

Blaine Youth Hockey Association
Un-Audited Profit & Loss Prev Year Comparison
April 2009 through March 2010

	Apr '09 - Mar 10	Apr '08 - Mar 09	% Change
Ordinary Income/Expense			
Income			
(I) Uncategorized Income	0.00	0.00	0.0%
Donations, Sponsorships & Ads			
Advertising Income	0.00	180.00	-100.0%
Blaine Youth Hockey Bingo Assoc	241,350.00	340,290.17	-29.1%
Fogerty Arena			
Fogerty Family Acct Credit	-8,931.04	0.00	-100.0%
Fogerty Concessions Program	9,971.00	6,754.15	47.6%
Fogerty Referee Program	715.00	0.00	100.0%
Total Fogerty Arena	1,754.96	6,754.15	-74.0%
Skate Program Donations	1,995.00	0.00	100.0%
Sponsorship Income	12,337.63	38,768.00	-68.2%
Total Donations, Sponsorships & Ads	257,437.59	385,992.32	-33.3%
Fundraising Income			
BYHA Golf Tournament	6,964.00	5,670.00	22.8%
Fundraising Family Acct Credit	-2,216.68	0.00	-100.0%
Fundraising Food Items	17,481.93	7,050.05	148.0%
Misc. Fundraising Income	2,793.00	2,604.35	7.2%
Fundraising Income - Other	0.00	442.00	-100.0%
Total Fundraising Income	25,022.25	15,766.40	58.7%
Operations			
Collection Fee Assessment	6,509.55	0.00	100.0%
Collections Recovery Income	62.50	0.00	100.0%
Ice Resale	9,000.00	0.00	100.0%
Interest Income - Banking	78.81	403.11	-80.5%
Member Account Late Fees	4,792.01	4,099.33	16.9%
Returned Check Fee	0.00	-15.00	100.0%
Total Operations	20,442.87	4,487.44	355.6%
Program Income			
BYHA Academy Registration	21,832.00	37,765.01	-42.2%
BYHA Program Registration	108,800.00	74,747.09	45.6%
BYHA Participant Ice Billing	388,234.70	301,083.45	29.0%
Dedicated Programs			
Family Assistance Grant Fund	0.00	5,060.00	-100.0%
Player Development	0.00	7,875.00	-100.0%
Player Equipment Replacement	0.00	17,750.00	-100.0%
Dedicated Programs - Other	0.00	0.00	0.0%
Total Dedicated Programs	0.00	30,685.00	-100.0%
Family Account Credits	-13,390.00	-1,212.30	-1,004.5%
Miscellaneous Income	1,530.00	0.00	100.0%
Non-Parent Coaching	0.00	0.00	0.0%
Tournament Host Entry Fees	5,250.00	0.00	100.0%
Volunteer Fee	-2,100.00	32,765.00	-106.4%
Total Program Income	510,156.70	475,833.25	7.2%
Total Income	813,059.41	882,079.41	-7.8%
Cost of Goods Sold			
Cost of Goods Sold	4,609.56	3,300.00	39.7%
Total COGS	4,609.56	3,300.00	39.7%
Gross Profit	808,449.85	878,779.41	-8.0%
Expense			
Amortization Expense	84,566.25	112,755.00	-25.0%
Depreciation Expense	0.00	821.95	-100.0%

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NON-QUALIFIED EXPENSES			
1099 Eligible Expenses			
BYHA Boardmembers	5,850.00	0.00	100.0%
BYHA Coordinators	2,150.00	959.24	124.1%
Coaching Compensation	14,385.00	9,082.00	58.4%
Ice Scheduler Compensation	3,000.00	0.00	100.0%
Referee Compensation	1,755.00	2,910.00	-39.7%
Professional Services	13,810.87	17,031.20	-18.9%
Youth Referee Program	2,235.00	0.00	100.0%
Total 1099 Eligible Expenses	43,185.87	29,982.44	44.0%
Banking Expense			
Bank Finance & Service Fees	186.46	211.05	-11.7%
Bond & Loan Interest Expense	74,359.04	119,600.07	-37.8%
Credit Card Processing	8,554.00	5,417.94	57.9%
Banking Expense - Other	0.00	-50.00	100.0%
Total Banking Expense	83,099.50	125,179.06	-33.6%
Certifications & Memberships			
USA HOCKEY Registration	40.00	3,470.00	-98.9%
Total Certifications & Memberships	40.00	3,470.00	-98.9%
Community Events			
Blaine Blazin 4th Parade	0.00	372.80	-100.0%
Community Events - Other	0.00	1,389.49	-100.0%
Total Community Events	0.00	1,762.29	-100.0%
Fundraising Events Expense			
BYHA Golf Scramble Fundraiser	1,141.31	0.00	100.0%
Fundraising Food Products	10,811.27	0.00	100.0%
Fundraising Events Expense - Other	0.00	20,606.36	-100.0%
Total Fundraising Events Expense	11,952.58	20,606.36	-42.0%
General Operations			
Advertising & Printing	2,250.44	3,567.52	-36.9%
Bad Debt & Write-Offs	2,593.56	15,992.59	-83.8%
Cost of Collections	1,147.85	1,811.98	-36.7%
Computer Software & Services	405.56	1,236.53	-67.2%
Fines & Late Fees	75.00	0.00	100.0%
Gambling Cash Bank Shortage	500.00	0.00	100.0%
Insurance Coverage	1,651.00	2,101.00	-21.4%
Internet - www.byha.org	571.00	2,911.80	-80.4%
Meeting Room Rental	443.38	330.00	34.4%
Miscellaneous	702.82	0.00	100.0%
Office Supplies	1,362.51	3,388.63	-59.8%
Ops Meeting Reimbursements	470.50	1,271.17	-63.0%
Postage & Shipping	249.07	1,275.84	-80.5%
General Operations - Other	0.00	0.00	0.0%
Total General Operations	12,422.69	33,887.06	-63.3%
NON-QUALIFIED EXPENSES - Other	0.00	0.00	0.0%
Total NON-QUALIFIED EXPENSES	150,700.64	214,887.21	-29.9%
QUALIFIED EXPENSES			
Award & Recognition Programs			
S.K.A.T.E. Program	9,709.90	550.00	1,665.4%
Total Award & Recognition Programs	9,709.90	550.00	1,665.4%
District 10 Annual Fee	26,529.00	27,395.00	-3.2%

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Donations & Sponsorships			
Boys High School Hockey	8,560.00	9,220.00	-7.2%
Girls High School Hockey	2,500.00	7,000.00	-64.3%
MN Special Olympics Skating	2,190.00	0.00	100.0%
Other Sponsorships	1,379.50	900.00	53.3%
Donations & Sponsorships - Other	0.00	100.00	-100.0%
Total Donations & Sponsorships	14,629.50	17,220.00	-15.0%
Ice Arenas			
Fogerty Arena - Blaine			
Bengals Academy Program	24,084.00	0.00	100.0%
Regular Season	151,111.67	0.00	100.0%
Fogerty Arena - Blaine - Other	0.00	184,806.49	-100.0%
Total Fogerty Arena - Blaine	175,195.67	184,806.49	-5.2%
NSC SuperRink - Blaine			
Regular Season	215,404.30	195,821.75	10.0%
Total NSC SuperRink - Blaine	215,404.30	195,821.75	10.0%
Other Arena	165.00	420.00	-60.7%
Total Ice Arenas	390,764.97	381,048.24	2.6%
Player Equipment Expense			
Bengals Academy	990.00	3,539.89	-72.0%
Inhouse Program Equipment	4,361.80	8,625.92	-49.4%
Jr Gold Program Equipment	2,055.00	0.00	100.0%
Traveling Program Equipment	9,217.08	0.00	100.0%
Player Equipment Expense - Other	0.00	286.84	-100.0%
Total Player Equipment Expense	16,623.88	12,452.65	33.5%
Team Expenses			
Coaching Expenses			
Coach Reimbursements	235.00	1,610.00	-85.4%
Hotel Reimbursements	4,827.79	3,973.55	21.5%
Miscellaneous Expenses	0.00	1,458.00	-100.0%
Coaching Expenses - Other	350.00	1,035.00	-66.2%
Total Coaching Expenses	5,412.79	8,076.55	-33.0%
Rescheduling Fee	450.00	0.00	100.0%
Team Manger Expense	0.00	2,400.00	-100.0%
Transportation	3,750.00	0.00	100.0%
Team Expenses - Other	0.00	585.95	-100.0%
Total Team Expenses	9,612.79	11,062.50	-13.1%
Tournaments - Host			
BYHA Tournament Expenses	0.00	10,581.35	-100.0%
Emergency Medical Services	2,135.25	0.00	100.0%
Referee Services	2,580.00	100.00	2,480.0%
Tournament Fees	725.00	0.00	100.0%
Tournament Ice Time	4,277.50	0.00	100.0%
Trophies & Engraving	201.39	0.00	100.0%
Total Tournaments - Host	9,919.14	10,681.35	-7.1%
Tournaments - Participant			
Participant - Gate Fee	625.00	0.00	100.0%
Participant - Tournament Entry	66,966.75	13,610.59	392.0%
Total Tournaments - Participant	67,591.75	13,610.59	396.6%

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Training & Development			
Goalie Development	3,000.00	0.00	100.0%
Player Development	0.00	24,000.00	-100.0%
Training & Development - Other	0.00	3,360.00	-100.0%
Total Training & Development	3,000.00	27,360.00	-89.0%
Tryout Expenses			
Emergency Medical Services	807.50	0.00	100.0%
Evaluators	6,320.00	9,522.50	-33.6%
Food & Catering	2,082.99	728.16	186.1%
Miscellaneous	3,641.27	219.25	1,560.8%
Total Tryout Expenses	12,851.76	10,469.91	22.8%
Total QUALIFIED EXPENSES	561,232.69	511,850.24	9.7%
Refunds & Discounts	2,514.66	0.00	100.0%
Total Expense	799,014.24	840,314.40	-4.9%
Net Ordinary Income	9,435.61	38,465.01	-75.5%
Other Income/Expense			
Other Income			
Other Income	0.00	770.00	-100.0%
Total Other Income	0.00	770.00	-100.0%
Net Other Income	0.00	770.00	-100.0%
Net Income	9,435.61	39,235.01	-76.0%