

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

March 31, 2023

Silverado Modjeska Recreation & Parks District

04/16/23

Profit & Loss

Accrual Basis

March 2023

	Mar 23	Jul '22 - Mar 23
Ordinary Income/Expense		
Income		
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	125.00	600.00
60007 · Flea Market	0.00	170.00
Total 60000 · Recreation Program Income	125.00	3,550.00
6210 · Property Taxes -Current Secured	1,958.26	109,818.49
6220 · Property Taxes-Curr Unsecured	0.00	714.35
6280 · Property Tax-Curr Supplemental	71.10	853.59
6540 · Penalties & Costs on Delinq Tax	0.00	-40.51
6610 · Interest	69.78	1,618.81
6620 · Rents and Concessions		
6621 · Weddings	1,500.00	4,000.00
6620 · Rents and Concessions - Other	500.00	11,281.00
Total 6620 · Rents and Concessions	2,000.00	15,281.00
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	0.00	640.00
Total Income	4,224.14	139,935.73
Gross Profit	4,224.14	139,935.73
Expense		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	35.00	813.80
6805 · SUI	33.95	323.14
6804 · Social Security	20.79	2,031.98
6803 · Medicare	236.08	795.50
6801 · ETT	0.89	7.97
6800 · Payroll Expense - Other	0.00	2,203.89
Total 6800 · Payroll Expense	326.71	6,176.28
0100 · Salaries & Wages	1,404.82	10,379.65
0702 · Telephone	591.20	4,903.24
1100 · Insurance	189.35	14,448.06
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	11,845.00
14002 · Repairs & Renovations (Minor)	215.00	2,253.81
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	181.06
Total 1400 · Maintenance - Bldgs & Improvs	215.00	85,228.87
1500 · Donations	0.00	302.94
1600 · Memberships	0.00	3,032.09
1700 · Miscellaneous Expense	12.24	455.95
1800 · Office Expense		
18001 · Office Supplies	0.00	232.19
1800 · Office Expense - Other	0.00	1,146.48
Total 1800 · Office Expense	0.00	1,378.67
1806 · Printing Costs - Outside Vendor	0.00	874.14

Silverado Modjeska Recreation & Parks District

04/16/23

Profit & Loss

Accrual Basis

March 2023

	Mar 23	Jul '22 - Mar 23
1900 · Professional/Specialized Svcs		
19001 · Audit Services	750.00	8,750.00
19002 · Legal Services	0.00	3,120.00
19006 · Bookkeeping	750.00	6,000.00
19009 · Website Maintenance	25.75	3,090.96
Total 1900 · Professional/Specialized Svcs	1,525.75	20,960.96
2700 · Trans & Travel - Mtgs/Conferncs	3,786.00	3,436.00
2800 · Utilities		
28001 · Electricity	0.00	476.98
28002 · Waste Disposal	816.59	5,673.35
28005 · Water	136.26	4,026.73
Total 2800 · Utilities	952.85	10,177.06
4000 · Capital Expenditure	0.00	4,799.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	10.00	1,138.85
50003 · Silverado Summer Concerts	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	765.46
Total 50000 · Recreation Program Expense	10.00	2,863.07
Total Expense	9,013.92	169,576.23
Net Ordinary Income	-4,789.78	-29,640.50
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	-4,789.78	-162,886.45

Silverado Modjeska Recreation & Parks District Profit & Loss, YTD July 2022 through March 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					
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
Total 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

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04/16/23

Accrual Basis

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

	<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 March 2023

	Dec 22	Jan 23	Feb 23	Mar 23	TOTAL
Ordinary Income/Expense					
Income					
6100 · Cell Tower Lease Income	0.00	7,500.00	0.00	0.00	7,500.00
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	156.00	0.00	0.00	156.00
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.00	2,624.00
60005 · Sticker Sales	0.00	75.00	0.00	125.00	600.00
60007 · Flea Market	0.00	0.00	0.00	0.00	170.00
Total 60000 · Recreation Program Income	0.00	231.00	0.00	125.00	3,550.00
6210 · Property Taxes -Current Secured	94,497.61	1,716.01	0.00	1,958.26	109,818.49
6220 · Property Taxes-Curr Unsecured	0.00	374.00	0.00	0.00	714.35
6280 · Property Tax-Curr Supplemental	79.81	209.14	58.77	71.10	853.59
6540 · Penalties & Costs on Delinq Tax	-9.82	0.00	0.00	0.00	-40.51
6610 · Interest	152.22	265.94	423.24	69.78	1,618.81
6620 · Rents and Concessions					
6621 · Weddings	0.00	0.00	2,500.00	1,500.00	4,000.00
6620 · Rents and Concessions - Other	500.00	450.00	2,990.00	500.00	11,281.00
Total 6620 · Rents and Concessions	500.00	450.00	5,490.00	2,000.00	15,281.00
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	640.00
Total Income	95,219.82	-50,053.91	5,972.01	4,224.14	139,935.73
Gross Profit	95,219.82	-50,053.91	5,972.01	4,224.14	139,935.73
Expense					
6800 · Payroll Expense					
6806 · Payroll Processing Fees	0.00	300.00	17.50	35.00	813.80
6805 · SUI	96.48	48.79	13.14	33.95	323.14
6804 · Social Security	50.54	211.44	59.22	20.79	2,031.98
6803 · Medicare	366.90	129.97	45.71	236.08	795.50
6801 · ETT	0.00	0.84	0.60	0.89	7.97
6800 · Payroll Expense - Other	1,652.57	69.92	0.00	0.00	2,203.89
Total 6800 · Payroll Expense	2,166.49	760.96	136.17	326.71	6,176.28
0100 · Salaries & Wages	2,118.61	1,977.19	538.28	1,404.82	10,379.65
0702 · Telephone	553.21	860.20	861.11	591.20	4,903.24
1100 · Insurance	6,193.32	167.92	-4,138.03	189.35	14,448.06
1300 · Maintenance - Equipment	0.00	0.00	0.00	0.00	159.51
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	600.00	2,000.00	530.00	0.00	11,845.00
14002 · Repairs & Renovations (Minor)	673.23	0.00	100.85	215.00	2,253.81

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Accrual Basis

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

	Dec 22	Jan 23	Feb 23	Mar 23	TOTAL
14003 · Construction & Renovations	0.00	0.00	0.00	0.00	68,201.00
14004 · Janitorial	0.00	0.00	0.00	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	142.06	0.00	181.06
Total 1400 · Maintenance - Bldgs & Improvs	1,273.23	2,000.00	772.91	215.00	85,228.87
1500 · Donations	89.85	0.00	0.00	0.00	302.94
1600 · Memberships	541.00	0.00	0.00	0.00	3,032.09
1700 · Miscellaneous Expense	48.96	0.00	0.00	12.24	455.95
1800 · Office Expense					
18001 · Office Supplies	15.94	0.00	0.00	0.00	232.19
1800 · Office Expense - Other	0.00	0.00	417.84	0.00	1,146.48
Total 1800 · Office Expense	15.94	0.00	417.84	0.00	1,378.67
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	0.00	874.14
1900 · Professional/Specialized Svcs					
19001 · Audit Services	0.00	0.00	0.00	750.00	8,750.00
19002 · Legal Services	0.00	0.00	450.00	0.00	3,120.00
19006 · Bookkeeping	750.00	750.00	750.00	750.00	6,000.00
19009 · Website Maintenance	423.75	325.50	329.25	25.75	3,090.96
Total 1900 · Professional/Specialized Svcs	1,173.75	1,075.50	1,529.25	1,525.75	20,960.96
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	3,786.00	3,436.00
2800 · Utilities					
28001 · Electricity	70.13	57.19	65.39	0.00	476.98
28002 · Waste Disposal	708.25	831.57	421.50	816.59	5,673.35
28005 · Water	357.71	230.07	164.60	136.26	4,026.73
Total 2800 · Utilities	1,136.09	1,118.83	651.49	952.85	10,177.06
4000 · Capital Expenditure	279.74	0.00	620.00	0.00	4,799.74
50000 · Recreation Program Expense					
50002 · Lunch Bunch Expenses	0.00	0.00	121.25	10.00	1,138.85
50003 · Silverado Summer Concerts	0.00	0.00	0.00	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	140.06	0.00	0.00	765.46
Total 50000 · Recreation Program Expense	0.00	140.06	121.25	10.00	2,863.07
Total Expense	15,590.19	8,100.66	1,510.27	9,013.92	169,576.23
Net Ordinary Income	79,629.63	-58,154.57	4,461.74	-4,789.78	-29,640.50

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04/16/23

Accrual Basis

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

	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>TOTAL</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>79,629.63</u>	<u>-58,154.57</u>	<u>4,461.74</u>	<u>-4,789.78</u>	<u>-162,886.45</u>

Silverado Modjeska Recreation & Parks District

04/16/23

Balance Sheet

Accrual Basis

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	112,067.71
8020 · BofA Rec Checking Account	188,340.76
Total Checking/Savings	300,408.47
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	125.67
Total Current Assets	300,534.14
Fixed Assets	
4200 · Capital Improvements	63,930.00
Total Fixed Assets	63,930.00
Other Assets	
8211 · Interfund Receivable	-1,000.00
Total Other Assets	-1,000.00
TOTAL ASSETS	<u>363,464.14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	990.00
Total Accounts Payable	990.00
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	28,800.00
Total Other Current Liabilities	32,006.89
Total Current Liabilities	32,996.89
Total Liabilities	32,996.89
Equity	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-162,886.45
Total Equity	330,467.25
TOTAL LIABILITIES & EQUITY	<u>363,464.14</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
AT&T								
Check	03/31/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		258.36
CAPRI								
Bill	03/01/2023	5951	Inv 5951, 4th ...	9010 · Accounts Pa...		1100 · Insurance		189.35
Bill Pmt -Check	03/22/2023	3667	VOID: Inv 595...	8020 · BofA Rec Ch...		9010 · Account...		189.35
Carmody Construction Company								
Bill	03/01/2023	2707	Inv. 2707, Ext...	9010 · Accounts Pa...		-SPLIT-		22,826.00
Bill Pmt -Check	03/01/2023	3658	Inv. 2707, Ext...	8020 · BofA Rec Ch...		9010 · Account...		22,826.00
County of Orange								
Bill	03/14/2023		OC 2022-202...	9010 · Accounts Pa...		-SPLIT-		12.24
Cox Communications								
Check	03/23/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		332.84
Home Depot								
Bill Pmt -Check	03/14/2023	3661	7093993, 603...	8020 · BofA Rec Ch...	X	9010 · Account...		100.85
Irvine Ranch Water District								
Check	03/15/2023		786380000, 2...	8020 · BofA Rec Ch...	X	28005 · Water		83.26
Check	03/15/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		41.53
Check	03/16/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		11.47
Jessie Bullis								
Bill	03/01/2023	Reim-...	2/28/23, Boar...	9010 · Accounts Pa...		2700 · Trans &...		3,786.00
Bill Pmt -Check	03/01/2023	3656	2/28/23, Boar...	8020 · BofA Rec Ch...	X	9010 · Account...		3,786.00
National Payroll								
Check	03/01/2023		Payroll 20234...	8020 · BofA Rec Ch...	X	0100 · Salaries...		810.06
Check	03/01/2023		Payroll 20234...	8020 · BofA Rec Ch...	X	-SPLIT-		188.75
Check	03/14/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	0100 · Salaries...		594.76
Check	03/14/2023		Payroll 20235...	8020 · BofA Rec Ch...	X	-SPLIT-		137.96
One Counted Finch Bookkeeping								
Bill	03/21/2023	23-02-...	23-02-SMRPD	9010 · Accounts Pa...		-SPLIT-		750.00
Bill Pmt -Check	03/21/2023	3669	23-02-SMRPD	8020 · BofA Rec Ch...	X	9010 · Account...		750.00
P & M Plumbing								
Bill	03/22/2023	7409	Inv 7409	9010 · Accounts Pa...		-SPLIT-		215.00
Robert W. Johnson, CPA								
Bill	03/15/2023		State Controll...	9010 · Accounts Pa...		19001 · Audit ...		750.00
Bill Pmt -Check	03/27/2023	3668	State Controll...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Sasha Sill								
Bill	03/01/2023	OOP-...	Costco Expen...	9010 · Accounts Pa...		50002 · Lunch ...		10.00
Bill Pmt -Check	03/01/2023	3657	Costco Expen...	8020 · BofA Rec Ch...	X	9010 · Account...		10.00
Send in Blue								
Check	03/23/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		25.00
Check	03/23/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		0.75
Specialized Tree Works								
Bill Pmt -Check	03/10/2023	3660	SMRPD 2022...	8020 · BofA Rec Ch...	X	9010 · Account...		600.00
Waste Management of OC								
Check	03/07/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		395.09
Check	03/22/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50

Silverado Modjeska Recreation & Parks District

04/16/23

Deposit Detail

March 2023

Type	Num	Date	Name	Account	Amount
General Journal		03/07/2023		8010 · County Che...	71.10
				6280 · Property Tax-...	-71.10
TOTAL					-71.10
General Journal		03/08/2023		8010 · County Che...	1,958.26
				6210 · Property Tax...	-1,958.26
TOTAL					-1,958.26
General Journal		03/30/2023		8010 · County Che...	72.32
				6610 · Interest	-72.32
TOTAL					-72.32
Deposit		03/31/2023		8020 · BofA Rec Ch...	2,125.00
			Kirkland, Kenneth	6620 · Rents and C...	-50.00
			Alissa Boyer	6620 · Rents and C...	-250.00
			Michelle Freeland	6620 · Rents and C...	-50.00
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Nieves, Wilfredo	6621 · Weddings	-1,500.00
			Cash	60005 · Sticker Sales	-125.00
TOTAL					-2,125.00

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

	Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
60005 · Sticker Sales	125.00			
60007 · Flea Market	0.00	70.00	-70.00	0.0%
Total 60000 · Recreation Program Income	125.00	120.00	5.00	104.2%
6210 · Property Taxes -Current Secured	1,958.26	3,000.00	-1,041.74	65.3%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	71.10	50.00	21.10	142.2%
6290 · Other Taxes	0.00	0.00	0.00	0.0%
6610 · Interest	69.78	80.00	-10.22	87.2%
6620 · Rents and Concessions				
6621 · Weddings	1,500.00	0.00	1,500.00	100.0%
6620 · Rents and Concessions - Other	500.00			
Total 6620 · Rents and Concessions	2,000.00	0.00	2,000.00	100.0%
7960 · Donations/Gifts	0.00	0.00	0.00	0.0%
Total Income	4,224.14	3,325.00	899.14	127.0%
Gross Profit	4,224.14	3,325.00	899.14	127.0%
Expense				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	35.00			
6805 · SUI	33.95			
6804 · Social Security	20.79			
6803 · Medicare	236.08			
6801 · ETT	0.89			
6800 · Payroll Expense - Other	0.00			
Total 6800 · Payroll Expense	326.71			
0100 · Salaries & Wages	1,404.82			
0702 · Telephone	591.20	390.00	201.20	151.6%
1100 · Insurance	189.35	3,900.00	-3,710.65	4.9%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	0.00	1,675.00	-1,675.00	0.0%
14002 · Repairs & Renovations (Minor)	215.00			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
Total 1400 · Maintenance - Bldgs & Improvs	215.00	2,100.00	-1,885.00	10.2%

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

	Mar 23	Budget	\$ Over Budget	% of Budget
1500 · Donations	0.00	0.00	0.00	0.0%
1600 · Memberships	0.00	145.00	-145.00	0.0%
1700 · Miscellaneous Expense	12.24	75.00	-62.76	16.3%
1800 · Office Expense	0.00	100.00	-100.00	0.0%
1803 · Postage	0.00	0.00	0.00	0.0%
1900 · Professional/Specialized Srvc				
19001 · Audit Services	750.00	0.00	750.00	100.0%
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	25.75	0.00	25.75	100.0%
Total 1900 · Professional/Specialized Srvc	1,525.75	2,175.00	-649.25	70.1%
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%
2700 · Trans & Travel - Mtgs/Conferncs	3,786.00			
2800 · Utilities				
28002 · Waste Disposal	816.59			
28005 · Water	136.26			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
Total 2800 · Utilities	952.85	1,000.00	-47.15	95.3%
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	250.00	-250.00	0.0%
50002 · Lunch Bunch Expenses	10.00			
50000 · Recreation Program Expense - Other	0.00	0.00	0.00	0.0%
Total 50000 · Recreation Program Expense	10.00	250.00	-240.00	4.0%
Total Expense	9,013.92	10,262.00	-1,248.08	87.8%
Net Ordinary Income	-4,789.78	-6,937.00	2,147.22	69.0%
Net Income	-4,789.78	-6,937.00	2,147.22	69.0%