



**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

January 2, 2019

Checking Account (Citizens Bank)	\$ 82,916.27
Catastrophic Failure Savings (Citizens Bank)	\$ 38,389.54

**Action Items:**

## District 5 Hockey Transaction Detail by Account December 2018

Type	Date	Num	Name	Memo	Amount
<b>70000 - Operating Income</b>					
70002 - Fines					
Invoice	12/08/2018	769	LDC Hockey	District fine for missing 12/5/18 Board Meeting	150.00
Total 70002 - Fines					150.00
<b>70003 - Officiating</b>					
Invoice	12/07/2018	759	Buffalo Hockey	Charges for Game Officials - Oct/Nov scrimmages	4,902.00
Invoice	12/07/2018	760	Hutchinson Hockey	Charges for Game Officials - Oct/Nov scrimmages	3,904.00
Invoice	12/07/2018	761	LDC Hockey	Charges for Game Officials - Oct/Nov scrimmages	952.00
Invoice	12/07/2018	762	MAML Youth Hockey	Charges for Game Officials - Oct/Nov scrimmages	2,984.00
Invoice	12/07/2018	763	River Lakes Hockey	Charges for Game Officials - Oct/Nov scrimmages	2,980.00
Invoice	12/07/2018	764	Sartell Youth Hockey	Charges for Game Officials - Oct/Nov scrimmages	1,544.00
Invoice	12/07/2018	765	Sauk Rapids Hockey	Charges for Game Officials - Oct/Nov scrimmages	2,064.00
Invoice	12/07/2018	766	St. Cloud Hockey	Charges for Game Officials - Oct/Nov scrimmages	3,186.00
Invoice	12/07/2018	767	STMA Hockey	Charges for Game Officials - Oct/Nov scrimmages	3,742.00
Invoice	12/07/2018	768	Willmar Hockey	Charges for Game Officials - Oct/Nov scrimmages	800.00
Total 70003 - Officiating					27,058.00
Total 70000 - Operating Income					27,208.00
<b>80000 - Administrative Expenses</b>					
<b>80003 - Officiating</b>					
Bill	12/02/2018	12	Premier Hockey Officials	Oct/Nov scrimmages - River Lakes	(2,980.00)
Bill	12/02/2018	13	Premier Hockey Officials	Oct/Nov scrimmages - Sartell	(1,544.00)
Bill	12/02/2018	11	Premier Hockey Officials	Oct/Nov scrimmages - Sauk Rapids	(2,064.00)
Bill	12/02/2018	10	Premier Hockey Officials	Oct/Nov scrimmages - St Cloud	(3,186.00)
Bill	12/02/2018	8	Premier Hockey Officials	Oct/Nov scrimmages - Willmar	(800.00)
Bill	12/03/2018	14	Premier Hockey Officials	Oct/Nov scrimmages - Buffalo	(4,902.00)
Bill	12/04/2018	15	Premier Hockey Officials	Oct/Nov scrimmages - Moose	(2,984.00)
Bill	12/04/2018	16	Premier Hockey Officials	Oct/Nov scrimmages - STMA	(3,742.00)
Total 80003 - Officiating					(22,202.00)
Total 80000 - Administrative Expenses					(22,202.00)
<b>72000 - Interest Income</b>					
Deposit	12/31/2018			Interest	18.50
Total 72000 - Interest Income					18.50
<b>TOTAL</b>					<b>5,024.50</b>

**District 5 Hockey**  
**Profit & Loss YTD Comparison**  
**December 2018**

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
70000 · Operating Income		
70001 · Membership	0.00	11,100.00
70002 · Fines	150.00	450.00
70003 · Officiating	27,058.00	100,110.00
70005 · Selects	0.00	48,740.00
<b>Total 70000 · Operating Income</b>	<u>27,208.00</u>	<u>160,400.00</u>
<b>Total Income</b>	<u>27,208.00</u>	<u>160,400.00</u>
<b>Gross Profit</b>	27,208.00	160,400.00
<b>Expense</b>		
80000 · Administrative Expenses		
80002 · Clinics	0.00	1,425.81
80003 · Officiating	22,202.00	50,762.00
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	0.00	1,512.76
80023 · Postage	0.00	103.89
80055 · District 10 Membership	0.00	200.00
<b>Total 80000 · Administrative Expenses</b>	<u>22,202.00</u>	<u>102,324.94</u>
80100 · Meals & Entertainment	0.00	541.13
81100 · Referee in Chief Fees	0.00	1,250.00
<b>Total Expense</b>	<u>22,202.00</u>	<u>104,116.07</u>
<b>Net Ordinary Income</b>	5,006.00	56,283.93
<b>Other Income/Expense</b>		
<b>Other Income</b>		
72000 · Interest Income	18.50	28.17
<b>Total Other Income</b>	<u>18.50</u>	<u>28.17</u>
<b>Net Other Income</b>	<u>18.50</u>	<u>28.17</u>
<b>Net Income</b>	<u><u>5,024.50</u></u>	<u><u>56,312.10</u></u>

**District 5 Hockey**  
**Balance Sheet**  
As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Citizens Bank Checking	82,916.27
10100 · Citizens Bank Savings	38,389.54
Total Checking/Savings	121,305.81
Accounts Receivable	
11000 · Accounts Receivable	3,736.00
Total Accounts Receivable	3,736.00
Total Current Assets	125,041.81
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>125,041.81</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
30000 · Opening Balance Equity	38,070.98
32000 · Unrestricted Net Assets	30,658.73
Net Income	56,312.10
Total Equity	125,041.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>125,041.81</u></b>

**District 5 Hockey**  
**Reconciliation Detail**  
**10000 - Citizens Bank Checking, Period Ending 12/31/2018**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						108,708.03
<b>Cleared Transactions</b>						
<b>Checks and Payments - 6 items</b>						
Bill Pmt -Check	11/16/2018	9168	SCSU	X	-320.00	-320.00
Check	11/27/2018	9172	Michael Kephart	X	-462.76	-782.76
Check	11/27/2018	9170	Mike Mooney	X	-294.00	-1,076.76
Check	11/27/2018	9171	Brian Thul	X	-125.00	-1,201.76
Bill Pmt -Check	11/30/2018	Bill Pay	Premier Hockey Off...	X	-23,704.00	-24,905.76
Bill Pmt -Check	12/06/2018	Bill Pay	Premier Hockey Off...	X	-27,058.00	-51,963.76
Total Checks and Payments					-51,963.76	-51,963.76
<b>Deposits and Credits - 3 items</b>						
Deposit	12/10/2018			X	1,700.00	1,700.00
Deposit	12/14/2018			X	1,102.00	2,802.00
Deposit	12/28/2018			X	23,370.00	26,172.00
Total Deposits and Credits					26,172.00	26,172.00
Total Cleared Transactions					-25,791.76	-25,791.76
Cleared Balance					-25,791.76	82,916.27
Register Balance as of 12/31/2018					-25,791.76	82,916.27
<b>Ending Balance</b>					<b>-25,791.76</b>	<b>82,916.27</b>

## District 5 Hockey Reconciliation Detail

10100 · Citizens Bank Savings, Period Ending 12/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						38,371.04
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	12/31/2018			X	18.50	18.50
Total Deposits and Credits					18.50	18.50
Total Cleared Transactions					18.50	18.50
Cleared Balance					18.50	38,389.54
Register Balance as of 12/31/2018					18.50	38,389.54
<b>Ending Balance</b>					<b>18.50</b>	<b>38,389.54</b>