

Silverado Children's Center

**Financial Statements
June 30, 2018**

Silverado Children's Center
Profit & Loss
June 2018

	<u>Jun 18</u>	<u>Jul '17 - Jun 18</u>
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	600.00	4,420.62
Total 4010 · Donations	600.00	4,595.62
4020 · Extra Hours	0.00	80.00
4030 · Fundraiser Income		
4031 · T-Shirts	0.00	100.00
6160 · Fundraiser Expense	-280.60	-529.95
Chili Cookoff	0.00	2,648.97
4030 · Fundraiser Income - Other	426.00	426.00
Total 4030 · Fundraiser Income	145.40	2,645.02
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	1,285.00	4,635.00
4090 · Tuition		
4091 · Paypal Fees	-433.07	-3,736.22
4090 · Tuition - Other	21,191.00	196,524.05
Total 4090 · Tuition	20,757.93	192,787.83
Total Income	22,788.33	213,953.03
Expense		
6000 · Advertising	0.00	861.35
6020 · Auto Expense		
6021 · Auto Reimbursement	52.97	404.89
6022 · Gas	0.00	68.70
6024 · Parking & Tolls	0.00	17.00
6025 · Repairs & Maintenance	0.00	240.11
6020 · Auto Expense - Other	0.00	6.47
Total 6020 · Auto Expense	52.97	737.17
6050 · Bank Service Charges	16.81	41.81
6090 · Dues & Subscriptions	36.94	389.11
6200 · Insurance Expense		
6202 · Worker's Comp	621.17	6,862.87
Total 6200 · Insurance Expense	621.17	6,862.87
6250 · License(s)		
6254 · Comm Care Facility	0.00	605.00
Total 6250 · License(s)	0.00	605.00

Silverado Children's Center

Profit & Loss

June 2018

	Jun 18	Jul '17 - Jun 18
6550 · Office Expense		
6555 · Health & Safety	107.28	1,784.01
6554 · Paper Products	71.87	1,210.92
6551 · Internet Access	172.57	282.57
6552 · Office Supplies	142.87	1,029.00
6550 · Office Expense - Other	159.94	606.09
Total 6550 · Office Expense	654.53	4,912.59
6640 · Legal & Prof Fees		
6644 · Bookkeeping	440.00	5,080.00
Total 6640 · Legal & Prof Fees	440.00	5,080.00
6790 · Salaries & Wages		
6791 · Vacation	0.00	54.00
6792 · Regular	12,156.96	130,237.04
Total 6790 · Salaries & Wages	12,156.96	130,291.04
6800 · Payroll Expenses		
6806 · Paychex Processing Fees	293.04	2,457.24
6801 · ETT	1.68	49.35
6802 · FUTA	0.00	0.00
6803 · Medicare	176.28	1,872.35
6804 · Social Security	753.74	8,005.89
6805 · SUI	52.40	1,207.76
Total 6800 · Payroll Expenses	1,277.14	13,592.59
6820 · Postage	5.00	28.45
6840 · Professional Development		
6842 · Seminars	0.00	395.00
6840 · Professional Development - Other	0.00	335.18
Total 6840 · Professional Development	0.00	730.18
6900 · Repairs & Mtce		
6908 · OC Parks Inspection Corrections	14.69	1,127.45
6901 · Building/Grounds	2,853.84	16,416.23
6902 · Computer	0.00	580.70
6905 · Janitorial	875.00	9,921.08
Total 6900 · Repairs & Mtce	3,743.53	28,045.46
6930 · Substitute Teacher Fees	0.00	2,196.00
6940 · Utilities		
6941 · Gas & Electric	173.59	2,469.26
6943 · Trash	113.49	1,771.48
Total 6940 · Utilities	287.08	4,240.74
6950 · Special Department Expense		
6951 · Animal Supplies	82.96	1,378.95
6952 · Curriculum Supplies	338.15	4,123.68
6954 · Outdoor Items	-17.56	148.75
6955 · Groceries	507.62	4,497.75
6950 · Special Department Expense - Other	0.00	280.61
Total 6950 · Special Department Expense	911.17	10,429.74
6970 · Telephone	0.00	1,846.43
6980 · Travel & Entertainment		
6983 · Meals	117.84	969.51
Total 6980 · Travel & Entertainment	117.84	969.51
Total Expense	20,321.14	211,860.04
Net Ordinary Income	2,467.19	2,092.99

5:54 PM
07/09/18
Cash Basis

Silverado Children's Center
Profit & Loss
June 2018

	<u>Jun 18</u>	<u>Jul '17 - Jun 18</u>
Other Income/Expense		
Other Income		
7010 - Interest Income	0.22	2.38
Total Other Income	<u>0.22</u>	<u>2.38</u>
Net Other Income	<u>0.22</u>	<u>2.38</u>
Net Income	<u><u>2,467.41</u></u>	<u><u>2,095.37</u></u>

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

5:55 PM
 07/09/18
 Cash Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 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	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	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	0.00	600.00	4,595.62
4020 - Extra Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	0.00	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	-138.74	145.40	2,645.02
4035 - Fieldtrip Income	-90.00	-47.00	0.00	-3.00	-136.00	0.00	0.00	2.00	-50.00	0.00	0.00	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	450.00	1,285.00	4,635.00
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	21,322.52	20,757.93	192,787.83
Total Income	12,234.43	21,072.24	19,211.22	13,858.53	18,765.65	15,017.50	15,885.14	14,767.99	21,766.47	16,951.75	21,633.78	22,788.33	213,953.03
Expense													
6000 - Advertising	299.56	163.98	0.00	105.81	30.91	0.00	0.00	37.17	0.00	223.92	0.00	0.00	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	67.67	52.97	737.17
6050 - Bank Service Charges	-17.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	15.00	3.00	16.81	41.81
6090 - Dues & Subscriptions	101.83	11.84	11.84	11.84	11.84	17.35	11.84	64.95	42.95	28.95	36.94	36.94	389.11
6200 - Insurance Expense	439.19	496.12	529.20	547.64	596.44	558.25	629.74	499.12	581.36	663.40	701.24	621.17	6,862.87
6250 - License(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	605.00	0.00	605.00
6550 - Office Expense	612.99	683.38	202.15	254.60	100.18	506.26	385.55	242.02	245.83	369.87	655.23	654.53	4,912.59
6640 - Legal & Prof Fees	700.00	240.00	360.00	420.00	440.00	380.00	400.00	440.00	420.00	400.00	440.00	440.00	5,080.00
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	13,854.68	12,156.96	130,291.04
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	1,346.37	1,277.14	13,592.59
6820 - Postage	0.00	9.09	0.00	0.00	7.50	0.00	6.86	0.00	0.00	0.00	0.00	5.00	28.45
6840 - Professional Development	0.00	0.00	0.00	395.00	95.18	240.00	0.00	0.00	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	5,256.19	3,743.53	28,045.46
6930 - Substitute Teacher Fees	324.00	0.00	414.00	865.80	0.00	459.00	133.20	0.00	0.00	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	296.66	287.08	4,240.74
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	1,164.58	911.17	10,429.74
6970 - Telephone	125.98	50.00	205.49	59.00	201.37	269.29	195.06	338.23	219.01	41.34	141.66	0.00	1,846.43
6980 - Travel & Entertainment	56.56	89.76	64.48	67.30	68.77	61.41	49.21	10.70	228.39	134.14	20.95	117.84	969.51
Total Expense	14,356.41	18,768.96	14,177.55	16,749.58	16,329.28	15,968.24	17,655.49	15,508.67	16,366.32	21,068.23	24,590.17	20,321.14	211,960.04
Net Ordinary Income	-2,121.98	2,303.28	5,033.67	-2,891.05	2,436.37	-950.74	-1,770.35	-740.68	5,400.15	-4,116.48	-2,956.39	2,467.19	2,092.99

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

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
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	0.27	0.22	2.38
Total Other Income	0.07	0.15	0.15	0.19	0.20	0.22	0.22	0.20	0.24	0.25	0.27	0.22	2.38
Net Other Income	0.07	0.15	0.15	0.19	0.20	0.22	0.22	0.20	0.24	0.25	0.27	0.22	2.38
Net Income	-2,121.91	2,303.43	5,033.82	-2,890.86	2,436.57	-950.52	-1,770.13	-740.48	5,400.39	-4,116.23	-2,956.12	2,467.41	2,095.37

Silverado Children's Center
Balance Sheet
 As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · B of A Checking	4,249.56
1030 · Bus. Savings-BofA	12,701.54
1010 · Petty Cash	250.00
Total Checking/Savings	17,201.10
Accounts Receivable	
1200 · Accounts Receivable	1,306.00
Total Accounts Receivable	1,306.00
Total Current Assets	18,507.10
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
TOTAL ASSETS	55,939.43
LIABILITIES & EQUITY	
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 SMRPD	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	2,095.37
Total Equity	-75,811.52
TOTAL LIABILITIES & EQUITY	55,939.43