

Fayette Park & Recreation  
**Balance Sheet**  
 As of March 31, 2015

	<u>Mar 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · GENERAL FUND	39,203.47
1100 · CONCESSIONS ACCOUNT	8,687.15
1200 · CHRISTMAS LIGHT ACCT	7,475.95
1300 · AQUATIC PARK ACCOUNT	1,117.86
<b>Total Checking/Savings</b>	<u>56,484.43</u>
<b>Accounts Receivable</b>	
1150 · Accounts Receivable	-207.00
<b>Total Accounts Receivable</b>	<u>-207.00</u>
<b>Other Current Assets</b>	
Prepaid Insurance	1,916.67
1151 · A/R—Returned Checks	416.00
<b>Total Other Current Assets</b>	<u>2,332.67</u>
<b>Total Current Assets</b>	58,610.10
<b>Fixed Assets</b>	
ACCUMULATED DEPRECIATION	-163,877.77
CITY PARK	52,571.33
PARK EQUIPMENT	127,440.36
TRUCKS	38,691.40
<b>Total Fixed Assets</b>	<u>54,825.32</u>
<b>TOTAL ASSETS</b>	<u><u>113,435.42</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	-25,795.52
<b>Total Accounts Payable</b>	<u>-25,795.52</u>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	30,376.36
<b>Total Other Current Liabilities</b>	<u>30,376.36</u>
<b>Total Current Liabilities</b>	<u>4,580.84</u>
<b>Total Liabilities</b>	4,580.84
<b>Equity</b>	
Prior Period Adjustment	41,235.87
3000 · Opening Bal Equity	30.00
3999 · RETAINED EARNINGS	95,366.79
Net Income	-27,778.08
<b>Total Equity</b>	<u>108,854.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>113,435.42</u></u>

Fayette Park & Recreation  
**Profit & Loss**  
 March 2015

	Mar 15	Oct '14 - Mar 15
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
3100 · CITY FUNDING	6,500.00	39,000.00
<b>3300 · PROGRAM FEES</b>		
3310 · Baseball/Softball	11,200.00	11,200.00
3340 · Basketball	0.00	2,200.00
<b>Total 3300 · PROGRAM FEES</b>	<b>11,200.00</b>	<b>13,400.00</b>
<b>3400 · RENTAL INCOME</b>		
3410 · Guthrie Smith Park	1,305.00	1,855.00
3420 · Community Center	3,150.00	5,275.00
3450 · RV Parking	0.00	255.00
<b>Total 3400 · RENTAL INCOME</b>	<b>4,455.00</b>	<b>7,385.00</b>
<b>3600 · ADMISSIONS</b>		
3620 · Toy Bowl Football	0.00	1,630.00
<b>Total 3600 · ADMISSIONS</b>	<b>0.00</b>	<b>1,630.00</b>
<b>3800 · INTEREST INCOME</b>		
	0.00	7.13
<b>Total Income</b>	<b>22,155.00</b>	<b>61,422.13</b>
<b>Expense</b>		
<b>4000 · GUTHRIE SMITH PARK</b>		
4010 · Utilities	343.73	3,462.49
4020 · Supplies	0.00	788.25
4030 · Repairs & Maintenance	0.00	1,486.32
<b>Total 4000 · GUTHRIE SMITH PARK</b>	<b>343.73</b>	<b>5,737.06</b>
<b>5000 · BASEBALL/SOFTBALL</b>		
5020 · Sports Equipment	3,312.00	3,599.49
5030 · Repairs & Maintenance	0.00	3,096.69
5040 · Uniforms	8,960.50	8,960.50
5050 · Payroll	0.00	0.00
5075 · Program Dues	0.00	75.00
<b>Total 5000 · BASEBALL/SOFTBALL</b>	<b>12,272.50</b>	<b>15,731.68</b>
<b>5100 · FOOTBALL</b>		
5150 · Payroll	0.00	1,200.00
<b>Total 5100 · FOOTBALL</b>	<b>0.00</b>	<b>1,200.00</b>
<b>5200 · SOCCER</b>		
5250 · Payroll	0.00	220.00
<b>Total 5200 · SOCCER</b>	<b>0.00</b>	<b>220.00</b>
<b>5300 · BASKETBALL</b>		
5330 · Repairs & Maintenance	0.00	20.51
5340 · Uniforms	0.00	2,136.00
5350 · Payroll	0.00	1,260.00
5390 · Miscellaneous	0.00	300.00
<b>Total 5300 · BASKETBALL</b>	<b>0.00</b>	<b>3,716.51</b>
<b>5400 · TENNIS</b>		
5430 · Repairs & Maintenance	0.00	9,000.00
<b>Total 5400 · TENNIS</b>	<b>0.00</b>	<b>9,000.00</b>
<b>5500 · FAYETTE AQUATIC CENTER</b>		
5510 · Utilities	3,730.09	18,100.61
5520 · Supplies	0.00	256.50
5530 · Repairs & Maintenance	1,350.00	12,274.20
5550 · Payroll	0.00	3,100.00
5560 · Chemicals	0.00	2,441.59
5590 · Miscellaneous	0.00	1,440.00
<b>Total 5500 · FAYETTE AQUATIC CENTER</b>	<b>5,080.09</b>	<b>37,612.90</b>
6560 · Payroll Expenses	0.00	4,937.09
<b>7000 · COMMUNITY CENTER</b>		
7010 · Utilities	270.36	2,255.78
7020 · Supplies	0.00	139.30
7030 · Repairs & Maintenance	0.00	34.00
<b>Total 7000 · COMMUNITY CENTER</b>	<b>270.36</b>	<b>2,429.08</b>
<b>8000 · P.A.R.A.</b>		
8010 · Telephone	163.40	884.76
8040 · Employee Uniforms	0.00	985.40
<b>Total 8000 · P.A.R.A.</b>	<b>163.40</b>	<b>1,870.16</b>

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 Cash Basis

**Fayette Park & Recreation**  
**Profit & Loss**  
 March 2015

	Mar 15	Oct '14 - Mar 15
<b>8100 · PARK &amp; REC. OFFICE</b>		
8110 · Utilities	86.97	1,888.90
8120 · Supplies	391.46	579.87
8190 · Miscellaneous	0.00	63.50
<b>Total 8100 · PARK &amp; REC. OFFICE</b>	<u>478.43</u>	<u>2,532.27</u>
<b>8500 · VEHICLES/LAWN EQUIPMENT</b>		
8530 · Repairs & Maintenance	54.06	1,817.54
<b>Total 8500 · VEHICLES/LAWN EQUIPMENT</b>	<u>54.06</u>	<u>1,817.54</u>
<b>9000 · CONCESSIONS</b>		
9060 · Field Maintenance	0.00	2,045.92
9080 · Petty Cash	0.00	-400.00
9000 · CONCESSIONS · Other	0.00	750.00
<b>Total 9000 · CONCESSIONS</b>	<u>0.00</u>	<u>2,395.92</u>
<b>Total Expense</b>	<u>18,662.57</u>	<u>89,200.21</u>
<b>Net Ordinary Income</b>	<u>3,492.43</u>	<u>-27,778.08</u>
<b>Net Income</b>	<u><u>3,492.43</u></u>	<u><u>-27,778.08</u></u>