

## Wellsville Joint Recreation Commission

## Balance Sheet

As of May 3, 2017

05/03/17

Accrual Basis

	<u>May 3, 17</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Landmark Operating Account	38,990.08
101 · Mid America Operating	4,265.33
105 · Mid America MM	<u>15,004.70</u>
<b>Total Checking/Savings</b>	<u>58,260.11</u>
<b>Total Current Assets</b>	<u>58,260.11</u>
<b>TOTAL ASSETS</b>	<b><u>58,260.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200 · Accounts Payable	<u>1,026.28</u>
<b>Total Accounts Payable</b>	1,026.28
<b>Other Current Liabilities</b>	
240 · Federal Payroll Liabilities	21,030.53
241 · State Payroll Liabilities	<u>3,205.90</u>
<b>Total Other Current Liabilities</b>	<u>24,236.43</u>
<b>Total Current Liabilities</b>	<u>25,262.71</u>
<b>Total Liabilities</b>	25,262.71
<b>Equity</b>	
300 · Unrestricted Net Assets	103,709.12
Net Income	<u>-70,711.72</u>
<b>Total Equity</b>	<u>32,997.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>58,260.11</u></b>

## Wellsville Joint Recreation Commission

## Profit &amp; Loss

05/03/17

July 2016 through June 2017

Accrual Basis

	Jul '16 - Jun 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
400 · USD 289 Funds	
401 · USD 289 Com Budget Funds	5.03
400 · USD 289 Funds - Other	147,883.24
<b>Total 400 · USD 289 Funds</b>	<b>147,888.27</b>
410 · Activity Fees	30,169.50
420 · Donations	3,000.00
450 · Interest Income	29.25
490 · Miscellaneous Income	3,072.61
<b>Total Income</b>	<b>184,159.63</b>
<b>Expense</b>	
600 · Payroll Expenses	
601 · Salaries	57,499.98
602 · Maintenance Payroll	8,826.25
602a · Concession Stand Worker	905.00
603 · Payroll Taxes	5,272.42
604 · Employee Retirement	125.00
605 · Expense Reimbursements	35.47
606 · Employee Benefits	5,474.32
607 · Staff Associatin Fees	633.00
608 · Administrative Expense	280.21
609 · Admin. Pro. Dev. Exp.	853.13
600 · Payroll Expenses - Other	300.00
<b>Total 600 · Payroll Expenses</b>	<b>80,204.78</b>
610 · Program Expenses	
611 · Program Supervision	560.00
612 · Uniforms	4,406.36
613 · Equipment	9,117.25
614 · Awards	677.27
616 · Lease Payments	10,694.18
617 · Contracted Officials	8,439.00
610 · Program Expenses - Other	404.84
<b>Total 610 · Program Expenses</b>	<b>34,298.90</b>
630 · Operations	
628 · Online Registration Software	
628.1 · Online Registration Fees	1,421.12
628 · Online Registration Software - Other	149.35
<b>Total 628 · Online Registration Software</b>	<b>1,570.47</b>
629 · Employee Apparel	95.00
631 · Office Supplies	1,239.98
632 · Postage, Mailing Service	403.81
634 · Telephone/Internet	1,736.51
636 · Insurance - Liab., Equip., Bldg	11,193.50
637 · Concessions	3,715.63
638 · Miscellaneous	640.35
<b>Total 630 · Operations</b>	<b>20,595.25</b>
640 · Facilities and Equipment	
641 · Park Equipment & Maintenance	14,716.94
642 · Building Maintenance	32,995.51
643 · Field Maintenance	9,275.08
645 · Ball Field Signs & Improvements	356.00
646 · Restrooms	1,719.59
647 · Electric Utilities	7,804.16
647.1 · Field Lights - Utilities	1,136.11
648 · Gas Utilities	482.36
649 · New Improvements	44,504.71

## Wellsville Joint Recreation Commission

## Profit &amp; Loss

05/03/17

July 2016 through June 2017

Accrual Basis

	<u>Jul '16 - Jun 17</u>
640 · Facilities and Equipment - Other	4,300.00
<b>Total 640 · Facilities and Equipment</b>	<b>117,290.46</b>
648.1 · Water Utilities	1,024.45
650 · Contract Services	
651 · Accounting Fees	780.00
653 · Outside Contract Services	300.00
650 · Contract Services - Other	500.00
<b>Total 650 · Contract Services</b>	<b>1,580.00</b>
<b>Total Expense</b>	<b>254,993.84</b>
<b>Net Ordinary Income</b>	<b>-70,834.21</b>
<b>Net Income</b>	<b><u>-70,834.21</u></b>

**Wellsville Joint Recreation Commission**  
**Reconciliation Detail**  
**100 - Landmark Operating Account, Period Ending 04/30/2017**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						84,525.69
<b>Cleared Transactions</b>						
<b>Checks and Payments - 58 items</b>						
Check	03/15/2017	8399	Anita McDaniel	X	-404.84	-404.84
Check	03/15/2017	8401	Heritage Tractor	X	-38.16	-443.00
Paycheck	03/30/2017	8421	Ryan L Dalton	X	-1,571.46	-2,014.46
Paycheck	03/30/2017	8419	Frances Smith	X	-872.27	-2,886.73
Paycheck	03/30/2017	8420	Riley Hoffman	X	-689.58	-3,576.31
Check	03/30/2017	8418	Ryan Dalton	X	-477.12	-4,053.43
Paycheck	03/30/2017	8416	Trajen Smith	X	-86.73	-4,140.16
Check	03/30/2017	8413	Jessica Zeck	X	-60.00	-4,200.16
Check	03/30/2017	8417	Ryan Dalton	X	-50.00	-4,250.16
Check	03/31/2017	Debit	Ace Hardware	X	-60.95	-4,311.11
Check	04/01/2017	debit	Home Depot	X	-27.72	-4,338.83
Check	04/02/2017	debit	Merchant BankCD F...	X	-174.11	-4,512.94
Check	04/03/2017	debit	Home Depot	X	-123.14	-4,636.08
Check	04/03/2017	debit	Merchant BankCD F...	X	-0.51	-4,636.59
Check	04/04/2017	debit	Merchant BankCD F...	X	-105.51	-4,742.10
Check	04/04/2017	Debit	Principal Capital	X	-22.88	-4,764.98
Check	04/06/2017	8422	J Bell Construction	X	-6,750.00	-11,514.98
Check	04/06/2017	debit	Grass Pad	X	-29.39	-11,544.37
Check	04/06/2017	debit	Dollar General Store	X	-6.00	-11,550.37
Check	04/07/2017	debit	Sams Club	X	-286.87	-11,837.24
Check	04/07/2017	debit	Kansas City Power ...	X	-48.83	-11,886.07
Check	04/07/2017	debit	Kansas City Power ...	X	-47.42	-11,933.49
Check	04/10/2017	debit	Quill.com	X	-84.15	-12,017.64
Check	04/10/2017	debit	Home Depot	X	-77.46	-12,095.10
Check	04/10/2017	Debit	Quill.com	X	-76.98	-12,172.08
Check	04/10/2017	debit	Quill	X	-76.97	-12,249.05
Check	04/11/2017	debit	Home Depot	X	-442.81	-12,691.86
Check	04/11/2017	8423	Beau Schmidt	X	-75.00	-12,766.86
Check	04/11/2017	debit	Wal-Mart	X	-61.82	-12,828.68
Check	04/12/2017	8427	City of Wellsville	X	-128.70	-12,957.38
Check	04/12/2017	8429	Kansas Gas Service	X	-71.13	-13,028.51
Check	04/12/2017	8428	Ryan Dalton	X	-60.00	-13,088.51
Paycheck	04/13/2017	8433	Ryan L Dalton	X	-1,571.46	-14,659.97
Paycheck	04/13/2017	8431	Frances Smith	X	-913.74	-15,573.71
Paycheck	04/13/2017	8432	Riley Hoffman	X	-689.58	-16,263.29
Check	04/13/2017	debit	Sams Club	X	-477.21	-16,740.50
Check	04/13/2017	8434	Rick Saylor Constr...	X	-400.00	-17,140.50
Check	04/13/2017	debit	Gerken Rental	X	-250.96	-17,391.46
Check	04/13/2017	debit	Sams Club	X	-242.88	-17,634.34
Check	04/13/2017	debit	Home Depot	X	-55.05	-17,689.39
Check	04/14/2017	debit	Sams Club	X	-169.98	-17,859.37
Liability Check	04/17/2017	eft	US TREASURY	X	-2,554.76	-20,414.13
Liability Check	04/17/2017	eft	Kansas Withholding ...	X	-253.00	-20,667.13
Check	04/17/2017	debit	Casey's General	X	-47.42	-20,714.55
Check	04/18/2017	debit	Sams Club	X	-169.28	-20,883.83
Check	04/18/2017	debit	Home Depot	X	-93.59	-20,977.42
Check	04/19/2017	debit	Home Depot	X	-272.59	-21,250.01
Check	04/19/2017	debit	Amazon.com	X	-21.88	-21,271.89
Check	04/19/2017	Debit	Taylor Oil	X	-14.63	-21,286.52
Check	04/19/2017	debit	Wellsville Market	X	-7.80	-21,294.32
Check	04/21/2017	debit	Ice Masters	X	-950.00	-22,244.32
Check	04/21/2017	Debit	Authorize.Net Gatew...	X	-21.90	-22,266.22
Check	04/24/2017	debit	Home Depot	X	-531.10	-22,797.32
Check	04/25/2017	8453	J Bell Construction	X	-6,750.00	-29,547.32
Check	04/25/2017	Debit	Sams Club	X	-220.76	-29,768.08
Check	04/25/2017	debit	Hyvee	X	-31.08	-29,799.16
Check	04/26/2017	Debit	Hyvee	X	-20.93	-29,820.09
Check	04/27/2017	Debit	Sams Club	X	-45.83	-29,865.92
<b>Total Checks and Payments</b>					<b>-29,865.92</b>	<b>-29,865.92</b>
<b>Deposits and Credits - 7 items</b>						
Check	03/01/2017	8367	Jeff McTaggart	X	0.00	0.00
Deposit	04/04/2017	deposit	Merchant BankCD F...	X	370.00	370.00
Deposit	04/05/2017	deposit	Whalen	X	3,000.00	3,370.00

**Wellsville Joint Recreation Commission**  
**Reconciliation Detail**  
**100 · Landmark Operating Account, Period Ending 04/30/2017**

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/05/2017	deposit	USD 289	X	12,756.63	16,126.63
Deposit	04/19/2017	deposit	Home Depot	X	62.84	16,189.47
Deposit	04/19/2017	deposit	Merchant BankCD F...	X	75.00	16,264.47
Deposit	04/30/2017			X	2.60	16,267.07
Total Deposits and Credits					16,267.07	16,267.07
Total Cleared Transactions					-13,598.85	-13,598.85
Cleared Balance					-13,598.85	70,926.84
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 71 items</b>						
Check	02/17/2014	7294	Trent Smith		-60.00	-60.00
Check	04/01/2014	4-3	WalMart		-22.03	-82.03
Check	05/01/2014	EFT53	City of Wellsville		-177.25	-259.28
Check	05/01/2014	EFT 5-2	CenturyLink		-130.64	-389.92
Check	07/01/2014	7515	Ottawa Herald		-39.00	-428.92
Paycheck	03/01/2015	7618	Mary Ann Chambers		-132.53	-561.45
Paycheck	03/05/2015	7619	Bo . DeHay		-69.26	-630.71
Paycheck	03/05/2015	7624	Mary Ann . Chambers		-64.64	-695.35
Paycheck	03/05/2015	7621	Hollie . Geist		-55.41	-750.76
Check	07/08/2015	DEBIT	Dollar General Store		-18.98	-769.74
Check	10/01/2015	7851	Brandon Church		-20.00	-789.74
Check	11/12/2015	DEBIT	Arrowhead Hardware		-59.64	-849.38
Check	01/06/2016	DEBIT	Home Depot		-39.02	-888.40
Check	02/01/2016	Debit	Home Depot		-136.37	-1,024.77
Check	02/29/2016	Debit	Tanner's Restaurant		-23.55	-1,048.32
Check	04/01/2016	Debit	Sams Club		-282.72	-1,331.04
Check	04/01/2016	Debit	Sams Club		-45.00	-1,376.04
Check	04/02/2016	Debit	O'Reilly Auto Parts		-134.99	-1,511.03
Check	04/05/2016	Debit	Home Depot		-59.97	-1,571.00
Check	04/06/2016	Debit	Orscheln		-97.04	-1,668.04
Check	04/19/2016	Debit	Ross		-28.33	-1,696.37
General Journal	05/31/2016	encum...	Marysville Mutual In...		-24.00	-1,720.37
Check	06/20/2016	Debit	Franklin County DMV		-30.50	-1,750.87
Check	07/21/2016	Debit	USPS		-133.00	-1,883.87
Paycheck	08/14/2016	8207	Trajen Smith		-27.70	-1,911.57
Check	08/31/2016	DEBIT	Family Center Farm ...		-78.56	-1,990.13
Check	09/07/2016	DEBIT	1-800-Got-Junk		-434.00	-2,424.13
Check	09/28/2016	DEBIT	Gerken Rental		-28.31	-2,452.44
Check	10/14/2016	8257	Select Steel Inc.		-300.00	-2,752.44
Check	10/18/2016	DEBIT	Dollar General Store		-11.70	-2,764.14
Check	10/31/2016	Debit	Taylor Oil		-12.99	-2,777.13
Check	12/29/2016	8316	Smokey's BBQ		-33.14	-2,810.27
Check	01/11/2017	Debit	Commerce Plaza BP		-20.00	-2,830.27
Paycheck	01/16/2017	8331	Ryan L Dalton		-62.50	-2,892.77
Check	01/23/2017	AUTO	Edward Jones		-125.00	-3,017.77
Paycheck	01/30/2017	8337	Ryan L Dalton		-62.50	-3,080.27
General Journal	01/30/2017	14/16 ...	Kansas City Power ...		-60.65	-3,140.92
Check	01/31/2017	Debit	Tanner's Restaurant		-35.47	-3,176.39
Paycheck	02/15/2017	8355	Ryan L Dalton		-62.50	-3,238.89
Check	02/24/2017	8366	Joy Dyke		-100.00	-3,338.89
Paycheck	03/01/2017	8385	Ryan L Dalton		-62.50	-3,401.39
Paycheck	03/15/2017	8391	Ryan L Dalton		-62.50	-3,463.89
Check	03/28/2017	debit	Home Depot		-360.00	-3,823.89
Check	03/28/2017	debit	Home Depot		-89.10	-3,912.99
Check	03/30/2017	8415	Reinders		-325.45	-4,238.44
Check	03/30/2017	8411	Heartland Plumbing		-210.00	-4,448.44
Check	03/30/2017	8410	Arlan Company Inc.		-198.00	-4,646.44
Check	03/30/2017	8414	Best Price Banners		-96.00	-4,742.44
Paycheck	03/30/2017	8421	Ryan L Dalton		-62.50	-4,804.94
Check	03/31/2017	Debit	Home Depot		-132.14	-4,937.08
Check	04/12/2017	8426	Travelers		-1,411.00	-6,348.08
Check	04/12/2017	8425	Arlan Company Inc.		-260.00	-6,608.08
Check	04/12/2017	8430	AAROWHEAD HAR...		-192.57	-6,800.65
Check	04/12/2017	8424	Madden Rentals		-175.00	-6,975.65
Paycheck	04/13/2017	8433	Ryan L Dalton		-62.50	-7,038.15
Check	04/18/2017	deit	Home Depot		-209.75	-7,247.90

**Wellsville Joint Recreation Commission**  
**Reconciliation Detail**  
**100 - Landmark Operating Account, Period Ending 04/30/2017**

Type	Date	Num	Name	Clr	Amount	Balance
Check	04/19/2017	8450	Musco Finance LLC		-5,347.09	-12,594.99
Check	04/19/2017	8448	BSN Sports		-3,636.47	-16,231.46
Check	04/19/2017	8446	Kansas City Power ...		-1,480.77	-17,712.23
Check	04/19/2017	8441	Riverview Stone		-1,120.00	-18,832.23
Check	04/19/2017	8442	Reinders		-832.40	-19,664.63
Check	04/19/2017	8445	Wagner Trucking, IN...		-633.00	-20,297.63
Check	04/19/2017	8447	Kansas City Power ...		-204.76	-20,502.39
Check	04/19/2017	8444	CenturyLink		-163.05	-20,665.44
Check	04/19/2017	8443	Hasty Awards		-157.86	-20,823.30
Check	04/19/2017	8440	Wellsville Market		-118.47	-20,941.77
Check	04/19/2017	8449	Beau Schmidt		-25.00	-20,966.77
Check	04/25/2017	8452	Summit Supply		-587.00	-21,553.77
Check	04/25/2017	8451	Kimberly Messineo		-300.00	-21,853.77
Check	04/27/2017	8464	Jayhawk Plastics Inc		-1,600.00	-23,453.77
Check	04/28/2017	8454	Damon Kuntz		-450.00	-23,903.77
Total Checks and Payments					-23,903.77	-23,903.77
<b>Deposits and Credits - 24 items</b>						
Deposit	10/19/2011				38.00	38.00
Deposit	10/19/2011				45.00	83.00
Deposit	10/19/2011				200.00	283.00
Deposit	12/31/2011				8.85	291.85
Deposit	08/21/2012				4.40	296.25
Check	05/15/2013	6984	Void		0.00	296.25
Check	06/30/2013	7154	Void		0.00	296.25
Check	10/15/2013	7200	Void		0.00	296.25
Deposit	02/10/2014				100.00	396.25
Check	06/16/2014					396.25
Check	09/24/2014	7612	Void		0.00	396.25
Check	12/30/2015	7925	Void		0.00	396.25
Check	12/30/2015	7926	Void		0.00	396.25
Check	01/07/2016	7935	Void		0.00	396.25
Deposit	02/19/2016	DEP	Merchant Services B...		130.00	526.25
Check	02/25/2016	7983	Void			526.25
Check	03/15/2016	8008	Void		0.00	526.25
Deposit	03/29/2016	Debit	Ransom Memorial H...		350.00	876.25
Deposit	05/04/2016	Deposit	Landmark Bank		680.00	1,556.25
General Journal	06/28/2016	encum...	Marysville Mutual In...		24.00	1,580.25
Deposit	10/15/2016		deposit		34.00	1,614.25
Deposit	10/16/2016		deposit		35.50	1,649.75
Check	01/30/2017	8338	Kansas City Power ...		0.00	1,649.75
General Journal	02/10/2017	14/16 ...	Kansas City Power ...		60.65	1,710.40
Total Deposits and Credits					1,710.40	1,710.40
Total Uncleared Transactions					-22,193.37	-22,193.37
Register Balance as of 04/30/2017					-35,792.22	48,733.47
<b>New Transactions</b>						
<b>Checks and Payments - 11 items</b>						
Paycheck	05/01/2017	8455	Ryan L Dalton		-1,571.46	-1,571.46
Paycheck	05/01/2017	8458	Frances Smith		-693.48	-2,264.94
Paycheck	05/01/2017	8460	Riley Hoffman		-689.58	-2,954.52
Check	05/01/2017	8456	Ryan Dalton		-477.12	-3,431.64
Paycheck	05/01/2017	8459	Kaylynn L Peacock		-472.16	-3,903.80
Paycheck	05/01/2017	8455	Ryan L Dalton		-62.50	-3,966.30
Check	05/01/2017	8457	Ryan L Dalton		-50.00	-4,016.30
Check	05/03/2017	8462	Musco Finance LLC		-5,347.09	-9,363.39
Check	05/03/2017	8461	Jeff McTaggart		-250.00	-9,613.39
Check	05/03/2017	8463	William Robertson		-130.00	-9,743.39
Check	05/08/2017	EFT	Kansas City Power ...		-122.49	-9,865.88
Total Checks and Payments					-9,865.88	-9,865.88
Total New Transactions					-9,865.88	-9,865.88
<b>Ending Balance</b>					<b>-45,658.10</b>	<b>38,867.59</b>

**Wellsville Joint Recreation Commission**  
**Reconciliation Summary**  
 100 · Landmark Operating Account, Period Ending 04/30/2017

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	Apr 30, 17	
<b>Beginning Balance</b>		84,525.69
<b>Cleared Transactions</b>		
Checks and Payments - 58 items	-29,865.92	
Deposits and Credits - 7 items	16,267.07	
<b>Total Cleared Transactions</b>	-13,598.85	
<b>Cleared Balance</b>		<b>70,926.84</b>
<b>Uncleared Transactions</b>		
Checks and Payments - 71 items	-23,903.77	
Deposits and Credits - 24 items	1,710.40	
<b>Total Uncleared Transactions</b>	-22,193.37	
<b>Register Balance as of 04/30/2017</b>		<b>48,733.47</b>
<b>New Transactions</b>		
Checks and Payments - 11 items	-9,865.88	
<b>Total New Transactions</b>	-9,865.88	
<b>Ending Balance</b>		<b>38,867.59</b>