



## Golden Spike Tower

### **Finance Committee Minutes – 2-12-18**

In attendance, Kirsten Parker, Ty Lucas, Jennifer Priest, Lisa Burke, Jim Nisley. Meeting called to order at noon at NebraskaLand National Bank.

The committee started with a review of the checks written report. Kirsten answered various questions about checks written and deposits made. The B&B Productions item is for 15 second videos that will be grant reimbursed. The check to Rosenberg for the employee theft insurance policy, as required by USDA, is still being held while Hub Int'l determines if our primary PNC insurance covers this adequately or whether we still need the additional policy from Rosenberg Insurance.

The committee then reviewed the January financial statements vs budget and vs prior year. The cash position is better than at same time in prior year, but inventory is lower. Kirsten is keeping inventory low for now because adding more customized inventory as spring comes. More conversion of cash to inventory will occur during late winter/spring to prepare for tourism season. It was also noted that inventory is showing up at \$26,995 vs prior year at \$45,196. Overall, financial performance is very similar to budget and prior year other than a large inventory adjustment that increased Cost of Goods sold expense by (\$6,587). Kirsten noted three inventory offages (email attached). Kirsten has reached out to Tonya at the CPA firm to gain assistance in ensuring the POS system and Quick Books are properly coordinating and reconciling. The inventory adjustment is a balance sheet reduction that is offset by a reduction in net income for 2018 (non-cash). Kirsten also plans to work on annual inventory procedures to formalize the inventory process and provide to the committee for review prior to the next physical inventory.

A/P and A/R were reviewed and discussed. The Anchor Point Service bill is over 30 day A/P. This is being paid now and came in \$50 under prior accrual. This was an expense incurred and was accrued in 2017 with a slower billing. It was accrued prior to ensure a 2017 expense,

Kirsten and Lisa explained that two grants from the NE State Tourism Commission have been approved. So, the GS currently has three active grants with the Tourism Commission. The newly approved \$15,128 will pay this fall, October/November for NPRD. The newly approved \$9,595 will pay for 2019 advertising with the estimated payment time of Feb/March 2019. We have

roughly \$10,000 coming in this May/June as well for 2017-2018 advertising from a previously approved grant.

Summary of newly approved grants:

The Tourism Commission's Community Impact Grant program awarded \$15,128 in grant funds for promotion of North Platte Rail Days. Items approved for funding include:

\$3,743 for TRAINS eblasts  
\$4,770 for ¼ page ad in Trains (3 times)  
\$3,600 for Trains leaderboard  
\$3,015 for monthly events directory in train magazine

The Tourism Marketing Grant Program was awarded \$9,595 for the directed marketing promotions including:

\$1,595 for ABA 2019 registration  
\$5,000 for 2019 Travel Guide ½ page ad  
\$2,000 for VisitNebraska.com  
\$1,000 for social media blitz

\*both grants are subject to the required matching funds

Kirsten explained an issue with some expense invoices from 2017 not getting paid or recognized until February, 2018. The primary item is an approximate \$2,457.11 invoice to NE Fire and Safety. The vendor claims they mailed a physical statement in addition to leaving a work ticket invoice at time of work. The A/P clerk for the GS has indicated that they did not receive the invoice. This resulted in a past due invoice that was unknown until February that should have been a 2017 expense. Kirsten then completed an audit/review of A/P and found a few other small items that should have been recognized sooner (totaling less than \$500). Kirsten and Ty visited about this in early February and implemented a new procedure where the mail pick up should not be completed by the same employee who pays bills for more separation of duties. Then, if the person getting the mail would see a past due statement, they can provide attention to it. Kirsten has addressed the importance of timely A/P payment with staff.

The committee did a review on the organizational credit card account. The account is with First National Bank, does not have a personal guarantor, does have a good rewards system. Kirsten explained that interest is not paid if paid in full each month and no interest was paid in 2017. The credit limit is \$12,000 total with \$10,000 per card. Kirsten and Sidney each have cards. Rewards get used for purchase of equipment needed at spike or volunteer/staff items. The CPA now reconciles the credit card statement in conjunction with monthly reconciliation. If an employee needs to purchase something and doesn't have a card, then they are reimbursed after

providing a receipt and getting approval for the expense. The committee unanimously agreed that this credit card account is working well and no further action is needed.

The committee put together a list of all current insurance providers:  
United Health, through Phares Agency for employee health / dental  
Hub International, through Tanner Pattera for Hazard, PNC, Work Comp, Liability  
Rosenberg Insurance through Larry Stobbs for Director/Officer liability and employee theft  
The Hub Intl insurance policy, which was put out for bid last year, will come up for renewal in April and we don't expect a significant rate alteration with renewal.

Kirsten mentioned that the sponsorship team is starting the sponsorship drive soon for the Rail Days event.

The committee inquired about the status of generating a formal communication to UPRR and city of NP about concerns with drop in occupancy tax at Oak Tree Inn . Ty and Dan were planning to schedule a meeting on this. With Dan's recent transfer, Ty will create a proposed draft for review at the upcoming board meeting.

The meeting adjourned at 1pm.



## Ty Lucas

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**From:** Kirsten Parker <kparker@goldenspiketower.com>  
**Sent:** Monday, February 12, 2018 4:30 PM  
**To:** Ty Lucas  
**Subject:** [EXTERNAL]Inventory Follow up  
**Attachments:** QB Inventory Assets.pdf

So, I mis-spoke today and assumed the Squishy Train was the issue. Our assets were already lower than normal, at \$34,322.68 coming into January 1<sup>st</sup>.

Then in January our inventory offages, were as follow:

\$1,733.51	Return of \$1,000 worth of spikes to the LCM, and \$733.51 in pins handed out at NPRD to employees
\$3,295.14	Mis-Numbers, Duplicate Numbers (so in the POS system twice), incorrect pricing.
\$1,538.31	Book/DVD combos (Not Correctly taken apart and entered into inventory correctly) We purchase DVDs, Books and with them we sell individually and as a combo.

I am still very confused why the two systems don't match (or even close) and will continue to work on this with, but this is the inventory errors.

**Golden Spike Tower & Visitor Center**  
**Transactions by Account**  
 As of January 31, 2018

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>121000 · Inventory Asset</b>									34,322.68
General Journal	01/02/2018	Nov T...		POS Receipt...	500000		· Cost...	-9.20	34,313.48
General Journal	01/02/2018	Nov T...		POS Receipt...	500000		· Cost...	-4.00	34,309.48
General Journal	01/02/2018	Nov T...		POS Receipt...	500000		· Cost...	-6.08	34,303.40
General Journal	01/02/2018	Nov T...		POS Receipt...	500000		· Cost...	-0.40	34,303.00
General Journal	01/02/2018			POS Inv. Adj...	599000		· POS...	-1,733.51	32,569.49
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-7.90	32,561.59
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-3.20	32,558.39
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-0.63	32,557.76
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.00	32,555.76
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.00	32,553.76
General Journal	01/03/2018	Nov T...		POS Receipt...	500000		· Cost...	-8.49	32,545.27
General Journal	01/03/2018			POS Inv. Adj...	599000		· POS...	-3,295.14	29,250.13
General Journal	01/04/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.00	29,248.13
General Journal	01/04/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.00	29,246.13
General Journal	01/04/2018	Nov T...		POS Receipt...	500000		· Cost...	-15.04	29,231.09
General Journal	01/04/2018			POS Inv. Adj...	599000		· POS...	-1,538.31	27,692.78
General Journal	01/05/2018	Nov T...		POS Receipt...	500000		· Cost...	-1.25	27,691.53
General Journal	01/05/2018	Nov T...		POS Receipt...	500000		· Cost...	-4.00	27,687.53
General Journal	01/05/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.00	27,685.53
General Journal	01/05/2018	Nov T...		POS Receipt...	500000		· Cost...	-17.04	27,668.49
General Journal	01/05/2018	Nov T...		POS Inv. Adj...	599000		· POS...	-2.75	27,665.74
General Journal	01/06/2018	Nov T...		POS Receipt...	500000		· Cost...	-20.24	27,645.50
General Journal	01/06/2018	Nov T...		POS Receipt...	500000		· Cost...	-0.21	27,645.29
General Journal	01/06/2018	Nov T...		POS Receipt...	500000		· Cost...	-8.13	27,637.16
General Journal	01/07/2018	Nov T...		POS Receipt...	500000		· Cost...	-1.81	27,635.35
General Journal	01/07/2018	Nov T...		POS Receipt...	500000		· Cost...	-7.35	27,628.00
General Journal	01/07/2018	Nov T...		POS Receipt...	500000		· Cost...	-4.63	27,623.37
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-8.25	27,615.12
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-6.75	27,608.37
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-69.66	27,538.71
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-5.10	27,533.61
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-24.41	27,509.20
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-8.50	27,500.70
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-4.98	27,495.72
General Journal	01/08/2018	Nov T...		POS Receipt...	500000		· Cost...	-18.50	27,477.22
General Journal	01/08/2018	Nov T...		POS Inv. Adj...	599000		· POS...	-8.00	27,469.22
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-0.14	27,469.08
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-11.37	27,457.71
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-72.96	27,384.75
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-1.63	27,383.12
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-9.34	27,373.78
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-2.10	27,371.68
General Journal	01/09/2018	Nov T...		POS Receipt...	500000		· Cost...	-15.00	27,356.68
General Journal	01/10/2018	Nov T...		POS Inv. Adj...	599000		· POS...	-8.40	27,348.28
General Journal	01/11/2018	Audit		POS Receipt...	500000		· Cost...	-5.10	27,343.18
General Journal	01/11/2018	Audit		POS Receipt...	500000		· Cost...	-3.04	27,340.14
General Journal	01/11/2018	Audit		POS Receipt...	500000		· Cost...	-5.90	27,334.24
General Journal	01/12/2018	Audit		POS Receipt...	500000		· Cost...	-2.00	27,332.24
General Journal	01/12/2018	Audit		POS Receipt...	500000		· Cost...	-25.39	27,306.85
General Journal	01/12/2018	Audit		POS Inv. Adj...	599000		· POS...	-2.00	27,304.85
General Journal	01/12/2018	Adj		POS Receipt...	500000		· Cost...	-0.21	27,304.64
General Journal	01/14/2018	Adj		POS Receipt...	500000		· Cost...	-10.99	27,293.65
General Journal	01/14/2018	Adj		POS Receipt...	500000		· Cost...	-0.73	27,292.92
General Journal	01/14/2018	Adj		POS Receipt...	500000		· Cost...	-6.00	27,286.92
General Journal	01/15/2018	Audit ...		POS Receipt...	500000		· Cost...	-4.73	27,282.19
General Journal	01/15/2018	Audit ...		POS Receipt...	500000		· Cost...	-2.73	27,279.46
General Journal	01/15/2018	Audit ...		POS Receipt...	500000		· Cost...	-0.40	27,279.06
General Journal	01/15/2018	Audit ...		POS Receipt...	500000		· Cost...	-3.95	27,275.11
General Journal	01/15/2018	Audit ...		POS Receipt...	500000		· Cost...	-0.40	27,274.71
General Journal	01/15/2018	Audit ...		POS Inv. Adj...	599000		· POS...	2.40	27,277.11
General Journal	01/16/2018	Audit ...		POS Receipt...	500000		· Cost...	-2.00	27,275.11
General Journal	01/16/2018	Audit ...		POS Inv. Adj...	599000		· POS...	-2.00	27,273.11
General Journal	01/17/2018	Tonya...		POS Receipt...	500000		· Cost...	-10.00	27,263.11
General Journal	01/17/2018	Tonya...		POS Receipt...	500000		· Cost...	-4.48	27,258.63
General Journal	01/18/2018	Tonya...		POS Receipt...	500000		· Cost...	-10.50	27,248.13
General Journal	01/19/2018	Tonya...		POS Receipt...	500000		· Cost...	-9.27	27,238.86
General Journal	01/20/2018	Tonya...		POS Receipt...	500000		· Cost...	-4.15	27,234.71
General Journal	01/20/2018	Tonya...		POS Receipt...	500000		· Cost...	-6.49	27,228.22
General Journal	01/20/2018	Tonya...		POS Receipt...	500000		· Cost...	-5.00	27,223.22
General Journal	01/20/2018	Tonya...		POS Receipt...	500000		· Cost...	-10.50	27,212.72
General Journal	01/21/2018	Tonya...		POS Receipt...	500000		· Cost...	-2.00	27,210.72
General Journal	01/23/2018	Tonya...		POS Receipt...	500000		· Cost...	-5.00	27,205.72
General Journal	01/23/2018	Tonya...		POS Receipt...	500000		· Cost...	-5.13	27,200.59
General Journal	01/25/2018	Tonya...		POS Receipt...	500000		· Cost...	-6.35	27,194.24
General Journal	01/26/2018	Tonya...		POS Receipt...	500000		· Cost...	-13.37	27,180.87
General Journal	01/26/2018	Tonya...		POS Receipt...	500000		· Cost...	-2.00	27,178.87
General Journal	01/26/2018	Tonya...		POS Receipt...	500000		· Cost...	-26.34	27,152.53
General Journal	01/26/2018	Tonya...		POS Receipt...	500000		· Cost...	-6.75	27,145.78

4:16 PM

02/12/18

Accrual Basis

### Golden Spike Tower & Visitor Center Transactions by Account

As of January 31, 2018

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	01/26/2018	Tonya...		POS Receipt...			500000 · Cost...	-8.35	27,137.43
General Journal	01/26/2018	Tonya...		POS Receipt...			500000 · Cost...	-23.74	27,113.69
General Journal	01/27/2018	Tonya...		POS Receipt...			500000 · Cost...	-29.50	27,084.19
General Journal	01/27/2018	Tonya...		POS Receipt...			500000 · Cost...	-13.03	27,071.16
General Journal	01/27/2018	Tonya...		POS Receipt...			500000 · Cost...	-8.11	27,063.05
General Journal	01/27/2018	Tonya...		POS Receipt...			500000 · Cost...	-0.96	27,062.09
General Journal	01/27/2018	Tonya...		POS Receipt...			500000 · Cost...	-16.94	27,045.15
General Journal	01/28/2018	Tonya...		POS Receipt...			500000 · Cost...	-10.00	27,035.15
General Journal	01/28/2018	Tonya...		POS Receipt...			500000 · Cost...	-3.25	27,031.90
General Journal	01/28/2018	Tonya...		POS Receipt...			500000 · Cost...	-7.80	27,024.10
General Journal	01/29/2018	Tonya...		POS Receipt...			500000 · Cost...	-0.42	27,023.68
General Journal	01/29/2018	Tonya...		POS Receipt...			500000 · Cost...	-7.35	27,016.33
General Journal	01/30/2018	Tonya...		POS Receipt...			500000 · Cost...	-12.50	27,003.83
General Journal	01/30/2018	Tonya...		POS Receipt...			500000 · Cost...	-0.21	27,003.62
General Journal	01/31/2018	Tonya...		POS Receipt...			500000 · Cost...	-5.25	26,998.37
General Journal	01/31/2018	Tonya...		POS Receipt...			500000 · Cost...	-3.00	26,995.37
Total 121000 · Inventory Asset								-7,327.31	26,995.37
<b>TOTAL</b>								<b>-7,327.31</b>	<b>26,995.37</b>

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
As of January 31, 2018

Accrual Basis

	Jan 31, 18	Jan 31, 17	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
100000 · Cash in Bank	131,626.93	114,414.76	17,212.17
104000 · FNB-USDA Loan Repayment Reserve	302,394.37	300,528.17	1,866.20
109500 · Cash in Drawer	107.94	0.00	107.94
<b>Total Checking/Savings</b>	<b>434,129.24</b>	<b>414,942.93</b>	<b>19,186.31</b>
Accounts Receivable	7,750.00	189.69	7,560.31
<b>Other Current Assets</b>			
110000 · Cash on Hand	1,000.00	1,000.00	0.00
115000 · Undeposited Funds	-218.32	0.00	-218.32
121000 · Inventory Asset	26,995.37	45,196.41	-18,201.04
123500 · Accrued Occupancy Tax Receivabl	25,467.68	25,825.98	-358.30
<b>Total Other Current Assets</b>	<b>53,244.73</b>	<b>72,022.39</b>	<b>-18,777.66</b>
<b>Total Current Assets</b>	<b>495,123.97</b>	<b>487,155.01</b>	<b>7,968.96</b>
<b>Fixed Assets</b>			
<b>150000 · Fixed Assets</b>			
151000 · Building	3,260,862.71	3,260,862.71	0.00
152000 · Furniture & Fixtures	61,001.64	61,001.64	0.00
153000 · Equipment	502,636.79	492,644.79	9,992.00
154000 · Land	289,259.10	289,259.10	0.00
155000 · Parking Lot Improvements	11,375.00	11,375.00	0.00
<b>Total 150000 · Fixed Assets</b>	<b>4,125,135.24</b>	<b>4,115,143.24</b>	<b>9,992.00</b>
<b>Total Fixed Assets</b>	<b>4,125,135.24</b>	<b>4,115,143.24</b>	<b>9,992.00</b>
<b>TOTAL ASSETS</b>	<b>4,620,259.21</b>	<b>4,602,298.25</b>	<b>17,960.96</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	10,211.27	16,040.53	-5,829.26
<b>Credit Cards</b>			
201000 · Credit Card-First Card	5,011.62	933.93	4,077.69
<b>Total Credit Cards</b>	<b>5,011.62</b>	<b>933.93</b>	<b>4,077.69</b>
<b>Other Current Liabilities</b>			
<b>210000 · Accrued Accounts Payable</b>			
211000 · Accrued USDA Interest	5,722.17	5,722.17	0.00
212000 · Accrued Real Estate Taxes	8,640.12	8,640.12	0.00
210000 · Accrued Accounts Payable - Other	-616.57	-616.57	0.00
<b>Total 210000 · Accrued Accounts Payable</b>	<b>13,745.72</b>	<b>13,745.72</b>	<b>0.00</b>
220000 · Payroll Liabilities	2,092.61	2,519.58	-426.97
230000 · Sales Tax Payable	3,146.88	2,198.15	948.73
252000 · Gift Certificates Outstanding	-4.00	0.00	-4.00
<b>Total Other Current Liabilities</b>	<b>18,981.21</b>	<b>18,463.45</b>	<b>517.76</b>
<b>Total Current Liabilities</b>	<b>34,204.10</b>	<b>35,437.91</b>	<b>-1,233.81</b>
<b>Long Term Liabilities</b>			
<b>250000 · Loans Payable</b>			
251000 · USDA	2,308,196.13	2,483,306.47	-175,110.34
<b>Total 250000 · Loans Payable</b>	<b>2,308,196.13</b>	<b>2,483,306.47</b>	<b>-175,110.34</b>

**Golden Spike Tower & Visitor Center**  
**1-Balance Sheet vs. Last Year**  
As of January 31, 2018

Accrual Basis

	Jan 31, 18	Jan 31, 17	\$ Change
<b>Total Long Term Liabilities</b>	2,308,196.13	2,483,306.47	-175,110.34
<b>Total Liabilities</b>	2,342,400.23	2,518,744.38	-176,344.15
<b>Equity</b>			
300000 - Opening Bal Equity	1,112,262.69	1,112,262.69	0.00
310000 - Retained Earnings	1,181,499.54	989,303.79	192,195.75
Net Income	-15,903.25	-18,012.61	2,109.36
<b>Total Equity</b>	2,277,858.98	2,083,553.87	194,305.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,620,259.21</b>	<b>4,602,298.25</b>	<b>17,960.96</b>



**Golden Spike Tower & Visitor Center**  
**02-A/P Aging Summary**  
As of January 31, 2018

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	<u>Current</u>	<u>1 - 30</u>	<u>&gt; 30</u>	<u>TOTAL</u>
AJ Sheet Metal, Inc.	138.04	0.00	0.00	138.04
Anchor Point Services, LLC	0.00	0.00	950.00	950.00
Birch Communications	285.91	0.00	0.00	285.91
Cody Pro Lawn & Snow	539.75	393.25	0.00	933.00
Eakes Office Supplies	1,064.19	0.00	0.00	1,064.19
Golden Spike Tower	0.00	0.00	0.00	0.00
Hub International Mountain States Limiter	1,148.66	0.00	0.00	1,148.66
Ideal Linen Supply	196.74	53.69	0.00	250.43
Kirsten R. Parker	0.00	-9.81	0.00	-9.81
McPherron Skiles & Loop	650.00	0.00	0.00	650.00
Municipal Light & Water	2,771.27	0.00	0.00	2,771.27
NE Travel Association (NETA)	45.00	0.00	0.00	45.00
North Platte Area Chamber of Commerce	40.00	0.00	0.00	40.00
North Platte Janitorial	1,300.00	0.00	0.00	1,300.00
Northwestern Energy	344.58	0.00	0.00	344.58
Presto X	120.00	0.00	0.00	120.00
White River Productions, Inc	180.00	0.00	0.00	180.00
<b>TOTAL</b>	<b><u>8,824.14</u></b>	<b><u>437.13</u></b>	<b><u>950.00</u></b>	<b><u>10,211.27</u></b>

**Golden Spike Tower & Visitor Center**  
**03-A/R Aging**  
**As of January 31, 2018**

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	<u>Current</u>	<u>1 - 30</u>	<u>&gt; 30</u>	<u>TOTAL</u>
Ameriprise Financial	0.00	0.00	0.00	0.00
Great Western Bank	0.00	0.00	500.00	500.00
Hub International	0.00	0.00	250.00	250.00
Visitors Bureau	0.00	0.00	7,000.00	7,000.00
West Central Research	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>7,750.00</u></b>	<b><u>7,750.00</u></b>

## Golden Spike Tower & Visitor Center 4-Profit & Loss (Month vs. Budget)

January 2018

Accrual Basis

	Jan 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 · Admissions Income	2,220.85	1,800.00	420.85
440000 · Vending	54.02	60.00	-5.98
460000 · Merchandise Sales	2,062.96	2,300.00	-237.04
470000 · Special Event Income	-9.00		
495000 · Occupancy Tax Proceeds	25,467.68	26,055.00	-587.32
<b>Total Income</b>	29,796.51	30,215.00	-418.49
<b>Cost of Goods Sold</b>			
500000 · Cost of Goods Sold	739.60	977.50	-237.90
529000 · Purchases - Resale Items	38.96		
599000 · POS Inventory Adjustments	6,587.71		
<b>Total COGS</b>	7,366.27	977.50	6,388.77
<b>Gross Profit</b>	22,430.24	29,237.50	-6,807.26
<b>Expense</b>			
601000 · Bank Fees & Service Charges	117.50	125.00	-7.50
602000 · Contract Labor	650.00	750.00	-100.00
603000 · Dues & Subscriptions	380.00	380.00	0.00
605000 · Insurance	1,680.71	1,700.00	-19.29
606800 · Marketing-Non Agency	3,516.27	3,500.00	16.27
607000 · Occupancy	6,905.71	7,000.00	-94.29
609000 · Operating Supplies	3,820.61	3,800.00	20.61
610000 · Payroll Expense	11,749.71	13,700.00	-1,950.29
611000 · Travel	1,915.07	2,200.00	-284.93
612000 · Miscellaneous Expense	-34.97		
<b>Total Expense</b>	30,700.61	33,155.00	-2,454.39
<b>Net Ordinary Income</b>	-8,270.37	-3,917.50	-4,352.87
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 · Other Income			
701000 · Interest Income	91.18	10.00	81.18
710000 · Contribution Income			
711000 · Brick Sales	150.00		
714000 · Unrestricted Contributions	264.08		
710000 · Contribution Income - Other	2,310.20	250.00	2,060.20
<b>Total 710000 · Contribution Income</b>	2,724.28	250.00	2,474.28
<b>Total 700000 · Other Income</b>	2,815.46	260.00	2,555.46
<b>Total Other Income</b>	2,815.46	260.00	2,555.46
<b>Other Expense</b>			
800000 · Other Expenses			
801000 · In-kind Contribution Exp	2,310.20		
804000 · Interest Expense	8,138.14	8,100.00	38.14
<b>Total 800000 · Other Expenses</b>	10,448.34	8,100.00	2,348.34
<b>Total Other Expense</b>	10,448.34	8,100.00	2,348.34
<b>Net Other Income</b>	-7,632.88	-7,840.00	207.12

**Golden Spike Tower & Visitor Center**  
**4-Profit & Loss (Month vs. Budget)**  
January 2018

Accrual Basis

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	<u>Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Income	<u>-15,903.25</u>	<u>-11,757.50</u>	<u>-4,145.75</u>



## Golden Spike Tower & Visitor Center 5-Profit & Loss (Month vs. Last Year)

January 2018

Accrual Basis

	Jan 18	Jan 17	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
410000 - Admissions Income	2,220.85	1,668.25	552.60
440000 - Vending	54.02	56.63	-2.61
460000 - Merchandise Sales	2,062.96	2,197.85	-134.89
470000 - Special Event Income	-9.00	-0.01	-8.99
495000 - Occupancy Tax Proceeds	25,467.68	25,825.98	-358.30
<b>Total Income</b>	29,796.51	29,748.70	47.81
<b>Cost of Goods Sold</b>			
500000 - Cost of Goods Sold	739.60	844.94	-105.34
529000 - Purchases - Resale Items	38.96	401.74	-362.78
599000 - POS Inventory Adjustments	6,587.71	193.26	6,394.45
<b>Total COGS</b>	7,366.27	1,439.94	5,926.33
<b>Gross Profit</b>	22,430.24	28,308.76	-5,878.52
<b>Expense</b>			
601000 - Bank Fees & Service Charges	117.50	206.88	-89.38
602000 - Contract Labor	650.00	250.00	400.00
603000 - Dues & Subscriptions	380.00	235.00	145.00
605000 - Insurance	1,680.71	2,229.09	-548.38
606800 - Marketing-Non Agency	3,516.27	8,286.06	-4,769.79
607000 - Occupancy	6,905.71	7,246.87	-341.16
609000 - Operating Supplies	3,820.61	1,692.11	2,128.50
610000 - Payroll Expense	11,749.71	13,213.48	-1,463.77
611000 - Travel	1,915.07	4,492.31	-2,577.24
612000 - Miscellaneous Expense	-34.97	-26.36	-8.61
<b>Total Expense</b>	30,700.61	37,825.44	-7,124.83
<b>Net Ordinary Income</b>	-8,270.37	-9,516.68	1,246.31
<b>Other Income/Expense</b>			
<b>Other Income</b>			
700000 - Other Income			
701000 - Interest Income	91.18	7.01	84.17
710000 - Contribution Income			
711000 - Brick Sales	150.00	0.00	150.00
714000 - Unrestricted Contributions	264.08	21.76	242.32
710000 - Contribution Income - Other	2,310.20	0.00	2,310.20
<b>Total 710000 - Contribution Income</b>	2,724.28	21.76	2,702.52
726000 - Miscellaneous Income	0.00	224.78	-224.78
<b>Total 700000 - Other Income</b>	2,815.46	253.55	2,561.91
<b>Total Other Income</b>	2,815.46	253.55	2,561.91
<b>Other Expense</b>			
800000 - Other Expenses			
801000 - In-kind Contribution Exp	2,310.20	0.00	2,310.20
804000 - Interest Expense	8,138.14	8,749.48	-611.34
<b>Total 800000 - Other Expenses</b>	10,448.34	8,749.48	1,698.86
<b>Total Other Expense</b>	10,448.34	8,749.48	1,698.86

**Golden Spike Tower & Visitor Center**  
**5-Profit & Loss (Month vs. Last Year)**

Accrual Basis

January 2018

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	<u>Jan 18</u>	<u>Jan 17</u>	<u>\$ Change</u>
Net Other Income	-7,632.88	-8,495.93	863.05
Net Income	<u>-15,903.25</u>	<u>-18,012.61</u>	<u>2,109.36</u>

## Golden Spike Tower &amp; Visitor Center

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Register: 100000 · Cash in Bank:101200 · NLNB Main Account

From 01/01/2018 through 01/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/01/2018	EFT		601000 · Bank Fees & ...		9.95			124,128.57
01/01/2018	16437	SirkDot Innovations ...	200000 · Accounts Pay...		353.50	*		123,775.07
01/01/2018	16438	ABC Recycling	200000 · Accounts Pay...		90.00	*		123,685.07
01/01/2018	16439	Menards	200000 · Accounts Pay...		71.30	*		123,613.77
01/01/2018	16440	North Platte Bulletin	200000 · Accounts Pay...		13.50	*		123,600.27
01/01/2018	16441	Whitetail Screen Print	200000 · Accounts Pay...		179.50	*		123,420.77
01/01/2018	16442	Northwestern Energy	200000 · Accounts Pay...		157.82	*		123,262.95
01/01/2018	16443	Municipal Light & ...	200000 · Accounts Pay...	059-00009855-...	2,016.46	*		121,246.49
01/01/2018	16444	Kirsten R. Parker	200000 · Accounts Pay...	VOID:		X		121,246.49
01/01/2018	16445	Tourism Advisory C...	200000 · Accounts Pay...		371.00	X		120,875.49
01/02/2018			109500 · Cash in Drawer	Cash-Deposit		*	4.68	120,880.17
01/02/2018			-split-	CC-Deposit		*	158.77	121,038.94
01/02/2018		Intuit	601000 · Bank Fees & ...		1.92	*		121,037.02
01/03/2018			109500 · Cash in Drawer	Cash-Deposit		*	80.07	121,117.09
01/03/2018			-split-	CC-Deposit		*	130.76	121,247.85
01/04/2018			123500 · Accrued Occ...	OCC-Deposit		*	27,715.88	148,963.73
01/04/2018			109500 · Cash in Drawer	Cash-Deposit		*	47.81	149,011.54
01/04/2018			-split-	CC-Deposit		*	49.65	149,061.19
01/04/2018		Intuit	601000 · Bank Fees & ...		7.50	*		149,053.69
01/04/2018		QuickBooks Payroll ...	-split-	Created by Pay...	3,389.65	*		145,664.04
01/05/2018			109500 · Cash in Drawer	Cash-Deposit		*	101.07	145,765.11
01/05/2018			-split-	Deposit		*	85.44	145,850.55
01/05/2018		Intuit	601000 · Bank Fees & ...		5.12	*		145,845.43
01/05/2018	DD1347	Danika Cumming	-split-	Direct Deposit		*		145,845.43
01/05/2018	DD1348	Kimberly Wood	-split-	Direct Deposit		*		145,845.43
01/05/2018	DD1349	Kirsten R Parker	-split-	Direct Deposit		*		145,845.43
01/05/2018	DD1350	Pamela J Rickett	-split-	Direct Deposit		*		145,845.43
01/05/2018	DD1351	Sydnee E Hansen	-split-	Direct Deposit		*		145,845.43
01/05/2018	DD1352	Tierney Coon	-split-	Direct Deposit		*		145,845.43
01/06/2018			-split-	CC-Deposit		*	64.13	145,909.56
01/06/2018			109500 · Cash in Drawer	Cash-Deposit		*	82.86	145,992.42
01/06/2018		Intuit	601000 · Bank Fees & ...		2.52	*		145,989.90
01/07/2018			109500 · Cash in Drawer	Cash-Deposit		*	138.89	146,128.79
01/07/2018			-split-	CC-Deposit		*	40.00	146,168.79
01/08/2018			-split-	Cash-Deposit		*	395.53	146,564.32
01/08/2018			-split-	CC-Deposit		*	376.60	146,940.92
01/08/2018		Intuit	601000 · Bank Fees & ...		2.43	*		146,938.49
01/08/2018	EFT	First National Bank ...	200000 · Accounts Pay...	VOID:	1,965.31	*		144,973.18
01/08/2018	EFT	Hub International M...	200000 · Accounts Pay...	307011225374...	1,148.66			143,824.52
01/09/2018			109500 · Cash in Drawer	Cash-Deposit		*	45.50	143,870.02

Golden Spike Tower & Visitor Center

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Register: 100000 · Cash in Bank:101200 · NLNB Main Account

From 01/01/2018 through 01/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2018			115000 · Undeposited ...	Deposit		*	168.00	144,038.02
01/09/2018			-split-	CC-Deposit		*	324.09	144,362.11
01/09/2018			115000 · Undeposited ...	Check-Deposit		*	1,000.00	145,362.11
01/09/2018		Intuit	601000 · Bank Fees & ...		2.12	*		145,359.99
01/09/2018		Intuit	601000 · Bank Fees & ...		3.37			145,356.62
01/10/2018			109500 · Cash in Drawer	Cash-Deposit		*	5.11	145,361.73
01/10/2018			-split-	CC-Deposit		*	21.00	145,382.73
01/10/2018		Intuit	601000 · Bank Fees & ...		14.75	*		145,367.98
01/11/2018			115000 · Undeposited ...	VOID: Deposit		X	0.00	145,367.98
01/11/2018			-split-	Deposit		*	0.00	145,367.98
01/11/2018			109500 · Cash in Drawer	Cash-Deposit		*	17.02	145,385.00
01/11/2018			-split-	CC-Deposit		*	172.31	145,557.31
01/11/2018			115000 · Undeposited ...	Deposit		*	250.00	145,807.31
01/11/2018			700000 · Other Income...	Deposit			250.00	146,057.31
01/11/2018		Intuit	601000 · Bank Fees & ...		13.07	*		146,044.24
01/12/2018			-split-	Deposit		*	100.46	146,144.70
01/12/2018			109500 · Cash in Drawer	Deposit		*	20.00	146,164.70
01/12/2018		Intuit	601000 · Bank Fees & ...		1.49	*		146,163.21
01/12/2018	16390	USDA-Rural Develo...	-split-		22,853.00	*		123,310.21
01/13/2018			-split-	Deposit		*	26.00	123,336.21
01/13/2018			109500 · Cash in Drawer	Cash-Deposit		*	61.00	123,397.21
01/13/2018		Intuit	601000 · Bank Fees & ...		6.99	*		123,390.22
01/14/2018			-split-	Deposit		*	100.89	123,491.11
01/14/2018			109500 · Cash in Drawer	Deposit		*	27.72	123,518.83
01/15/2018			-split-	Deposit		*	53.80	123,572.63
01/15/2018			109500 · Cash in Drawer	Deposit		*	105.59	123,678.22
01/15/2018		Intuit	601000 · Bank Fees & ...		2.68	*		123,675.54
01/15/2018		Intuit	601000 · Bank Fees & ...		1.50	*		123,674.04
01/15/2018	EFT	ADT Security	200000 · Accounts Pay...		56.20	*		123,617.84
01/15/2018	16446	Ace Hardware	200000 · Accounts Pay...	2291	25.67	*		123,592.17
01/15/2018	16447	B and B Productions	200000 · Accounts Pay...		1,500.00	*		122,092.17
01/15/2018	16448	Birch Communications	200000 · Accounts Pay...	784848	283.06			121,809.11
01/15/2018	16449	Cody Pro Lawn & Sn...	200000 · Accounts Pay...		627.50	*		121,181.61
01/15/2018	16450	Eakes Office Supplies	200000 · Accounts Pay...	190628	225.95	*		120,955.66
01/15/2018	16451	Kimbal County Visit...	200000 · Accounts Pay...		600.00	*		120,355.66
01/15/2018	16452	North Platte Bulletin	200000 · Accounts Pay...		54.00	*		120,301.66
01/15/2018	16453	North Platte Janitorial	200000 · Accounts Pay...		1,250.00	*		119,051.66
01/15/2018	16454	North Platte Telegraph	200000 · Accounts Pay...		1,445.00	*		117,606.66
01/15/2018	16455	O'Keefe Elevator Co...	200000 · Accounts Pay...		458.44	*		117,148.22
01/15/2018	16456	Rotary Club of North...	200000 · Accounts Pay...		175.00	*		116,973.22



# Golden Spike Tower & Visitor Center

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Register: 100000 · Cash in Bank:101200 · NLNB Main Account

From 01/01/2018 through 01/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/15/2018	16457	Schaben Sanitation, I...	200000 · Accounts Pay...		152.32	*		116,820.90
01/15/2018	16458	Western Nebraska T...	200000 · Accounts Pay...		108.00			116,712.90
01/15/2018	16459	White River Producti...	200000 · Accounts Pay...		180.00	*		116,532.90
01/15/2018	16460	Whitetail Screen Print	200000 · Accounts Pay...		224.70	*		116,308.20
01/15/2018	16461	ABC Recycling	200000 · Accounts Pay...		90.00	*		116,218.20
01/15/2018	16462	Ideal Linen Supply	200000 · Accounts Pay...	312171-00000	351.00	*		115,867.20
01/15/2018	16463	McChesney, Martin ...	200000 · Accounts Pay...	VOID:		X		115,867.20
01/15/2018	16464	Eagle Communicatio...	200000 · Accounts Pay...		200.00	*		115,667.20
01/15/2018	16466	Kirsten R. Parker	200000 · Accounts Pay...		655.89	*		115,011.31
01/16/2018			115000 · Undeposited ...	Deposit		*	15.81	115,027.12
01/16/2018			109500 · Cash in Drawer	Deposit		*	7.00	115,034.12
01/16/2018		Intuit	601000 · Bank Fees & ...		3.28	*		115,030.84
01/16/2018	EFTPS	EFTPS	-split-	47-0843465	1,910.34	*		113,120.50
01/17/2018			-split-	Deposit		*	66.68	113,187.18
01/17/2018			109500 · Cash in Drawer	Deposit		*	27.00	113,214.18
01/17/2018		Intuit	601000 · Bank Fees & ...		2.76	*		113,211.42
01/18/2018			-split-	Deposit		*	32.30	113,243.72
01/18/2018			109500 · Cash in Drawer	Deposit		*	49.75	113,293.47
01/18/2018		Intuit	601000 · Bank Fees & ...		0.54	*		113,292.93
01/18/2018	EFT	US Cellular	200000 · Accounts Pay...	3085390423	30.00	*		113,262.93
01/18/2018	16468	United Healthcare	200000 · Accounts Pay...		1,649.82			111,613.11
01/18/2018	16469	Kirsten R. Parker	200000 · Accounts Pay...		1,539.00	*		110,074.11
01/18/2018	16470	Rosenberg Insurance	200000 · Accounts Pay...		534.00			109,540.11
01/18/2018		QuickBooks Payroll ...	-split-	Created by Pay...	3,607.03	*		105,933.08
01/19/2018			109500 · Cash in Drawer	Cash-Deposit		*	44.81	105,977.89
01/19/2018		Intuit	601000 · Bank Fees & ...		1.94	*		105,975.95
01/19/2018	DD1353	Corene Richards	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1354	Danika Cumming	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1355	Elyse Bohling	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1356	Kimberly Wood	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1357	Kirsten R Parker	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1358	Pamela J Rickett	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1359	Sydnee E Hansen	-split-	Direct Deposit		X		105,975.95
01/19/2018	DD1360	Tierney Coon	-split-	Direct Deposit		X		105,975.95
01/20/2018			-split-	CC-Deposit		*	66.15	106,042.10
01/20/2018			-split-	Cash-Deposit		*	150.27	106,192.37
01/20/2018			115000 · Undeposited ...	CC-Deposit		*	114.00	106,306.37
01/20/2018		Intuit	601000 · Bank Fees & ...		1.62	*		106,304.75
01/21/2018			115000 · Undeposited ...	CC-Deposit		*	28.00	106,332.75
01/21/2018			109500 · Cash in Drawer	Cash-Deposit		*	15.81	106,348.56

Golden Spike Tower & Visitor Center

2/8/2018 11:40 PM

Register: 100000 · Cash in Bank:101200 · NLNB Main Account

From 01/01/2018 through 01/31/2018

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/22/2018		Intuit	601000 · Bank Fees & ...		4.82	*		106,343.74
01/22/2018		Intuit	601000 · Bank Fees & ...		2.35	*		106,341.39
01/23/2018			-split-	CC-Deposit		*	27.70	106,369.09
01/23/2018			109500 · Cash in Drawer	Cash-Deposit		*	34.70	106,403.79
01/24/2018			109500 · Cash in Drawer	Cash-Deposit		*	26.00	106,429.79
01/24/2018		Intuit	601000 · Bank Fees & ...		1.05	*		106,428.74
01/25/2018			115000 · Undeposited ...	CC-Deposit		*	17.91	106,446.65
01/25/2018		Intuit	601000 · Bank Fees & ...		1.65	*		106,445.00
01/26/2018			-split-	CC-Deposit		*	62.08	106,507.08
01/26/2018			109500 · Cash in Drawer	Cash-Deposit		*	264.05	106,771.13
01/27/2018			-split-	CC-Deposit		*	215.74	106,986.87
01/27/2018			109500 · Cash in Drawer	Cash-Deposit		*	124.20	107,111.07
01/27/2018		Intuit	601000 · Bank Fees & ...		0.57	*		107,110.50
01/28/2018			-split-	CC-Deposit		*	41.06	107,151.56
01/28/2018			109500 · Cash in Drawer	Cash-Deposit		*	80.46	107,232.02
01/29/2018			109500 · Cash in Drawer	Cash-Deposit		*	54.09	107,286.11
01/30/2018			-split-	Cash-Deposit		*	45.47	107,331.58
01/30/2018		Intuit	601000 · Bank Fees & ...		1.94	*		107,329.64
01/30/2018		Intuit	601000 · Bank Fees & ...		2.04			107,327.60
01/30/2018		Intuit	601000 · Bank Fees & ...		6.86			107,320.74
01/30/2018		Intuit	601000 · Bank Fees & ...		2.04			107,318.70
01/30/2018		Intuit	601000 · Bank Fees & ...		6.68			107,312.02
01/31/2018			-split-	CC-Deposit			42.00	107,354.02
01/31/2018			109500 · Cash in Drawer	Cash-Deposit			42.51	107,396.53
01/31/2018			440000 · Vending:463...	Deposit			36.75	107,433.28
01/31/2018			700000 · Other Income...	Deposit			14.08	107,447.36
01/31/2018			440000 · Vending:464...	Deposit			9.00	107,456.36
01/31/2018			440000 · Vending:465...	Deposit			11.25	107,467.61
01/31/2018	AW	NE Dept of Revenue	220000 · Payroll Liabil...	10141405	574.82	*		106,892.79
01/31/2018	AW	NE Workforce Devel...	220000 · Payroll Liabil...	0323777008	28.88			106,863.91

# End of Month Entries

Month -

January 2018

- 1 **USDA Loan Split: (loan PI distribution sent to director at mid month) IF EMAIL HASN'T ARRIVED BY FIRST OF THE MONTH**  
**CALL NATALIE FURROW AT USDA 534.2360 x 1129 or call Kearney office 308-237-3118 x 4**

The full loan payment is \$22,853.00 and is automatically deducted from the #4377 ckg  
 ADJUST CHECK ENTRY from automatic payment

**!! This entry may have been made as part of the monthly loan transfer please check numbers and verify breakdown is correct !!**

	Account #		
Checking	101000	\$	22,853.00
Interest:	804000		8138.14
Principle:	251000		\$14,714.86
EFT - USDA-Rural Development			

## Journal Entries

- 2 **Cash in Drawer Reconciliation: Found on Balance Sheet account #109500 (If there is a balance in Cash in Drawer Account) ALL DEPOSITS MUST BE ENTERED FIRST BEFORE ENTERING THIS NUMBER**

	Account #	Debit	Credit
Cash In Drawer	109500	\$ 53.97	
Cash Drawer Over/Under	612100		\$ 53.97

- 3 **Accrued Occupation Tax: (spreadsheet sent to director from city end of Month)**

Date transaction last day of the month

	Account #	Debit	Credit
Accrued Occ Tax Receivable	123500	\$ 25,467.68	
Occup. Tax Proceeds	495000		\$ 25,467.68

- 7 **Building Fund Journal Entry: get total from #4 P&L Report**

	Account#	Debit	Credit
Money Market	101400		
Building Fund	101500	\$ -	
Special Events	413500		ON HOLD. DO NOT DO THIS SECTION
Penny Smasher	463000		
Binocular	464000		
Overhead Model RR Track	465000		
Unrestricted Contributions	714000		
Brick Sales	711000		
Food /Drink Sales	POS Report		

- 6 **In Quickbooks make journal entries for all the above items except #1 USDA LOAN (This should be entered as a check into the checking account) OPEN QB → Company → Make Journal Entries**

7 Sales Tax Calculations: (QB-Reports / Memorized Reports / Memorized Report List / 4-P&L Month v. Budget)

Enter Sales amounts in Gray column (this column is used for calculations only)

Make General Journal entry dated the last day of the month from the blue columns (do this before calculating taxes)

FOR MONTHLY SALES TAX

	Account #	Debit	Credit	Sales
Admission Fees	411000	\$ 120.84		\$ 2,317.99
Private Event Fees	412000	\$ -		
Private Event Rentals	412500	\$ -		
Corporate Pass Sales	413500	\$ -		
Special Event Fees	413500	\$ 1.30		\$ 25.00
Annual Pass Sales	414000	\$ -		
Penny Smasher	463000	\$ 1.92		\$ 36.75
Binoculars	464000	\$ 0.47		\$ 9.00
Overhead Model RR Track	465000	\$ 0.59		\$ 11.25
Special Event Admission	471000	\$ -		
Special Event Concessions	473000	\$ -		
Special Event Pumpkin Sales	474200	\$ -		
Special Event T-Shirts	474300	\$ -		
Special Event Other Merch.	474400	\$ -		
Sales Tax Payable	230000	\$ -	\$ 125.12	

Calculate Gross and Net sales for Sales Tax calculations (ENTER ALL TRANSACTIONS ABOVE FIRST)

<b>Taxable Sales</b>				
Total Admissions	41000	\$	2,220.85	
Total Vending Income	463000-465000	\$	57.00	
Merchandise Sales - GS	461000	\$	2,062.96	
Special Event Income	470000	\$	-	
		\$		Total Tax Due*
<b>Non-Taxable ("Total Income" less "Taxable Sales total")</b>				
Enter on Line 1 of Sales & Use Form	Total Income	\$	29,796.51	
Enter on Line 2 of Sales & Use Form	Gross Income	\$	4,343.81	(From Report 4-P&L v Month)
	Non Taxable	\$	25,452.70	Do not include special events, sponsorships, or Occ Tax)

Sign on to NE Department of Revenue to file Sales Tax (due each month by the 20th)

<https://ndr-efs.ne.gov/revefs/allPages/availableTaxForms.faces>

User ID: 10141405

PIN: 24120

6337

8	Journal Entry for Sales Tax		DEBIT	CREDIT	
	Sales Tax Payable	230000	\$ 238.920		Total Tax Due*
	Sales Tax Collection Fee	726000		\$5.97	As listed on Form 10
	General Checking	NLNB		\$232.95	actual payment

9	Calculate Volunteer Hours		
	Total Hours	231	Pull from QB POS

10	Journal Entry for Volunteer Hours		DEBIT	CREDIT	
	In Kind Contribution	801000	2310.2		Value of \$10 Per hour
	In Kind Contribution	710000		2310.2	