



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

January 7, 2026

Checking Account (Citizens Bank)		\$ 86,731.93
• D5 Operating Balance	\$ 57,737.49	
• HP Operating Balance	\$ 28,994.44	
Savings Account (Citizens Bank)		\$ 50,219.12

Action Items:

Associations with Past Due Invoice:

- LDC \$5,180.75
- STMA \$6,200.00

District 5 Hockey Transaction Detail by Account December 2025

Type	Date	Num	Name	Memo	Amount
70000 · Operating Income					
70002 · Fines					
Invoice	12/08/2025	1475	MAML Youth Hockey	District fine for missing December Board Meeting	150.00
Invoice	12/08/2025	1476	STMA Hockey	District fine for missing December Board meeting	150.00
Total 70002 · Fines					300.00
70003 · Officiating					
Invoice	12/07/2025	1448	Buffalo Hockey	Charges for Game Officials - November non D5 league games	9,785.00
Invoice	12/07/2025	1449	Hutchinson Hockey	Charges for Game Officials - November non D5 league games	2,080.00
Invoice	12/07/2025	1450	LDC Hockey	Charges for Game Officials - November non D5 league games	3,560.00
Invoice	12/07/2025	1451	MAML Youth Hockey	Charges for Game Officials - November non D5 league games	2,570.00
Invoice	12/07/2025	1452	River Lakes Hockey	Charges for Game Officials - November non D5 league games	9,655.00
Invoice	12/07/2025	1453	Sartell Youth Hockey	Charges for Game Officials - November non D5 league games...	4,265.00
Invoice	12/07/2025	1453	Sartell Youth Hockey	Charges for Game Officials - November non D5 league games	4,520.00
Invoice	12/07/2025	1454	Sauk Rapids Hockey	Charges for Game Officials - November non D5 league games	3,265.00
Invoice	12/07/2025	1455	St. Cloud Hockey	Charges for Game Officials - November non D5 league games	2,120.00
Invoice	12/07/2025	1456	STMA Hockey	Charges for Game Officials - November non D5 league games	13,930.00
Invoice	12/07/2025	1457	Willmar Hockey	Charges for Game Officials - November non D5 league games	3,970.00
Total 70003 · Officiating					59,720.00
70007 · Gamesheet Fee					
Invoice	12/08/2025	1465	Buffalo Hockey	Gamesheet Fee - Oct games	173.25
Invoice	12/08/2025	1465	Buffalo Hockey	Gamesheet Fee - Nov games	709.50
Invoice	12/08/2025	1466	Hutchinson Hockey	Gamesheet Fee - Oct games	82.50
Invoice	12/08/2025	1466	Hutchinson Hockey	Gamesheet Fee - Nov games	297.00
Invoice	12/08/2025	1467	LDC Hockey	Gamesheet Fee - Oct games	24.75
Invoice	12/08/2025	1467	LDC Hockey	Gamesheet Fee - Nov games	396.00
Invoice	12/08/2025	1468	MAML Youth Hockey	Gamesheet Fee - Oct games	74.25
Invoice	12/08/2025	1468	MAML Youth Hockey	Gamesheet Fee - Nov games	255.75
Invoice	12/08/2025	1469	River Lakes Hockey	Gamesheet Fee - Oct games	41.25
Invoice	12/08/2025	1469	River Lakes Hockey	Gamesheet Fee - Nov games	602.25
Invoice	12/08/2025	1470	Sartell Youth Hockey	Gamesheet Fee - Oct games	115.50
Invoice	12/08/2025	1470	Sartell Youth Hockey	Gamesheet Fee - Nov games	660.00
Invoice	12/08/2025	1471	Sauk Rapids Hockey	Gamesheet Fee - Oct games	8.25
Invoice	12/08/2025	1471	Sauk Rapids Hockey	Gamesheet Fee - Nov games	280.50
Invoice	12/08/2025	1472	St. Cloud Hockey	Gamesheet Fee - Oct games	41.25
Invoice	12/08/2025	1472	St. Cloud Hockey	Gamesheet Fee - Nov games	214.50
Invoice	12/08/2025	1473	STMA Hockey	Gamesheet Fee - Oct games	206.25
Invoice	12/08/2025	1473	STMA Hockey	Gamesheet Fee - Nov games	874.50
Invoice	12/08/2025	1474	Willmar Hockey	Gamesheet Fee - Oct games	8.25
Invoice	12/08/2025	1474	Willmar Hockey	Gamesheet Fee - Nov games	330.00
Total 70007 · Gamesheet Fee					5,395.50
Total 70000 · Operating Income					65,415.50

District 5 Hockey Transaction Detail by Account December 2025

Type	Date	Num	Name	Memo	Amount
80000 · Administrative Expenses					
80003 · Officiating					
Bill	12/07/2025	24	WSOA	Nov 16-30 games	(55,710.00)
Bill	12/19/2025	25	WSOA	Dec 1 to 15 games	(57,765.00)
Total 80003 · Officiating					(113,475.00)
80022 · Administrative					
Check	12/14/2025	9775	Nate Wold	Live Barn subscription	(231.35)
Total 80022 · Administrative					(231.35)
80050 · Jr Gold Membership					
Bill	12/01/2025	2124	MN Hockey	league fees for 6 teams	(3,600.00)
Invoice	12/07/2025	1458	Buffalo Hockey	Jr. Gold League Fee - JRGB & JRG16	1,200.00
Invoice	12/07/2025	1459	MAML Youth Hockey	Jr. Gold League Fee	600.00
Invoice	12/07/2025	1460	Sartell Youth Hockey	Jr. Gold League Fee	600.00
Invoice	12/07/2025	1461	STMA Hockey	Jr. Gold League Fee - JRGB & JRG16	1,200.00
Total 80050 · Jr Gold Membership					0.00
80055 · District 10 Membership					
Invoice	12/07/2025	1458	Buffalo Hockey	District 10 fees - BAA, PWAA, 10UA, 12UA, 15UA, 15UB	3,600.00
Invoice	12/07/2025	1458	Buffalo Hockey	District 10 fine for missing Manager meeting	200.00
Invoice	12/07/2025	1460	Sartell Youth Hockey	District 10 fees - BAA, 10UA, 12UA, 12UB2, 15UB	3,000.00
Invoice	12/07/2025	1460	Sartell Youth Hockey	District 10 fine - not recording end time for 12UB2, 11/23/25 @...	25.00
Invoice	12/07/2025	1461	STMA Hockey	District 10 fees - BAA, PWAA, 10UA, 12UA, 12UB2, 15UA, 15...	4,800.00
Invoice	12/07/2025	1461	STMA Hockey	District 10 fine for missing Manager meeting	200.00
Invoice	12/07/2025	1462	St. Cloud Hockey	District 10 fees - BAA, PWAA	1,200.00
Invoice	12/07/2025	1463	LDC Hockey	District 10 fees - 10UA, 12UA	1,200.00
Invoice	12/07/2025	1464	River Lakes Hockey	District 10 fees - 12UA	600.00
Total 80055 · District 10 Membership					14,825.00
Total 80000 · Administrative Expenses					(98,881.35)
72000 · Interest Income					
Deposit	12/31/2025			Interest	25.30
Total 72000 · Interest Income					25.30
TOTAL					(33,440.55)

District 5 Hockey
Profit & Loss YTD Comparison
December 2025

	Dec 25	Jul - Dec 25
Ordinary Income/Expense		
Income		
70000 · Operating Income		
70001 · Membership	0.00	10,080.00
70002 · Fines	300.00	750.00
70003 · Officiating	59,720.00	179,220.00
70005 · High Performance Program	0.00	171,544.13
70007 · Gamesheet Fee	5,395.50	5,395.50
Total 70000 · Operating Income	<u>65,415.50</u>	<u>366,989.63</u>
Total Income	<u>65,415.50</u>	<u>366,989.63</u>
Gross Profit	65,415.50	366,989.63
Expense		
80000 · Administrative Expenses		
80003 · Officiating	113,475.00	167,765.00
80005 · High Performance Program	0.00	147,195.21
80006 · HP Equipment	0.00	435.36
80007 · Gamesheet Fee	0.00	8,610.00
80010 · Internet	0.00	20.00
80015 · Professional Fees	0.00	840.00
80021 · Office Supplies	0.00	139.86
80022 · Administrative	231.35	2,382.35
80023 · Postage	0.00	81.00
80050 · Jr Gold Membership	0.00	0.00
80055 · District 10 Membership	-14,825.00	0.00
Total 80000 · Administrative Expenses	<u>98,881.35</u>	<u>327,468.78</u>
Total Expense	<u>98,881.35</u>	<u>327,468.78</u>
Net Ordinary Income	-33,465.85	39,520.85
Other Income/Expense		
Other Income		
72000 · Interest Income	25.30	50.59
Total Other Income	<u>25.30</u>	<u>50.59</u>
Net Other Income	<u>25.30</u>	<u>50.59</u>
Net Income	<u><u>-33,440.55</u></u>	<u><u>39,571.44</u></u>

District 5 Hockey
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Citizens Bank Checking	86,731.93
10100 · Citizens Bank Savings	50,219.12
Total Checking/Savings	<u>136,951.05</u>
Accounts Receivable	
11000 · Accounts Receivable	11,360.75
Total Accounts Receivable	<u>11,360.75</u>
Total Current Assets	<u>148,311.80</u>
TOTAL ASSETS	<u><u>148,311.80</u></u>
LIABILITIES & EQUITY	
Equity	
30000 · Opening Balance Equity	38,070.98
32000 · Unrestricted Net Assets	70,669.38
Net Income	39,571.44
Total Equity	<u>148,311.80</u>
TOTAL LIABILITIES & EQUITY	<u><u>148,311.80</u></u>

District 5 Hockey
Reconciliation Detail
10000 · Citizens Bank Checking, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						121,573.53
Cleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	11/24/2025	9774	MN Hockey	X	-8,610.00	-8,610.00
Bill Pmt -Check	12/09/2025	EFT	WSOA	X	-55,710.00	-64,320.00
Bill Pmt -Check	12/18/2025	9777	MN Hockey	X	-3,600.00	-67,920.00
Bill Pmt -Check	12/22/2025	EFT	WSOA	X	-57,765.00	-125,685.00
Total Checks and Payments					-125,685.00	-125,685.00
Deposits and Credits - 4 items						
Deposit	12/04/2025			X	26,700.00	26,700.00
Deposit	12/15/2025			X	28,574.50	55,274.50
Deposit	12/19/2025			X	32,503.25	87,777.75
Deposit	12/29/2025			X	21,972.00	109,749.75
Total Deposits and Credits					109,749.75	109,749.75
Total Cleared Transactions					-15,935.25	-15,935.25
Cleared Balance					-15,935.25	105,638.28
Uncleared Transactions						
Checks and Payments - 6 items						
Check	05/06/2025	9704	Violet Chobak		-1,400.00	-1,400.00
Check	05/06/2025	9702	Avery Myers		-300.00	-1,700.00
Check	08/07/2025	9737	Beau Altman		-50.00	-1,750.00
Check	10/17/2025	9760	Luke Huggett		-2,100.00	-3,850.00
Check	12/14/2025	9775	Nate Wold		-231.35	-4,081.35
Bill Pmt -Check	12/18/2025	9776	District 10 Hockey		-14,825.00	-18,906.35
Total Checks and Payments					-18,906.35	-18,906.35
Total Uncleared Transactions					-18,906.35	-18,906.35
Register Balance as of 12/31/2025					-34,841.60	86,731.93
Ending Balance					-34,841.60	86,731.93

District 5 Hockey Reconciliation Detail

10100 · Citizens Bank Savings, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						50,193.82
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2025			X	25.30	25.30
Total Deposits and Credits					25.30	25.30
Total Cleared Transactions					25.30	25.30
Cleared Balance					25.30	50,219.12
Register Balance as of 12/31/2025					25.30	50,219.12
Ending Balance					25.30	50,219.12