



Jeff Swenson – Treasurer

**14667 72nd 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

November 7, 2018

Checking Account (Citizens Bank)	\$ 49,423.84
Catastrophic Failure Savings (Citizens Bank)	\$ 38,371.04

Action Items:

The District's tax return for year ended 6/30/18 has been completed by our CPA. Also, the State of Minnesota charitable organization annual report has been completed as well. Both reports will be mailed by 11/15/18.

The fees for all District games have been billed to each Association.

District 5 Hockey Transaction Detail by Account October 2018

Type	Date	Num	Name	Memo	Amount
70000 · Operating Income					
70001 · Membership					
Invoice	10/11/2018	735	Buffalo Hockey	Traveling Team Fee	1,600.00
Invoice	10/11/2018	736	Hutchinson Hockey	Traveling Team Fee	800.00
Invoice	10/11/2018	737	LDC Hockey	Traveling Team Fee	800.00
Invoice	10/11/2018	738	MAML Youth Hockey	Traveling Team Fee	800.00
Invoice	10/11/2018	739	River Lakes Hockey	Traveling Team Fee	900.00
Invoice	10/11/2018	740	Sartell Youth Hockey	Traveling Team Fee	1,100.00
Invoice	10/11/2018	741	Sauk Rapids Hockey	Traveling Team Fee	900.00
Invoice	10/11/2018	742	St. Cloud Hockey	Traveling Team Fee	1,400.00
Invoice	10/11/2018	743	STMA Hockey	Traveling Team Fee	2,000.00
Invoice	10/11/2018	744	Willmar Hockey	Traveling Team Fee	800.00
Total 70001 · Membership					11,100.00
70003 · Officiating					
Invoice	10/25/2018	745	Buffalo Hockey	Charges for Game Officials - District 5 League Games	10,220.00
Invoice	10/25/2018	746	Hutchinson Hockey	Charges for Game Officials - District 5 League Games	4,876.00
Invoice	10/25/2018	747	LDC Hockey	Charges for Game Officials - District 5 League Games	5,608.00
Invoice	10/25/2018	748	MAML Youth Hockey	Charges for Game Officials - District 5 League Games	5,712.00
Invoice	10/25/2018	749	River Lakes Hockey	Charges for Game Officials - District 5 League Games	5,708.00
Invoice	10/25/2018	750	Sartell Youth Hockey	Charges for Game Officials - District 5 League Games	7,312.00
Invoice	10/25/2018	751	Sauk Rapids Hockey	Charges for Game Officials - District 5 League Games	5,404.00
Invoice	10/25/2018	752	St. Cloud Hockey	Charges for Game Officials - District 5 League Games	9,964.00
Invoice	10/25/2018	753	STMA Hockey	Charges for Game Officials - District 5 League Games	12,772.00
Invoice	10/25/2018	754	Willmar Hockey	Charges for Game Officials - District 5 League Games	5,476.00
Total 70003 · Officiating					73,052.00
70005 · Selects					
Deposit	10/11/2018	45750	MN Hockey	Boys 15 Tier 1	2,080.00
Deposit	10/11/2018	45750	MN Hockey	Boys 14 Tier 1	3,520.00
Deposit	10/11/2018	45750	MN Hockey	Girls 14 Tier 1	2,000.00
Deposit	10/11/2018	6195		Limke	375.00
Deposit	10/11/2018	16915		McCabe	100.00
Deposit	10/11/2018	98215		McCabe	300.00
Deposit	10/11/2018	24509		McCabe	300.00
Total 70005 · Selects					8,675.00
Total 70000 · Operating Income					92,827.00
80000 · Administrative Expenses					
80002 · Clinics					
Check	10/25/2018	9161	Hutchinson Event	room rental for Level 3 ref clinic on 10/1/18	(95.00)
Total 80002 · Clinics					(95.00)

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11/06/18

Accrual Basis

District 5 Hockey Transaction Detail by Account October 2018

Type	Date	Num	Name	Memo	Amount
80005 · Selects					
Check	10/01/2018	9147	MN Hockey	Playoffs - Girls 14 Tier 1	(318.00)
Check	10/14/2018	9151	Derrick Brown	Boys 15 Head Coach	(2,500.00)
Check	10/14/2018	9152	Jason Johnson	Boys 15 Assistant Coach	(1,500.00)
Check	10/14/2018	9159	Calvin Herold	Boys 14 & 15 Goalie Coach	(2,400.00)
Check	10/14/2018	9153	Brian Johnson	General Manager	(3,600.00)
Check	10/14/2018	9154	Ryan Hacker	Boys 14 Head Coach	(1,800.00)
Check	10/14/2018	9155	Thomas Johnson	Boys 14 Assistant Coach	(2,200.00)
Check	10/14/2018	9156	Cory Laylin	Boys 14 Assistant Coach	(800.00)
Check	10/14/2018	9157	Brooke Rundell	Girls 14 Head Coach	(2,500.00)
Check	10/14/2018	9160	Briana Stephens	Girls 14 Assistant Coach	(2,200.00)
Check	10/14/2018	9158	Grant Dorniden	Girls 14 Goalie Coach	(1,500.00)
Total 80005 · Selects					(21,318.00)
Total 80000 · Administrative Expenses					(21,413.00)
80100 · Meals & Entertainment					
Check	10/11/2018	9150	Mike Mooney	Referee seminar in St Cloud on 9/29/18	(49.21)
Check	10/11/2018	9150	Mike Mooney	Referee seminar in Hutchinson on 10/1/18	(64.00)
Total 80100 · Meals & Entertainment					(113.21)
TOTAL					71,300.79

District 5 Hockey Profit & Loss YTD Comparison October 2018

	Oct 18	Jul - Oct 18
Ordinary Income/Expense		
Income		
70000 · Operating Income		
70001 · Membership	11,100.00	11,100.00
70002 · Fines	0.00	150.00
70003 · Officiating	73,052.00	73,052.00
70005 · Selects	8,675.00	48,365.00
Total 70000 · Operating Income	92,827.00	132,667.00
Total Income	92,827.00	132,667.00
Gross Profit	92,827.00	132,667.00
Expense		
80000 · Administrative Expenses		
80002 · Clinics	95.00	480.81
80005 · Selects	21,318.00	47,185.50
80010 · Internet	0.00	20.00
80021 · Office Supplies	0.00	122.98
80022 · Administrative	0.00	925.00
80023 · Postage	0.00	50.00
Total 80000 · Administrative Expenses	21,413.00	48,784.29
80100 · Meals & Entertainment	113.21	113.21
81100 · Referee in Chief Fees	0.00	1,250.00
Total Expense	21,526.21	50,147.50
Net Ordinary Income	71,300.79	82,519.50
Other Income/Expense		
Other Income		
72000 · Interest Income	0.00	9.67
Total Other Income	0.00	9.67
Net Other Income	0.00	9.67
Net Income	71,300.79	82,529.17

District 5 Hockey
Balance Sheet
As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Citizens Bank Checking	49,423.84
10100 · Citizens Bank Savings	38,371.04
Total Checking/Savings	<u>87,794.88</u>
Accounts Receivable	
11000 · Accounts Receivable	63,464.00
Total Accounts Receivable	<u>63,464.00</u>
Total Current Assets	151,258.88
Fixed Assets	
15100 · Computer & Computer Equipment	697.93
Total Fixed Assets	697.93
Other Assets	
16000 · Accumulated Depreciation	-697.93
Total Other Assets	<u>-697.93</u>
TOTAL ASSETS	<u>151,258.88</u>
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance Equity	38,070.98
32000 · Unrestricted Net Assets	30,658.73
Net Income	82,529.17
Total Equity	<u>151,258.88</u>
TOTAL LIABILITIES & EQUITY	<u>151,258.88</u>

District 5 Hockey
Reconciliation Detail
10000 · Citizens Bank Checking, Period Ending 10/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						67,690.36
Cleared Transactions						
Checks and Payments - 20 items						
Check	09/30/2018	9141	MN Hockey	X	-5,260.00	-5,260.00
Check	09/30/2018	9143	MN Hockey	X	-5,260.00	-10,520.00
Check	09/30/2018	9142	MN Hockey	X	-5,260.00	-15,780.00
Check	09/30/2018	9144	MN Hockey	X	-1,000.00	-16,780.00
Check	09/30/2018	9146	MN Hockey	X	-1,000.00	-17,780.00
Check	09/30/2018	9145	MN Hockey	X	-1,000.00	-18,780.00
Bill Pmt -Check	10/01/2018	9148	MAC	X	-7,087.50	-25,867.50
Check	10/01/2018	9147	MN Hockey	X	-318.00	-26,185.50
Bill Pmt -Check	10/11/2018	9149	City of Albertville	X	-385.81	-26,571.31
Check	10/11/2018	9150	Mike Mooney	X	-113.21	-26,684.52
Check	10/14/2018	9153	Brian Johnson	X	-3,600.00	-30,284.52
Check	10/14/2018	9157	Brooke Rundell	X	-2,500.00	-32,784.52
Check	10/14/2018	9151	Derrick Brown	X	-2,500.00	-35,284.52
Check	10/14/2018	9159	Calvin Herold	X	-2,400.00	-37,684.52
Check	10/14/2018	9160	Briana Stephens	X	-2,200.00	-39,884.52
Check	10/14/2018	9155	Thomas Johnson	X	-2,200.00	-42,084.52
Check	10/14/2018	9154	Ryan Hacker	X	-1,800.00	-43,884.52
Check	10/14/2018	9152	Jason Johnson	X	-1,500.00	-45,384.52
Check	10/14/2018	9158	Grant Dorniden	X	-1,500.00	-46,884.52
Check	10/14/2018	9156	Cory Laylin	X	-800.00	-47,684.52
Total Checks and Payments					-47,684.52	-47,684.52
Deposits and Credits - 4 items						
Deposit	09/30/2018			X	150.00	150.00
Deposit	10/11/2018			X	8,675.00	8,825.00
Deposit	10/23/2018			X	800.00	9,625.00
Deposit	10/29/2018			X	3,400.00	13,025.00
Total Deposits and Credits					13,025.00	13,025.00
Total Cleared Transactions					-34,659.52	-34,659.52
Cleared Balance					-34,659.52	33,030.84
Uncleared Transactions						
Checks and Payments - 1 item						
Check	10/25/2018	9161	Hutchinson Event		-95.00	-95.00
Total Checks and Payments					-95.00	-95.00
Deposits and Credits - 1 item						
Deposit	10/31/2018				16,488.00	16,488.00
Total Deposits and Credits					16,488.00	16,488.00
Total Uncleared Transactions					16,393.00	16,393.00
Register Balance as of 10/31/2018					-18,266.52	49,423.84
Ending Balance					-18,266.52	49,423.84

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11/06/18

District 5 Hockey Reconciliation Detail

10100 · Citizens Bank Savings, Period Ending 10/31/2018

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						38,371.04
Cleared Balance						38,371.04
Register Balance as of 10/31/2018						38,371.04
Ending Balance						38,371.04