



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

D5treasurer@charter.net

(763) 228-6445

Feb 7, 2024

| | |
|--|--------------|
| Checking Account (Citizens Bank) | \$ 92,552.98 |
| Catastrophic Failure Savings (Citizens Bank) | \$ 45,050.40 |

Action Items:

District 5 Hockey Transaction Detail by Account January 2024

| Type | Date | Num | Name | Memo | Amount |
|--|------------|------|----------------------|---|-------------|
| 70000 - Operating Income | | | | | |
| 70002 - Fines | | | | | |
| Invoice | 01/17/2024 | 1232 | STMA Hockey | District fine for 10UB roster change | 50.00 |
| Invoice | 01/17/2024 | 1233 | Buffalo Hockey | District fine for roster changes for 3 coaches | 150.00 |
| Invoice | 01/17/2024 | 1234 | River Lakes Hockey | District fine for roster change for coach | 50.00 |
| Total 70002 - Fines | | | | | 250.00 |
| 70003 - Officiating | | | | | |
| Invoice | 01/01/2024 | 1221 | Buffalo Hockey | Charges for Game Officials - Dec scrimmages | 6,790.00 |
| Invoice | 01/01/2024 | 1222 | Hutchinson Hockey | Charges for Game Officials - Dec scrimmages | 12,482.00 |
| Invoice | 01/01/2024 | 1223 | LDC Hockey | Charges for Game Officials - Dec scrimmages | 1,616.00 |
| Invoice | 01/01/2024 | 1224 | MAML Youth Hockey | Charges for Game Officials - Dec scrimmages | 4,127.00 |
| Invoice | 01/01/2024 | 1225 | River Lakes Hockey | Charges for Game Officials - Dec scrimmages | 6,330.00 |
| Invoice | 01/01/2024 | 1226 | Sartell Youth Hockey | Charges for Game Officials - Dec scrimmages | 7,891.00 |
| Invoice | 01/01/2024 | 1227 | Sauk Rapids Hockey | Charges for Game Officials - Dec scrimmages | 3,001.00 |
| Invoice | 01/01/2024 | 1228 | St. Cloud Hockey | Charges for Game Officials - Dec scrimmages | 2,952.00 |
| Invoice | 01/01/2024 | 1229 | STMA Hockey | Charges for Game Officials - Dec scrimmages | 15,623.00 |
| Invoice | 01/01/2024 | 1230 | Willmar Hockey | Charges for Game Officials - Dec scrimmages | 3,454.00 |
| Invoice | 01/08/2024 | 1231 | Buffalo Hockey | Charges for Game Officials - adjustment to game #... | 94.00 |
| Invoice | 01/08/2024 | 1231 | Buffalo Hockey | Charges for Game Officials - adjustment to game #... | 94.00 |
| Invoice | 01/17/2024 | 1232 | STMA Hockey | Charges for Game Officials - fee adjustment for ga... | 10.00 |
| Invoice | 01/17/2024 | 1232 | STMA Hockey | Charges for Game Officials - fee adjustment for ga... | 10.00 |
| Invoice | 01/17/2024 | 1232 | STMA Hockey | Charges for Game Officials - fee adjustment for ga... | 10.00 |
| Total 70003 - Officiating | | | | | 64,484.00 |
| Total 70000 - Operating Income | | | | | 64,734.00 |
| 80000 - Administrative Expenses | | | | | |
| 80003 - Officiating | | | | | |
| Bill | 01/01/2024 | 82 | WSOA | Buffalo Dec scrimmages | (6,790.00) |
| Bill | 01/01/2024 | 83 | WSOA | Hutch Dec scrimmages | (12,482.00) |
| Bill | 01/01/2024 | 84 | WSOA | LDC Dec scrimmages | (1,616.00) |
| Bill | 01/01/2024 | 92 | WSOA | Dec league games | (28,698.00) |
| Bill | 01/01/2024 | 90 | WSOA | STMA Dec scrimmages | (15,623.00) |
| Bill | 01/01/2024 | 85 | WSOA | Moose Dec scrimmages | (4,127.00) |
| Bill | 01/01/2024 | 86 | WSOA | River Lakes Dec scrimmages | (6,330.00) |
| Bill | 01/01/2024 | 87 | WSOA | Sartell Dec scrimmages | (7,891.00) |
| Bill | 01/01/2024 | 88 | WSOA | Sauk Rapids Dec scrimmages | (3,001.00) |
| Bill | 01/01/2024 | 89 | WSOA | St Cloud Dec scrimmages | (2,952.00) |
| Bill | 01/01/2024 | 91 | WSOA | Willmar Dec scrimmages | (3,454.00) |
| Bill | 01/08/2024 | 4 | WSOA | STMA - adjustment to Dec games | (30.00) |
| Bill | 01/08/2024 | 4 | WSOA | Buffalo - adjustment to Dec games | (188.00) |
| Total 80003 - Officiating | | | | | (93,182.00) |

2:06 PM

02/01/24

Accrual Basis

District 5 Hockey
Transaction Detail by Account
January 2024

| Type | Date | Num | Name | Memo | Amount |
|---|------------|------|------------------------|--------------------------------------|--------------------|
| 80005 · High Performance Program | | | | | |
| Bill | 01/22/2024 | 1544 | The Coaches Site | 16 memberships | (1,600.00) |
| Total 80005 · High Performance Program | | | | | (1,600.00) |
| 80015 · Professional Fees | | | | | |
| Check | 01/17/2024 | 9582 | Piehl, Hanson, Bec... | prepare & file 1099's & 1096 | (245.00) |
| Total 80015 · Professional Fees | | | | | (245.00) |
| 80022 · Administrative | | | | | |
| Bill | 01/02/2024 | 1044 | Asyst Office Soluti... | fees for D5 registration coordinator | (2,700.00) |
| Total 80022 · Administrative | | | | | (2,700.00) |
| Total 80000 · Administrative Expenses | | | | | (97,727.00) |
| TOTAL | | | | | (32,993.00) |

District 5 Hockey
Profit & Loss YTD Comparison
January 2024

| | Jan 24 | Jul '23 - Jan 24 |
|--|--------------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 70000 · Operating Income | | |
| 70001 · Membership | 0.00 | 26,500.00 |
| 70002 · Fines | 250.00 | 750.00 |
| 70003 · Officiating | 64,484.00 | 209,009.00 |
| 70005 · High Performance Program | 0.00 | 109,214.43 |
| Total 70000 · Operating Income | <u>64,734.00</u> | <u>345,473.43</u> |
| Total Income | <u>64,734.00</u> | <u>345,473.43</u> |
| Gross Profit | 64,734.00 | 345,473.43 |
| Expense | | |
| 80000 · Administrative Expenses | | |
| 80002 · Clinics | 0.00 | 1,425.00 |
| 80003 · Officiating | 93,182.00 | 162,378.00 |
| 80005 · High Performance Program | 1,600.00 | 106,700.93 |
| 80010 · Internet | 0.00 | 20.00 |
| 80015 · Professional Fees | 245.00 | 1,380.00 |
| 80021 · Office Supplies | 0.00 | 251.78 |
| 80022 · Administrative | 2,700.00 | 13,935.00 |
| 80023 · Postage | 0.00 | 134.31 |
| 80055 · District 10 Membership | 0.00 | 0.00 |
| Total 80000 · Administrative Expenses | <u>97,727.00</u> | <u>286,225.02</u> |
| Total Expense | <u>97,727.00</u> | <u>286,225.02</u> |
| Net Ordinary Income | -32,993.00 | 59,248.41 |
| Other Income/Expense | | |
| Other Income | | |
| 72000 · Interest Income | 0.00 | 45.39 |
| Total Other Income | <u>0.00</u> | <u>45.39</u> |
| Net Other Income | 0.00 | 45.39 |
| Net Income | <u><u>-32,993.00</u></u> | <u><u>59,293.80</u></u> |

District 5 Hockey
Balance Sheet
As of January 31, 2024

| | <u>Jan 31, 24</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Citizens Bank Checking | 92,552.98 |
| 10100 · Citizens Bank Savings | 45,050.40 |
| Total Checking/Savings | <u>137,603.38</u> |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 3,290.00 |
| Total Accounts Receivable | <u>3,290.00</u> |
| Total Current Assets | <u>140,893.38</u> |
| TOTAL ASSETS | <u>140,893.38</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| 30000 · Opening Balance Equity | 38,070.98 |
| 32000 · Unrestricted Net Assets | 43,528.60 |
| Net Income | 59,293.80 |
| Total Equity | <u>140,893.38</u> |
| TOTAL LIABILITIES & EQUITY | <u>140,893.38</u> |

District 5 Hockey
Reconciliation Detail
10000 · Citizens Bank Checking, Period Ending 01/31/2024

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|------------------------|-----|-------------------|------------------|
| Beginning Balance | | | | | | 129,386.98 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 5 items | | | | | | |
| Bill Pmt -Check | 01/02/2024 | EFT | WSOA | X | -92,964.00 | -92,964.00 |
| Bill Pmt -Check | 01/08/2024 | 9579 | Asyst Office Solutions | X | -2,700.00 | -95,664.00 |
| Bill Pmt -Check | 01/08/2024 | 9580 | SCSU | X | -625.00 | -96,289.00 |
| Bill Pmt -Check | 01/08/2024 | 9581 | WSOA | X | -218.00 | -96,507.00 |
| Check | 01/17/2024 | 9582 | Piehl, Hanson, Beck... | X | -245.00 | -96,752.00 |
| Total Checks and Payments | | | | | -96,752.00 | -96,752.00 |
| Deposits and Credits - 3 items | | | | | | |
| Deposit | 01/17/2024 | | | X | 27,612.00 | 27,612.00 |
| Deposit | 01/19/2024 | | | X | 29,721.00 | 57,333.00 |
| Deposit | 01/26/2024 | | | X | 6,535.00 | 63,868.00 |
| Total Deposits and Credits | | | | | 63,868.00 | 63,868.00 |
| Total Cleared Transactions | | | | | -32,884.00 | -32,884.00 |
| Cleared Balance | | | | | -32,884.00 | 96,502.98 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 3 items | | | | | | |
| Check | 10/05/2023 | 9552 | MN Hockey | | -400.00 | -400.00 |
| Check | 10/26/2023 | 9560 | Jared Karas | | -2,000.00 | -2,400.00 |
| Bill Pmt -Check | 01/31/2024 | 9583 | The Coaches Site | | -1,600.00 | -4,000.00 |
| Total Checks and Payments | | | | | -4,000.00 | -4,000.00 |
| Deposits and Credits - 1 item | | | | | | |
| Deposit | 01/31/2024 | | | | 50.00 | 50.00 |
| Total Deposits and Credits | | | | | 50.00 | 50.00 |
| Total Uncleared Transactions | | | | | -3,950.00 | -3,950.00 |
| Register Balance as of 01/31/2024 | | | | | -36,834.00 | 92,552.98 |
| Ending Balance | | | | | -36,834.00 | 92,552.98 |

2:04 PM

02/01/24

District 5 Hockey Reconciliation Detail

10100 · Citizens Bank Savings, Period Ending 01/31/2024

| Type | Date | Num | Name | Clr | Amount | Balance |
|-----------------------------------|------|-----|------|-----|--------|------------------|
| Beginning Balance | | | | | | 45,050.40 |
| Cleared Balance | | | | | | 45,050.40 |
| Register Balance as of 01/31/2024 | | | | | | 45,050.40 |
| Ending Balance | | | | | | 45,050.40 |