

8:24 AM

10/11/11

Accrual Basis

Shawano Hockey League

Profit & Loss

July 2004 through June 2011

	Jul '04 - Jun 05	Jul '05 - Jun 06	Jul '06 - Jun 07	Jul '07 - Jun 08
Income				
43400 · Contributions	1,342.45	7,529.82	9,423.81	36,847.85
45000 · Interest-Savings, Short-term CD	1.40	0.00	1.22	1.54
46400 · Fundraising Income				
46410 · Sign Advertising	4,266.54	345.00	850.00	3,850.00
46415 · Book Advertising	4,235.00	4,255.00	2,200.00	2,065.00
46424 · Pizza Sales	0.00	0.00	0.00	0.00
46441 · Rental Revenue - Other	0.00	3,620.00	6,416.00	4,720.00
46450 · Christmas Raffle	6,671.00	8,699.00	7,053.50	6,247.00
46455 · Other Raffles	0.00	1,180.00	0.00	2,039.00
46460 · Fundraising	1,496.00	3,292.50	8,520.53	10,499.51
Total 46400 · Fundraising Income	16,668.54	21,391.50	25,040.03	29,420.51
47200 · Program Income				
47210 · Admissions	1,230.00	0.00	1,960.00	0.00
47220 · Rental Revenue - Local	21,779.00	7,255.00	3,827.00	3,131.50
47235 · Entry Fees	15,048.20	9,844.50	6,295.50	4,158.41
47240 · Learn to Skate Fees	0.00	0.00	1,044.00	3,446.25
47250 · Figure Skate Fees	0.00	0.00	0.00	0.00
47260 · Power Skate Fees	0.00	0.00	0.00	0.00
47270 · Open Hockey Fees	0.00	0.00	0.00	0.00
47275 · Adult Hockey	0.00	440.00	1,265.00	1,060.00
47280 · Open Skate	2,539.50	3,277.00	6,662.00	10,821.25
Total 47200 · Program Income	40,596.70	20,816.50	21,053.50	22,617.41
47500 · Membership Dues	13,509.50	14,986.00	16,726.50	16,667.00
48000 · Sales Income				
48020 · Concessions	25,261.00	24,818.79	20,501.05	17,440.56
48030 · Pro Shop Sales	1,257.25	1,355.00	1,015.50	585.00
48040 · Car Wash Card Sales	0.00	0.00	0.00	0.00
48050 · Spiritwear Sales	832.95	0.00	0.00	0.00
48060 · Skate Sharpening	0.00	0.00	0.00	0.00
48090 · Skate Rental	0.00	0.00	0.00	0.00
Total 48000 · Sales Income	27,351.20	26,173.79	21,516.55	18,025.56
49000 · Miscellaneous Revenue	1,028.50	1,382.50	0.00	267.63
Total Income	100,498.29	92,280.11	93,761.61	123,847.50
Cost of Goods Sold				
50700 · Cost of Sales -				
50710 · Cost of Sales - Concessions	16,124.09	10,859.96	10,969.29	12,706.07
50720 · Cost of Sales - Pro Shop	591.74	963.18	1,494.31	977.42
50730 · Cost of Sales - Spiritwear	0.00	0.00	0.00	0.00
50740 · Cost of Sales - Car Wash Cards	0.00	0.00	0.00	0.00
50750 · Cost of Sales - Pizza	0.00	0.00	0.00	1,848.76
Total 50700 · Cost of Sales -	16,715.83	11,823.14	12,463.60	15,532.25
Total COGS	16,715.83	11,823.14	12,463.60	15,532.25
Gross Profit	83,782.46	80,456.97	81,298.01	108,315.25
Expense				
62800 · Facilities and Equipment				
62810 · Depr and Amort - Allowable	2,951.00	2,907.00	2,906.77	1,679.61
62820 · Rink & Ice Expenses	7,201.97	3,060.37	2,638.27	2,608.13
62840 · Equipment Maintenance	2,186.43	4,928.89	5,085.52	5,357.38
62850 · Building Maintenance	6,998.88	1,087.97	1,803.50	3,811.40
62860 · Utilities	33,282.29	34,065.93	34,309.53	33,091.69
62890 · Rent	0.00	0.00	0.00	0.00
Total 62800 · Facilities and Equipment	52,620.57	46,050.16	46,743.59	46,548.21
65000 · Operations				
65010 · Player Dues	4,026.90	4,309.75	3,904.50	7,689.37
65020 · Postage, Mailing Service	217.64	120.08	272.17	0.00
65030 · Printing and Copying	30.00	0.00	0.00	477.93
65035 · Signage	0.00	131.01	382.75	334.00
65040 · Supplies	4,167.08	190.10	1,215.43	3,804.90
65050 · Telephone, Telecommunications	495.77	374.08	443.68	818.45
65060 · Licenses & Permits	0.00	0.00	0.00	570.00
65065 · Memberships	180.00	85.00	85.00	90.00
65070 · Refereeing	7,581.63	8,384.81	8,965.13	6,586.50
65080 · Coaching Expenses	1,782.25	2,009.19	1,238.15	4,201.72
65085 · Fundraising Expenses	331.08	520.25	1,859.11	2,632.98
65090 · Raffle Expenses	2,590.00	2,600.00	3,147.40	3,557.69
65000 · Operations - Other	0.00	317.49	0.00	230.63
Total 65000 · Operations	21,402.35	19,041.76	21,513.32	30,994.17

8:24 AM

10/11/11

Accrual Basis

Shawano Hockey League

Profit & Loss

July 2004 through June 2011

	<u>Jul '04 - Jun 05</u>	<u>Jul '05 - Jun 06</u>	<u>Jul '06 - Jun 07</u>	<u>Jul '07 - Jun 08</u>
65100 - Other Types of Expenses				
65110 - Advertising Expenses	472.14	422.94	376.17	0.00
65120 - Insurance - Liability, D and O	1,406.00	1,379.00	1,366.00	1,524.00
65130 - Professional Fees	2,475.00	3,200.00	2,400.00	4,193.77
65140 - Interest Expense	3,949.98	2,676.83	1,429.89	1,911.33
65150 - Bank Charges	0.00	0.00	58.00	108.25
65160 - Other Costs	1,317.99	1,491.05	344.80	2,285.26
65170 - Sales Tax	0.00	0.00	0.00	0.00
Total 65100 - Other Types of Expenses	<u>9,621.11</u>	<u>9,169.82</u>	<u>5,974.86</u>	<u>10,022.61</u>
Total Expense	<u>83,644.03</u>	<u>74,261.74</u>	<u>74,231.77</u>	<u>87,564.99</u>
Net Income	<u>138.43</u>	<u>6,195.23</u>	<u>7,066.24</u>	<u>20,750.26</u>

8:24 AM

10/11/11

Accrual Basis

Shawano Hockey League Profit & Loss July 2004 through June 2011

	Jul '08 - Jun 09	Jul '09 - Jun 10	Jul '10 - Jun 11	TOTAL
Income				
43400 · Contributions	17,364.86	24,087.03	12,564.79	109,160.61
45000 · Interest-Savings, Short-term CD	52.74	629.96	598.28	1,285.14
46400 · Fundraising Income				
46410 · Sign Advertising	6,674.50	7,082.50	7,400.00	30,468.54
46415 · Book Advertising	2,510.00	2,940.00	925.00	19,130.00
46424 · Pizza Sales	0.00	0.00	0.00	0.00
46441 · Rental Revenue - Other	6,930.00	1,975.50	1,438.00	25,099.50
46450 · Christmas Raffle	6,750.00	5,790.00	6,130.00	47,340.50
46455 · Other Raffles	4,266.00	2,455.00	3,751.95	13,691.95
46460 · Fundraising	3,680.00	7,490.20	6,573.00	41,551.74
Total 46400 · Fundraising Income	30,810.50	27,733.20	26,217.95	177,282.23
47200 · Program Income				
47210 · Admissions	1,407.00	7,294.00	0.00	11,891.00
47220 · Rental Revenue - Local	1,381.00	11,772.50	9,770.00	58,916.00
47235 · Entry Fees	10,451.80	3,755.00	7,200.00	56,753.41
47240 · Learn to Skate Fees	3,316.00	3,921.00	2,600.00	14,327.25
47250 · Figure Skate Fees	40.00	0.00	1,973.50	2,013.50
47260 · Power Skate Fees	0.00	930.00	1,940.00	2,870.00
47270 · Open Hockey Fees	0.00	0.00	625.00	625.00
47275 · Adult Hockey	2,310.00	2,945.00	2,585.00	10,605.00
47280 · Open Skate	11,340.50	9,055.50	7,261.05	50,956.80
Total 47200 · Program Income	30,246.30	39,673.00	33,954.55	208,957.96
47500 · Membership Dues	18,285.42	12,163.40	13,301.00	105,638.82
48000 · Sales Income				
48020 · Concessions	22,977.29	21,385.76	20,198.55	152,583.00
48030 · Pro Shop Sales	921.50	801.80	1,480.00	7,416.05
48040 · Car Wash Card Sales	0.00	2,048.00	736.00	2,784.00
48050 · Spiritwear Sales	2,030.00	4,766.00	715.00	8,343.95
48060 · Skate Sharpening	101.50	401.00	867.00	1,369.50
48090 · Skate Rental	0.00	0.00	2,706.00	2,706.00
Total 48000 · Sales Income	26,030.29	29,402.56	26,702.55	175,202.50
49000 · Miscellaneous Revenue	2,361.66	353.00	30.00	5,423.29
Total Income	125,151.77	134,042.15	113,369.12	782,950.55
Cost of Goods Sold				
50700 · Cost of Sales -				
50710 · Cost of Sales - Concessions	11,723.08	9,951.92	10,896.33	83,230.74
50720 · Cost of Sales - Pro Shop	548.95	2,287.07	195.34	7,058.01
50730 · Cost of Sales - Spiritwear	1,511.11	4,076.32	1,128.00	6,715.43
50740 · Cost of Sales - Car Wash Cards	0.00	1,300.00	600.00	1,900.00
50750 · Cost of Sales - Pizza	0.00	0.00	0.00	1,848.76
Total 50700 · Cost of Sales -	13,783.14	17,615.31	12,819.67	100,752.94
Total COGS	13,783.14	17,615.31	12,819.67	100,752.94
Gross Profit	111,368.63	116,426.84	100,549.45	682,197.61
Expense				
62800 · Facilities and Equipment				
62810 · Depr and Amort - Allowable	452.44	945.58	1,604.85	13,447.25
62820 · Rink & Ice Expenses	4,043.93	5,363.79	6,748.84	31,665.30
62840 · Equipment Maintenance	1,751.00	2,059.48	3,705.27	25,073.97
62850 · Building Maintenance	836.71	418.31	337.03	15,293.80
62860 · Utilities	0.00	0.00	0.00	134,749.44
62890 · Rent	33,595.00	33,220.00	35,750.00	102,565.00
Total 62800 · Facilities and Equipment	40,679.08	42,007.16	48,145.99	322,794.76
65000 · Operations				
65010 · Player Dues	2,995.00	2,230.00	2,540.00	27,695.52
65020 · Postage, Mailing Service	69.20	64.40	89.60	833.09
65030 · Printing and Copying	701.75	602.74	536.70	2,349.12
65035 · Signage	1,888.00	935.94	490.00	4,161.70
65040 · Supplies	659.58	149.41	1,267.74	11,454.24
65050 · Telephone, Telecommunications	659.73	789.75	801.07	4,382.53
65060 · Licenses & Permits	400.00	300.00	624.34	1,894.34
65065 · Memberships	0.00	141.93	259.25	841.18
65070 · Refereeing	5,053.50	4,265.50	5,395.75	46,232.82
65080 · Coaching Expenses	3,704.45	445.38	1,110.40	14,491.54
65085 · Fundraising Expenses	1,516.88	2,838.21	4,543.58	14,242.09
65090 · Raffle Expenses	2,938.21	2,673.26	3,374.61	20,881.17
65000 · Operations - Other	0.00	300.00	0.00	848.12
Total 65000 · Operations	20,586.30	15,736.52	21,033.04	150,307.46

8:24 AM

10/11/11

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Shawano Hockey League
Profit & Loss
July 2004 through June 2011

	<u>Jul '08 - Jun 09</u>	<u>Jul '09 - Jun 10</u>	<u>Jul '10 - Jun 11</u>	<u>TOTAL</u>
65100 - Other Types of Expenses				
65110 - Advertising Expenses	1,236.98	1,957.52	3,087.90	7,553.65
65120 - Insurance - Liability, D and O	2,998.72	4,771.28	4,199.90	17,644.90
65130 - Professional Fees	873.75	0.00	0.00	13,142.52
65140 - Interest Expense	0.00	0.00	0.00	9,968.03
65150 - Bank Charges	3.50	0.00	0.00	169.75
65160 - Other Costs	976.02	141.23	824.00	7,380.35
65170 - Sales Tax	0.00	0.00	3,244.26	3,244.26
Total 65100 - Other Types of Expenses	<u>6,088.97</u>	<u>6,870.03</u>	<u>11,356.06</u>	<u>59,103.46</u>
Total Expense	<u>67,354.35</u>	<u>64,613.71</u>	<u>80,535.09</u>	<u>532,205.68</u>
Net Income	<u>44,014.28</u>	<u>51,813.13</u>	<u>20,014.36</u>	<u>149,991.93</u>