



**Jeff Swenson – Treasurer**

**14667 72<sup>nd</sup> ST NE  
Otsego, MN 55330**

*Buffalo/Annandale ~ Hutchinson ~ Litchfield/Dassel/Cokato  
Monticello/Maple Lake ~ River Lakes ~ Sartell ~ Sauk Rapids  
St. Cloud ~ St. Michael/Albertville ~ Willmar*

Treasurer's Report

Jeff Swenson

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(763) 228-6445

December 5, 2018

|  |              |
|--|--------------|
| Checking Account (Citizens Bank)             | \$ 83,802.27 |
| Catastrophic Failure Savings (Citizens Bank) | \$ 38,371.04 |

**Action Items:**

Will be sending invoices to each Association for their Oct/Nov scrimmages & tournaments by the end of the week.



## District 5 Hockey Transaction Detail by Account November 2018

| Type                                   | Date       | Num           | Name                     | Memo   | Amount      |
|--|------------|---------------|--------------------------|--|-------------|
| <b>70000 · Operating Income</b>        |            |               |                          |  |             |
| <b>70002 · Fines</b>                   |            |               |                          |  |             |
| Invoice                                | 11/16/2018 | 758           | Willmar Hockey           | District fine for missing 11/7/18 Board Meeting          | 150.00      |
| Total 70002 · Fines                    |            |               |                          |  | 150.00      |
| <b>70005 · Selects</b>                 |            |               |                          |  |             |
| Deposit                                | 11/16/2018 | 6244          |                          | Fall Tier 1  | 375.00      |
| Total 70005 · Selects                  |            |               |                          |  | 375.00      |
| Total 70000 · Operating Income         |            |               |                          |  | 525.00      |
| <b>80000 · Administrative Expenses</b> |            |               |                          |  |             |
| <b>80002 · Clinics</b>                 |            |               |                          |  |             |
| Check                                  | 11/06/2018 | 9162          | STMA Arena               | Ice for level 1 & 2 officiating seminar on 9/30/18       | (300.00)    |
| Check                                  | 11/06/2018 | 9162          | STMA Arena               | Ice for new official training                            | (200.00)    |
| Bill                                   | 11/08/2018 | HB772         | SCSU                     | room charge for Level 1 & 2 officials seminar on 9/29/18 | (50.00)     |
| Bill                                   | 11/08/2018 | HB772         | SCSU                     | ice charge for Level 1 & 2 officials seminar on 9/29/18  | (270.00)    |
| Check                                  | 11/27/2018 | 9171          | Brian Thul               | 4 official clinic on 11/5/18                             | (125.00)    |
| Total 80002 · Clinics                  |            |               |                          |  | (945.00)    |
| <b>80003 · Officiating</b>             |            |               |                          |  |             |
| Bill                                   | 11/27/2018 | 3             | Premier Hockey Officials | November district games                                  | (23,704.00) |
| Total 80003 · Officiating              |            |               |                          |  | (23,704.00) |
| <b>80022 · Administrative</b>          |            |               |                          |  |             |
| Check                                  | 11/08/2018 | 9164          | State of Minnesota       | Charitable Organization Annual Report Form               | (25.00)     |
| Check                                  | 11/27/2018 | 9172          | Michael Kephart          | 32GB iPad  | (462.76)    |
| Total 80022 · Administrative           |            |               |                          |  | (487.76)    |
| <b>80023 · Postage</b>                 |            |               |                          |  |             |
| Check                                  | 11/16/2018 | 9169          | USPS                     | roll of stamps & tax mailings                            | (53.89)     |
| Total 80023 · Postage                  |            |               |                          |  | (53.89)     |
| <b>80055 · District 10 Membership</b>  |            |               |                          |  |             |
| Bill                                   | 11/09/2018 | L-017-2018/19 | District 10 Hockey       | U10A - STMA  | (550.00)    |
| Bill                                   | 11/09/2018 | L-017-2018/19 | District 10 Hockey       | U12A - STMA/St Cloud                                     | (1,100.00)  |
| Bill                                   | 11/09/2018 | L-017-2018/19 | District 10 Hockey       | U15A - STMA/Sauk Rapids                                  | (1,100.00)  |
| Invoice                                | 11/16/2018 | 755           | STMA Hockey              | District 10 fees for U10A                                | 550.00      |
| Invoice                                | 11/16/2018 | 755           | STMA Hockey              | District 10 fees for U12A                                | 550.00      |
| Invoice                                | 11/16/2018 | 755           | STMA Hockey              | District 10 fees for U15A - already charged \$100 for D5 | 450.00      |
| Invoice                                | 11/16/2018 | 756           | St. Cloud Hockey         | District 10 fees for U12A                                | 550.00      |
| Invoice                                | 11/16/2018 | 757           | Sauk Rapids Hockey       | District 10 fees for U15A - already charged \$100 for D5 | 450.00      |
| Total 80055 · District 10 Membership   |            |               |                          |  | (200.00)    |
| Total 80000 · Administrative Expenses  |            |               |                          |  | (25,390.65) |

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Accrual Basis

# District 5 Hockey

## Transaction Detail by Account

### November 2018

| Type                                     | Date       | Num  | Name           | Memo   | Amount             |
|--|------------|------|----------------|--|--------------------|
| <b>80100 - Meals &amp; Entertainment</b> |            |      |                |  |                    |
| Check                                    | 11/16/2018 | 9165 | Steve Gapinski | Toppers Pizza scheduling weekend                           | (133.92)           |
| Check                                    | 11/27/2018 | 9170 | Mike Mooney    | Liberty Restaurant - ranking committee meeting on 11/24/18 | (84.00)            |
| Check                                    | 11/27/2018 | 9170 | Mike Mooney    | Applebees - new official instructors on 11/25/18           | (210.00)           |
| Total 80100 - Meals & Entertainment      |            |      |                |  | (427.92)           |
| <b>TOTAL</b>                             |            |      |                |  | <b>(25,293.57)</b> |

## District 5 Hockey Profit & Loss YTD Comparison November 2018

|  | Nov 18                   | Jul - Nov 18            |
|--|--------------------------|-------------------------|
| <b>Ordinary Income/Expense</b>               |                          |                         |
| <b>Income</b>                                |                          |                         |
| 70000 · Operating Income                     |                          |                         |
| 70001 · Membership                           | 0.00                     | 11,100.00               |
| 70002 · Fines                                | 150.00                   | 300.00                  |
| 70003 · Officiating                          | 0.00                     | 73,052.00               |
| 70005 · Selects                              | 375.00                   | 48,740.00               |
| <b>Total 70000 · Operating Income</b>        | <u>525.00</u>            | <u>133,192.00</u>       |
| <b>Total Income</b>                          | <u>525.00</u>            | <u>133,192.00</u>       |
| <b>Gross Profit</b>                          | 525.00                   | 133,192.00              |
| <b>Expense</b>                               |                          |                         |
| 80000 · Administrative Expenses              |                          |                         |
| 80002 · Clinics                              | 945.00                   | 1,425.81                |
| 80003 · Officiating                          | 23,704.00                | 23,704.00               |
| 80005 · Selects                              | 0.00                     | 47,185.50               |
| 80010 · Internet                             | 0.00                     | 20.00                   |
| 80015 · Professional Fees                    | 0.00                     | 992.00                  |
| 80021 · Office Supplies                      | 0.00                     | 122.98                  |
| 80022 · Administrative                       | 487.76                   | 1,512.76                |
| 80023 · Postage                              | 53.89                    | 103.89                  |
| 80055 · District 10 Membership               | 200.00                   | 200.00                  |
| <b>Total 80000 · Administrative Expenses</b> | <u>25,390.65</u>         | <u>75,266.94</u>        |
| 80100 · Meals & Entertainment                | 427.92                   | 541.13                  |
| 81100 · Referee in Chief Fees                | 0.00                     | 1,250.00                |
| <b>Total Expense</b>                         | <u>25,818.57</u>         | <u>77,058.07</u>        |
| <b>Net Ordinary Income</b>                   | -25,293.57               | 56,133.93               |
| <b>Other Income/Expense</b>                  |                          |                         |
| <b>Other Income</b>                          |                          |                         |
| 72000 · Interest Income                      | 0.00                     | 9.67                    |
| <b>Total Other Income</b>                    | <u>0.00</u>              | <u>9.67</u>             |
| <b>Net Other Income</b>                      | <u>0.00</u>              | <u>9.67</u>             |
| <b>Net Income</b>                            | <u><u>-25,293.57</u></u> | <u><u>56,143.60</u></u> |

**District 5 Hockey**  
**Balance Sheet**  
As of November 30, 2018

|                                       | <u>Nov 30, 18</u>        |
|---------------------------------------|--------------------------|
| <b>ASSETS</b>                         |                          |
| Current Assets                        |                          |
| Checking/Savings                      |                          |
| 10000 · Citizens Bank Checking        | 83,802.27                |
| 10100 · Citizens Bank Savings         | 38,371.04                |
| Total Checking/Savings                | 122,173.31               |
| Accounts Receivable                   |                          |
| 11000 · Accounts Receivable           | 2,700.00                 |
| Total Accounts Receivable             | 2,700.00                 |
| Total Current Assets                  | 124,873.31               |
| Fixed Assets                          |                          |
| 15100 · Computer & Computer Equipment | 697.93                   |
| Total Fixed Assets                    | 697.93                   |
| Other Assets                          |                          |
| 16000 · Accumulated Depreciation      | -697.93                  |
| Total Other Assets                    | -697.93                  |
| <b>TOTAL ASSETS</b>                   | <b><u>124,873.31</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |
| Equity                                |                          |
| 30000 · Opening Balance Equity        | 38,070.98                |
| 32000 · Unrestricted Net Assets       | 30,658.73                |
| Net Income                            | 56,143.60                |
| Total Equity                          | 124,873.31               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>124,873.31</u></b> |

**District 5 Hockey**  
**Reconciliation Detail**  
**10000 · Citizens Bank Checking, Period Ending 11/30/2018**

| Type                                  | Date       | Num      | Name                  | Clr | Amount           | Balance          |
|---------------------------------------|------------|----------|-----------------------|-----|------------------|------------------|
| <b>Beginning Balance</b>              |            |          |                       |     |                  | 33,030.84        |
| <b>Cleared Transactions</b>           |            |          |                       |     |                  |                  |
| <b>Checks and Payments - 8 items</b>  |            |          |                       |     |                  |                  |
| Check                                 | 10/25/2018 | 9161     | Hutchinson Event      | X   | -95.00           | -95.00           |
| Check                                 | 11/06/2018 | 9162     | STMA Arena            | X   | -500.00          | -595.00          |
| Bill Pmt -Check                       | 11/06/2018 | 9163     | Premier Hockey Off... | X   | -100.00          | -695.00          |
| Check                                 | 11/08/2018 | 9164     | State of Minnesota    | X   | -25.00           | -720.00          |
| Bill Pmt -Check                       | 11/16/2018 | 9166     | District 10 Hockey    | X   | -2,750.00        | -3,470.00        |
| Bill Pmt -Check                       | 11/16/2018 | 9167     | Piehl, Hanson, Bec... | X   | -992.00          | -4,462.00        |
| Check                                 | 11/16/2018 | 9165     | Steve Gapinski        | X   | -133.92          | -4,595.92        |
| Check                                 | 11/16/2018 | 9169     | USPS                  | X   | -53.89           | -4,649.81        |
| Total Checks and Payments             |            |          |                       |     | -4,649.81        | -4,649.81        |
| <b>Deposits and Credits - 4 items</b> |            |          |                       |     |                  |                  |
| Deposit                               | 10/31/2018 |          |                       | X   | 16,488.00        | 16,488.00        |
| Deposit                               | 11/02/2018 |          |                       | X   | 5,608.00         | 22,096.00        |
| Deposit                               | 11/16/2018 |          |                       | X   | 34,991.00        | 57,087.00        |
| Deposit                               | 11/27/2018 |          |                       | X   | 23,240.00        | 80,327.00        |
| Total Deposits and Credits            |            |          |                       |     | 80,327.00        | 80,327.00        |
| Total Cleared Transactions            |            |          |                       |     | 75,677.19        | 75,677.19        |
| Cleared Balance                       |            |          |                       |     | 75,677.19        | 108,708.03       |
| <b>Uncleared Transactions</b>         |            |          |                       |     |                  |                  |
| <b>Checks and Payments - 5 items</b>  |            |          |                       |     |                  |                  |
| Bill Pmt -Check                       | 11/16/2018 | 9168     | SCSU                  |     | -320.00          | -320.00          |
| Check                                 | 11/27/2018 | 9172     | Michael Kephart       |     | -462.76          | -782.76          |
| Check                                 | 11/27/2018 | 9170     | Mike Mooney           |     | -294.00          | -1,076.76        |
| Check                                 | 11/27/2018 | 9171     | Brian Thul            |     | -125.00          | -1,201.76        |
| Bill Pmt -Check                       | 11/30/2018 | Bill Pay | Premier Hockey Off... |     | -23,704.00       | -24,905.76       |
| Total Checks and Payments             |            |          |                       |     | -24,905.76       | -24,905.76       |
| Total Uncleared Transactions          |            |          |                       |     | -24,905.76       | -24,905.76       |
| Register Balance as of 11/30/2018     |            |          |                       |     | 50,771.43        | 83,802.27        |
| <b>Ending Balance</b>                 |            |          |                       |     | <b>50,771.43</b> | <b>83,802.27</b> |

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## District 5 Hockey Reconciliation Detail

10100 · Citizens Bank Savings, Period Ending 11/30/2018

| <u>Type</u>                       | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u>   |
|-----------------------------------|-------------|------------|-------------|------------|---------------|------------------|
| <b>Beginning Balance</b>          |             |            |             |            |               | 38,371.04        |
| Cleared Balance                   |             |            |             |            |               | 38,371.04        |
| Register Balance as of 11/30/2018 |             |            |             |            |               | 38,371.04        |
| <b>Ending Balance</b>             |             |            |             |            |               | <b>38,371.04</b> |