



SMRPD's Mission Statement - "To promote community well being through programs and activities that protect, preserve and enrich the canyons' heritage, open space and unique way of life."

P.O. Box 8, Silverado California 92676 • www.smrpd.org

SMRPD REGULAR MEETING
Tuesday, July 17th, 2018 at 6:30 pm
Silverado Canyon Community Center
27641 Silverado Canyon Rd, Silverado, CA 92676

Board of Directors

Tara Saraye: President
Kevin Topp: Vice-President
Philip McWilliams: Secretary
Francesca Duff: Treasurer
Deborah Johnson: Director

Staff

Laurie Briggs: SCC Administrator
Cressa Cruzan: Administrator
Steve Reighart: Caretaker
Meghan Warner: Bookkeeper

SMRPD MINUTES

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CALL TO ORDER

The meeting was called to order at 6:30 p.m. by SMRPD Board President Tara Saraye.

ROLL CALL

Directors Tara Saraye, Kevin Topp, Phil McWilliams, Francesca Duff, and Deborah Johnson were present, as well as staff member Steve Reighart.

PUBLIC ATTENDANCE

Scott Breeden, Isabell Kerins, Anjan Purohit, Dan Dulac, Jim Kerins, and Zach Dupree.

CONSENT CALENDAR

1ST ACTION: Director Saraye made a motion to approve and file the Minutes of the Regular Meeting on June 19th, 2018. Director Topp seconded. All Directors voted AYE.

TREASURER'S REPORT

Director Duff reported on June's income and expenses, as well as the income and expenses of the Silverado Children's Center. SMRPD income was \$3,300 with \$11,488 in expenses, resulting in a monthly loss of \$8,100; YTD loss is \$83,227. The Transmittal request for a \$100,000 transfer from our County account to our BofA account is in process. Current account balance is \$55,000.

The deposit machine Meghan received is not working correctly so it will be replaced.

The Chili Cook-off posted a profit of \$6,002.41

2ND ACTION: Director Duff made a motion to transfer \$6,002.41 from the Chili Cook-off to the SCC. Director Saraye seconded. All Directors voted AYE.

SCC income for June was \$22,783; YTD income was \$213,953. Monthly expenses were \$20,321 leaving a profit of \$2,400. Donations in June were \$600. Overall the SCC was profitable for the 2017/18 fiscal year.

Facility improvements have been booked as expenses; Francesca will consult with Bob Johnson to see if these expenses should be capitalized.

3RD ACTION: Director Saraye made a motion to approve the Treasurer's report, expenses, and financials. Director McWilliams seconded. All Directors voted AYE.

A Financial Policy document was presented by Director Johnson; it was decided to title this Financial Procedures.

4TH ACTION: Director Johnson made a motion to approve the Financial Procedures document (see attached). Director Saraye seconded. All Directors voted AYE.

The 2018/19 District Budget was approved by Board Resolution (see attached).

OTHER DISTRICT BUSINESS

Isabell Kerins presented information on the Danube Swabian Dance Group and a rental request. The Swabians are a non-profit cultural awareness and preservation organization. There are about 20 members of the dance group, and they would like to have an overnight event sometime in August, preferably on the weekend. There will be 6-8 chaperones. In the future they would also like to have a Potluck/Polka event.

5TH ACTION: Director Johnson made a motion to approve a charge of \$350 for the Danube Swabian Dance Group event. Director McWilliams seconded. All Directors voted AYE.

Isabelle Kerins and Anjan Purohit expressed interest in running for the Board in November. The filing period is open now until August 10th.

Items to be filed should be placed in the Secretary's mailbox.

SILVERADO CHILDREN'S CENTER (SCC) OVERSIGHT COMMITTEE

There were 35 students in June. Work is continuing on the OC Parks mandated repairs; the last item to complete is the painting of the shed. Sept. 12th there will be a Pizza fundraiser. There will be a week long summer program for teens (an SMRPD program); an outline of the program and a budget proposal were presented and discussed.

6TH ACTION: Director Johnson made a motion to approve the Summer Program. Director Saraye seconded. All Directors voted AYE.

7TH ACTION: Director Duff a motion to award the SCC Director a bonus for the month of May, taking into consideration that certain maintenance costs during May should not affect the basis of the Director's bonus schedule. Director Johnson seconded. All Directors voted AYE.

FACILITIES/SAFETY/MAINTENANCE COMMITTEE

Our OCFA permit has expired; Kevin will call to get the renewal.
More shade sails for Silverado and Modjeska are being worked on.
Outdoor restrooms in Silverado are being painted.

RECREATION COMMITTEE

Debbie summarized the history of facilities improvements and recreation activities. Kevin updated upcoming recreation events.

FUNDRAISING COMMITTEE

The Flea Market brought in \$80 last month.

OPEN SPACE AND TRAILS COMMITTEE

Tucker is having a Geology Hike event August 4th and another is planned.

PUBLIC COMMENTS

July 18th will be the Library Open House.

Dan Dulac reported that the Bible Camp at the Ranch is nearing completion. There will be a party on 8/11; Dan offered to let the SMRPD put up a booth. Aguinaga Green is working on a project to do anaerobic composting which should cut or eliminate greenhouse gas emissions. He said they now sell a fire resistant mulch. Dan also noted that Santiago was named on July 25th 1769, so the 250th anniversary is next year. He suggested the SMRPD might want to participate or take the lead in a celebration of the anniversary.

CLOSED SESSION REPORT

Discussion of raises for SCC staff was tabled. Tara will get with Laurie on specific information needed before taking any action.

BOARD COMMENTS

None

ADJOURNMENT

The meeting adjourned at 8:11 p.m. The next regular meeting of the Board of Directors will be at the Silverado Community Center, 27641 Silverado Canyon Road, at 6:30 PM on Tuesday August 21st, 2018.

FINANCIAL PROCEDURES

The purpose of these policies is to increase Board oversight and to reduce the time and task requirements upon individual Board members. Given that the Board consists of volunteers, many of whom have little training in financial accountability or systems, it is vital to adopt policies and procedures that will ensure sufficient oversight.

Current Policy Manual:

The Treasurer shall maintain accurate budget records and shall pay or process District bills in a timely manner.

Standing Committee: Finance

Review District budget prior to submission to Board.

Review expenditures during the fiscal year

Recommend budget procedures as necessary

PROPOSED NEW LANGUAGE:

Treasurer Responsibilities:

- a. Maintain accurate financial records
- b. Review monthly financial report including the bank reconciliation prepared by bookkeeper and compare with bank statements and other records prior to Board meeting. Also compare to annual budget.
- c. Sign and mail checks promptly. If unavailable to sign checks, ensure that another Board member does so.

d. Keep a record of all SMRPD expenditures approved in Board meetings and monitor fulfillment.

e. Provide oversight to bookkeeper.

f. Work with Outside Auditor on annual audit.

G. Prepare annual budget before June 15th. Place notice in newspaper. Ensures that final budget is adopted by August 10th.

Bookkeeper Responsibilities:

a. Track all income and expenses in financial records.

b. Upon Board approval, make ETF bill payments and transfer funds.

c. Deposit checks using scanner.

d. Make cash deposits.

d. Write checks and provide checks to Board member for signature and mailing.

e. Pick up mail in Hunt Bldg. mailbox every week

f. *Prepare monthly financial reports that include monthly P & L, year to date P & L, monthly balance sheet, monthly list of all vendors/people paid (Itemized expenses), monthly breakdown of all income sources (Itemized income/deposits) and monthly bank reconciliation.*

g. Assist in preparing annual Budgets for SMRPD and SCC.

h. Work with outside Auditor in annual audit.

PROCEDURES FOR HANDLING REVENUE/INCOME

SMRPD Cash income from events:

A) Cash collected at an event is to be counted by two individuals who verify the cash count and sign a **Cash Record Sheet**.

B) No expenses are to be deducted from cash. All expenses are to be paid separately.

C) Cash from events is to be given to the bookkeeper, together with a record of the details of the income. The Board member in charge of the event who prepares the Cash Record Sheet should keep a photocopy of the paperwork until the next month's financials have been posted and the Board member has verified its accuracy. The details of the deposit should reflect income from specific activities during an event, not the overall event.

D) The bookkeeper will deposit the cash.

SMRPD Check income:

Checks are to be recorded by the person receiving them and the person should make a photocopy, then forward the check and an explanation of the source and accounting category to the bookkeeper for deposit. The person receiving the check should keep a copy until the checking that the check has been deposited in the month's financials.

(Note: All individual checks received by SMRPD should be given to the bookkeeper with a note on each explaining the income source. For example, "Chili Cook Off Vendor", "Donation", etc.

SMRPD EFT income:

The bookkeeper records EFT income through information on the bank statements. When possible, the person in charge of the activity generating the EFT income provides a detailed explanation of the source and nature of the income to the bookkeeper and the treasurer.

SCC Income:

All checks are to be collected by the Director and recorded in ProCare. The Director gives the checks and a detailed deposit slip to the Bookkeeper for deposit through mobile entry.

The Director transfers Pay Pal payments to the SCC checking account and notifies the bookkeeper of the details. Cash is given to the bookkeeper for deposit, along with a detailed report on the income source and amount.

PROCEDURES FOR HANDLING EXPENSES

Approval for expenses is given by the Board member in charge of the area of responsibility, special event, etc. The Facilities Committee has been authorized by the Board to approve up to \$5000/month in repairs and improvements; **all other expenses, no matter how small, have to be approved by the Board.**

Board positions are in charge of the following expenses and should be given invoices, bills for their area of responsibility:

President

SMRPD administrator invoices

Legal fees

Memberships and subscriptions

All expenses that are not the responsibility of another Board member

Treasurer

Bookkeeper expenses

Audit fees and expenses

Other expenses related to SMRPD financials

Facilities Committee Chair

Maintenance and repair bills, including contract workers (caretaker, maintenance staff)

Utility bills

On-going expenses, e.g. paper products, soap, etc.

Annual/regular expenses, such as fire extinguisher inspections and back flow testing

Cleaning bills

Landscaping bills

Other expenses related to the maintenance of SMRPD buildings and parks

Recreation Committee Chair

Expenses related to offering classes, activities, etc.

Purchases of special equipment for recreation use

Special events/activities

Board member in charge

Silverado Children's Center Oversight Committee

SMRPD directors on the Oversight Committee must approve any expenses \$300 or more

Note: All invoices, check requests, etc. should be in the possession of the bookkeeper on Friday by noon for processing. Checks will be ready the following Wednesday.

Bills that arrive in the mail are to be given by the SMRPD administrator to the Board member in charge. The Board member approves it with a signature and date, copies the bill and forwards it to the bookkeeper either via email or hard copy in the bookkeeper's mailbox. The same procedure should be followed with contract worker invoices. The Board member should sign and date the invoice, copy it and forward it to the bookkeeper.

For recurrent bills such as utilities, the bookkeeper will alert the Board member in charge to check the bill, then pay it upon authorization.

Board member reimbursements should be held until approved at the next Board meeting. Once signed by the President (or other authorized Board member), the reimbursement requests should be sent to the bookkeeper to write the check.

FINANCIAL RECORDS

The bookkeeper maintains current fiscal year records. The previous year is kept in storage at the Children's Center. Prior years are in long-term storage at the Modjeska Community Center.

CURRENT TIMELINE:

ALL CHECKS, CHECK REQUESTS, INVOICES, ETC. SHOULD BE IN THE BOOKKEEPER'S MAIL BOX IN THE HUNT BLDG BY NOON ON FRIDAY. BOARD MEMBERS REQUESTING CHECKS OR FORWARDING APPROVED INVOICES SHOULD KEEP A HARD COPY THEMSELVES UNTIL THEY KNOW THE PAYMENT HAS BEEN PROCESSED.

THE BOOKKEEPER WILL HAVE CHECKS READY ON MONDAY OR TUESDAY. THEY WILL HAVE TO BE SIGNED BY THE TREASURER BEFORE DISTRIBUTION.

THE TREASURER SHOULD SIGN AND MAIL CHECKS BY WEDNESDAY AT NOON.

THE BOOKKEEPER WILL MAKE ALL BANK DEPOSITS, INCLUDING SCC'S, PRIMARILY USING A MOBILE SCANNER THAT COVERS ALL SMRPD ACCOUNTS. SHE ALSO WILL MAKE CASH DEPOSITS.



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RESOLUTION #062018-1 OF THE SILVERADO MODJESKA RECREATION AND PARK DISTRICT BOARD OF DIRECTORS

WHEREAS, the Silverado Modjeska Recreation and Park District ("the DISTRICT") has decided to change its Rental Policy for Weddings/Special Events;

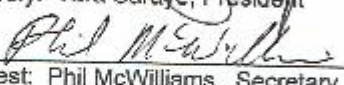
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors authorizes an increase in the time period for such events from six hours to twelve hours and also an increase in the fee to \$900 for Canyon Residents and \$1,500 for Non-Residents, with a refundable damage and cleaning deposit of \$500 for Residents and \$1,000 for Non-Residents.

PASSED AND APPROVED THIS 19th DAY OF JUNE, 2018 BY ROLL-CALL VOTE

AYES: 5
NOES: 0
ABSENT: 0



Certify: Tara Saraye, President



Attest: Phil McWilliams, Secretary

SMRPD CASH RECORD SHEET

ACTIVITY: _____

DATE: _____

COIN			
PENNIES	.01	X	=
NICKELS	.05	X	=
DIMES	.10	X	=
QUARTERS	.25	X	=
HALF DOLLAR	.50	X	=
DOLLAR	1.00	X	=
TOTAL COIN			

CURRENCY			
ONES	1.00	X	=
FIVES	5.00	X	=
TENS	10.00	X	=
TWENTIES	20.00	X	=
OTHER			
CURRENCY TOTAL			

TOTALS	
TOTAL COINS	
TOTAL CURRENCY	
TOTAL CHECKS	
DONATION*	
GRAND TOTAL	

SOURCE	AMOUNT	Comments
GRAND TOTAL		

Cash Sheet Prepared By

Cash Receipt Verified By

*****Note: Cash** received must be counted by one person and checked by a different person before forwarding to the bookkeeper. Both persons who count the money should sign this form in the space provided.



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Date of request: ____/____/____ Date check needed: ____/____/____

Person requesting check: _____

Position _____

Amount (total) of check: \$ _____

Description: _____

Make check payable to: _____

Address: _____

Give or mail check to: Person above: () Other: ()
(Circle one)

Explain Other:

Approved by: _____

Signature

Print

Date

Acct number _____ Check number _____ Check date _____

PLEASE ATTACH ORIGINAL INVOICE WITH APPROVAL SIGNATURE AND DATE