

**Silverado-Modjeska  
Recreation and Parks  
District**

**Financial Statements**

**December 31, 2022**

## Silverado Modjeska Recreation &amp; Parks District

01/18/23

## Profit &amp; Loss

Accrual Basis

December 2022

	Dec 22	Jul - Dec 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	0.00	400.00
60007 · Flea Market	0.00	170.00
<b>Total 60000 · Recreation Program Income</b>	0.00	3,194.00
6210 · Property Taxes -Current Secured	94,497.61	106,144.22
6220 · Property Taxes-Curr Unsecured	0.00	340.35
6280 · Property Tax-Curr Supplemental	79.81	514.58
6540 · Penalties & Costs on Delinq Tax	-9.82	-40.51
6610 · Interest	152.22	859.85
6620 · Rents and Concessions	500.00	7,341.00
6970 · State - Other	0.00	60,800.00
7960 · Donations/Gifts	0.00	640.00
<b>Total Income</b>	95,219.82	179,793.49
<b>Gross Profit</b>	95,219.82	179,793.49
<b>Expense</b>		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	0.00	461.30
6805 · SUI	96.48	227.26
6804 · Social Security	50.54	1,740.53
6803 · Medicare	366.90	383.74
6801 · ETT	0.00	5.64
6800 · Payroll Expense - Other	1,652.57	2,133.97
<b>Total 6800 · Payroll Expense</b>	2,166.49	4,952.44
0100 · Salaries & Wages	2,118.61	6,459.36
0702 · Telephone	553.21	2,590.73
1100 · Insurance	6,193.32	18,228.82
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	9,315.00
14002 · Repairs & Renovations (Minor)	36.02	1,300.75
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	636.02	81,603.75
1500 · Donations	89.85	302.94
1600 · Memberships	541.00	3,032.09
1700 · Miscellaneous Expense	48.96	443.71
1800 · Office Expense		
18001 · Office Supplies	15.94	232.19
1800 · Office Expense - Other	0.00	728.64
<b>Total 1800 · Office Expense</b>	15.94	960.83
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	2,670.00
19006 · Bookkeeping	750.00	3,750.00
19009 · Website Maintenance	423.75	2,410.46
<b>Total 1900 · Professional/Specialized Srvc</b>	1,173.75	16,830.46
2700 · Trans & Travel - Mtgs/Conferncs	0.00	-350.00

## Silverado Modjeska Recreation &amp; Parks District

01/18/23

## Profit &amp; Loss

Accrual Basis

December 2022

	Dec 22	Jul - Dec 22
2800 · Utilities		
28001 · Electricity	70.13	354.40
28002 · Waste Disposal	708.25	3,603.69
28005 · Water	357.71	3,495.80
<b>Total 2800 · Utilities</b>	<b>1,136.09</b>	<b>7,453.89</b>
4000 · Capital Expenditure	279.74	4,179.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,007.60
50003 · Silverado Summer Concerts	0.00	958.76
50005 · Recreation Program Expense - Other	0.00	625.40
<b>Total 50000 · Recreation Program Expense</b>	<b>0.00</b>	<b>2,591.76</b>
<b>Total Expense</b>	<b>14,952.98</b>	<b>150,314.17</b>
<b>Net Ordinary Income</b>	<b>80,266.84</b>	<b>29,479.32</b>
Other Income/Expense		
Other Expense		
1720 · Non-Operating Expense	0.00	133,245.95
<b>Total Other Expense</b>	<b>0.00</b>	<b>133,245.95</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-133,245.95</b>
<b>Net Income</b>	<b>80,266.84</b>	<b>-103,766.63</b>

## Silverado Modjeska Recreation & Parks District Profit & Loss, YTD July through December 2022

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
60000 · Recreation Program Income					
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
<b>Total 60000 · Recreation Program Income</b>	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
<b>Total Income</b>	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
<b>Gross Profit</b>	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
<b>Expense</b>					
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
<b>Total 6800 · Payroll Expense</b>	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
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
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	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

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss, YTD**  
**July through December 2022**

01/18/23

Accrual Basis

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
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
<b>1800 · Office Expense</b>					
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
<b>Total 1800 · Office Expense</b>	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
<b>1900 · Professional/Specialized Svcs</b>					
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
<b>Total 1900 · Professional/Specialized Svcs</b>	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
<b>2800 · Utilities</b>					
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
<b>Total 2800 · Utilities</b>	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
<b>50000 · Recreation Program Expense</b>					
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
<b>Total 50000 · Recreation Program Expense</b>	1,220.51	436.46	540.00	0.00	394.79
<b>Total Expense</b>	25,245.70	83,374.46	12,265.30	8,880.24	5,595.49
<b>Net Ordinary Income</b>	-17,805.22	-79,263.85	-8,487.11	54,027.69	740.97
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
1720 · Non-Operating Expense	0.00	0.00	0.00	0.00	133,245.95
<b>Total Other Expense</b>	0.00	0.00	0.00	0.00	133,245.95
<b>Net Other Income</b>	0.00	0.00	0.00	0.00	-133,245.95
<b>Net Income</b>	<b>-17,805.22</b>	<b>-79,263.85</b>	<b>-8,487.11</b>	<b>54,027.69</b>	<b>-132,504.98</b>

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss, YTD**  
**July through December 2022**

	Dec 22	TOTAL
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	0.00	400.00
60007 · Flea Market	0.00	170.00
<b>Total 60000 · Recreation Program Income</b>	0.00	3,194.00
6210 · Property Taxes -Current Secured	94,497.61	106,144.22
6220 · Property Taxes-Curr Unsecured	0.00	340.35
6280 · Property Tax-Curr Supplemental	79.81	514.58
6540 · Penalties & Costs on Delinq Tax	-9.82	-40.51
6610 · Interest	152.22	859.85
6620 · Rents and Concessions	500.00	7,341.00
6970 · State - Other	0.00	60,800.00
7960 · Donations/Gifts	0.00	640.00
<b>Total Income</b>	95,219.82	179,793.49
<b>Gross Profit</b>	95,219.82	179,793.49
<b>Expense</b>		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	0.00	461.30
6805 · SUI	96.48	227.26
6804 · Social Security	50.54	1,740.53
6803 · Medicare	366.90	383.74
6801 · ETT	0.00	5.64
6800 · Payroll Expense - Other	1,652.57	2,133.97
<b>Total 6800 · Payroll Expense</b>	2,166.49	4,952.44
0100 · Salaries & Wages	2,118.61	6,459.36
0702 · Telephone	553.21	2,590.73
1100 · Insurance	6,193.32	18,228.82
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	9,315.00
14002 · Repairs & Renovations (Minor)	36.02	1,300.75
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	636.02	81,603.75
1500 · Donations	89.85	302.94

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01/18/23

Accrual Basis

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss, YTD**  
**July through December 2022**

	Dec 22	TOTAL
1600 · Memberships	541.00	3,032.09
1700 · Miscellaneous Expense	48.96	443.71
<b>1800 · Office Expense</b>		
18001 · Office Supplies	15.94	232.19
1800 · Office Expense - Other	0.00	728.64
<b>Total 1800 · Office Expense</b>	15.94	960.83
1806 · Printing Costs - Outside Vendor	0.00	874.14
<b>1900 · Professional/Specialized Srvc</b>		
19001 · Audit Services	0.00	8,000.00
19002 · Legal Services	0.00	2,670.00
19006 · Bookkeeping	750.00	3,750.00
19009 · Website Maintenance	423.75	2,410.46
<b>Total 1900 · Professional/Specialized Srvc</b>	1,173.75	16,830.46
2700 · Trans & Travel - Mtgs/Conferncs	0.00	-350.00
<b>2800 · Utilities</b>		
28001 · Electricity	70.13	354.40
28002 · Waste Disposal	708.25	3,603.69
28005 · Water	357.71	3,495.80
<b>Total 2800 · Utilities</b>	1,136.09	7,453.89
4000 · Capital Expenditure	279.74	4,179.74
<b>50000 · Recreation Program Expense</b>		
50002 · Lunch Bunch Expenses	0.00	1,007.60
50003 · Silverado Summer Concerts	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	625.40
<b>Total 50000 · Recreation Program Expense</b>	0.00	2,591.76
<b>Total Expense</b>	14,952.98	150,314.17
<b>Net Ordinary Income</b>	80,266.84	29,479.32
<b>Other Income/Expense</b>		
Other Expense		
1720 · Non-Operating Expense	0.00	133,245.95
<b>Total Other Expense</b>	0.00	133,245.95
<b>Net Other Income</b>	0.00	-133,245.95
<b>Net Income</b>	<b>80,266.84</b>	<b>-103,766.63</b>

## Silverado Modjeska Recreation &amp; Parks District

01/18/23

## Balance Sheet

Accrual Basis

As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
8010 · County Checking Account	106,921.47
8020 · BofA Rec Checking Account	216,119.18
<b>Total Checking/Savings</b>	<u>323,040.65</u>
<b>Other Current Assets</b>	
8250 · Interest Receivable	125.67
<b>Total Other Current Assets</b>	<u>125.67</u>
<b>Total Current Assets</b>	323,166.32
<b>Fixed Assets</b>	
4200 · Capital Improvements	41,104.00
<b>Total Fixed Assets</b>	41,104.00
<b>Other Assets</b>	
8211 · Interfund Receivable	-1,000.00
<b>Total Other Assets</b>	<u>-1,000.00</u>
<b>TOTAL ASSETS</b>	<b><u><u>363,270.32</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9010 · Accounts Payable	2,476.36
<b>Total Accounts Payable</b>	2,476.36
<b>Other Current Liabilities</b>	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	-32,000.00
<b>Total Other Current Liabilities</b>	<u>-28,793.11</u>
<b>Total Current Liabilities</b>	<u>-26,316.75</u>
<b>Total Liabilities</b>	-26,316.75
<b>Equity</b>	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-103,766.63
<b>Total Equity</b>	<u>389,587.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>363,270.32</u></u></b>



## Silverado Modjeska Recreation & Parks District Transaction List by Vendor December 2022

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>AT&amp;T</b>								
Check	12/01/2022		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		229.18
<b>Bennett Design</b>								
Bill	12/14/2022	Inv. 1...	Inv. 10859, O...	9010 · Accounts Pa...		-SPLIT-		423.75
<b>CAPRI</b>								
Bill	12/01/2022	5800	Second half o...	9010 · Accounts Pa...		-SPLIT-		6,761.37
Bill	12/01/2022	Inv. 5...	3rd Qtr of Wo...	9010 · Accounts Pa...		-SPLIT-		189.35
Bill Pmt -Check	12/22/2022	3648	Second half o...	8020 · BofA Rec Ch...		9010 · Account...		6,761.37
Bill Pmt -Check	12/27/2022	3649	3rd Qtr of Wo...	8020 · BofA Rec Ch...		9010 · Account...		189.35
<b>Carmody Construction Company</b>								
Bill Pmt -Check	12/16/2022	3639	Inv. 2700, Hu...	8020 · BofA Rec Ch...	X	9010 · Account...		24,832.00
Bill	12/16/2022	Inv 2701	Inv. 2701, Hu...	9010 · Accounts Pa...		-SPLIT-		16,272.00
Bill Pmt -Check	12/16/2022	3640	Inv. 2701, Hu...	8020 · BofA Rec Ch...	X	9010 · Account...		16,272.00
<b>Cole &amp; Huber, LLC</b>								
Bill Pmt -Check	12/08/2022	3638	Inv. 40716	8020 · BofA Rec Ch...	X	9010 · Account...		495.00
<b>County of Orange</b>								
Bill	12/12/2022	105-2...	OC 2022-202...	9010 · Accounts Pa...		-SPLIT-		12.24
Bill	12/12/2022	105-2...	OC 2022-202...	9010 · Accounts Pa...		-SPLIT-		12.24
Bill	12/12/2022	105-2...	OC 2022-202...	9010 · Accounts Pa...		-SPLIT-		12.24
Bill	12/12/2022	105-0...	OC 2022-202...	9010 · Accounts Pa...		-SPLIT-		12.24
Bill Pmt -Check	12/27/2022	3651	Lot 105-233-1...	8020 · BofA Rec Ch...		9010 · Account...		48.96
<b>Cox Communications</b>								
Check	12/23/2022		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		324.03
<b>CSDA</b>								
Bill	12/06/2022	ID 665	Membership ...	9010 · Accounts Pa...		1600 · Member...		541.00
Bill Pmt -Check	12/06/2022	3636	Membership ...	8020 · BofA Rec Ch...		9010 · Account...		541.00
<b>Danny Ater</b>								
Bill Pmt -Check	12/06/2022	3637	Reim Exp	8020 · BofA Rec Ch...	X	9010 · Account...		70.99
Bill	12/19/2022	2022 ...	2022 SMRPD...	9010 · Accounts Pa...		6800 · Payroll ...		100.00
Bill Pmt -Check	12/20/2022	3645	2022 SMRPD...	8020 · BofA Rec Ch...	X	9010 · Account...		100.00
<b>Home Depot</b>								
Check	12/16/2022		6035-3225-31...	8020 · BofA Rec Ch...	X	14002 · Repair...		36.02
<b>Irvine Ranch Water District</b>								
Check	12/12/2022		Acct # 15548...	8020 · BofA Rec Ch...	X	28005 · Water		160.82
Check	12/13/2022			8020 · BofA Rec Ch...	X	28005 · Water		183.29
Check	12/13/2022			8020 · BofA Rec Ch...	X	28005 · Water		13.60
<b>Jo Marie Varela</b>								
Bill	12/19/2022	2022 ...	2022 SMRPD...	9010 · Accounts Pa...		6800 · Payroll ...		300.00
Bill Pmt -Check	12/20/2022	3643	2022 SMRPD...	8020 · BofA Rec Ch...	X	9010 · Account...		300.00
<b>Laurie Briggs</b>								
Bill	12/19/2022	2022 ...	2022 SMRPD...	9010 · Accounts Pa...		6800 · Payroll ...		500.00
Bill Pmt -Check	12/20/2022	3646	2022 SMRPD...	8020 · BofA Rec Ch...	X	9010 · Account...		500.00
<b>Morris, Julie</b>								
Bill	12/19/2022	OOP ...	Gift Cards for ...	9010 · Accounts Pa...		1500 · Donations		89.85
<b>National Payroll</b>								
Check	12/08/2022			8020 · BofA Rec Ch...	X	0100 · Salaries...		1,027.20
Check	12/08/2022			8020 · BofA Rec Ch...	X	-SPLIT-		437.25
Check	12/16/2022			8020 · BofA Rec Ch...	X	0100 · Salaries...		511.00

## Silverado Modjeska Recreation & Parks District Transaction List by Vendor December 2022

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Check	12/16/2022		Inv. 005030	8020 · BofA Rec Ch...	X	-SPLIT-		104.72
Check	12/29/2022			8020 · BofA Rec Ch...	X	0100 · Salaries...		580.41
Check	12/30/2022		Inv # 005060	8020 · BofA Rec Ch...	X	-SPLIT-		124.52
<b>One Counted Finch Bookkeeping</b>								
Bill Pmt -Check	12/02/2022	3634		8020 · BofA Rec Ch...	X	9010 · Account...		1,500.00
Bill	12/19/2022	SMRP...	November Se...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	12/22/2022	3642	November Se...	8020 · BofA Rec Ch...	X	9010 · Account...		750.00
<b>Reighart, Steve</b>								
Bill	12/19/2022	2022 ...	2022 SMRPD...	9010 · Accounts Pa...		6800 · Payroll ...		500.00
Bill Pmt -Check	12/20/2022	3641	2022 SMRPD...	8020 · BofA Rec Ch...		9010 · Account...		500.00
<b>SMP; Summers/Murphy &amp; Partners, Inc.</b>								
Bill	12/12/2022	Inv. 2...	Reimbursables	9010 · Accounts Pa...		4000 · Capital ...		279.74
Bill Pmt -Check	12/27/2022	3650	Reimbursables	8020 · BofA Rec Ch...		9010 · Account...		279.74
<b>Southern California Edison</b>								
Check	12/27/2022		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		70.13
<b>Specialized Tree Works</b>								
Bill Pmt -Check	12/06/2022	3635	SMRPD 2022...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Bill	12/08/2022	9493	November, S...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill Pmt -Check	12/22/2022	3647	VOID: Novem...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
<b>Staples Direct</b>								
Check	12/19/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		17.77
Check	12/19/2022			8020 · BofA Rec Ch...	X	18001 · Office ...		15.94
Deposit	12/20/2022		Deposit	8020 · BofA Rec Ch...	X	18001 · Office ...	17.77	
<b>Stephanie Dodge</b>								
Bill	12/19/2022	2022 ...	2022 SMRPD...	9010 · Accounts Pa...		6800 · Payroll ...		100.00
Bill Pmt -Check	12/20/2022	3644	2022 SMRPD...	8020 · BofA Rec Ch...		9010 · Account...		100.00
<b>Waste Management of OC</b>								
Check	12/01/2022		# 855433150...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50
Check	12/27/2022			8020 · BofA Rec Ch...	X	28002 · Waste...		286.75

## Silverado Modjeska Recreation & Parks District Deposit Detail December 2022

Type	Num	Date	Name	Account	Amount
General Jour...		12/06/2022		8010 · County ...	79.81
				6280 · Property ...	-79.81
TOTAL					-79.81
General Jour...		12/06/2022		8010 · County ...	18.62
				6210 · Property ...	-18.62
TOTAL					-18.62
Deposit		12/16/2022		8020 · BofA Re...	150,000.00
			County of Orange	8010 · County C...	-150,000.00
TOTAL					-150,000.00
Deposit		12/20/2022	Staples Direct	8020 · BofA Re...	17.77
				18001 · Office S...	-17.77
TOTAL					-17.77
General Jour...		12/20/2022		8010 · County ...	8,928.43
				6210 · Property ...	-8,928.43
TOTAL					-8,928.43
General Jour...		12/27/2022		8010 · County ...	51,237.26
				6210 · Property ...	-51,237.26
TOTAL					-51,237.26
General Jour...		12/27/2022		8010 · County ...	34,313.30
				6210 · Property ...	-34,313.30
TOTAL					-34,313.30
General Jour...		12/29/2022		8010 · County ...	152.22
				6610 · Interest	-152.22
TOTAL					-152.22
Deposit		12/30/2022		8020 · BofA Re...	500.00
			Orizbeth Cortes	6620 · Rents an...	-200.00
			Melinda Nokes	6620 · Rents an...	-100.00
			Melinda Nokes	6620 · Rents an...	-200.00
TOTAL					-500.00

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss Budget vs. Actual**  
**December 2022**

01/18/23

Accrual Basis

	Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>60000 · Recreation Program Income</b>				
60001 · Instructor Fees	0.00	50.00	-50.00	0.0%
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.0%
60007 · Flea Market	0.00	70.00	-70.00	0.0%
<b>Total 60000 · Recreation Program Income</b>	0.00	120.00	-120.00	0.0%
6210 · Property Taxes -Current Secured	94,497.61	3,000.00	91,497.61	3,149.9%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	79.81	50.00	29.81	159.6%
6540 · Penalties & Costs on Delinq Tax	-9.82			
6610 · Interest	152.22	80.00	72.22	190.3%
<b>6620 · Rents and Concessions</b>				
6621 · Weddings	0.00	0.00	0.00	0.0%
6620 · Rents and Concessions - Other	500.00			
<b>Total 6620 · Rents and Concessions</b>	500.00	0.00	500.00	100.0%
7960 · Donations/Gifts	0.00	0.00	0.00	0.0%
<b>Total Income</b>	95,219.82	3,325.00	91,894.82	2,863.8%
<b>Gross Profit</b>	95,219.82	3,325.00	91,894.82	2,863.8%
<b>Expense</b>				
<b>6800 · Payroll Expense</b>				
6805 · SUI	96.48			
6804 · Social Security	50.54			
6803 · Medicare	366.90			
6800 · Payroll Expense - Other	1,652.57			
<b>Total 6800 · Payroll Expense</b>	2,166.49			
0100 · Salaries & Wages	2,118.61			
0702 · Telephone	553.21	390.00	163.21	141.8%
1100 · Insurance	6,193.32	0.00	6,193.32	100.0%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%
<b>1400 · Maintenance - Bldgs &amp; Improvs</b>				
14001 · Landscaping	600.00	675.00	-75.00	88.9%
14002 · Repairs & Renovations (Minor)	36.02			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	636.02	1,100.00	-463.98	57.8%
1500 · Donations	89.85	200.00	-110.15	44.9%

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss Budget vs. Actual**  
**December 2022**

01/18/23

Accrual Basis

	Dec 22	Budget	\$ Over Budget	% of Budget
1600 · Memberships	541.00	145.00	396.00	373.1%
1700 · Miscellaneous Expense	48.96	75.00	-26.04	65.3%
<b>1800 · Office Expense</b>				
18001 · Office Supplies	15.94			
1800 · Office Expense - Other	0.00	100.00	-100.00	0.0%
<b>Total 1800 · Office Expense</b>	15.94	100.00	-84.06	15.9%
1803 · Postage	0.00	0.00	0.00	0.0%
<b>1900 · Professional/Specialized Srvc</b>				
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	423.75	100.00	323.75	423.8%
<b>Total 1900 · Professional/Specialized Srvc</b>	1,173.75	2,275.00	-1,101.25	51.6%
1912 · Investment Administrative Fees	0.00	2.00	-2.00	0.0%
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.0%
2400 · Special Departmental Expense	0.00	0.00	0.00	0.0%
<b>2800 · Utilities</b>				
28001 · Electricity	70.13			
28002 · Waste Disposal	708.25			
28005 · Water	357.71			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 2800 · Utilities</b>	1,136.09	1,000.00	136.09	113.6%
4000 · Capital Expenditure	279.74			
<b>50000 · Recreation Program Expense</b>				
50001 · Hikes/Van Tours	0.00	0.00	0.00	0.0%
50000 · Recreation Program Expense - Other	0.00	0.00	0.00	0.0%
<b>Total 50000 · Recreation Program Expense</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	14,952.98	5,412.00	9,540.98	276.3%
<b>Net Ordinary Income</b>	80,266.84	-2,087.00	82,353.84	-3,846.0%
<b>Net Income</b>	<b>80,266.84</b>	<b>-2,087.00</b>	<b>82,353.84</b>	<b>-3,846.0%</b>