

Willard Community Center Inc

Compiled Financial Statements

April 30, 2014

DOOLITTLE & LLOYD, CPA'S, P.C.

1919 S 40th St Ste 113

Lincoln, NE 68506

402-489-6587

To the Board of Directors
Willard Community Center Inc
LINCOLN, NE

We have compiled the accompanying statement of financial position of Willard Community Center Inc (a non-profit organization) as of April 30, 2014, and the related statements of income for the one month and four months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statements of net assets and cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements of net assets and cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Doolittle & Lloyd CPAs PC

June 30, 2014

Willard Community Center Inc
STATEMENT OF FINANCIAL POSITION
As of April 30, 2014

ASSETS

CURRENT ASSETS

Petty Cash	\$ 250.00
Cash in Bank - Bingo	776.09
Cash in Bank - WG	89,458.04
Money Market (1) - WGB	51,578.39
Cash in Bank - Emergency	448.20
Money Market (2) - WGB	7,212.44
Certificate of Deposit - Bldg Fund	67,696.33
Certificate of Deposit - Other	36,099.68
Accounts Receivable	8,475.35
Accounts Receivable - Region V	15.18
Accounts Receivable - CLC Grant	<u>8,614.73</u>

Total Current Assets 270,624.43

OTHER ASSETS

Building	375,518.49
Equipment	76,390.49
Accumulated Depreciation	<u>(108,876.57)</u>

Total Other Assets 343,032.41

TOTAL ASSETS \$ 613,656.84

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 18,886.39
Accrued Employee Insurance	106.45
Accrued U W Deduction	481.50
Playground	434.28
Deferred Income	12,131.34
Accrued Wages	11,461.07
Accrued Payroll Taxes	<u>721.14</u>

Total Current Liabilities 44,222.17

LONG-TERM LIABILITIES

Note Payable	<u>121,497.67</u>
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Total Long-Term Liabilities 121,497.67

Total Liabilities 165,719.84

NET ASSETS

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF FINANCIAL POSITION
As of April 30, 2014

Net Assets	446,937.47
Current Income (Loss)	<u>999.53</u>
Total Net Assets	<u>447,937.00</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 613,656.84</u></u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 281.48	0.70	\$ 4,392.48	2.42
United Way	3,471.00	8.69	8,098.90	4.46
CLC Grant	0.00	0.00	8,614.73	4.75
Program Service Fees	35,887.30	89.85	159,148.99	87.70
Investment Income	17.28	0.04	65.91	0.04
Miscellaneous Revenue	285.00	0.71	1,140.00	0.63
Total Revenue	<u>39,942.06</u>	<u>100.00</u>	<u>181,461.01</u>	<u>100.00</u>
Operating Expenses				
Salaries	28,439.86	71.20	123,790.88	68.22
Employee Benefits	2,716.14	6.80	5,619.15	3.10
Payroll Taxes	2,250.82	5.64	9,858.50	5.43
Rent	941.97	2.36	4,709.85	2.60
Building Maintenance	66.67	0.17	1,114.93	0.61
Building Maintenance (Non-Budg)	0.00	0.00	395.53	0.22
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.04)
Utilities	835.43	2.09	4,649.00	2.56
Professional Fees	950.00	2.38	5,617.37	3.10
Supplies	4,603.83	11.53	9,928.51	5.47
Telephone	304.97	0.76	1,212.20	0.67
Postage	245.00	0.61	245.00	0.14
Occupancy	125.00	0.31	375.00	0.21
Equipment	0.00	0.00	612.19	0.34
Printing	95.50	0.24	95.50	0.05
Travel	0.00	0.00	1,765.70	0.97
Conferences	30.00	0.08	449.00	0.25
Security	0.00	0.00	632.63	0.35
Membership Dues	0.00	0.00	1,120.34	0.62
Insurance	0.00	0.00	3,739.00	2.06
Custodial Services	1,112.80	2.79	4,451.20	2.45
Miscellaneous Expense	0.00	0.00	150.00	0.08
Total Operating Expenses	<u>42,717.99</u>	<u>106.95</u>	<u>180,461.48</u>	<u>99.45</u>
Net Income (Loss)	<u>(2,775.93)</u>	<u>(6.95)</u>	<u>999.53</u>	<u>0.55</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Childcare

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 281.48	0.91	\$ 4,276.48	3.32
Program Service Fees	30,702.23	99.04	124,555.36	96.63
Investment Income	17.28	0.06	65.91	0.05
Total Revenue	<u>31,000.99</u>	<u>100.00</u>	<u>128,897.75</u>	<u>100.00</u>
Operating Expenses				
Salaries	17,592.74	56.75	76,589.06	59.42
Employee Benefits	1,662.92	5.36	3,504.40	2.72
Payroll Taxes	1,395.51	4.50	6,106.31	4.74
Rent	941.97	3.04	4,709.85	3.65
Building Maintenance	50.00	0.16	704.37	0.55
Building Maintenance (Non-Budg)	0.00	0.00	109.68	0.09
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.05)
Utilities	884.04	2.85	3,421.47	2.65
Professional Fees	186.00	0.60	2,059.60	1.60
Supplies	2,929.42	9.45	6,452.06	5.01
Telephone	158.63	0.51	665.58	0.52
Postage	147.00	0.47	147.00	0.11
Equipment	0.00	0.00	254.96	0.20
Travel	0.00	0.00	540.60	0.42
Conferences	0.00	0.00	361.50	0.28
Security	0.00	0.00	437.80	0.34
Membership Dues	0.00	0.00	692.20	0.54
Insurance	0.00	0.00	2,401.25	1.86
Custodial Services	278.20	0.90	2,782.00	2.16
Miscellaneous Expense	0.00	0.00	150.00	0.12
Total Operating Expenses	<u>26,226.43</u>	<u>84.60</u>	<u>112,019.69</u>	<u>86.91</u>
Net Income (Loss)	<u>4,774.56</u>	<u>15.40</u>	<u>16,878.06</u>	<u>13.09</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Youth

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
United Way	\$ 3,471.00	80.33	\$ 8,098.90	60.44
Program Service Fees	849.86	19.67	5,301.04	39.56
Total Revenue	4,320.86	100.00	13,399.94	100.00
Operating Expenses				
Salaries	3,230.64	74.77	13,873.73	103.54
Employee Benefits	(397.91)	(9.21)	(804.87)	(6.01)
Payroll Taxes	252.62	5.85	1,097.54	8.19
Building Maintenance	10.00	0.23	225.21	1.68
Building Maintenance (Non-Budg)	0.00	0.00	21.94	0.16
Utilities	73.82	1.71	738.61	5.51
Professional Fees	60.00	1.39	355.65	2.65
Supplies	631.17	14.61	1,829.42	13.65
Telephone	35.52	0.82	141.56	1.06
Postage	36.75	0.85	36.75	0.27
Equipment	0.00	0.00	251.00	1.87
Travel	0.00	0.00	1,225.10	9.14
Conferences	30.00	0.69	55.00	0.41
Security	0.00	0.00	111.02	0.83
Membership Dues	0.00	0.00	160.56	1.20
Insurance	0.00	0.00	515.75	3.85
Custodial Services	278.20	6.44	778.96	5.81
Total Operating Expenses	4,240.81	98.15	20,612.93	153.83
Net Income (Loss)	80.05	1.85	(7,212.99)	(53.83)

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Adult & Seniors

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 0.00	0.00	\$ 116.00	1.50
Program Service Fees	80.00	21.92	6,462.50	83.73
Miscellaneous Revenue	285.00	78.08	1,140.00	14.77
Total Revenue	365.00	100.00	7,718.50	100.00
Operating Expenses				
Salaries	1,204.99	330.13	5,385.62	69.78
Employee Benefits	116.83	32.01	205.06	2.66
Payroll Taxes	94.79	25.97	427.05	5.53
Building Maintenance	3.33	0.91	50.48	0.65
Building Maintenance (Non-Budg)	0.00	0.00	7.32	0.09
Utilities	(61.22)	(16.77)	206.82	2.68
Professional Fees	14.00	3.84	99.55	1.29
Supplies	98.87	27.09	175.09	2.27
Telephone	11.84	3.24	47.19	0.61
Postage	12.25	3.36	12.25	0.16
Equipment	0.00	0.00	21.24	0.28
Security	0.00	0.00	30.16	0.39
Membership Dues	0.00	0.00	53.51	0.69
Insurance	0.00	0.00	96.75	1.25
Custodial Services	278.20	76.22	445.12	5.77
Total Operating Expenses	1,773.88	485.99	7,263.21	94.10
Net Income (Loss)	(1,408.88)	(385.99)	455.29	5.90

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Lakeview

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
CLC Grant	\$ 0.00	0.00	\$ 8,614.73	28.13
Program Service Fees	3,436.21	100.00	22,011.09	71.87
Total Revenue	<u>3,436.21</u>	<u>100.00</u>	<u>30,625.82</u>	<u>100.00</u>
Operating Expenses				
Salaries	6,311.72	183.68	27,293.95	89.12
Employee Benefits	397.90	11.58	804.83	2.63
Payroll Taxes	500.27	14.56	2,177.38	7.11
Utilities	(128.75)	(3.75)	(26.17)	(0.09)
Professional Fees	690.00	20.08	2,615.15	8.54
Supplies	739.70	21.53	1,207.54	3.94
Telephone	87.14	2.54	310.67	1.01
Postage	36.75	1.07	36.75	0.12
Equipment	0.00	0.00	63.75	0.21
Printing	95.50	2.78	95.50	0.31
Conferences	0.00	0.00	32.50	0.11
Membership Dues	0.00	0.00	160.56	0.52
Insurance	0.00	0.00	515.75	1.68
Custodial Services	278.20	8.10	278.20	0.91
Total Operating Expenses	<u>9,008.43</u>	<u>262.16</u>	<u>35,566.36</u>	<u>116.13</u>
Net Income (Loss)	<u>(5,572.22)</u>	<u>(162.16)</u>	<u>(4,940.54)</u>	<u>(16.13)</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Bulding Renovation

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Program Service Fees	\$ 819.00	100.00	\$ 819.00	100.00
Total Revenue	<u>819.00</u>	<u>100.00</u>	<u>819.00</u>	<u>100.00</u>
Operating Expenses				
Professional Fees	<u>0.00</u>	<u>0.00</u>	<u>409.37</u>	<u>49.98</u>
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>409.37</u>	<u>49.98</u>
Net Income (Loss)	<u>819.00</u>	<u>100.00</u>	<u>409.63</u>	<u>50.02</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 4 Months Ended April 30, 2014
Building Support

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Operating Expenses				
Salaries	99.77	0.00	648.52	0.00
Employee Benefits	140.58	0.00	299.99	0.00
Payroll Taxes	7.63	0.00	50.22	0.00
Building Maintenance	3.34	0.00	134.87	0.00
Building Maintenance (Non-Budg)	0.00	0.00	256.59	0.00
Utilities	67.54	0.00	308.27	0.00
Professional Fees	0.00	0.00	78.05	0.00
Supplies	204.67	0.00	264.40	0.00
Telephone	11.84	0.00	47.20	0.00
Postage	12.25	0.00	12.25	0.00
Occupancy	125.00	0.00	375.00	0.00
Equipment	0.00	0.00	21.24	0.00
Security	0.00	0.00	53.65	0.00
Membership Dues	0.00	0.00	53.51	0.00
Insurance	0.00	0.00	209.50	0.00
Custodial Services	0.00	0.00	166.92	0.00
Total Operating Expenses	672.62	0.00	2,980.18	0.00
Net Income (Loss)	(672.62)	0.00	(2,980.18)	0.00

See Accountants' Compilation Report

Supplementary Information

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 281.48	\$ 0.00	\$ 281.48	\$ 4,392.48	\$ 0.00	\$ 4,392.48
Special Events	0.00	1,666.67	(1,666.67)	0.00	6,666.68	(6,666.68)
Fund Raising	0.00	833.34	(833.34)	0.00	3,333.36	(3,333.36)
United Way	3,471.00	1,708.34	1,762.66	8,098.90	6,833.36	1,265.54
CLC Grant	0.00	1,883.34	(1,883.34)	8,614.73	7,533.36	1,081.37
Program Service Fees	35,887.30	47,916.67	(12,029.37)	159,148.99	191,666.68	(32,517.69)
Investment Income	17.28	0.00	17.28	65.91	0.00	65.91
Miscellaneous Revenue	285.00	173.34	111.66	1,140.00	693.36	446.64
Total Revenue	<u>39,942.06</u>	<u>54,181.70</u>	<u>(14,239.64)</u>	<u>181,461.01</u>	<u>216,726.80</u>	<u>(35,265.79)</u>
Operating Expenses						
Salaries	28,439.86	37,500.02	(9,060.16)	123,790.88	150,000.08	(26,209.20)
Employee Benefits	2,716.14	1,750.00	966.14	5,619.15	7,000.00	(1,380.85)
Payroll Taxes	2,250.82	2,868.76	(617.94)	9,858.50	11,475.04	(1,616.54)
Rent	941.97	706.42	235.55	4,709.85	2,825.68	1,884.17
Building Maintenance	66.67	541.68	(475.01)	1,114.93	2,166.72	(1,051.79)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	395.53	0.00	395.53
Holiday Party / Bonus	0.00	125.00	(125.00)	(70.00)	500.00	(570.00)
Utilities	835.43	1,000.00	(164.57)	4,649.00	4,000.00	649.00
Professional Fees	950.00	1,250.00	(300.00)	5,617.37	5,000.00	617.37
CLC Teachers	0.00	875.00	(875.00)	0.00	3,500.00	(3,500.00)
Supplies	4,603.83	2,833.34	1,770.49	9,928.51	11,333.36	(1,404.85)
Telephone	304.97	391.19	(86.22)	1,212.20	1,564.76	(352.56)
Postage	245.00	83.34	161.66	245.00	333.36	(88.36)
Occupancy	125.00	116.67	8.33	375.00	466.68	(91.68)
Equipment	0.00	125.00	(125.00)	612.19	500.00	112.19
Printing	95.50	25.00	70.50	95.50	100.00	(4.50)
Travel	0.00	316.68	(316.68)	1,765.70	1,266.72	498.98
Conferences	30.00	83.34	(53.34)	449.00	333.36	115.64
Security	0.00	109.51	(109.51)	632.63	438.04	194.59
Membership Dues	0.00	75.43	(75.43)	1,120.34	301.72	818.62
Insurance	0.00	1,333.34	(1,333.34)	3,739.00	5,333.36	(1,594.36)
Custodial Services	1,112.80	1,416.68	(303.88)	4,451.20	5,666.72	(1,215.52)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
Total Operating Expenses	<u>42,717.99</u>	<u>53,526.40</u>	<u>(10,808.41)</u>	<u>180,461.48</u>	<u>214,105.60</u>	<u>(33,644.12)</u>
Net Income (Loss)	<u>\$ (2,775.93)</u>	<u>\$ 655.30</u>	<u>\$ (3,431.23)</u>	<u>\$ 999.53</u>	<u>\$ 2,621.20</u>	<u>\$ (1,621.67)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Childcare

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 281.48	\$ 0.00	\$ 281.48	\$ 4,276.48	\$ 0.00	\$ 4,276.48
Fund Raising	0.00	500.00	(500.00)	0.00	2,000.00	(2,000.00)
Program Service Fees	30,702.23	40,000.00	(9,297.77)	124,555.36	160,000.00	(35,444.64)
Investment Income	17.28	0.00	17.28	65.91	0.00	65.91
Total Revenue	<u>31,000.99</u>	<u>40,500.00</u>	<u>(9,499.01)</u>	<u>128,897.75</u>	<u>162,000.00</u>	<u>(33,102.25)</u>
Operating Expenses						
Salaries	17,592.74	24,816.67	(7,223.93)	76,589.06	99,266.68	(22,677.62)
Employee Benefits	1,662.92	1,050.00	612.92	3,504.40	4,200.00	(695.60)
Payroll Taxes	1,395.51	1,910.42	(514.91)	6,106.31	7,641.68	(1,535.37)
Rent	941.97	706.42	235.55	4,709.85	2,825.68	1,884.17
Building Maintenance	50.00	406.25	(356.25)	704.37	1,625.00	(920.63)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	109.68	0.00	109.68
Holiday Party / Bonus	0.00	75.00	(75.00)	(70.00)	300.00	(370.00)
Utilities	884.04	750.00	134.04	3,421.47	3,000.00	421.47
Professional Fees	186.00	750.00	(564.00)	2,059.60	3,000.00	(940.40)
Supplies	2,929.42	1,700.00	1,229.42	6,452.06	6,800.00	(347.94)
Telephone	158.63	234.67	(76.04)	665.58	938.68	(273.10)
Postage	147.00	50.00	97.00	147.00	200.00	(53.00)
Equipment	0.00	75.00	(75.00)	254.96	300.00	(45.04)
Printing	0.00	15.00	(15.00)	0.00	60.00	(60.00)
Travel	0.00	191.67	(191.67)	540.60	766.68	(226.08)
Conferences	0.00	50.00	(50.00)	361.50	200.00	161.50
Security	0.00	82.09	(82.09)	437.80	328.36	109.44
Membership Dues	0.00	45.25	(45.25)	692.20	181.00	511.20
Insurance	0.00	800.00	(800.00)	2,401.25	3,200.00	(798.75)
Custodial Services	278.20	1,062.50	(784.30)	2,782.00	4,250.00	(1,468.00)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
Total Operating Expenses	<u>26,226.43</u>	<u>34,770.94</u>	<u>(8,544.51)</u>	<u>112,019.69</u>	<u>139,083.76</u>	<u>(27,064.07)</u>
Net Income (Loss)	<u>\$ 4,774.56</u>	<u>\$ 5,729.06</u>	<u>\$ (954.50)</u>	<u>\$ 16,878.06</u>	<u>\$ 22,916.24</u>	<u>\$ (6,038.18)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Youth

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Special Events	\$ 0.00	\$ 1,666.67	\$ (1,666.67)	\$ 0.00	\$ 6,666.68	\$ (6,666.68)
Fund Raising	0.00	125.00	(125.00)	0.00	500.00	(500.00)
United Way	3,471.00	1,708.34	1,762.66	8,098.90	6,833.36	1,265.54
Program Service Fees	849.86	2,750.00	(1,900.14)	5,301.04	11,000.00	(5,698.96)
Total Revenue	<u>4,320.86</u>	<u>6,250.01</u>	<u>(1,929.15)</u>	<u>13,399.94</u>	<u>25,000.04</u>	<u>(11,600.10)</u>
Operating Expenses						
Salaries	3,230.64	4,666.67	(1,436.03)	13,873.73	18,666.68	(4,792.95)
Employee Benefits	(397.91)	(262.50)	(135.41)	(804.87)	(1,050.00)	245.13
Payroll Taxes	252.62	350.00	(97.38)	1,097.54	1,400.00	(302.46)
Building Maintenance	10.00	81.25	(71.25)	225.21	325.00	(99.79)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	21.94	0.00	21.94
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	75.00	(75.00)
Utilities	73.82	150.00	(76.18)	738.61	600.00	138.61
Professional Fees	60.00	187.50	(127.50)	355.65	750.00	(394.35)
Supplies	631.17	425.00	206.17	1,829.42	1,700.00	129.42
Telephone	35.52	58.67	(23.15)	141.56	234.68	(93.12)
Postage	36.75	12.50	24.25	36.75	50.00	(13.25)
Equipment	0.00	18.75	(18.75)	251.00	75.00	176.00
Printing	0.00	3.75	(3.75)	0.00	15.00	(15.00)
Travel	0.00	116.67	(116.67)	1,225.10	466.68	758.42
Conferences	30.00	12.50	17.50	55.00	50.00	5.00
Security	0.00	16.42	(16.42)	111.02	65.68	45.34
Membership Dues	0.00	11.34	(11.34)	160.56	45.36	115.20
Insurance	0.00	200.00	(200.00)	515.75	800.00	(284.25)
Custodial Services	278.20	212.50	65.70	778.96	850.00	(71.04)
Total Operating Expenses	<u>4,240.81</u>	<u>6,279.77</u>	<u>(2,038.96)</u>	<u>20,612.93</u>	<u>25,119.08</u>	<u>(4,506.15)</u>
Net Income (Loss)	<u>\$ 80.05</u>	<u>\$ (29.76)</u>	<u>\$ 109.81</u>	<u>\$ (7,212.99)</u>	<u>\$ (119.04)</u>	<u>\$ (7,093.95)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Adult & Seniors

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 116.00	\$ 0.00	\$ 116.00
Fund Raising	0.00	41.67	(41.67)	0.00	166.68	(166.68)
Program Service Fees	80.00	166.67	(86.67)	6,462.50	666.68	5,795.82
Miscellaneous Revenue	285.00	173.34	111.66	1,140.00	693.36	446.64
Total Revenue	<u>365.00</u>	<u>381.68</u>	<u>(16.68)</u>	<u>7,718.50</u>	<u>1,526.72</u>	<u>6,191.78</u>
Operating Expenses						
Salaries	1,204.99	1,033.34	171.65	5,385.62	4,133.36	1,252.26
Employee Benefits	116.83	87.50	29.33	205.06	350.00	(144.94)
Payroll Taxes	94.79	75.00	19.79	427.05	300.00	127.05
Building Maintenance	3.33	27.09	(23.76)	50.48	108.36	(57.88)
Building Maintenance (Non-Budg)	0.00	0.00	0.00	7.32	0.00	7.32
Holiday Party / Bonus	0.00	6.25	(6.25)	0.00	25.00	(25.00)
Utilities	(61.22)	50.00	(111.22)	206.82	200.00	6.82
Professional Fees	14.00	62.50	(48.50)	99.55	250.00	(150.45)
Supplies	98.87	141.67	(42.80)	175.09	566.68	(391.59)
Telephone	11.84	19.59	(7.75)	47.19	78.36	(31.17)
Postage	12.25	4.17	8.08	12.25	16.68	(4.43)
Equipment	0.00	6.25	(6.25)	21.24	25.00	(3.76)
Printing	0.00	1.25	(1.25)	0.00	5.00	(5.00)
Travel	0.00	4.17	(4.17)	0.00	16.68	(16.68)
Conferences	0.00	4.17	(4.17)	0.00	16.68	(16.68)
Security	0.00	5.50	(5.50)	30.16	22.00	8.16
Membership Dues	0.00	3.75	(3.75)	53.51	15.00	38.51
Insurance	0.00	66.67	(66.67)	96.75	266.68	(169.93)
Custodial Services	278.20	70.84	207.36	445.12	283.36	161.76
Total Operating Expenses	<u>1,773.88</u>	<u>1,669.71</u>	<u>104.17</u>	<u>7,263.21</u>	<u>6,678.84</u>	<u>584.37</u>
Net Income (Loss)	<u>\$ (1,408.88)</u>	<u>\$ (1,288.03)</u>	<u>\$ (120.85)</u>	<u>\$ 455.29</u>	<u>\$ (5,152.12)</u>	<u>\$ 5,607.41</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Lakeview

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Fund Raising	\$ 0.00	\$ 125.00	\$ (125.00)	\$ 0.00	\$ 500.00	\$ (500.00)
CLC Grant	0.00	1,883.34	(1,883.34)	8,614.73	7,533.36	1,081.37
Program Service Fees	<u>3,436.21</u>	<u>5,000.00</u>	<u>(1,563.79)</u>	<u>22,011.09</u>	<u>20,000.00</u>	<u>2,011.09</u>
Total Revenue	<u>3,436.21</u>	<u>7,008.34</u>	<u>(3,572.13)</u>	<u>30,625.82</u>	<u>28,033.36</u>	<u>2,592.46</u>
Operating Expenses						
Salaries	6,311.72	6,333.34	(21.62)	27,293.95	25,333.36	1,960.59
Employee Benefits	397.90	262.50	135.40	804.83	1,050.00	(245.17)
Payroll Taxes	500.27	483.34	16.93	2,177.38	1,933.36	244.02
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	75.00	(75.00)
Utilities	(128.75)	0.00	(128.75)	(26.17)	0.00	(26.17)
Professional Fees	690.00	187.50	502.50	2,615.15	750.00	1,865.15
CLC Teachers	0.00	875.00	(875.00)	0.00	3,500.00	(3,500.00)
Supplies	739.70	425.00	314.70	1,207.54	1,700.00	(492.46)
Telephone	87.14	58.67	28.47	310.67	234.68	75.99
Postage	36.75	12.50	24.25	36.75	50.00	(13.25)
Equipment	0.00	18.75	(18.75)	63.75	75.00	(11.25)
Printing	95.50	3.75	91.75	95.50	15.00	80.50
Conferences	0.00	12.50	(12.50)	32.50	50.00	(17.50)
Membership Dues	0.00	11.34	(11.34)	160.56	45.36	115.20
Insurance	0.00	200.00	(200.00)	515.75	800.00	(284.25)
Custodial Services	<u>278.20</u>	<u>0.00</u>	<u>278.20</u>	<u>278.20</u>	<u>0.00</u>	<u>278.20</u>
Total Operating Expenses	<u>9,008.43</u>	<u>8,902.94</u>	<u>105.49</u>	<u>35,566.36</u>	<u>35,611.76</u>	<u>(45.40)</u>
Net Income (Loss)	<u>\$ (5,572.22)</u>	<u>\$ (1,894.60)</u>	<u>\$ (3,677.62)</u>	<u>\$ (4,940.54)</u>	<u>\$ (7,578.40)</u>	<u>\$ 2,637.86</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Building Renovation

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Program Service Fees	\$ 819.00	\$ 0.00	\$ 819.00	\$ 819.00	\$ 0.00	\$ 819.00
Total Revenue	<u>819.00</u>	<u>0.00</u>	<u>819.00</u>	<u>819.00</u>	<u>0.00</u>	<u>819.00</u>
Operating Expenses						
Professional Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>409.37</u>	<u>0.00</u>	<u>409.37</u>
Net Income (Loss)	<u>\$ 819.00</u>	<u>\$ 0.00</u>	<u>\$ 819.00</u>	<u>\$ 409.63</u>	<u>\$ 0.00</u>	<u>\$ 409.63</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 4 Months Ended April 30, 2014
Building Support

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Fund Raising	\$ 0.00	\$ 41.67	\$ (41.67)	\$ 0.00	\$ 166.68	\$ (166.68)
Total Revenue	<u>0.00</u>	<u>41.67</u>	<u>(41.67)</u>	<u>0.00</u>	<u>166.68</u>	<u>(166.68)</u>
Operating Expenses						
Salaries	99.77	650.00	(550.23)	648.52	2,600.00	(1,951.48)
Employee Benefits	140.58	87.50	53.08	299.99	350.00	(50.01)
Payroll Taxes	7.63	50.00	(42.37)	50.22	200.00	(149.78)
Building Maintenance	3.34	27.09	(23.75)	134.87	108.36	26.51
Building Maintenance (Non-Budg)	0.00	0.00	0.00	256.59	0.00	256.59
Holiday Party / Bonus	0.00	6.25	(6.25)	0.00	25.00	(25.00)
Utilities	67.54	50.00	17.54	308.27	200.00	108.27
Professional Fees	0.00	62.50	(62.50)	78.05	250.00	(171.95)
Supplies	204.67	141.67	63.00	264.40	566.68	(302.28)
Telephone	11.84	19.59	(7.75)	47.20	78.36	(31.16)
Postage	12.25	4.17	8.08	12.25	16.68	(4.43)
Occupancy	125.00	116.67	8.33	375.00	466.68	(91.68)
Equipment	0.00	6.25	(6.25)	21.24	25.00	(3.76)
Printing	0.00	1.25	(1.25)	0.00	5.00	(5.00)
Travel	0.00	4.17	(4.17)	0.00	16.68	(16.68)
Conferences	0.00	4.17	(4.17)	0.00	16.68	(16.68)
Security	0.00	5.50	(5.50)	53.65	22.00	31.65
Membership Dues	0.00	3.75	(3.75)	53.51	15.00	38.51
Insurance	0.00	66.67	(66.67)	209.50	266.68	(57.18)
Custodial Services	0.00	70.84	(70.84)	166.92	283.36	(116.44)
Total Operating Expenses	<u>672.62</u>	<u>1,378.04</u>	<u>(705.42)</u>	<u>2,980.18</u>	<u>5,512.16</u>	<u>(2,531.98)</u>
Net Income (Loss)	<u>\$ (672.62)</u>	<u>\$ (1,336.37)</u>	<u>\$ 663.75</u>	<u>\$ (2,980.18)</u>	<u>\$ (5,345.48)</u>	<u>\$ 2,365.30</u>

See Accountants' Compilation Report

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		1050 Petty Cash	250.00		
				0.00	250.00
		1103 Cash in Bank - Bingo	801.09		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		(25.00)	
				(25.00)	776.09
		1104 Cash in Bank - WG	87,297.32		
04/30/14	1	Cash Disbursements		(12,203.30)	
04/30/14	1JE	RECORD DEPOSITS		43,814.59	
04/30/14	2JE	RECORD MISC DEPOSITS		5,590.86	
04/30/14	3JE	RECORD INTEREST INCOME		7.61	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		(11,795.47)	
04/11/14	P89	Payroll Journal Entry		(11,655.72)	
04/25/14	P89	Payroll Journal Entry		(11,597.85)	
				2,160.72	89,458.04
		1105 Money Market (1) - WGB	51,569.91		
04/30/14	3JE	RECORD INTEREST INCOME		8.48	
				8.48	51,578.39
		1106 Cash in Bank - Emergency	448.20		
				0.00	448.20
		1107 Money Market (2) - WGB	7,211.25		
04/30/14	3JE	RECORD INTEREST INCOME		1.19	
				1.19	7,212.44
		1150 Certificate of Deposit - Bldg Fund	67,696.33		
				0.00	67,696.33
		1151 Certificate of Deposit - Other	36,099.68		
				0.00	36,099.68
		1200 Accounts Receivable	15,182.50		
04/30/14	51RE R	RECORD A R		9,997.85	
04/30/14	51RE.1	RECORD A R		(16,705.00)	
				(6,707.15)	8,475.35
		1215 Accounts Receivable - Region V	15.18		
				0.00	15.18
		1220 Accounts Receivable - CLC Grant	8,614.73		
				0.00	8,614.73
		1650 Building	375,518.49		
				0.00	375,518.49

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	1700	Equipment	76,390.49	<u>0.00</u>	<u>76,390.49</u>
	1850	Accumulated Depreciation	(108,876.57)	<u>0.00</u>	<u>(108,876.57)</u>
	2000	Accounts Payable	(15,793.44)		
04/30/14	1JE	RECORD DEPOSITS		(100.00)	
04/30/14	1JE	RECORD DEPOSITS		(410.00)	
04/30/14	1JE	RECORD DEPOSITS		(200.00)	
04/30/14	1JE	RECORD DEPOSITS		(220.00)	
04/30/14	1JE	RECORD DEPOSITS		(385.00)	
04/30/14	1JE	RECORD DEPOSITS		(50.00)	
04/30/14	1JE	RECORD DEPOSITS		(230.00)	
04/30/14	1JE	RECORD DEPOSITS		(745.00)	
04/30/14	1JE	RECORD DEPOSITS		(40.00)	
04/30/14	52RE R	RECORD A P		(1,754.31)	
04/30/14	52RE.1	RECORD A P		1,041.36	
				<u>(3,092.95)</u>	<u>(18,886.39)</u>
	2011	Accrued FICA Taxes	(3,345.87)		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		3,345.87	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		3,256.19	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		3,202.15	
04/11/14	P89	Payroll Journal Entry		(3,256.19)	
04/25/14	P89	Payroll Journal Entry		(3,202.15)	
				<u>3,345.87</u>	<u>0.00</u>
	2013	Accrued SWH Taxes	(673.00)		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		673.00	
04/11/14	P89	Payroll Journal Entry		(327.00)	
04/25/14	P89	Payroll Journal Entry		(319.00)	
				<u>27.00</u>	<u>(646.00)</u>
	2014	Accrued UC Taxes	(313.35)		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		313.36	
04/11/14	P89	Payroll Journal Entry		(38.05)	
04/25/14	P89	Payroll Journal Entry		(37.10)	
				<u>238.21</u>	<u>(75.14)</u>
	2200	Accrued Employee Insurance	(106.45)		
04/30/14	50 S	RECLASS INS		116.62	
04/11/14	P89	Payroll Journal Entry		(58.31)	
04/25/14	P89	Payroll Journal Entry		(58.31)	
				<u>0.00</u>	<u>(106.45)</u>
	2210	Accured U W Deduction	(816.00)		
04/07/14	3209	UNITED WAY		475.50	
04/11/14	P89	Payroll Journal Entry		(70.50)	
04/25/14	P89	Payroll Journal Entry		(70.50)	
				<u>334.50</u>	<u>(481.50)</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		2220 Playground	(434.28)		
				<u>0.00</u>	<u>(434.28)</u>
		2250 Deferred Income	(12,131.34)		
				<u>0.00</u>	<u>(12,131.34)</u>
		2300 Accrued Wages	(11,461.07)		
				<u>0.00</u>	<u>(11,461.07)</u>
		2360 Note Payable	(122,430.87)		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		617.30	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		315.90	
				<u>933.20</u>	<u>(121,497.67)</u>
		3000 Net Assets	(446,937.47)		
				<u>0.00</u>	<u>(446,937.47)</u>
		4000 Contributions	(4,111.00)		
		34000 Contributions	(3,995.00)		
04/30/14	1JE	RECORD DEPOSITS		(100.00)	
04/30/14	1JE	RECORD DEPOSITS		(575.00)	
04/07/14	3212	BALLOON ARTIST SHADES THE CLOWN		150.00	
04/07/14	3213	LINCOLN PRO BASEBALL		50.00	
04/07/14	3214	CORNHUSKER STATE INDUSTRIES		193.52	
				<u>(281.48)</u>	<u>(4,276.48)</u>
		54000 Contributions	(116.00)		
				<u>0.00</u>	<u>(116.00)</u>
		Combined Total		<u>(281.48)</u>	<u>(4,392.48)</u>
		4700 United Way	(4,627.90)		
		44700 United Way	(4,627.90)		
04/30/14	2JE	RECORD MISC DEPOSITS		(3,471.00)	
				<u>(3,471.00)</u>	<u>(8,098.90)</u>
		Combined Total		<u>(3,471.00)</u>	<u>(8,098.90)</u>
		5700 CLC Grant	(8,614.73)		
		65700 CLC Grant	(8,614.73)		
				<u>0.00</u>	<u>(8,614.73)</u>
		Combined Total		<u>0.00</u>	<u>(8,614.73)</u>
		6200 Program Service Fees	(123,261.69)		
		36200 Program Service Fees	(93,853.13)		
04/30/14	1JE	RECORD DEPOSITS		(2,215.00)	
04/30/14	1JE	RECORD DEPOSITS		(2,743.50)	
04/30/14	1JE	RECORD DEPOSITS		(6,077.90)	
04/30/14	1JE	RECORD DEPOSITS		(1,915.60)	
04/30/14	1JE	RECORD DEPOSITS		(295.00)	
04/30/14	1JE	RECORD DEPOSITS		(2,219.00)	
04/30/14	1JE	RECORD DEPOSITS		(528.00)	
04/30/14	1JE	RECORD DEPOSITS		(5,636.50)	

**Willard Community Center Inc
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
36200 Program Service Fees (cont.)						
04/30/14	1JE		RECORD DEPOSITS		(2,418.50)	
04/30/14	1JE		RECORD DEPOSITS		(2,021.00)	
04/30/14	1JE		RECORD DEPOSITS		(7,069.52)	
04/30/14	2JE		RECORD MISC DEPOSITS		(2,119.86)	
04/30/14	51RE	R	RECORD A R		(4,992.85)	
04/30/14	51RE.1		RECORD A R		9,550.00	
					<u>(30,702.23)</u>	<u>(124,555.36)</u>
46200 Program Service Fees				(4,451.18)		
04/30/14	1JE		RECORD DEPOSITS		(130.00)	
04/30/14	1JE		RECORD DEPOSITS		(158.00)	
04/30/14	1JE		RECORD DEPOSITS		(79.00)	
04/30/14	1JE		RECORD DEPOSITS		(180.00)	
04/30/14	1JE		RECORD DEPOSITS		(20.00)	
04/30/14	1JE		RECORD DEPOSITS		(447.86)	
04/30/14	51RE	R	RECORD A R		(2,530.00)	
04/30/14	51RE.1		RECORD A R		2,695.00	
					<u>(849.86)</u>	<u>(5,301.04)</u>
56200 Program Service Fees				(6,382.50)		
04/30/14	1JE		RECORD DEPOSITS		(40.00)	
04/30/14	1JE		RECORD DEPOSITS		(40.00)	
					<u>(80.00)</u>	<u>(6,462.50)</u>
66200 Program Service Fees				(18,574.88)		
04/30/14	1JE		RECORD DEPOSITS		(758.00)	
04/30/14	1JE		RECORD DEPOSITS		(232.00)	
04/30/14	1JE		RECORD DEPOSITS		(1,404.00)	
04/30/14	1JE		RECORD DEPOSITS		(100.00)	
04/30/14	1JE		RECORD DEPOSITS		(1,036.50)	
04/30/14	1JE		RECORD DEPOSITS		(720.00)	
04/30/14	1JE		RECORD DEPOSITS		(1,170.71)	
04/30/14	51RE	R	RECORD A R		(2,475.00)	
04/30/14	51RE.1		RECORD A R		4,460.00	
					<u>(3,436.21)</u>	<u>(22,011.09)</u>
86200 Program Service Fees				0.00		
04/30/14	1JE		RECORD DEPOSITS		(819.00)	
					<u>(819.00)</u>	<u>(819.00)</u>
Combined Total					<u>(35,887.30)</u>	<u>(159,148.99)</u>
6500 Investment Income				(48.63)		
36500 Investment Income				(48.63)		
04/30/14	3JE		RECORD INTEREST INCOME		(17.28)	
					<u>(17.28)</u>	<u>(65.91)</u>
Combined Total					<u>(17.28)</u>	<u>(65.91)</u>
6900 Miscellaneous Revenue				(855.00)		
56900 Miscellaneous Revenue				(855.00)		
04/30/14	1JE		RECORD DEPOSITS		(100.00)	
04/30/14	1JE		RECORD DEPOSITS		(65.00)	
04/30/14	1JE		RECORD DEPOSITS		(70.00)	
04/30/14	1JE		RECORD DEPOSITS		(50.00)	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
56900 Miscellaneous Revenue (cont.)					
		Combined Total		<u>(285.00)</u>	<u>(1,140.00)</u>
				<u>(285.00)</u>	<u>(1,140.00)</u>
	7000 Salaries		95,351.02		
	37000 Salaries		58,996.32		
04/11/14	P89	Payroll Journal Entry		8,736.60	
04/25/14	P89	Payroll Journal Entry		8,856.14	
				<u>17,592.74</u>	<u>76,589.06</u>
	47000 Salaries		10,643.09		
04/11/14	P89	Payroll Journal Entry		1,588.27	
04/25/14	P89	Payroll Journal Entry		1,642.37	
				<u>3,230.64</u>	<u>13,873.73</u>
	57000 Salaries		4,180.63		
04/11/14	P89	Payroll Journal Entry		597.59	
04/25/14	P89	Payroll Journal Entry		607.40	
				<u>1,204.99</u>	<u>5,385.62</u>
	67000 Salaries		20,982.23		
04/11/14	P89	Payroll Journal Entry		3,353.17	
04/25/14	P89	Payroll Journal Entry		2,958.55	
				<u>6,311.72</u>	<u>27,293.95</u>
	77000 Salaries		548.75		
04/25/14	P89	Payroll Journal Entry		99.77	
				<u>99.77</u>	<u>648.52</u>
		Combined Total		<u>28,439.86</u>	<u>123,790.88</u>
	7100 Employee Benefits		2,903.01		
	37100 Employee Benefits		1,841.48		
04/30/14	50 S	RECLASS INS		(29.15)	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		5.42	
04/01/14	3194	THE HARTFORD		22.22	
04/01/14	3200	BLUE CROSS BLUE SHIELD		770.15	
04/07/14	3208	AMERITAS		101.90	
04/23/14	3224	THE HARTFORD		22.23	
04/28/14	3234	BLUE CROSS BLUE SHIELD		770.15	
				<u>1,662.92</u>	<u>3,504.40</u>
	47100 Employee Benefits		406.96		
04/30/14	50 S	RECLASS INS		(29.15)	
04/30/14	4JE	RECORD MISC DEBIT MEMOS		5.42	
04/01/14	3194	THE HARTFORD		5.55	
04/01/14	3200	BLUE CROSS BLUE SHIELD		192.54	
04/07/14	3208	AMERITAS		25.47	
04/23/14	3224	THE HARTFORD		5.55	
04/28/14	3234	BLUE CROSS BLUE SHIELD		192.53	
				<u>397.91</u>	<u>804.87</u>
	57100 Employee Benefits		88.23		

**Willard Community Center Inc
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
57100 Employee Benefits (cont.)						
04/30/14	50	S	RECLASS INS		(29.15)	
04/30/14	4JE		RECORD MISC DEBIT MEMOS		5.43	
04/01/14	3194		THE HARTFORD		1.85	
04/01/14	3200		BLUE CROSS BLUE SHIELD		64.18	
04/07/14	3208		AMERITAS		8.49	
04/23/14	3224		THE HARTFORD		1.85	
04/28/14	3234		BLUE CROSS BLUE SHIELD		64.18	
					<u>116.83</u>	<u>205.06</u>
67100 Employee Benefits				406.93		
04/30/14	50	S	RECLASS INS		(29.17)	
04/30/14	4JE		RECORD MISC DEBIT MEMOS		5.43	
04/01/14	3194		THE HARTFORD		5.55	
04/01/14	3200		BLUE CROSS BLUE SHIELD		192.54	
04/07/14	3208		AMERITAS		25.47	
04/23/14	3224		THE HARTFORD		5.55	
04/28/14	3234		BLUE CROSS BLUE SHIELD		192.53	
					<u>397.90</u>	<u>804.83</u>
77100 Employee Benefits				159.41		
04/01/14	3194		THE HARTFORD		1.86	
04/01/14	3200		BLUE CROSS BLUE SHIELD		64.17	
04/07/14	3208		AMERITAS		8.51	
04/23/14	3224		THE HARTFORD		1.85	
04/28/14	3234		BLUE CROSS BLUE SHIELD		64.19	
					<u>140.58</u>	<u>299.99</u>
			Combined Total		<u>2,716.14</u>	<u>5,619.15</u>
7200 Payroll Taxes				7,607.68		
37200 Payroll Taxes				4,710.80		
04/11/14	P89		Payroll Journal Entry		693.13	
04/25/14	P89		Payroll Journal Entry		702.38	
					<u>1,395.51</u>	<u>6,106.31</u>
47200 Payroll Taxes				844.92		
04/11/14	P89		Payroll Journal Entry		124.21	
04/25/14	P89		Payroll Journal Entry		128.41	
					<u>252.62</u>	<u>1,097.54</u>
57200 Payroll Taxes				332.26		
04/11/14	P89		Payroll Journal Entry		47.02	
04/25/14	P89		Payroll Journal Entry		47.77	
					<u>94.79</u>	<u>427.05</u>
67200 Payroll Taxes				1,677.11		
04/11/14	P89		Payroll Journal Entry		265.78	
04/25/14	P89		Payroll Journal Entry		234.49	
					<u>500.27</u>	<u>2,177.38</u>
77200 Payroll Taxes				42.59		
04/25/14	P89		Payroll Journal Entry		7.63	
					<u>7.63</u>	<u>50.22</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	77200	Payroll Taxes (cont.)			
		Combined Total		<u>2,250.82</u>	<u>9,858.50</u>
	7300	Rent	3,767.88		
	37300	Rent - LPS	3,767.88		
04/23/14	3227	LINCOLN PUBLIC SCHOOLS		<u>941.97</u>	
		Combined Total		<u>941.97</u>	<u>4,709.85</u>
				<u>941.97</u>	<u>4,709.85</u>
	7400	Building Maintenance	1,048.26		
	37400	Building Maintenance	654.37		
04/23/14	3228	PRESTO X		<u>50.00</u>	
				<u>50.00</u>	<u>704.37</u>
	47400	Building Maintenance	215.21		
04/23/14	3228	PRESTO X		<u>10.00</u>	
				<u>10.00</u>	<u>225.21</u>
	57400	Building Maintenance	47.15		
04/23/14	3228	PRESTO X		<u>3.33</u>	
				<u>3.33</u>	<u>50.48</u>
	77400	Building Maintenance	131.53		
04/23/14	3228	PRESTO X		<u>3.34</u>	
				<u>3.34</u>	<u>134.87</u>
		Combined Total		<u>66.67</u>	<u>1,114.93</u>
	7450	Building Maintenance (Non-Budget)	395.53		
	37450	Building Maintenance (Non-Budget)	109.68		
				<u>0.00</u>	<u>109.68</u>
	47450	Building Maintenance (Non-Budget)	21.94		
				<u>0.00</u>	<u>21.94</u>
	57450	Building Maintenance (Non-Budget)	7.32		
				<u>0.00</u>	<u>7.32</u>
	77450	Building Maintenance (Non-Budget)	256.59		
				<u>0.00</u>	<u>256.59</u>
		Combined Total		<u>0.00</u>	<u>395.53</u>
	7800	Holiday Party / Bonus	(70.00)		
	37800	Holiday Staff Party & Bonus	(70.00)		
				<u>0.00</u>	<u>(70.00)</u>
		Combined Total		<u>0.00</u>	<u>(70.00)</u>
	7900	Utilities	3,813.57		
	37900	Utilities	2,537.43		
04/07/14	3203	BLACK HILLS ENERGY		455.28	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
37900 Utilities (cont.)					
04/07/14	3211	VON BUSCH & SONS		64.12	
04/23/14	3226	L E S		250.43	
04/28/14	3237	BLACK HILLS ENERGY		242.95	
04/30/14	52RE R	RECORD A P		44.40	
04/30/14	52RE.1	RECORD A P		(151.77)	
04/30/14	52RE.1	RECORD A P		(21.37)	
				<u>884.04</u>	<u>3,421.47</u>
47900 Utilities			664.79		
04/07/14	3203	BLACK HILLS ENERGY		91.06	
04/07/14	3211	VON BUSCH & SONS		12.82	
04/23/14	3226	L E S		50.08	
04/28/14	3237	BLACK HILLS ENERGY		48.59	
04/30/14	52RE R	RECORD A P		44.40	
04/30/14	52RE.1	RECORD A P		(151.76)	
04/30/14	52RE.1	RECORD A P		(21.37)	
				<u>73.82</u>	<u>738.61</u>
57900 Utilities			268.04		
04/07/14	3203	BLACK HILLS ENERGY		30.35	
04/07/14	3211	VON BUSCH & SONS		4.28	
04/23/14	3226	L E S		16.70	
04/28/14	3237	BLACK HILLS ENERGY		16.20	
04/30/14	52RE R	RECORD A P		44.39	
04/30/14	52RE.1	RECORD A P		(151.76)	
04/30/14	52RE.1	RECORD A P		(21.38)	
				<u>(61.22)</u>	<u>206.82</u>
67900 Utilities			102.58		
04/30/14	52RE R	RECORD A P		44.39	
04/30/14	52RE.1	RECORD A P		(151.76)	
04/30/14	52RE.1	RECORD A P		(21.38)	
				<u>(128.75)</u>	<u>(26.17)</u>
77900 Utilities			240.73		
04/07/14	3203	BLACK HILLS ENERGY		30.36	
04/07/14	3211	VON BUSCH & SONS		4.28	
04/23/14	3226	L E S		16.70	
04/28/14	3237	BLACK HILLS ENERGY		16.20	
				<u>67.54</u>	<u>308.27</u>
		Combined Total		<u>835.43</u>	<u>4,649.00</u>
8000 Professional Fees			4,667.37		
38000 Professional Fees			1,873.60		
04/07/14	3205	DOOLITTLE & LLOYD CPA		168.00	
04/25/14	3233	BANKCARD PROCESSING CENTER		18.00	
04/30/14	52RE R	RECORD A P		70.00	
04/30/14	52RE.1	RECORD A P		(70.00)	
				<u>186.00</u>	<u>2,059.60</u>
48000 Professional Fees			295.65		
04/07/14	3205	DOOLITTLE & LLOYD CPA		42.00	
04/25/14	3233	BANKCARD PROCESSING CENTER		18.00	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
48000 Professional Fees (cont.)					
04/30/14	52RE R	RECORD A P		70.00	
04/30/14	52RE.1	RECORD A P		(70.00)	
				<u>60.00</u>	<u>355.65</u>
58000 Professional Fees			85.55		
04/07/14	3205	DOOLITTLE & LLOYD CPA		14.00	
04/30/14	52RE R	RECORD A P		70.00	
04/30/14	52RE.1	RECORD A P		(70.00)	
				<u>14.00</u>	<u>99.55</u>
68000 Professional Fees			1,925.15		
04/07/14	3205	DOOLITTLE & LLOYD CPA		42.00	
04/18/14	3220	CHRIS CUNNINGHAM		162.00	
04/22/14	3221	JORY REESE		126.00	
04/23/14	3231	JODI KREIFELS		360.00	
04/30/14	52RE R	RECORD A P		70.00	
04/30/14	52RE.1	RECORD A P		(70.00)	
				<u>690.00</u>	<u>2,615.15</u>
78000 Professional Fees			78.05		
				<u>0.00</u>	<u>78.05</u>
88000 Professional Fees			409.37		
				<u>0.00</u>	<u>409.37</u>
Combined Total				<u>950.00</u>	<u>5,617.37</u>
8100 Supplies			5,324.68		
38100 Supplies			3,522.64		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		50.00	
04/01/14	3195	SAM'S CLUB		579.49	
04/01/14	3199	PAOLINI AND COMPANY		31.90	
04/07/14	3204	PAOLINI AND COMPANY		71.72	
04/07/14	3216	CASH		8.40	
04/08/14	3218	SAM'S CLUB		526.07	
04/23/14	3225	PAOLINI AND COMPANY		114.04	
04/23/14	3229	CASH		104.57	
04/25/14	3233	BANKCARD PROCESSING CENTER		937.30	
04/28/14	3235	PURE FUN INC		464.25	
04/30/14	52RE R	RECORD A P		41.68	
				<u>2,929.42</u>	<u>6,452.06</u>
48100 Supplies			1,198.25		
04/01/14	3195	SAM'S CLUB		99.52	
04/01/14	3199	PAOLINI AND COMPANY		6.38	
04/07/14	3204	PAOLINI AND COMPANY		23.91	
04/07/14	3206	RUSS'S MARKET		70.74	
04/07/14	3216	CASH		82.65	
04/08/14	3218	SAM'S CLUB		53.44	
04/23/14	3225	PAOLINI AND COMPANY		22.82	
04/23/14	3229	CASH		30.46	
04/25/14	3233	BANKCARD PROCESSING CENTER		44.82	
04/28/14	3235	PURE FUN INC		154.75	
04/30/14	52RE R	RECORD A P		41.68	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
48100 Supplies (cont.)				<u>631.17</u>	<u>1,829.42</u>
58100 Supplies			76.22		
04/30/14	4JE	RECORD MISC DEBIT MEMOS		25.00	
04/01/14	3199	PAOLINI AND COMPANY		2.13	
04/23/14	3225	PAOLINI AND COMPANY		7.60	
04/23/14	3229	CASH		22.46	
04/30/14	52RE R	RECORD A P		41.68	
				<u>98.87</u>	<u>175.09</u>
68100 Supplies			467.84		
04/01/14	3193	LPS NUTRITIONAL SERVICES		3.60	
04/07/14	3206	RUSS'S MARKET		20.10	
04/07/14	3216	CASH		54.97	
04/23/14	3230	GINA BENNE		411.00	
04/25/14	3233	BANKCARD PROCESSING CENTER		208.36	
04/30/14	52RE R	RECORD A P		41.67	
				<u>739.70</u>	<u>1,207.54</u>
78100 Supplies			59.73		
04/01/14	3199	PAOLINI AND COMPANY		2.13	
04/07/14	3205	DOOLITTLE & LLOYD CPA		14.00	
04/07/14	3216	CASH		124.70	
04/23/14	3225	PAOLINI AND COMPANY		7.66	
04/25/14	3233	BANKCARD PROCESSING CENTER		56.18	
				<u>204.67</u>	<u>264.40</u>
Combined Total				<u>4,603.83</u>	<u>9,928.51</u>
8200 Telephone			907.23		
38200 Telephone			506.95		
04/07/14	3202	WINDSTREAM		17.19	
04/23/14	3223	WINDSTREAM		142.08	
04/28/14	3236	VERIZON WIRELESS		50.95	
04/30/14	52RE R	RECORD A P		17.22	
04/30/14	52RE.1	RECORD A P		(17.19)	
04/30/14	52RE.1	RECORD A P		(51.62)	
				<u>158.63</u>	<u>665.58</u>
48200 Telephone			106.04		
04/23/14	3223	WINDSTREAM		35.52	
				<u>35.52</u>	<u>141.56</u>
58200 Telephone			35.35		
04/23/14	3223	WINDSTREAM		11.84	
				<u>11.84</u>	<u>47.19</u>
68200 Telephone			223.53		
04/07/14	3207	VERIZON WIRELESS		51.62	
04/23/14	3223	WINDSTREAM		35.52	
				<u>87.14</u>	<u>310.67</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	78200 Telephone		35.36		
04/23/14	3223	WINDSTREAM		11.84	
				<u>11.84</u>	47.20
		Combined Total		<u>304.97</u>	<u>1,212.20</u>
	8300 Postage		0.00		
	38300 Postage		0.00		
04/10/14	3219	US POSTMASTER		147.00	
				<u>147.00</u>	<u>147.00</u>
	48300 Postage		0.00		
04/10/14	3219	US POSTMASTER		36.75	
				<u>36.75</u>	<u>36.75</u>
	58300 Postage		0.00		
04/10/14	3219	US POSTMASTER		12.25	
				<u>12.25</u>	<u>12.25</u>
	68300 Postage		0.00		
04/10/14	3219	US POSTMASTER		36.75	
				<u>36.75</u>	<u>36.75</u>
	78300 Postage		0.00		
04/10/14	3219	US POSTMASTER		12.25	
				<u>12.25</u>	<u>12.25</u>
		Combined Total		<u>245.00</u>	<u>245.00</u>
	8400 Occupancy		250.00		
	78400 Occupancy		250.00		
04/24/14	3232	GARY CHURCHILL		125.00	
				<u>125.00</u>	375.00
		Combined Total		<u>125.00</u>	<u>375.00</u>
	8500 Equipment		612.19		
	38500 Equipment		254.96		
				<u>0.00</u>	<u>254.96</u>
	48500 Equipment		251.00		
				<u>0.00</u>	<u>251.00</u>
	58500 Equipment		21.24		
				<u>0.00</u>	<u>21.24</u>
	68500 Equipment		63.75		
				<u>0.00</u>	<u>63.75</u>
	78500 Equipment		21.24		
				<u>0.00</u>	<u>21.24</u>
		Combined Total		<u>0.00</u>	<u>612.19</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	8600 Printing		0.00		
	68600 Printing		0.00		
04/07/14	3210	SCHOLASTIC READING CLUB		95.50	
				<u>95.50</u>	<u>95.50</u>
		Combined Total		<u>95.50</u>	<u>95.50</u>
	8700 Travel		1,765.70		
	38700 Travel / Auto Expense		540.60		
				<u>0.00</u>	<u>540.60</u>
	48700 Travel / Auto Expense		1,225.10		
				<u>0.00</u>	<u>1,225.10</u>
		Combined Total		<u>0.00</u>	<u>1,765.70</u>
	8800 Conferences		419.00		
	38800 Conferences		361.50		
				<u>0.00</u>	<u>361.50</u>
04/07/14	48800 Conferences 3215	UW ANNUAL MEETING	25.00	30.00	
				<u>30.00</u>	<u>55.00</u>
	68800 Conferences		32.50		
				<u>0.00</u>	<u>32.50</u>
		Combined Total		<u>30.00</u>	<u>449.00</u>
	8900 Security		632.63		
	38900 Security		437.80		
				<u>0.00</u>	<u>437.80</u>
	48900 Security		111.02		
				<u>0.00</u>	<u>111.02</u>
	58900 Security		30.16		
				<u>0.00</u>	<u>30.16</u>
	78900 Security		53.65		
				<u>0.00</u>	<u>53.65</u>
		Combined Total		<u>0.00</u>	<u>632.63</u>
	9000 Membership Dues		1,120.34		
	39000 Membership Dues		692.20		
				<u>0.00</u>	<u>692.20</u>
	49000 Membership Dues		160.56		
				<u>0.00</u>	<u>160.56</u>
	59000 Membership Dues		53.51		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		59000 Membership Dues (cont.)		<u>0.00</u>	<u>53.51</u>
		69000 Membership Dues	160.56	<u>0.00</u>	<u>160.56</u>
		79000 Membership Dues	53.51	<u>0.00</u>	<u>53.51</u>
		Combined Total		<u>0.00</u>	<u>1,120.34</u>
		9200 Insurance	3,739.00		
		39200 Insurance	2,401.25	<u>0.00</u>	<u>2,401.25</u>
		49200 Insurance	515.75	<u>0.00</u>	<u>515.75</u>
		59200 Insurance	96.75	<u>0.00</u>	<u>96.75</u>
		69200 Insurance	515.75	<u>0.00</u>	<u>515.75</u>
		79200 Insurance	209.50	<u>0.00</u>	<u>209.50</u>
		Combined Total		<u>0.00</u>	<u>3,739.00</u>
		9300 Custodial Services	3,338.40		
		39300 Custodial	2,503.80		
04/30/14	52RE R	RECORD A P		278.20	
				<u>278.20</u>	<u>2,782.00</u>
		49300 Custodial	500.76		
04/30/14	52RE R	RECORD A P		278.20	
				<u>278.20</u>	<u>778.96</u>
		59300 Custodial	166.92		
04/30/14	52RE R	RECORD A P		278.20	
				<u>278.20</u>	<u>445.12</u>
		69300 Custodial	0.00		
04/30/14	52RE R	RECORD A P		278.20	
				<u>278.20</u>	<u>278.20</u>
		79300 Custodial Services	166.92		
		Combined Total		<u>0.00</u>	<u>166.92</u>
				<u>1,112.80</u>	<u>4,451.20</u>

Willard Community Center Inc
General Ledger

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	9900	Miscellaneous Expense	150.00		
	39900	Miscellaneous Expense	150.00		
		Combined Total		<u>0.00</u>	<u>150.00</u>
				<u>0.00</u>	<u>150.00</u>
Current Profit/(Loss)				<u>(2,775.93)</u>	
		YTD Profit/(Loss)			<u>999.53</u>
Number of Transactions		249			
				The General Ledger is in balance	<u>0.00</u>

**Willard Community Center Inc
General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
04/30/14	1		1104	Cash Disbursements	(12,203.30)	(12,203.30)
04/30/14	50	S	2200	RECLASS INS	116.62	
04/30/14	50	S	37100	RECLASS INS	(29.15)	
04/30/14	50	S	47100	RECLASS INS	(29.15)	
04/30/14	50	S	57100	RECLASS INS	(29.15)	
04/30/14	50	S	67100	RECLASS INS	(29.17)	
04/30/14	1JE		1104	RECORD DEPOSITS	43,814.59	
04/30/14	1JE		2000	RECORD DEPOSITS	(100.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(745.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(230.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(50.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(410.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(200.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(40.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(220.00)	
04/30/14	1JE		2000	RECORD DEPOSITS	(385.00)	
04/30/14	1JE		34000	RECORD DEPOSITS	(575.00)	
04/30/14	1JE		34000	RECORD DEPOSITS	(100.00)	
04/30/14	1JE		36200	RECORD DEPOSITS	(7,069.52)	
04/30/14	1JE		36200	RECORD DEPOSITS	(2,418.50)	
04/30/14	1JE		36200	RECORD DEPOSITS	(2,215.00)	
04/30/14	1JE		36200	RECORD DEPOSITS	(2,743.50)	
04/30/14	1JE		36200	RECORD DEPOSITS	(2,219.00)	
04/30/14	1JE		36200	RECORD DEPOSITS	(5,636.50)	
04/30/14	1JE		36200	RECORD DEPOSITS	(295.00)	
04/30/14	1JE		36200	RECORD DEPOSITS	(6,077.90)	
04/30/14	1JE		36200	RECORD DEPOSITS	(1,915.60)	
04/30/14	1JE		36200	RECORD DEPOSITS	(528.00)	
04/30/14	1JE		36200	RECORD DEPOSITS	(2,021.00)	
04/30/14	1JE		46200	RECORD DEPOSITS	(158.00)	
04/30/14	1JE		46200	RECORD DEPOSITS	(180.00)	
04/30/14	1JE		46200	RECORD DEPOSITS	(20.00)	
04/30/14	1JE		46200	RECORD DEPOSITS	(447.86)	
04/30/14	1JE		46200	RECORD DEPOSITS	(79.00)	
04/30/14	1JE		46200	RECORD DEPOSITS	(130.00)	
04/30/14	1JE		56200	RECORD DEPOSITS	(40.00)	
04/30/14	1JE		56200	RECORD DEPOSITS	(40.00)	
04/30/14	1JE		56900	RECORD DEPOSITS	(70.00)	
04/30/14	1JE		56900	RECORD DEPOSITS	(100.00)	
04/30/14	1JE		56900	RECORD DEPOSITS	(50.00)	
04/30/14	1JE		56900	RECORD DEPOSITS	(65.00)	
04/30/14	1JE		66200	RECORD DEPOSITS	(758.00)	
04/30/14	1JE		66200	RECORD DEPOSITS	(1,170.71)	
04/30/14	1JE		66200	RECORD DEPOSITS	(1,404.00)	
04/30/14	1JE		66200	RECORD DEPOSITS	(100.00)	
04/30/14	1JE		66200	RECORD DEPOSITS	(1,036.50)	
04/30/14	1JE		66200	RECORD DEPOSITS	(232.00)	
04/30/14	1JE		66200	RECORD DEPOSITS	(720.00)	
04/30/14	1JE		86200	RECORD DEPOSITS	(819.00)	
04/30/14	2JE		1104	RECORD MISC DEPOSITS	5,590.86	
04/30/14	2JE		36200	RECORD MISC DEPOSITS	(2,119.86)	
04/30/14	2JE		44700	RECORD MISC DEPOSITS	(3,471.00)	
04/30/14	3JE		1104	RECORD INTEREST INCOME	7.61	
04/30/14	3JE		1105	RECORD INTEREST INCOME	8.48	
04/30/14	3JE		1107	RECORD INTEREST INCOME	1.19	
04/30/14	3JE		36500	RECORD INTEREST INCOME	(17.28)	
04/30/14	4JE		1103	RECORD MISC DEBIT MEMOS	(25.00)	
04/30/14	4JE		1104	RECORD MISC DEBIT MEMOS	(11,795.47)	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
04/30/14	4JE		2011	RECORD MISC DEBIT MEMOS	3,345.87	
04/30/14	4JE		2011	RECORD MISC DEBIT MEMOS	3,256.19	
04/30/14	4JE		2011	RECORD MISC DEBIT MEMOS	3,202.15	
04/30/14	4JE		2013	RECORD MISC DEBIT MEMOS	673.00	
04/30/14	4JE		2014	RECORD MISC DEBIT MEMOS	313.36	
04/30/14	4JE		2360	RECORD MISC DEBIT MEMOS	315.90	
04/30/14	4JE		2360	RECORD MISC DEBIT MEMOS	617.30	
04/30/14	4JE		37100	RECORD MISC DEBIT MEMOS	5.42	
04/30/14	4JE		38100	RECORD MISC DEBIT MEMOS	50.00	
04/30/14	4JE		47100	RECORD MISC DEBIT MEMOS	5.42	
04/30/14	4JE		57100	RECORD MISC DEBIT MEMOS	5.43	
04/30/14	4JE		58100	RECORD MISC DEBIT MEMOS	25.00	
04/30/14	4JE		67100	RECORD MISC DEBIT MEMOS	5.43	
04/01/14	3193		68100	LPS NUTRITIONAL SERVICES	3.60	3.60
04/01/14	3194		37100	THE HARTFORD	22.22	
04/01/14	3194		47100	THE HARTFORD	5.55	
04/01/14	3194		57100	THE HARTFORD	1.85	
04/01/14	3194		67100	THE HARTFORD	5.55	
04/01/14	3194		77100	THE HARTFORD	1.86	37.03
04/01/14	3195		38100	SAM'S CLUB	579.49	
04/01/14	3195		48100	SAM'S CLUB	99.52	679.01
04/01/14	3199		38100	PAOLINI AND COMPANY	31.90	
04/01/14	3199		48100	PAOLINI AND COMPANY	6.38	
04/01/14	3199		58100	PAOLINI AND COMPANY	2.13	
04/01/14	3199		78100	PAOLINI AND COMPANY	2.13	42.54
04/01/14	3200		37100	BLUE CROSS BLUE SHIELD	770.15	
04/01/14	3200		47100	BLUE CROSS BLUE SHIELD	192.54	
04/01/14	3200		57100	BLUE CROSS BLUE SHIELD	64.18	
04/01/14	3200		67100	BLUE CROSS BLUE SHIELD	192.54	
04/01/14	3200		77100	BLUE CROSS BLUE SHIELD	64.17	1,283.58
04/07/14	3202		38200	WINDSTREAM	17.19	17.19
04/07/14	3203		37900	BLACK HILLS ENERGY	455.28	
04/07/14	3203		47900	BLACK HILLS ENERGY	91.06	
04/07/14	3203		57900	BLACK HILLS ENERGY	30.35	
04/07/14	3203		77900	BLACK HILLS ENERGY	30.36	607.05
04/07/14	3204		38100	PAOLINI AND COMPANY	71.72	
04/07/14	3204		48100	PAOLINI AND COMPANY	23.91	95.63
04/07/14	3205		38000	DOOLITTLE & LLOYD CPA	168.00	
04/07/14	3205		48000	DOOLITTLE & LLOYD CPA	42.00	
04/07/14	3205		58000	DOOLITTLE & LLOYD CPA	14.00	
04/07/14	3205		68000	DOOLITTLE & LLOYD CPA	42.00	
04/07/14	3205		78100	DOOLITTLE & LLOYD CPA	14.00	280.00
04/07/14	3206		48100	RUSS'S MARKET	70.74	
04/07/14	3206		68100	RUSS'S MARKET	20.10	90.84
04/07/14	3207		68200	VERIZON WIRELESS	51.62	51.62
04/07/14	3208		37100	AMERITAS	101.90	
04/07/14	3208		47100	AMERITAS	25.47	
04/07/14	3208		57100	AMERITAS	8.49	
04/07/14	3208		67100	AMERITAS	25.47	
04/07/14	3208		77100	AMERITAS	8.51	169.84

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
04/07/14	3209		2210	UNITED WAY	475.50	475.50
04/07/14	3210		68600	SCHOLASTIC READING CLUB	95.50	95.50
04/07/14	3211		37900	VON BUSCH & SONS	64.12	
04/07/14	3211		47900	VON BUSCH & SONS	12.82	
04/07/14	3211		57900	VON BUSCH & SONS	4.28	
04/07/14	3211		77900	VON BUSCH & SONS	4.28	85.50
04/07/14	3212		34000	BALLOON ARTIST SHADES THE CLOWN	150.00	150.00
04/07/14	3213		34000	LINCOLN PRO BASEBALL	50.00	50.00
04/07/14	3214		34000	CORNHUSKER STATE INDUSTRIES	193.52	193.52
04/07/14	3215		48800	UW ANNUAL MEETING	30.00	30.00
04/07/14	3216		38100	CASH	8.40	
04/07/14	3216		48100	CASH	82.65	
04/07/14	3216		68100	CASH	54.97	
04/07/14	3216		78100	CASH	124.70	270.72
04/08/14	3218		38100	SAM'S CLUB	526.07	
04/08/14	3218		48100	SAM'S CLUB	53.44	579.51
04/10/14	3219		38300	US POSTMASTER	147.00	
04/10/14	3219		48300	US POSTMASTER	36.75	
04/10/14	3219		58300	US POSTMASTER	12.25	
04/10/14	3219		68300	US POSTMASTER	36.75	
04/10/14	3219		78300	US POSTMASTER	12.25	245.00
04/18/14	3220		68000	CHRIS CUNNINGHAM	162.00	162.00
04/22/14	3221		68000	JORY REESE	126.00	126.00
04/23/14	3223		38200	WINDSTREAM	142.08	
04/23/14	3223		48200	WINDSTREAM	35.52	
04/23/14	3223		58200	WINDSTREAM	11.84	
04/23/14	3223		68200	WINDSTREAM	35.52	
04/23/14	3223		78200	WINDSTREAM	11.84	236.80
04/23/14	3224		37100	THE HARTFORD	22.23	
04/23/14	3224		47100	THE HARTFORD	5.55	
04/23/14	3224		57100	THE HARTFORD	1.85	
04/23/14	3224		67100	THE HARTFORD	5.55	
04/23/14	3224		77100	THE HARTFORD	1.85	37.03
04/23/14	3225		38100	PAOLINI AND COMPANY	114.04	
04/23/14	3225		48100	PAOLINI AND COMPANY	22.82	
04/23/14	3225		58100	PAOLINI AND COMPANY	7.60	
04/23/14	3225		78100	PAOLINI AND COMPANY	7.66	152.12
04/23/14	3226		37900	L E S	250.43	
04/23/14	3226		47900	L E S	50.08	
04/23/14	3226		57900	L E S	16.70	
04/23/14	3226		77900	L E S	16.70	333.91
04/23/14	3227		37300	LINCOLN PUBLIC SCHOOLS	941.97	941.97
04/23/14	3228		37400	PRESTO X	50.00	
04/23/14	3228		47400	PRESTO X	10.00	
04/23/14	3228		57400	PRESTO X	3.33	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
04/23/14	3228		77400	PRESTO X	3.34	66.67
04/23/14	3229		38100	CASH	104.57	
04/23/14	3229		48100	CASH	30.46	
04/23/14	3229		58100	CASH	22.46	157.49
04/23/14	3230		68100	GINA BENNE	411.00	411.00
04/23/14	3231		68000	JODI KREIFELS	360.00	360.00
04/24/14	3232		78400	GARY CHURCHILL	125.00	125.00
04/25/14	3233		38000	BANKCARD PROCESSING CENTER	18.00	
04/25/14	3233		38100	BANKCARD PROCESSING CENTER	937.30	
04/25/14	3233		48000	BANKCARD PROCESSING CENTER	18.00	
04/25/14	3233		48100	BANKCARD PROCESSING CENTER	44.82	
04/25/14	3233		68100	BANKCARD PROCESSING CENTER	208.36	
04/25/14	3233		78100	BANKCARD PROCESSING CENTER	56.18	1,282.66
04/28/14	3234		37100	BLUE CROSS BLUE SHIELD	770.15	
04/28/14	3234		47100	BLUE CROSS BLUE SHIELD	192.53	
04/28/14	3234		57100	BLUE CROSS BLUE SHIELD	64.18	
04/28/14	3234		67100	BLUE CROSS BLUE SHIELD	192.53	
04/28/14	3234		77100	BLUE CROSS BLUE SHIELD	64.19	1,283.58
04/28/14	3235		38100	PURE FUN INC	464.25	
04/28/14	3235		48100	PURE FUN INC	154.75	619.00
04/28/14	3236		38200	VERIZON WIRELESS	50.95	50.95
04/28/14	3237		37900	BLACK HILLS ENERGY	242.95	
04/28/14	3237		47900	BLACK HILLS ENERGY	48.59	
04/28/14	3237		57900	BLACK HILLS ENERGY	16.20	
04/28/14	3237		77900	BLACK HILLS ENERGY	16.20	323.94
04/30/14	51RE	R	1200	RECORD A R	9,997.85	
04/30/14	51RE	R	36200	RECORD A R	(4,992.85)	
04/30/14	51RE	R	46200	RECORD A R	(2,530.00)	
04/30/14	51RE	R	66200	RECORD A R	(2,475.00)	
04/30/14	51RE .1		1200	RECORD A R	(16,705.00)	
04/30/14	51RE .1		36200	RECORD A R	9,550.00	
04/30/14	51RE .1		46200	RECORD A R	2,695.00	
04/30/14	51RE .1		66200	RECORD A R	4,460.00	
04/30/14	52RE	R	2000	RECORD A P	(1,754.31)	
04/30/14	52RE	R	37900	RECORD A P	44.40	
04/30/14	52RE	R	38000	RECORD A P	70.00	
04/30/14	52RE	R	38100	RECORD A P	41.68	
04/30/14	52RE	R	38200	RECORD A P	17.22	
04/30/14	52RE	R	39300	RECORD A P	278.20	
04/30/14	52RE	R	47900	RECORD A P	44.40	
04/30/14	52RE	R	48000	RECORD A P	70.00	
04/30/14	52RE	R	48100	RECORD A P	41.68	
04/30/14	52RE	R	49300	RECORD A P	278.20	
04/30/14	52RE	R	57900	RECORD A P	44.39	
04/30/14	52RE	R	58000	RECORD A P	70.00	
04/30/14	52RE	R	58100	RECORD A P	41.68	
04/30/14	52RE	R	59300	RECORD A P	278.20	
04/30/14	52RE	R	67900	RECORD A P	44.39	
04/30/14	52RE	R	68000	RECORD A P	70.00	
04/30/14	52RE	R	68100	RECORD A P	41.67	
04/30/14	52RE	R	69300	RECORD A P	278.20	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
04/30/14	52RE .1		2000	RECORD A P	1,041.36	
04/30/14	52RE .1		37900	RECORD A P	(21.37)	
04/30/14	52RE .1		37900	RECORD A P	(151.77)	
04/30/14	52RE .1		38000	RECORD A P	(70.00)	
04/30/14	52RE .1		38200	RECORD A P	(51.62)	
04/30/14	52RE .1		38200	RECORD A P	(17.19)	
04/30/14	52RE .1		47900	RECORD A P	(151.76)	
04/30/14	52RE .1		47900	RECORD A P	(21.37)	
04/30/14	52RE .1		48000	RECORD A P	(70.00)	
04/30/14	52RE .1		57900	RECORD A P	(21.38)	
04/30/14	52RE .1		57900	RECORD A P	(151.76)	
04/30/14	52RE .1		58000	RECORD A P	(70.00)	
04/30/14	52RE .1		67900	RECORD A P	(151.76)	
04/30/14	52RE .1		67900	RECORD A P	(21.38)	
04/30/14	52RE .1		68000	RECORD A P	(70.00)	
04/11/14	P89		1104	Payroll Journal Entry	(11,655.72)	
04/11/14	P89		2011	Payroll Journal Entry	(3,256.19)	
04/11/14	P89		2013	Payroll Journal Entry	(327.00)	
04/11/14	P89		2014	Payroll Journal Entry	(38.05)	
04/11/14	P89		2200	Payroll Journal Entry	(58.31)	
04/11/14	P89		2210	Payroll Journal Entry	(70.50)	
04/11/14	P89		37000	Payroll Journal Entry	8,736.60	
04/11/14	P89		37200	Payroll Journal Entry	693.13	
04/11/14	P89		47000	Payroll Journal Entry	1,588.27	
04/11/14	P89		47200	Payroll Journal Entry	124.21	
04/11/14	P89		57000	Payroll Journal Entry	597.59	
04/11/14	P89		57200	Payroll Journal Entry	47.02	
04/11/14	P89		67000	Payroll Journal Entry	3,353.17	
04/11/14	P89		67200	Payroll Journal Entry	265.78	
04/25/14	P89		1104	Payroll Journal Entry	(11,597.85)	
04/25/14	P89		2011	Payroll Journal Entry	(3,202.15)	
04/25/14	P89		2013	Payroll Journal Entry	(319.00)	
04/25/14	P89		2014	Payroll Journal Entry	(37.10)	
04/25/14	P89		2200	Payroll Journal Entry	(58.31)	
04/25/14	P89		2210	Payroll Journal Entry	(70.50)	
04/25/14	P89		37000	Payroll Journal Entry	8,856.14	
04/25/14	P89		37200	Payroll Journal Entry	702.38	
04/25/14	P89		47000	Payroll Journal Entry	1,642.37	
04/25/14	P89		47200	Payroll Journal Entry	128.41	
04/25/14	P89		57000	Payroll Journal Entry	607.40	
04/25/14	P89		57200	Payroll Journal Entry	47.77	
04/25/14	P89		67000	Payroll Journal Entry	2,958.55	
04/25/14	P89		67200	Payroll Journal Entry	234.49	
04/25/14	P89		77000	Payroll Journal Entry	99.77	
04/25/14	P89		77200	Payroll Journal Entry	7.63	

Transaction Balance 0.00

Total Debits 133,752.32 Total Credits 133,752.32 A/C Hash Total 11053829.000

Number of Transactions 249