

Blaine Youth Hockey Association

Un-Audited Profit & Loss Prev Year Comparison

April 2011 through March 2012

Accrual Basis

	Apr '11 - Mar 12	Apr '10 - Mar 11
Ordinary Income/Expense		
Income		
(I) Uncategorized Income	0.00	0.00
Collection Fee Assessment	-11,671.06	
Donations, Sponsorships & Ads		
BYHA Charitable Gambling	758,625.00	224,200.00
BYHA General Program Donation	1,299.83	7,709.90
Skate Program Donations	150.00	1,415.00
Sponsorship Income	775.00	16,305.00
Total Donations, Sponsorships & Ads	760,849.83	249,629.90
Fogerty Arena		
Fogerty Concessions Program	0.00	3,894.00
Fogerty Family Acct Credit	0.00	-3,894.00
Total Fogerty Arena	0.00	0.00
Fundraising Income		
BYHA Golf Tournament	8,637.00	8,536.50
Fundraising Family Acct Credit	-56.72	0.00
Fundraising Food Items	10,740.20	48,486.09
Misc. Fundraising Income	2,753.10	10.00
Total Fundraising Income	22,073.58	57,032.59
General Operations		
Collections Recovery	1,869.64	3,597.90
Ice Resale	0.00	4,275.00
Interest Income - Banking	267.94	56.67
Member Account Late Fees	8,028.61	10,141.41
Total General Operations	10,166.19	18,070.98
Program Income		
BYHA Off Season		
Academy Registration	42,953.00	32,953.00
Junior Gold Off-Season Programs	1,680.00	0.00
Total BYHA Off Season	44,633.00	32,953.00
BYHA Participant Billing		
Team Ice - Inhouse	54,120.80	0.00
Team Ice - Travelling	240,318.04	288,327.84
Tournament Participant	55,751.60	54,849.61
BYHA Participant Billing - Other	-1,152.29	-2,133.20
Total BYHA Participant Billing	349,038.15	341,044.25
BYHA Regular Season		
Inhouse Registration	26,939.00	38,519.00
Travelling Registration	82,802.00	98,152.00
BYHA Regular Season - Other	0.00	-2,731.61
Total BYHA Regular Season	109,741.00	133,939.39
Dedicated Programs		
Jr Gold Ice Dogs Program	2,550.00	4,260.00
Total Dedicated Programs	2,550.00	4,260.00
Family Account Credits		
Tournament Host	-398.00	0.00
Tournament Entry Fee	100.00	0.00
Total Tournament Host	100.00	0.00
Volunteer Fee	14,700.00	0.00
Total Program Income	520,364.15	512,196.64
Refunds & Reimbursements		
Minnesota Hockey	1,230.00	0.00
Total Refunds & Reimbursements	1,230.00	0.00
Total Income	1,303,012.69	836,930.11
Cost of Goods Sold	7,499.50	3,910.56
Total COGS	7,499.50	3,910.56
Gross Profit	1,295,513.19	833,019.55

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Expense		
Amortization Expense		112,755.00
NON-QUALIFIED EXPENSES	84,566.25	
Banking, Bonds, & Loans		
Bank Finance & Service Fees	3.90	2.84
Bond & Loan Interest Expense	65,813.47	63,247.45
Credit Card Processing Fees	11,479.38	11,136.84
Total Banking, Bonds, & Loans	<u>77,296.75</u>	<u>74,387.13</u>
Fundraising Events Expense		
BYHA Golf Scramble Fundraiser	3,760.76	2,842.09
Fundraising Food Products	5,770.05	26,624.33
Total Fundraising Events Expense	<u>9,530.81</u>	<u>29,466.42</u>
General Operations		
Advertising & Printing	1,867.14	1,149.68
Bad Debt & Write-Offs	108.73	50,111.42
Computer Equipment	410.56	1,198.39
Computer Software & Services	343.90	249.50
Cost of Collections	0.00	1,752.35
Fines & Late Fees	0.00	100.00
Food & Catering	4,794.46	3,577.96
Gambling Cash Bank Shortage	56.00	101.00
Insurance	1,682.00	1,650.00
Internet - www.byha.org	975.00	670.00
Licenses, Permits, Fees	25.00	0.00
Meeting Room Rental	240.00	0.00
Miscellaneous	233.34	1,696.62
Office Equipment	867.28	284.94
Office Supplies	1,360.49	2,078.67
Postage & Shipping	754.85	397.09
Travel & Transportation	1,375.00	107.87
Total General Operations	<u>15,093.75</u>	<u>65,125.49</u>
Professional Services		
Accounting & Bookkeeping	20,337.07	8,351.15
Total Professional Services	<u>20,337.07</u>	<u>8,351.15</u>
Youth Program Services		
BYHA Boardmembers	0.00	0.00
BYHA Coaching Staff	18,525.00	11,860.00
BYHA Coordinators	7,500.00	4,325.00
Referee Program - Adult	0.00	1,560.00
Referee Program - Youth	825.00	1,170.00
Youth Program Services - Other	0.00	928.00
Total Youth Program Services	<u>26,850.00</u>	<u>19,843.00</u>
Total NON-QUALIFIED EXPENSES	<u>149,108.38</u>	<u>197,173.19</u>
QUALIFIED EXPENSES		
Association Assessments		
District 10 Member Assessment	34,438.00	27,236.00
Player Fees Outside Association	0.00	632.34
Total Association Assessments	<u>34,438.00</u>	<u>27,868.34</u>
Awards & Recognitions		
S.K.A.T.E. Program	9,245.91	4,541.41
Trophies & Engraving	82.63	0.00
Total Awards & Recognitions	<u>9,328.54</u>	<u>4,541.41</u>
Donations & Sponsorships		
Benefit Fundraiser	2,350.00	200.00
Blaine School Functions	9,342.00	8,060.00
Community Functions		
Blaine	1,000.00	0.00
East Bethel	500.00	0.00
Community Functions - Other	0.00	1,000.00
Total Community Functions	<u>1,500.00</u>	<u>1,000.00</u>
Youth Sports Programs		
Junior Hockey Sponsorship	750.00	0.00
MN Special Olympics	0.00	250.00
Youth Sports Programs - Other	1,500.00	500.00
Total Youth Sports Programs	<u>2,250.00</u>	<u>750.00</u>
Total Donations & Sponsorships	<u>15,442.00</u>	<u>10,010.00</u>

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Ice Arenas		
Centennial Arena		
In Season Ice	25,600.00	29,760.00
Total Centennial Arena	25,600.00	29,760.00
Fogerty Arena		
Academy Ice	38,447.50	26,226.64
In Season Ice	126,266.33	142,162.49
Total Fogerty Arena	164,713.83	168,389.13
NSC SuperRink		
In Season Ice	218,107.50	194,325.00
Total NSC SuperRink	218,107.50	194,325.00
Total Ice Arenas	408,421.33	392,474.13
Miscellaneous Expenses	3,050.00	672.98
Player Equipment Expense		
Jersey Printing	0.00	755.00
Total Player Equipment Expense	0.00	755.00
Team Expenses	0.00	755.00
Apparel		
Academy Program	4,053.20	0.00
In-house Program	3,993.75	0.00
Jr Gold Program	7,707.93	0.00
Traveling Program	10,802.40	0.00
Apparel - Other	0.00	72,000.35
Total Apparel	26,557.28	72,000.35
Coaching Expenses		
Coaches Certifications	1,410.00	55.00
Hotel Reimbursements	3,443.43	2,746.02
Total Coaching Expenses	4,853.43	2,801.02
Equipment & Supplies	5,637.01	6,811.47
Game Rescheduling Fee	600.00	100.00
Goalie Equipment	3,194.88	0.00
Miscellaneous Team Expense	715.00	148.68
Team Event Participation	435.67	0.00
Total Team Expenses	41,993.27	81,861.52
Tournaments - Host		
BYHA Tournament Expenses	0.00	750.00
Total Tournaments - Host	0.00	750.00
Tournaments - Participant		
Participant Gate Fee	7,650.00	4,600.00
Participant Regions & State	3,950.00	0.00
Participant Tournament Entry	69,465.00	73,342.00
Total Tournaments - Participant	81,065.00	77,942.00
Training & Development		
Goalie Development	9,085.00	7,800.00
Player Development	2,950.00	0.00
Practice Planning Software	0.00	3,808.00
Total Training & Development	12,035.00	11,608.00
Tryout Expenses		
Emergency Medical Services	1,567.50	1,048.50
Miscellaneous	0.00	0.00
Tryout Evaluators	8,240.00	11,795.00
Total Tryout Expenses	9,807.50	12,843.50
Total QUALIFIED EXPENSES	615,580.64	621,326.88
Refunds & Discounts	522.13	181.68
Total Expense	849,777.40	931,436.75
Net Ordinary Income	445,735.79	-98,417.20

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	Apr '11 - Mar 12	Apr '10 - Mar 11
Other Income/Expense		
Other Income	7,820.00	1,410.00
Other Expense	7,820.00	1,410.00
Total Other Income	7,820.00	1,410.00
Net Other Income	453,555.79	-97,007.20