

**Silverado-Modjeska  
Recreation and Parks  
District**

**Financial Statements**

**April 30, 2023**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

05/23/23

April 2023

Accrual Basis

	Apr 23	Jul '22 - Apr 23
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
6100 · Cell Tower Lease Income	0.00	7,500.00
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	156.00
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	0.00	600.00
60007 · Flea Market	0.00	170.00
<b>Total 60000 · Recreation Program Income</b>	<b>0.00</b>	<b>3,550.00</b>
6210 · Property Taxes -Current Secured	10,215.24	120,033.73
6220 · Property Taxes-Curr Unsecured	0.00	714.35
6280 · Property Tax-Curr Supplemental	98.94	952.53
6540 · Penalties & Costs on Delinq Tax	-2.86	-43.37
6610 · Interest	268.41	1,887.22
6620 · Rents and Concessions		
6621 · Weddings	0.00	4,000.00
6620 · Rents and Concessions - Other	-100.00	11,181.00
<b>Total 6620 · Rents and Concessions</b>	<b>-100.00</b>	<b>15,181.00</b>
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	0.00	640.00
<b>Total Income</b>	<b>10,479.73</b>	<b>150,415.46</b>
<b>Gross Profit</b>	<b>10,479.73</b>	<b>150,415.46</b>
<b>Expense</b>		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	70.00	883.80
6805 · SUI	67.10	390.24
6804 · Social Security	1,637.43	3,669.41
6803 · Medicare	128.72	924.22
6801 · ETT	3.05	11.02
6800 · Payroll Expense - Other	92.10	2,295.99
<b>Total 6800 · Payroll Expense</b>	<b>1,998.40</b>	<b>8,174.68</b>
0100 · Salaries & Wages	692.90	11,072.55
0702 · Telephone	456.02	5,359.26
1100 · Insurance	0.00	14,448.06
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	860.00	13,905.00
14002 · Repairs & Renovations (Minor)	1,316.00	3,569.81
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	181.06
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>2,176.00</b>	<b>88,604.87</b>
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	55.17	1,201.65
<b>Total 1800 · Office Expense</b>	<b>55.17</b>	<b>1,433.84</b>
1806 · Printing Costs - Outside Vendor	0.00	874.14

## Silverado Modjeska Recreation &amp; Parks District

05/23/23

## Profit &amp; Loss

Accrual Basis

April 2023

	Apr 23	Jul '22 - Apr 23
<b>1900 · Professional/Specialized Svcs</b>		
19001 · Audit Services	0.00	8,750.00
19002 · Legal Services	0.00	3,120.00
19006 · Bookkeeping	750.00	6,750.00
19009 · Website Maintenance	652.42	4,069.63
<b>Total 1900 · Professional/Specialized Svcs</b>	1,402.42	22,689.63
<b>2400 · Special Departmental Expense</b>	2,089.09	2,089.09
<b>2700 · Trans &amp; Travel - Mtgs/Conferncs</b>	0.00	3,436.00
<b>2800 · Utilities</b>		
28001 · Electricity	0.00	476.98
28002 · Waste Disposal	421.50	6,094.85
28005 · Water	277.67	4,304.40
<b>Total 2800 · Utilities</b>	699.17	10,876.23
<b>4000 · Capital Expenditure</b>	0.00	4,799.74
<b>50000 · Recreation Program Expense</b>		
50002 · Lunch Bunch Expenses	0.00	1,138.85
50003 · Silverado Summer Concerts	0.00	958.76
50000 · Recreation Program Expense - Other	54.94	820.40
<b>Total 50000 · Recreation Program Expense</b>	54.94	2,918.01
<b>Total Expense</b>	9,624.11	180,714.35
<b>Net Ordinary Income</b>	855.62	-30,298.89
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
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>855.62</b>	<b>-163,544.84</b>

## Silverado Modjeska Recreation & Parks District

### Profit & Loss, YTD

July 2022 through April 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<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					
6621 · Weddings	0.00	0.00	0.00	0.00	0.00
6620 · Rents and Concessions - Other	315.00	2,246.00	2,265.00	1,715.00	300.00
<b>Total 6620 · Rents and Concessions</b>	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

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

	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
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>4,163.37</b>	<b>70,674.00</b>	<b>4,859.37</b>	<b>600.00</b>	<b>670.99</b>
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
<b>Total 1800 · Office Expense</b>	<b>46.97</b>	<b>336.06</b>	<b>481.24</b>	<b>-200.08</b>	<b>280.70</b>
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
<b>Total 1900 · Professional/Specialized Svcs</b>	<b>2,038.50</b>	<b>8,405.00</b>	<b>1,227.25</b>	<b>1,423.62</b>	<b>2,562.34</b>
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00	0.00
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
<b>Total 2800 · Utilities</b>	<b>869.33</b>	<b>1,508.34</b>	<b>1,529.51</b>	<b>1,480.00</b>	<b>930.62</b>
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
<b>Total 50000 · Recreation Program Expense</b>	<b>1,220.51</b>	<b>436.46</b>	<b>540.00</b>	<b>0.00</b>	<b>394.79</b>
<b>Total Expense</b>	<b>25,245.70</b>	<b>83,374.46</b>	<b>12,265.30</b>	<b>8,880.24</b>	<b>5,595.49</b>
<b>Net Ordinary Income</b>	<b>-17,805.22</b>	<b>-79,263.85</b>	<b>-8,487.11</b>	<b>54,027.69</b>	<b>740.97</b>

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05/23/23

Accrual Basis

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

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	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>
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 April 2023**

	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
6100 · Cell Tower Lease Income	0.00	7,500.00	0.00	0.00	0.00
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	156.00	0.00	0.00	0.00
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.00	0.00
60005 · Sticker Sales	0.00	75.00	0.00	125.00	0.00
60007 · Flea Market	0.00	0.00	0.00	0.00	0.00
<b>Total 60000 · Recreation Program Income</b>	0.00	231.00	0.00	125.00	0.00
6210 · Property Taxes -Current Secured	94,497.61	1,716.01	0.00	1,958.26	10,215.24
6220 · Property Taxes-Curr Unsecured	0.00	374.00	0.00	0.00	0.00
6280 · Property Tax-Curr Supplemental	79.81	209.14	58.77	71.10	98.94
6540 · Penalties & Costs on Delinq Tax	-9.82	0.00	0.00	0.00	-2.86
6610 · Interest	152.22	265.94	423.24	69.78	268.41
6620 · Rents and Concessions					
6621 · Weddings	0.00	0.00	2,500.00	1,500.00	0.00
6620 · Rents and Concessions - Other	500.00	450.00	2,990.00	500.00	-100.00
<b>Total 6620 · Rents and Concessions</b>	500.00	450.00	5,490.00	2,000.00	-100.00
6970 · State - Other	0.00	-60,800.00	0.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	95,219.82	-50,053.91	5,972.01	4,224.14	10,479.73
<b>Gross Profit</b>	95,219.82	-50,053.91	5,972.01	4,224.14	10,479.73
<b>Expense</b>					
6800 · Payroll Expense					
6806 · Payroll Processing Fees	0.00	300.00	17.50	35.00	70.00
6805 · SUI	96.48	48.79	13.14	33.95	67.10
6804 · Social Security	50.54	211.44	59.22	20.79	1,637.43
6803 · Medicare	366.90	129.97	45.71	236.08	128.72
6801 · ETT	0.00	0.84	0.60	0.89	3.05
6800 · Payroll Expense - Other	1,652.57	69.92	0.00	0.00	92.10
<b>Total 6800 · Payroll Expense</b>	2,166.49	760.96	136.17	326.71	1,998.40
0100 · Salaries & Wages	2,118.61	1,977.19	538.28	1,404.82	692.90
0702 · Telephone	553.21	860.20	861.11	591.20	456.02
1100 · Insurance	6,193.32	167.92	-4,138.03	189.35	0.00
1300 · Maintenance - Equipment	0.00	0.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	600.00	2,000.00	1,730.00	0.00	860.00
14002 · Repairs & Renovations (Minor)	673.23	0.00	100.85	215.00	1,316.00

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

05/23/23

Accrual Basis

	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23
14003 · Construction & Renovations	0.00	0.00	0.00	0.00	0.00
14004 · Janitorial	0.00	0.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	142.06	0.00	0.00
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>1,273.23</b>	<b>2,000.00</b>	<b>1,972.91</b>	<b>215.00</b>	<b>2,176.00</b>
1500 · Donations	89.85	0.00	0.00	0.00	0.00
1600 · Memberships	541.00	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	48.96	0.00	0.00	0.00	0.00
1800 · Office Expense					
18001 · Office Supplies	15.94	0.00	0.00	0.00	0.00
1800 · Office Expense - Other	0.00	0.00	417.84	0.00	55.17
<b>Total 1800 · Office Expense</b>	<b>15.94</b>	<b>0.00</b>	<b>417.84</b>	<b>0.00</b>	<b>55.17</b>
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Svcs					
19001 · Audit Services	0.00	0.00	0.00	750.00	0.00
19002 · Legal Services	0.00	0.00	450.00	0.00	0.00
19006 · Bookkeeping	750.00	750.00	750.00	750.00	750.00
19009 · Website Maintenance	423.75	325.50	329.25	352.00	652.42
<b>Total 1900 · Professional/Specialized Svcs</b>	<b>1,173.75</b>	<b>1,075.50</b>	<b>1,529.25</b>	<b>1,852.00</b>	<b>1,402.42</b>
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00	2,089.09
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	3,786.00	0.00
2800 · Utilities					
28001 · Electricity	70.13	57.19	65.39	0.00	0.00
28002 · Waste Disposal	708.25	831.57	421.50	816.59	421.50
28005 · Water	357.71	230.07	164.60	136.26	277.67
<b>Total 2800 · Utilities</b>	<b>1,136.09</b>	<b>1,118.83</b>	<b>651.49</b>	<b>952.85</b>	<b>699.17</b>
4000 · Capital Expenditure	279.74	0.00	620.00	0.00	0.00
50000 · Recreation Program Expense					
50002 · Lunch Bunch Expenses	0.00	0.00	121.25	10.00	0.00
50003 · Silverado Summer Concerts	0.00	0.00	0.00	0.00	0.00
50000 · Recreation Program Expense - Other	0.00	140.06	0.00	0.00	54.94
<b>Total 50000 · Recreation Program Expense</b>	<b>0.00</b>	<b>140.06</b>	<b>121.25</b>	<b>10.00</b>	<b>54.94</b>
<b>Total Expense</b>	<b>15,590.19</b>	<b>8,100.66</b>	<b>2,710.27</b>	<b>9,327.93</b>	<b>9,624.11</b>
<b>Net Ordinary Income</b>	<b>79,629.63</b>	<b>-58,154.57</b>	<b>3,261.74</b>	<b>-5,103.79</b>	<b>855.62</b>



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05/23/23

Accrual Basis

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

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	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>
Other Income/Expense					
Other Expense					
1720 - Non-Operating Expense	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	<u>79,629.63</u>	<u>-58,154.57</u>	<u>3,261.74</u>	<u>-5,103.79</u>	<u>855.62</u>

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

	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
6100 · Cell Tower Lease Income	7,500.00
60000 · Recreation Program Income	
60001 · Instructor Fees	156.00
60003 · Silverado Summer Concert Series	2,624.00
60005 · Sticker Sales	600.00
60007 · Flea Market	170.00
<b>Total 60000 · Recreation Program Income</b>	<u>3,550.00</u>
6210 · Property Taxes -Current Secured	120,033.73
6220 · Property Taxes-Curr Unsecured	714.35
6280 · Property Tax-Curr Supplemental	952.53
6540 · Penalties & Costs on Delinq Tax	-43.37
6610 · Interest	1,887.22
6620 · Rents and Concessions	
6621 · Weddings	4,000.00
6620 · Rents and Concessions - Other	11,181.00
<b>Total 6620 · Rents and Concessions</b>	<u>15,181.00</u>
6970 · State - Other	0.00
7960 · Donations/Gifts	640.00
<b>Total Income</b>	<u>150,415.46</u>
<b>Gross Profit</b>	150,415.46
<b>Expense</b>	
6800 · Payroll Expense	
6806 · Payroll Processing Fees	883.80
6805 · SUI	390.24
6804 · Social Security	3,669.41
6803 · Medicare	924.22
6801 · ETT	11.02
6800 · Payroll Expense - Other	2,295.99
<b>Total 6800 · Payroll Expense</b>	<u>8,174.68</u>
0100 · Salaries & Wages	11,072.55
0702 · Telephone	5,359.26
1100 · Insurance	14,448.06
1300 · Maintenance - Equipment	159.51
1400 · Maintenance - Bldgs & Improvs	
14001 · Landscaping	13,905.00
14002 · Repairs & Renovations (Minor)	3,569.81

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

	<u>TOTAL</u>
14003 · Construction & Renovations	68,201.00
14004 · Janitorial	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	<u>181.06</u>
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>88,604.87</b>
1500 · Donations	302.94
1600 · Memberships	3,032.09
1700 · Miscellaneous Expense	443.71
1800 · Office Expense	
18001 · Office Supplies	232.19
1800 · Office Expense - Other	<u>1,201.65</u>
<b>Total 1800 · Office Expense</b>	<b>1,433.84</b>
1806 · Printing Costs - Outside Vendor	874.14
1900 · Professional/Specialized Svcs	
19001 · Audit Services	8,750.00
19002 · Legal Services	3,120.00
19006 · Bookkeeping	6,750.00
19009 · Website Maintenance	<u>4,069.63</u>
<b>Total 1900 · Professional/Specialized Svcs</b>	<b>22,689.63</b>
2400 · Special Departmental Expense	2,089.09
2700 · Trans & Travel - Mtgs/Conferncs	3,436.00
2800 · Utilities	
28001 · Electricity	476.98
28002 · Waste Disposal	6,094.85
28005 · Water	<u>4,304.40</u>
<b>Total 2800 · Utilities</b>	<b>10,876.23</b>
4000 · Capital Expenditure	4,799.74
50000 · Recreation Program Expense	
50002 · Lunch Bunch Expenses	1,138.85
50003 · Silverado Summer Concerts	958.76
50000 · Recreation Program Expense - Other	<u>820.40</u>
<b>Total 50000 · Recreation Program Expense</b>	<b>2,918.01</b>
<b>Total Expense</b>	<b><u>180,714.35</u></b>
<b>Net Ordinary Income</b>	<b>-30,298.89</b>

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Accrual Basis

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

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**TOTAL**

Other Income/Expense	
Other Expense	
1720 - Non-Operating Expense	133,245.95
Total Other Expense	133,245.95
Net Other Income	-133,245.95
Net Income	<b>-163,544.84</b>

## Silverado Modjeska Recreation &amp; Parks District

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## Balance Sheet

Accrual Basis

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
8010 · County Checking Account	122,647.44
8020 · BofA Rec Checking Account	178,859.32
<b>Total Checking/Savings</b>	<u>301,506.76</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>	301,632.43
<b>Fixed Assets</b>	
4200 · Capital Improvements	63,930.00
<b>Total Fixed Assets</b>	63,930.00
<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>364,562.43</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9010 · Accounts Payable	2,746.68
<b>Total Accounts Payable</b>	2,746.68
<b>Other Current Liabilities</b>	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	28,800.00
<b>Total Other Current Liabilities</b>	<u>32,006.89</u>
<b>Total Current Liabilities</b>	<u>34,753.57</u>
<b>Total Liabilities</b>	34,753.57
<b>Equity</b>	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-163,544.84
<b>Total Equity</b>	<u>329,808.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>364,562.43</u></b>

## Silverado Modjeska Recreation & Parks District Transaction List by Vendor April 2023

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>Amazon</b>								
Check	04/20/2023		Pickleball Net	8020 · BofA Rec Ch...	X	50000 · Recre...		54.94
<b>AT&amp;T</b>								
Check	04/03/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		258.36
<b>Bennett Design</b>								
Bill	04/28/2023	10886	Inv. 10886	9010 · Accounts Pa...		-SPLIT-		626.67
<b>Brandalyn Burton.</b>								
Bill	04/05/2023	Ck Re...	Deposit Refund	9010 · Accounts Pa...		-SPLIT-		100.00
Bill Pmt -Check	04/24/2023	3673	Deposit Refund	8020 · BofA Rec Ch...		9010 · Account...		100.00
<b>CAPRI</b>								
Bill Pmt -Check	04/10/2023	3667	Inv 5951, 4th ...	8020 · BofA Rec Ch...		9010 · Account...		189.35
<b>County of Orange</b>								
Bill	04/09/2023	R1282	R1282, Gener...	9010 · Accounts Pa...		2400 · Special ...		2,089.09
Bill Pmt -Check	04/24/2023	3671	R1282, Gener...	8020 · BofA Rec Ch...	X	9010 · Account...		2,089.09
<b>Cox Communications</b>								
Check	04/24/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		332.60
<b>Iris Godoy</b>								
Bill	04/04/2023	03272...	03272023	9010 · Accounts Pa...		14002 · Repair...		500.00
Bill Pmt -Check	04/04/2023	3670	03272023	8020 · BofA Rec Ch...	X	9010 · Account...		500.00
<b>Irvine Ranch Water District</b>								
Check	04/14/2023		27641 Silvera...	8020 · BofA Rec Ch...	X	28005 · Water		225.92
Check	04/14/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		14.32
Check	04/14/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		37.43
<b>National Payroll</b>								
Check	04/05/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	-SPLIT-		811.21
Check	04/05/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	-SPLIT-		198.59
Check	04/13/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	-SPLIT-		516.30
Check	04/13/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	-SPLIT-		215.87
Check	04/27/2023		Payroll 20238...	8020 · BofA Rec Ch...	X	0100 · Salaries...		692.90
Check	04/27/2023		Payroll 20238...	8020 · BofA Rec Ch...	X	-SPLIT-		256.43
<b>One Counted Finch Bookkeeping</b>								
Bill	04/29/2023	23-03-...	23-03-SMRP...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	04/29/2023	3675	23-03-SMRP...	8020 · BofA Rec Ch...		9010 · Account...		750.00
<b>P &amp; M Plumbing</b>								
Bill	04/08/2023	7432	Inv 816.00	9010 · Accounts Pa...		-SPLIT-		816.00
Bill Pmt -Check	04/08/2023	3672	VOID: Inv 740...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
<b>Send in Blue</b>								
Check	04/24/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		0.75
Check	04/24/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		25.00
<b>Sims Tree Health Specialists, Inc.</b>								
Bill	04/14/2023	212970	Inv 211913	9010 · Accounts Pa...		-SPLIT-		260.00
Bill Pmt -Check	04/25/2023	3680	Inv 211913	8020 · BofA Rec Ch...		9010 · Account...		260.00
<b>Smart Sign</b>								
Check	04/24/2023		ADA Signs for...	8020 · BofA Rec Ch...	X	1800 · Office E...		55.17
<b>Specialized Tree Works</b>								
Bill	04/04/2023	9710	March Servic...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill Pmt -Check	04/24/2023	3674	Inv 9609, 971...	8020 · BofA Rec Ch...		9010 · Account...		1,800.00
<b>Waste Management of OC</b>								

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**Silverado Modjeska Recreation & Parks District**  
**Transaction List by Vendor**  
**April 2023**

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
Check	04/01/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
**April 2023**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
General Journal		04/11/2023		8010 · County Che...	98.94
				6280 · Property Tax-...	-98.94
TOTAL					-98.94
General Journal		04/17/2023		8020 · BofA Rec Ch...	134.94
				0702 · Telephone	-134.94
TOTAL					-134.94
General Journal		04/18/2023		8010 · County Che...	1,400.00
				6210 · Property Tax...	-1,400.00
TOTAL					-1,400.00
General Journal		04/18/2023		8010 · County Che...	8,815.24
				6210 · Property Tax...	-8,815.24
TOTAL					-8,815.24
General Journal		04/26/2023		8010 · County Che...	268.41
				6610 · Interest	-268.41
TOTAL					-268.41



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

	Apr 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
60000 · Recreation Program Income				
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>	<b>0.00</b>	<b>120.00</b>	<b>-120.00</b>	<b>0.0%</b>
6210 · Property Taxes -Current Secured	10,215.24	3,000.00	7,215.24	340.5%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	98.94	50.00	48.94	197.9%
6290 · Other Taxes	0.00	0.00	0.00	0.0%
6540 · Penalties & Costs on Delinq Tax	-2.86			
6610 · Interest	268.41	80.00	188.41	335.5%
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	0.0%
6620 · Rents and Concessions - Other	-100.00			
<b>Total 6620 · Rents and Concessions</b>	<b>-100.00</b>	<b>0.00</b>	<b>-100.00</b>	<b>100.0%</b>
7960 · Donations/Gifts	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>10,479.73</b>	<b>3,325.00</b>	<b>7,154.73</b>	<b>315.2%</b>
<b>Gross Profit</b>	<b>10,479.73</b>	<b>3,325.00</b>	<b>7,154.73</b>	<b>315.2%</b>
<b>Expense</b>				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	70.00			
6805 · SUI	67.10			
6804 · Social Security	1,637.43			
6803 · Medicare	128.72			
6801 · ETT	3.05			
6800 · Payroll Expense - Other	92.10			
<b>Total 6800 · Payroll Expense</b>	<b>1,998.40</b>			
0100 · Salaries & Wages	692.90			
0702 · Telephone	456.02	390.00	66.02	116.9%
1100 · Insurance	0.00	0.00	0.00	0.0%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	860.00	675.00	185.00	127.4%
14002 · Repairs & Renovations (Minor)	1,316.00			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>2,176.00</b>	<b>1,100.00</b>	<b>1,076.00</b>	<b>197.8%</b>

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

	Apr 23	Budget	\$ Over Budget	% of Budget
1500 · Donations	0.00	500.00	-500.00	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	55.17	100.00	-44.83	55.2%
1803 · Postage	0.00	150.00	-150.00	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	652.42	100.00	552.42	652.4%
<b>Total 1900 · Professional/Specialized Svcs</b>	<b>1,402.42</b>	<b>2,275.00</b>	<b>-872.58</b>	<b>61.6%</b>
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	2,089.09	0.00	2,089.09	100.0%
2800 · Utilities				
28002 · Waste Disposal	421.50			
28005 · Water	277.67			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 2800 · Utilities</b>	<b>699.17</b>	<b>1,000.00</b>	<b>-300.83</b>	<b>69.9%</b>
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	0.00	0.00	0.0%
50000 · Recreation Program Expense - Other	54.94	200.00	-145.06	27.5%
<b>Total 50000 · Recreation Program Expense</b>	<b>54.94</b>	<b>200.00</b>	<b>-145.06</b>	<b>27.5%</b>
<b>Total Expense</b>	<b>9,624.11</b>	<b>6,437.00</b>	<b>3,187.11</b>	<b>149.5%</b>
<b>Net Ordinary Income</b>	<b>855.62</b>	<b>-3,112.00</b>	<b>3,967.62</b>	<b>-27.5%</b>
<b>Net Income</b>	<b>855.62</b>	<b>-3,112.00</b>	<b>3,967.62</b>	<b>-27.5%</b>