



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 FINANCE COMMITTEE MEETING

Tuesday, July 12th, 2022 at 2:00 pm

Silverado Community Center

27641 Silverado Canyon Road

Committee Members

Isabell Kerins: President
Michele Conklin: Treasurer

Staff

Stephanie Dodge: Bookkeeper
JoMarie Varela: Administrator

MINUTES

- I. **CALL TO ORDER** - Meeting was called to order at 2:04 PM and was held in person at the Silverado Community Center.
- I. **ROLL CALL** – Director Conklin, and Director Kerins were present in person at the Silverado Community Center. Guests present for the meeting included Stephanie Dodge, Laurie Briggs, and Jo Marie Varela.
- II. **OLD BUSINESS/DISCUSSION**
 - a. Financials Updates – Stephanie

Public Comments:

Stephanie Dodge: Inquired if when financials are being referred to if that was referencing to SCC financials or the tuition system. Noted that she is working on getting everything in place to ensure everything is correct. Expressed concern that billing will not match financials because not all students pay on time.

Laurie Briggs: Advised that all the prior reports were updated and will be submitted to Isabell.

Stephanie Dodge: Advised that all tuition invoice post dates are correct, but deposit dates cannot be changed so the financials will not match.

Laurie Briggs: Noted that ProCare may have a way to link to QuickBooks to help with these mismatch issues.

Board Comments:

Director Kerins: Advised that when mentioning financials, it is always referring to the Quickbooks accounts. ProCare backup must always be included to verify that correct ProCare information is transferred to the Quickbook files. Noted that the prior bookkeeper was in place for 13 years and she trained all of the prior treasurers. We are now all trying to understand how everything was done and how to do it all appropriately moving forward. Advised that when financials are presented and reported, they are done on an accrual basis required by public entities per our auditor.

Director Conklin: Compared March financials and March tuitions and amounts were not matching.

Director Kerins: Advised that it is crucial that the financials are correct for being able to understand where the school stands financially and for planning of large expenditures, like paving.

Director Kerins: Noted that we need to discuss with the auditor on how to correctly account for SCC tuition since the current method used for the QuickBooks report is generated based on deposits (cash basis), which is not the accrual method. She will verify with the auditor if we need to correct this on past financials.

- b. Audit - Stephanie

Board Comments:

Director Kerins: Requested that Stephanie forward the audit once it is received as soon as possible since it was due to the county at the end of June.

- c. Financial Task Calendar - Isabell
- d. Treasurer's and Bookkeeper's Guides- Isabell and Stephanie

- e. SCC financial and reporting updates – Isabell and Stephanie
- f. QuickBooks Update - Stephanie
 - i. OneDrive QB Backup Update

Board Comments:

Director Kerins: Advised that this needed to be completed as soon as possible due to storage being maxed out.
 Director Conklin: Updated the OneDrive account so more storage was added.

III. NEW BUSINESS

- a. Review 2021/2022 Year End Numbers and 2022/2023 Budget – Isabell

Public Comments:

Laurie Briggs: Noted that there are a few items that may be missing from the budget, including CPR class, and increased waste management fees.

Board Comments:

Director Kerins: Noted that the budget is a general roadmap for the yearly expenses. Compared to next year’s budget, there is a \$10k difference, so SCC is on track. Noted that there is room for growth with additional staff members. Advised that there is not a line item in the budget for the upcoming construction and since all budgets need to be fully disclosed, she will inquire if the budgets need to be updated and reposted with these line items added.

- b. SCC
 - i. Purchasing Procedure update – Isabell

Public Comments:

Laurie Briggs: Noted that SCC does not take much cash other than the animal jar donations.
 Stephanie Dodge: Inquired about the gardener sending bills directly to her.
 Laurie Briggs: Inquired about the process for the debit card approval. Noted that original receipts no longer need to go to the bookkeeper.

Board Comments:

Director Kerins: Noted that the last handbook approved by the Board was in 2009. Many items were missing including resolutions, and policies. Read aloud proposed policies.
 Director Conklin: Requested a copy of the most recent handbook to review and add suggestions.
 Director Conklin: Noted that regular monthly bills can be approved by SCC Director and forwarded to the bookkeeper. Advised that the gardener needs to be reminded that all bills need to be sent to the SCC Director.
 Director Conklin: Requested that the exception of “renewals with no fee changes,” be added to the policy to ensure that only contracts with increased fees need to be presented to the Board.
 Director Kerins: Noted that a Director must sign off on all debit card statements.

- ii. Tax exempt status – Laurie

Public Comments:

Laurie Briggs: Noted that she and Director Conklin and were working on this form.

- a. Private Event Signage debit card purchase – Increase Administrator’s debit card limit discussion in order to sign for event signs
- b. Vendor insurance certificates

Board Comments:

Director Kerins: Noted that they were in process of reviewing the vendor list before sending out the letters. Provided the list with notes to the book keeper for reference.

IV. PUBLIC COMMENTS

Public Comments:

Stephanie Dodge: Inquired about the diaper fee line item.
 Laurie Briggs: Noted that as of September the diaper and potty fees will be incorporated in tuitions so it will no longer be a separate line item.

Board Comments:

Director Kerins: Noted that this will be a question for the auditor.

V. BOARD COMMENTS

Board Comments:

Director Kerins: Inquired about an account #8050 listed as Cash with Trustee or Fiscal Agent funds with \$892,000 to see if it the account contained SMRPD funds that can be used.

VI. ADJOURNMENT – Meeting was adjourned at 3:30 PM

The next regular meeting of the SMRPD Finance Committee will be Tuesday, August 9th at 2 PM at the Silverado Community Center.