

**Silverado-Modjeska  
Recreation and Parks  
District**

**Financial Statements**

**May 31, 2023**

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

May 2023

06/18/23

Accrual Basis

	May 23	Jul '22 - May 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	140.00	310.00
<b>Total 60000 · Recreation Program Income</b>	<b>140.00</b>	<b>3,690.00</b>
6210 · Property Taxes -Current Secured	46,145.40	166,179.13
6220 · Property Taxes-Curr Unsecured	0.00	714.35
6280 · Property Tax-Curr Supplemental	144.24	1,096.77
6540 · Penalties & Costs on Delinq Tax	1.78	-41.59
6610 · Interest	260.50	2,147.72
6620 · Rents and Concessions		
6621 · Weddings	3,600.00	7,600.00
6620 · Rents and Concessions - Other	1,150.00	12,331.00
<b>Total 6620 · Rents and Concessions</b>	<b>4,750.00</b>	<b>19,931.00</b>
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	960.00	1,600.00
<b>Total Income</b>	<b>52,401.92</b>	<b>202,817.38</b>
<b>Gross Profit</b>	<b>52,401.92</b>	<b>202,817.38</b>
<b>Expense</b>		
6800 · Payroll Expense		
6809 · Additional Taxes	310.27	310.27
6806 · Payroll Processing Fees	35.00	918.80
6805 · SUI	43.40	433.64
6804 · Social Security	157.30	3,826.71
6803 · Medicare	57.20	981.42
6801 · ETT	1.97	12.99
6800 · Payroll Expense - Other	0.00	2,295.99
<b>Total 6800 · Payroll Expense</b>	<b>605.14</b>	<b>8,779.82</b>
0100 · Salaries & Wages	1,598.62	12,671.17
0702 · Telephone	619.74	5,979.00
1100 · Insurance	0.00	14,448.06
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	4,230.00	18,135.00
14002 · Repairs & Renovations (Minor)	84.98	3,654.79
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>4,314.98</b>	<b>92,919.85</b>
1500 · Donations	850.00	1,152.94
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	2,234.36	3,436.01
<b>Total 1800 · Office Expense</b>	<b>2,234.36</b>	<b>3,668.20</b>
1806 · Printing Costs - Outside Vendor	0.00	874.14

## Silverado Modjeska Recreation &amp; Parks District

## Profit &amp; Loss

06/18/23

May 2023

Accrual Basis

	May 23	Jul '22 - May 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	7,500.00
19009 · Website Maintenance	25.00	4,094.63
<b>Total 1900 · Professional/Specialized Svcs</b>	775.00	23,464.63
<b>2400 · Special Departmental Expense</b>	0.00	2,089.09
<b>2700 · Trans &amp; Travel - Mtgs/Conferncs</b>	0.00	3,436.00
<b>2800 · Utilities</b>		
28001 · Electricity	55.19	532.17
28002 · Waste Disposal	816.59	6,911.44
28005 · Water	185.08	4,489.48
<b>Total 2800 · Utilities</b>	1,056.86	11,933.09
<b>4000 · Capital Expenditure</b>	680.00	5,479.74
<b>50000 · Recreation Program Expense</b>		
50002 · Lunch Bunch Expenses	0.00	1,138.85
50003 · Silverado Summer Concerts	763.43	1,722.19
50000 · Recreation Program Expense - Other	107.74	928.14
<b>Total 50000 · Recreation Program Expense</b>	871.17	3,789.18
<b>Total Expense</b>	13,605.87	194,320.22
<b>Net Ordinary Income</b>	38,796.05	8,497.16
<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>38,796.05</b>	<b>-124,748.79</b>

## Silverado Modjeska Recreation & Parks District

### Profit & Loss, YTD

July 2022 through May 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					
6809 · Additional Taxes	0.00	0.00	0.00	0.00	0.00
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 May 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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06/18/23

Accrual Basis

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss, YTD**  
**July 2022 through May 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 May 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>	<b>0.00</b>	<b>231.00</b>	<b>0.00</b>	<b>125.00</b>	<b>0.00</b>
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>	<b>500.00</b>	<b>450.00</b>	<b>5,490.00</b>	<b>2,000.00</b>	<b>-100.00</b>
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>	<b>95,219.82</b>	<b>-50,053.91</b>	<b>5,972.01</b>	<b>4,224.14</b>	<b>10,479.73</b>
<b>Gross Profit</b>	<b>95,219.82</b>	<b>-50,053.91</b>	<b>5,972.01</b>	<b>4,224.14</b>	<b>10,479.73</b>
<b>Expense</b>					
6800 · Payroll Expense					
6809 · Additional Taxes	0.00	0.00	0.00	0.00	0.00
6806 · Payroll Processing Fees	0.00	300.00	17.50	35.00	70.00
6805 · SUJ	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>	<b>2,166.49</b>	<b>760.96</b>	<b>136.17</b>	<b>326.71</b>	<b>1,998.40</b>
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 May 2023**

06/18/23

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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06/18/23

Accrual Basis

**Silverado Modjeska Recreation & Parks District**  
**Profit & Loss, YTD**  
**July 2022 through May 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>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
1720 - Non-Operating Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Income</b>	<u><u>79,629.63</u></u>	<u><u>-58,154.57</u></u>	<u><u>3,261.74</u></u>	<u><u>-5,103.79</u></u>	<u><u>855.62</u></u>

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

	May 23	TOTAL
<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	140.00	310.00
<b>Total 60000 · Recreation Program Income</b>	<b>140.00</b>	<b>3,690.00</b>
6210 · Property Taxes -Current Secured	46,145.40	166,179.13
6220 · Property Taxes-Curr Unsecured	0.00	714.35
6280 · Property Tax-Curr Supplemental	144.24	1,096.77
6540 · Penalties & Costs on Delinq Tax	1.78	-41.59
6610 · Interest	260.50	2,147.72
6620 · Rents and Concessions		
6621 · Weddings	3,600.00	7,600.00
6620 · Rents and Concessions - Other	1,150.00	12,331.00
<b>Total 6620 · Rents and Concessions</b>	<b>4,750.00</b>	<b>19,931.00</b>
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	960.00	1,600.00
<b>Total Income</b>	<b>52,401.92</b>	<b>202,817.38</b>
<b>Gross Profit</b>	<b>52,401.92</b>	<b>202,817.38</b>
<b>Expense</b>		
6800 · Payroll Expense		
6809 · Additional Taxes	310.27	310.27
6806 · Payroll Processing Fees	35.00	918.80
6805 · SUI	43.40	433.64
6804 · Social Security	157.30	3,826.71
6803 · Medicare	57.20	981.42
6801 · ETT	1.97	12.99
6800 · Payroll Expense - Other	0.00	2,295.99
<b>Total 6800 · Payroll Expense</b>	<b>605.14</b>	<b>8,779.82</b>
0100 · Salaries & Wages	1,598.62	12,671.17
0702 · Telephone	619.74	5,979.00
1100 · Insurance	0.00	14,448.06
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	4,230.00	18,135.00
14002 · Repairs & Renovations (Minor)	84.98	3,654.79

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

	May 23	TOTAL
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>4,314.98</b>	<b>92,919.85</b>
1500 · Donations	850.00	1,152.94
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	2,234.36	3,436.01
<b>Total 1800 · Office Expense</b>	<b>2,234.36</b>	<b>3,668.20</b>
1806 · Printing Costs - Outside Vendor	0.00	874.14
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	8,750.00
19002 · Legal Services	0.00	3,120.00
19006 · Bookkeeping	750.00	7,500.00
19009 · Website Maintenance	25.00	4,094.63
<b>Total 1900 · Professional/Specialized Svcs</b>	<b>775.00</b>	<b>23,464.63</b>
2400 · Special Departmental Expense	0.00	2,089.09
2700 · Trans & Travel - Mtgs/Conferncs	0.00	3,436.00
2800 · Utilities		
28001 · Electricity	55.19	532.17
28002 · Waste Disposal	816.59	6,911.44
28005 · Water	185.08	4,489.48
<b>Total 2800 · Utilities</b>	<b>1,056.86</b>	<b>11,933.09</b>
4000 · Capital Expenditure	680.00	5,479.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,138.85
50003 · Silverado Summer Concerts	763.43	1,722.19
50000 · Recreation Program Expense - Other	107.74	928.14
<b>Total 50000 · Recreation Program Expense</b>	<b>871.17</b>	<b>3,789.18</b>
<b>Total Expense</b>	<b>13,605.87</b>	<b>194,320.22</b>
<b>Net Ordinary Income</b>	<b>38,796.05</b>	<b>8,497.16</b>

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06/18/23

Accrual Basis

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

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	<u>May 23</u>	<u>TOTAL</u>
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	<u>38,796.05</u>	<u>-124,748.79</u>

## Silverado Modjeska Recreation &amp; Parks District

## Balance Sheet

As of May 31, 2023

06/18/23

Accrual Basis

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
8010 · County Checking Account	169,199.36
8020 · BofA Rec Checking Account	169,009.23
<b>Total Checking/Savings</b>	<u>338,208.59</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>	338,334.26
<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>401,264.26</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9010 · Accounts Payable	850.54
<b>Total Accounts Payable</b>	850.54
<b>Other Current Liabilities</b>	
9001 · CAPRI Stage Repair Funds	3,008.81
9120 · Development Deposits	28,800.00
<b>Total Other Current Liabilities</b>	<u>31,808.81</u>
<b>Total Current Liabilities</b>	<u>32,659.35</u>
<b>Total Liabilities</b>	32,659.35
<b>Equity</b>	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-124,748.79
<b>Total Equity</b>	<u>368,604.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>401,264.26</u></b>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>Amazon</b>								
Check	05/01/2023		Pickleball Net	8020 · BofA Rec Ch...	X	50000 · Recre...		107.74
Check	05/25/2023		Laptop Sleev...	8020 · BofA Rec Ch...	X	1800 · Office E...		53.86
<b>AT&amp;T</b>								
Check	05/02/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		239.98
<b>Bennett Design</b>								
Bill Pmt -Check	05/04/2023	3677	Inv 10875, 10...	8020 · BofA Rec Ch...	X	9010 · Account...		952.92
<b>Charles E Wright</b>								
Bill	05/22/2023	Ck Re...	Summer Con...	9010 · Accounts Pa...		50003 · Silvera...		87.78
<b>Cox Communications</b>								
Check	05/23/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		332.04
<b>Dell Business</b>								
Check	05/12/2023		Computer	8020 · BofA Rec Ch...	X	1800 · Office E...		1,090.25
Check	05/15/2023		Computer, Bo...	8020 · BofA Rec Ch...	X	1800 · Office E...		1,090.25
<b>Friends of Harbors, Beaches &amp; Parks</b>								
Bill	05/03/2023	04/10/...	4/10/2023, E...	9010 · Accounts Pa...		1500 · Donations		100.00
Bill Pmt -Check	05/04/2023	3678	Green Vision ...	8020 · BofA Rec Ch...	X	9010 · Account...		100.00
<b>Home Depot</b>								
Bill	05/02/2023	80747...	8074792, 603...	9010 · Accounts Pa...		14002 · Repair...		84.98
Bill Pmt -Check	05/04/2023	3676	8074792, 603...	8020 · BofA Rec Ch...	X	9010 · Account...		84.98
<b>Irvine Ranch Water District</b>								
Check	05/12/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		9.68
Check	05/15/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		109.46
Check	05/15/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		65.94
<b>Modjeska Firefighters Association</b>								
Bill	05/31/2023	2023-...	Easter Egg H...	9010 · Accounts Pa...		-SPLIT-		750.00
Bill Pmt -Check	05/31/2023	3689	Easter Egg H...	8020 · BofA Rec Ch...		9010 · Account...		750.00
<b>National Payroll</b>								
Check	05/24/2023		Payroll # 20239	8020 · BofA Rec Ch...	X	0100 · Salaries...		580.88
Check	05/24/2023		Payroll # 20239	8020 · BofA Rec Ch...	X	-SPLIT-		233.75
Check	05/31/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	0100 · Salaries...		1,017.74
Check	05/31/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		371.39
<b>One Counted Finch Bookkeeping</b>								
Bill	05/18/2023	23-04-...	23-04-SMRP...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	05/31/2023	3685	23-04-SMRP...	8020 · BofA Rec Ch...		9010 · Account...		750.00
<b>P &amp; M Plumbing</b>								
Bill Pmt -Check	05/04/2023	3679	Inv 7409, Inv ...	8020 · BofA Rec Ch...	X	9010 · Account...		1,031.00
<b>Send in Blue</b>								
Check	05/23/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		25.00
<b>Smart &amp; Final</b>								
Check	05/18/2023		Hamburger It...	8020 · BofA Rec Ch...	X	50003 · Silvera...		675.65
<b>SMP; Summers/Murphy &amp; Partners, Inc.</b>								
Bill	05/16/2023	22-10...	22-10536, Sil...	9010 · Accounts Pa...		4000 · Capital ...		680.00
Bill Pmt -Check	05/16/2023	3690	22-10536, Sil...	8020 · BofA Rec Ch...	X	9010 · Account...		680.00
<b>Southern California Edison</b>								
Check	05/30/2023		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		55.19

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>Specialized Tree Works</b>								
Bill	05/02/2023	9753	Inv 9753, Apri...	9010 · Accounts Pa...		14001 · Lands...		600.00
Bill	05/10/2023	9733	Inv 9733, Aer...	9010 · Accounts Pa...		-SPLIT-		3,630.00
Bill Pmt -Check	05/10/2023	3682	Inv 9733, Aer...	8020 · BofA Rec Ch...	X	9010 · Account...		3,630.00
Bill Pmt -Check	05/31/2023	3687	Inv 9753, Apri...	8020 · BofA Rec Ch...		9010 · Account...		600.00
<b>Topp, Kevin</b>								
Bill	05/01/2023	Ck Re...	5 x 12 Banner...	9010 · Accounts Pa...		9001 · CAPRI ...		198.08
Bill Pmt -Check	05/10/2023	3681	5 x 12 Banner...	8020 · BofA Rec Ch...	X	9010 · Account...		198.08
<b>Verizon Wireless</b>								
Check	05/05/2023			8020 · BofA Rec Ch...	X	0702 · Telepho...		95.44
<b>Waste Management of OC</b>								
Check	05/01/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50
Check	05/02/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		395.09

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

Type	Num	Date	Name	Account	Amount
<b>Deposit</b>		<b>05/01/2023</b>		<b>8020 · BofA Rec Ch...</b>	<b>690.00</b>
			Cash	60007 · Flea Market	-30.00
			Cash	60007 · Flea Market	-110.00
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Marco or Beatriz Ca...	6620 · Rents and C...	-150.00
			Mark or Theresa Th...	6620 · Rents and C...	-250.00
TOTAL					-690.00
<b>General Journal</b>		<b>05/02/2023</b>		<b>8010 · County Che...</b>	<b>43.46</b>
				6210 · Property Tax...	-43.46
TOTAL					-43.46
<b>General Journal</b>		<b>05/09/2023</b>		<b>8010 · County Che...</b>	<b>144.24</b>
				6280 · Property Tax-...	-144.24
TOTAL					-144.24
<b>Deposit</b>		<b>05/10/2023</b>		<b>8020 · BofA Rec Ch...</b>	<b>4,100.00</b>
			Maria de la Cruz Ag...	6620 · Rents and C...	-150.00
			Darby Taylor Perry	6620 · Rents and C...	-100.00
			Burton, Brandalyn	6620 · Rents and C...	-200.00
			Learned, Stephen & ...	6620 · Rents and C...	-50.00
			Margit Aaron Studio	6621 · Weddings	-1,100.00
			Stephanie Martinez	6621 · Weddings	-2,500.00
TOTAL					-4,100.00
<b>General Journal</b>		<b>05/16/2023</b>		<b>8010 · County Che...</b>	<b>919.18</b>
				6210 · Property Tax...	-919.18
TOTAL					-919.18
<b>General Journal</b>		<b>05/17/2023</b>		<b>8010 · County Che...</b>	<b>728.00</b>
				6210 · Property Tax...	-728.00
TOTAL					-728.00
<b>General Journal</b>		<b>05/17/2023</b>		<b>8010 · County Che...</b>	<b>5.49</b>
				6210 · Property Tax...	-5.49
TOTAL					-5.49
<b>General Journal</b>		<b>05/17/2023</b>		<b>8010 · County Che...</b>	<b>0.95</b>
				6210 · Property Tax...	-0.95
TOTAL					-0.95



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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
General Journal		05/22/2023		8010 · County Che...	0.12
				6610 · Interest	-0.12
TOTAL					-0.12
General Journal		05/22/2023		8010 · County Che...	4.67
				6540 · Penalties & C...	-4.67
TOTAL					-4.67
General Journal		05/23/2023		8010 · County Che...	24,794.78
				6210 · Property Tax...	-24,794.78
TOTAL					-24,794.78
General Journal		05/23/2023		8010 · County Che...	19,653.54
				6210 · Property Tax...	-19,653.54
TOTAL					-19,653.54
Deposit		05/30/2023		8020 · BofA Rec Ch...	1,060.00
			Natural Solutions	7960 · Donations/Gifts	-960.00
			Ward, Andrew & La...	6620 · Rents and C...	-100.00
TOTAL					-1,060.00
General Journal		05/30/2023		8010 · County Che...	260.38
				6610 · Interest	-260.38
TOTAL					-260.38

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

	May 23	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	700.00	-700.00	0.0%
60007 · Flea Market	140.00	70.00	70.00	200.0%
<b>Total 60000 · Recreation Program Income</b>	<b>140.00</b>	<b>820.00</b>	<b>-680.00</b>	<b>17.1%</b>
6210 · Property Taxes -Current Secured	46,145.40	3,000.00	43,145.40	1,538.2%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	144.24	50.00	94.24	288.5%
6290 · Other Taxes	0.00	40,000.00	-40,000.00	0.0%
6540 · Penalties & Costs on Delinq Tax	1.78			
6610 · Interest	260.50	80.00	180.50	325.6%
<b>6620 · Rents and Concessions</b>				
6621 · Weddings	3,600.00	1,000.00	2,600.00	360.0%
6620 · Rents and Concessions - Other	1,150.00			
<b>Total 6620 · Rents and Concessions</b>	<b>4,750.00</b>	<b>1,000.00</b>	<b>3,750.00</b>	<b>475.0%</b>
7960 · Donations/Gifts	960.00	500.00	460.00	192.0%
<b>Total Income</b>	<b>52,401.92</b>	<b>45,525.00</b>	<b>6,876.92</b>	<b>115.1%</b>
<b>Gross Profit</b>	<b>52,401.92</b>	<b>45,525.00</b>	<b>6,876.92</b>	<b>115.1%</b>
<b>Expense</b>				
<b>6800 · Payroll Expense</b>				
6809 · Additional Taxes	310.27			
6806 · Payroll Processing Fees	35.00			
6805 · SUI	43.40			
6804 · Social Security	157.30			
6803 · Medicare	57.20			
6801 · ETT	1.97			
<b>Total 6800 · Payroll Expense</b>	<b>605.14</b>			
0100 · Salaries & Wages	1,598.62			
0702 · Telephone	619.74	390.00	229.74	158.9%
1100 · Insurance	0.00	0.00	0.00	0.0%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%
<b>1400 · Maintenance - Bldgs &amp; Improvs</b>				
14001 · Landscaping	4,230.00	675.00	3,555.00	626.7%
14002 · Repairs & Renovations (Minor)	84.98			

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

	May 23	Budget	\$ Over Budget	% of Budget
14004 · Janitorial	0.00	425.00	-425.00	0.0%
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	4,314.98	1,100.00	3,214.98	392.3%
1500 · Donations	850.00	0.00	850.00	100.0%
1600 · Memberships	0.00	145.00	-145.00	0.0%
1700 · Miscellaneous Expense	0.00	75.00	-75.00	0.0%
1800 · Office Expense	2,234.36	100.00	2,134.36	2,234.4%
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	25.00	100.00	-75.00	25.0%
<b>Total 1900 · Professional/Specialized Svcs</b>	775.00	2,275.00	-1,500.00	34.1%
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%
2800 · Utilities				
28001 · Electricity	55.19			
28002 · Waste Disposal	816.59			
28005 · Water	185.08			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 2800 · Utilities</b>	1,056.86	1,000.00	56.86	105.7%
4000 · Capital Expenditure	680.00			
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	0.00	0.00	0.0%
50003 · Silverado Summer Concerts	763.43			
50000 · Recreation Program Expense - Other	107.74	0.00	107.74	100.0%
<b>Total 50000 · Recreation Program Expense</b>	871.17	0.00	871.17	100.0%
<b>Total Expense</b>	13,605.87	5,212.00	8,393.87	261.0%
<b>Net Ordinary Income</b>	38,796.05	40,313.00	-1,516.95	96.2%
<b>Net Income</b>	<b>38,796.05</b>	<b>40,313.00</b>	<b>-1,516.95</b>	<b>96.2%</b>