

# Balance Sheet

## District 15 Hockey

As of October 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
District Hockey	139,825.42
District Hockey Savings	8,633.46
<b>Total for Bank Accounts</b>	<b>\$148,458.88</b>
Accounts Receivable	
Accounts Receivable (A/R)	19,665.00
<b>Total for Accounts Receivable</b>	<b>\$19,665.00</b>
Other Current Assets	
Undeposited Funds	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$168,123.88</b>
Fixed Assets	
Other Assets	
<b>Total for Assets</b>	<b>\$168,123.88</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
<b>Total for Accounts Payable</b>	<b>\$0.00</b>
Credit Cards	
Other Current Liabilities	
<b>Total for Current Liabilities</b>	<b>\$0.00</b>
Long-term Liabilities	
<b>Total for Liabilities</b>	<b>\$0.00</b>
Equity	
Opening Balance Equity	30,320.96
Retained Earnings	46,419.49
Net Income	91,383.43
<b>Total for Equity</b>	<b>\$168,123.88</b>
<b>Total for Liabilities and Equity</b>	<b>\$168,123.88</b>

# Profit and Loss

## District 15 Hockey

January 1-October 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Services	
Tier 1 Income	155,625.00
<b>Total for Services</b>	<b>\$155,625.00</b>
Uncategorized Income	0.50
<b>Total for Income</b>	<b>\$155,625.50</b>
Cost of Goods Sold	
<b>Gross Profit</b>	<b>\$155,625.50</b>
Expenses	
Contractors	1,000.00
D15 Tournament Game Reimbursement	33,350.00
District Tournament Trophies	1,435.00
Interest Paid	-0.62
Legal & Professional Services	289.00
Office Supplies & Software	50.44
Other Business Expenses	435.74
QuickBooks Payments Fees	77.92
Rent & Lease	150.00
Rent or Lease of Buildings	799.00
Tier 1 Expenses	26,043.09
Travel	612.50
<b>Total for Expenses</b>	<b>\$64,242.07</b>
<b>Net Operating Income</b>	<b>\$91,383.43</b>
Other Income	
Other Expenses	
<b>Net Other Income</b>	
<b>Net Income</b>	<b>\$91,383.43</b>



# CHECKING ACCOUNT TRANSACTION REPORT 1-1-2025 THRU 10-2-2025

Transaction date	Transaction type	Num	Name	Memo/Description	Item split account	Amount	Balance
Beginning Balance							\$ 59,937.61
01/06/2025	Expense	1081	Carmen Johnson	Reimbursement for Nationals Team Registration 2025	Tier 1 Expenses	\$ (1,672.00)	\$ 58,265.61
01/07/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	QuickBooks Payments Fees	\$ (35.00)	\$ 58,230.61
01/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 58,130.61
01/29/2025	Payment	55609	Moorhead Youth Hockey Association	Game Sheets, Team Dues, Gate Fees	Accounts Receivable (A/R)	\$ 9,070.00	\$ 67,200.61
01/29/2025	Bill Payment (Check)	1082	Tag Up	District Tournament Trophies 2025	Accounts Payable (A/P)	\$ (1,435.00)	\$ 65,765.61
01/29/2025	Expense	1083	Carmen Johnson	Reimbursement for Helmet decals and flight for a coach for Nationals 2025	Tier 1 Expenses	\$ (495.61)	\$ 65,270.00
01/31/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	QuickBooks Payments Fees	\$ (4.99)	\$ 65,265.01
01/31/2025	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	QuickBooks Payments Fees	\$ (37.93)	\$ 65,227.08
01/31/2025	Deposit		Miscellaneous 1		Uncategorized Income	\$ 0.50	\$ 65,227.58
02/10/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (35.00)	\$ 65,192.58
02/10/2025	Expense	1084	Maslowski Wellness Center	D15 Winter meeting	Rent & Lease	\$ (75.00)	\$ 65,117.58
02/10/2025	Expense		Cyndi Young	District Tournament Director 24-25 Season	Contractors	\$ (1,000.00)	\$ 64,117.58
02/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 64,017.58
03/08/2025	Bill Payment (Check)	1085	Alexandria Hockey Association- 1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (3,450.00)	\$ 60,567.58
03/08/2025	Bill Payment (Check)	1096	Sauk Centre Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,950.00)	\$ 57,617.58
03/08/2025	Bill Payment (Check)	1094	Fergus Falls Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,750.00)	\$ 54,867.58
03/08/2025	Bill Payment (Check)	1095	Northern Lakes Youth Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (1,850.00)	\$ 53,017.58
03/08/2025	Bill Payment (Check)	1091	Detroit Lakes Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,500.00)	\$ 50,517.58
03/08/2025	Bill Payment (Check)	1090	Moorhead Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,150.00)	\$ 48,367.58
03/08/2025	Bill Payment (Check)	1088	Long Prairie Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,150.00)	\$ 46,217.58
03/08/2025	Bill Payment (Check)	1089	Little Falls Hockey Association- 1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (2,150.00)	\$ 44,067.58
03/08/2025	Bill Payment (Check)	1087	Brainerd Amateur Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (5,450.00)	\$ 38,617.58
03/08/2025	Bill Payment (Check)	1086	Morris Hockey Association-1	D15 Tournament Game Reimbursement	Accounts Payable (A/P)	\$ (7,950.00)	\$ 30,667.58
03/09/2025	Expense	1097	Dennis Bushy	Travel to District & Region Tournaments 2025- 875 miles @ .70/ mile	Travel	\$ (612.50)	\$ 30,055.08
03/09/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (35.00)	\$ 30,020.08
03/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 29,920.08
03/21/2025	Payment		Sportsengine	7 Blue Ox Registrations for National Tournament	Accounts Receivable (A/R)	\$ 2,100.00	\$ 32,020.08
03/22/2025	Payment		Sportsengine	1 Blue Ox registration for National Tournament	Accounts Receivable (A/R)	\$ 300.00	\$ 32,320.08
03/23/2025	Payment		Sportsengine	1 Blue Ox registration for National Tournament	Accounts Receivable (A/R)	\$ 300.00	\$ 32,620.08
03/24/2025	Payment		Sportsengine	2 Blue Ox registration for National Tournament	Accounts Receivable (A/R)	\$ 600.00	\$ 33,220.08
03/25/2025	Payment		Sportsengine	3 Blue Ox registrations for National Tournament	Accounts Receivable (A/R)	\$ 900.00	\$ 34,120.08
03/26/2025	Payment		Sportsengine	3 Blue Ox registrations for National Tournament	Accounts Receivable (A/R)	\$ 900.00	\$ 35,020.08
03/27/2025	Payment		Sportsengine	2 Blue Ox registrations for National Tournament	Accounts Receivable (A/R)	\$ 600.00	\$ 35,620.08
04/09/2025	Bill Payment (Check)	online	Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (35.00)	\$ 35,585.08
04/09/2025	Bill Payment (Check)	1100	Rob Gramer	Rob Gramer Expenses accrued National Tournament	Accounts Payable (A/P)	\$ (1,193.81)	\$ 34,391.27
04/09/2025	Bill Payment (Check)	1101	Mason Doble	Reimbursement Motel expenses and coaches jackets enhancements for National Tournament for Blue Ox	Accounts Payable (A/P)	\$ (1,105.55)	\$ 33,285.72

Transaction date	Transaction type	Num	Name	Memo/Description	Item split account	Amount	Balance
04/09/2025	Bill Payment (Check)	1102	Moorhead Hockey Association-1	Tier 1 Blue Ox Ice for March practices	Accounts Payable (A/P)	\$ (481.25)	\$ 32,804.47
04/09/2025	Bill Payment (Check)	1099	Strauss Skates and Bicycles	Blue Ox Clothing for National Tournament	Accounts Payable (A/P)	\$ (8,217.91)	\$ 24,586.56
04/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 24,486.56
04/22/2025	Expense	1103	Mason Doble	Tier 1 Coach for National Tournament	Tier 1 Expenses	\$ (500.00)	\$ 23,986.56
04/22/2025	Expense	1104	Josh Arnold	Tier 1 Coach for National Tournament	Tier 1 Expenses	\$ (1,000.00)	\$ 22,986.56
04/22/2025	Expense	1105	Rob Gramer	Tier 1 Coach for National Tournament 2025	Tier 1 Expenses	\$ (1,000.00)	\$ 21,986.56
05/05/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (35.00)	\$ 21,951.56
05/05/2025	Expense	1106	Maslowski Wellness Center	D15 Spring Meeting	Rent & Lease	\$ (75.00)	\$ 21,876.56
05/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 21,776.56
05/23/2025	Payment	1055	Sportsengine	13s Blue Ox Tier 1 Registrations	Accounts Receivable (A/R)	\$ 2,450.00	\$ 24,226.56
05/29/2025	Payment	1056	Sportsengine	13s Blue Ox Tier 1 Registration	Accounts Receivable (A/R)	\$ 500.00	\$ 24,726.56
05/29/2025	Payment	1076	Minnesota Hockey	Reimbursement of \$95.00 for 54 participants of 13s Tryout Reimbursement of \$95.00 for 43 participants of 14s Tryouts Reimbursement of \$95.00 for 41 participants of 15s Tryouts	Accounts Receivable (A/R)	\$ 19,665.00	\$ 44,391.56
05/30/2025	Payment	1057	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 1,000.00	\$ 45,391.56
06/02/2025	Payment	1058	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 1,950.00	\$ 47,341.56
06/03/2025	Payment	1059	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 1,180.00	\$ 48,521.56
06/04/2025	Payment	1060	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 1,495.00	\$ 50,016.56
06/05/2025	Payment	1061	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 990.00	\$ 51,006.56
06/05/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (35.00)	\$ 50,971.56
06/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 50,871.56
06/20/2025	Bill Payment (Check)	1107	East Grand Forks Parks & Recreation	Tier 1 Ice Rental May 17 & 18	Accounts Payable (A/P)	\$ (1,800.00)	\$ 49,071.56
06/20/2025	Bill Payment (Check)	1108	Carmen Johnson	Reimbursement for Tier 1 Tryout Evaluators	Accounts Payable (A/P)	\$ (1,600.00)	\$ 47,471.56
06/26/2025	Payment	1062	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 7,800.00	\$ 55,271.56
06/26/2025	Payment	1063	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 10,500.00	\$ 65,771.56
06/30/2025	Payment	1064	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 4,650.00	\$ 70,421.56
07/01/2025	Payment	1065	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 4,650.00	\$ 75,071.56
07/02/2025	Payment	1066	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 34,525.00	\$ 109,596.56
07/03/2025	Payment	1067	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 3,025.00	\$ 112,621.56
07/05/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (38.00)	\$ 112,583.56
07/07/2025	Payment	1068	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 2,425.00	\$ 115,008.56
07/08/2025	Payment	1069	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 3,395.00	\$ 118,403.56
07/09/2025	Payment	1070	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 2,870.00	\$ 121,273.56
07/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 121,173.56
07/16/2025	Payment	1071	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 525.00	\$ 121,698.56
07/21/2025	Payment	1072	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 525.00	\$ 122,223.56
07/21/2025	Expense	1116	Cyndi Young	Reimbursement for Flowers for Carmen Johnson's Father's Funeral	Other Business Expenses	\$ (185.74)	\$ 122,037.82
07/22/2025	Bill Payment (Check)	1109	Carmen Johnson	Reimbursement for Tier 1 Tryout Evaluators for final round of tryouts	Accounts Payable (A/P)	\$ (825.00)	\$ 121,212.82
07/22/2025	Bill Payment (Check)	1110	Bemidji Community Arena Corporation	Tier 1 Ice Rental Sanford Health Rink- June 22nd	Accounts Payable (A/P)	\$ (1,050.00)	\$ 120,162.82
07/28/2025	Payment	1073	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 1,500.00	\$ 121,662.82
07/31/2025	Payment	1074	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 445.00	\$ 122,107.82
08/01/2025	Expense	1111	Shawna Davidson	2025 Tier 1 Coach Payment	Tier 1 Expenses	\$ (1,000.00)	\$ 121,107.82
08/01/2025	Expense	1112	Carmen Johnson	Reimbursement for Helmet decals for Tier 1 teams	Tier 1 Expenses	\$ (246.96)	\$ 120,860.86

Transaction date	Transaction type	Num	Name	Memo/Description	Item split account	Amount	Balance
08/04/2025	Payment	505	Danielle Smith	Ethan Smith 13s Blue Ox Registration Partial Payment	Accounts Receivable (A/R)	\$ 400.00	\$ 121,260.86
08/05/2025	Payment	1075	Sportsengine	Tier 1 Blue Ox Registrations	Accounts Receivable (A/R)	\$ 23,220.00	\$ 144,480.86
08/05/2025	Expense	1115	Mike Mannin	2025 MN Hockey Officials Assoc Golf Tournament Hole Sponsorship	Other Business Expenses	\$ (250.00)	\$ 144,230.86
08/05/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (38.00)	\$ 144,192.86
08/05/2025	Expense		Harland Clarke Checks	Deposit Slips	Office Supplies & Software	\$ (50.44)	\$ 144,142.42
08/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 144,042.42
08/20/2025	Payment	1078	Danielle Smith	Ethan Smith 13s Blue Ox Registration Partial Payment	Accounts Receivable (A/R)	\$ 400.00	\$ 144,442.42
08/26/2025	Expense	INV02 11338	Sportsengine-1	Sportsengine HQ Yearly Fee	Rent or Lease of Buildings	\$ (799.00)	\$ 143,643.42
08/31/2025	Expense	1117	Shawna Davidson	2025 Tier 1 Coach Partial Payment	Tier 1 Expenses	\$ (2,000.00)	\$ 141,643.42
09/02/2025	Payment	1079	Danielle Smith	Ethan Smith 13s Blue Ox Registration Partial Payment	Accounts Receivable (A/R)	\$ 175.00	\$ 141,818.42
09/08/2025	Bill Payment (Check)		Quickbooks	Quickbooks Monthly Fee	Accounts Payable (A/P)	\$ (38.00)	\$ 141,780.42
09/15/2025	Transfer			Recurring Transfer	District Hockey Savings	\$ (100.00)	\$ 141,680.42
09/22/2025	Expense	1118	Shawna Davidson	2025 Tier 1 Coach Partial Payment	Tier 1 Expenses	\$ (1,000.00)	\$ 140,680.42
09/30/2025	Expense	15301	Moorhead Hockey Association-1	Blue Ox 14's Ice Rental	Tier 1 Expenses	\$ (855.00)	\$ 139,825.42
						\$ 79,887.81	
<b>Total Amount in Checking Account</b>							\$ 139,825.42
<b>Total Amount for Tier 1</b>							\$ 109,916.91
<b>Total for D15</b>							\$ 29,908.51