

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

June 30, 2023

Silverado Modjeska Recreation & Parks District

07/14/23

Profit & Loss

Accrual Basis

June 2023

	Jun 23	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
6100 · Cell Tower Lease Income	0.00	7,500.00
60000 · Recreation Program Income		
60001 · Instructor Fees	112.20	268.20
60003 · Silverado Summer Concert Series	1,977.00	4,601.00
60005 · Sticker Sales	0.00	600.00
60007 · Flea Market	80.00	390.00
Total 60000 · Recreation Program Income	2,169.20	5,859.20
6210 · Property Taxes -Current Secured	0.00	166,179.13
6220 · Property Taxes-Curr Unsecured	137.02	851.37
6280 · Property Tax-Curr Supplemental	75.59	1,172.36
6540 · Penalties & Costs on Delinq Tax	-3.50	-45.09
6610 · Interest	345.84	2,493.56
6620 · Rents and Concessions		
6621 · Weddings	0.00	7,600.00
6620 · Rents and Concessions - Other	690.00	13,021.00
Total 6620 · Rents and Concessions	690.00	20,621.00
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	1,005.00	2,605.00
Total Income	4,419.15	207,236.53
Gross Profit	4,419.15	207,236.53
Expense		
6800 · Payroll Expense		
6809 · Additional Taxes	256.12	566.39
6806 · Payroll Processing Fees	35.00	953.80
6805 · SUI	35.75	469.39
6804 · Social Security	138.26	3,964.97
6803 · Medicare	47.12	1,028.54
6801 · ETT	1.63	14.62
6800 · Payroll Expense - Other	0.00	2,295.99
Total 6800 · Payroll Expense	513.88	9,293.70
0100 · Salaries & Wages	1,307.81	13,978.98
0702 · Telephone	750.65	6,729.65
1100 · Insurance	0.00	14,448.06
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	0.00	18,135.00
14002 · Repairs & Renovations (Minor)	462.28	4,117.07
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	462.28	93,382.13
1500 · Donations	0.00	1,152.94
1600 · Memberships	541.00	3,573.09
1700 · Miscellaneous Expense	0.00	443.71
1800 · Office Expense		
18001 · Office Supplies	0.00	232.19
1800 · Office Expense - Other	0.00	3,436.01
Total 1800 · Office Expense	0.00	3,668.20
1806 · Printing Costs - Outside Vendor	0.00	874.14

Silverado Modjeska Recreation & Parks District

07/14/23

Profit & Loss

Accrual Basis

June 2023

	Jun 23	Jul '22 - Jun 23
1900 · Professional/Specialized Svcs		
19001 · Audit Services	8,200.00	16,950.00
19002 · Legal Services	2,430.00	5,550.00
19006 · Bookkeeping	750.00	8,250.00
19009 · Website Maintenance	25.00	4,119.63
Total 1900 · Professional/Specialized Svcs	11,405.00	34,869.63
2000 · Publications and Legal Notices	506.00	506.00
2400 · Special Departmental Expense	0.00	2,089.09
2700 · Trans & Travel - Mtgs/Conferncs	0.00	3,436.00
2800 · Utilities		
28001 · Electricity	65.59	597.76
28002 · Waste Disposal	619.05	7,530.49
28005 · Water	368.41	4,857.89
Total 2800 · Utilities	1,053.05	12,986.14
4000 · Capital Expenditure	0.00	5,479.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,138.85
50003 · Silverado Summer Concerts	481.24	2,203.43
50000 · Recreation Program Expense - Other	155.13	1,083.27
Total 50000 · Recreation Program Expense	636.37	4,425.55
Total Expense	17,176.04	211,496.26
Net Ordinary Income	-12,756.89	-4,259.73
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	-12,756.89	-137,505.68

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

07/14/23

Accrual Basis

	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					
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
Total 6800 · Payroll Expense	378.95	406.43	264.14	1,005.34	731.09
0100 · Salaries & Wages	1,585.37	1,200.41	1,108.53	446.44	0.00
0702 · Telephone	407.13	407.76	407.75	389.92	424.96
1100 · Insurance	11,088.75	0.00	946.75	0.00	0.00
1300 · Maintenance - Equipment	81.59	0.00	77.92	0.00	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	2,400.00	885.00	4,230.00	600.00	600.00
14002 · Repairs & Renovations (Minor)	389.37	175.00	629.37	0.00	70.99

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

07/14/23

Accrual Basis

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
14003 · Construction & Renovations	0.00	68,201.00	0.00	0.00	0.00
14004 · Janitorial	1,374.00	1,374.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00	0.00	0.00	0.00
Total 1400 · Maintenance - Bldgs & Improvs	4,163.37	70,674.00	4,859.37	600.00	670.99
1500 · Donations	0.00	0.00	213.09	0.00	0.00
1600 · Memberships	2,491.09	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	9.75	385.00	0.00
1800 · Office Expense					
18001 · Office Supplies	0.00	0.00	466.25	-250.00	0.00
1800 · Office Expense - Other	46.97	336.06	14.99	49.92	280.70
Total 1800 · Office Expense	46.97	336.06	481.24	-200.08	280.70
1806 · Printing Costs - Outside Vendor	874.14	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Svcs					
19001 · Audit Services	0.00	8,000.00	0.00	0.00	0.00
19002 · Legal Services	705.00	405.00	45.00	495.00	1,020.00
19006 · Bookkeeping	750.00	0.00	750.00	0.00	1,500.00
19009 · Website Maintenance	583.50	0.00	432.25	928.62	42.34
Total 1900 · Professional/Specialized Svcs	2,038.50	8,405.00	1,227.25	1,423.62	2,562.34
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	0.00
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
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 June 2023

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

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

07/14/23

Accrual Basis

	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23
Ordinary Income/Expense					
Income					
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
Total 60000 · Recreation Program Income	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
Total 6620 · Rents and Concessions	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
Total Income	95,219.82	-50,053.91	5,972.01	4,224.14	10,479.73
Gross Profit	95,219.82	-50,053.91	5,972.01	4,224.14	10,479.73
Expense					
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
Total 6800 · Payroll Expense	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 June 2023

07/14/23

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
Total 1400 · Maintenance - Bldgs & Improvs	1,273.23	2,000.00	1,972.91	215.00	2,176.00
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
Total 1800 · Office Expense	15.94	0.00	417.84	0.00	55.17
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
Total 1900 · Professional/Specialized Svcs	1,173.75	1,075.50	1,529.25	1,852.00	1,402.42
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	0.00
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
Total 2800 · Utilities	1,136.09	1,118.83	651.49	952.85	699.17
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
Total 50000 · Recreation Program Expense	0.00	140.06	121.25	10.00	54.94
Total Expense	15,590.19	8,100.66	2,710.27	9,327.93	9,624.11
Net Ordinary Income	79,629.63	-58,154.57	3,261.74	-5,103.79	855.62

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07/14/23

Accrual Basis

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

	<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<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 June 2023

07/14/23

Accrual Basis

	May 23	Jun 23	TOTAL
Ordinary Income/Expense			
Income			
6100 · Cell Tower Lease Income	0.00	0.00	7,500.00
60000 · Recreation Program Income			
60001 · Instructor Fees	0.00	112.20	268.20
60003 · Silverado Summer Concert Series	0.00	1,977.00	4,601.00
60005 · Sticker Sales	0.00	0.00	600.00
60007 · Flea Market	140.00	80.00	390.00
Total 60000 · Recreation Program Income	140.00	2,169.20	5,859.20
6210 · Property Taxes -Current Secured	46,145.40	0.00	166,179.13
6220 · Property Taxes-Curr Unsecured	0.00	137.02	851.37
6280 · Property Tax-Curr Supplemental	144.24	75.59	1,172.36
6540 · Penalties & Costs on Delinq Tax	1.78	-3.50	-45.09
6610 · Interest	260.50	345.84	2,493.56
6620 · Rents and Concessions			
6621 · Weddings	3,600.00	0.00	7,600.00
6620 · Rents and Concessions - Other	1,150.00	690.00	13,021.00
Total 6620 · Rents and Concessions	4,750.00	690.00	20,621.00
6970 · State - Other	0.00	0.00	0.00
7960 · Donations/Gifts	960.00	1,005.00	2,605.00
Total Income	52,401.92	4,419.15	207,236.53
Gross Profit	52,401.92	4,419.15	207,236.53
Expense			
6800 · Payroll Expense			
6809 · Additional Taxes	310.27	256.12	566.39
6806 · Payroll Processing Fees	35.00	35.00	953.80
6805 · SUI	43.40	35.75	469.39
6804 · Social Security	157.30	138.26	3,964.97
6803 · Medicare	57.20	47.12	1,028.54
6801 · ETT	1.97	1.63	14.62
6800 · Payroll Expense - Other	0.00	0.00	2,295.99
Total 6800 · Payroll Expense	605.14	513.88	9,293.70
0100 · Salaries & Wages	1,598.62	1,307.81	13,978.98
0702 · Telephone	619.74	750.65	6,729.65
1100 · Insurance	0.00	0.00	14,448.06
1300 · Maintenance - Equipment	0.00	0.00	159.51
1400 · Maintenance - Bldgs & Improvs			
14001 · Landscaping	4,230.00	0.00	18,135.00
14002 · Repairs & Renovations (Minor)	84.98	462.28	4,117.07

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

07/14/23

Accrual Basis

	May 23	Jun 23	TOTAL
14003 · Construction & Renovations	0.00	0.00	68,201.00
14004 · Janitorial	0.00	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	181.06
Total 1400 · Maintenance - Bldgs & Improvs	4,314.98	462.28	93,382.13
1500 · Donations	850.00	0.00	1,152.94
1600 · Memberships	0.00	541.00	3,573.09
1700 · Miscellaneous Expense	0.00	0.00	443.71
1800 · Office Expense			
18001 · Office Supplies	0.00	0.00	232.19
1800 · Office Expense - Other	2,234.36	0.00	3,436.01
Total 1800 · Office Expense	2,234.36	0.00	3,668.20
1806 · Printing Costs - Outside Vendor	0.00	0.00	874.14
1900 · Professional/Specialized Srvc			
19001 · Audit Services	0.00	8,200.00	16,950.00
19002 · Legal Services	0.00	2,430.00	5,550.00
19006 · Bookkeeping	750.00	750.00	8,250.00
19009 · Website Maintenance	25.00	25.00	4,119.63
Total 1900 · Professional/Specialized Srvc	775.00	11,405.00	34,869.63
2000 · Publications and Legal Notices	0.00	506.00	506.00
2400 · Special Departmental Expense	0.00	0.00	2,089.09
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	3,436.00
2800 · Utilities			
28001 · Electricity	55.19	65.59	597.76
28002 · Waste Disposal	816.59	619.05	7,530.49
28005 · Water	185.08	368.41	4,857.89
Total 2800 · Utilities	1,056.86	1,053.05	12,986.14
4000 · Capital Expenditure	680.00	0.00	5,479.74
50000 · Recreation Program Expense			
50002 · Lunch Bunch Expenses	0.00	0.00	1,138.85
50003 · Silverado Summer Concerts	763.43	481.24	2,203.43
50000 · Recreation Program Expense - Other	107.74	155.13	1,083.27
Total 50000 · Recreation Program Expense	871.17	636.37	4,425.55
Total Expense	13,605.87	17,176.04	211,496.26
Net Ordinary Income	38,796.05	-12,756.89	-4,259.73

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Accrual Basis

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

	<u>May 23</u>	<u>Jun 23</u>	<u>TOTAL</u>
Other Income/Expense			
Other Expense			
1720 - Non-Operating Expense	<u>0.00</u>	<u>0.00</u>	<u>133,245.95</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>133,245.95</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>-133,245.95</u>
Net Income	<u><u>38,796.05</u></u>	<u><u>-12,756.89</u></u>	<u><u>-137,505.68</u></u>

Silverado Modjeska Recreation & Parks District

07/14/23

Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	169,754.31
8020 · BofA Rec Checking Account	158,580.61
Total Checking/Savings	<u>328,334.92</u>
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	<u>125.67</u>
Total Current Assets	328,460.59
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	<u>-1,000.00</u>
TOTAL ASSETS	<u>391,390.59</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	3,733.76
Total Accounts Payable	3,733.76
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	3,008.81
9120 · Development Deposits	28,800.00
Total Other Current Liabilities	<u>31,808.81</u>
Total Current Liabilities	<u>35,542.57</u>
Total Liabilities	35,542.57
Equity	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-137,505.68
Total Equity	<u>355,848.02</u>
TOTAL LIABILITIES & EQUITY	<u>391,390.59</u>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Amazon								
Check	06/22/2023		Pickleball Net	8020 · BofA Rec Ch...	X	50000 · Recre...		118.51
Check	06/22/2023		Pickleball Pad...	8020 · BofA Rec Ch...	X	50000 · Recre...		36.62
AT&T								
Check	06/01/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		317.77
Charles E Wright								
Bill Pmt -Check	06/06/2023	3692	Summer Con...	8020 · BofA Rec Ch...		9010 · Account...		87.78
Bill	06/20/2023		Reim Expenses	9010 · Accounts Pa...		50003 · Silvera...		91.10
Bill Pmt -Check	06/20/2023	3697	Reim Expenses	8020 · BofA Rec Ch...		9010 · Account...		91.10
Clean Products								
Bill	06/06/2023	789863	Inv 789863	9010 · Accounts Pa...		-SPLIT-		462.28
Bill Pmt -Check	06/06/2023	3691	Inv 789863	8020 · BofA Rec Ch...	X	9010 · Account...		462.28
Cole & Huber, LLC								
Bill	06/26/2023	Inv. 4...	Inv. 43020	9010 · Accounts Pa...		19002 · Legal ...		2,430.00
Cox Communications								
Check	06/23/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		265.36
CSDA								
Bill	06/06/2023	665	Membership ...	9010 · Accounts Pa...		1600 · Member...		541.00
Bill Pmt -Check	06/08/2023	3693	Membership ...	8020 · BofA Rec Ch...	X	9010 · Account...		541.00
Irvine Ranch Water District								
Check	06/08/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		163.14
Check	06/08/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		13.24
Check	06/12/2023		28990 Modjes...	8020 · BofA Rec Ch...	X	28005 · Water		192.03
National Payroll								
Check	06/14/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	0100 · Salaries...		468.85
Check	06/14/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		211.10
Check	06/29/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	0100 · Salaries...		838.96
Check	06/29/2023		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		302.78
One Counted Finch Bookkeeping								
Bill	06/26/2023	23-05-...	23-05-SMRP...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	06/27/2023	3701	23-05-SMRP...	8020 · BofA Rec Ch...	X	9010 · Account...		750.00
Orange County Fire Authority								
Bill	06/20/2023	S0487...	Hunt Building ...	9010 · Accounts Pa...		2000 · Publicat...		506.00
Bill Pmt -Check	06/20/2023	3698	Assembly Iss...	8020 · BofA Rec Ch...	X	9010 · Account...		506.00
Robert W. Johnson, CPA An Accountancy Co								
Bill	06/21/2023	Inv 6810	District's year ...	9010 · Accounts Pa...		19001 · Audit ...		8,200.00
Bill Pmt -Check	06/22/2023	3699	VOID: District'...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Bill Pmt -Check	06/22/2023	3700	District's year ...	8020 · BofA Rec Ch...		9010 · Account...		8,200.00
Send in Blue								
Check	06/23/2023		Email Blasts	8020 · BofA Rec Ch...	X	19009 · Websit...		25.00
Smart & Final								
Check	06/15/2023		Hamburger It...	8020 · BofA Rec Ch...	X	50003 · Silvera...		390.14
Southern California Edison								
Check	06/21/2023		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		65.59
Verizon Wireless								
Check	06/06/2023			8020 · BofA Rec Ch...	X	0702 · Telepho...		167.52
Waste Management of OC								
Check	06/21/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		197.55

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07/14/23

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

<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	06/22/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50

Silverado Modjeska Recreation & Parks District Deposit Detail June 2023

Type	Num	Date	Name	Account	Amount
General Journal		06/06/2023		8010 · County Che...	56.96
				6280 · Property Tax-...	-56.96
TOTAL					-56.96
General Journal		06/06/2023		8010 · County Che...	18.63
				6280 · Property Tax-...	-18.63
TOTAL					-18.63
Deposit		06/09/2023		8020 · BofA Rec Ch...	90.00
			Malooof, Rachel	6620 · Rents and C...	-90.00
TOTAL					-90.00
General Journal		06/13/2023		8010 · County Che...	33.13
				6610 · Interest	-33.13
TOTAL					-33.13
General Journal		06/20/2023		8010 · County Che...	14.82
				6220 · Property Tax...	-14.82
TOTAL					-14.82
General Journal		06/20/2023		8010 · County Che...	122.20
				6220 · Property Tax...	-122.20
TOTAL					-122.20
Deposit		06/21/2023		8020 · BofA Rec Ch...	936.00
			Cash	60003 · Silverado S...	-936.00
TOTAL					-936.00
Deposit		06/21/2023		8020 · BofA Rec Ch...	841.00
			Cash	60003 · Silverado S...	-841.00
TOTAL					-841.00
Deposit		06/27/2023		8020 · BofA Rec Ch...	1,717.20
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Beatriz Camberos	6620 · Rents and C...	-150.00
			Beatriz Camberos	6620 · Rents and C...	-150.00
			Orizbeth Cortes	6620 · Rents and C...	-150.00
			Salat, Paula & John	60001 · Instructor F...	-112.20
			Natural Solutions	7960 · Donations/Gifts	-1,005.00
TOTAL					-1,717.20
General Journal		06/27/2023		8010 · County Che...	312.71

Silverado Modjeska Recreation & Parks District
Deposit Detail
June 2023

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
				6610 · Interest	-312.71
TOTAL					-312.71
Deposit		06/30/2023		8020 · BofA Rec Ch...	280.00
			Cash	60007 · Flea Market	-80.00
			County of Orange	60003 · Silverado S...	-200.00
TOTAL					-280.00

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

07/14/23

Accrual Basis

	Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	112.20	50.00	62.20	224.4%
60003 · Silverado Summer Concert Series	1,977.00	700.00	1,277.00	282.4%
60007 · Flea Market	80.00	70.00	10.00	114.3%
Total 60000 · Recreation Program Income	2,169.20	820.00	1,349.20	264.5%
6210 · Property Taxes -Current Secured	0.00	3,000.00	-3,000.00	0.0%
6220 · Property Taxes-Curr Unsecured	137.02	75.00	62.02	182.7%
6280 · Property Tax-Curr Supplemental	75.59	50.00	25.59	151.2%
6290 · Other Taxes	0.00	0.00	0.00	0.0%
6540 · Penalties & Costs on Delinq Tax	-3.50			
6610 · Interest	345.84	80.00	265.84	432.3%
6620 · Rents and Concessions				
6621 · Weddings	0.00	2,000.00	-2,000.00	0.0%
6620 · Rents and Concessions - Other	690.00			
Total 6620 · Rents and Concessions	690.00	2,000.00	-1,310.00	34.5%
7960 · Donations/Gifts	1,005.00	0.00	1,005.00	100.0%
Total Income	4,419.15	6,025.00	-1,605.85	73.3%
Gross Profit	4,419.15	6,025.00	-1,605.85	73.3%
Expense				
6800 · Payroll Expense				
6809 · Additional Taxes	256.12			
6806 · Payroll Processing Fees	35.00			
6805 · SUI	35.75			
6804 · Social Security	138.26			
6803 · Medicare	47.12			
6801 · ETT	1.63			
Total 6800 · Payroll Expense	513.88			
0100 · Salaries & Wages	1,307.81			
0702 · Telephone	750.65	390.00	360.65	192.5%
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	0.00	675.00	-675.00	0.0%
14002 · Repairs & Renovations (Minor)	462.28			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
Total 1400 · Maintenance - Bldgs & Improvs	462.28	1,100.00	-637.72	42.0%

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

07/14/23

Accrual Basis

	Jun 23	Budget	\$ Over Budget	% of Budget
1500 · Donations	0.00	0.00	0.00	0.0%
1600 · Memberships	541.00	145.00	396.00	373.1%
1700 · Miscellaneous Expense	0.00	75.00	-75.00	0.0%
1800 · Office Expense	0.00	100.00	-100.00	0.0%
1803 · Postage	0.00	0.00	0.00	0.0%
1900 · Professional/Specialized Svcs				
19001 · Audit Services	8,200.00	0.00	8,200.00	100.0%
19002 · Legal Services	2,430.00	250.00	2,180.00	972.0%
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%
Total 1900 · Professional/Specialized Svcs	11,405.00	2,275.00	9,130.00	501.3%
1912 · Investment Administrative Fees	0.00	2.00	-2.00	0.0%
2000 · Publications and Legal Notices	506.00	0.00	506.00	100.0%
2400 · Special Departmental Expense	0.00	0.00	0.00	0.0%
2800 · Utilities				
28001 · Electricity	65.59			
28002 · Waste Disposal	619.05			
28005 · Water	368.41			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
Total 2800 · Utilities	1,053.05	1,000.00	53.05	105.3%
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	0.00	0.00	0.0%
50003 · Silverado Summer Concerts	481.24			
50000 · Recreation Program Expense - Other	155.13	0.00	155.13	100.0%
Total 50000 · Recreation Program Expense	636.37	0.00	636.37	100.0%
Total Expense	17,176.04	5,212.00	11,964.04	329.5%
Net Ordinary Income	-12,756.89	813.00	-13,569.89	-1,569.1%
Net Income	-12,756.89	813.00	-13,569.89	-1,569.1%