

Blaine Youth Hockey Association Profit & Loss Prev Year Comparison

April 2010 through March 2011

	Apr '10 - Mar 11	Apr '09 - Mar 10	\$ Change
Ordinary Income/Expense			
Income			
Collection Fee Assessment	0.00	6,509.55	-6,509.55
Donations, Sponsorships & Ads			
BYHA Charitable Gambling	224,200.00	241,350.00	-17,150.00
BYHA General Program Donation	7,709.90	0.00	7,709.90
Skate Program Donations	1,415.00	1,995.00	-580.00
Sponsorship Income	16,305.00	12,337.63	3,967.37
Total Donations, Sponsorships & Ads	249,629.90	255,682.63	-6,052.73
Fogerty Arena			
Fogerty Family Acct Credit	-3,894.00	0.00	-3,894.00
Fogerty Concessions Program	3,894.00	844.96	3,049.04
Fogerty Referee Program	0.00	715.00	-715.00
Total Fogerty Arena	0.00	1,559.96	-1,559.96
Fundraising Income			
BYHA Golf Tournament	8,536.50	6,964.00	1,572.50
Fundraising Family Acct Credit	0.00	0.00	0.00
Fundraising Food Items	48,486.09	15,265.25	33,220.84
Misc. Fundraising Income	10.00	2,793.00	-2,783.00
Total Fundraising Income	57,032.59	25,022.25	32,010.34
General Operations			
Collections Recovery	3,597.90	0.00	3,597.90
Ice Resale	4,275.00	9,000.00	-4,725.00
Interest Income - Banking	56.67	78.81	-22.14
Member Account Late Fees	10,141.41	4,792.01	5,349.40
Total General Operations	18,070.98	13,870.82	4,200.16
Program Income			
BYHA Academy Registration	32,953.00	21,832.00	11,121.00
BYHA Program Registration			
Inhouse	38,519.00	29,050.00	9,469.00
Traveling	98,152.00	82,425.00	15,727.00
BYHA Program Registration - Other	-2,731.61	975.00	-3,706.61
Total BYHA Program Registration	133,939.39	112,450.00	21,489.39
BYHA Participant Billing			
Team Ice - Traveling	288,327.84	338,599.79	-50,271.95
Tournament Participant	54,849.61	50,877.99	3,971.62
BYHA Participant Billing - Other	-2,133.20	-5,522.03	3,388.83
Total BYHA Participant Billing	341,044.25	383,955.75	-42,911.50
Dedicated Programs			
Player Equipment Replacement	4,260.00	0.00	4,260.00
Total Dedicated Programs	4,260.00	0.00	4,260.00
Family Account Credits	0.00	150.00	-150.00
Reimbursement Income	0.00	1,530.00	-1,530.00
Tournament Host	0.00	5,250.00	-5,250.00
Volunteer Fee	0.00	-2,100.00	2,100.00
Total Program Income	512,196.64	523,067.75	-10,871.11
Total Income	836,930.11	825,712.96	11,217.15
Cost of Goods Sold			
Cost of Goods Sold	3,910.56	4,609.56	-699.00
Total COGS	3,910.56	4,609.56	-699.00
Gross Profit	833,019.55	821,103.40	11,916.15

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Expense			
Amortization Expense	112,755.00	112,755.00	0.00
NON-QUALIFIED EXPENSES			
Banking, Bonds, & Loans			
Bank Finance & Service Fees	2.84	186.46	-183.62
Bond & Loan Interest Expense	63,247.45	84,694.07	-21,446.62
Credit Card Processing Fees	11,136.84	8,554.00	2,582.84
Total Banking, Bonds, & Loans	74,387.13	93,434.53	-19,047.40
Fundraising Events Expense			
BYHA Golf Scramble Fundraiser	2,842.09	1,141.31	1,700.78
Fundraising Food Products	26,624.33	11,506.53	15,117.80
Total Fundraising Events Expense	29,466.42	12,647.84	16,818.58
General Operations			
Advertising & Printing	1,149.68	2,250.44	-1,100.76
Bad Debt & Write-Offs	50,111.42	2,593.56	47,517.86
Cost of Collections	1,752.35	1,210.35	542.00
Computer Equipment	1,198.39	0.00	1,198.39
Computer Software & Services	249.50	405.56	-156.06
Fines & Late Fees	100.00	75.00	25.00
Food & Catering	3,577.96	2,553.49	1,024.47
Gambling Cash Bank Shortage	101.00	500.00	-399.00
Insurance	1,650.00	1,880.00	-230.00
Internet - www.byha.org	670.00	571.00	99.00
Meeting Room Rental	0.00	443.38	-443.38
Miscellaneous	1,696.62	702.82	993.80
Office Equipment	284.94	0.00	284.94
Office Supplies	2,078.67	1,362.51	716.16
Postage & Shipping	397.09	249.07	148.02
Travel & Transportation	107.87	0.00	107.87
Total General Operations	65,125.49	14,797.18	50,328.31
Professional Services			
Accounting & Bookkeeping	11,501.15	13,635.87	-2,134.72
Total Professional Services	11,501.15	13,635.87	-2,134.72
Youth Program Services			
BYHA Boardmembers	0.00	5,850.00	-5,850.00
BYHA Coaching Staff	11,860.00	25,615.00	-13,755.00
BYHA Coordinators	4,325.00	5,150.00	-825.00
Emergency Medical Services	0.00	807.50	-807.50
Referee Program - Adult	1,560.00	1,560.00	0.00
Referee Program - Youth	1,170.00	2,235.00	-1,065.00
Total Youth Program Services	18,915.00	41,217.50	-22,302.50
Total NON-QUALIFIED EXPENSES	199,395.19	175,732.92	23,662.27
QUALIFIED EXPENSES			
BYHA Awards & Recognitions			
S.K.A.T.E. Program	4,541.41	9,709.90	-5,168.49
Total BYHA Awards & Recognitions	4,541.41	9,709.90	-5,168.49
Donations & Sponsorships			
Benefit Fundraiser	200.00	0.00	200.00
Blaine School Functions	8,988.00	11,060.00	-2,072.00
Community Functions	1,000.00	0.00	1,000.00
Youth Sports Programs			
MN Special Olympics	250.00	2,190.00	-1,940.00
Youth Sports Programs - Other	500.00	1,279.50	-779.50
Total Youth Sports Programs	750.00	3,469.50	-2,719.50
Total Donations & Sponsorships	10,938.00	14,529.50	-3,591.50
Ice Arenas			
Centennial Arena			
In Season Ice	29,760.00	0.00	29,760.00
Total Centennial Arena	29,760.00	0.00	29,760.00
Fogerty Arena			
Academy Ice	26,226.64	0.00	26,226.64
In Season Ice	142,162.49	0.00	142,162.49
Fogerty Arena - Other	0.00	175,195.67	-175,195.67
Total Fogerty Arena	168,389.13	175,195.67	-6,806.54
NSC SuperRink			
In Season Ice	194,325.00	0.00	194,325.00
NSC SuperRink - Other	0.00	215,404.30	-215,404.30
Total NSC SuperRink	194,325.00	215,404.30	-21,079.30
Other Arenas	0.00	165.00	-165.00
Total Ice Arenas	392,474.13	390,764.97	1,709.16

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Memberships			
District 10 Member Assessment	27,236.00	26,529.00	707.00
USA HOCKEY Registration	0.00	40.00	-40.00
Total Memberships	27,236.00	26,569.00	667.00
Player Fees Outside Association	632.34	0.00	632.34
Player Equipment Expense			
Bengals Academy	0.00	990.00	-990.00
Inhouse Program Equipment	0.00	4,361.80	-4,361.80
Jr Gold Program Equipment	0.00	2,055.00	-2,055.00
Jersey Printing	755.00	0.00	755.00
Traveling Program Equipment	0.00	9,217.08	-9,217.08
Total Player Equipment Expense	755.00	16,623.88	-15,868.88
Team Expenses			
Coaching Expenses			
Coaches C.E.P. Certification	55.00	0.00	55.00
Coach Reimbursements	0.00	235.00	-235.00
Hotel Reimbursements	2,746.02	4,827.79	-2,081.77
Miscellaneous Expenses	672.98	0.00	672.98
Coaching Expenses - Other	0.00	350.00	-350.00
Total Coaching Expenses	3,474.00	5,412.79	-1,938.79
Miscellaneous Team Expense	148.68	0.00	148.68
Player Injury Credit	0.00	373.84	-373.84
Rescheduling Fee	100.00	450.00	-350.00
Team Apparel	72,000.35	0.00	72,000.35
Team Supplies & Equipment	6,811.47	0.00	6,811.47
Travel & Transportation	0.00	7,391.27	-7,391.27
Total Team Expenses	82,534.50	13,627.90	68,906.60
Tournaments - Host			
BYHA Tournament Expenses	750.00	0.00	750.00
Emergency Medical Services	0.00	2,135.25	-2,135.25
Referee Services	0.00	2,580.00	-2,580.00
Tournament Fees	0.00	725.00	-725.00
Tournament Ice Time	0.00	4,277.50	-4,277.50
Trophies & Engraving	0.00	201.39	-201.39
Total Tournaments - Host	750.00	9,919.14	-9,169.14
Tournaments - Participant			
Participant Gate Fee	4,600.00	625.00	3,975.00
Participant Tournament Entry	73,342.00	64,391.75	8,950.25
Total Tournaments - Participant	77,942.00	65,016.75	12,925.25
Training & Development			
Goalie Development	7,800.00	3,000.00	4,800.00
Practice Planning Software	3,808.00	0.00	3,808.00
Total Training & Development	11,608.00	3,000.00	8,608.00
Tryout Expenses			
Emergency Medical Services	1,048.50	0.00	1,048.50
Miscellaneous	0.00	0.00	0.00
Tryout Evaluators	11,795.00	6,320.00	5,475.00
Total Tryout Expenses	12,843.50	6,320.00	6,523.50
Total QUALIFIED EXPENSES	622,254.88	556,081.04	66,173.84
Refunds & Discounts	181.68	2,364.66	-2,182.98
Total Expense	934,586.75	846,933.62	87,653.13
Net Ordinary Income	-101,567.20	-25,830.22	-75,736.98
Other Income/Expense			
Other Income			
Other Income	1,410.00	0.00	1,410.00
Total Other Income	1,410.00	0.00	1,410.00
Net Other Income	1,410.00	0.00	1,410.00
Net Income	-100,157.20	-25,830.22	-74,326.98