



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, April 21, 2017 AT 6:30 PM
Silverado Canyon Community Center
Silverado Canyon Rd, Silverado, CA 92676

Board of Directors

Kevin Topp:	President
Deborah Johnson:	Vice-President
Tara Saraye:	Secretary
Phil McWilliams:	Treasurer
Francesca Duff:	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 6:33 p.m. by Director Kevin Topp, the SMRPD President.

ROLL CALL

Directors Kevin Topp, Deborah Johnson, Phil McWilliams, Francesca Duff, and Tara Saraye were present.

PUBLIC ATTENDANCE

Steve Reighart, Zach Dupree, Chay Peterson, Mark Monin, and Fran Williams.

CONSENT CALENDAR

1ST ACTION: Director Kevin Topp made a motion to approve and file the Minutes of the Regular Meeting on March 21, 2017 and Director Deborah Johnson seconded. Directors unanimously approved the Minutes.

TREASURER'S REPORT

Director Phil McWilliams reported on the SMRPD's March income and expenses, as well as the income and expenses of the Silverado Children's Center, which are filed with these minutes.

2ND ACTION: Director McWilliams made a motion to approve the Treasurer's March report and financials and Director Kevin Topp seconded. All Directors voted Aye.

OTHER DISTRICT BUSINESS

Mark Monin presented information from the El Toro Water District and thanked SMRPD for their membership and asked if there were any needs SMRPD had. SMRPD was selected as the Special District

of the Month sponsored by the Water District. The Water District asked SMRPD for newsletters or minutes to know about events and help promote SMRPD events. The Water District was asked to provide a list of local Special Districts in the area. Director McWilliams asked about the bill before the Legislators about contracts affecting Special Districts. Monin said CSDA is behind opposing this and will spearhead letter writing and provide information. This is not beneficial for Special Districts. It is important to write a letter voicing our opinion. The Water District meets the first Tuesday of the month.

Fran Williams requested free use of facilities for a memorial celebration May 13th for Librarian Lucille Cruz.

3RD ACTION: Director Kevin Topp made a motion to waive use fees for the May 13th Memorial, and Director Deborah Johnson seconded. All Directors voted Aye.

Fran Williams requested the use of facilities for the dates of April 20, 21, 22, in 2018 for Friends of the Library swap meet.

4TH ACTION: Director Deborah Johnson made a motion to waive fees for the Friends of the Library swap meet and Director Francesca Duff seconded. All Directors voted Aye.

Chay Peterson requested use of the Silverado Park for May 10th to continue the Rattlesnake Avoidance Clinic.

5TH ACTION: Director Kevin Topp made a motion to waive fees on May 10th for the Rattlesnake Avoidance training and Director Deborah Johnson seconded. All Directors voted Aye.

SILVERADO CHILDREN'S CENTER (SCC) OVERSITE COMMITTEE

Director Deborah Johnson reported that the Silverado Children Center has been working on a projected budget and it will be presented when completed. Director Johnson informed the Board of enrollments. Steve Reighart shared that the fire inspection of the property went well. Small repairs on the handrail need to be made, and brush and mulch needs to be cleared by the buildings and replaced with gravel. A drop-in revenue will happen over the summer because of loss of students to kindergarten.

FACILITIES COMMITTEE

Director McWilliams reported that Maureen Voehl is picking up supplies for the Modjeska ball wall project. An email is going out to mention about construction in the park. An alternative park for children to use is Silverado Park. Director McWilliams suggested losing the two parking spots in front of the Modjeska Community Center and use this area to divert water, add benches, and add a bulletin board. A concrete wall can be made to divert water and use for sitting. A cleanout is being organized and managed by Diane Young for both parks including the shed in Modjeska park.

Director Deborah Johnson summarized the Special Meeting that was held in Modjeska. There are three big areas to work on. The drainage in the front is a problem and causing damage to the wooden floors of the Community Center. The community was asked what activities they wanted for their Community Center. The consensus was art activities. Overhangs in the back outdoor area could be used for a potter's wheel and kiln. The Modjeska community was concerned about the look of the building. Roll up doors could be added to increase light inside and open the building to the new art area. Asbestos may be present in the ceiling tiles and throughout the building. SMRPD needs to proceed with asbestos testing. If the building looks nicer, the community is more likely to rent it out for parties.

Director Francesca Duff talked about the park area. The playground equipment is aging and broken and needs replacing. The Nature Playground company has an embankment slide built into the ground that is more natural. The playground equipment needs to be multiage for all children. Rick at CAPRI will be asked if the park may install swings. The porta potty needs to have a cleaning chart to ensure cleanliness. It was discussed about moving the location of the porta potty. Access to the restrooms in the community center and park were discussed. Steve is getting the pavers in right now, and the porta potty has been rotated for easier access.

RECREATION COMMITTEE

Director Deborah Johnson shared a report from Cressa Cruzan that showed a significant loss in income from organized recreational activities this fiscal year. Participation in most classes has dropped to 5-7 people. However, we have more free activities than before. And rental income has more than doubled. It is nice to have many free recreation programs and this is the model for the parks.

FUNDRAISING COMMITTEE

Director Kevin Topp shared that the Summer Concert Series is coming up. The first will be held on May 20th in the Silverado park. There will be hamburger sales at concerts. The Talent Show was a big success, thanks to Zach Dupree. SMRPD sold hamburgers at the Talent Show. A wash station was purchased from part of the profits. Profits from burger sales will be given to the Children's Center. The \$100 gift card will be given to the Chili Cook-off to offset costs and the Children's Center will receive the remaining \$489.

CLOSED SESSION

None

PUBLIC COMMENTS

Zach Dupree suggested to try to have another Casino Trip. Everyone had fun on the first trip.

BOARD COMMENTS

Director Kevin Topp has noticed an increase in younger children in the canyons. Director Francesca Duff would like to see more of an outreach program for them. What is the Silverado Children's Center doing to replace students who are exciting? Director Deborah Johnson wants an email blast to families about the Children's Center. There should also be a blast quarterly about activities and recreation programs offered. There used to be a hard copy for programs offered through the year. The mailing cost of this is high. Director Johnson is checking on bulk mail pricing. Director Kevin Topp reported that Oak Park is having The Blacklist Concert sponsored by KLOS and SMRPD will have a booth to collect signups for emails and promote canyon interest. Danix and Suicidal Tendencies will be bands playing. The concert will be held the end of May before Memorial Day. There are 650 people following SMRPD on Facebook. Director Johnson said she would draft a copy for the recreation programs message.

ADJOURNMENT

The meeting adjourned at 7:45 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, May 16, 2017.

SMRPD Treasurer's Report
Financial Statements as of April 30, 2017
For the May 16, 2017 SMRPD Regular Meeting

April is the tenth month of the 2016/2017 fiscal year for SMRPD. Financial statements were distributed to the board members on Friday, May 12, 2017.

SMRPD Profit & Loss Statement

Revenue – April revenues are largely tax related income. Also included are additional funds from the Chili Cook-off. A full accounting of Chili Cook-off revenues is pending. The following breaks down the current month and year-to-date total revenues.

	<u>April</u>	<u>YTD</u>
Tax and tax related revenue	\$8,033	\$72,557
Facility rentals and program fees	\$526	\$5,855
Kid's Club summer program		\$3,034
Summer Concerts		\$1,708
Weddings		\$3,410
Donations		\$1,380
Chili Cook-off	\$770	\$965

Expenses – April expenses of \$6,509 include Chili Cook-off costs of \$1,137. A full accounting of Chili Cook-off expenses is pending. Remaining expenses at \$5,372 are slightly lower than normal with no unusual expenditures.

Net Income – The current month results are a net income of \$2,819 and year-to-date is a net income of \$7,559. With only two months left in the fiscal year, we seem to be in a good position to close the year on a positive note.

SMRPD Balance Sheet

The cash position at the end of April is \$295,215 or \$2,819 higher than March, reflecting April's net income. All other assets and liabilities remain unchanged from March.

SCC Profit & Loss Statement

Revenue – April's SCC tuition and fees of \$16,685 are lower than March (a 5-year high) but still strong enough to exceed expenses.

Expenses – Current month expenses are slightly lower than past months with similar salary levels, mainly because Repair & Maintenance are lower than normal.

Net Income – Net income is strong again in April at \$3,159, increasing the year-to-date net income to \$8,074.

SCC Balance Sheet

April's operating cash is \$15,227 or \$3,250 higher than March reflecting:

- (+) \$3,159 – April's net income
- (+) \$91 – The change in payroll liabilities

All other assets and liabilities remain unchanged.

8:52 AM
05/12/17
Cash Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss
April 2017

	Apr 17	Jul '16 - Apr 17
Income		
60000 · Recreation Program Income		
60001 · Instructor Fees	66.00	2,115.75
60003 · Silverado Summer Concert Series	0.00	1,708.00
60004 · Kid's Club Summer Program		
50004 · Kid's Club Summer Program Exp	0.00	-2,511.75
60004 · Kid's Club Summer Program - Other	0.00	5,546.00
Total 60004 · Kid's Club Summer Program	0.00	3,034.25
Total 60000 · Recreation Program Income	66.00	6,858.00
6210 · Property Taxes -Current Secured	7,792.34	22,795.15
6220 · Property Taxes-Curr Unsecured	0.00	596.96
6280 · Property Tax-Curr Supplemental	68.39	471.55
6290 · Other Taxes	0.00	47,457.29
6300 · Property Taxes-Prior Supplement	0.00	22.41
6540 · Penalties & Costs on Delinq Tax	0.00	5.03
6610 · Interest	172.08	1,135.88
6620 · Rents and Concessions		
Weddings	0.00	3,410.00
6620 · Rents and Concessions - Other	460.00	3,739.75
Total 6620 · Rents and Concessions	460.00	7,149.75
6690 · State-Homeowners PR Tax Relief	0.00	72.42
7670 · Miscellaneous Revenue		
76701 · Donations/Gifts	0.00	915.00
Total 7670 · Miscellaneous Revenue	0.00	915.00
7960 · Donations/Gifts	0.00	465.00
9000 · Chili Cookoff Fundraiser		
Chili & Vendor Booths	770.00	955.00
Donations	0.00	10.00
Total 9000 · Chili Cookoff Fundraiser	770.00	965.00
Total Income	9,328.81	88,909.44
Expense		
0702 · Telephone & Telegraph - Other	306.53	3,201.43
1100 · Insurance	0.00	4,978.78
1300 · Maintenance - Equipment	0.00	174.20
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	600.00	10,065.00
14002 · Repairs & Renovations (Minor)	820.19	7,571.58
14004 · Janitorial	1,070.00	5,392.42
1400 · Maintenance - Bldgs & Improvs - Other	23.59	23.59
Total 1400 · Maintenance - Bldgs & Improvs	2,513.78	23,052.59
1500 · Donations	0.00	1,000.00
1600 · Memberships	0.00	1,945.99
1800 · Office Expense	75.41	778.86
1803 · Postage	6.65	66.57
1806 · Printing Costs - Outside Vendor	0.00	1,163.96

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Cash Basis

Silverado Modjeska Recreation & Parks District

Profit & Loss

April 2017

	Apr 17	Jul '16 - Apr 17
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	4,400.00
19002 · Legal Services	0.00	345.00
19005 · Secretarial	290.00	2,235.00
19006 · Bookkeeping	300.00	3,400.00
19008 · Caretaker	483.75	11,695.00
19009 · Website Maintenance	52.50	927.00
1900 · Professional/Specialized Svcs - Other	94.03	132.68
Total 1900 · Professional/Specialized Svcs	1,220.28	23,134.68
1912 · Investment Administrative Fees	12.29	89.19
2000 · Publications and Legal Notices	96.50	234.23
2400 · Special Departmental Expense	0.00	3,893.99
2800 · Utilities		
28001 · Electricity	307.71	2,609.61
28002 · Waste Disposal	224.28	2,390.93
28003 · Portable Toilets/Septic	380.00	2,660.00
28005 · Water	0.00	4,390.26
Total 2800 · Utilities	911.99	12,050.80
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	105.00	1,796.00
50003 · Silverado Summer Concerts	0.00	576.86
50000 · Recreation Program Expense - Other	123.57	2,075.31
Total 50000 · Recreation Program Expense	228.57	4,448.17
9500 · Chili Cookoff Expenses		
Advertising/Printing	624.32	624.32
Awards	162.70	162.70
Musical Entertainment	350.00	350.00
Total 9500 · Chili Cookoff Expenses	1,137.02	1,137.02
Total Expense	6,509.02	81,350.46
Net Income	2,819.79	7,558.98

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05/12/17

Cash Basis

Silverado Modjeska Recreation & Parks District

Profit & Loss

July 2016 through April 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	TOTAL
Income											
60000 · Recreation Program Income	-474.05	1,783.10	4,242.80	233.80	0.00	48.00	422.55	250.20	285.60	66.00	6,858.00
6210 · Property Taxes -Current Secured	262.67	0.00	0.00	0.00	4,560.08	7,584.42	1,137.67	0.00	1,457.97	7,792.34	22,795.15
6220 · Property Taxes-Curr Unsecured	0.00	0.00	540.58	0.00	0.00	0.00	56.38	0.00	0.00	0.00	596.96
6280 · Property Tax-Curr Supplemental	66.21	17.06	8.54	24.18	34.48	83.78	108.81	15.08	45.02	68.39	471.55
6290 · Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00	47,457.29	0.00	0.00	0.00	47,457.29
6300 · Property Taxes-Prior Supplement	22.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.41
6540 · Penalties & Costs on Delinq Tax	5.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.03
6610 · Interest	0.00	155.16	171.70	90.73	88.69	87.55	89.93	138.43	141.61	172.08	1,135.88
6620 · Rents and Concessions	200.00	110.00	1,445.00	616.50	0.00	280.00	705.00	3,600.00	-266.75	460.00	7,149.75
6690 · State-Homeowners PR Tax Relief	0.00	0.00	0.00	0.00	0.00	21.73	50.69	0.00	0.00	0.00	72.42
7670 · Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	915.00	0.00	915.00
7960 · Donations/Gifts	0.00	0.00	465.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.00
9000 · Chili Cookoff Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	185.00	770.00	965.00
Total Income	82.27	2,065.32	6,873.62	965.21	4,683.25	8,105.48	50,038.32	4,003.71	2,763.45	9,328.81	88,909.44
Expense											
0702 · Telephone & Telegraph - Other	327.04	292.83	289.59	346.13	290.26	354.82	366.23	328.55	299.45	306.53	3,201.43
1100 · Insurance	3,024.00	0.00	0.00	0.00	0.00	0.00	3,024.00	-1,069.22	0.00	0.00	4,978.78
1300 · Maintenance - Equipment	0.00	0.00	174.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.20
1400 · Maintenance - Bldgs & Improvs	1,755.72	1,930.83	1,980.30	5,142.67	632.48	1,159.76	675.52	6,026.53	1,235.00	2,513.78	23,052.59
1500 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
1600 · Memberships	900.00	0.00	0.00	0.00	556.00	69.99	0.00	220.00	200.00	0.00	1,945.99
1800 · Office Expense	98.38	-9.00	364.26	0.00	24.55	0.00	27.26	198.00	0.00	75.41	778.86
1803 · Postage	0.00	0.00	0.00	0.00	0.00	0.00	47.00	12.92	0.00	6.65	66.57
1806 · Printing Costs - Outside Vendor	0.00	0.00	555.89	283.75	324.32	0.00	0.00	0.00	0.00	0.00	1,163.96
1900 · Professional/Specialized Svcs	761.51	2,367.50	8,045.85	-50.00	2,718.90	1,910.46	3,670.54	1,215.00	1,274.64	1,220.28	23,134.68
1912 · Investment Administrative Fees	0.00	12.84	13.77	7.12	7.38	7.25	8.09	10.65	9.80	12.29	89.19
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.73	96.50	234.23
2400 · Special Departmental Expense	0.00	0.00	0.00	0.00	0.00	200.00	0.00	3,693.99	0.00	0.00	3,893.99
2800 · Utilities	1,554.12	719.31	2,108.50	818.57	1,085.53	1,835.43	1,806.46	701.04	509.85	911.99	12,050.80
50000 · Recreation Program Expense	667.11	48.00	1,624.17	216.00	168.00	260.00	120.00	531.26	585.06	228.57	4,448.17
9500 · Chili Cookoff Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,137.02	1,137.02
Total Expense	9,087.88	5,362.31	15,156.53	6,764.24	5,807.42	5,797.71	9,745.10	11,868.72	5,251.53	6,509.02	81,350.46
Net Income	-9,005.61	-3,296.99	-8,282.91	-5,799.03	-1,124.17	2,307.77	40,293.22	-7,865.01	-2,488.08	2,819.79	7,558.98

8:53 AM

05/12/17

Cash Basis

Silverado Modjeska Recreation & Parks District

Balance Sheet

As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	131,070.53
8020 · BofA Rec Checking Account	164,144.85
Total Checking/Savings	295,215.38
Total Current Assets	295,215.38
Other Assets	
8211 · Interfund Receivable	
82111 · Loan to SCC (Current)	66,447.95
8211 · Interfund Receivable - Other	65,798.00
Total 8211 · Interfund Receivable	132,245.95
Total Other Assets	132,245.95
TOTAL ASSETS	427,461.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9025 · Stale Dated Payable	50.00
Total Accounts Payable	50.00
Other Current Liabilities	
9120 · Development Deposits	1,400.00
Total Other Current Liabilities	1,400.00
Total Current Liabilities	1,450.00
Total Liabilities	1,450.00
Equity	
9990 · Fund Balance-Unrestricted	418,452.35
Net Income	7,558.98
Total Equity	426,011.33
TOTAL LIABILITIES & EQUITY	427,461.33

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05/12/17

Silverado Modjeska Recreation & Parks District

Deposit Detail

April 2017

Type	Num	Date	Name	Account	Amount
Deposit		04/03/2017		8020 · BofA Rec Ch...	145.00
			Buckley, Leonard	Chili & Vendor Booths	-40.00
			The Brittle Factory	Chili & Vendor Booths	-40.00
			Eckstein, Keith	Chili & Vendor Booths	-25.00
			Wonders of Wildlife	Chili & Vendor Booths	-40.00
TOTAL					-145.00
General Journal		04/11/2017		8010 · County Chec...	68.39
				6280 · Property Tax-...	-68.39
TOTAL					-68.39
General Journal		04/14/2017		8010 · County Chec...	172.08
				8250 · Interest Rece...	-172.08
TOTAL					-172.08
Deposit		04/17/2017		8020 · BofA Rec Ch...	230.00
			Hafner, Quentin & Hi...	6620 · Rents and Co...	-85.00
			Ward, Andrew & La...	6620 · Rents and Co...	-100.00
				6620 · Rents and Co...	-45.00
TOTAL					-230.00
Deposit		04/17/2017		8020 · BofA Rec Ch...	235.00
			Jeannette A. Monser...	Chili & Vendor Booths	-40.00
			Martinez, Jorge	Chili & Vendor Booths	-40.00
			Saraye, Henry	Chili & Vendor Booths	-25.00
			Gaasch, Shelley & ...	Chili & Vendor Booths	-25.00
			Tomlinson, Lorraine	Chili & Vendor Booths	-25.00
			Chone Hot Sauce, Inc.	Chili & Vendor Booths	-40.00
			Silverstein, Steven	Chili & Vendor Booths	-40.00
TOTAL					-235.00
General Journal		04/18/2017		8010 · County Chec...	7,698.31
				6210 · Property Tax...	-7,792.34
				1900 · Professional/...	94.03
TOTAL					-7,698.31
Deposit		04/30/2017		8020 · BofA Rec Ch...	678.50
			Osborne, Kendall & ...	6620 · Rents and Co...	-50.00
			Mileham, Beverly	6620 · Rents and Co...	-30.00
			Barefoot Vet	6620 · Rents and Co...	-100.00
			Learned, Stephen & ...	6620 · Rents and Co...	-50.00
			Taylor, Christine	60001 · Instructor F...	-66.00
			Silverado Children's ...	19008 · Caretaker	-382.50
TOTAL					-678.50

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05/12/17

Silverado Modjeska Recreation & Parks District
Deposit Detail
April 2017

Type	Num	Date	Name	Account	Amount
Deposit		04/30/2017		8020 · BofA Rec Ch...	430.00
			Aeberli, Mackenzie	Chili & Vendor Booths	-40.00
			Clearchoice Window...	Chili & Vendor Booths	-40.00
			Pinsky, Allison	Chili & Vendor Booths	-40.00
			Coralnick, David	Chili & Vendor Booths	-25.00
			Joanne Hubble	Chili & Vendor Booths	-40.00
			Walker, Marissa	Chili & Vendor Booths	-40.00
			Jay, Donna	Chili & Vendor Booths	-40.00
			The Juaneno Band ...	Chili & Vendor Booths	-25.00
			Swanson, Debra	Chili & Vendor Booths	-25.00
			Ortega, Tiffany	Chili & Vendor Booths	-25.00
			Wade, Gary & Martha	Chili & Vendor Booths	-40.00
			Wade, Gary & Martha	Chili & Vendor Booths	-25.00
			Peterson, Chay	Chili & Vendor Booths	-25.00
TOTAL					-430.00

10:17 AM
05/12/17
Cash Basis

Silverado Children's Center

Profit & Loss

April 2017

	Apr 17	Jul '16 - Apr 17
Ordinary Income/Expense		
Income		
4010 · Donations	489.00	3,292.00
4030 · Fundraiser Income	40.42	109.21
4035 · Fieldtrip Income		
6953 · Fieldtrip Expense	0.00	-211.50
Total 4035 · Fieldtrip Income	0.00	-211.50
4070 · NSF Fees	0.00	10.00
4080 · Registration Fees	0.00	950.00
4090 · Tuition		
4091 · Paypal Fees	-212.32	-1,792.84
4090 · Tuition - Other	16,897.75	159,056.07
Total 4090 · Tuition	16,685.43	157,263.23
Total Income	17,214.85	161,412.94
Expense		
6000 · Advertising	383.81	523.81
6020 · Auto Expense		
6022 · Gas	0.00	145.10
6025 · Repairs & Maintenance	0.00	942.05
Total 6020 · Auto Expense	0.00	1,087.15
6050 · Bank Service Charges	3.00	90.00
6090 · Dues & Subscriptions	0.00	267.00
6200 · Insurance Expense		
6202 · Worker's Comp	527.09	5,310.73
Total 6200 · Insurance Expense	527.09	5,310.73
6550 · Office Expense		
6555 · Health & Safety	0.00	646.32
6554 · Paper Products	14.95	926.06
6551 · Internet Access	0.00	118.00
6552 · Office Supplies	88.75	871.99
6550 · Office Expense - Other	0.00	723.82
Total 6550 · Office Expense	103.70	3,286.19
6640 · Legal & Prof Fees		
6644 · Bookkeeping	460.00	4,910.00
6640 · Legal & Prof Fees - Other	0.00	88.00
Total 6640 · Legal & Prof Fees	460.00	4,998.00
6790 · Salaries & Wages		
6791 · Vacation	0.00	587.00
6792 · Regular	9,733.22	95,324.53
Total 6790 · Salaries & Wages	9,733.22	95,911.53
6800 · Payroll Expenses		
6806 · Paychex Processing Fees	169.86	1,355.45
6801 · ETT	3.16	36.89
6802 · FUTA	0.00	0.00
6803 · Medicare	137.47	1,356.49
6804 · Social Security	587.86	5,800.25
6805 · SUI	176.89	2,212.81
6800 · Payroll Expenses - Other	0.00	-2.17
Total 6800 · Payroll Expenses	1,075.24	10,759.72
6820 · Postage	0.00	9.42

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Cash Basis

Silverado Children's Center
Profit & Loss
April 2017

	Apr 17	Jul '16 - Apr 17
6840 · Professional Development		
6842 · Seminars	0.00	190.00
6840 · Professional Development - Other	0.00	366.76
Total 6840 · Professional Development	0.00	556.76
6860 · Recruiting	0.00	35.00
6900 · Repairs & Mtce		
6901 · Building/Grounds	-772.07	7,924.76
6905 · Janitorial	859.49	5,870.55
Total 6900 · Repairs & Mtce	87.42	13,795.31
6930 · Substitute Teacher Fees	720.00	720.00
6940 · Utilities		
6941 · Gas & Electric	146.04	2,562.58
6943 · Trash	160.90	2,025.53
Total 6940 · Utilities	306.94	4,588.11
6950 · Special Department Expense		
6951 · Animal Supplies	21.54	557.08
6952 · Curriculum Supplies	210.95	3,615.52
6954 · Outdoor Items	0.00	212.07
6955 · Groceries	280.04	4,578.28
Total 6950 · Special Department Expense	512.53	8,962.95
6960 · Taxes		
6961 · Trailer Fees/Prop Tax	0.00	80.00
Total 6960 · Taxes	0.00	80.00
6970 · Telephone	98.62	1,538.95
6980 · Travel & Entertainment		
6983 · Meals	44.00	818.01
Total 6980 · Travel & Entertainment	44.00	818.01
Total Expense	14,055.57	153,338.64
Net Ordinary Income	3,159.28	8,074.30
Other Income/Expense		
Other Income		
7010 · Interest Income	0.02	0.02
Total Other Income	0.02	0.02
Net Other Income	0.02	0.02
Net Income	3,159.30	8,074.32

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Cash Basis

Silverado Children's Center Profit & Loss July 2016 through April 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	TOTAL
Ordinary Income/Expense											
Income											
4010 · Donations	300.00	0.00	0.00	0.00	1,028.00	0.00	1,200.00	0.00	275.00	489.00	3,292.00
4030 · Fundraiser Income	0.82	0.00	0.74	25.55	0.00	0.00	41.68	0.00	0.00	40.42	109.21
4035 · Fieldtrip Income	-20.00	-49.50	0.00	-63.00	-79.00	0.00	0.00	0.00	0.00	0.00	-211.50
4070 · NSF Fees	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
4080 · Registration Fees	0.00	100.00	300.00	0.00	0.00	50.00	300.00	200.00	0.00	0.00	950.00
4090 · Tuition	11,714.91	16,534.79	12,919.83	13,984.55	18,003.95	12,383.11	15,135.63	18,499.91	21,401.12	16,685.43	157,263.23
Total Income	11,995.73	16,595.29	13,220.57	13,947.10	18,952.95	12,433.11	16,677.31	18,699.91	21,676.12	17,214.85	161,412.94
Expense											
6000 · Advertising	0.00	70.00	0.00	0.00	0.00	0.00	0.00	35.00	35.00	383.81	523.81
6020 · Auto Expense	0.00	124.55	0.00	15.85	14.70	917.35	14.70	0.00	0.00	0.00	1,087.15
6050 · Bank Service Charges	15.00	39.00	3.00	3.00	15.00	3.00	3.00	3.00	3.00	3.00	90.00
6090 · Dues & Subscriptions	0.00	11.87	0.00	66.87	11.87	91.87	11.84	0.00	72.68	0.00	267.00
6200 · Insurance Expense	412.18	428.47	518.07	564.75	558.39	535.43	604.20	522.00	640.15	527.09	5,310.73
6550 · Office Expense	178.41	416.96	317.07	209.58	98.24	347.40	620.77	374.92	619.14	103.70	3,286.19
6640 · Legal & Prof Fees	420.00	400.00	608.00	460.00	480.00	540.00	820.00	300.00	510.00	460.00	4,998.00
6790 · Salaries & Wages	7,272.20	7,605.01	9,213.08	10,073.83	9,962.25	9,544.33	10,859.19	9,717.34	11,931.08	9,733.22	95,911.53
6800 · Payroll Expenses	685.23	700.21	920.35	1,042.75	1,082.80	889.51	1,621.17	1,302.58	1,439.88	1,075.24	10,759.72
6820 · Postage	0.94	0.94	0.00	0.47	2.77	0.00	1.92	1.40	0.98	0.00	9.42
6840 · Professional Development	50.00	117.76	0.00	0.00	140.00	0.00	249.00	0.00	0.00	0.00	556.76
6860 · Recruiting	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
6900 · Repairs & Mtce	931.26	1,240.83	1,541.15	632.62	2,024.49	974.11	1,883.51	3,524.20	955.72	87.42	13,795.31
6930 · Substitute Teacher Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	720.00	720.00
6940 · Utilities	155.22	321.80	986.60	382.21	722.99	372.46	357.55	541.47	440.87	306.94	4,588.11
6950 · Special Department Expense	1,121.72	1,209.21	1,265.14	1,168.98	1,008.77	683.62	431.76	678.49	892.73	512.53	8,962.95
6960 · Taxes	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
6970 · Telephone	124.88	441.92	197.71	59.00	225.57	131.10	147.15	113.00	0.00	98.62	1,538.95
6980 · Travel & Entertainment	18.15	197.99	70.11	37.98	199.60	67.63	39.17	81.66	61.72	44.00	818.01
Total Expense	11,420.19	13,326.52	15,640.28	14,787.89	16,547.44	15,097.81	17,664.93	17,195.06	17,602.95	14,055.57	153,338.64
Net Ordinary Income	575.54	3,268.77	-2,419.71	-840.79	2,405.51	-2,664.70	-987.62	1,504.85	4,073.17	3,159.28	8,074.30
Other Income/Expense											
Other Income											
7010 · Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02
Total Other Income											
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02
Net Income	575.54	3,268.77	-2,419.71	-840.79	2,405.51	-2,664.70	-987.62	1,504.85	4,073.17	3,159.30	8,074.32

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Cash Basis

Silverado Children's Center
Balance Sheet
As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1000 · B of A Checking	12,943.57
1030 · Bus. Savings-BofA	2,033.57
1010 · Petty Cash	250.00
Total Checking/Savings	15,227.14
Accounts Receivable	
1200 · Accounts Receivable	1,306.00
Total Accounts Receivable	1,306.00
Total Current Assets	16,533.14
Fixed Assets	
1500 · Fixed Asset(s)	
1510 · Buildings & Improvements	290,014.69
1520 · Furniture & Equipment	53,508.39
1530 · Accum Depr	-298,275.60
Total 1500 · Fixed Asset(s)	45,247.48
Total Fixed Assets	45,247.48
TOTAL ASSETS	61,780.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2102 · CA Withholding	63.21
2103 · CA SDI	44.75
2105 · ETT	-2.62
2109 · Medicare - Company	-34.34
2111 · Social Security - Company	-146.43
2112 · Social Security - Employee	-0.01
2113 · SUI	-59.92
Total 2100 · Payroll Liabilities	-135.36
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	132,110.80
Total Current Liabilities	132,110.80
Total Liabilities	132,110.80
Equity	
3900 · Retained Earnings	-78,404.50
Net Income	8,074.32
Total Equity	-70,330.18
TOTAL LIABILITIES & EQUITY	61,780.62

2016-2017 Program	Last	First	Contract	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
RECREATION PROGRAM																
Zumba Fitness I	Croissant	Dawn	4/1/2017	0.00	0.00	70.00	0.00	0.00	0.00	86.25	0.00	0.00	0.00		0.00	156.25
AA Meetings	Meadows	Lora	4/30/2017	0.00	0.00	45.00	0.00	0.00	45.00	0.00	0.00	0.00	45.00		0.00	135.00
Discover Yoga	Taylor	Christine	3/30/2017	14.40	0.00	74.00	24.00	24.00	51.00	0.00	0.00	0.00	66.00	Done		253.40
Tai Chi	Salat	John	4/15/2017	0.00	0.00	0.00	0.00	0.00	115.20	0.00	0.00	0.00	0.00	0.00	0.00	115.20
Level 1 Yoga	Trumpfeller	Linda	10/31/2017	224.40	165.30	243.30	163.80	0.00	170.10	250.20	114.00	171.60	0.00		0	1502.70
Basic Manners Dog	Reynaud	Tara	12/31/2016	0.00	0.00	0.00	181.50	0.00	0.00	0.00	173.25	0.00	0.00		0	354.75
Silent Meditation	Voehl	Maureen	2/15/2017	Free												0.00
Pilates	Reeves	Geron	10/1/2017	Free		3034.25										0.00
Kids Club																
SUBTOTAL				238.80	165.30	3466.55	369.30	24.00	381.30	336.45	287.25	171.60	111.00	0.00	0.00	5,551.55
RENTALS																
County of Orange	Poling Place								100.00							100.00
ICL	Sarkisian	Geoffrey	12/31/17													0.00
Barefoot Vet	Boldrick	Lorrie	4/1/2018	0.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	100.00			300.00
Recycling		Scott	12/31/17	0.00												-
Bible Study	Mylen	Bev	5/1/2017	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0.00	270.00
Silverado Canyons Conserv	Gomez	Rich	10/31/2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chili Cook Off	Peterson	Chay										370.00	560.00	105.00		1,035.00
Summer Concert Series	Topp	Kevin		520.00	480.00	708.00								0.00		1,708.00
Country Fair	Bove	Jane				350.00										350.00
Rattlesnake Aversion	Peterson	Chay			465.00							915.00	0.00	990.00		2,370.00
Wedding	Misc.			0.00	500.00	500.00	0.00	0.00	0.00	1250.00	2250.00	0.00	0.00			4,500.00
OTHER	Misc			250.00	0.00	90.00	235.00	150.00	0.00	100.00	410.00	250.00	285.00	350	0.00	2,120.00
SUBTOTAL				800.00	1475.00	1678.00	365.00	180.00	130.00	1380.00	2790.00	1565.00	945.00	1445.00	0.00	12,753.00
Total				1,038.80	1,640.30	5,144.55	734.30	204.00	511.30	1,716.45	3,077.25	1,736.60	1,036.00	1,445.00	-	18,304.55

SILVERADO CHILDREN'S CENTER
Monthly Statistics

April 2017

Total licensed Capacity- 62	Previous Month March	Current Month April
Total number enrolled	35	33
<i>Two's (Seedlings)</i>	8	8
<i>Three's (Acorns)</i>	7	6
<i>Four-Six Years (Pinecones)</i>	18	19
Seasonal Kindergartners	0	0
No. of Canyon children enrolled (92676 zip)	11	10
Total days/hours of child care provided:		
Full days- children enrolled	23	22
P/T days- children enrolled	12	11
(*FTE denotes Full-time Equivalent- calculation based on .20 for full day/.15 for ¾ day/ .10 for ½ day)	20.42	20.34
Enrollments		
Withdrawals		2
Tours	3	
Total number of direct Teaching staff used: (not including Director)		
<i>Full-time (30+ hours)</i>	1	1
<i>Part-time (less than 30)</i>	4	4
<i>Temporary/contract</i>	1	1
PROFESSIONAL DEVELOPMENT:		
FACILITY UPKEEP/REPAIRS: Termite Concerns Siding		
FUNDRAISING PROPOSED/PLANNED/RESULTS: Girraci Fundraiser: <i>Funds to be presented at May Meeting</i>		
FACILITY/MARKETING EVENTS: * Open House to be coordinated with the Library Open House * Meeting with Trabuco Elementary Principal on 5/18 to discuss Kindergarten and after school care for the 2017-2018 school year. * Advertising in the Sentry and Saddleback Valley News		