt -Check	01/20/2023	3622	776296	8020 · BofA Rec Ch...	X	9010 · Account...		637.21
Cox Communications								
Check	01/23/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		324.40
Irvine Ranch Water District								
Check	01/12/2023		1554810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		45.64
Check	01/12/2023		8454810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		12.18
Check	01/12/2023		8454810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		172.25
Morris, Julie								
Bill Pmt -Check	01/06/2023	3619	Gift Cards for ...	8020 · BofA Rec Ch...	X	9010 · Account...		89.85
National Payroll								
Check	01/17/2023		Inv # 005092	8020 · BofA Rec Ch...	X	0100 · Salaries...		1,215.71
Check	01/17/2023		Inv # 005092	8020 · BofA Rec Ch...	X	-SPLIT-		454.36
Check	01/31/2023		Payroll 20232	8020 · BofA Rec Ch...	X	0100 · Salaries...		761.48
Check	01/31/2023		Payroll 20232	8020 · BofA Rec Ch...	X	-SPLIT-		306.60
One Counted Finch Bookkeeping								
Bill	01/20/2023	23-12-...	December 20...	9010 · Accounts Pa...		-SPLIT-		750.00
Bill Pmt -Check	01/27/2023	3653	December 20...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Southern California Edison								
Check	01/24/2023		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		57.19
Specialized Tree Works								
Bill	01/03/2023	9549	December, S...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill	01/03/2023	9550	Park Trim & S...	9010 · Accounts Pa...		-SPLIT-		1,400.00
Bill Pmt -Check	01/06/2023	3621	November, S...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Bill Pmt -Check	01/20/2023	3623	9549, 9550	8020 · BofA Rec Ch...	X	9010 · Account...		2,000.00
Verizon Wireless								
Bill	01/06/2023		Split with SCC	9010 · Accounts Pa...		0702 · Telepho...		113.84
Bill Pmt -Check	01/06/2023	3620	Split with SCC	8020 · BofA Rec Ch...	X	9010 · Account...		113.84
Bill	01/15/2023	99253...	Acct 2425692...	9010 · Accounts Pa...		-SPLIT-		164.42
Waste Management of OC								
Check	01/19/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		339.69
Check	01/20/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50
Check	01/24/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		70.38

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2023

Type	Num	Date	Name	Account	Amount
General Jour...		01/04/2023		8010 · County ...	43.47
				6210 · Property ...	-43.47
TOTAL					-43.47
General Jour...		01/10/2023		8010 · County ...	374.00
				6220 · Property ...	-374.00
TOTAL					-374.00
General Jour...		01/10/2023		8010 · County ...	930.23
				6210 · Property ...	-930.23
TOTAL					-930.23
General Jour...		01/10/2023		8010 · County ...	208.19
				6280 · Property ...	-208.19
TOTAL					-208.19
General Jour...		01/11/2023		8010 · County ...	741.29
				6210 · Property ...	-741.29
TOTAL					-741.29
General Jour...		01/11/2023		8010 · County ...	1.02
				6210 · Property ...	-1.02
TOTAL					-1.02
General Jour...		01/11/2023		8010 · County ...	0.95
				6280 · Property ...	-0.95
TOTAL					-0.95
General Jour...		01/11/2023		8010 · County ...	6.08
				6610 · Interest	-6.08
TOTAL					-6.08
Deposit		01/20/2023		8020 · BofA Re...	7,931.00
			Cash	60005 · Sticker ...	-75.00
			Salat, Paula & J...	60001 · Instruct...	-156.00
			Maria de la Cruz...	6620 · Rents an...	-150.00
			Patrick and/or J...	6620 · Rents an...	-50.00
			Verizon Wireless.	6100 · Cell Tow...	-7,500.00
TOTAL					-7,931.00

Silverado Modjeska Recreation & Parks District
Deposit Detail
January 2023

Type	Num	Date	Name	Account	Amount
Deposit		01/27/2023		8020 · BofA Re...	250.00
			Fandom Produc...	6620 · Rents an...	-100.00
			Marco or Beatriz...	6620 · Rents an...	-150.00
TOTAL					-250.00
General Jour...		01/30/2023		8010 · County ...	261.28
				6610 · Interest	-261.28
TOTAL					-261.28
General Jour...		01/31/2023		8010 · County ...	60,800.00
				9120 · Develop...	-60,800.00
TOTAL					-60,800.00

Silverado Modjeska Recreation & Parks District Profit & Loss Budget vs. Actual January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6100 · Cell Tower Lease Income	7,500.00			
60000 · Recreation Program Income				
60001 · Instructor Fees	156.00	50.00	106.00	312.0%
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.0%
60005 · Sticker Sales	75.00			
60007 · Flea Market	0.00	70.00	-70.00	0.0%
Total 60000 · Recreation Program Income	231.00	120.00	111.00	192.5%
6210 · Property Taxes -Current Secured	1,716.01	3,000.00	-1,283.99	57.2%
6220 · Property Taxes-Curr Unsecured	374.00	75.00	299.00	498.7%
6280 · Property Tax-Curr Supplemental	209.14	50.00	159.14	418.3%
6290 · Other Taxes	0.00	40,000.00	-40,000.00	0.0%
6610 · Interest	265.94	80.00	185.94	332.4%
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	0.0%
6620 · Rents and Concessions - Other	450.00			
Total 6620 · Rents and Concessions	450.00	0.00	450.00	100.0%
6970 · State - Other	-60,800.00			
7960 · Donations/Gifts	0.00	500.00	-500.00	0.0%
Total Income	-50,053.91	43,825.00	-93,878.91	-114.2%
Gross Profit	-50,053.91	43,825.00	-93,878.91	-114.2%
Expense				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	300.00			
6805 · SUI	48.79			
6804 · Social Security	211.44			
6803 · Medicare	129.97			
6801 · ETT	0.84			
6800 · Payroll Expense - Other	69.92			
Total 6800 · Payroll Expense	760.96			
0100 · Salaries & Wages	1,977.19			
0702 · Telephone	860.20	390.00	470.20	220.6%
1100 · Insurance	167.92	0.00	167.92	100.0%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%

Silverado Modjeska Recreation & Parks District
Profit & Loss Budget vs. Actual
January 2023

02/27/23

Accrual Basis

	Jan 23	Budget	\$ Over Budget	% of Budget
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	2,000.00	675.00	1,325.00	296.3%
14004 · Janitorial	0.00	425.00	-425.00	0.0%
Total 1400 · Maintenance - Bldgs & Improvs	2,000.00	1,100.00	900.00	181.8%
1500 · Donations	0.00	0.00	0.00	0.0%
1600 · Memberships	0.00	145.00	-145.00	0.0%
1700 · Miscellaneous Expense	0.00	75.00	-75.00	0.0%
1800 · Office Expense	0.00	100.00	-100.00	0.0%
1803 · Postage	0.00	0.00	0.00	0.0%
1900 · Professional/Specialized Svcs				
19001 · Audit Services	0.00	0.00	0.00	0.0%
19002 · Legal Services	0.00	250.00	-250.00	0.0%
19006 · Bookkeeping	750.00	725.00	25.00	103.4%
19008 · Caretaker	0.00	1,200.00	-1,200.00	0.0%
19009 · Website Maintenance	325.50	100.00	225.50	325.5%
Total 1900 · Professional/Specialized Svcs	1,075.50	2,275.00	-1,199.50	47.3%
1912 · Investment Administrative Fees	0.00	2.00	-2.00	0.0%
2000 · Publications and Legal Notices	0.00	375.00	-375.00	0.0%
2400 · Special Departmental Expense	0.00	0.00	0.00	0.0%
2800 · Utilities				
28001 · Electricity	57.19			
28002 · Waste Disposal	831.57			
28005 · Water	230.07			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
Total 2800 · Utilities	1,118.83	1,000.00	118.83	111.9%
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	100.00	-100.00	0.0%
50000 · Recreation Program Expense - Other	140.06	200.00	-59.94	70.0%
Total 50000 · Recreation Program Expense	140.06	300.00	-159.94	46.7%
Total Expense	8,100.66	5,887.00	2,213.66	137.6%
Net Ordinary Income	-58,154.57	37,938.00	-96,092.57	-153.3%
Net Income	-58,154.57	37,938.00	-96,092.57	-153.3%