

**Willard Community Center Inc**

**Compiled Financial Statements**

**March 31, 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 March 31, 2014, and the related statements of income for the one month and three 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 March 31, 2014**

**ASSETS**

**CURRENT ASSETS**

Petty Cash	\$ 250.00
Cash in Bank - Bingo	801.09
Cash in Bank - WG	87,297.32
Money Market (1) - WGB	51,569.91
Cash in Bank - Emergency	448.20
Money Market (2) - WGB	7,211.25
Certificate of Deposit - Bldg Fund	67,696.33
Certificate of Deposit - Other	36,099.68
Accounts Receivable	15,182.50
Accounts Receivable - Region V	15.18
Accounts Receivable - CLC Grant	<u>8,614.73</u>

**Total Current Assets** 275,186.19

**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** \$ 618,218.60

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable	\$ 15,793.44
Accrued Employee Insurance	106.45
Accrued U W Deduction	816.00
Playground	434.28
Deferred Income	12,131.34
Accrued Wages	11,461.07
Accrued Payroll Taxes	<u>4,332.22</u>

**Total Current Liabilities** 45,074.80

**LONG-TERM LIABILITIES**

Note Payable	<u>122,430.87</u>
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**Total Long-Term Liabilities** 122,430.87

**Total Liabilities** 167,505.67

**NET ASSETS**

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF FINANCIAL POSITION**  
**As of March 31, 2014**

Net Assets	446,937.47
Current Income (Loss)	<u>3,775.46</u>
<b>Total Net Assets</b>	<u>450,712.93</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 618,218.60</u></u>

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
Contributions	\$ 2,165.00	4.29	\$ 4,111.00	2.90
United Way	833.33	1.65	4,627.90	3.27
CLC Grant	0.00	0.00	8,614.73	6.09
Program Service Fees	47,275.91	93.66	123,261.69	87.10
Investment Income	17.96	0.04	48.63	0.03
Miscellaneous Revenue	185.00	0.37	855.00	0.60
<b>Total Revenue</b>	<b>50,477.20</b>	<b>100.00</b>	<b>141,518.95</b>	<b>100.00</b>
<b>Operating Expenses</b>				
Salaries	29,266.50	57.98	95,351.02	67.38
Employee Benefits	1,358.50	2.69	2,903.01	2.05
Payroll Taxes	2,324.40	4.60	7,607.68	5.38
Rent	941.97	1.87	3,767.88	2.66
Building Maintenance	369.31	0.73	1,048.26	0.74
Building Maintenance (Non-Budg)	0.00	0.00	395.53	0.28
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.05)
Utilities	1,302.25	2.58	3,813.57	2.69
Professional Fees	1,768.50	3.50	4,667.37	3.30
Supplies	1,469.55	2.91	5,324.68	3.76
Telephone	303.88	0.60	907.23	0.64
Occupancy	0.00	0.00	250.00	0.18
Equipment	424.94	0.84	612.19	0.43
Travel	500.00	0.99	1,765.70	1.25
Conferences	0.00	0.00	419.00	0.30
Security	0.00	0.00	632.63	0.45
Membership Dues	0.00	0.00	1,120.34	0.79
Insurance	1,046.00	2.07	3,739.00	2.64
Custodial Services	1,112.80	2.20	3,338.40	2.36
Miscellaneous Expense	0.00	0.00	150.00	0.11
<b>Total Operating Expenses</b>	<b>42,188.60</b>	<b>83.58</b>	<b>137,743.49</b>	<b>97.33</b>
<b>Net Income (Loss)</b>	<b>8,288.60</b>	<b>16.42</b>	<b>3,775.46</b>	<b>2.67</b>

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Childcare**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
Contributions	\$ 2,150.00	5.46	\$ 3,995.00	4.08
Program Service Fees	37,215.19	94.50	93,853.13	95.87
Investment Income	17.96	0.05	48.63	0.05
<b>Total Revenue</b>	<b>39,383.15</b>	<b>100.00</b>	<b>97,896.76</b>	<b>100.00</b>
<b>Operating Expenses</b>				
Salaries	17,416.08	44.22	58,996.32	60.26
Employee Benefits	848.32	2.15	1,841.48	1.88
Payroll Taxes	1,385.89	3.52	4,710.80	4.81
Rent	941.97	2.39	3,767.88	3.85
Building Maintenance	276.98	0.70	654.37	0.67
Building Maintenance (Non-Budg)	0.00	0.00	109.68	0.11
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.07)
Utilities	1,129.89	2.87	2,537.43	2.59
Professional Fees	376.00	0.95	1,873.60	1.91
Supplies	695.64	1.77	3,522.64	3.60
Telephone	194.17	0.49	506.95	0.52
Equipment	254.96	0.65	254.96	0.26
Travel	0.00	0.00	540.60	0.55
Conferences	0.00	0.00	361.50	0.37
Security	0.00	0.00	437.80	0.45
Membership Dues	0.00	0.00	692.20	0.71
Insurance	627.60	1.59	2,401.25	2.45
Custodial Services	1,391.00	3.53	2,503.80	2.56
Miscellaneous Expense	0.00	0.00	150.00	0.15
<b>Total Operating Expenses</b>	<b>25,538.50</b>	<b>64.85</b>	<b>85,793.26</b>	<b>87.64</b>
<b>Net Income (Loss)</b>	<b>13,844.65</b>	<b>35.15</b>	<b>12,103.50</b>	<b>12.36</b>

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Youth**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
United Way	\$ 833.33	22.63	\$ 4,627.90	50.97
Program Service Fees	2,849.34	77.37	4,451.18	49.03
<b>Total Revenue</b>	<u>3,682.67</u>	<u>100.00</u>	<u>9,079.08</u>	<u>100.00</u>
<b>Operating Expenses</b>				
Salaries	3,306.81	89.79	10,643.09	117.23
Employee Benefits	(194.28)	(5.28)	(406.96)	(4.48)
Payroll Taxes	259.12	7.04	844.92	9.31
Building Maintenance	55.39	1.50	215.21	2.37
Building Maintenance (Non-Budg)	0.00	0.00	21.94	0.24
Utilities	164.67	4.47	664.79	7.32
Professional Fees	42.00	1.14	295.65	3.26
Supplies	377.43	10.25	1,198.25	13.20
Telephone	35.26	0.96	106.04	1.17
Equipment	63.75	1.73	251.00	2.76
Travel	500.00	13.58	1,225.10	13.49
Conferences	0.00	0.00	25.00	0.28
Security	0.00	0.00	111.02	1.22
Membership Dues	0.00	0.00	160.56	1.77
Insurance	156.90	4.26	515.75	5.68
Custodial Services	55.64	1.51	500.76	5.52
<b>Total Operating Expenses</b>	<u>4,822.69</u>	<u>130.96</u>	<u>16,372.12</u>	<u>180.33</u>
<b>Net Income (Loss)</b>	<u>(1,140.02)</u>	<u>(30.96)</u>	<u>(7,293.04)</u>	<u>(80.33)</u>

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Adult & Seniors**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
Contributions	\$ 15.00	4.41	\$ 116.00	1.58
Program Service Fees	140.00	41.18	6,382.50	86.80
Miscellaneous Revenue	185.00	54.41	855.00	11.63
<b>Total Revenue</b>	<b>340.00</b>	<b>100.00</b>	<b>7,353.50</b>	<b>100.00</b>
<b>Operating Expenses</b>				
Salaries	1,414.76	416.11	4,180.63	56.85
Employee Benefits	48.96	14.40	88.23	1.20
Payroll Taxes	111.43	32.77	332.26	4.52
Building Maintenance	18.47	5.43	47.15	0.64
Building Maintenance (Non-Budg)	0.00	0.00	7.32	0.10
Utilities	3.85	1.13	268.04	3.65
Professional Fees	14.00	4.12	85.55	1.16
Supplies	54.58	16.05	76.22	1.04
Telephone	11.75	3.46	35.35	0.48
Equipment	21.24	6.25	21.24	0.29
Security	0.00	0.00	30.16	0.41
Membership Dues	0.00	0.00	53.51	0.73
Insurance	52.30	15.38	96.75	1.32
Custodial Services	(166.92)	(49.09)	166.92	2.27
<b>Total Operating Expenses</b>	<b>1,584.42</b>	<b>466.01</b>	<b>5,489.33</b>	<b>74.65</b>
<b>Net Income (Loss)</b>	<b>(1,244.42)</b>	<b>(366.01)</b>	<b>1,864.17</b>	<b>25.35</b>

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Lakeview**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
CLC Grant	\$ 0.00	0.00	\$ 8,614.73	31.68
Program Service Fees	<u>7,071.38</u>	<u>100.00</u>	<u>18,574.88</u>	<u>68.32</u>
<b>Total Revenue</b>	<u>7,071.38</u>	<u>100.00</u>	<u>27,189.61</u>	<u>100.00</u>
<b>Operating Expenses</b>				
Salaries	6,829.53	96.58	20,982.23	77.17
Employee Benefits	194.27	2.75	406.93	1.50
Payroll Taxes	545.05	7.71	1,677.11	6.17
Utilities	(76.60)	(1.08)	102.58	0.38
Professional Fees	1,322.50	18.70	1,925.15	7.08
Supplies	293.82	4.16	467.84	1.72
Telephone	50.94	0.72	223.53	0.82
Equipment	63.75	0.90	63.75	0.23
Conferences	0.00	0.00	32.50	0.12
Membership Dues	0.00	0.00	160.56	0.59
Insurance	156.90	2.22	515.75	1.90
Custodial Services	<u>(278.20)</u>	<u>(3.93)</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Expenses</b>	<u>9,101.96</u>	<u>128.72</u>	<u>26,557.93</u>	<u>97.68</u>
<b>Net Income (Loss)</b>	<u>(2,030.58)</u>	<u>(28.72)</u>	<u>631.68</u>	<u>2.32</u>

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Bulding Renovation**

**CURRENT PERIOD**  
 AMOUNT      PERCENT

**YEAR TO DATE**  
 AMOUNT      PERCENT

**Revenue**

**Operating Expenses**

Professional Fees	0.00	0.00	409.37	0.00
<b>Total Operating Expenses</b>	0.00	0.00	409.37	0.00
<b>Net Income (Loss)</b>	0.00	0.00	(409.37)	0.00

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**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 3 Months Ended March 31, 2014**  
**Building Support**

	<b>CURRENT PERIOD</b>		<b>YEAR TO DATE</b>	
	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Revenue</b>				
<b>Operating Expenses</b>				
Salaries	299.32	0.00	548.75	0.00
Employee Benefits	72.67	0.00	159.41	0.00
Payroll Taxes	22.91	0.00	42.59	0.00
Building Maintenance	18.47	0.00	131.53	0.00
Building Maintenance (Non-Budg)	0.00	0.00	256.59	0.00
Utilities	80.44	0.00	240.73	0.00
Professional Fees	14.00	0.00	78.05	0.00
Supplies	48.08	0.00	59.73	0.00
Telephone	11.76	0.00	35.36	0.00
Occupancy	0.00	0.00	250.00	0.00
Equipment	21.24	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	52.30	0.00	209.50	0.00
Custodial Services	111.28	0.00	166.92	0.00
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<b>Total Operating Expenses</b>	752.47	0.00	2,307.56	0.00
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<b>Net Income (Loss)</b>	(752.47)	0.00	(2,307.56)	0.00
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## **Supplementary Information**

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
For the 1 Month and 3 Months Ended March 31, 2014

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
<b>Revenue</b>						
Contributions	\$ 2,165.00	\$ 0.00	\$ 2,165.00	\$ 4,111.00	\$ 0.00	\$ 4,111.00
Special Events	0.00	1,666.67	(1,666.67)	0.00	5,000.01	(5,000.01)
Fund Raising	0.00	833.34	(833.34)	0.00	2,500.02	(2,500.02)
United Way	833.33	1,708.34	(875.01)	4,627.90	5,125.02	(497.12)
CLC Grant	0.00	1,883.34	(1,883.34)	8,614.73	5,650.02	2,964.71
Program Service Fees	47,275.91	47,916.67	(640.76)	123,261.69	143,750.01	(20,488.32)
Investment Income	17.96	0.00	17.96	48.63	0.00	48.63
Miscellaneous Revenue	185.00	173.34	11.66	855.00	520.02	334.98
<b>Total Revenue</b>	<u>50,477.20</u>	<u>54,181.70</u>	<u>(3,704.50)</u>	<u>141,518.95</u>	<u>162,545.10</u>	<u>(21,026.15)</u>
<b>Operating Expenses</b>						
Salaries	29,266.50	37,500.02	(8,233.52)	95,351.02	112,500.06	(17,149.04)
Employee Benefits	1,358.50	1,750.00	(391.50)	2,903.01	5,250.00	(2,346.99)
Payroll Taxes	2,324.40	2,868.76	(544.36)	7,607.68	8,606.28	(998.60)
Rent	941.97	706.42	235.55	3,767.88	2,119.26	1,648.62
Building Maintenance	369.31	541.68	(172.37)	1,048.26	1,625.04	(576.78)
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)	375.00	(445.00)
Utilities	1,302.25	1,000.00	302.25	3,813.57	3,000.00	813.57
Professional Fees	1,768.50	1,250.00	518.50	4,667.37	3,750.00	917.37
CLC Teachers	0.00	875.00	(875.00)	0.00	2,625.00	(2,625.00)
Supplies	1,469.55	2,833.34	(1,363.79)	5,324.68	8,500.02	(3,175.34)
Telephone	303.88	391.19	(87.31)	907.23	1,173.57	(266.34)
Postage	0.00	83.34	(83.34)	0.00	250.02	(250.02)
Occupancy	0.00	116.67	(116.67)	250.00	350.01	(100.01)
Equipment	424.94	125.00	299.94	612.19	375.00	237.19
Printing	0.00	25.00	(25.00)	0.00	75.00	(75.00)
Travel	500.00	316.68	183.32	1,765.70	950.04	815.66
Conferences	0.00	83.34	(83.34)	419.00	250.02	168.98
Security	0.00	109.51	(109.51)	632.63	328.53	304.10
Membership Dues	0.00	75.43	(75.43)	1,120.34	226.29	894.05
Insurance	1,046.00	1,333.34	(287.34)	3,739.00	4,000.02	(261.02)
Custodial Services	1,112.80	1,416.68	(303.88)	3,338.40	4,250.04	(911.64)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
<b>Total Operating Expenses</b>	<u>42,188.60</u>	<u>53,526.40</u>	<u>(11,337.80)</u>	<u>137,743.49</u>	<u>160,579.20</u>	<u>(22,835.71)</u>
<b>Net Income (Loss)</b>	<u>\$ 8,288.60</u>	<u>\$ 655.30</u>	<u>\$ 7,633.30</u>	<u>\$ 3,775.46</u>	<u>\$ 1,965.90</u>	<u>\$ 1,809.56</u>

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Childcare**

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
<b>Revenue</b>						
Contributions	\$ 2,150.00	\$ 0.00	\$ 2,150.00	\$ 3,995.00	\$ 0.00	\$ 3,995.00
Fund Raising	0.00	500.00	(500.00)	0.00	1,500.00	(1,500.00)
Program Service Fees	37,215.19	40,000.00	(2,784.81)	93,853.13	120,000.00	(26,146.87)
Investment Income	17.96	0.00	17.96	48.63	0.00	48.63
<b>Total Revenue</b>	<u>39,383.15</u>	<u>40,500.00</u>	<u>(1,116.85)</u>	<u>97,896.76</u>	<u>121,500.00</u>	<u>(23,603.24)</u>
<b>Operating Expenses</b>						
Salaries	17,416.08	24,816.67	(7,400.59)	58,996.32	74,450.01	(15,453.69)
Employee Benefits	848.32	1,050.00	(201.68)	1,841.48	3,150.00	(1,308.52)
Payroll Taxes	1,385.89	1,910.42	(524.53)	4,710.80	5,731.26	(1,020.46)
Rent	941.97	706.42	235.55	3,767.88	2,119.26	1,648.62
Building Maintenance	276.98	406.25	(129.27)	654.37	1,218.75	(564.38)
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)	225.00	(295.00)
Utilities	1,129.89	750.00	379.89	2,537.43	2,250.00	287.43
Professional Fees	376.00	750.00	(374.00)	1,873.60	2,250.00	(376.40)
Supplies	695.64	1,700.00	(1,004.36)	3,522.64	5,100.00	(1,577.36)
Telephone	194.17	234.67	(40.50)	506.95	704.01	(197.06)
Postage	0.00	50.00	(50.00)	0.00	150.00	(150.00)
Equipment	254.96	75.00	179.96	254.96	225.00	29.96
Printing	0.00	15.00	(15.00)	0.00	45.00	(45.00)
Travel	0.00	191.67	(191.67)	540.60	575.01	(34.41)
Conferences	0.00	50.00	(50.00)	361.50	150.00	211.50
Security	0.00	82.09	(82.09)	437.80	246.27	191.53
Membership Dues	0.00	45.25	(45.25)	692.20	135.75	556.45
Insurance	627.60	800.00	(172.40)	2,401.25	2,400.00	1.25
Custodial Services	1,391.00	1,062.50	328.50	2,503.80	3,187.50	(683.70)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
<b>Total Operating Expenses</b>	<u>25,538.50</u>	<u>34,770.94</u>	<u>(9,232.44)</u>	<u>85,793.26</u>	<u>104,312.82</u>	<u>(18,519.56)</u>
<b>Net Income (Loss)</b>	<u>\$ 13,844.65</u>	<u>\$ 5,729.06</u>	<u>\$ 8,115.59</u>	<u>\$ 12,103.50</u>	<u>\$ 17,187.18</u>	<u>\$ (5,083.68)</u>

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Youth**

	<b>CURRENT PERIOD</b>			<b>YEAR TO DATE</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
<b>Revenue</b>						
Special Events	\$ 0.00	\$ 1,666.67	\$ (1,666.67)	\$ 0.00	\$ 5,000.01	\$ (5,000.01)
Fund Raising	0.00	125.00	(125.00)	0.00	375.00	(375.00)
United Way	833.33	1,708.34	(875.01)	4,627.90	5,125.02	(497.12)
Program Service Fees	<u>2,849.34</u>	<u>2,750.00</u>	<u>99.34</u>	<u>4,451.18</u>	<u>8,250.00</u>	<u>(3,798.82)</u>
<b>Total Revenue</b>	<u>3,682.67</u>	<u>6,250.01</u>	<u>(2,567.34)</u>	<u>9,079.08</u>	<u>18,750.03</u>	<u>(9,670.95)</u>
<b>Operating Expenses</b>						
Salaries	3,306.81	4,666.67	(1,359.86)	10,643.09	14,000.01	(3,356.92)
Employee Benefits	(194.28)	(262.50)	68.22	(406.96)	(787.50)	380.54
Payroll Taxes	259.12	350.00	(90.88)	844.92	1,050.00	(205.08)
Building Maintenance	55.39	81.25	(25.86)	215.21	243.75	(28.54)
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	56.25	(56.25)
Utilities	164.67	150.00	14.67	664.79	450.00	214.79
Professional Fees	42.00	187.50	(145.50)	295.65	562.50	(266.85)
Supplies	377.43	425.00	(47.57)	1,198.25	1,275.00	(76.75)
Telephone	35.26	58.67	(23.41)	106.04	176.01	(69.97)
Postage	0.00	12.50	(12.50)	0.00	37.50	(37.50)
Equipment	63.75	18.75	45.00	251.00	56.25	194.75
Printing	0.00	3.75	(3.75)	0.00	11.25	(11.25)
Travel	500.00	116.67	383.33	1,225.10	350.01	875.09
Conferences	0.00	12.50	(12.50)	25.00	37.50	(12.50)
Security	0.00	16.42	(16.42)	111.02	49.26	61.76
Membership Dues	0.00	11.34	(11.34)	160.56	34.02	126.54
Insurance	156.90	200.00	(43.10)	515.75	600.00	(84.25)
Custodial Services	<u>55.64</u>	<u>212.50</u>	<u>(156.86)</u>	<u>500.76</u>	<u>637.50</u>	<u>(136.74)</u>
<b>Total Operating Expenses</b>	<u>4,822.69</u>	<u>6,279.77</u>	<u>(1,457.08)</u>	<u>16,372.12</u>	<u>18,839.31</u>	<u>(2,467.19)</u>
<b>Net Income (Loss)</b>	<u>\$ (1,140.02)</u>	<u>\$ (29.76)</u>	<u>\$ (1,110.26)</u>	<u>\$ (7,293.04)</u>	<u>\$ (89.28)</u>	<u>\$ (7,203.76)</u>

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Adult & Seniors**

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
<b>Revenue</b>						
Contributions	\$ 15.00	\$ 0.00	\$ 15.00	\$ 116.00	\$ 0.00	\$ 116.00
Fund Raising	0.00	41.67	(41.67)	0.00	125.01	(125.01)
Program Service Fees	140.00	166.67	(26.67)	6,382.50	500.01	5,882.49
Miscellaneous Revenue	185.00	173.34	11.66	855.00	520.02	334.98
<b>Total Revenue</b>	<u>340.00</u>	<u>381.68</u>	<u>(41.68)</u>	<u>7,353.50</u>	<u>1,145.04</u>	<u>6,208.46</u>
<b>Operating Expenses</b>						
Salaries	1,414.76	1,033.34	381.42	4,180.63	3,100.02	1,080.61
Employee Benefits	48.96	87.50	(38.54)	88.23	262.50	(174.27)
Payroll Taxes	111.43	75.00	36.43	332.26	225.00	107.26
Building Maintenance	18.47	27.09	(8.62)	47.15	81.27	(34.12)
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	18.75	(18.75)
Utilities	3.85	50.00	(46.15)	268.04	150.00	118.04
Professional Fees	14.00	62.50	(48.50)	85.55	187.50	(101.95)
Supplies	54.58	141.67	(87.09)	76.22	425.01	(348.79)
Telephone	11.75	19.59	(7.84)	35.35	58.77	(23.42)
Postage	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Equipment	21.24	6.25	14.99	21.24	18.75	2.49
Printing	0.00	1.25	(1.25)	0.00	3.75	(3.75)
Travel	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Conferences	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Security	0.00	5.50	(5.50)	30.16	16.50	13.66
Membership Dues	0.00	3.75	(3.75)	53.51	11.25	42.26
Insurance	52.30	66.67	(14.37)	96.75	200.01	(103.26)
Custodial Services	(166.92)	70.84	(237.76)	166.92	212.52	(45.60)
<b>Total Operating Expenses</b>	<u>1,584.42</u>	<u>1,669.71</u>	<u>(85.29)</u>	<u>5,489.33</u>	<u>5,009.13</u>	<u>480.20</u>
<b>Net Income (Loss)</b>	<u>\$ (1,244.42)</u>	<u>\$ (1,288.03)</u>	<u>\$ 43.61</u>	<u>\$ 1,864.17</u>	<u>\$ (3,864.09)</u>	<u>\$ 5,728.26</u>

See Accountants' Compilation Report



**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Lakeview**

	<b>CURRENT PERIOD</b>			<b>YEAR TO DATE</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
<b>Revenue</b>						
Fund Raising	\$ 0.00	\$ 125.00	\$ (125.00)	\$ 0.00	\$ 375.00	\$ (375.00)
CLC Grant	0.00	1,883.34	(1,883.34)	8,614.73	5,650.02	2,964.71
Program Service Fees	<u>7,071.38</u>	<u>5,000.00</u>	<u>2,071.38</u>	<u>18,574.88</u>	<u>15,000.00</u>	<u>3,574.88</u>
<b>Total Revenue</b>	<u>7,071.38</u>	<u>7,008.34</u>	<u>63.04</u>	<u>27,189.61</u>	<u>21,025.02</u>	<u>6,164.59</u>
<b>Operating Expenses</b>						
Salaries	6,829.53	6,333.34	496.19	20,982.23	19,000.02	1,982.21
Employee Benefits	194.27	262.50	(68.23)	406.93	787.50	(380.57)
Payroll Taxes	545.05	483.34	61.71	1,677.11	1,450.02	227.09
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	56.25	(56.25)
Utilities	(76.60)	0.00	(76.60)	102.58	0.00	102.58
Professional Fees	1,322.50	187.50	1,135.00	1,925.15	562.50	1,362.65
CLC Teachers	0.00	875.00	(875.00)	0.00	2,625.00	(2,625.00)
Supplies	293.82	425.00	(131.18)	467.84	1,275.00	(807.16)
Telephone	50.94	58.67	(7.73)	223.53	176.01	47.52
Postage	0.00	12.50	(12.50)	0.00	37.50	(37.50)
Equipment	63.75	18.75	45.00	63.75	56.25	7.50
Printing	0.00	3.75	(3.75)	0.00	11.25	(11.25)
Conferences	0.00	12.50	(12.50)	32.50	37.50	(5.00)
Membership Dues	0.00	11.34	(11.34)	160.56	34.02	126.54
Insurance	156.90	200.00	(43.10)	515.75	600.00	(84.25)
Custodial Services	<u>(278.20)</u>	<u>0.00</u>	<u>(278.20)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Expenses</b>	<u>9,101.96</u>	<u>8,902.94</u>	<u>199.02</u>	<u>26,557.93</u>	<u>26,708.82</u>	<u>(150.89)</u>
<b>Net Income (Loss)</b>	<u>\$ (2,030.58)</u>	<u>\$ (1,894.60)</u>	<u>\$ (135.98)</u>	<u>\$ 631.68</u>	<u>\$ (5,683.80)</u>	<u>\$ 6,315.48</u>

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Building Renovation**

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

See Accountants' Compilation Report

**Willard Community Center Inc**  
**STATEMENT OF ACTIVITIES**  
**For the 1 Month and 3 Months Ended March 31, 2014**  
**Building Support**

	<b>CURRENT PERIOD</b>			<b>YEAR TO DATE</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
<b>Revenue</b>						
Fund Raising	\$ 0.00	\$ 41.67	\$ (41.67)	\$ 0.00	\$ 125.01	\$ (125.01)
<b>Total Revenue</b>	<u>0.00</u>	<u>41.67</u>	<u>(41.67)</u>	<u>0.00</u>	<u>125.01</u>	<u>(125.01)</u>
<b>Operating Expenses</b>						
Salaries	299.32	650.00	(350.68)	548.75	1,950.00	(1,401.25)
Employee Benefits	72.67	87.50	(14.83)	159.41	262.50	(103.09)
Payroll Taxes	22.91	50.00	(27.09)	42.59	150.00	(107.41)
Building Maintenance	18.47	27.09	(8.62)	131.53	81.27	50.26
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	18.75	(18.75)
Utilities	80.44	50.00	30.44	240.73	150.00	90.73
Professional Fees	14.00	62.50	(48.50)	78.05	187.50	(109.45)
Supplies	48.08	141.67	(93.59)	59.73	425.01	(365.28)
Telephone	11.76	19.59	(7.83)	35.36	58.77	(23.41)
Postage	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Occupancy	0.00	116.67	(116.67)	250.00	350.01	(100.01)
Equipment	21.24	6.25	14.99	21.24	18.75	2.49
Printing	0.00	1.25	(1.25)	0.00	3.75	(3.75)
Travel	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Conferences	0.00	4.17	(4.17)	0.00	12.51	(12.51)
Security	0.00	5.50	(5.50)	53.65	16.50	37.15
Membership Dues	0.00	3.75	(3.75)	53.51	11.25	42.26
Insurance	52.30	66.67	(14.37)	209.50	200.01	9.49
Custodial Services	111.28	70.84	40.44	166.92	212.52	(45.60)
<b>Total Operating Expenses</b>	<u>752.47</u>	<u>1,378.04</u>	<u>(625.57)</u>	<u>2,307.56</u>	<u>4,134.12</u>	<u>(1,826.56)</u>
<b>Net Income (Loss)</b>	<u>\$ (752.47)</u>	<u>\$ (1,336.37)</u>	<u>\$ 583.90</u>	<u>\$ (2,307.56)</u>	<u>\$ (4,009.11)</u>	<u>\$ 1,701.55</u>

See Accountants' Compilation Report

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>1050</b>	<b>Petty Cash</b>	250.00		
				<u>0.00</u>	<u>250.00</u>
	<b>1103</b>	<b>Cash in Bank - Bingo</b>	801.09		
				<u>0.00</u>	<u>801.09</u>
	<b>1104</b>	<b>Cash in Bank - WG</b>	85,860.43		
03/31/14	1	Cash Disbursements		(12,106.19)	
03/31/14	1JE	RECORD DEPOSITS		41,065.35	
03/31/14	2JE	RECORD MISC DEPOSITS		2,251.19	
03/31/14	3JE	RECORD COMMUNITY HEALTH ENDOWMENT GRANT FOR WEST A NEIGHBORHOOD HEALTH FAIR		2,000.00	
03/31/14	4JE	VOID LOST PAYROLL CK #3146		194.99	
03/31/14	5JE	RECORD INTEREST INCOME		7.98	
03/31/14	6JE	RECORD BANK DEBIT MEMOS		(8,051.44)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		(7,388.50)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		7,388.50	
03/14/14	P89	Payroll Journal Entry		(12,209.44)	
03/28/14	P89	Payroll Journal Entry		(11,715.55)	
				<u>1,436.89</u>	<u>87,297.32</u>
	<b>1105</b>	<b>Money Market (1) - WGB</b>	51,561.15		
03/31/14	5JE	RECORD INTEREST INCOME		8.76	
				<u>8.76</u>	<u>51,569.91</u>
	<b>1106</b>	<b>Cash in Bank - Emergency</b>	448.20		
				<u>0.00</u>	<u>448.20</u>
	<b>1107</b>	<b>Money Market (2) - WGB</b>	7,210.03		
03/31/14	5JE	RECORD INTEREST INCOME		1.22	
				<u>1.22</u>	<u>7,211.25</u>
	<b>1150</b>	<b>Certificate of Deposit - Bldg Fund</b>	67,696.33		
				<u>0.00</u>	<u>67,696.33</u>
	<b>1151</b>	<b>Certificate of Deposit - Other</b>	36,099.68		
				<u>0.00</u>	<u>36,099.68</u>
	<b>1200</b>	<b>Accounts Receivable</b>	8,899.80		
03/31/14	51RE R	RECORD A R		16,705.00	
03/31/14	51RE.1	RECORD A R		(10,422.30)	
				<u>6,282.70</u>	<u>15,182.50</u>
	<b>1215</b>	<b>Accounts Receivable - Region V</b>	15.18		
				<u>0.00</u>	<u>15.18</u>
	<b>1220</b>	<b>Accounts Receivable - CLC Grant</b>	8,614.73		
				<u>0.00</u>	<u>8,614.73</u>

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		<b>1290 Accounts Receivable - Employees</b>	194.99		
03/31/14	4JE	VOID LOST PAYROLL CK #3146		(194.99)	
				<u>(194.99)</u>	<u>0.00</u>
		<b>1650 Building</b>	375,518.49	0.00	375,518.49
				<u>0.00</u>	<u>375,518.49</u>
		<b>1700 Equipment</b>	76,390.49	0.00	76,390.49
				<u>0.00</u>	<u>76,390.49</u>
		<b>1850 Accumulated Depreciation</b>	(108,876.57)	0.00	(108,876.57)
				<u>0.00</u>	<u>(108,876.57)</u>
		<b>2000 Accounts Payable</b>	(16,072.01)		
03/31/14	1JE	RECORD DEPOSITS		(90.00)	
03/31/14	1JE	RECORD DEPOSITS		(230.00)	
03/31/14	1JE	RECORD DEPOSITS		(80.00)	
03/31/14	1JE	RECORD DEPOSITS		(100.00)	
03/31/14	1JE	RECORD DEPOSITS		(320.00)	
03/31/14	1JE	RECORD DEPOSITS		(200.00)	
03/31/14	1JE	RECORD DEPOSITS		(100.00)	
03/31/14	1JE	RECORD DEPOSITS		(20.00)	
03/31/14	52RE R	RECORD A P		(1,041.36)	
03/31/14	52RE.1	RECORD A P		2,459.93	
				<u>278.57</u>	<u>(15,793.44)</u>
		<b>2011 Accrued FICA Taxes</b>	(3,256.59)		
03/31/14	6JE	RECORD BANK DEBIT MEMOS		3,256.59	
03/31/14	6JE	RECORD BANK DEBIT MEMOS		3,303.95	
03/14/14	P89	Payroll Journal Entry		(3,303.95)	
03/28/14	P89	Payroll Journal Entry		(3,345.87)	
				<u>(89.28)</u>	<u>(3,345.87)</u>
		<b>2013 Accrued SWH Taxes</b>	(611.00)		
03/31/14	6JE	RECORD BANK DEBIT MEMOS		611.00	
03/14/14	P89	Payroll Journal Entry		(322.00)	
03/28/14	P89	Payroll Journal Entry		(351.00)	
				<u>(62.00)</u>	<u>(673.00)</u>
		<b>2014 Accrued UC Taxes</b>	(227.88)		
03/14/14	P89	Payroll Journal Entry		(44.90)	
03/28/14	P89	Payroll Journal Entry		(40.57)	
				<u>(85.47)</u>	<u>(313.35)</u>
		<b>2200 Accrued Employee Insurance</b>	(106.45)		
03/31/14	50 S	RECLASS INS		116.62	
03/14/14	P89	Payroll Journal Entry		(58.31)	
03/28/14	P89	Payroll Journal Entry		(58.31)	
				<u>0.00</u>	<u>(106.45)</u>
		<b>2210 Accured U W Deduction</b>	(675.00)		

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		<b>2210 Accrued U W Deduction (cont.)</b>			
03/14/14	P89	Payroll Journal Entry		(70.50)	
03/28/14	P89	Payroll Journal Entry		(70.50)	
				<u>(141.00)</u>	<u>(816.00)</u>
		<b>2220 Playground</b>	(434.28)		
				<u>0.00</u>	<u>(434.28)</u>
		<b>2250 Deferred Income</b>	(12,131.34)		
				<u>0.00</u>	<u>(12,131.34)</u>
		<b>2300 Accrued Wages</b>	(11,461.07)		
				<u>0.00</u>	<u>(11,461.07)</u>
		<b>2360 Note Payable</b>	(123,284.07)		
03/31/14	6JE	RECORD BANK DEBIT MEMOS		235.90	
03/31/14	6JE	RECORD BANK DEBIT MEMOS		617.30	
				<u>853.20</u>	<u>(122,430.87)</u>
		<b>3000 Net Assets</b>	(446,937.47)		
				<u>0.00</u>	<u>(446,937.47)</u>
		<b>4000 Contributions</b>	(1,946.00)		
		<b>34000 Contributions</b>	(1,845.00)		
03/31/14	1JE	RECORD DEPOSITS		(100.00)	
03/31/14	1JE	RECORD DEPOSITS		(50.00)	
03/31/14	3JE	RECORD COMMUNITY HEALTH ENDOWMENT GRANT FOR WEST A NEIGHBORHOOD HEALTH FAIR		(2,000.00)	
				<u>(2,150.00)</u>	<u>(3,995.00)</u>
		<b>54000 Contributions</b>	(101.00)		
03/31/14	1JE	RECORD DEPOSITS		(15.00)	
				<u>(15.00)</u>	<u>(116.00)</u>
		Combined Total		<u>(2,165.00)</u>	<u>(4,111.00)</u>
		<b>4700 United Way</b>	(3,794.57)		
		<b>44700 United Way</b>	(3,794.57)		
03/31/14	2JE	RECORD MISC DEPOSITS		(833.33)	
				<u>(833.33)</u>	<u>(4,627.90)</u>
		Combined Total		<u>(833.33)</u>	<u>(4,627.90)</u>
		<b>5700 CLC Grant</b>	(8,614.73)		
		<b>65700 CLC Grant</b>	(8,614.73)		
				<u>0.00</u>	<u>(8,614.73)</u>
		Combined Total		<u>0.00</u>	<u>(8,614.73)</u>
		<b>6200 Program Service Fees</b>	(75,985.78)		
		<b>36200 Program Service Fees</b>	(56,637.94)		
03/31/14	1JE	RECORD DEPOSITS		(4,056.50)	
03/31/14	1JE	RECORD DEPOSITS		(5,833.00)	

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
<b>36200 Program Service Fees (cont.)</b>					
03/31/14	1JE	RECORD DEPOSITS		(3,866.00)	
03/31/14	1JE	RECORD DEPOSITS		(960.50)	
03/31/14	1JE	RECORD DEPOSITS		(1,647.00)	
03/31/14	1JE	RECORD DEPOSITS		(1,129.00)	
03/31/14	1JE	RECORD DEPOSITS		(4,216.00)	
03/31/14	1JE	RECORD DEPOSITS		(3,761.00)	
03/31/14	1JE	RECORD DEPOSITS		(2,175.00)	
03/31/14	1JE	RECORD DEPOSITS		(1,060.00)	
03/31/14	1JE	RECORD DEPOSITS		(3,363.13)	
03/31/14	2JE	RECORD MISC DEPOSITS		(1,417.86)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		4,763.10	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		755.90	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		(5,179.50)	
03/31/14	51RE R	RECORD A R		(9,550.00)	
03/31/14	51RE.1	RECORD A R		5,480.30	
				<u>(37,215.19)</u>	<u>(93,853.13)</u>
<b>46200 Program Service Fees</b>			(1,601.84)		
03/31/14	1JE	RECORD DEPOSITS		(273.00)	
03/31/14	1JE	RECORD DEPOSITS		(79.00)	
03/31/14	1JE	RECORD DEPOSITS		(129.00)	
03/31/14	1JE	RECORD DEPOSITS		(224.34)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		(79.00)	
03/31/14	51RE R	RECORD A R		(2,695.00)	
03/31/14	51RE.1	RECORD A R		630.00	
				<u>(2,849.34)</u>	<u>(4,451.18)</u>
<b>56200 Program Service Fees</b>			(6,242.50)		
03/31/14	1JE	RECORD DEPOSITS		(10.00)	
03/31/14	1JE	RECORD DEPOSITS		(30.00)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		(100.00)	
				<u>(140.00)</u>	<u>(6,382.50)</u>
<b>66200 Program Service Fees</b>			(11,503.50)		
03/31/14	1JE	RECORD DEPOSITS		(1,279.00)	
03/31/14	1JE	RECORD DEPOSITS		(291.50)	
03/31/14	1JE	RECORD DEPOSITS		(1,118.50)	
03/31/14	1JE	RECORD DEPOSITS		(2,380.00)	
03/31/14	1JE	RECORD DEPOSITS		(226.00)	
03/31/14	1JE	RECORD DEPOSITS		(126.00)	
03/31/14	1JE	RECORD DEPOSITS		(321.00)	
03/31/14	1JE	RECORD DEPOSITS		(1,020.88)	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		1,869.50	
03/31/14	7JE	RECLASSIFY DEPOSIT 2/21/14		(2,030.00)	
03/31/14	51RE R	RECORD A R		(4,460.00)	
03/31/14	51RE.1	RECORD A R		4,312.00	
				<u>(7,071.38)</u>	<u>(18,574.88)</u>
		Combined Total		<u>(47,275.91)</u>	<u>(123,261.69)</u>
<b>6500 Investment Income</b>			(30.67)		
<b>36500 Investment Income</b>			(30.67)		
03/31/14	5JE	RECORD INTEREST INCOME		(17.96)	
				<u>(17.96)</u>	<u>(48.63)</u>
		Combined Total		<u>(17.96)</u>	<u>(48.63)</u>

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		<b>6900 Miscellaneous Revenue</b>	(670.00)		
		<b>56900 Miscellaneous Revenue</b>	(670.00)		
03/31/14	1JE	RECORD DEPOSITS		(115.00)	
03/31/14	1JE	RECORD DEPOSITS		(20.00)	
03/31/14	1JE	RECORD DEPOSITS		(50.00)	
				<u>(185.00)</u>	<u>(855.00)</u>
		Combined Total		<u>(185.00)</u>	<u>(855.00)</u>
		<b>7000 Salaries</b>	66,084.52		
		<b>37000 Salaries</b>	41,580.24		
03/14/14	P89	Payroll Journal Entry		8,996.07	
03/28/14	P89	Payroll Journal Entry		8,420.01	
				<u>17,416.08</u>	<u>58,996.32</u>
		<b>47000 Salaries</b>	7,336.28		
03/14/14	P89	Payroll Journal Entry		1,675.49	
03/28/14	P89	Payroll Journal Entry		1,631.32	
				<u>3,306.81</u>	<u>10,643.09</u>
		<b>57000 Salaries</b>	2,765.87		
03/14/14	P89	Payroll Journal Entry		750.33	
03/28/14	P89	Payroll Journal Entry		664.43	
				<u>1,414.76</u>	<u>4,180.63</u>
		<b>67000 Salaries</b>	14,152.70		
03/14/14	P89	Payroll Journal Entry		3,283.10	
03/28/14	P89	Payroll Journal Entry		3,546.43	
				<u>6,829.53</u>	<u>20,982.23</u>
		<b>77000 Salaries</b>	249.43		
03/14/14	P89	Payroll Journal Entry		124.72	
03/28/14	P89	Payroll Journal Entry		174.60	
				<u>299.32</u>	<u>548.75</u>
		Combined Total		<u>29,266.50</u>	<u>95,351.02</u>
		<b>7100 Employee Benefits</b>	1,544.51		
		<b>37100 Employee Benefits</b>	993.16		
03/31/14	50 S	RECLASS INS		(29.15)	
03/31/14	6JE	RECORD BANK DEBIT MEMOS		5.42	
03/04/14	3164	BLUE CROSS BLUE SHIELD		770.15	
03/10/14	3171	AMERITAS		101.90	
				<u>848.32</u>	<u>1,841.48</u>
		<b>47100 Employee Benefits</b>	212.68		
03/31/14	50 S	RECLASS INS		(29.15)	
03/31/14	6JE	RECORD BANK DEBIT MEMOS		5.42	
03/04/14	3164	BLUE CROSS BLUE SHIELD		192.54	
03/10/14	3171	AMERITAS		25.47	
				<u>194.28</u>	<u>406.96</u>
		<b>57100 Employee Benefits</b>	39.27		
03/31/14	50 S	RECLASS INS		(29.15)	



**Willard Community Center Inc  
General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>57100 Employee Benefits (cont.)</b>						
03/31/14	6JE		RECORD BANK DEBIT MEMOS		5.43	
03/04/14	3164		BLUE CROSS BLUE SHIELD		64.18	
03/10/14	3171		AMERITAS		8.50	
					<u>48.96</u>	<u>88.23</u>
<b>67100 Employee Benefits</b>				212.66		
03/31/14	50	S	RECLASS INS		(29.17)	
03/31/14	6JE		RECORD BANK DEBIT MEMOS		5.43	
03/04/14	3164		BLUE CROSS BLUE SHIELD		192.54	
03/10/14	3171		AMERITAS		25.47	
					<u>194.27</u>	<u>406.93</u>
<b>77100 Employee Benefits</b>				86.74		
03/04/14	3164		BLUE CROSS BLUE SHIELD		64.17	
03/10/14	3171		AMERITAS		8.50	
					<u>72.67</u>	<u>159.41</u>
Combined Total					<u>1,358.50</u>	<u>2,903.01</u>
<b>7200 Payroll Taxes</b>				5,283.28		
<b>37200 Payroll Taxes</b>				3,324.91		
03/14/14	P89		Payroll Journal Entry		716.56	
03/28/14	P89		Payroll Journal Entry		669.33	
					<u>1,385.89</u>	<u>4,710.80</u>
<b>47200 Payroll Taxes</b>				585.80		
03/14/14	P89		Payroll Journal Entry		131.43	
03/28/14	P89		Payroll Journal Entry		127.69	
					<u>259.12</u>	<u>844.92</u>
<b>57200 Payroll Taxes</b>				220.83		
03/14/14	P89		Payroll Journal Entry		59.32	
03/28/14	P89		Payroll Journal Entry		52.11	
					<u>111.43</u>	<u>332.26</u>
<b>67200 Payroll Taxes</b>				1,132.06		
03/14/14	P89		Payroll Journal Entry		262.53	
03/28/14	P89		Payroll Journal Entry		282.52	
					<u>545.05</u>	<u>1,677.11</u>
<b>77200 Payroll Taxes</b>				19.68		
03/14/14	P89		Payroll Journal Entry		9.55	
03/28/14	P89		Payroll Journal Entry		13.36	
					<u>22.91</u>	<u>42.59</u>
Combined Total					<u>2,324.40</u>	<u>7,607.68</u>
<b>7300 Rent</b>				2,825.91		
<b>37300 Rent - LPS</b>				2,825.91		
03/12/14	3181		LINCOLN PUBLIC SCHOOLS		941.97	
					<u>941.97</u>	<u>3,767.88</u>
Combined Total					<u>941.97</u>	<u>3,767.88</u>

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
		<b>7400 Building Maintenance</b>	678.95		
		<b>37400 Building Maintenance</b>	377.39		
03/24/14	3188	PRESTO-X		49.77	
03/24/14	3190	ELETECH		227.21	
				<u>276.98</u>	<u>654.37</u>
		<b>47400 Building Maintenance</b>	159.82		
03/24/14	3188	PRESTO-X		9.95	
03/24/14	3190	ELETECH		45.44	
				<u>55.39</u>	<u>215.21</u>
		<b>57400 Building Maintenance</b>	28.68		
03/24/14	3188	PRESTO-X		3.32	
03/24/14	3190	ELETECH		15.15	
				<u>18.47</u>	<u>47.15</u>
		<b>77400 Building Maintenance</b>	113.06		
03/24/14	3188	PRESTO-X		3.33	
03/24/14	3190	ELETECH		15.14	
				<u>18.47</u>	<u>131.53</u>
		Combined Total		<u>369.31</u>	<u>1,048.26</u>
		<b>7450 Building Maintenance (Non-Budget)</b>	395.53		
		<b>37450 Building Maintenance (Non-Budget)</b>	109.68		
				<u>0.00</u>	<u>109.68</u>
		<b>47450 Building Maintenance (Non-Budget)</b>	21.94		
				<u>0.00</u>	<u>21.94</u>
		<b>57450 Building Maintenance (Non-Budget)</b>	7.32		
				<u>0.00</u>	<u>7.32</u>
		<b>77450 Building Maintenance (Non-Budget)</b>	256.59		
				<u>0.00</u>	<u>256.59</u>
		Combined Total		<u>0.00</u>	<u>395.53</u>
		<b>7800 Holiday Party / Bonus</b>	(70.00)		
		<b>37800 Holiday Staff Party &amp; Bonus</b>	(70.00)		
				<u>0.00</u>	<u>(70.00)</u>
		Combined Total		<u>0.00</u>	<u>(70.00)</u>
		<b>7900 Utilities</b>	2,511.32		
		<b>37900 Utilities</b>	1,407.54		
03/04/14	3160	LINCOLN WATER SYTEM		130.78	
03/04/14	3161	BLACK HILLS ENERGY		685.12	
03/10/14	3167	VON BUSCH REFUSE		64.12	
03/10/14	3172	BIG RED COMMUNICATIONS		56.25	
03/24/14	3192	L E S		270.24	
03/31/14	52RE R	RECORD A P		151.77	
03/31/14	52RE R	RECORD A P		21.37	
03/31/14	52RE.1	RECORD A P		(21.38)	

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
<b>37900 Utilities (cont.)</b>					
03/31/14	52RE.1	RECORD A P		(228.38)	
				<u>1,129.89</u>	<u>2,537.43</u>
<b>47900 Utilities</b>			500.12		
03/04/14	3160	LINCOLN WATER SYTEM		26.16	
03/04/14	3161	BLACK HILLS ENERGY		137.03	
03/10/14	3167	VON BUSCH REFUSE		12.82	
03/10/14	3172	BIG RED COMMUNICATIONS		11.25	
03/24/14	3192	L E S		54.04	
03/31/14	52RE R	RECORD A P		151.76	
03/31/14	52RE R	RECORD A P		21.37	
03/31/14	52RE.1	RECORD A P		(21.38)	
03/31/14	52RE.1	RECORD A P		(228.38)	
				<u>164.67</u>	<u>664.79</u>
<b>57900 Utilities</b>			264.19		
03/04/14	3160	LINCOLN WATER SYTEM		8.72	
03/04/14	3161	BLACK HILLS ENERGY		45.68	
03/10/14	3167	VON BUSCH REFUSE		4.28	
03/10/14	3172	BIG RED COMMUNICATIONS		3.75	
03/24/14	3192	L E S		18.02	
03/31/14	52RE R	RECORD A P		151.76	
03/31/14	52RE R	RECORD A P		21.38	
03/31/14	52RE.1	RECORD A P		(21.37)	
03/31/14	52RE.1	RECORD A P		(228.37)	
				<u>3.85</u>	<u>268.04</u>
<b>67900 Utilities</b>			179.18		
03/31/14	52RE R	RECORD A P		151.76	
03/31/14	52RE R	RECORD A P		21.38	
03/31/14	52RE.1	RECORD A P		(21.37)	
03/31/14	52RE.1	RECORD A P		(228.37)	
				<u>(76.60)</u>	<u>102.58</u>
<b>77900 Utilities</b>			160.29		
03/04/14	3160	LINCOLN WATER SYTEM		8.72	
03/04/14	3161	BLACK HILLS ENERGY		45.67	
03/10/14	3167	VON BUSCH REFUSE		4.28	
03/10/14	3172	BIG RED COMMUNICATIONS		3.75	
03/24/14	3192	L E S		18.02	
				<u>80.44</u>	<u>240.73</u>
				<u>1,302.25</u>	<u>3,813.57</u>
		Combined Total			
<b>8000 Professional Fees</b>			2,898.87		
<b>38000 Professional Fees</b>			1,497.60		
03/10/14	3169	DOOLITTLE & LLOYD		168.00	
03/12/14	3180	BUREAU OF FIRE PREVENTION		70.00	
03/12/14	3182	ESU6		30.00	
03/24/14	3198	BANKCARD PROCESSING CENTER		108.00	
03/31/14	52RE R	RECORD A P		70.00	
03/31/14	52RE.1	RECORD A P		(70.00)	
				<u>376.00</u>	<u>1,873.60</u>

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
<b>48000 Professional Fees</b>			253.65		
03/10/14	3169	DOOLITTLE & LLOYD		42.00	
03/31/14	52RE R	RECORD A P		70.00	
03/31/14	52RE.1	RECORD A P		(70.00)	
				<u>42.00</u>	<u>295.65</u>
<b>58000 Professional Fees</b>			71.55		
03/10/14	3169	DOOLITTLE & LLOYD		14.00	
03/31/14	52RE R	RECORD A P		70.00	
03/31/14	52RE.1	RECORD A P		(70.00)	
				<u>14.00</u>	<u>85.55</u>
<b>68000 Professional Fees</b>			602.65		
03/10/14	3169	DOOLITTLE & LLOYD		42.00	
03/10/14	3173	KRISTINA ALAS		75.00	
03/10/14	3174	BRANDIE KVALEC		70.00	
03/10/14	3175	JORY REECE		162.00	
03/10/14	3176	AARON NORMAN		60.00	
03/10/14	3177	SHERYL CLARK		234.00	
03/10/14	3178	SARAH REINKE		126.00	
03/17/14	3185	BOB RUNG		108.00	
03/17/14	3186	JUDY RUNG		90.00	
03/24/14	3196	BRYCE SCHWANKE		337.50	
03/24/14	3198	BANKCARD PROCESSING CENTER		18.00	
03/31/14	52RE R	RECORD A P		70.00	
03/31/14	52RE.1	RECORD A P		(70.00)	
				<u>1,322.50</u>	<u>1,925.15</u>
<b>78000 Professional Fees</b>			64.05		
03/10/14	3169	DOOLITTLE & LLOYD		14.00	
				<u>14.00</u>	<u>78.05</u>
<b>88000 Professional Fees</b>			409.37		
				<u>0.00</u>	<u>409.37</u>
		Combined Total		<u>1,768.50</u>	<u>4,667.37</u>
<b>8100 Supplies</b>			3,855.13		
<b>38100 Supplies</b>			2,827.00		
03/31/14	6JE	RECORD BANK DEBIT MEMOS		5.00	
03/14/14	3183	SAM'S CLUB		239.14	
03/14/14	3184	CASH		27.06	
03/24/14	3198	BANKCARD PROCESSING CENTER		424.44	
				<u>695.64</u>	<u>3,522.64</u>
<b>48100 Supplies</b>			820.82		
03/10/14	3166	RUSS'S MARKET		124.18	
03/14/14	3183	SAM'S CLUB		108.67	
03/14/14	3184	CASH		78.46	
03/24/14	3198	BANKCARD PROCESSING CENTER		66.12	
				<u>377.43</u>	<u>1,198.25</u>
<b>58100 Supplies</b>			21.64		
03/10/14	3166	RUSS'S MARKET		54.58	

**Willard Community Center Inc  
General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
<b>58100 Supplies (cont.)</b>				<u>54.58</u>	<u>76.22</u>
<b>68100 Supplies</b>			174.02		
03/10/14	3179	GINA BENNE		82.44	
03/14/14	3184	CASH		101.86	
03/24/14	3198	BANKCARD PROCESSING CENTER		109.52	
				<u>293.82</u>	<u>467.84</u>
<b>78100 Supplies</b>			11.65		
03/24/14	3198	BANKCARD PROCESSING CENTER		48.08	
				<u>48.08</u>	<u>59.73</u>
Combined Total				<u>1,469.55</u>	<u>5,324.68</u>
<b>8200 Telephone</b>			603.35		
<b>38200 Telephone</b>			312.78		
03/10/14	3170	WINDSTREAM		17.19	
03/24/14	3191	WINDSTREAM		176.30	
03/31/14	52RE R	RECORD A P		17.19	
03/31/14	52RE R	RECORD A P		51.62	
03/31/14	52RE.1	RECORD A P		(50.94)	
03/31/14	52RE.1	RECORD A P		(17.19)	
				<u>194.17</u>	<u>506.95</u>
<b>48200 Telephone</b>			70.78		
03/24/14	3191	WINDSTREAM		35.26	
				<u>35.26</u>	<u>106.04</u>
<b>58200 Telephone</b>			23.60		
03/24/14	3191	WINDSTREAM		11.75	
				<u>11.75</u>	<u>35.35</u>
<b>68200 Telephone</b>			172.59		
03/04/14	3162	VERIZON WIRELESS		50.94	
				<u>50.94</u>	<u>223.53</u>
<b>78200 Telephone</b>			23.60		
03/24/14	3191	WINDSTREAM		11.76	
				<u>11.76</u>	<u>35.36</u>
Combined Total				<u>303.88</u>	<u>907.23</u>
<b>8400 Occupancy</b>			250.00		
<b>78400 Occupancy</b>			250.00		
				<u>0.00</u>	<u>250.00</u>
Combined Total				<u>0.00</u>	<u>250.00</u>
<b>8500 Equipment</b>			187.25		
<b>38500 Equipment</b>			0.00		
03/10/14	3168	OPEN DOORS COMPUTER SVCS		121.98	
03/24/14	3197	KONICA MINOLTA		132.98	
				<u>254.96</u>	<u>254.96</u>

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>48500 Equipment</b>		187.25		
03/10/14	3168	OPEN DOORS COMPUTER SVCS		30.50	
03/24/14	3197	KONICA MINOLTA		33.25	
				<u>63.75</u>	<u>251.00</u>
	<b>58500 Equipment</b>		0.00		
03/10/14	3168	OPEN DOORS COMPUTER SVCS		10.16	
03/24/14	3197	KONICA MINOLTA		11.08	
				<u>21.24</u>	<u>21.24</u>
	<b>68500 Equipment</b>		0.00		
03/10/14	3168	OPEN DOORS COMPUTER SVCS		30.50	
03/24/14	3197	KONICA MINOLTA		33.25	
				<u>63.75</u>	<u>63.75</u>
	<b>78500 Equipment</b>		0.00		
03/10/14	3168	OPEN DOORS COMPUTER SVCS		10.16	
03/24/14	3197	KONICA MINOLTA		11.08	
				<u>21.24</u>	<u>21.24</u>
		Combined Total		<u>424.94</u>	<u>612.19</u>
	<b>8700 Travel</b>		1,265.70		
	<b>38700 Travel / Auto Expense</b>		540.60		
				<u>0.00</u>	<u>540.60</u>
	<b>48700 Travel / Auto Expense</b>		725.10		
03/05/14	3165	RUSS'S MARKET		500.00	
				<u>500.00</u>	<u>1,225.10</u>
		Combined Total		<u>500.00</u>	<u>1,765.70</u>
	<b>8800 Conferences</b>		419.00		
	<b>38800 Conferences</b>		361.50		
				<u>0.00</u>	<u>361.50</u>
	<b>48800 Conferences</b>		25.00		
				<u>0.00</u>	<u>25.00</u>
	<b>68800 Conferences</b>		32.50		
				<u>0.00</u>	<u>32.50</u>
		Combined Total		<u>0.00</u>	<u>419.00</u>
	<b>8900 Security</b>		632.63		
	<b>38900 Security</b>		437.80		
				<u>0.00</u>	<u>437.80</u>
	<b>48900 Security</b>		111.02		
				<u>0.00</u>	<u>111.02</u>
	<b>58900 Security</b>		30.16		

**Willard Community Center Inc  
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>58900</b>	<b>Security (cont.)</b>		<u>0.00</u>	<u>30.16</u>
	<b>78900</b>	<b>Security</b>	53.65	<u>0.00</u>	<u>53.65</u>
		Combined Total		<u>0.00</u>	<u>632.63</u>
	<b>9000</b>	<b>Membership Dues</b>	1,120.34		
	<b>39000</b>	<b>Membership Dues</b>	692.20	<u>0.00</u>	<u>692.20</u>
	<b>49000</b>	<b>Membership Dues</b>	160.56	<u>0.00</u>	<u>160.56</u>
	<b>59000</b>	<b>Membership Dues</b>	53.51	<u>0.00</u>	<u>53.51</u>
	<b>69000</b>	<b>Membership Dues</b>	160.56	<u>0.00</u>	<u>160.56</u>
	<b>79000</b>	<b>Membership Dues</b>	53.51	<u>0.00</u>	<u>53.51</u>
		Combined Total		<u>0.00</u>	<u>1,120.34</u>
	<b>9200</b>	<b>Insurance</b>	2,693.00		
	<b>39200</b>	<b>Insurance</b>	1,773.65		
03/24/14	3187	FIRST NONPROFIT INSURANCE		627.60	
				<u>627.60</u>	<u>2,401.25</u>
03/24/14	3187	FIRST NONPROFIT INSURANCE	358.85	156.90	
				<u>156.90</u>	<u>515.75</u>
03/24/14	3187	FIRST NONPROFIT INSURANCE	44.45	52.30	
				<u>52.30</u>	<u>96.75</u>
03/24/14	3187	FIRST NONPROFIT INSURANCE	358.85	156.90	
				<u>156.90</u>	<u>515.75</u>
03/24/14	3187	FIRST NONPROFIT INSURANCE	157.20	52.30	
				<u>52.30</u>	<u>209.50</u>
		Combined Total		<u>1,046.00</u>	<u>3,739.00</u>
	<b>9300</b>	<b>Custodial Services</b>	2,225.60		
	<b>39300</b>	<b>Custodial</b>	1,112.80		

**Willard Community Center Inc  
General Ledger**

<b>Date</b>	<b>Reference T</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Current Amount</b>	<b>YTD Balance</b>
<b>39300 Custodial (cont.)</b>					
03/04/14	3163	SERVICE MASTER PBM		834.60	
03/24/14	3189	SERVICE MASTER PBM		834.60	
03/31/14	52RE.1	RECORD A P		(278.20)	
				<u>1,391.00</u>	<u>2,503.80</u>
<b>49300 Custodial</b>			445.12		
03/04/14	3163	SERVICE MASTER PBM		166.92	
03/24/14	3189	SERVICE MASTER PBM		166.92	
03/31/14	52RE.1	RECORD A P		(278.20)	
				<u>55.64</u>	<u>500.76</u>
<b>59300 Custodial</b>			333.84		
03/04/14	3163	SERVICE MASTER PBM		55.64	
03/24/14	3189	SERVICE MASTER PBM		55.64	
03/31/14	52RE.1	RECORD A P		(278.20)	
				<u>(166.92)</u>	<u>166.92</u>
<b>69300 Custodial</b>			278.20		
03/31/14	52RE.1	RECORD A P		(278.20)	
				<u>(278.20)</u>	<u>0.00</u>
<b>79300 Custodial Services</b>			55.64		
03/04/14	3163	SERVICE MASTER PBM		55.64	
03/24/14	3189	SERVICE MASTER PBM		55.64	
				<u>111.28</u>	<u>166.92</u>
		<b>Combined Total</b>		<u>1,112.80</u>	<u>3,338.40</u>
<b>9900 Miscellaneous Expense</b>			150.00		
<b>39900 Miscellaneous Expense</b>			150.00		
				<u>0.00</u>	<u>150.00</u>
		<b>Combined Total</b>		<u>0.00</u>	<u>150.00</u>
<b>Current Profit/(Loss)</b>	<u>8,288.60</u>	<b>YTD Profit/(Loss)</b>	<u>3,775.46</u>		
Number of Transactions	250				
			The General Ledger is in balance		<u>0.00</u>



**Willard Community Center Inc  
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
03/31/14	1		1104	Cash Disbursements	(12,106.19)	(12,106.19)
03/31/14	50	S	2200	RECLASS INS	116.62	
03/31/14	50	S	37100	RECLASS INS	(29.15)	
03/31/14	50	S	47100	RECLASS INS	(29.15)	
03/31/14	50	S	57100	RECLASS INS	(29.15)	
03/31/14	50	S	67100	RECLASS INS	(29.17)	
03/31/14	1JE		1104	RECORD DEPOSITS	41,065.35	
03/31/14	1JE		2000	RECORD DEPOSITS	(320.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(230.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(20.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(100.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(100.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(80.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(90.00)	
03/31/14	1JE		2000	RECORD DEPOSITS	(200.00)	
03/31/14	1JE		34000	RECORD DEPOSITS	(100.00)	
03/31/14	1JE		34000	RECORD DEPOSITS	(50.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(3,866.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(1,647.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(3,761.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(960.50)	
03/31/14	1JE		36200	RECORD DEPOSITS	(4,056.50)	
03/31/14	1JE		36200	RECORD DEPOSITS	(1,060.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(4,216.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(3,363.13)	
03/31/14	1JE		36200	RECORD DEPOSITS	(2,175.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(5,833.00)	
03/31/14	1JE		36200	RECORD DEPOSITS	(1,129.00)	
03/31/14	1JE		46200	RECORD DEPOSITS	(224.34)	
03/31/14	1JE		46200	RECORD DEPOSITS	(79.00)	
03/31/14	1JE		46200	RECORD DEPOSITS	(129.00)	
03/31/14	1JE		46200	RECORD DEPOSITS	(273.00)	
03/31/14	1JE		54000	RECORD DEPOSITS	(15.00)	
03/31/14	1JE		56200	RECORD DEPOSITS	(10.00)	
03/31/14	1JE		56200	RECORD DEPOSITS	(30.00)	
03/31/14	1JE		56900	RECORD DEPOSITS	(115.00)	
03/31/14	1JE		56900	RECORD DEPOSITS	(20.00)	
03/31/14	1JE		56900	RECORD DEPOSITS	(50.00)	
03/31/14	1JE		66200	RECORD DEPOSITS	(226.00)	
03/31/14	1JE		66200	RECORD DEPOSITS	(2,380.00)	
03/31/14	1JE		66200	RECORD DEPOSITS	(1,118.50)	
03/31/14	1JE		66200	RECORD DEPOSITS	(126.00)	
03/31/14	1JE		66200	RECORD DEPOSITS	(291.50)	
03/31/14	1JE		66200	RECORD DEPOSITS	(321.00)	
03/31/14	1JE		66200	RECORD DEPOSITS	(1,020.88)	
03/31/14	1JE		66200	RECORD DEPOSITS	(1,279.00)	
03/31/14	2JE		1104	RECORD MISC DEPOSITS	2,251.19	
03/31/14	2JE		36200	RECORD MISC DEPOSITS	(1,417.86)	
03/31/14	2JE		44700	RECORD MISC DEPOSITS	(833.33)	
03/31/14	3JE		1104	RECORD COMMUNITY HEALTH ENDOWMENT GRANT FOR WEST A NEIGHBORHOOD HEALTH FAIR	2,000.00	
03/31/14	3JE		34000	RECORD COMMUNITY HEALTH ENDOWMENT GRANT FOR WEST A NEIGHBORHOOD HEALTH FAIR	(2,000.00)	
03/31/14	4JE		1104	VOID LOST PAYROLL CK #3146	194.99	
03/31/14	4JE		1290	VOID LOST PAYROLL CK #3146	(194.99)	

**Willard Community Center Inc  
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
03/31/14	5JE		1104	RECORD INTEREST INCOME	7.98	
03/31/14	5JE		1105	RECORD INTEREST INCOME	8.76	
03/31/14	5JE		1107	RECORD INTEREST INCOME	1.22	
03/31/14	5JE		36500	RECORD INTEREST INCOME	(17.96)	
03/31/14	6JE		1104	RECORD BANK DEBIT MEMOS	(8,051.44)	
03/31/14	6JE		2011	RECORD BANK DEBIT MEMOS	3,256.59	
03/31/14	6JE		2011	RECORD BANK DEBIT MEMOS	3,303.95	
03/31/14	6JE		2013	RECORD BANK DEBIT MEMOS	611.00	
03/31/14	6JE		2360	RECORD BANK DEBIT MEMOS	235.90	
03/31/14	6JE		2360	RECORD BANK DEBIT MEMOS	617.30	
03/31/14	6JE		37100	RECORD BANK DEBIT MEMOS	5.42	
03/31/14	6JE		38100	RECORD BANK DEBIT MEMOS	5.00	
03/31/14	6JE		47100	RECORD BANK DEBIT MEMOS	5.42	
03/31/14	6JE		57100	RECORD BANK DEBIT MEMOS	5.43	
03/31/14	6JE		67100	RECORD BANK DEBIT MEMOS	5.43	
03/31/14	7JE		1104	RECLASSIFY DEPOSIT 2/21/14	7,388.50	
03/31/14	7JE		1104	RECLASSIFY DEPOSIT 2/21/14	(7,388.50)	
03/31/14	7JE		36200	RECLASSIFY DEPOSIT 2/21/14	755.90	
03/31/14	7JE		36200	RECLASSIFY DEPOSIT 2/21/14	4,763.10	
03/31/14	7JE		36200	RECLASSIFY DEPOSIT 2/21/14	(5,179.50)	
03/31/14	7JE		46200	RECLASSIFY DEPOSIT 2/21/14	(79.00)	
03/31/14	7JE		56200	RECLASSIFY DEPOSIT 2/21/14	(100.00)	
03/31/14	7JE		66200	RECLASSIFY DEPOSIT 2/21/14	1,869.50	
03/31/14	7JE		66200	RECLASSIFY DEPOSIT 2/21/14	(2,030.00)	
03/04/14	3160		37900	LINCOLN WATER SYTEM	130.78	
03/04/14	3160		47900	LINCOLN WATER SYTEM	26.16	
03/04/14	3160		57900	LINCOLN WATER SYTEM	8.72	
03/04/14	3160		77900	LINCOLN WATER SYTEM	8.72	174.38
03/04/14	3161		37900	BLACK HILLS ENERGY	685.12	
03/04/14	3161		47900	BLACK HILLS ENERGY	137.03	
03/04/14	3161		57900	BLACK HILLS ENERGY	45.68	
03/04/14	3161		77900	BLACK HILLS ENERGY	45.67	913.50
03/04/14	3162		68200	VERIZON WIRELESS	50.94	50.94
03/04/14	3163		39300	SERVICE MASTER PBM	834.60	
03/04/14	3163		49300	SERVICE MASTER PBM	166.92	
03/04/14	3163		59300	SERVICE MASTER PBM	55.64	
03/04/14	3163		79300	SERVICE MASTER PBM	55.64	1,112.80
03/04/14	3164		37100	BLUE CROSS BLUE SHIELD	770.15	
03/04/14	3164		47100	BLUE CROSS BLUE SHIELD	192.54	
03/04/14	3164		57100	BLUE CROSS BLUE SHIELD	64.18	
03/04/14	3164		67100	BLUE CROSS BLUE SHIELD	192.54	
03/04/14	3164		77100	BLUE CROSS BLUE SHIELD	64.17	1,283.58
03/05/14	3165		48700	RUSS'S MARKET	500.00	500.00
03/10/14	3166		48100	RUSS'S MARKET	124.18	
03/10/14	3166		58100	RUSS'S MARKET	54.58	178.76
03/10/14	3167		37900	VON BUSCH REFUSE	64.12	
03/10/14	3167		47900	VON BUSCH REFUSE	12.82	
03/10/14	3167		57900	VON BUSCH REFUSE	4.28	
03/10/14	3167		77900	VON BUSCH REFUSE	4.28	85.50
03/10/14	3168		38500	OPEN DOORS COMPUTER SVCS	121.98	
03/10/14	3168		48500	OPEN DOORS COMPUTER SVCS	30.50	
03/10/14	3168		58500	OPEN DOORS COMPUTER SVCS	10.16	

**Willard Community Center Inc  
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Date	Reference	T	Account	Description	Amount	Reference Total
03/10/14	3168		68500	OPEN DOORS COMPUTER SVCS	30.50	
03/10/14	3168		78500	OPEN DOORS COMPUTER SVCS	10.16	203.30
03/10/14	3169		38000	DOOLITTLE & LLOYD	168.00	
03/10/14	3169		48000	DOOLITTLE & LLOYD	42.00	
03/10/14	3169		58000	DOOLITTLE & LLOYD	14.00	
03/10/14	3169		68000	DOOLITTLE & LLOYD	42.00	
03/10/14	3169		78000	DOOLITTLE & LLOYD	14.00	280.00
03/10/14	3170		38200	WINDSTREAM	17.19	17.19
03/10/14	3171		37100	AMERITAS	101.90	
03/10/14	3171		47100	AMERITAS	25.47	
03/10/14	3171		57100	AMERITAS	8.50	
03/10/14	3171		67100	AMERITAS	25.47	
03/10/14	3171		77100	AMERITAS	8.50	169.84
03/10/14	3172		37900	BIG RED COMMUNICATIONS	56.25	
03/10/14	3172		47900	BIG RED COMMUNICATIONS	11.25	
03/10/14	3172		57900	BIG RED COMMUNICATIONS	3.75	
03/10/14	3172		77900	BIG RED COMMUNICATIONS	3.75	75.00
03/10/14	3173		68000	KRISTINA ALAS	75.00	75.00
03/10/14	3174		68000	BRANDIE KAVALEC	70.00	70.00
03/10/14	3175		68000	JORY REECE	162.00	162.00
03/10/14	3176		68000	AARON NORMAN	60.00	60.00
03/10/14	3177		68000	SHERYL CLARK	234.00	234.00
03/10/14	3178		68000	SARAH REINKE	126.00	126.00
03/10/14	3179		68100	GINA BENNE	82.44	82.44
03/12/14	3180		38000	BUREAU OF FIRE PREVENTION	70.00	70.00
03/12/14	3181		37300	LINCOLN PUBLIC SCHOOLS	941.97	941.97
03/12/14	3182		38000	ESU6	30.00	30.00
03/14/14	3183		38100	SAM'S CLUB	239.14	
03/14/14	3183		48100	SAM'S CLUB	108.67	347.81
03/14/14	3184		38100	CASH	27.06	
03/14/14	3184		48100	CASH	78.46	
03/14/14	3184		68100	CASH	101.86	207.38
03/17/14	3185		68000	BOB RUNG	108.00	108.00
03/17/14	3186		68000	JUDY RUNG	90.00	90.00
03/24/14	3187		39200	FIRST NONPROFIT INSURANCE	627.60	
03/24/14	3187		49200	FIRST NONPROFIT INSURANCE	156.90	
03/24/14	3187		59200	FIRST NONPROFIT INSURANCE	52.30	
03/24/14	3187		69200	FIRST NONPROFIT INSURANCE	156.90	
03/24/14	3187		79200	FIRST NONPROFIT INSURANCE	52.30	1,046.00
03/24/14	3188		37400	PRESTO-X	49.77	
03/24/14	3188		47400	PRESTO-X	9.95	
03/24/14	3188		57400	PRESTO-X	3.32	
03/24/14	3188		77400	PRESTO-X	3.33	66.37

**Willard Community Center Inc  
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Date	Reference	T	Account	Description	Amount	Reference Total
03/24/14	3189		39300	SERVICE MASTER PBM	834.60	
03/24/14	3189		49300	SERVICE MASTER PBM	166.92	
03/24/14	3189		59300	SERVICE MASTER PBM	55.64	
03/24/14	3189		79300	SERVICE MASTER PBM	55.64	1,112.80
03/24/14	3190		37400	ELETECH	227.21	
03/24/14	3190		47400	ELETECH	45.44	
03/24/14	3190		57400	ELETECH	15.15	
03/24/14	3190		77400	ELETECH	15.14	302.94
03/24/14	3191		38200	WINDSTREAM	176.30	
03/24/14	3191		48200	WINDSTREAM	35.26	
03/24/14	3191		58200	WINDSTREAM	11.75	
03/24/14	3191		78200	WINDSTREAM	11.76	235.07
03/24/14	3192		37900	L E S	270.24	
03/24/14	3192		47900	L E S	54.04	
03/24/14	3192		57900	L E S	18.02	
03/24/14	3192		77900	L E S	18.02	360.32
03/24/14	3196		68000	BRYCE SCHWANKE	337.50	337.50
03/24/14	3197		38500	KONICA MINOLTA	132.98	
03/24/14	3197		48500	KONICA MINOLTA	33.25	
03/24/14	3197		58500	KONICA MINOLTA	11.08	
03/24/14	3197		68500	KONICA MINOLTA	33.25	
03/24/14	3197		78500	KONICA MINOLTA	11.08	221.64
03/24/14	3198		38000	BANKCARD PROCESSING CENTER	108.00	
03/24/14	3198		38100	BANKCARD PROCESSING CENTER	424.44	
03/24/14	3198		48100	BANKCARD PROCESSING CENTER	66.12	
03/24/14	3198		68000	BANKCARD PROCESSING CENTER	18.00	
03/24/14	3198		68100	BANKCARD PROCESSING CENTER	109.52	
03/24/14	3198		78100	BANKCARD PROCESSING CENTER	48.08	774.16
03/31/14	51RE	R	1200	RECORD A R	16,705.00	
03/31/14	51RE	R	36200	RECORD A R	(9,550.00)	
03/31/14	51RE	R	46200	RECORD A R	(2,695.00)	
03/31/14	51RE	R	66200	RECORD A R	(4,460.00)	
03/31/14	51RE .1		1200	RECORD A R	(10,422.30)	
03/31/14	51RE .1		36200	RECORD A R	5,480.30	
03/31/14	51RE .1		46200	RECORD A R	630.00	
03/31/14	51RE .1		66200	RECORD A R	4,312.00	
03/31/14	52RE	R	2000	RECORD A P	(1,041.36)	
03/31/14	52RE	R	37900	RECORD A P	151.77	
03/31/14	52RE	R	37900	RECORD A P	21.37	
03/31/14	52RE	R	38000	RECORD A P	70.00	
03/31/14	52RE	R	38200	RECORD A P	51.62	
03/31/14	52RE	R	38200	RECORD A P	17.19	
03/31/14	52RE	R	47900	RECORD A P	151.76	
03/31/14	52RE	R	47900	RECORD A P	21.37	
03/31/14	52RE	R	48000	RECORD A P	70.00	
03/31/14	52RE	R	57900	RECORD A P	151.76	
03/31/14	52RE	R	57900	RECORD A P	21.38	
03/31/14	52RE	R	58000	RECORD A P	70.00	
03/31/14	52RE	R	67900	RECORD A P	151.76	
03/31/14	52RE	R	67900	RECORD A P	21.38	
03/31/14	52RE	R	68000	RECORD A P	70.00	
03/31/14	52RE .1		2000	RECORD A P	2,459.93	

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Date	Reference	T	Account	Description	Amount	Reference Total
03/31/14	52RE .1		37900	RECORD A P	(21.38)	
03/31/14	52RE .1		37900	RECORD A P	(228.38)	
03/31/14	52RE .1		38000	RECORD A P	(70.00)	
03/31/14	52RE .1		38200	RECORD A P	(17.19)	
03/31/14	52RE .1		38200	RECORD A P	(50.94)	
03/31/14	52RE .1		39300	RECORD A P	(278.20)	
03/31/14	52RE .1		47900	RECORD A P	(228.38)	
03/31/14	52RE .1		47900	RECORD A P	(21.38)	
03/31/14	52RE .1		48000	RECORD A P	(70.00)	
03/31/14	52RE .1		49300	RECORD A P	(278.20)	
03/31/14	52RE .1		57900	RECORD A P	(228.37)	
03/31/14	52RE .1		57900	RECORD A P	(21.37)	
03/31/14	52RE .1		58000	RECORD A P	(70.00)	
03/31/14	52RE .1		59300	RECORD A P	(278.20)	
03/31/14	52RE .1		67900	RECORD A P	(21.37)	
03/31/14	52RE .1		67900	RECORD A P	(228.37)	
03/31/14	52RE .1		68000	RECORD A P	(70.00)	
03/31/14	52RE .1		69300	RECORD A P	(278.20)	
03/14/14	P89		1104	Payroll Journal Entry	(12,209.44)	
03/14/14	P89		2011	Payroll Journal Entry	(3,303.95)	
03/14/14	P89		2013	Payroll Journal Entry	(322.00)	
03/14/14	P89		2014	Payroll Journal Entry	(44.90)	
03/14/14	P89		2200	Payroll Journal Entry	(58.31)	
03/14/14	P89		2210	Payroll Journal Entry	(70.50)	
03/14/14	P89		37000	Payroll Journal Entry	8,996.07	
03/14/14	P89		37200	Payroll Journal Entry	716.56	
03/14/14	P89		47000	Payroll Journal Entry	1,675.49	
03/14/14	P89		47200	Payroll Journal Entry	131.43	
03/14/14	P89		57000	Payroll Journal Entry	750.33	
03/14/14	P89		57200	Payroll Journal Entry	59.32	
03/14/14	P89		67000	Payroll Journal Entry	3,283.10	
03/14/14	P89		67200	Payroll Journal Entry	262.53	
03/14/14	P89		77000	Payroll Journal Entry	124.72	
03/14/14	P89		77200	Payroll Journal Entry	9.55	
03/28/14	P89		1104	Payroll Journal Entry	(11,715.55)	
03/28/14	P89		2011	Payroll Journal Entry	(3,345.87)	
03/28/14	P89		2013	Payroll Journal Entry	(351.00)	
03/28/14	P89		2014	Payroll Journal Entry	(40.57)	
03/28/14	P89		2200	Payroll Journal Entry	(58.31)	
03/28/14	P89		2210	Payroll Journal Entry	(70.50)	
03/28/14	P89		37000	Payroll Journal Entry	8,420.01	
03/28/14	P89		37200	Payroll Journal Entry	669.33	
03/28/14	P89		47000	Payroll Journal Entry	1,631.32	
03/28/14	P89		47200	Payroll Journal Entry	127.69	
03/28/14	P89		57000	Payroll Journal Entry	664.43	
03/28/14	P89		57200	Payroll Journal Entry	52.11	
03/28/14	P89		67000	Payroll Journal Entry	3,546.43	
03/28/14	P89		67200	Payroll Journal Entry	282.52	
03/28/14	P89		77000	Payroll Journal Entry	174.60	
03/28/14	P89		77200	Payroll Journal Entry	13.36	
					Transaction Balance	<u>0.00</u>

Total Debits 142,800.23      Total Credits 142,800.23      A/C Hash Total 11218897.000

Number of Transactions      250