

Willard Community Center Inc

Compiled Financial Statements

May 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 May 31, 2014, and the related statements of income for the one month and five 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 May 31, 2014

ASSETS

CURRENT ASSETS

Petty Cash	\$ 250.00
Cash in Bank - Bingo	946.09
Cash in Bank - WG	79,776.95
Money Market (1) - WGB	51,586.87
Cash in Bank - Emergency	448.20
Money Market (2) - WGB	7,213.63
Certificate of Deposit - Bldg Fund	67,696.33
Certificate of Deposit - Other	36,099.68
Accounts Receivable	17,877.70
Accounts Receivable - Region V	15.18
Accounts Receivable - CLC Grant	<u>8,614.73</u>

Total Current Assets 270,525.36

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 \$ 613,557.77

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 16,939.38
Accrued Employee Insurance	106.45
Accrued U W Deduction	622.50
Playground	434.28
Deferred Income	12,131.34
Accrued Wages	11,461.07
Accrued Payroll Taxes	<u>910.91</u>

Total Current Liabilities 42,605.93

LONG-TERM LIABILITIES

Note Payable	<u>120,644.47</u>
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Total Long-Term Liabilities 120,644.47

Total Liabilities 163,250.40

NET ASSETS

See Accountants' Compilation Report

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

Net Assets	446,937.47
Current Income (Loss)	<u>3,369.90</u>
Total Net Assets	<u>450,307.37</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 613,557.77</u></u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ (467.95)	(1.00)	\$ 3,924.53	1.72
United Way	833.33	1.79	8,932.23	3.92
CLC Grant	1,152.28	2.47	9,767.01	4.28
Program Service Fees	44,765.81	95.95	203,914.80	89.39
Investment Income	16.93	0.04	82.84	0.04
Miscellaneous Revenue	355.00	0.76	1,495.00	0.66
Total Revenue	46,655.40	100.00	228,116.41	100.00
Operating Expenses				
Salaries	29,962.52	64.22	153,753.40	67.40
Employee Benefits	1,395.53	2.99	7,014.68	3.08
Payroll Taxes	2,360.83	5.06	12,219.33	5.36
Rent	0.00	0.00	4,709.85	2.06
Building Maintenance	318.74	0.68	1,433.67	0.63
Building Maintenance (Non-Budg)	0.00	0.00	395.53	0.17
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.03)
Utilities	598.10	1.28	5,247.10	2.30
Professional Fees	4,437.00	9.51	10,054.37	4.41
Supplies	2,929.53	6.28	12,858.04	5.64
Telephone	303.77	0.65	1,515.97	0.66
Postage	0.00	0.00	245.00	0.11
Occupancy	125.00	0.27	500.00	0.22
Equipment	0.00	0.00	612.19	0.27
Printing	0.00	0.00	95.50	0.04
Travel	291.81	0.63	2,057.51	0.90
Conferences	0.00	0.00	449.00	0.20
Security	449.40	0.96	1,082.03	0.47
Membership Dues	0.00	0.00	1,120.34	0.49
Insurance	0.00	0.00	3,739.00	1.64
Custodial Services	1,112.80	2.39	5,564.00	2.44
Miscellaneous Expense	0.00	0.00	150.00	0.07
Total Operating Expenses	44,285.03	94.92	224,746.51	98.52
Net Income (Loss)	2,370.37	5.08	3,369.90	1.48

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Childcare

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ (502.95)	(1.56)	\$ 3,773.53	2.34
Program Service Fees	32,679.54	101.51	157,234.90	97.61
Investment Income	16.93	0.05	82.84	0.05
Total Revenue	<u>32,193.52</u>	<u>100.00</u>	<u>161,091.27</u>	<u>100.00</u>
Operating Expenses				
Salaries	18,658.92	57.96	95,247.98	59.13
Employee Benefits	870.56	2.70	4,374.96	2.72
Payroll Taxes	1,477.37	4.59	7,583.68	4.71
Rent	0.00	0.00	4,709.85	2.92
Building Maintenance	239.05	0.74	943.42	0.59
Building Maintenance (Non-Budg)	0.00	0.00	109.68	0.07
Holiday Party / Bonus	0.00	0.00	(70.00)	(0.04)
Utilities	428.23	1.33	3,849.70	2.39
Professional Fees	898.10	2.79	2,957.70	1.84
Supplies	2,110.78	6.56	8,562.84	5.32
Telephone	158.58	0.49	824.16	0.51
Postage	0.00	0.00	147.00	0.09
Equipment	0.00	0.00	254.96	0.16
Travel	145.90	0.45	686.50	0.43
Conferences	0.00	0.00	361.50	0.22
Security	337.05	1.05	774.85	0.48
Membership Dues	0.00	0.00	692.20	0.43
Insurance	0.00	0.00	2,401.25	1.49
Custodial Services	834.60	2.59	3,616.60	2.25
Miscellaneous Expense	0.00	0.00	150.00	0.09
Total Operating Expenses	<u>26,159.14</u>	<u>81.26</u>	<u>138,178.83</u>	<u>85.78</u>
Net Income (Loss)	<u>6,034.38</u>	<u>18.74</u>	<u>22,912.44</u>	<u>14.22</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Youth

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
United Way	\$ 833.33	14.37	\$ 8,932.23	46.52
Program Service Fees	4,965.53	85.63	10,266.57	53.48
Total Revenue	<u>5,798.86</u>	<u>100.00</u>	<u>19,198.80</u>	<u>100.00</u>
Operating Expenses				
Salaries	3,458.52	59.64	17,332.25	90.28
Employee Benefits	(199.84)	(3.45)	(1,004.71)	(5.23)
Payroll Taxes	270.41	4.66	1,367.95	7.13
Building Maintenance	47.81	0.82	273.02	1.42
Building Maintenance (Non-Budg)	0.00	0.00	21.94	0.11
Utilities	93.78	1.62	832.39	4.34
Professional Fees	627.65	10.82	983.30	5.12
Supplies	362.80	6.26	2,192.22	11.42
Telephone	35.34	0.61	176.90	0.92
Postage	0.00	0.00	36.75	0.19
Equipment	0.00	0.00	251.00	1.31
Travel	145.91	2.52	1,371.01	7.14
Conferences	0.00	0.00	55.00	0.29
Security	67.41	1.16	178.43	0.93
Membership Dues	0.00	0.00	160.56	0.84
Insurance	0.00	0.00	515.75	2.69
Custodial Services	166.92	2.88	945.88	4.93
Total Operating Expenses	<u>5,076.71</u>	<u>87.55</u>	<u>25,689.64</u>	<u>133.81</u>
Net Income (Loss)	<u>722.15</u>	<u>12.45</u>	<u>(6,490.84)</u>	<u>(33.81)</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Adult & Seniors

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Contributions	\$ 35.00	8.54	\$ 151.00	1.86
Program Service Fees	20.00	4.88	6,482.50	79.75
Miscellaneous Revenue	355.00	86.59	1,495.00	18.39
Total Revenue	410.00	100.00	8,128.50	100.00
Operating Expenses				
Salaries	1,287.85	314.11	6,673.47	82.10
Employee Benefits	50.80	12.39	255.86	3.15
Payroll Taxes	101.59	24.78	528.64	6.50
Building Maintenance	15.94	3.89	66.42	0.82
Building Maintenance (Non-Budg)	0.00	0.00	7.32	0.09
Utilities	38.05	9.28	244.87	3.01
Professional Fees	567.55	138.43	667.10	8.21
Supplies	116.06	28.31	291.15	3.58
Telephone	11.78	2.87	58.97	0.73
Postage	0.00	0.00	12.25	0.15
Equipment	0.00	0.00	21.24	0.26
Security	22.47	5.48	52.63	0.65
Membership Dues	0.00	0.00	53.51	0.66
Insurance	0.00	0.00	96.75	1.19
Custodial Services	55.64	13.57	500.76	6.16
Total Operating Expenses	2,267.73	553.10	9,530.94	117.25
Net Income (Loss)	(1,857.73)	(453.10)	(1,402.44)	(17.25)

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Lakeview

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
CLC Grant	\$ 1,152.28	13.96	\$ 9,767.01	25.12
Program Service Fees	<u>7,100.74</u>	<u>86.04</u>	<u>29,111.83</u>	<u>74.88</u>
Total Revenue	<u>8,253.02</u>	<u>100.00</u>	<u>38,878.84</u>	<u>100.00</u>
Operating Expenses				
Salaries	6,338.85	76.81	33,632.80	86.51
Employee Benefits	199.81	2.42	1,004.64	2.58
Payroll Taxes	494.76	5.99	2,672.14	6.87
Utilities	10.18	0.12	(15.99)	(0.04)
Professional Fees	2,313.65	28.03	4,928.80	12.68
Supplies	300.16	3.64	1,507.70	3.88
Telephone	86.29	1.05	396.96	1.02
Postage	0.00	0.00	36.75	0.09
Equipment	0.00	0.00	63.75	0.16
Printing	0.00	0.00	95.50	0.25
Conferences	0.00	0.00	32.50	0.08
Membership Dues	0.00	0.00	160.56	0.41
Insurance	0.00	0.00	515.75	1.33
Custodial Services	<u>0.00</u>	<u>0.00</u>	<u>278.20</u>	<u>0.72</u>
Total Operating Expenses	<u>9,743.70</u>	<u>118.06</u>	<u>45,310.06</u>	<u>116.54</u>
Net Income (Loss)	<u>(1,490.68)</u>	<u>(18.06)</u>	<u>(6,431.22)</u>	<u>(16.54)</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Bulding Renovation

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Program Service Fees	\$ 0.00	0.00	\$ 819.00	100.00
Total Revenue	<u>0.00</u>	<u>0.00</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>0.00</u>	<u>0.00</u>	<u>409.63</u>	<u>50.02</u>

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Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 5 Months Ended May 31, 2014
Building Support

	CURRENT PERIOD		YEAR TO DATE	
	AMOUNT	PERCENT	AMOUNT	PERCENT
Revenue				
Operating Expenses				
Salaries	218.38	0.00	866.90	0.00
Employee Benefits	74.52	0.00	374.51	0.00
Payroll Taxes	16.70	0.00	66.92	0.00
Building Maintenance	15.94	0.00	150.81	0.00
Building Maintenance (Non-Budg)	0.00	0.00	256.59	0.00
Utilities	27.86	0.00	336.13	0.00
Professional Fees	30.05	0.00	108.10	0.00
Supplies	39.73	0.00	304.13	0.00
Telephone	11.78	0.00	58.98	0.00
Postage	0.00	0.00	12.25	0.00
Occupancy	125.00	0.00	500.00	0.00
Equipment	0.00	0.00	21.24	0.00
Security	22.47	0.00	76.12	0.00
Membership Dues	0.00	0.00	53.51	0.00
Insurance	0.00	0.00	209.50	0.00
Custodial Services	55.64	0.00	222.56	0.00
Total Operating Expenses	638.07	0.00	3,618.25	0.00
Net Income (Loss)	(638.07)	0.00	(3,618.25)	0.00

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Supplementary Information

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 2014

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ (467.95)	\$ 0.00	\$ (467.95)	\$ 3,924.53	\$ 0.00	\$ 3,924.53
Special Events	0.00	1,666.67	(1,666.67)	0.00	8,333.35	(8,333.35)
Fund Raising	0.00	833.34	(833.34)	0.00	4,166.70	(4,166.70)
United Way	833.33	1,708.34	(875.01)	8,932.23	8,541.70	390.53
CLC Grant	1,152.28	1,883.34	(731.06)	9,767.01	9,416.70	350.31
Program Service Fees	44,765.81	47,916.67	(3,150.86)	203,914.80	239,583.35	(35,668.55)
Investment Income	16.93	0.00	16.93	82.84	0.00	82.84
Miscellaneous Revenue	355.00	173.34	181.66	1,495.00	866.70	628.30
Total Revenue	<u>46,655.40</u>	<u>54,181.70</u>	<u>(7,526.30)</u>	<u>228,116.41</u>	<u>270,908.50</u>	<u>(42,792.09)</u>
Operating Expenses						
Salaries	29,962.52	37,500.02	(7,537.50)	153,753.40	187,500.10	(33,746.70)
Employee Benefits	1,395.53	1,750.00	(354.47)	7,014.68	8,750.00	(1,735.32)
Payroll Taxes	2,360.83	2,868.76	(507.93)	12,219.33	14,343.80	(2,124.47)
Rent	0.00	706.42	(706.42)	4,709.85	3,532.10	1,177.75
Building Maintenance	318.74	541.68	(222.94)	1,433.67	2,708.40	(1,274.73)
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)	625.00	(695.00)
Utilities	598.10	1,000.00	(401.90)	5,247.10	5,000.00	247.10
Professional Fees	4,437.00	1,250.00	3,187.00	10,054.37	6,250.00	3,804.37
CLC Teachers	0.00	875.00	(875.00)	0.00	4,375.00	(4,375.00)
Supplies	2,929.53	2,833.34	96.19	12,858.04	14,166.70	(1,308.66)
Telephone	303.77	391.19	(87.42)	1,515.97	1,955.95	(439.98)
Postage	0.00	83.34	(83.34)	245.00	416.70	(171.70)
Occupancy	125.00	116.67	8.33	500.00	583.35	(83.35)
Equipment	0.00	125.00	(125.00)	612.19	625.00	(12.81)
Printing	0.00	25.00	(25.00)	95.50	125.00	(29.50)
Travel	291.81	316.68	(24.87)	2,057.51	1,583.40	474.11
Conferences	0.00	83.34	(83.34)	449.00	416.70	32.30
Security	449.40	109.51	339.89	1,082.03	547.55	534.48
Membership Dues	0.00	75.43	(75.43)	1,120.34	377.15	743.19
Insurance	0.00	1,333.34	(1,333.34)	3,739.00	6,666.70	(2,927.70)
Custodial Services	1,112.80	1,416.68	(303.88)	5,564.00	7,083.40	(1,519.40)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
Total Operating Expenses	<u>44,285.03</u>	<u>53,526.40</u>	<u>(9,241.37)</u>	<u>224,746.51</u>	<u>267,632.00</u>	<u>(42,885.49)</u>
Net Income (Loss)	<u>\$ 2,370.37</u>	<u>\$ 655.30</u>	<u>\$ 1,715.07</u>	<u>\$ 3,369.90</u>	<u>\$ 3,276.50</u>	<u>\$ 93.40</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 2014
Childcare

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ (502.95)	\$ 0.00	\$ (502.95)	\$ 3,773.53	\$ 0.00	\$ 3,773.53
Fund Raising	0.00	500.00	(500.00)	0.00	2,500.00	(2,500.00)
Program Service Fees	32,679.54	40,000.00	(7,320.46)	157,234.90	200,000.00	(42,765.10)
Investment Income	16.93	0.00	16.93	82.84	0.00	82.84
Total Revenue	<u>32,193.52</u>	<u>40,500.00</u>	<u>(8,306.48)</u>	<u>161,091.27</u>	<u>202,500.00</u>	<u>(41,408.73)</u>
Operating Expenses						
Salaries	18,658.92	24,816.67	(6,157.75)	95,247.98	124,083.35	(28,835.37)
Employee Benefits	870.56	1,050.00	(179.44)	4,374.96	5,250.00	(875.04)
Payroll Taxes	1,477.37	1,910.42	(433.05)	7,583.68	9,552.10	(1,968.42)
Rent	0.00	706.42	(706.42)	4,709.85	3,532.10	1,177.75
Building Maintenance	239.05	406.25	(167.20)	943.42	2,031.25	(1,087.83)
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)	375.00	(445.00)
Utilities	428.23	750.00	(321.77)	3,849.70	3,750.00	99.70
Professional Fees	898.10	750.00	148.10	2,957.70	3,750.00	(792.30)
Supplies	2,110.78	1,700.00	410.78	8,562.84	8,500.00	62.84
Telephone	158.58	234.67	(76.09)	824.16	1,173.35	(349.19)
Postage	0.00	50.00	(50.00)	147.00	250.00	(103.00)
Equipment	0.00	75.00	(75.00)	254.96	375.00	(120.04)
Printing	0.00	15.00	(15.00)	0.00	75.00	(75.00)
Travel	145.90	191.67	(45.77)	686.50	958.35	(271.85)
Conferences	0.00	50.00	(50.00)	361.50	250.00	111.50
Security	337.05	82.09	254.96	774.85	410.45	364.40
Membership Dues	0.00	45.25	(45.25)	692.20	226.25	465.95
Insurance	0.00	800.00	(800.00)	2,401.25	4,000.00	(1,598.75)
Custodial Services	834.60	1,062.50	(227.90)	3,616.60	5,312.50	(1,695.90)
Miscellaneous Expense	0.00	0.00	0.00	150.00	0.00	150.00
Total Operating Expenses	<u>26,159.14</u>	<u>34,770.94</u>	<u>(8,611.80)</u>	<u>138,178.83</u>	<u>173,854.70</u>	<u>(35,675.87)</u>
Net Income (Loss)	<u>\$ 6,034.38</u>	<u>\$ 5,729.06</u>	<u>\$ 305.32</u>	<u>\$ 22,912.44</u>	<u>\$ 28,645.30</u>	<u>\$ (5,732.86)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 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	\$ 8,333.35	\$ (8,333.35)
Fund Raising	0.00	125.00	(125.00)	0.00	625.00	(625.00)
United Way	833.33	1,708.34	(875.01)	8,932.23	8,541.70	390.53
Program Service Fees	<u>4,965.53</u>	<u>2,750.00</u>	<u>2,215.53</u>	<u>10,266.57</u>	<u>13,750.00</u>	<u>(3,483.43)</u>
Total Revenue	<u>5,798.86</u>	<u>6,250.01</u>	<u>(451.15)</u>	<u>19,198.80</u>	<u>31,250.05</u>	<u>(12,051.25)</u>
Operating Expenses						
Salaries	3,458.52	4,666.67	(1,208.15)	17,332.25	23,333.35	(6,001.10)
Employee Benefits	(199.84)	(262.50)	62.66	(1,004.71)	(1,312.50)	307.79
Payroll Taxes	270.41	350.00	(79.59)	1,367.95	1,750.00	(382.05)
Building Maintenance	47.81	81.25	(33.44)	273.02	406.25	(133.23)
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	93.75	(93.75)
Utilities	93.78	150.00	(56.22)	832.39	750.00	82.39
Professional Fees	627.65	187.50	440.15	983.30	937.50	45.80
Supplies	362.80	425.00	(62.20)	2,192.22	2,125.00	67.22
Telephone	35.34	58.67	(23.33)	176.90	293.35	(116.45)
Postage	0.00	12.50	(12.50)	36.75	62.50	(25.75)
Equipment	0.00	18.75	(18.75)	251.00	93.75	157.25
Printing	0.00	3.75	(3.75)	0.00	18.75	(18.75)
Travel	145.91	116.67	29.24	1,371.01	583.35	787.66
Conferences	0.00	12.50	(12.50)	55.00	62.50	(7.50)
Security	67.41	16.42	50.99	178.43	82.10	96.33
Membership Dues	0.00	11.34	(11.34)	160.56	56.70	103.86
Insurance	0.00	200.00	(200.00)	515.75	1,000.00	(484.25)
Custodial Services	<u>166.92</u>	<u>212.50</u>	<u>(45.58)</u>	<u>945.88</u>	<u>1,062.50</u>	<u>(116.62)</u>
Total Operating Expenses	<u>5,076.71</u>	<u>6,279.77</u>	<u>(1,203.06)</u>	<u>25,689.64</u>	<u>31,398.85</u>	<u>(5,709.21)</u>
Net Income (Loss)	<u>\$ 722.15</u>	<u>\$ (29.76)</u>	<u>\$ 751.91</u>	<u>\$ (6,490.84)</u>	<u>\$ (148.80)</u>	<u>\$ (6,342.04)</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 2014
Adult & Seniors

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Contributions	\$ 35.00	\$ 0.00	\$ 35.00	\$ 151.00	\$ 0.00	\$ 151.00
Fund Raising	0.00	41.67	(41.67)	0.00	208.35	(208.35)
Program Service Fees	20.00	166.67	(146.67)	6,482.50	833.35	5,649.15
Miscellaneous Revenue	<u>355.00</u>	<u>173.34</u>	<u>181.66</u>	<u>1,495.00</u>	<u>866.70</u>	<u>628.30</u>
Total Revenue	<u>410.00</u>	<u>381.68</u>	<u>28.32</u>	<u>8,128.50</u>	<u>1,908.40</u>	<u>6,220.10</u>
Operating Expenses						
Salaries	1,287.85	1,033.34	254.51	6,673.47	5,166.70	1,506.77
Employee Benefits	50.80	87.50	(36.70)	255.86	437.50	(181.64)
Payroll Taxes	101.59	75.00	26.59	528.64	375.00	153.64
Building Maintenance	15.94	27.09	(11.15)	66.42	135.45	(69.03)
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	31.25	(31.25)
Utilities	38.05	50.00	(11.95)	244.87	250.00	(5.13)
Professional Fees	567.55	62.50	505.05	667.10	312.50	354.60
Supplies	116.06	141.67	(25.61)	291.15	708.35	(417.20)
Telephone	11.78	19.59	(7.81)	58.97	97.95	(38.98)
Postage	0.00	4.17	(4.17)	12.25	20.85	(8.60)
Equipment	0.00	6.25	(6.25)	21.24	31.25	(10.01)
Printing	0.00	1.25	(1.25)	0.00	6.25	(6.25)
Travel	0.00	4.17	(4.17)	0.00	20.85	(20.85)
Conferences	0.00	4.17	(4.17)	0.00	20.85	(20.85)
Security	22.47	5.50	16.97	52.63	27.50	25.13
Membership Dues	0.00	3.75	(3.75)	53.51	18.75	34.76
Insurance	0.00	66.67	(66.67)	96.75	333.35	(236.60)
Custodial Services	<u>55.64</u>	<u>70.84</u>	<u>(15.20)</u>	<u>500.76</u>	<u>354.20</u>	<u>146.56</u>
Total Operating Expenses	<u>2,267.73</u>	<u>1,669.71</u>	<u>598.02</u>	<u>9,530.94</u>	<u>8,348.55</u>	<u>1,182.39</u>
Net Income (Loss)	<u>\$ (1,857.73)</u>	<u>\$ (1,288.03)</u>	<u>\$ (569.70)</u>	<u>\$ (1,402.44)</u>	<u>\$ (6,440.15)</u>	<u>\$ 5,037.71</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 2014
Lakeview

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Fund Raising	\$ 0.00	\$ 125.00	\$ (125.00)	\$ 0.00	\$ 625.00	\$ (625.00)
CLC Grant	1,152.28	1,883.34	(731.06)	9,767.01	9,416.70	350.31
Program Service Fees	<u>7,100.74</u>	<u>5,000.00</u>	<u>2,100.74</u>	<u>29,111.83</u>	<u>25,000.00</u>	<u>4,111.83</u>
Total Revenue	<u>8,253.02</u>	<u>7,008.34</u>	<u>1,244.68</u>	<u>38,878.84</u>	<u>35,041.70</u>	<u>3,837.14</u>
Operating Expenses						
Salaries	6,338.85	6,333.34	5.51	33,632.80	31,666.70	1,966.10
Employee Benefits	199.81	262.50	(62.69)	1,004.64	1,312.50	(307.86)
Payroll Taxes	494.76	483.34	11.42	2,672.14	2,416.70	255.44
Holiday Party / Bonus	0.00	18.75	(18.75)	0.00	93.75	(93.75)
Utilities	10.18	0.00	10.18	(15.99)	0.00	(15.99)
Professional Fees	2,313.65	187.50	2,126.15	4,928.80	937.50	3,991.30
CLC Teachers	0.00	875.00	(875.00)	0.00	4,375.00	(4,375.00)
Supplies	300.16	425.00	(124.84)	1,507.70	2,125.00	(617.30)
Telephone	86.29	58.67	27.62	396.96	293.35	103.61
Postage	0.00	12.50	(12.50)	36.75	62.50	(25.75)
Equipment	0.00	18.75	(18.75)	63.75	93.75	(30.00)
Printing	0.00	3.75	(3.75)	95.50	18.75	76.75
Conferences	0.00	12.50	(12.50)	32.50	62.50	(30.00)
Membership Dues	0.00	11.34	(11.34)	160.56	56.70	103.86
Insurance	0.00	200.00	(200.00)	515.75	1,000.00	(484.25)
Custodial Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>278.20</u>	<u>0.00</u>	<u>278.20</u>
Total Operating Expenses	<u>9,743.70</u>	<u>8,902.94</u>	<u>840.76</u>	<u>45,310.06</u>	<u>44,514.70</u>	<u>795.36</u>
Net Income (Loss)	<u>\$ (1,490.68)</u>	<u>\$ (1,894.60)</u>	<u>\$ 403.92</u>	<u>\$ (6,431.22)</u>	<u>\$ (9,473.00)</u>	<u>\$ 3,041.78</u>

See Accountants' Compilation Report

Willard Community Center Inc
STATEMENT OF ACTIVITIES
For the 1 Month and 5 Months Ended May 31, 2014
Building Renovation

	CURRENT PERIOD			YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
Revenue						
Program Service Fees	\$ 0.00	\$ 0.00	\$ 0.00	\$ 819.00	\$ 0.00	\$ 819.00
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</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>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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 5 Months Ended May 31, 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	\$ 208.35	\$ (208.35)
Total Revenue	<u>0.00</u>	<u>41.67</u>	<u>(41.67)</u>	<u>0.00</u>	<u>208.35</u>	<u>(208.35)</u>
Operating Expenses						
Salaries	218.38	650.00	(431.62)	866.90	3,250.00	(2,383.10)
Employee Benefits	74.52	87.50	(12.98)	374.51	437.50	(62.99)
Payroll Taxes	16.70	50.00	(33.30)	66.92	250.00	(183.08)
Building Maintenance	15.94	27.09	(11.15)	150.81	135.45	15.36
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	31.25	(31.25)
Utilities	27.86	50.00	(22.14)	336.13	250.00	86.13
Professional Fees	30.05	62.50	(32.45)	108.10	312.50	(204.40)
Supplies	39.73	141.67	(101.94)	304.13	708.35	(404.22)
Telephone	11.78	19.59	(7.81)	58.98	97.95	(38.97)
Postage	0.00	4.17	(4.17)	12.25	20.85	(8.60)
Occupancy	125.00	116.67	8.33	500.00	583.35	(83.35)
Equipment	0.00	6.25	(6.25)	21.24	31.25	(10.01)
Printing	0.00	1.25	(1.25)	0.00	6.25	(6.25)
Travel	0.00	4.17	(4.17)	0.00	20.85	(20.85)
Conferences	0.00	4.17	(4.17)	0.00	20.85	(20.85)
Security	22.47	5.50	16.97	76.12	27.50	48.62
Membership Dues	0.00	3.75	(3.75)	53.51	18.75	34.76
Insurance	0.00	66.67	(66.67)	209.50	333.35	(123.85)
Custodial Services	55.64	70.84	(15.20)	222.56	354.20	(131.64)
Total Operating Expenses	<u>638.07</u>	<u>1,378.04</u>	<u>(739.97)</u>	<u>3,618.25</u>	<u>6,890.20</u>	<u>(3,271.95)</u>
Net Income (Loss)	<u>\$ (638.07)</u>	<u>\$ (1,336.37)</u>	<u>\$ 698.30</u>	<u>\$ (3,618.25)</u>	<u>\$ (6,681.85)</u>	<u>\$ 3,063.60</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	776.09		
05/31/14	2JE	RECORD MISC DEPOSITS		170.00	
				170.00	946.09
		1104 Cash in Bank - WG	89,458.04		
05/31/14	1	Cash Disbursements		(15,296.56)	
05/31/14	1JE	RECORD DEPOSITS		37,701.74	
05/31/14	2JE	RECORD MISC DEPOSITS		833.33	
05/31/14	3JE	RECORD INTEREST INCOME		7.26	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		(8,795.08)	
05/09/14	P89	Payroll Journal Entry		(12,535.73)	
05/23/14	P89	Payroll Journal Entry		(11,596.05)	
				(9,681.09)	79,776.95
		1105 Money Market (1) - WGB	51,578.39		
05/31/14	3JE	RECORD INTEREST INCOME		8.48	
				8.48	51,586.87
		1106 Cash in Bank - Emergency	448.20		
				0.00	448.20
		1107 Money Market (2) - WGB	7,212.44		
05/31/14	3JE	RECORD INTEREST INCOME		1.19	
				1.19	7,213.63
		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	8,475.35		
05/31/14	51RE R	RECORD A R		19,400.20	
05/31/14	51RE.1	RECORD A R		(9,997.85)	
				9,402.35	17,877.70
		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		
				0.00	76,390.49
	1850	Accumulated Depreciation	(108,876.57)		
				0.00	(108,876.57)
	2000	Accounts Payable	(18,886.39)		
05/31/14	1JE	RECORD DEPOSITS		(100.00)	
05/31/14	1JE	RECORD DEPOSITS		(160.00)	
05/31/14	1JE	RECORD DEPOSITS		(335.00)	
05/31/14	1JE	RECORD DEPOSITS		(100.00)	
05/19/14	3270	LINCOLN PARKS & REC		4,666.00	
05/31/14	52RE R	RECORD A P		(3,778.30)	
05/31/14	52RE.1	RECORD A P		1,754.31	
				1,947.01	(16,939.38)
	2011	Accrued FICA Taxes	0.00		
05/31/14	4JE	RECORD MISC DEBIT MEMOS		3,696.23	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		3,401.95	
05/09/14	P89	Payroll Journal Entry		(3,696.23)	
05/23/14	P89	Payroll Journal Entry		(3,401.95)	
				0.00	0.00
	2013	Accrued SWH Taxes	(646.00)		
05/31/14	4JE	RECORD MISC DEBIT MEMOS		646.00	
05/09/14	P89	Payroll Journal Entry		(401.00)	
05/23/14	P89	Payroll Journal Entry		(366.00)	
				(121.00)	(767.00)
	2014	Accrued UC Taxes	(75.14)		
05/09/14	P89	Payroll Journal Entry		(36.22)	
05/23/14	P89	Payroll Journal Entry		(32.55)	
				(68.77)	(143.91)
	2200	Accrued Employee Insurance	(106.45)		
05/31/14	50 S	RECLASS INS		116.62	
05/09/14	P89	Payroll Journal Entry		(58.31)	
05/23/14	P89	Payroll Journal Entry		(58.31)	
				0.00	(106.45)
	2210	Accured U W Deduction	(481.50)		
05/09/14	P89	Payroll Journal Entry		(70.50)	
05/23/14	P89	Payroll Journal Entry		(70.50)	
				(141.00)	(622.50)
	2220	Playground	(434.28)		
				0.00	(434.28)
	2250	Deferred Income	(12,131.34)		
				0.00	(12,131.34)

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	2300	Accrued Wages	(11,461.07)		
				<u>0.00</u>	<u>(11,461.07)</u>
	2360	Note Payable	(121,497.67)		
05/31/14	4JE	RECORD MISC DEBIT MEMOS		235.90	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		617.30	
				<u>853.20</u>	<u>(120,644.47)</u>
	3000	Net Assets	(446,937.47)		
				<u>0.00</u>	<u>(446,937.47)</u>
	4000	Contributions	(4,392.48)		
	34000	Contributions	(4,276.48)		
05/31/14	1JE	RECORD DEPOSITS		(10.00)	
05/31/14	1JE	RECORD DEPOSITS		(125.00)	
05/19/14	3276	LINCOLN JOURNAL STAR		637.95	
				<u>502.95</u>	<u>(3,773.53)</u>
	54000	Contributions	(116.00)		
05/31/14	1JE	RECORD DEPOSITS		(35.00)	
				<u>(35.00)</u>	<u>(151.00)</u>
		Combined Total		<u>467.95</u>	<u>(3,924.53)</u>
	4700	United Way	(8,098.90)		
	44700	United Way	(8,098.90)		
05/31/14	2JE	RECORD MISC DEPOSITS		(833.33)	
				<u>(833.33)</u>	<u>(8,932.23)</u>
		Combined Total		<u>(833.33)</u>	<u>(8,932.23)</u>
	5700	CLC Grant	(8,614.73)		
	65700	CLC Grant	(8,614.73)		
05/31/14	1JE	RECORD DEPOSITS		(1,152.28)	
				<u>(1,152.28)</u>	<u>(9,767.01)</u>
		Combined Total		<u>(1,152.28)</u>	<u>(9,767.01)</u>
	6200	Program Service Fees	(159,148.99)		
	36200	Program Service Fees	(124,555.36)		
05/31/14	1JE	RECORD DEPOSITS		(1,213.50)	
05/31/14	1JE	RECORD DEPOSITS		(3,938.40)	
05/31/14	1JE	RECORD DEPOSITS		(660.00)	
05/31/14	1JE	RECORD DEPOSITS		(6,418.60)	
05/31/14	1JE	RECORD DEPOSITS		(5,322.75)	
05/31/14	1JE	RECORD DEPOSITS		(2,322.50)	
05/31/14	1JE	RECORD DEPOSITS		(2,627.00)	
05/31/14	1JE	RECORD DEPOSITS		(5,377.79)	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		10.00	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		126.00	
05/31/14	51RE R	RECORD A R		(9,927.85)	
05/31/14	51RE.1	RECORD A R		4,992.85	
				<u>(32,679.54)</u>	<u>(157,234.90)</u>
	46200	Program Service Fees	(5,301.04)		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
46200 Program Service Fees (cont.)					
05/31/14	1JE	RECORD DEPOSITS		(282.00)	
05/31/14	1JE	RECORD DEPOSITS		(65.00)	
05/31/14	1JE	RECORD DEPOSITS		(115.00)	
05/31/14	1JE	RECORD DEPOSITS		(1,238.00)	
05/31/14	1JE	RECORD DEPOSITS		(1,360.00)	
05/31/14	1JE	RECORD DEPOSITS		(107.43)	
05/31/14	51RE R	RECORD A R		(4,328.10)	
05/31/14	51RE.1	RECORD A R		2,530.00	
				<u>(4,965.53)</u>	<u>(10,266.57)</u>
56200 Program Service Fees			(6,462.50)		
05/31/14	1JE	RECORD DEPOSITS		(20.00)	
				<u>(20.00)</u>	<u>(6,482.50)</u>
66200 Program Service Fees			(22,011.09)		
05/31/14	1JE	RECORD DEPOSITS		(475.00)	
05/31/14	1JE	RECORD DEPOSITS		(469.00)	
05/31/14	1JE	RECORD DEPOSITS		(855.25)	
05/31/14	1JE	RECORD DEPOSITS		(175.00)	
05/31/14	1JE	RECORD DEPOSITS		(1,288.00)	
05/31/14	1JE	RECORD DEPOSITS		(1,169.24)	
05/31/14	51RE R	RECORD A R		(5,144.25)	
05/31/14	51RE.1	RECORD A R		2,475.00	
				<u>(7,100.74)</u>	<u>(29,111.83)</u>
86200 Program Service Fees			(819.00)		
				<u>0.00</u>	<u>(819.00)</u>
		Combined Total		<u>(44,765.81)</u>	<u>(203,914.80)</u>
6500 Investment Income			(65.91)		
36500 Investment Income			(65.91)		
05/31/14	3JE	RECORD INTEREST INCOME		(16.93)	
				<u>(16.93)</u>	<u>(82.84)</u>
		Combined Total		<u>(16.93)</u>	<u>(82.84)</u>
6900 Miscellaneous Revenue			(1,140.00)		
56900 Miscellaneous Revenue			(1,140.00)		
05/31/14	1JE	RECORD DEPOSITS		(15.00)	
05/31/14	1JE	RECORD DEPOSITS		(100.00)	
05/31/14	1JE	RECORD DEPOSITS		(20.00)	
05/31/14	1JE	RECORD DEPOSITS		(50.00)	
05/31/14	2JE	RECORD MISC DEPOSITS		(170.00)	
				<u>(355.00)</u>	<u>(1,495.00)</u>
		Combined Total		<u>(355.00)</u>	<u>(1,495.00)</u>
7000 Salaries			123,790.88		
37000 Salaries			76,589.06		
05/09/14	P89	Payroll Journal Entry		9,706.77	
05/23/14	P89	Payroll Journal Entry		8,952.15	
				<u>18,658.92</u>	<u>95,247.98</u>
47000 Salaries			13,873.73		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
47000 Salaries (cont.)					
05/09/14	P89	Payroll Journal Entry		1,773.81	
05/23/14	P89	Payroll Journal Entry		1,684.71	
				<u>3,458.52</u>	<u>17,332.25</u>
57000 Salaries			5,385.62		
05/09/14	P89	Payroll Journal Entry		678.94	
05/23/14	P89	Payroll Journal Entry		608.91	
				<u>1,287.85</u>	<u>6,673.47</u>
67000 Salaries			27,293.95		
05/09/14	P89	Payroll Journal Entry		3,192.75	
05/23/14	P89	Payroll Journal Entry		3,146.10	
				<u>6,338.85</u>	<u>33,632.80</u>
77000 Salaries			648.52		
05/09/14	P89	Payroll Journal Entry		218.38	
				<u>218.38</u>	<u>866.90</u>
		Combined Total		<u>29,962.52</u>	<u>153,753.40</u>
7100 Employee Benefits			5,619.15		
37100 Employee Benefits			3,504.40		
05/31/14	50 S	RECLASS INS		(29.15)	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		5.43	
05/06/14	3247	AMERITAS LIFE INSURANCE		101.90	
05/19/14	3273	THE HARTFORD		22.22	
05/28/14	3284	BLUE CROSS BLUE SHIELD		770.16	
				<u>870.56</u>	<u>4,374.96</u>
47100 Employee Benefits			804.87		
05/31/14	50 S	RECLASS INS		(29.15)	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		5.43	
05/06/14	3247	AMERITAS LIFE INSURANCE		25.48	
05/19/14	3273	THE HARTFORD		5.55	
05/28/14	3284	BLUE CROSS BLUE SHIELD		192.53	
				<u>199.84</u>	<u>1,004.71</u>
57100 Employee Benefits			205.06		
05/31/14	50 S	RECLASS INS		(29.15)	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		5.42	
05/06/14	3247	AMERITAS LIFE INSURANCE		8.49	
05/19/14	3273	THE HARTFORD		1.86	
05/28/14	3284	BLUE CROSS BLUE SHIELD		64.18	
				<u>50.80</u>	<u>255.86</u>
67100 Employee Benefits			804.83		
05/31/14	50 S	RECLASS INS		(29.17)	
05/31/14	4JE	RECORD MISC DEBIT MEMOS		5.42	
05/06/14	3247	AMERITAS LIFE INSURANCE		25.48	
05/19/14	3273	THE HARTFORD		5.55	
05/28/14	3284	BLUE CROSS BLUE SHIELD		192.53	
				<u>199.81</u>	<u>1,004.64</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	77100	Employee Benefits	299.99		
05/06/14	3247	AMERITAS LIFE INSURANCE		8.49	
05/19/14	3273	THE HARTFORD		1.85	
05/28/14	3284	BLUE CROSS BLUE SHIELD		64.18	
				<u>74.52</u>	<u>374.51</u>
		Combined Total		<u>1,395.53</u>	<u>7,014.68</u>
	7200	Payroll Taxes	9,858.50		
	37200	Payroll Taxes	6,106.31		
05/09/14	P89	Payroll Journal Entry		769.28	
05/23/14	P89	Payroll Journal Entry		708.09	
				<u>1,477.37</u>	<u>7,583.68</u>
	47200	Payroll Taxes	1,097.54		
05/09/14	P89	Payroll Journal Entry		138.69	
05/23/14	P89	Payroll Journal Entry		131.72	
				<u>270.41</u>	<u>1,367.95</u>
	57200	Payroll Taxes	427.05		
05/09/14	P89	Payroll Journal Entry		53.50	
05/23/14	P89	Payroll Journal Entry		48.09	
				<u>101.59</u>	<u>528.64</u>
	67200	Payroll Taxes	2,177.38		
05/09/14	P89	Payroll Journal Entry		249.17	
05/23/14	P89	Payroll Journal Entry		245.59	
				<u>494.76</u>	<u>2,672.14</u>
	77200	Payroll Taxes	50.22		
05/09/14	P89	Payroll Journal Entry		16.70	
				<u>16.70</u>	<u>66.92</u>
		Combined Total		<u>2,360.83</u>	<u>12,219.33</u>
	7300	Rent	4,709.85		
	37300	Rent - LPS	4,709.85		
				<u>0.00</u>	<u>4,709.85</u>
		Combined Total		<u>0.00</u>	<u>4,709.85</u>
	7400	Building Maintenance	1,114.93		
	37400	Building Maintenance	704.37		
05/07/14	3250	ELETECH INC		187.50	
05/23/14	3281	PRESTO-X		51.55	
				<u>239.05</u>	<u>943.42</u>
	47400	Building Maintenance	225.21		
05/07/14	3250	ELETECH INC		37.50	
05/23/14	3281	PRESTO-X		10.31	
				<u>47.81</u>	<u>273.02</u>
	57400	Building Maintenance	50.48		
05/07/14	3250	ELETECH INC		12.50	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
57400 Building Maintenance (cont.)					
05/23/14	3281	PRESTO-X		3.44	
				<u>15.94</u>	<u>66.42</u>
77400 Building Maintenance			134.87		
05/07/14	3250	ELETECH INC		12.50	
05/23/14	3281	PRESTO-X		3.44	
				<u>15.94</u>	<u>150.81</u>
Combined Total				<u>318.74</u>	<u>1,433.67</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			4,649.00		
37900 Utilities			3,421.47		
05/05/14	3245	LINCOLN WATER SYSTEM		133.19	
05/07/14	3248	VON BUSCH REFUSE		64.13	
05/19/14	3274	L E S		220.73	
05/31/14	52RE R	RECORD A P		54.58	
05/31/14	52RE.1	RECORD A P		(44.40)	
				<u>428.23</u>	<u>3,849.70</u>
47900 Utilities			738.61		
05/05/14	3245	LINCOLN WATER SYSTEM		26.63	
05/07/14	3248	VON BUSCH REFUSE		12.82	
05/19/14	3274	L E S		44.16	
05/31/14	52RE R	RECORD A P		54.57	
05/31/14	52RE.1	RECORD A P		(44.40)	
				<u>93.78</u>	<u>832.39</u>
57900 Utilities			206.82		
05/05/14	3245	LINCOLN WATER SYSTEM		8.88	
05/07/14	3248	VON BUSCH REFUSE		4.28	
05/19/14	3274	L E S		14.71	
05/31/14	52RE R	RECORD A P		54.57	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
57900 Utilities (cont.)					
05/31/14	52RE.1	RECORD A P		(44.39)	
				<u>38.05</u>	<u>244.87</u>
67900 Utilities			(26.17)		
05/31/14	52RE R	RECORD A P		54.57	
05/31/14	52RE.1	RECORD A P		(44.39)	
				<u>10.18</u>	<u>(15.99)</u>
77900 Utilities			308.27		
05/05/14	3245	LINCOLN WATER SYSTEM		8.88	
05/07/14	3248	VON BUSCH REFUSE		4.27	
05/19/14	3274	L E S		14.71	
				<u>27.86</u>	<u>336.13</u>
		Combined Total		<u>598.10</u>	<u>5,247.10</u>
8000 Professional Fees			5,617.37		
38000 Professional Fees			2,059.60		
05/05/14	3240	DOOLITTLE & LLOYD CPA		168.00	
05/05/14	3241	SOCS COMMUNITIES		192.60	
05/31/14	52RE R	RECORD A P		607.50	
05/31/14	52RE.1	RECORD A P		(70.00)	
				<u>898.10</u>	<u>2,957.70</u>
48000 Professional Fees			355.65		
05/05/14	3240	DOOLITTLE & LLOYD CPA		42.00	
05/05/14	3241	SOCS COMMUNITIES		48.15	
05/31/14	52RE R	RECORD A P		607.50	
05/31/14	52RE.1	RECORD A P		(70.00)	
				<u>627.65</u>	<u>983.30</u>
58000 Professional Fees			99.55		
05/05/14	3240	DOOLITTLE & LLOYD CPA		14.00	
05/05/14	3241	SOCS COMMUNITIES		16.05	
05/31/14	52RE R	RECORD A P		607.50	
05/31/14	52RE.1	RECORD A P		(70.00)	
				<u>567.55</u>	<u>667.10</u>
68000 Professional Fees			2,615.15		
05/03/14	3238	DEVIN SCHROEDER		18.00	
05/05/14	3240	DOOLITTLE & LLOYD CPA		42.00	
05/05/14	3241	SOCS COMMUNITIES		48.15	
05/14/14	3255	AARON NORMAN		60.00	
05/14/14	3256	BRANDIE KAVALEE		105.00	
05/14/14	3257	SHERYL CLARK		216.00	
05/14/14	3258	JAMIE HOYLE		81.00	
05/14/14	3259	JORY REECE		36.00	
05/14/14	3260	BOB RUNG		72.00	
05/14/14	3261	BOB RUNG		216.00	
05/14/14	3262	BRYCE SCHWAKE		315.00	
05/14/14	3263	BRITTANY SHACKLETON		108.00	
05/14/14	3264	JODI KREIFELS		90.00	
05/14/14	3265	KRISTINA ALAS		90.00	
05/14/14	3266	JODY RUNG		36.00	

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
68000 Professional Fees (cont.)					
05/14/14	3267	AMY BARTON		99.00	
05/14/14	3268	TANNER SODERBERG		72.00	
05/19/14	3269	LORI VANDEHOEF		54.00	
05/28/14	3283	BANKCARD PROCESSING		18.00	
05/31/14	52RE R	RECORD A P		607.50	
05/31/14	52RE.1	RECORD A P		(70.00)	
				<u>2,313.65</u>	<u>4,928.80</u>
78000 Professional Fees			78.05		
05/05/14	3240	DOOLITTLE & LLOYD CPA		14.00	
05/05/14	3241	SOCS COMMUNITIES		16.05	
				<u>30.05</u>	<u>108.10</u>
88000 Professional Fees			409.37		
				<u>0.00</u>	<u>409.37</u>
		Combined Total		<u>4,437.00</u>	<u>10,054.37</u>
8100 Supplies			9,928.51		
38100 Supplies			6,452.06		
05/31/14	4JE	RECORD MISC DEBIT MEMOS		40.00	
05/05/14	3242	CASH-WA DIST		249.26	
05/07/14	3251	SAM'S CLUB		368.16	
05/09/14	3252	CASH		91.15	
05/12/14	3254	ART FX		787.52	
05/19/14	3272	SAM'S CLUB		174.44	
05/22/14	3279	KIM LARSON		78.65	
05/28/14	3283	BANKCARD PROCESSING		363.28	
05/31/14	52RE.1	RECORD A P		(41.68)	
				<u>2,110.78</u>	<u>8,562.84</u>
48100 Supplies			1,829.42		
05/05/14	3242	CASH-WA DIST		83.08	
05/05/14	3243	RUSS'S MARKET		155.71	
05/09/14	3252	CASH		84.00	
05/19/14	3272	SAM'S CLUB		58.15	
05/28/14	3283	BANKCARD PROCESSING		23.54	
05/31/14	52RE.1	RECORD A P		(41.68)	
				<u>362.80</u>	<u>2,192.22</u>
58100 Supplies			175.09		
05/28/14	3283	BANKCARD PROCESSING		157.74	
05/31/14	52RE.1	RECORD A P		(41.68)	
				<u>116.06</u>	<u>291.15</u>
68100 Supplies			1,207.54		
05/03/14	3239	LINCOLN PUBLIC SCHOOLS		9.00	
05/05/14	3243	RUSS'S MARKET		11.00	
05/09/14	3252	CASH		30.49	
05/22/14	3277	GINA BENNE		83.84	
05/22/14	3280	LINCOLN PUBLIC SCHOOLS		29.70	
05/28/14	3283	BANKCARD PROCESSING		177.80	
05/31/14	52RE.1	RECORD A P		(41.67)	
				<u>300.16</u>	<u>1,507.70</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	78100 Supplies		264.40		
05/09/14	3252	CASH		39.73	
				<u>39.73</u>	<u>304.13</u>
		Combined Total		<u><u>2,929.53</u></u>	<u><u>12,858.04</u></u>
	8200 Telephone		1,212.20		
	38200 Telephone		665.58		
05/05/14	3246	WINDSTREAM		17.22	
05/19/14	3275	WINDSTREAM		141.37	
05/31/14	52RE R	RECORD A P		17.21	
05/31/14	52RE.1	RECORD A P		(17.22)	
				<u>158.58</u>	<u>824.16</u>
	48200 Telephone		141.56		
05/19/14	3275	WINDSTREAM		35.34	
				<u>35.34</u>	<u>176.90</u>
	58200 Telephone		47.19		
05/19/14	3275	WINDSTREAM		11.78	
				<u>11.78</u>	<u>58.97</u>
	68200 Telephone		310.67		
05/19/14	3275	WINDSTREAM		35.34	
05/28/14	3285	VERIZON WIRELESS		50.95	
				<u>86.29</u>	<u>396.96</u>
	78200 Telephone		47.20		
05/19/14	3275	WINDSTREAM		11.78	
				<u>11.78</u>	<u>58.98</u>
		Combined Total		<u><u>303.77</u></u>	<u><u>1,515.97</u></u>
	8300 Postage		245.00		
	38300 Postage		147.00		
				<u>0.00</u>	<u>147.00</u>
	48300 Postage		36.75		
				<u>0.00</u>	<u>36.75</u>
	58300 Postage		12.25		
				<u>0.00</u>	<u>12.25</u>
	68300 Postage		36.75		
				<u>0.00</u>	<u>36.75</u>
	78300 Postage		12.25		
				<u>0.00</u>	<u>12.25</u>
		Combined Total		<u><u>0.00</u></u>	<u><u>245.00</u></u>
	8400 Occupancy		375.00		

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	78400 Occupancy		375.00		
05/22/14	3278	GARY CHURCHILL		125.00	
				<u>125.00</u>	<u>500.00</u>
		Combined Total		<u>125.00</u>	<u>500.00</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>
	8600 Printing		95.50		
	68600 Printing		95.50		
				<u>0.00</u>	<u>95.50</u>
		Combined Total		<u>0.00</u>	<u>95.50</u>
	8700 Travel		1,765.70		
	38700 Travel / Auto Expense		540.60		
05/19/14	3271	WILHELM AUTO REPAIR		110.93	
05/23/14	3282	PROGRESSIVE AUTO		34.97	
				<u>145.90</u>	<u>686.50</u>
	48700 Travel / Auto Expense		1,225.10		
05/19/14	3271	WILHELM AUTO REPAIR		110.93	
05/23/14	3282	PROGRESSIVE AUTO		34.98	
				<u>145.91</u>	<u>1,371.01</u>
		Combined Total		<u>291.81</u>	<u>2,057.51</u>
	8800 Conferences		449.00		
	38800 Conferences		361.50		
				<u>0.00</u>	<u>361.50</u>
	48800 Conferences		55.00		
				<u>0.00</u>	<u>55.00</u>
	68800 Conferences		32.50		
				<u>0.00</u>	<u>32.50</u>
		Combined Total		<u>0.00</u>	<u>449.00</u>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	8900 Security		632.63		
	38900 Security		437.80		
05/07/14	3249	AMERICAN ELECTRONICS		337.05	
				<u>337.05</u>	<u>774.85</u>
	48900 Security		111.02		
05/07/14	3249	AMERICAN ELECTRONICS		67.41	
				<u>67.41</u>	<u>178.43</u>
	58900 Security		30.16		
05/07/14	3249	AMERICAN ELECTRONICS		22.47	
				<u>22.47</u>	<u>52.63</u>
	78900 Security		53.65		
05/07/14	3249	AMERICAN ELECTRONICS		22.47	
				<u>22.47</u>	<u>76.12</u>
		Combined Total		<u>449.40</u>	<u>1,082.03</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		
				<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>

**Willard Community Center Inc
General Ledger**

Date	Reference T	Description	Beginning Balance	Current Amount	YTD Balance
	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	4,451.20		
	39300	Custodial	2,782.00		
05/05/14	3244	SERVICE MASTER PBM		834.60	
05/31/14	52RE R	RECORD A P		278.20	
05/31/14	52RE.1	RECORD A P		(278.20)	
				<u>834.60</u>	<u>3,616.60</u>
	49300	Custodial	778.96		
05/05/14	3244	SERVICE MASTER PBM		166.92	
05/31/14	52RE R	RECORD A P		278.20	
05/31/14	52RE.1	RECORD A P		(278.20)	
				<u>166.92</u>	<u>945.88</u>
	59300	Custodial	445.12		
05/05/14	3244	SERVICE MASTER PBM		55.64	
05/31/14	52RE R	RECORD A P		278.20	
05/31/14	52RE.1	RECORD A P		(278.20)	
				<u>55.64</u>	<u>500.76</u>
	69300	Custodial	278.20		
05/31/14	52RE R	RECORD A P		278.20	
05/31/14	52RE.1	RECORD A P		(278.20)	
				<u>0.00</u>	<u>278.20</u>
	79300	Custodial Services	166.92		
05/05/14	3244	SERVICE MASTER PBM		55.64	
				<u>55.64</u>	<u>222.56</u>
		Combined Total		<u>1,112.80</u>	<u>5,564.00</u>
	9900	Miscellaneous Expense	150.00		
	39900	Miscellaneous Expense	150.00		
				<u>0.00</u>	<u>150.00</u>
		Combined Total		<u>0.00</u>	<u>150.00</u>
Current Profit/(Loss)		<u>2,370.37</u>	YTD Profit/(Loss)		<u>3,369.90</u>
Number of Transactions		235			
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>
05/31/14	1		1104	Cash Disbursements	(15,296.56)	(15,296.56)
05/31/14	50	S	2200	RECLASS INS	116.62	
05/31/14	50	S	37100	RECLASS INS	(29.15)	
05/31/14	50	S	47100	RECLASS INS	(29.15)	
05/31/14	50	S	57100	RECLASS INS	(29.15)	
05/31/14	50	S	67100	RECLASS INS	(29.17)	
05/31/14	1JE		1104	RECORD DEPOSITS	37,701.74	
05/31/14	1JE		2000	RECORD DEPOSITS	(335.00)	
05/31/14	1JE		2000	RECORD DEPOSITS	(100.00)	
05/31/14	1JE		2000	RECORD DEPOSITS	(100.00)	
05/31/14	1JE		2000	RECORD DEPOSITS	(160.00)	
05/31/14	1JE		34000	RECORD DEPOSITS	(10.00)	
05/31/14	1JE		34000	RECORD DEPOSITS	(125.00)	
05/31/14	1JE		36200	RECORD DEPOSITS	(2,322.50)	
05/31/14	1JE		36200	RECORD DEPOSITS	(3,938.40)	
05/31/14	1JE		36200	RECORD DEPOSITS	(660.00)	
05/31/14	1JE		36200	RECORD DEPOSITS	(6,418.60)	
05/31/14	1JE		36200	RECORD DEPOSITS	(5,377.79)	
05/31/14	1JE		36200	RECORD DEPOSITS	(5,322.75)	
05/31/14	1JE		36200	RECORD DEPOSITS	(1,213.50)	
05/31/14	1JE		36200	RECORD DEPOSITS	(2,627.00)	
05/31/14	1JE		46200	RECORD DEPOSITS	(1,238.00)	
05/31/14	1JE		46200	RECORD DEPOSITS	(107.43)	
05/31/14	1JE		46200	RECORD DEPOSITS	(1,360.00)	
05/31/14	1JE		46200	RECORD DEPOSITS	(282.00)	
05/31/14	1JE		46200	RECORD DEPOSITS	(65.00)	
05/31/14	1JE		46200	RECORD DEPOSITS	(115.00)	
05/31/14	1JE		54000	RECORD DEPOSITS	(35.00)	
05/31/14	1JE		56200	RECORD DEPOSITS	(20.00)	
05/31/14	1JE		56900	RECORD DEPOSITS	(20.00)	
05/31/14	1JE		56900	RECORD DEPOSITS	(50.00)	
05/31/14	1JE		56900	RECORD DEPOSITS	(15.00)	
05/31/14	1JE		56900	RECORD DEPOSITS	(100.00)	
05/31/14	1JE		65700	RECORD DEPOSITS	(1,152.28)	
05/31/14	1JE		66200	RECORD DEPOSITS	(1,169.24)	
05/31/14	1JE		66200	RECORD DEPOSITS	(469.00)	
05/31/14	1JE		66200	RECORD DEPOSITS	(855.25)	
05/31/14	1JE		66200	RECORD DEPOSITS	(475.00)	
05/31/14	1JE		66200	RECORD DEPOSITS	(1,288.00)	
05/31/14	1JE		66200	RECORD DEPOSITS	(175.00)	
05/31/14	2JE		1103	RECORD MISC DEPOSITS	170.00	
05/31/14	2JE		1104	RECORD MISC DEPOSITS	833.33	
05/31/14	2JE		44700	RECORD MISC DEPOSITS	(833.33)	
05/31/14	2JE		56900	RECORD MISC DEPOSITS	(170.00)	
05/31/14	3JE		1104	RECORD INTEREST INCOME	7.26	
05/31/14	3JE		1105	RECORD INTEREST INCOME	8.48	
05/31/14	3JE		1107	RECORD INTEREST INCOME	1.19	
05/31/14	3JE		36500	RECORD INTEREST INCOME	(16.93)	
05/31/14	4JE		1104	RECORD MISC DEBIT MEMOS	(8,795.08)	
05/31/14	4JE		2011	RECORD MISC DEBIT MEMOS	3,696.23	
05/31/14	4JE		2011	RECORD MISC DEBIT MEMOS	3,401.95	
05/31/14	4JE		2013	RECORD MISC DEBIT MEMOS	646.00	
05/31/14	4JE		2360	RECORD MISC DEBIT MEMOS	617.30	
05/31/14	4JE		2360	RECORD MISC DEBIT MEMOS	235.90	
05/31/14	4JE		36200	RECORD MISC DEBIT MEMOS	126.00	
05/31/14	4JE		36200	RECORD MISC DEBIT MEMOS	10.00	
05/31/14	4JE		37100	RECORD MISC DEBIT MEMOS	5.43	
05/31/14	4JE		38100	RECORD MISC DEBIT MEMOS	40.00	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/31/14	4JE		47100	RECORD MISC DEBIT MEMOS	5.43	
05/31/14	4JE		57100	RECORD MISC DEBIT MEMOS	5.42	
05/31/14	4JE		67100	RECORD MISC DEBIT MEMOS	5.42	
05/03/14	3238		68000	DEVIN SCHROEDER	18.00	18.00
05/03/14	3239		68100	LINCOLN PUBLIC SCHOOLS	9.00	9.00
05/05/14	3240		38000	DOOLITTLE & LLOYD CPA	168.00	
05/05/14	3240		48000	DOOLITTLE & LLOYD CPA	42.00	
05/05/14	3240		58000	DOOLITTLE & LLOYD CPA	14.00	
05/05/14	3240		68000	DOOLITTLE & LLOYD CPA	42.00	
05/05/14	3240		78000	DOOLITTLE & LLOYD CPA	14.00	280.00
05/05/14	3241		38000	SOCS COMMUNITIES	192.60	
05/05/14	3241		48000	SOCS COMMUNITIES	48.15	
05/05/14	3241		58000	SOCS COMMUNITIES	16.05	
05/05/14	3241		68000	SOCS COMMUNITIES	48.15	
05/05/14	3241		78000	SOCS COMMUNITIES	16.05	321.00
05/05/14	3242		38100	CASH-WA DIST	249.26	
05/05/14	3242		48100	CASH-WA DIST	83.08	332.34
05/05/14	3243		48100	RUSS'S MARKET	155.71	
05/05/14	3243		68100	RUSS'S MARKET	11.00	166.71
05/05/14	3244		39300	SERVICE MASTER PBM	834.60	
05/05/14	3244		49300	SERVICE MASTER PBM	166.92	
05/05/14	3244		59300	SERVICE MASTER PBM	55.64	
05/05/14	3244		79300	SERVICE MASTER PBM	55.64	1,112.80
05/05/14	3245		37900	LINCOLN WATER SYSTEM	133.19	
05/05/14	3245		47900	LINCOLN WATER SYSTEM	26.63	
05/05/14	3245		57900	LINCOLN WATER SYSTEM	8.88	
05/05/14	3245		77900	LINCOLN WATER SYSTEM	8.88	177.58
05/05/14	3246		38200	WINDSTREAM	17.22	17.22
05/06/14	3247		37100	AMERITAS LIFE INSURANCE	101.90	
05/06/14	3247		47100	AMERITAS LIFE INSURANCE	25.48	
05/06/14	3247		57100	AMERITAS LIFE INSURANCE	8.49	
05/06/14	3247		67100	AMERITAS LIFE INSURANCE	25.48	
05/06/14	3247		77100	AMERITAS LIFE INSURANCE	8.49	169.84
05/07/14	3248		37900	VON BUSCH REFUSE	64.13	
05/07/14	3248		47900	VON BUSCH REFUSE	12.82	
05/07/14	3248		57900	VON BUSCH REFUSE	4.28	
05/07/14	3248		77900	VON BUSCH REFUSE	4.27	85.50
05/07/14	3249		38900	AMERICAN ELECTRONICS	337.05	
05/07/14	3249		48900	AMERICAN ELECTRONICS	67.41	
05/07/14	3249		58900	AMERICAN ELECTRONICS	22.47	
05/07/14	3249		78900	AMERICAN ELECTRONICS	22.47	449.40
05/07/14	3250		37400	ELETECH INC	187.50	
05/07/14	3250		47400	ELETECH INC	37.50	
05/07/14	3250		57400	ELETECH INC	12.50	
05/07/14	3250		77400	ELETECH INC	12.50	250.00
05/07/14	3251		38100	SAM'S CLUB	368.16	368.16
05/09/14	3252		38100	CASH	91.15	
05/09/14	3252		48100	CASH	84.00	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/09/14	3252		68100	CASH	30.49	
05/09/14	3252		78100	CASH	39.73	245.37
05/12/14	3254		38100	ART FX	787.52	787.52
05/14/14	3255		68000	AARON NORMAN	60.00	60.00
05/14/14	3256		68000	BRANDIE KAVALEE	105.00	105.00
05/14/14	3257		68000	SHERYL CLARK	216.00	216.00
05/14/14	3258		68000	JAMIE HOYLE	81.00	81.00
05/14/14	3259		68000	JORY REECE	36.00	36.00
05/14/14	3260		68000	BOB RUNG	72.00	72.00
05/14/14	3261		68000	BOB RUNG	216.00	216.00
05/14/14	3262		68000	BRYCE SCHWAKE	315.00	315.00
05/14/14	3263		68000	BRITTANY SHACKLETON	108.00	108.00
05/14/14	3264		68000	JODI KREIFELS	90.00	90.00
05/14/14	3265		68000	KRISTINA ALAS	90.00	90.00
05/14/14	3266		68000	JODY RUNG	36.00	36.00
05/14/14	3267		68000	AMY BARTON	99.00	99.00
05/14/14	3268		68000	TANNER SODERBERG	72.00	72.00
05/19/14	3269		68000	LORI VANDEHOEF	54.00	54.00
05/19/14	3270		2000	LINCOLN PARKS & REC	4,666.00	4,666.00
05/19/14	3271		38700	WILHELM AUTO REPAIR	110.93	
05/19/14	3271		48700	WILHELM AUTO REPAIR	110.93	221.86
05/19/14	3272		38100	SAM'S CLUB	174.44	
05/19/14	3272		48100	SAM'S CLUB	58.15	232.59
05/19/14	3273		37100	THE HARTFORD	22.22	
05/19/14	3273		47100	THE HARTFORD	5.55	
05/19/14	3273		57100	THE HARTFORD	1.86	
05/19/14	3273		67100	THE HARTFORD	5.55	
05/19/14	3273		77100	THE HARTFORD	1.85	37.03
05/19/14	3274		37900	L E S	220.73	
05/19/14	3274		47900	L E S	44.16	
05/19/14	3274		57900	L E S	14.71	
05/19/14	3274		77900	L E S	14.71	294.31
05/19/14	3275		38200	WINDSTREAM	141.37	
05/19/14	3275		48200	WINDSTREAM	35.34	
05/19/14	3275		58200	WINDSTREAM	11.78	
05/19/14	3275		68200	WINDSTREAM	35.34	
05/19/14	3275		78200	WINDSTREAM	11.78	235.61
05/19/14	3276		34000	LINCOLN JOURNAL STAR	637.95	637.95
05/22/14	3277		68100	GINA BENNE	83.84	83.84

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/22/14	3278		78400	GARY CHURCHILL	125.00	125.00
05/22/14	3279		38100	KIM LARSON	78.65	78.65
05/22/14	3280		68100	LINCOLN PUBLIC SCHOOLS	29.70	29.70
05/23/14	3281		37400	PRESTO-X	51.55	
05/23/14	3281		47400	PRESTO-X	10.31	
05/23/14	3281		57400	PRESTO-X	3.44	
05/23/14	3281		77400	PRESTO-X	3.44	68.74
05/23/14	3282		38700	PROGRESSIVE AUTO	34.97	
05/23/14	3282		48700	PROGRESSIVE AUTO	34.98	69.95
05/28/14	3283		38100	BANKCARD PROCESSING	363.28	
05/28/14	3283		48100	BANKCARD PROCESSING	23.54	
05/28/14	3283		58100	BANKCARD PROCESSING	157.74	
05/28/14	3283		68000	BANKCARD PROCESSING	18.00	
05/28/14	3283		68100	BANKCARD PROCESSING	177.80	740.36
05/28/14	3284		37100	BLUE CROSS BLUE SHIELD	770.16	
05/28/14	3284		47100	BLUE CROSS BLUE SHIELD	192.53	
05/28/14	3284		57100	BLUE CROSS BLUE SHIELD	64.18	
05/28/14	3284		67100	BLUE CROSS BLUE SHIELD	192.53	
05/28/14	3284		77100	BLUE CROSS BLUE SHIELD	64.18	1,283.58
05/28/14	3285		68200	VERIZON WIRELESS	50.95	50.95
05/31/14	51RE	R	1200	RECORD A R	19,400.20	
05/31/14	51RE	R	36200	RECORD A R	(9,927.85)	
05/31/14	51RE	R	46200	RECORD A R	(4,328.10)	
05/31/14	51RE	R	66200	RECORD A R	(5,144.25)	
05/31/14	51RE .1		1200	RECORD A R	(9,997.85)	
05/31/14	51RE .1		36200	RECORD A R	4,992.85	
05/31/14	51RE .1		46200	RECORD A R	2,530.00	
05/31/14	51RE .1		66200	RECORD A R	2,475.00	
05/31/14	52RE	R	2000	RECORD A P	(3,778.30)	
05/31/14	52RE	R	37900	RECORD A P	54.58	
05/31/14	52RE	R	38000	RECORD A P	607.50	
05/31/14	52RE	R	38200	RECORD A P	17.21	
05/31/14	52RE	R	39300	RECORD A P	278.20	
05/31/14	52RE	R	47900	RECORD A P	54.57	
05/31/14	52RE	R	48000	RECORD A P	607.50	
05/31/14	52RE	R	49300	RECORD A P	278.20	
05/31/14	52RE	R	57900	RECORD A P	54.57	
05/31/14	52RE	R	58000	RECORD A P	607.50	
05/31/14	52RE	R	59300	RECORD A P	278.20	
05/31/14	52RE	R	67900	RECORD A P	54.57	
05/31/14	52RE	R	68000	RECORD A P	607.50	
05/31/14	52RE	R	69300	RECORD A P	278.20	
05/31/14	52RE .1		2000	RECORD A P	1,754.31	
05/31/14	52RE .1		37900	RECORD A P	(44.40)	
05/31/14	52RE .1		38000	RECORD A P	(70.00)	
05/31/14	52RE .1		38100	RECORD A P	(41.68)	
05/31/14	52RE .1		38200	RECORD A P	(17.22)	
05/31/14	52RE .1		39300	RECORD A P	(278.20)	
05/31/14	52RE .1		47900	RECORD A P	(44.40)	
05/31/14	52RE .1		48000	RECORD A P	(70.00)	
05/31/14	52RE .1		48100	RECORD A P	(41.68)	

**Willard Community Center Inc
General Journal**

Date	Reference	T	Account	Description	Amount	Reference Total
05/31/14	52RE .1		49300	RECORD A P	(278.20)	
05/31/14	52RE .1		57900	RECORD A P	(44.39)	
05/31/14	52RE .1		58000	RECORD A P	(70.00)	
05/31/14	52RE .1		58100	RECORD A P	(41.68)	
05/31/14	52RE .1		59300	RECORD A P	(278.20)	
05/31/14	52RE .1		67900	RECORD A P	(44.39)	
05/31/14	52RE .1		68000	RECORD A P	(70.00)	
05/31/14	52RE .1		68100	RECORD A P	(41.67)	
05/31/14	52RE .1		69300	RECORD A P	(278.20)	
05/09/14	P89		1104	Payroll Journal Entry	(12,535.73)	
05/09/14	P89		2011	Payroll Journal Entry	(3,696.23)	
05/09/14	P89		2013	Payroll Journal Entry	(401.00)	
05/09/14	P89		2014	Payroll Journal Entry	(36.22)	
05/09/14	P89		2200	Payroll Journal Entry	(58.31)	
05/09/14	P89		2210	Payroll Journal Entry	(70.50)	
05/09/14	P89		37000	Payroll Journal Entry	9,706.77	
05/09/14	P89		37200	Payroll Journal Entry	769.28	
05/09/14	P89		47000	Payroll Journal Entry	1,773.81	
05/09/14	P89		47200	Payroll Journal Entry	138.69	
05/09/14	P89		57000	Payroll Journal Entry	678.94	
05/09/14	P89		57200	Payroll Journal Entry	53.50	
05/09/14	P89		67000	Payroll Journal Entry	3,192.75	
05/09/14	P89		67200	Payroll Journal Entry	249.17	
05/09/14	P89		77000	Payroll Journal Entry	218.38	
05/09/14	P89		77200	Payroll Journal Entry	16.70	
05/23/14	P89		1104	Payroll Journal Entry	(11,596.05)	
05/23/14	P89		2011	Payroll Journal Entry	(3,401.95)	
05/23/14	P89		2013	Payroll Journal Entry	(366.00)	
05/23/14	P89		2014	Payroll Journal Entry	(32.55)	
05/23/14	P89		2200	Payroll Journal Entry	(58.31)	
05/23/14	P89		2210	Payroll Journal Entry	(70.50)	
05/23/14	P89		37000	Payroll Journal Entry	8,952.15	
05/23/14	P89		37200	Payroll Journal Entry	708.09	
05/23/14	P89		47000	Payroll Journal Entry	1,684.71	
05/23/14	P89		47200	Payroll Journal Entry	131.72	
05/23/14	P89		57000	Payroll Journal Entry	608.91	
05/23/14	P89		57200	Payroll Journal Entry	48.09	
05/23/14	P89		67000	Payroll Journal Entry	3,146.10	
05/23/14	P89		67200	Payroll Journal Entry	245.59	
					Transaction Balance	<u>0.00</u>

Total Debits 130,184.27 Total Credits 130,184.27 A/C Hash Total 10903494.000

Number of Transactions 235