

BUFFALO ROD AND GUN CLUB

DECEMBER 18, 1980

The meeting opened with Pres. Kerr presiding.

ROLL CALL OF OFFICERS: All present.

MINUTES: The minutes of the previous meeting were read and a motion was made, R. Kolb seconded, by D. Smith to accept them as read, carried.

TREASURERS REPORT: Balance \$758.14 M. Kobel made a motion, seconded by R. Kolb to accept the Treasurer's report as read, carried.

BILLS: K. Moser made a motion, seconded by R. Kolb to pay the following bills, carried.

\$13.53	- Refreshments	- E. Kobel
10.00	- Ducks Unlimited	
48.96	- Norgas	

CAMP COMMITTEE: A. Grupp reported that there was no food left at camp. The peers under the shaky floor have to be fixed. The bunk side of the cabin is insulated and some of the insulation stables are pulling out. It was also reported that A. Albert donated the ceiling tile.

SPLIT CLUB - K. Eberle donated a turkey call to be raffled with the regular 50/50 raffle.

CONSERVATION COMMITTEE: A. Grupp reported that a few pine trees are missing.

SUNSHINE COMMITTEE: M. Kobel reported that A. Moser was in the hospital with pneumonia and also that tests indicated he has a spot on his lung.

ENERGY COMMITTEE: K. Moser reported that an insert for the fire place at camp is approximately \$500. There was some discussion on the purchase of an air tight furnace and there would be some further checking.

**NEW MEMBERS - FRANK PUMA**

UNFINISHED BUSINESS: none

NEW BUSINESS: It was announced that the Lancer Restaurant was being remodeled and therefore, we would need a new meeting place.

K. Moser made a motion, seconded by A. Grupp that the club send President and his wife to the Federation Banquet and also that the club purchase a one-half page add for \$25.00, carried.

The deer taken at camp were:

1 pointer - A. Grupp

Button Buck - A. Grupp's son

Doe - D. Smith

Doe - A. Albert and away from camp J. Beven and M. Kobel

BOARD OF DIRECTORS: R. Kerr, G. Kohl, M. Kobel, R. Kobel and D. Kelker, R. Kolb, K. Moser, D. Smith, nominations from the floor were A. Grupp declined, and I. Bevin declined. The nominations were closed and the membership elected R. Kerr (12), G. Kohl (17), R. Kobel (12), D. Kelker (18), K. Moser (10), and D. Smith (10). After a run off, D. Smith was declared the winner. The newly



elected Board of Directors elected the following officers of the Buffalo Rod and Gun Club: Pres. R.Kerr, V. Pres., R.Kobel, Secretary, Donald Kelker, Treas. G.Kohl, Sgt. at Arms, D.Smith.

GOOD AND WELFARE: It was decided that Stan's present would be purchased at the time of the fox hunt.

R. Kolb made a motion to adjourn, seconded by M. Zaller.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK: jek  
CC: Pres.



BUFFALO ROD AND GUN CLUB

NOVEMBER 13, 1980

The meeting opened with Pres. R. Kerr presiding.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read, and a motion was made by J. Greene seconded by A. Albert to accept the minutes as read, carried.

TREASURER'S REPORT - Balance \$773.48 I. Bevin made a motion, seconded by R. Schasel to accept the Treasurer's report as read, carried.

Bills - K. Moser made a motion to pay the following bills, seconded by M. Kobel carried.

\$ 50.37 - Niagara Mohawk  
11.95 - Refreshments - E. Kobel  
18.00 - Postage - D. Zaverl  
25.00 - Scope dues

CAMP COMMITTEE: A. Eckel reported that a \$50. settlement was made by Tenn. Pipe Line for the wood that was cut. This wood was left for the camp's use. The hunters that are coming to camp were urged to bring their chain saws. Al suggested that in order for the club to purchase an insert for the fireplace, each member should be assessed \$10.00.

CONSERVATION COMMITTEE: A. Grupp reported that the trees are coming along good.

FUND RAISING: No report

UNFINISHED BUSINESS: none

NEW BUSINESS: Pres. Kerr appointed A. Grupp (chairman) D. Smith and R. Kobel to the nominating committee.

The club would check into the prices and possibilities of purchasing an insert for the cabin's fireplace. D. Smith made a motion, seconded by M. Kobel to appropriate \$30 for Stan's gift which would be decided at camp during deer season, carried.

GOOD AND WELFARE: A. Moser has a CB car radio for sale for \$50. About 5 members are going to camp for deer season.

A. Grupp made a motion to adjourn, seconded by A. Albert, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK:jek  
CC: Pres.



BUFFALO ROD AND GUN CLUB

OCTOBER 16, 1980

The meeting opened with Pres. Kerr presiding.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read and a motion was made by A. Grupp seconded by K. Moser to accept them as read, carried.

TREASURER'S REPORT: Balance \$669.43 K. Moser made a motion, seconded by A. Grupp to accept the Treasurer's report as read, carried.

BILLS: D. Smith made a motion to pay the following bills, seconded by M. Kobel, carried:

\$13.41 - refreshments - E. Kobel

CAMP COMMITTEE: R. Kerr reported that the insulation was all complete in the cabin.

CONSERVATION COMMITTEE: no report

SUNSHINE COMMITTEE: M. Kobel reported that past member, Harry Almendinger recently passed away.

FUND RAISING COMMITTEE: K. Moser reported that he would check into the possibility of some fund raising program.

UNFINISHED BUSINESS: none

NEW BUSINESS: Due to the coming deer season the next regular meeting will be held on November 13th. The deer prizes are to be the same as last year, where all hunters at camp donate to a pool for the various categories to be decided at camp. All deer are to be weighed in at camp.

GOOD & WELFARE: None

A. Grupp made a motion to adjourn, seconded by K. Moser, carried.

Respectfully submitted

Donald C. Kelker  
Secretary

DCK:jek  
CC:President





SEPTEMBER 18, 1980

BUFFALO ROD AND GUN CLUB

The meeting opened with Pres. R. Kerr presiding.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read and a motion was made by A. Albert, seconded by K. Friedhaber to accept them as read, carried.

TREASURER'S REPORT - Balance \$1198.82 K. Friedhaber made a motion, seconded by A. Albert to accept the Treasurer's report as read, carried.

BILLS: M. Kobel made a motion to pay the following bills, seconded by K. Moser, carried.

362.82 - School Taxes  
228.00 - Liability Insurance  
55.86 - Niagara Mohawk  
18.00 - Postage - D. Zaverl  
12.51 - Refreshments - E. Kobel

CAMP COMMITTEE: A. Eckel thanked the membership for all of the supplies donated to the camp. It was reported that one wall was covered with insulation. A. Eckel thanked all who came and worked at camp. An indoor outdoor rug was purchased for the back room.

PICNIC COMMITTEE: R. Kobel reported that the picnic was rained out and from the \$200.00 appropriation he turned back to the club \$112.36.

FISHING COMMITTEE: D. Smith reported that 3 members turned out for the fishing contest (D. Smith - A. Albert and R. Kerr). A. Albert caught the most fish (1 bass) and R. Kerr the biggest.

UNFINISHED BUSINESS: none

NEW BUSINESS: A. Albert requested the use of the camp for guests September 20 and 21, granted.

A. Grupp made a motion to adjourn, seconded by A. Albert, carried.

Respectfully submitted,

BUFFALO ROD AND GUN CLUB

Donald C. Kelker  
Secretary

DCK: jek  
CC: President



JUNE 19, 1980

BUFFALO ROD AND GUN CLUB

The meeting opened with Pres. R. Kerr, presiding.

ROLL CALL OF OFFICERS: Absent M. Kobel

The minutes of the previous meeting were read, and a motion was made by D. Zaverl, seconded by A. Eckel to accept the minutes as read, carried.

TREASURER'S REPORT: Balance \$1195.28 I. Bevin made a motion, seconded by K. Draschan to accept the Treasurer's report as read, carried.

BILLS: A. Eckel made a motion, seconded by D. Smith to pay the following bills, carried

\$9.00 - Postage - D. Zaverl  
13.50 - Refreshments - E. Kobel

CORRESPONDENCE: G. Kohl read the letter from the IRS regarding their recent study on the Buffalo Rod & Gun Club. The Buffalo Rod and Gun Club was given a Social Club Status which makes us exempt from income taxes. However, the club has to file a return every year. If we sell timber, it must be reported, and if it is more than 35% of our gross receipts we would lose our status.

CAMP COMMITTEE: A work party was to be held at camp which would be a general cleanup. The Tenn. Pipe Line Gas Co. has cut some wood which is available to the club and they also graded the field. It was recommended to put pea gravel on the top part of the drive, and slag for the lower portion.

UNFINISHED BUSINESS: The first Sun. in August the third at the family picnic, the membership is to bring their own food and the club is to furnish a half of beer, pop and corn.

NEW BUSINESS: D. Smith made a motion, seconded by H. Eckel to appropriate \$49.50 to the June 28th. Fishing Party for half beer and lunch meat, carried. All participants are to return to the camp at 3:00 p.m. with their catch to be eligible for prizes.

A. Eckel made a motion to adjourn, seconded by I. Bevin, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK:jek

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers.

The second part of the document provides a detailed breakdown of the accounts. It lists various types of accounts, such as cash, receivables, payables, and equity, and explains how they are used to track the company's financial performance. It also discusses the importance of reconciling these accounts regularly to identify any discrepancies.

The third part of the document focuses on the preparation of financial statements. It outlines the steps involved in calculating the net income, determining the ending balances for each account, and preparing the balance sheet, income statement, and statement of cash flows. It also discusses the importance of providing clear and concise explanations for any unusual items or changes in the data.

The fourth part of the document discusses the role of the accountant in providing financial information to management and other stakeholders. It emphasizes the importance of presenting the data in a clear and understandable manner, and of being able to explain the results and provide insights into the company's financial health.

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BUFFALO ROD & GUN CLUB

The meeting opened with Pres. R. Kerr presiding.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read and a motion was made by K. Moser, seconded by D. Smith to accept them as read, carried.

TREASURER'S REPORT: Balance \$1,375.53. M. Kobel made a motion, seconded by K. Moser to accept the The Treasurer's report as read, carried.

BILLS: A. Grupp made a motion, seconded by K. Moser to pay the following bills, carried:

\$46.12 - Northern Propane Gas  
9.00 - Postage - D. Zaverl  
12.12 - Refreshments - E. Kobel

Received - check from Paragon for \$34.99  
credit from Niagara Mohawk for \$8.13

CAMP COMMITTEE: A. Eckel reported that gravel for the road to the cabin is required. R. Kobel offered to check into this matter. June 28 & 29 was set for the work days and fishing outing. At the work day, it was planned to put in the furring strips. D. Smith is the Chairman of the fishing contest.

CONSERVATION COMMITTEE: A. Grupp reported that the 4 bullheads that he had so graciously donated to the club were dead. Also, he was to check out the replanting of trees where the Gas Company had cut them down.

SUNSHINE COMMITTEE: It was reported that A. Puma was injured on the job when a vehicle ran over his leg. Also, A. Albert had an three-hour by pass operation on his head due to his recent stroke.

UNFINISHED BUSINESS: none

NEW BUSINESS: N. Kobel made a motion, seconded by D. Zaverl to appropriate \$200.00 to the Camp Committee Chairman, carried.

GOOD & WELFARE: It was reported that nothing was heard from the IRS this past month.

A. Grupp made a motion to adjourn, seconded by A. Eckel, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK: jek  
CC: President



April 17, 1980

BUFFALO ROD & GUN CLUB

The meeting opened with Pres. R. Kerr presiding.

ROLL CALL OF OFFICERS: Absent G. Kohl

The minutes of the previous meeting were read, and a motion was made by R. Kolb, seconded by K. Moser to accept them as read, carried.

TREASURER'S REPORT - Balance \$385.47 M. Kobel made a motion to accept the Treasurer's report as read, seconded by R. Kolb, carried.

BILLS: R. Kolb made a motion, seconded by I. Bevin to pay the following bills, carried.

\$13.76 Refreshments - E. Kobel

3.10 Roll of 50/50 raffle tickets - K. Eberle

CAMP COMMITTEE: R. Kerr and D. <sup>SMITH</sup> Rowe reported that they took boys fishing and spent time at camp which was in good shape. They also spent time cleaning it & splitting wood. It was suggested that the first or second Saturday in May was set for a work day. It was also reported that the leaning beech tree outside the kitchen should be taken down.

ENERGY CONSERVATION COMMITTEE: K. Moser reported that he would do some research to see why the recent electric bill was so high. Also, he is checking on different type of wood burning stoves for camp.

SUNSHINE COMMITTEE: It was reported that K. Eberle's Mother passed away.

E.C.F.S.C. - K. Moser should be contacted if anyone has an eligible child for Camp Rushford this summer.

CONSERVATION COMMITTEE - For the second straight month, A. Grupp has come through with a fantastic donation for the camp. This time, he is donating 4 bullheads to be released in the swampy area at camp.

UNFINISHED BUSINESS: It was reported that the check from National Fuel was received for payment of the damaged trees at camp.

NEW BUSINESS: none

GOOD & WELFARE: M. Zaller requested the use of the camp for an outing the week of 5-11 not the weekend. Also, W. Nelson requested use the first weekend in June. Both requests were granted.

A. Grupp made a motion to adjourn, seconded by M. Zaller, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

CC: Pres.





MARCH 20, 1980

BUFFALO ROD & GUN CLUB

The meeting opened with Pres. Kerr presiding.

ROLL CALL OF OFFICERS: Absent R. Kobel

The minutes of the previous meeting were read and a motion was made by G. Wolf, seconded by J. Green to accept them as read, carried.

TREASURER'S REPORT - Balance \$317.43 K. Dreschan made a motion to pay the following bills, seconded by M. Zaller, carried:

\$46.20 Electric  
12.95 Reshments - E. Kobel  
27.00 Postage - R. Zaverl

E.C.F.S.C. - Pres. Kerr appointed K. Moser and A. Puma as representatives of the club to the Federation.

CAMP COMMITTEE: It was reported that there was no gas but plenty of wood available.

SHOOTING COMMITTEE: W. Nelson reported there would be a shoot at camp in May.

SUNSHINE COMMITTEE: It was reported that D. Zaverl broke an ankle bone while roller skating.

NEW BUSINESS: G. Kohl reported that the IRS is running a check on the club since we are receiving income from Paragon.

UNFINISHED BUSINESS: There was a misunderstanding as to the offer ~~of Paragon~~ made. They meant the difference between 0 & 1550 which is 775 but made a counter offer of 875. D. Rowe made a motion, seconded by W. Nelson to accept the 875 offer, carried.

GOOD & WELFARE: A. Grupp offered to donate the panelling for the inside of the outhouse and also to do the work. M. Kobel questioned the charge of the recent electric bill. President Kerr suggested that the new Energy Committee check the electric bill.

D. Rowe made a motion to adjourn, seconded by M. Zaller, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK: jek

CC: President



FEBRUARY 21, 1980

BUFFALO ROD & GUN CLUB

The meeting opened with Pres. Kerr presiding. Since only 13 members were in attendance, the meeting was held with any actions to be ratified by the membership at the next regular meeting.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read and a motion was made by A. Albert, seconded by D. Smith to accept them as read, carried.

TREASURER'S REPORT: Balance \$304.34 M. Kobel made a motion, seconded by M. Zoller to accept the Treasurer's report as read, carried.

CORRESPONDENCE: Check for 35.89 received from Paragon Gas Co.

BILLS: P. Green made a motion, seconded by D. Giles to pay the following bills, carried:  
\$14.80 - Refreshments - M. Kobel  
30.00 - E.C.F.S.C. dues

CAMP COMMITTEE: It was reported that almost all of the wood was used and approximately 1/2 bottle of gas was left. The camp was in fair shape.

SHOOTING COMMITTEE: D. Giles reported that the recent fox hunt was a success and about 10 members were there and all had a good time.

SUNSHINE COMMITTEE: M. Kobel reported that A. Grupp's Mother passed away.

UNFINISHED BUSINESS: President Kerr reported that the Board of Directors met regarding an offer the club received from Paragon with reference to a settlement for the cut trees. Paragon originally offered \$200.00 and then raised it to \$400, our estimate was 1550. and they now offered 975. The Board of Directors recommended that we settle for 1000. D. Smith made a motion, seconded by D. Giles that the Board of Directors recommendation be accepted, carried.

Pres. Kerr appointed A. Albert as Chairman of the Energy Conservation Committee with K. Moser as Co-Chairman. Jr., our neighbor at camp, offered to give us half of the wood he cut on our property. This issue was to be discussed further.

NEW BUSINESS: The project of insulation of the cabin was to be delayed until a report was made by A. Eckel. It was thought that he may set a work weekend at camp. There probably would be a spring shoot at camp some time in May. Tom Reid resigned from the membership.

GOOD & WELFARE: The out house is in need of repair.

A. Albert made a motion to adjourn, seconded by M. Zaller, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK: jek  
CC: President



BUFFALO ROD & GUN CLUB

JANUARY 27, 1980

The meeting opened with Pres. R. Kerr presiding.

ROLL CALL OF OFFICERS: All present

The minutes of the previous meeting were read and a motion was made by R. Kolb seconded by K. Moser to accept them as read, carried.

TREASURERS REPORT: Balance \$315.28 J. Wolf made a motion seconded by F. Luther to accept the Treasurers report as read, carried.

BILLS: R. Kolb made a motion to pay the following bills, seconded by W. Nelson, carried:

\$261.26 - County Taxes  
49.45 - Niagara Mohawk

CAMP COMMITTEE: It was reported that there was kindling wood at camp and there were stumps to split. The membership was urged to use the fire place and burn wood as much as possible since quite a bit of gas was used. In general the camp was in good shape.

SHOOTING COMMITTEE: D. Giles reported that the tentative date for the annual fox hunt will be Feb. 25 - 16 - 17. About 7 or 8 members attending the meeting plan on attending the hunt.

UNFINISHED BUSINESS: The letter sent to the Gas Co. has been ignored and it was decided that the next step was to sue the Gas Company. After the November 26, 1979 letter was read, K. Moser made a motion, seconded by R. Kolb that legal action be taken against the Gas Co., and that G. Kohl be authorized to hire experts or get necessary people involved to proceed with this action against the Gas Company, carried.

NEW BUSINESS: W. Nelson made a motion seconded by J. Hirsh to appropriate \$35. to the shooting committee for the fox hunt. This motion was withdrawn since it was agreed that the fox hunt be self supporting. K. Moser made a motion, seconded by J. Hirsh that the club appropriate \$25. for the Pres. and his wife to attend the Federation banquet, carried.

GOOD & WELFARE: M. Kobel suggested that the time of the monthly meeting be put on the notice.

At this point Pres. Kerr verbally installed the officers of the club for the year 1980.

R. Kolb made a motion to adjourn, seconded by W. Nelson, carried.

Respectfully submitted,

Donald C. Kelker  
Secretary

DCK:jek

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry must be supported by a valid receipt or invoice. This ensures the integrity and reliability of the financial data.

Furthermore, it is noted that the records should be kept in a secure and accessible format. Regular audits are conducted to verify the accuracy of the entries and to identify any discrepancies.

The second part of the document details the specific procedures for recording transactions. It includes instructions on how to properly format dates, amounts, and descriptions. The use of standard abbreviations and symbols is encouraged to ensure consistency across all records.

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The third part of the document provides a detailed overview of the accounting cycle. It outlines the eight steps involved in the process, from identifying transactions to closing the books. Each step is explained in detail, including the necessary journal entries and ledger postings.

It is stressed that the accounting cycle is a continuous process that must be followed meticulously. Any deviation can lead to errors in the financial statements. Therefore, it is essential to double-check all calculations and entries before finalizing the records.

The final part of the document discusses the role of the accountant in ensuring compliance with tax regulations. It highlights the importance of staying up-to-date with the latest tax laws and reporting requirements. Proper record-keeping is the foundation for accurate tax reporting.

Date	Description	Debit	Credit