

Wellsville Joint Recreation Commission

Balance Sheet

As of January 31, 2017

01/09/17

Accrual Basis

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Operating Account	35,649.06
Total Checking/Savings	<u>35,649.06</u>
Total Current Assets	35,649.06
Fixed Assets	
150 · Fixed Assets	
152 · Equipment	233.85
Total 150 · Fixed Assets	<u>233.85</u>
Total Fixed Assets	<u>233.85</u>
TOTAL ASSETS	<u><u>35,882.91</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	1,026.28
Total Accounts Payable	1,026.28
Other Current Liabilities	
240 · Federal Payroll Liabilities	20,572.19
241 · State Payroll Liabilities	3,156.20
Total Other Current Liabilities	<u>23,728.39</u>
Total Current Liabilities	<u>24,754.67</u>
Total Liabilities	24,754.67
Equity	
300 · Unrestricted Net Assets	103,837.77
Net Income	<u>-92,709.53</u>
Total Equity	<u>11,128.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>35,882.91</u></u>

Wellsville Joint Recreation Commission

Profit & Loss

01/09/17

July 2015 through January 2016

Accrual Basis

	<u>Jul '15 - Jan 16</u>
Ordinary Income/Expense	
Income	
400 · USD 289 Funds	
404 · USD 289 Back Appropriations	4,555.56
400 · USD 289 Funds - Other	27,791.10
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Total 400 · USD 289 Funds	32,346.66
410 · Activity Fees	14,255.00
430 · Tournament Income	1,200.00
450 · Interest Income	8.20
490 · Miscellaneous Income	75.00
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Total Income	47,884.86
Expense	
600 · Payroll Expenses	
601 · Salaries	26,333.38
602 · Maintenance Payroll	12,180.00
603 · Payroll Taxes	7,982.19
605 · Expense Reimbursements	677.53
606 · Employee Benefits	1,869.33
607 · Staff Associatin Fees	70.00
608 · Administrative Expense	124.16
609 · Admin. Pro. Dev. Exp.	967.54
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Total 600 · Payroll Expenses	50,204.13
610 · Program Expenses	
611 · Program Supervision	80.00
612 · Uniforms	1,844.00
613 · Equipment	1,049.97
614 · Awards	530.20
615 · Tourney & League Fees	29.78
617 · Contracted Officials	3,581.00
610 · Program Expenses - Other	750.00
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Total 610 · Program Expenses	7,864.95
630 · Operations	
628 · Online Registration Software	
628.1 · Online Registration Fees	393.72
628 · Online Registration Software - Other	1,393.08
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Total 628 · Online Registration Software	1,786.80
629 · Employee Apparel	125.04
631 · Office Supplies	170.42
632 · Postage, Mailing Service	117.00
633 · Printing and Copying	94.08

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01/09/17

Accrual Basis

Wellsville Joint Recreation Commission

Profit & Loss

July 2015 through January 2016

	<u>Jul '15 - Jan 16</u>
634 · Telephone/Internet	1,042.13
635 · Web Page	45.00
636 · Insurance - Liab., Equip., Bldg	6,482.00
638 · Miscellaneous	511.21
Total 630 · Operations	10,373.68
640 · Facilities and Equipment	
641 · Park Equipment & Maintenance	8,344.06
642 · Building Maintenance	1,815.77
643 · Field Maintenance	6,881.09
645 · Ball Field Signs & Improvements	143.99
647 · Electric Utilities	3,856.66
647.1 · Field Lights - Utilities	3,412.67
648 · Gas Utilities	160.81
Total 640 · Facilities and Equipment	24,615.05
648.1 · Water Utilities	1,112.76
650 · Contract Services	
653 · Outside Contract Services	435.07
650 · Contract Services - Other	150.00
Total 650 · Contract Services	585.07
Total Expense	94,755.64
Net Ordinary Income	-46,870.78
Net Income	<u>-46,870.78</u>

Wellsville Joint Recreation Commission

Reconciliation Detail

100 · Operating Account, Period Ending 12/31/2016

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						79,117.15
Cleared Transactions						
Checks and Payments - 44 items						
Check	10/31/2016	8272	Ashley . Sparks	X	-200.00	-200.00
Check	10/31/2016	8266	Pat Fox	X	-40.00	-240.00
Check	11/07/2016	8275	Reinders	X	-108.75	-348.75
Check	11/16/2016	8293	West Bend	X	-2,172.64	-2,521.39
Check	11/16/2016	8289	Reinders	X	-781.20	-3,302.59
Check	11/16/2016	8290	Kansas City Power ...	X	-643.12	-3,945.71
Check	11/16/2016	8294	CenturyLink	X	-407.10	-4,352.81
Check	11/16/2016	8291	Kansas City Power ...	X	-295.64	-4,648.45
Check	11/16/2016	8292	Best Price Banners	X	-80.00	-4,728.45
Paycheck	11/30/2016	8297	Ryan L Dalton	X	-1,632.95	-6,361.40
Paycheck	11/30/2016	8296	Riley Hoffman	X	-688.57	-7,049.97
Check	12/01/2016	DEBIT	Home Depot	X	-303.65	-7,353.62
Check	12/01/2016	8298	Ryan L Dalton	X	-50.00	-7,403.62
Check	12/01/2016	DEBIT	USPS	X	-21.45	-7,425.07
Check	12/02/2016	DEBIT	Wal-Mart	X	-60.01	-7,485.08
Check	12/02/2016	DEBIT	Authorize.Net Gatew...	X	-15.60	-7,500.68
Check	12/05/2016	DEBIT	Kansas City Power ...	X	-145.00	-7,645.68
Check	12/05/2016	DEBIT	Merchant Services B...	X	-72.52	-7,718.20
Check	12/05/2016	DEBIT	Merchant BankCD F...	X	-67.61	-7,785.81
Check	12/05/2016	DEBIT	Principal Capital	X	-22.88	-7,808.69
Check	12/05/2016	DEBIT	Orscheln	X	-16.13	-7,824.82
Check	12/05/2016	DEBIT	Merchant BankCD F...	X	-0.06	-7,824.88
Check	12/06/2016	DEBIT	Blue Cross Blue Shi...	X	-222.04	-8,046.92
Check	12/06/2016	DEBIT	Blue Cross Blue Shi...	X	-140.21	-8,187.13
Paycheck	12/07/2016	8299	Taylor . Cunningham	X	-117.75	-8,304.88
Check	12/07/2016	DEBIT	Kansas City Power ...	X	-42.96	-8,347.84
Check	12/07/2016	DEBIT	Delta Dental of KS	X	-39.49	-8,387.33
Check	12/08/2016	DEBIT	Orscheln	X	-30.21	-8,417.54
Liability Check	12/14/2016	eft	US TREASURY	X	-1,478.46	-9,896.00
Liability Check	12/14/2016	eft	Kansas Withholding ...	X	-158.00	-10,054.00
Paycheck	12/15/2016	8304	Ryan L Dalton	X	-1,632.96	-11,686.96
Check	12/15/2016	8300	Arlan Company Inc.	X	-767.93	-12,454.89
Paycheck	12/15/2016	8303	Riley Hoffman	X	-688.59	-13,143.48
Check	12/15/2016	8301	City of Wellsville	X	-103.45	-13,246.93
Check	12/15/2016	8305	AAROWHEAD HAR...	X	-80.01	-13,326.94
Check	12/15/2016	8302	Kansas Gas Service	X	-48.21	-13,375.15
Check	12/19/2016	DEBIT	VSP Eye Insurance	X	-16.58	-13,391.73
Check	12/22/2016	DEBIT	Smokey's BBQ	X	-38.14	-13,429.87
Check	12/28/2016	8306	Mid-America Bank	X	-25,000.00	-38,429.87
Paycheck	12/29/2016	8310	Ryan L Dalton	X	-1,633.01	-40,062.88
Paycheck	12/29/2016	8309	Riley Hoffman	X	-688.58	-40,751.46
Check	12/29/2016	DEBIT	Kansas Recreation ...	X	-560.00	-41,311.46
Check	12/29/2016	DEBIT	Dollar General Store	X	-23.87	-41,335.33
Check	12/29/2016	DEBIT	Home Depot	X	-9.88	-41,345.21
Total Checks and Payments					-41,345.21	-41,345.21
Deposits and Credits - 3 items						
Deposit	12/02/2016	DEP	Merchant BankCD F...	X	60.00	60.00
Deposit	12/08/2016	DEP	Merchant BankCD F...	X	350.00	410.00
Deposit	12/31/2016			X	2.27	412.27
Total Deposits and Credits					412.27	412.27
Total Cleared Transactions					-40,932.94	-40,932.94
Cleared Balance					-40,932.94	38,184.21
Uncleared Transactions						
Checks and Payments - 40 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

Wellsville Joint Recreation Commission

Reconciliation Detail

100 - Operating Account, Period Ending 12/31/2016

Type	Date	Num	Name	Clr	Amount	Balance
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	8313	Ryan Dalton		-477.12	-3,254.25
Check	12/29/2016	8307	BSN Sports		-265.00	-3,519.25
Check	12/29/2016	8312	CenturyLink		-203.68	-3,722.93
Paycheck	12/29/2016	8308	Frances Smith		-193.93	-3,916.86
Check	12/29/2016	DEBIT	Kansas City Power ...		-90.01	-4,006.87
Check	12/29/2016	DEBIT	Kansas City Power ...		-61.54	-4,068.41
Check	12/29/2016	8314	Ryan Dalton		-50.00	-4,118.41
Check	12/29/2016	8311	Kansas City Power ...		-33.35	-4,151.76
Check	12/29/2016	8316	Smokey's BBQ		-33.14	-4,184.90
Total Checks and Payments					-4,184.90	-4,184.90
Deposits and Credits - 22 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
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	7926	Void		0.00	396.25
Check	12/30/2015	7925	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
Total Deposits and Credits					1,649.75	1,649.75
Total Uncleared Transactions					-2,535.15	-2,535.15
Register Balance as of 12/31/2016					-43,468.09	35,649.06
Ending Balance					-43,468.09	35,649.06