

# **Silverado Children's Center**

**Financial Statements  
April 30, 2018**

## Silverado Children's Center

## Profit &amp; Loss

April 2018

	Apr 18	Jul '17 - Apr 18
Ordinary Income/Expense		
Income		
4098 · Martial Arts	0.00	224.00
4088 · Kids Club Program		
6996 · Kid's Club Expenses	0.00	-208.69
4088 · Kids Club Program - Other	0.00	9,518.25
Total 4088 · Kids Club Program	0.00	9,309.56
4010 · Donations		
Playground Assessment	0.00	175.00
4010 · Donations - Other	-20.00	3,820.62
Total 4010 · Donations	-20.00	3,995.62
4020 · Extra Hours	0.00	80.00
4030 · Fundraiser Income		
4031 · T-Shirts	0.00	100.00
6160 · Fundraiser Expense	0.00	-110.61
Chili Cookoff	0.00	2,648.97
Total 4030 · Fundraiser Income	0.00	2,638.36
4035 · Fieldtrip Income		
6953 · Fieldtrip Expense	0.00	-359.00
4035 · Fieldtrip Income - Other	0.00	35.00
Total 4035 · Fieldtrip Income	0.00	-324.00
4080 · Registration Fees	175.00	2,900.00
4090 · Tuition		
4091 · Paypal Fees	-374.75	-2,890.67
4090 · Tuition - Other	17,171.50	153,598.05
Total 4090 · Tuition	16,796.75	150,707.38
Total Income	16,951.75	169,530.92
Expense		
6000 · Advertising	223.92	861.35
6020 · Auto Expense		
6021 · Auto Reimbursement	10.90	290.72
6022 · Gas	0.00	68.70
6024 · Parking & Tolls	17.00	17.00
6025 · Repairs & Maintenance	0.00	240.11
Total 6020 · Auto Expense	27.90	616.53
6050 · Bank Service Charges	15.00	22.00
6090 · Dues & Subscriptions	28.95	315.23
6200 · Insurance Expense		
6202 · Worker's Comp	663.40	5,540.46
Total 6200 · Insurance Expense	663.40	5,540.46
6550 · Office Expense		
6555 · Health & Safety	251.32	1,545.77
6554 · Paper Products	98.06	993.14
6552 · Office Supplies	20.49	747.28
6550 · Office Expense - Other	0.00	316.64
Total 6550 · Office Expense	369.87	3,602.83
6640 · Legal & Prof Fees		
6644 · Bookkeeping	400.00	4,200.00
Total 6640 · Legal & Prof Fees	400.00	4,200.00



**Silverado Children's Center**  
**Profit & Loss**  
 April 2018

	Apr 18	Jul '17 - Apr 18
<b>6790 · Salaries &amp; Wages</b>		
6791 · Vacation	0.00	54.00
6792 · Regular	12,981.47	104,225.40
<b>Total 6790 · Salaries &amp; Wages</b>	12,981.47	104,279.40
<b>6800 · Payroll Expenses</b>		
6806 · Paychex Processing Fees	206.66	1,961.49
6801 · ETT	5.05	45.05
6802 · FUTA	0.00	0.00
6803 · Medicare	188.23	1,495.18
6804 · Social Security	804.85	6,393.16
6805 · SUI	49.23	1,074.20
<b>Total 6800 · Payroll Expenses</b>	1,254.02	10,969.08
<b>6820 · Postage</b>	0.00	23.45
<b>6840 · Professional Development</b>		
6842 · Seminars	0.00	395.00
6840 · Professional Development - Other	0.00	335.18
<b>Total 6840 · Professional Development</b>	0.00	730.18
<b>6900 · Repairs &amp; Mtce</b>		
6908 · OC Parks Inspection Corrections	566.05	965.74
6901 · Building/Grounds	1,484.18	9,372.49
6902 · Computer	0.00	580.70
6905 · Janitorial	1,536.74	8,126.81
<b>Total 6900 · Repairs &amp; Mtce</b>	3,586.97	19,045.74
<b>6930 · Substitute Teacher Fees</b>	0.00	2,196.00
<b>6940 · Utilities</b>		
6941 · Gas & Electric	242.03	2,112.50
6943 · Trash	113.49	1,544.50
<b>Total 6940 · Utilities</b>	355.52	3,657.00
<b>6950 · Special Department Expense</b>		
6951 · Animal Supplies	126.95	1,170.99
6952 · Curriculum Supplies	344.86	3,505.61
6954 · Outdoor Items	0.00	101.67
6955 · Groceries	377.08	3,438.88
6950 · Special Department Expense - Other	136.84	136.84
<b>Total 6950 · Special Department Expense</b>	985.73	8,353.99
<b>6970 · Telephone</b>	41.34	1,704.77
<b>6980 · Travel &amp; Entertainment</b>		
6983 · Meals	134.14	830.72
<b>Total 6980 · Travel &amp; Entertainment</b>	134.14	830.72
<b>Total Expense</b>	21,068.23	166,948.73
<b>Net Ordinary Income</b>	-4,116.48	2,582.19
<b>Other Income/Expense</b>		
<b>Other Income</b>		
7010 · Interest Income	0.25	1.89
<b>Total Other Income</b>	0.25	1.89
<b>Net Other Income</b>	0.25	1.89
<b>Net Income</b>	-4,116.23	2,584.08

**Silverado Children's Center**  
**Profit & Loss**  
 July 2017 through April 2018

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 Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	TOTAL
Ordinary Income/Expense											
Income											
4098 - Martial Arts	0.00	0.00	0.00	0.00	224.00	0.00	0.00	0.00	0.00	0.00	224.00
4088 - Kids Club Program	-108.69	6,506.25	2,912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,309.56
4010 - Donations	0.00	867.68	0.00	59.94	0.00	1,440.00	550.00	0.00	1,098.00	-20.00	3,995.62
4020 - Extra Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	0.00	80.00
4030 - Fundraiser Income	0.00	2,648.97	-19.85	-17.03	60.00	0.00	0.00	-33.73	0.00	0.00	2,638.36
4035 - Fieldtrip Income	-90.00	-47.00	0.00	-3.00	-136.00	0.00	0.00	2.00	-50.00	0.00	-324.00
4080 - Registration Fees	100.00	125.00	500.00	200.00	0.00	100.00	600.00	400.00	700.00	175.00	2,900.00
4090 - Tuition	12,333.12	10,971.34	15,819.07	13,618.62	18,617.65	13,477.50	14,735.14	14,319.72	20,018.47	16,796.75	150,707.38
<b>Total Income</b>	<b>12,234.43</b>	<b>21,072.24</b>	<b>19,211.22</b>	<b>13,858.53</b>	<b>18,765.65</b>	<b>15,017.50</b>	<b>15,885.14</b>	<b>14,767.99</b>	<b>21,766.47</b>	<b>16,951.75</b>	<b>169,530.92</b>
Expense											
6000 - Advertising	299.56	163.98	0.00	105.81	30.91	0.00	0.00	37.17	0.00	223.92	861.35
6020 - Auto Expense	35.09	26.74	32.52	10.72	70.10	15.94	27.71	168.83	200.98	27.90	616.53
6050 - Bank Service Charges	-17.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	15.00	22.00
6090 - Dues & Subscriptions	101.83	11.84	11.84	11.84	11.84	17.35	11.84	64.95	42.95	28.95	315.23
6200 - Insurance Expense	439.19	496.12	529.20	547.64	596.44	558.25	629.74	499.12	581.36	663.40	5,540.46
6550 - Office Expense	612.99	683.38	202.15	254.60	100.18	506.26	385.55	242.02	245.83	369.87	3,602.83
6640 - Legal & Prof Fees	700.00	240.00	360.00	420.00	440.00	380.00	400.00	440.00	420.00	400.00	4,200.00
6790 - Salaries & Wages	8,046.53	9,134.91	9,767.36	10,120.14	11,052.92	10,339.66	11,727.53	9,766.82	11,342.06	12,981.47	104,279.40
6800 - Payroll Expenses	709.24	551.80	1,080.44	986.32	1,171.78	1,081.91	1,609.22	1,227.60	1,296.75	1,254.02	10,969.08
6820 - Postage	0.00	9.09	0.00	0.00	7.50	0.00	6.86	0.00	0.00	0.00	23.45
6840 - Professional Development	0.00	0.00	0.00	395.00	95.18	240.00	0.00	0.00	0.00	0.00	730.18
6900 - Repairs & Mtce	1,512.38	5,907.25	452.97	1,908.95	1,438.19	877.32	1,331.65	1,361.94	668.12	3,586.97	19,045.74
6930 - Substitute Teacher Fees	324.00	0.00	414.00	865.80	0.00	459.00	133.20	0.00	0.00	0.00	2,196.00
6940 - Utilities	408.01	457.44	443.32	304.23	311.30	321.22	332.88	339.39	383.69	355.52	3,657.00
6950 - Special Department Expense	1,002.05	943.65	610.78	689.23	729.80	837.63	812.04	1,008.90	734.18	985.73	8,353.99
6970 - Telephone	125.98	50.00	205.49	59.00	201.37	269.29	195.06	338.23	219.01	41.34	1,704.77
6980 - Travel & Entertainment	56.56	89.76	64.48	67.30	68.77	61.41	49.21	10.70	228.39	134.14	830.72
<b>Total Expense</b>	<b>14,356.41</b>	<b>18,768.96</b>	<b>14,177.55</b>	<b>16,749.58</b>	<b>16,329.28</b>	<b>15,968.24</b>	<b>17,655.49</b>	<b>15,508.67</b>	<b>16,366.32</b>	<b>21,068.23</b>	<b>166,948.73</b>
<b>Net Ordinary Income</b>	<b>-2,121.98</b>	<b>2,303.28</b>	<b>5,033.67</b>	<b>-2,891.05</b>	<b>2,436.37</b>	<b>-950.74</b>	<b>-1,770.35</b>	<b>-740.68</b>	<b>5,400.15</b>	<b>-4,116.48</b>	<b>2,582.19</b>
Other Income/Expense											
Other Income											
7010 - Interest Income	0.07	0.15	0.15	0.19	0.20	0.22	0.22	0.20	0.24	0.25	1.89
<b>Total Other Income</b>	<b>0.07</b>	<b>0.15</b>	<b>0.15</b>	<b>0.19</b>	<b>0.20</b>	<b>0.22</b>	<b>0.22</b>	<b>0.20</b>	<b>0.24</b>	<b>0.25</b>	<b>1.89</b>
<b>Net Other Income</b>	<b>0.07</b>	<b>0.15</b>	<b>0.15</b>	<b>0.19</b>	<b>0.20</b>	<b>0.22</b>	<b>0.22</b>	<b>0.20</b>	<b>0.24</b>	<b>0.25</b>	<b>1.89</b>
<b>Net Income</b>	<b>-2,121.91</b>	<b>2,303.43</b>	<b>5,033.82</b>	<b>-2,890.86</b>	<b>2,436.57</b>	<b>-950.52</b>	<b>-1,770.13</b>	<b>-740.48</b>	<b>5,400.39</b>	<b>-4,116.23</b>	<b>2,584.08</b>

## Silverado Children's Center

## Balance Sheet

As of April 30, 2018

	Apr 30, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · B of A Checking	1,238.76
1030 · Bus. Savings-BofA	16,201.05
1010 · Petty Cash	250.00
Total Checking/Savings	17,689.81
Accounts Receivable	
1200 · Accounts Receivable	1,306.00
Total Accounts Receivable	1,306.00
Total Current Assets	18,995.81
Fixed Assets	
1500 · Fixed Asset(s)	
1510 · Buildings & Improvements	292,182.41
1520 · Furniture & Equipment	54,622.52
1530 · Accum Depr	-309,372.60
Total 1500 · Fixed Asset(s)	37,432.33
Total Fixed Assets	37,432.33
<b>TOTAL ASSETS</b>	<b>56,428.14</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2103 · CA SDI	-2.17
2105 · ETT	-4.08
2109 · Medicare - Company	-65.96
2111 · Social Security - Company	-281.34
2112 · Social Security - Employee	-0.01
2113 · SUI	-141.65
Total 2100 · Payroll Liabilities	-495.21
2200 · Note(s) Payable	
2201 · SMRPD	
SMRPD (Current Fiscal Year)	66,447.95
2201 · SMRPD - Other	28,950.00
Total 2201 · SMRPD	95,397.95
2202 · Old Payable to SMPRD	36,848.21
Total 2200 · Note(s) Payable	132,246.16
Total Other Current Liabilities	131,750.95
Total Current Liabilities	131,750.95
Total Liabilities	131,750.95
Equity	
3900 · Retained Earnings	-77,906.89
Net Income	2,584.08
Total Equity	-75,322.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>56,428.14</b>