



**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

[D5treasurer@charter.net](mailto:D5treasurer@charter.net)

(763) 228-6445

April 3, 2019

Checking Account (Citizens Bank)	\$ 44,491.91
Catastrophic Failure Savings (Citizens Bank)	\$ 4,899.68

**Action Items:**

Waiting to get invoiced from a couple of arenas for District playoff ice.

All playoff costs have been billed to each Association.

## District 5 Hockey Transaction Detail by Account March 2019

Type	Date	Num	Name	Memo	Amount
<b>70000 · Operating Income</b>					
<b>70002 · Fines</b>					
Invoice	03/04/2019	817	Buffalo Hockey	District fine for late/incorrect scoresheets	75.00
Invoice	03/04/2019	818	Hutchinson Hockey	District fine for late/incorrect scoresheets	105.00
Invoice	03/04/2019	819	LDC Hockey	District fine for late/incorrect scoresheets	75.00
Invoice	03/04/2019	820	MAML Youth Hockey	District fine for late/incorrect scoresheets	75.00
Invoice	03/04/2019	821	River Lakes Hockey	District fine for late/incorrect scoresheets	10.00
Invoice	03/04/2019	822	Sauk Rapids Hockey	District fine for late/incorrect scoresheets	75.00
Invoice	03/04/2019	823	St. Cloud Hockey	District fine for late/incorrect scoresheets	10.00
Invoice	03/04/2019	824	STMA Hockey	District fine for late/incorrect scoresheets	245.00
Total 70002 · Fines					670.00
<b>70003 · Officiating</b>					
Invoice	03/04/2019	808	Buffalo Hockey	Charges for Game Officials - Feb scrimmages	838.00
Invoice	03/04/2019	808	Buffalo Hockey	BAA 12/29 game vs STMA was billed on Buffalo's separate inv...	(164.00)
Invoice	03/04/2019	808	Buffalo Hockey	BAA 1/5 game vs St Cloud was bill on Buffalo's separate invoice	(164.00)
Invoice	03/04/2019	808	Buffalo Hockey	PWAA 11/27 game vs St Cloud was billed on Buffalo's separat...	(104.00)
Invoice	03/04/2019	808	Buffalo Hockey	PWAA 12/29 game vs STMA was billed on Buffalo's separate i...	(104.00)
Invoice	03/04/2019	809	Hutchinson Hockey	Charges for Game Officials - Feb scrimmages	68.00
Invoice	03/04/2019	810	LDC Hockey	Charges for Game Officials - Feb scrimmages	136.00
Invoice	03/04/2019	811	River Lakes Hockey	Charges for Game Officials - Feb scrimmages	448.00
Invoice	03/04/2019	812	Sartell Youth Hockey	Charges for Game Officials - Feb scrimmages	344.00
Invoice	03/04/2019	813	Sauk Rapids Hockey	Charges for Game Officials - Feb scrimmages	4,352.00
Invoice	03/04/2019	814	St. Cloud Hockey	Charges for Game Officials - Feb scrimmages	456.00
Invoice	03/04/2019	815	STMA Hockey	Charges for Game Officials - Feb scrimmages	1,930.00
Invoice	03/04/2019	816	Willmar Hockey	Charges for Game Officials - Feb scrimmages	156.00
Total 70003 · Officiating					8,192.00
<b>70004 · Playoffs</b>					
Invoice	03/15/2019	825	LDC Hockey	District playoffs	4,268.79
Invoice	03/15/2019	826	Hutchinson Hockey	District playoffs	3,171.95
Invoice	03/15/2019	827	Buffalo Hockey	District playoffs	7,626.82
Invoice	03/15/2019	828	Marshall Youth Hockey	District playoffs	440.16
Invoice	03/15/2019	829	New Ulm Hockey Asso...	District playoffs	660.24
Invoice	03/15/2019	830	Willmar Hockey	District playoffs	4,814.80
Invoice	03/15/2019	831	STMA Hockey	District playoffs	10,088.77
Invoice	03/15/2019	832	St. Cloud Hockey	District playoffs	7,650.42
Invoice	03/15/2019	833	Sauk Rapids Hockey	District playoffs	3,732.62
Invoice	03/15/2019	834	Sartell Youth Hockey	District playoffs	6,798.07
Invoice	03/15/2019	835	River Lakes Hockey	District playoffs	4,601.11
Invoice	03/15/2019	836	MAML Youth Hockey	District playoffs	5,137.61
Total 70004 · Playoffs					58,991.36
Total 70000 · Operating Income					67,853.36

## District 5 Hockey Transaction Detail by Account March 2019

Type	Date	Num	Name	Memo	Amount
<b>80000 · Administrative Expenses</b>					
<b>80003 · Officiating</b>					
Bill	03/01/2019	43	Premier Hockey Officials	Feb league games	(1,088.00)
Bill	03/01/2019	44	Premier Hockey Officials	Feb scrimmages - Buffalo	(838.00)
Bill	03/01/2019	45	Premier Hockey Officials	Feb scrimmages - Hutch	(68.00)
Bill	03/01/2019	46	Premier Hockey Officials	Feb scrimmages - LDC	(136.00)
Bill	03/01/2019	47	Premier Hockey Officials	Feb scrimmages - River Lakes	(448.00)
Bill	03/01/2019	48	Premier Hockey Officials	Feb scrimmages - Sartell	(344.00)
Bill	03/01/2019	53	Premier Hockey Officials	Feb scrimmages - Willmar	(156.00)
Bill	03/03/2019	49	Premier Hockey Officials	Feb scrimmages - Sauk Rapids	(4,352.00)
Bill	03/03/2019	50	Premier Hockey Officials	Feb scrimmages - St Cloud	(456.00)
Bill	03/03/2019	52	Premier Hockey Officials	Feb scrimmages - STMA	(1,930.00)
Total 80003 · Officiating					(9,816.00)
<b>80004 · Playoffs</b>					
Bill	03/03/2019	2601	LDCYHA	Medical Attendant - BA	(60.00)
Bill	03/03/2019	2601	LDCYHA	Medical Attendant - SQA	(390.00)
Bill	03/03/2019	2601	LDCYHA	Medical Attendant - SQB	(60.00)
Bill	03/06/2019	20190132	STMA Arena	Ice - BB	(4,200.00)
Bill	03/06/2019	20190132	STMA Arena	Ice - BAA	(300.00)
Bill	03/06/2019	20190132	STMA Arena	Ice - PWAA	(250.00)
Bill	03/06/2019	20190132	STMA Arena	Ice - SQB	(200.00)
Check	03/15/2019	9192	Moose Sherritt	Ice - BB	(4,200.00)
Check	03/19/2019	9193	Burich Arena	ice - U12B	(2,681.25)
Check	03/19/2019	9194	Willmar Hockey Assoc	ice - U12B	(362.50)
Check	03/19/2019	9194	Willmar Hockey Assoc	Medical Attendant - U12B	(60.00)
Check	03/25/2019	9197	City of Litchfield	ice - BA	(510.00)
Check	03/25/2019	9197	City of Litchfield	ice - SQB	(340.00)
Check	03/25/2019	9197	City of Litchfield	ice - SQA	(2,210.00)
Check	03/25/2019	9198	River Lakes	ice - SQC	(370.00)
Check	03/25/2019	9198	River Lakes	Medical Attendant - SQC	(60.00)
Check	03/25/2019	9198	River Lakes	ice - U10B	(2,590.00)
Check	03/25/2019	9198	River Lakes	Medical Attendant - U10B	(420.00)
Check	03/25/2019	9198	River Lakes	ice - PWB	(925.00)
Check	03/25/2019	9198	River Lakes	Medical Attendant - PWB	(120.00)
Check	03/25/2019	9198	River Lakes	ice - PWA	(1,850.00)
Check	03/25/2019	9198	River Lakes	Medical Attendant - PWA	(240.00)
Total 80004 · Playoffs					(22,398.75)
<b>80022 · Administrative</b>					
Check	03/15/2019	9186	Dena Walters	mileage for playoffs	(105.40)
Total 80022 · Administrative					(105.40)
Total 80000 · Administrative Expenses					(32,320.15)
<b>80100 · Meals &amp; Entertainment</b>					
Check	03/15/2019	9187	Michael Kephart	12UA regions - Hawks Sports Bar on 3/2/19	(74.70)
Total 80100 · Meals & Entertainment					(74.70)

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04/01/19

Accrual Basis

**District 5 Hockey**  
**Transaction Detail by Account**  
March 2019

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>72000 · Interest Income</b>					
Deposit	03/31/2019			Interest	10.14
Total 72000 · Interest Income					10.14
<b>TOTAL</b>					<b><u>35,468.65</u></b>

## District 5 Hockey Profit & Loss YTD Comparison March 2019

	Mar 19	Jul '18 - Mar 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>70000 · Operating Income</b>		
70001 · Membership	0.00	11,100.00
70002 · Fines	670.00	4,795.00
70003 · Officiating	8,192.00	204,383.00
70004 · Playoffs	58,991.36	58,991.36
70005 · Selects	0.00	48,740.00
<b>Total 70000 · Operating Income</b>	<u>67,853.36</u>	<u>328,009.36</u>
<b>Total Income</b>	<u>67,853.36</u>	<u>328,009.36</u>
<b>Gross Profit</b>	67,853.36	328,009.36
<b>Expense</b>		
<b>80000 · Administrative Expenses</b>		
80002 · Clinics	0.00	1,425.81
80003 · Officiating	9,816.00	204,007.00
80004 · Playoffs	22,398.75	50,987.26
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	447.81
80022 · Administrative	105.40	2,109.12
80023 · Postage	0.00	103.89
80050 · Jr Gold Membership	0.00	0.00
80055 · District 10 Membership	0.00	200.00
<b>Total 80000 · Administrative Expenses</b>	<u>32,320.15</u>	<u>307,478.39</u>
80100 · Meals & Entertainment	74.70	700.83
80200 · Donations	0.00	1,000.00
81100 · Referee in Chief Fees	0.00	1,250.00
<b>Total Expense</b>	<u>32,394.85</u>	<u>310,429.22</u>
<b>Net Ordinary Income</b>	35,458.51	17,580.14
<b>Other Income/Expense</b>		
<b>Other Income</b>		
72000 · Interest Income	10.14	38.31
<b>Total Other Income</b>	<u>10.14</u>	<u>38.31</u>
<b>Net Other Income</b>	10.14	38.31
<b>Net Income</b>	<u><u>35,468.65</u></u>	<u><u>17,618.45</u></u>

**District 5 Hockey**  
**Balance Sheet**  
As of March 31, 2019

	<u>Mar 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Citizens Bank Checking	44,791.91
10100 · Citizens Bank Savings	4,899.68
<b>Total Checking/Savings</b>	<u>49,691.59</u>
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	36,656.57
<b>Total Accounts Receivable</b>	<u>36,656.57</u>
<b>Total Current Assets</b>	86,348.16
<b>Fixed Assets</b>	
15100 · Computer & Computer Equipment	697.93
<b>Total Fixed Assets</b>	697.93
<b>Other Assets</b>	
16000 · Accumulated Depreciation	-697.93
<b>Total Other Assets</b>	<u>-697.93</u>
<b>TOTAL ASSETS</b>	<b><u>86,348.16</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
30000 · Opening Balance Equity	38,070.98
32000 · Unrestricted Net Assets	30,658.73
Net Income	17,618.45
<b>Total Equity</b>	<u>86,348.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>86,348.16</u></b>

**District 5 Hockey**  
**Reconciliation Detail**  
**10000 · Citizens Bank Checking, Period Ending 03/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						19,182.38
<b>Cleared Transactions</b>						
<b>Checks and Payments - 12 items</b>						
Check	02/12/2019	9180	Jeff Swenson	X	-84.90	-84.90
Bill Pmt -Check	02/14/2019	9182	District 10 Hockey	X	-1,650.00	-1,734.90
Bill Pmt -Check	02/22/2019	9183	Trophies by Linda	X	-940.31	-2,675.21
Bill Pmt -Check	02/27/2019	9184	Premier Hockey Off...	X	-15,463.20	-18,138.41
Bill Pmt -Check	03/01/2019	9185	Premier Hockey Off...	X	-9,816.00	-27,954.41
Bill Pmt -Check	03/15/2019	9191	STMA Arena	X	-4,950.00	-32,904.41
Check	03/15/2019	9192	Moose Sherritt	X	-4,200.00	-37,104.41
Bill Pmt -Check	03/15/2019	9189	Buffalo Civic Center	X	-4,060.00	-41,164.41
Bill Pmt -Check	03/15/2019	9190	Sports Arena East	X	-2,385.00	-43,549.41
Check	03/15/2019	9186	Dena Walters	X	-105.40	-43,654.81
Check	03/19/2019	9193	Burich Arena	X	-2,681.25	-46,336.06
Bill Pmt -Check	03/19/2019	9195	LDCYHA	X	-510.00	-46,846.06
Total Checks and Payments					-46,846.06	-46,846.06
<b>Deposits and Credits - 7 items</b>						
Deposit	02/26/2019			X	23,859.00	23,859.00
Deposit	02/28/2019			X	7,976.00	31,835.00
Deposit	02/28/2019			X	8,153.00	39,988.00
Deposit	03/15/2019			X	156.00	40,144.00
Deposit	03/16/2019			X	2,519.00	42,663.00
Deposit	03/25/2019			X	32,576.75	75,239.75
Deposit	03/26/2019			X	15,588.04	90,827.79
Total Deposits and Credits					90,827.79	90,827.79
Total Cleared Transactions					43,981.73	43,981.73
Cleared Balance					43,981.73	63,164.11
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
Check	02/12/2019	9179	MN Hockey		-2,500.00	-2,500.00
Bill Pmt -Check	03/15/2019	9188	Bernicks Arena		-5,320.00	-7,820.00
Check	03/15/2019	9187	Michael Kephart		-74.70	-7,894.70
Check	03/19/2019	9194	Willmar Hockey As...		-422.50	-8,317.20
Bill Pmt -Check	03/19/2019	9196	Moose Hockey		-420.00	-8,737.20
Check	03/25/2019	9198	River Lakes		-6,575.00	-15,312.20
Check	03/25/2019	9197	City of Litchfield		-3,060.00	-18,372.20
Total Checks and Payments					-18,372.20	-18,372.20
Total Uncleared Transactions					-18,372.20	-18,372.20
Register Balance as of 03/31/2019					25,609.53	44,791.91
<b>Ending Balance</b>					<b>25,609.53</b>	<b>44,791.91</b>

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**District 5 Hockey**  
**Reconciliation Detail**  
**10100 · Citizens Bank Savings, Period Ending 03/31/2019**

<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>						4,889.54
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	03/31/2019			X	10.14	10.14
Total Deposits and Credits					10.14	10.14
Total Cleared Transactions					10.14	10.14
Cleared Balance					10.14	4,899.68
Register Balance as of 03/31/2019					10.14	4,899.68
<b>Ending Balance</b>					<b>10.14</b>	<b>4,899.68</b>