

Wellsville Joint Recreation Commission

Profit & Loss

03/06/17

July 2016 through February 2017

Accrual Basis

	Jul '16 - Feb 17
Ordinary Income/Expense	
Income	
400 · USD 289 Funds	
401 · USD 289 Com Budget Funds	5.03
400 · USD 289 Funds - Other	135,126.61
Total 400 · USD 289 Funds	135,131.64
410 · Activity Fees	19,124.50
450 · Interest Income	23.08
490 · Miscellaneous Income	3,072.61
Total Income	157,351.83
Expense	
600 · Payroll Expenses	
601 · Salaries	42,916.65
602 · Maintenance Payroll	4,966.25
603 · Payroll Taxes	3,750.80
604 · Employee Retirement	125.00
605 · Expense Reimbursements	35.47
606 · Employee Benefits	3,847.20
607 · Staff Association Fees	633.00
608 · Administrative Expense	122.56
609 · Admin. Pro. Dev. Exp.	853.13
600 · Payroll Expenses - Other	300.00
Total 600 · Payroll Expenses	57,550.06
610 · Program Expenses	
612 · Uniforms	4,406.36
613 · Equipment	5,458.90
614 · Awards	293.16
617 · Contracted Officials	7,199.00
Total 610 · Program Expenses	17,357.42
630 · Operations	
628 · Online Registration Software	
628.1 · Online Registration Fees	1,024.67
628 · Online Registration Software - Other	112.20
Total 628 · Online Registration Software	1,136.87
629 · Employee Apparel	95.00
631 · Office Supplies	962.80
632 · Postage, Mailing Service	403.81
634 · Telephone/Internet	1,383.81
636 · Insurance - Liab., Equip., Bldg	7,362.90
637 · Concessions	1,899.63
638 · Miscellaneous	541.14
Total 630 · Operations	13,785.96
640 · Facilities and Equipment	
641 · Park Equipment & Maintenance	351.97
642 · Building Maintenance	26,245.51
643 · Field Maintenance	4,850.10
645 · Ball Field Signs & Improvements	260.00
646 · Restrooms	1,310.89
647 · Electric Utilities	4,484.43
647.1 · Field Lights - Utilities	1,136.11
648 · Gas Utilities	309.10
649 · New Improvements	15,327.09
Total 640 · Facilities and Equipment	54,275.20
648.1 · Water Utilities	1,024.45
650 · Contract Services	

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Wellsville Joint Recreation Commission

Profit & Loss

03/06/17

July 2016 through February 2017

Accrual Basis

	<u>Jul '16 - Feb 17</u>
651 · Accounting Fees	780.00
653 · Outside Contract Services	300.00
650 · Contract Services - Other	<u>500.00</u>
Total 650 · Contract Services	1,580.00
Total Expense	<u>145,573.09</u>
Net Ordinary Income	<u>11,778.74</u>
Net Income	<u><u>11,778.74</u></u>

Wellsville Joint Recreation Commission

Balance Sheet

03/06/17

As of February 28, 2017

Accrual Basis

	<u>Feb 28, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Landmark Operating Account	119,644.29
101 · Mid America Operating	5,000.33
105 · Mid America MM	15,004.70
Total Checking/Savings	<u>139,649.32</u>
Total Current Assets	139,649.32
Fixed Assets	
150 · Fixed Assets	
152 · Equipment	128.65
Total 150 · Fixed Assets	<u>128.65</u>
Total Fixed Assets	<u>128.65</u>
TOTAL ASSETS	<u><u>139,777.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	1,026.28
Total Accounts Payable	<u>1,026.28</u>
Other Current Liabilities	
240 · Federal Payroll Liabilities	20,046.63
241 · State Payroll Liabilities	3,088.55
Total Other Current Liabilities	<u>23,135.18</u>
Total Current Liabilities	<u>24,161.46</u>
Total Liabilities	24,161.46
Equity	
300 · Unrestricted Net Assets	103,837.77
Net Income	11,778.74
Total Equity	<u>115,616.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>139,777.97</u></u>

Wellsville Joint Recreation Commission
Reconciliation Detail
100 - Landmark Operating Account, Period Ending 02/28/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						6,616.83
Cleared Transactions						
Checks and Payments - 42 items						
Check	01/09/2017	8317	Scott Wolf	X	-50.00	-50.00
Check	01/12/2017	8327	Joy Dyke	X	-50.00	-100.00
Paycheck	01/16/2017	8329	Frances Smith	X	-69.26	-169.26
Paycheck	01/30/2017	8333	Taylor . Cunningham	X	-188.32	-357.58
Paycheck	01/30/2017	8335	Frances Smith	X	-145.45	-503.03
Check	01/30/2017	8334	Kansas Gas Service	X	-103.65	-606.68
Check	01/31/2017	8342	BSN Sports	X	-187.46	-794.14
Check	01/31/2017	8343	Todd Rein	X	-175.00	-969.14
Check	01/31/2017	DEBIT	Chipotle	X	-27.78	-996.92
Check	02/01/2017	DEBIT	Tanner's Restaurant	X	-24.55	-1,021.47
Check	02/02/2017	DEBIT	Bluemont Hotel - Ma...	X	-252.73	-1,274.20
Check	02/02/2017	8352	City of Wellsville	X	-28.15	-1,302.35
Check	02/02/2017	EFT	Authorize.Net Gatew...	X	-13.10	-1,315.45
Check	02/02/2017	DEBIT	Bluemont Hotel - Ma...	X	-12.60	-1,328.05
Check	02/03/2017	EFT	Merchant Services B...	X	-61.70	-1,389.75
Paycheck	02/03/2017	8341	Beau Schmidt	X	-46.17	-1,435.92
Check	02/03/2017	EFT	Principal Capital	X	-22.88	-1,458.80
Check	02/03/2017	EFT	Merchant Services B...	X	-10.32	-1,469.12
Check	02/06/2017	8347	Pat Fox	X	-325.00	-1,794.12
Check	02/06/2017	8348	Shannon Brown	X	-225.00	-2,019.12
Check	02/06/2017	8344	Ryan Nichols	X	-175.00	-2,194.12
Check	02/06/2017	8345	Joy Dyke	X	-175.00	-2,369.12
Check	02/06/2017	8346	Ryan Dalton	X	-45.00	-2,414.12
Check	02/06/2017	8349	Ryan Dalton	X	-35.47	-2,449.59
Check	02/06/2017	Debit	Dollar General Store	X	-4.31	-2,453.90
Check	02/07/2017	eft	Kansas City Power ...	X	-51.32	-2,505.22
Check	02/09/2017	EFT	Kansas City Power ...	X	-60.65	-2,565.87
Check	02/14/2017	8350	Musco Finance LLC	X	-5,347.09	-7,912.96
Liability Check	02/14/2017	eft	US TREASURY	X	-1,542.44	-9,455.40
Liability Check	02/14/2017	eft	Kansas Withholding ...	X	-158.00	-9,613.40
Check	02/15/2017	8358	Rick Saylor's Constr...	X	-4,000.00	-13,613.40
Paycheck	02/15/2017	8355	Ryan L Dalton	X	-1,571.45	-15,184.85
Paycheck	02/15/2017	8354	Riley Hoffman	X	-689.58	-15,874.43
Paycheck	02/15/2017	8357	Frances Smith	X	-193.93	-16,068.36
Check	02/21/2017	Debit	Wal-Mart	X	-144.04	-16,212.40
Check	02/24/2017	8362	Pat Fox	X	-425.00	-16,637.40
Check	02/24/2017	8363	Ryan Dalton	X	-400.00	-17,037.40
Check	02/24/2017	8361	Shannon Brown	X	-350.00	-17,387.40
Check	02/24/2017	8364	Kaden O'Neil	X	-144.00	-17,531.40
Paycheck	02/24/2017	8373	Beau Schmidt	X	-129.29	-17,660.69
Check	02/24/2017	8369	Ryan L Dalton	X	-50.00	-17,710.69
Check	02/27/2017	Debit	Artificial Grass Liqui...	X	-2,500.00	-20,210.69
Total Checks and Payments					-20,210.69	-20,210.69
Deposits and Credits - 19 items						
Deposit	02/01/2017	Deposit	Merchant BankCD F...	X	30.00	30.00
Deposit	02/02/2017	Deposit	Merchant BankCD F...	X	50.00	80.00
Deposit	02/06/2017	Deposit	Merchant BankCD F...	X	30.00	110.00
Deposit	02/09/2017	Depos...	Merchant BankCD F...	X	50.00	160.00
Deposit	02/10/2017		deposit	X	135,199.87	135,359.87
Deposit	02/13/2017	Deposit	Merchant BankCD F...	X	80.00	135,439.87
Deposit	02/14/2017	Deposit	Merchant BankCD F...	X	110.00	135,549.87
Deposit	02/16/2017	Deposit	Merchant BankCD F...	X	80.00	135,629.87
Deposit	02/17/2017	Deposit	Merchant BankCD F...	X	130.00	135,759.87
Deposit	02/21/2017	Deposit	Merchant BankCD F...	X	110.00	135,869.87
Deposit	02/21/2017	Deposit	Merchant BankCD F...	X	110.00	135,979.87
Deposit	02/21/2017	Deposit	Merchant BankCD F...	X	220.00	136,199.87
Deposit	02/21/2017	Deposit	Merchant BankCD F...	X	240.00	136,439.87
Deposit	02/23/2017	Deposit	Merchant BankCD F...	X	130.00	136,569.87
Deposit	02/24/2017	Deposit	Merchant BankCD F...	X	190.00	136,759.87
Deposit	02/27/2017	Deposit	Merchant BankCD F...	X	50.00	136,809.87
Deposit	02/27/2017	Deposit	Merchant BankCD F...	X	130.00	136,939.87
Deposit	02/27/2017	Deposit	Merchant BankCD F...	X	260.00	137,199.87
Deposit	02/28/2017			X	2.86	137,202.73

Wellsville Joint Recreation Commission
Reconciliation Detail
100 · Landmark Operating Account, Period Ending 02/28/2017

Type	Date	Num	Name	Clr	Amount	Balance
Total Deposits and Credits					137,202.73	137,202.73
Total Cleared Transactions					116,992.04	116,992.04
Cleared Balance					116,992.04	123,608.87
Uncleared Transactions						
Checks and Payments - 50 items						
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
Check	02/02/2017	8351	Curby's Lawn & Gar...		-630.12	-3,806.51
Check	02/15/2017	8356	Kansas Department ...		-225.00	-4,031.51
Paycheck	02/15/2017	8355	Ryan L Dalton		-62.50	-4,094.01
Paycheck	02/15/2017	8353	Ally Newhouse		-60.03	-4,154.04
Check	02/23/2017	8359	Aaron Johnson		-300.00	-4,454.04
Paycheck	02/24/2017	8372	Ashley . Sparks		-401.37	-4,855.41
Check	02/24/2017	8360	Kimberly Messineo		-300.00	-5,155.41
Paycheck	02/24/2017	8368	Taylor . Cunningham		-229.49	-5,384.90
Check	02/24/2017	8366	Joy Dyke		-100.00	-5,484.90
Check	02/24/2017	8365	Maria Swonger		-100.00	-5,584.90
Paycheck	02/24/2017	8371	Ally Newhouse		-46.17	-5,631.07
Check	02/28/2017	Debit	Smokey's BBQ		-43.91	-5,674.98
Total Checks and Payments					-5,674.98	-5,674.98
Deposits and Credits - 24 items						
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

Wellsville Joint Recreation Commission
Reconciliation Detail
100 - Landmark Operating Account, Period Ending 02/28/2017

Type	Date	Num	Name	Clr	Amount	Balance
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					-3,964.58	-3,964.58
Register Balance as of 02/28/2017					113,027.46	119,644.29
New Transactions						
Checks and Payments - 22 items						
Check	03/01/2017	8380	West Bend		-2,172.60	-2,172.60
Paycheck	03/01/2017	8385	Ryan L Dalton		-1,571.47	-3,744.07
Check	03/01/2017	8377	Kansas City Power ...		-895.33	-4,639.40
Paycheck	03/01/2017	8384	Riley Hoffman		-689.58	-5,328.98
Check	03/01/2017	8381	Reinders		-567.00	-5,895.98
Check	03/01/2017	8370	David Hammel		-500.00	-6,395.98
Paycheck	03/01/2017	8383	Frances Smith		-482.84	-6,878.82
Check	03/01/2017	8382	Ryan Dalton		-477.12	-7,355.94
Check	03/01/2017	8376	Kansas City Power ...		-281.73	-7,637.67
Check	03/01/2017	8367	Jeff McTaggart		-250.00	-7,887.67
Check	03/01/2017	8375	United Financial Cas...		-247.00	-8,134.67
Check	03/01/2017	8379	CenturyLink		-189.65	-8,324.32
Check	03/01/2017	8374	Pat Fox		-150.00	-8,474.32
Paycheck	03/01/2017	8385	Ryan L Dalton		-62.50	-8,536.82
Check	03/01/2017	Debit	Forestry Suppliers		-54.64	-8,591.46
Check	03/01/2017	8386	Ryan Dalton		-50.00	-8,641.46
Check	03/01/2017	8378	Wellsville Market		-35.00	-8,676.46
Check	03/02/2017	Debit	Home Depot		-154.38	-8,830.84
Liability Check	03/06/2017	eft	US TREASURY		-979.36	-9,810.20
Liability Check	03/06/2017	eft	Kansas Withholding ...		-89.00	-9,899.20
Check	03/09/2017	EFT	Kansas City Power ...		-51.42	-9,950.62
Check	03/13/2017	EFT	Kansas City Power ...		-51.36	-10,001.98
Total Checks and Payments					-10,001.98	-10,001.98
Total New Transactions					-10,001.98	-10,001.98
Ending Balance					103,025.48	109,642.31

Wellsville Joint Recreation Commission
Reconciliation Summary
 100 · Landmark Operating Account, Period Ending 02/28/2017

	Feb 28, 17
Beginning Balance	6,616.83
Cleared Transactions	
Checks and Payments - 42 items	-20,210.69
Deposits and Credits - 19 items	137,202.73
Total Cleared Transactions	116,992.04
Cleared Balance	123,608.87
Uncleared Transactions	
Checks and Payments - 50 items	-5,674.98
Deposits and Credits - 24 items	1,710.40
Total Uncleared Transactions	-3,964.58
Register Balance as of 02/28/2017	119,644.29
New Transactions	
Checks and Payments - 22 items	-10,001.98
Total New Transactions	-10,001.98
Ending Balance	109,642.31