

**Silverado-Modjeska  
Recreation and Parks  
District**

**Financial Statements**

**November 30, 2022**

## Silverado Modjeska Recreation &amp; Parks District

12/16/22

## Profit &amp; Loss

Accrual Basis

November 2022

	Nov 22	Jul - Nov 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
60000 · Recreation Program Income		
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	0.00	400.00
60007 · Flea Market	0.00	170.00
<b>Total 60000 · Recreation Program Income</b>	<b>0.00</b>	<b>3,194.00</b>
6210 · Property Taxes -Current Secured	5,818.92	11,646.61
6220 · Property Taxes-Curr Unsecured	0.00	340.35
6280 · Property Tax-Curr Supplemental	102.00	434.77
6540 · Penalties & Costs on Delinq Tax	-7.79	-30.69
6610 · Interest	123.33	707.63
6620 · Rents and Concessions	300.00	6,841.00
6970 · State - Other	0.00	60,800.00
7960 · Donations/Gifts	400.00	1,040.00
<b>Total Income</b>	<b>6,736.46</b>	<b>84,973.67</b>
<b>Gross Profit</b>	<b>6,736.46</b>	<b>84,973.67</b>
<b>Expense</b>		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	0.00	461.30
6805 · SUI	0.00	130.78
6804 · Social Security	731.09	1,689.99
6803 · Medicare	0.00	16.84
6801 · ETT	0.00	5.64
6800 · Payroll Expense - Other	0.00	481.40
<b>Total 6800 · Payroll Expense</b>	<b>731.09</b>	<b>2,785.95</b>
0100 · Salaries & Wages	0.00	4,340.75
0702 · Telephone	424.96	2,037.52
1100 · Insurance	0.00	12,035.50
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	8,715.00
14002 · Repairs & Renovations (Minor)	70.99	1,264.73
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	<b>670.99</b>	<b>80,967.73</b>
1500 · Donations	0.00	213.09
1600 · Memberships	0.00	2,491.09
1700 · Miscellaneous Expense	0.00	394.75
1800 · Office Expense		
18001 · Office Supplies	0.00	216.25
1800 · Office Expense - Other	280.70	728.64
<b>Total 1800 · Office Expense</b>	<b>280.70</b>	<b>944.89</b>
1806 · Printing Costs - Outside Vendor	0.00	874.14
1900 · Professional/Specialized Srvc		
19001 · Audit Services	0.00	8,000.00
19002 · Legal Services	1,020.00	2,670.00
19006 · Bookkeeping	1,500.00	3,000.00
19009 · Website Maintenance	42.34	1,986.71
<b>Total 1900 · Professional/Specialized Srvc</b>	<b>2,562.34</b>	<b>15,656.71</b>
2700 · Trans & Travel - Mtgs/Conferncs	0.00	50.00
2800 · Utilities		

## Silverado Modjeska Recreation &amp; Parks District

12/16/22

## Profit &amp; Loss

Accrual Basis

November 2022

	Nov 22	Jul - Nov 22
28001 · Electricity	13.38	284.27
28002 · Waste Disposal	421.50	2,895.44
28005 · Water	495.74	3,138.09
<b>Total 2800 · Utilities</b>	<b>930.62</b>	<b>6,317.80</b>
4000 · Capital Expenditure	0.00	3,900.00
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	0.00	1,007.60
50003 · Silverado Summer Concerts	19.39	958.76
50000 · Recreation Program Expense - Other	375.40	625.40
<b>Total 50000 · Recreation Program Expense</b>	<b>394.79</b>	<b>2,591.76</b>
<b>Total Expense</b>	<b>5,995.49</b>	<b>135,761.19</b>
<b>Net Ordinary Income</b>	<b>740.97</b>	<b>-50,787.52</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
1720 · Non-Operating Expense	133,245.95	133,245.95
<b>Total Other Expense</b>	<b>133,245.95</b>	<b>133,245.95</b>
<b>Net Other Income</b>	<b>-133,245.95</b>	<b>-133,245.95</b>
<b>Net Income</b>	<b>-132,504.98</b>	<b>-184,033.47</b>

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

12/16/22

Accrual Basis

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>60000 · Recreation Program Income</b>					
60003 · Silverado Summer Concert Series	742.00	859.00	1,023.00	0.00	0.00
60005 · Sticker Sales	0.00	325.00	0.00	75.00	0.00
60007 · Flea Market	0.00	90.00	0.00	80.00	0.00
<b>Total 60000 · Recreation Program Income</b>	742.00	1,274.00	1,023.00	155.00	0.00
6210 · Property Taxes -Current Secured	5,827.69	0.00	0.00	0.00	5,818.92
6220 · Property Taxes-Curr Unsecured	0.00	0.00	340.35	0.00	0.00
6280 · Property Tax-Curr Supplemental	132.23	24.14	19.29	157.11	102.00
6540 · Penalties & Costs on Delinq Tax	-3.59	-6.38	-6.56	-6.37	-7.79
6610 · Interest	252.15	107.85	137.11	87.19	123.33
6620 · Rents and Concessions	315.00	2,246.00	2,265.00	1,715.00	300.00
6970 · State - Other	0.00	0.00	0.00	60,800.00	0.00
7960 · Donations/Gifts	175.00	465.00	0.00	0.00	400.00
<b>Total Income</b>	7,440.48	4,110.61	3,778.19	62,907.93	6,736.46
<b>Gross Profit</b>	7,440.48	4,110.61	3,778.19	62,907.93	6,736.46
<b>Expense</b>					
<b>6800 · Payroll Expense</b>					
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
<b>1400 · Maintenance - Bldgs &amp; Improvs</b>					
14001 · Landscaping	2,400.00	885.00	4,230.00	600.00	600.00
14002 · Repairs & Renovations (Minor)	389.37	175.00	629.37	0.00	70.99
14003 · Construction & Renovations	0.00	68,201.00	0.00	0.00	0.00
14004 · Janitorial	1,374.00	1,374.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00	0.00	0.00	0.00
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	4,163.37	70,674.00	4,859.37	600.00	670.99
1500 · Donations	0.00	0.00	213.09	0.00	0.00

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

12/16/22

Accrual Basis

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
1600 · Memberships	2,491.09	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	9.75	385.00	0.00
<b>1800 · Office Expense</b>					
18001 · Office Supplies	0.00	0.00	466.25	-250.00	0.00
1800 · Office Expense - Other	46.97	336.06	14.99	49.92	280.70
<b>Total 1800 · Office Expense</b>	46.97	336.06	481.24	-200.08	280.70
1806 · Printing Costs - Outside Vendor	874.14	0.00	0.00	0.00	0.00
<b>1900 · Professional/Specialized Svcs</b>					
19001 · Audit Services	0.00	8,000.00	0.00	0.00	0.00
19002 · Legal Services	705.00	405.00	45.00	495.00	1,020.00
19006 · Bookkeeping	750.00	0.00	750.00	0.00	1,500.00
19009 · Website Maintenance	583.50	0.00	432.25	928.62	42.34
<b>Total 1900 · Professional/Specialized Svcs</b>	2,038.50	8,405.00	1,227.25	1,423.62	2,562.34
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	50.00	0.00
<b>2800 · Utilities</b>					
28001 · Electricity	78.59	83.92	108.38	0.00	13.38
28002 · Waste Disposal	428.56	884.43	205.61	955.34	421.50
28005 · Water	362.18	539.99	1,215.52	524.66	495.74
<b>Total 2800 · Utilities</b>	869.33	1,508.34	1,529.51	1,480.00	930.62
4000 · Capital Expenditure	0.00	0.00	600.00	3,300.00	0.00
<b>50000 · Recreation Program Expense</b>					
50002 · Lunch Bunch Expenses	971.14	36.46	0.00	0.00	0.00
50003 · Silverado Summer Concerts	249.37	400.00	290.00	0.00	19.39
50000 · Recreation Program Expense - Other	0.00	0.00	250.00	0.00	375.40
<b>Total 50000 · Recreation Program Expense</b>	1,220.51	436.46	540.00	0.00	394.79
<b>Total Expense</b>	25,245.70	83,374.46	12,265.30	8,880.24	5,995.49
<b>Net Ordinary Income</b>	-17,805.22	-79,263.85	-8,487.11	54,027.69	740.97
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
1720 · Non-Operating Expense	0.00	0.00	0.00	0.00	133,245.95
<b>Total Other Expense</b>	0.00	0.00	0.00	0.00	133,245.95
<b>Net Other Income</b>	0.00	0.00	0.00	0.00	-133,245.95
<b>Net Income</b>	<b>-17,805.22</b>	<b>-79,263.85</b>	<b>-8,487.11</b>	<b>54,027.69</b>	<b>-132,504.98</b>

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12/16/22

Accrual Basis

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

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	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
60000 · Recreation Program Income	
60003 · Silverado Summer Concert Series	2,624.00
60005 · Sticker Sales	400.00
60007 · Flea Market	170.00
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<b>Total 60000 · Recreation Program Income</b>	3,194.00
6210 · Property Taxes -Current Secured	11,646.61
6220 · Property Taxes-Curr Unsecured	340.35
6280 · Property Tax-Curr Supplemental	434.77
6540 · Penalties & Costs on Delinq Tax	-30.69
6610 · Interest	707.63
6620 · Rents and Concessions	6,841.00
6970 · State - Other	60,800.00
7960 · Donations/Gifts	1,040.00
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<b>Total Income</b>	84,973.67
<b>Gross Profit</b>	84,973.67
<b>Expense</b>	
6800 · Payroll Expense	
6806 · Payroll Processing Fees	461.30
6805 · SUI	130.78
6804 · Social Security	1,689.99
6803 · Medicare	16.84
6801 · ETT	5.64
6800 · Payroll Expense - Other	481.40
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<b>Total 6800 · Payroll Expense</b>	2,785.95
0100 · Salaries & Wages	4,340.75
0702 · Telephone	2,037.52
1100 · Insurance	12,035.50
1300 · Maintenance - Equipment	159.51
1400 · Maintenance - Bldgs & Improvs	
14001 · Landscaping	8,715.00
14002 · Repairs & Renovations (Minor)	1,264.73
14003 · Construction & Renovations	68,201.00
14004 · Janitorial	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	39.00
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<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	80,967.73
1500 · Donations	213.09

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12/16/22

Accrual Basis

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

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	<u>TOTAL</u>
1600 · Memberships	2,491.09
1700 · Miscellaneous Expense	394.75
1800 · Office Expense	
18001 · Office Supplies	216.25
1800 · Office Expense - Other	728.64
Total 1800 · Office Expense	944.89
1806 · Printing Costs - Outside Vendor	874.14
1900 · Professional/Specialized Srvc	
19001 · Audit Services	8,000.00
19002 · Legal Services	2,670.00
19006 · Bookkeeping	3,000.00
19009 · Website Maintenance	1,986.71
Total 1900 · Professional/Specialized Srvc	15,656.71
2700 · Trans & Travel - Mtgs/Conferncs	50.00
2800 · Utilities	
28001 · Electricity	284.27
28002 · Waste Disposal	2,895.44
28005 · Water	3,138.09
Total 2800 · Utilities	6,317.80
4000 · Capital Expenditure	3,900.00
50000 · Recreation Program Expense	
50002 · Lunch Bunch Expenses	1,007.60
50003 · Silverado Summer Concerts	958.76
50000 · Recreation Program Expense - Other	625.40
Total 50000 · Recreation Program Expense	2,591.76
Total Expense	135,761.19
Net Ordinary Income	-50,787.52
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	<u><u>-184,033.47</u></u>

## Silverado Modjeska Recreation &amp; Parks District

## Balance Sheet

As of November 30, 2022

12/16/22

Accrual Basis

	<u>Nov 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
8010 · County Checking Account	162,201.65
8020 · BofA Rec Checking Account	122,478.55
<b>Total Checking/Savings</b>	<u>284,680.20</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>	284,805.87
<b>Fixed Assets</b>	
4200 · Capital Improvements	24,832.00
<b>Total Fixed Assets</b>	<u>24,832.00</u>
<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>308,637.87</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9010 · Accounts Payable	28,860.75
<b>Total Accounts Payable</b>	<u>28,860.75</u>
<b>Other Current Liabilities</b>	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	-32,000.00
<b>Total Other Current Liabilities</b>	<u>-28,793.11</u>
<b>Total Current Liabilities</b>	<u>67.64</u>
<b>Total Liabilities</b>	67.64
<b>Equity</b>	
3900 · Retained Earnings	123,079.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-184,033.47
<b>Total Equity</b>	<u>308,570.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>308,637.87</u></b>

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

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
<b>AT&amp;T</b>								
Check	11/01/2022		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		100.93
<b>Carmody Construction Company</b>								
Bill	11/29/2022	2700	Inv. 2700, Hu...	9010 · Accounts Pa...		-SPLIT-		24,832.00
<b>Cole &amp; Huber, LLC</b>								
Bill	11/07/2022	Inv. 3...	Inv. 38803, D...	9010 · Accounts Pa...		-SPLIT-		780.00
Bill	11/07/2022	Inv. 3...	Inv. 39443, M...	9010 · Accounts Pa...		-SPLIT-		150.00
Bill	11/07/2022	Inv. 3...	Inv. 38139, S...	9010 · Accounts Pa...		19002 · Legal ...		90.00
Bill Pmt -Check	11/10/2022	3625	Inv 38803, 39...	8020 · BofA Rec Ch...	X	9010 · Account...		1,020.00
<b>Cox Communications</b>								
Check	11/23/2022		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		324.03
<b>Crown Awards Inc</b>								
Check	11/15/2022		Plaque for Bo...	8020 · BofA Rec Ch...	X	1800 · Office E...		84.66
Check	11/15/2022		Plaque for Bo...	8020 · BofA Rec Ch...	X	1800 · Office E...		46.14
<b>Danny Ater</b>								
Bill Pmt -Check	11/17/2022	3630	VOID: SMRP...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Bill	11/27/2022	Time ...	Reim Exp, Ti...	9010 · Accounts Pa...		14002 · Repair...		70.99
<b>godaddy.com</b>								
Check	11/14/2022			8020 · BofA Rec Ch...	X	19009 · Websit...		42.34
<b>Irvine Ranch Water District</b>								
Check	11/11/2022		# 786381000...	8020 · BofA Rec Ch...	X	28005 · Water		237.86
Check	11/11/2022		Acct # 84548...	8020 · BofA Rec Ch...	X	28005 · Water		13.60
Check	11/14/2022		Acct # 78638...	8020 · BofA Rec Ch...	X	28005 · Water		244.28
<b>Jo Marie Varela</b>								
Bill Pmt -Check	11/17/2022	3628	VOID: Year E...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
Bill	11/27/2022	Ck Re...	Hamburger St...	9010 · Accounts Pa...		50003 · Silvera...		19.39
Bill Pmt -Check	11/27/2022	3627	Hamburger St...	8020 · BofA Rec Ch...		9010 · Account...		19.39
<b>Laurie Briggs</b>								
Bill Pmt -Check	11/17/2022	3631	VOID: 2022 S...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
<b>National Payroll</b>								
Check	11/15/2022		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		477.28
Check	11/15/2022		Payroll # 202...	8020 · BofA Rec Ch...	X	-SPLIT-		253.81
<b>One Counted Finch Bookkeeping</b>								
Bill	11/17/2022	SMRP...	October Fina...	9010 · Accounts Pa...		-SPLIT-		750.00
Bill	11/17/2022	SMRP...	September Fi...	9010 · Accounts Pa...		-SPLIT-		750.00
<b>Reighart, Steve</b>								
Bill Pmt -Check	11/17/2022	3629	VOID: SMRP...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
<b>SMP; Summers/Murphy &amp; Partners, Inc.</b>								
Bill Pmt -Check	11/08/2022	3624	Inv. 22-10434...	8020 · BofA Rec Ch...	X	9010 · Account...		1,300.00
<b>Southern California Edison</b>								
Check	11/22/2022		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		13.38
<b>Specialized Tree Works</b>								
Bill	11/28/2022	9397	SMRPD 2022...	9010 · Accounts Pa...		14001 · Lands...		600.00
<b>Stephanie Dodge</b>								
Bill Pmt -Check	11/17/2022	3632	VOID: 2022 S...	8020 · BofA Rec Ch...	X	9010 · Account...	0.00	
<b>Waste Management of OC</b>								
Check	11/21/2022		# 855433150...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50
<b>Young, Diane</b>								

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

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Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Bill	11/27/2022	Ck Re...	Supplies for C...	9010 · Accounts Pa...		-SPLIT-		375.40
Bill Pmt -Check	11/29/2022	3633	SMRPD	8020 · BofA Rec Ch...		9010 · Account...		375.40
<b>Zoom</b>								
Check	11/18/2022		Board Meetin...	8020 · BofA Rec Ch...	X	1800 · Office E...		149.90

**Silverado Modjeska Recreation & Parks District**  
**Deposit Detail**  
 November 2022

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Transfer		11/07/2022		8010 · County Che...	0.00
TOTAL					0.00
General Journal		11/09/2022		8010 · County Che...	3,410.54
				6210 · Property Tax...	-3,410.54
TOTAL					-3,410.54
General Journal		11/09/2022		8010 · County Che...	102.00
				6280 · Property Tax-...	-102.00
TOTAL					-102.00
Deposit		11/28/2022		8020 · BofA Rec Ch...	700.00
			Special District Lead...	7960 · Donations/Gifts	-400.00
			Emmanouil Sfakian...	6620 · Rents and C...	-100.00
			Laurel Ward	6620 · Rents and C...	-100.00
			Laurel Ward	6620 · Rents and C...	-100.00
TOTAL					-700.00
General Journal		11/28/2022		8010 · County Che...	123.33
				6610 · Interest	-123.33
TOTAL					-123.33
General Journal		11/29/2022		8010 · County Che...	2,408.38
				6210 · Property Tax...	-2,408.38
TOTAL					-2,408.38

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

	Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>60000 · Recreation Program Income</b>				
60001 · Instructor Fees	0.00	50.00	-50.00	0.0%
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.0%
60007 · Flea Market	0.00	70.00	-70.00	0.0%
<b>Total 60000 · Recreation Program Income</b>	0.00	120.00	-120.00	0.0%
6210 · Property Taxes -Current Secured	5,818.92	3,000.00	2,818.92	194.0%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	102.00	50.00	52.00	204.0%
6540 · Penalties & Costs on Delinq Tax	-7.79			
6610 · Interest	123.33	80.00	43.33	154.2%
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	0.00	0.0%
6620 · Rents and Concessions - Other	300.00			
<b>Total 6620 · Rents and Concessions</b>	300.00	0.00	300.00	100.0%
7960 · Donations/Gifts	400.00	0.00	400.00	100.0%
<b>Total Income</b>	6,736.46	3,325.00	3,411.46	202.6%
<b>Gross Profit</b>	6,736.46	3,325.00	3,411.46	202.6%
<b>Expense</b>				
<b>6800 · Payroll Expense</b>				
6805 · SUI	0.00			
6804 · Social Security	731.09			
6803 · Medicare	0.00			
6801 · ETT	0.00			
6800 · Payroll Expense - Other	0.00			
<b>Total 6800 · Payroll Expense</b>	731.09			
0702 · Telephone	424.96	390.00	34.96	109.0%
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	600.00	675.00	-75.00	88.9%
14002 · Repairs & Renovations (Minor)	70.99			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
<b>Total 1400 · Maintenance - Bldgs &amp; Improvs</b>	670.99	1,100.00	-429.01	61.0%
1500 · Donations	0.00	0.00	0.00	0.0%
1600 · Memberships	0.00	145.00	-145.00	0.0%

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

	Nov 22	Budget	\$ Over Budget	% of Budget
1700 · Miscellaneous Expense	0.00	75.00	-75.00	0.0%
1800 · Office Expense	280.70	100.00	180.70	280.7%
1803 · Postage	0.00	0.00	0.00	0.0%
1900 · Professional/Specialized Srvc				
19001 · Audit Services	0.00	0.00	0.00	0.0%
19002 · Legal Services	1,020.00	250.00	770.00	408.0%
19006 · Bookkeeping	1,500.00	725.00	775.00	206.9%
19008 · Caretaker	0.00	1,200.00	-1,200.00	0.0%
19009 · Website Maintenance	42.34	0.00	42.34	100.0%
<b>Total 1900 · Professional/Specialized Srvc</b>	<b>2,562.34</b>	<b>2,175.00</b>	<b>387.34</b>	<b>117.8%</b>
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	13.38			
28002 · Waste Disposal	421.50			
28005 · Water	495.74			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 2800 · Utilities</b>	<b>930.62</b>	<b>1,000.00</b>	<b>-69.38</b>	<b>93.1%</b>
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	100.00	-100.00	0.0%
50003 · Silverado Summer Concerts	19.39			
50000 · Recreation Program Expense - Other	375.40	0.00	375.40	100.0%
<b>Total 50000 · Recreation Program Expense</b>	<b>394.79</b>	<b>100.00</b>	<b>294.79</b>	<b>394.8%</b>
<b>Total Expense</b>	<b>5,995.49</b>	<b>5,212.00</b>	<b>783.49</b>	<b>115.0%</b>
<b>Net Ordinary Income</b>	<b>740.97</b>	<b>-1,887.00</b>	<b>2,627.97</b>	<b>-39.3%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
1720 · Non-Operating Expense	133,245.95			
<b>Total Other Expense</b>	<b>133,245.95</b>			
<b>Net Other Income</b>	<b>-133,245.95</b>	<b>0.00</b>	<b>-133,245.95</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-132,504.98</b>	<b>-1,887.00</b>	<b>-130,617.98</b>	<b>7,022.0%</b>