# Profit and Loss by Month

## Last Chance Tennis Association

March 1-August 31, 2025

| DISTRIBUTION ACCOUNT | MARCH 2025 | APRIL 2025 | MAY 2025 | JUNE 2025 | JULY 2025 | AUGUST 2025 | TOTAL |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| Ball Machine | 63.00 | 64.00 | 72.00 | 52.00 | 32.00 | 44.00 | 327.00 |
| Court Time | 2,086.69 | 1,836.03 | 1,619.35 | 1,579.01 | 1,372.05 | 1,320.02 | 9,813.15 |
| Donation | | | | | -180.00 | | -180.00 |
| Guest Fees | 110.00 | 120.00 | 170.00 | 40.00 | 89.98 | 20.00 | 549.98 |
| Interest-Savings, Short-term CD | 73.64 | 71.94 | 73.33 | 76.23 | 77.08 | 72.03 | 444.25 |
| Key Cards | 10.00 | 25.00 | | 25.00 | | 25.00 | 85.00 |
| Locker Rental | 75.00 | 67.50 | 67.50 | 67.50 | 67.50 | 67.50 | 412.50 |
| Membership Dues | 4,739.68 | 5,136.99 | 5,310.00 | 4,770.00 | 5,600.00 | 4,976.00 | 30,532.67 |
| New Member Fees | 280.00 | 1,355.00 | 1,250.00 | 325.00 | 350.00 | 50.00 | 3,610.00 |
| Pro Shop | 179.00 | 103.00 | | 123.00 | 140.00 | 106.00 | $651.00 |
| Pro Shop Cost of Goods Sold | -87.50 | -84.40 | | | -131.85 | -64.00 | -367.75 |
| **Total for Pro Shop** | **91.50** | **18.60** | **0** | **123.00** | **8.15** | **42.00** | **$283.25** |
| Special Events/Banquets | | | 300.00 | | | | 300.00 |
| **Total for Income** | **7,529.51** | **8,695.06** | **8,862.18** | **7,057.74** | **7,416.76** | **6,616.55** | **$46,177.80** |
| Cost of Goods Sold | | | | | | | |
| **Gross Profit** | **7,529.51** | **8,695.06** | **8,862.18** | **7,057.74** | **7,416.76** | **6,616.55** | **$46,177.80** |
| Expenses | | | | | | | |
| Accounting Fees | | | | | 150.00 | | 150.00 |
| Advertising (expense) | | 298.32 | | | | | 298.32 |
| Automation Fee | 413.48 | 413.48 | 413.48 | 413.48 | 413.48 | 433.83 | 2,501.23 |
| Bankcard Charges | 556.98 | 481.35 | 543.00 | 537.20 | 478.22 | 451.01 | 3,047.76 |
| Dues and Subscriptions | 81.59 | 122.60 | 65.00 | 65.00 | 132.60 | 75.00 | 541.79 |
| Facilities and Equipment | | | | | | | 0 |
| Depreciation for Capital Items | 1,666.67 | 1,666.67 | 1,666.67 | 1,666.67 | 1,666.67 | 1,666.67 | 10,000.02 |
| Equip Rental and Maintenance | | | | 172.60 | | | 172.60 |
| Gas, Electric | 773.00 | 773.00 | 773.00 | 773.00 | 1,241.00 | 1,241.00 | 5,574.00 |
| Lease | 183.05 | 183.05 | 183.05 | 183.05 | 183.05 | 183.05 | 1,098.30 |
| Repairs & Maintenance | 835.40 | 351.59 | 2,883.08 | 460.96 | 1,605.88 | 66.22 | 6,203.13 |
| Sanitation | 33.84 | 16.92 | 16.92 | | 53.76 | 16.92 | 138.36 |
| Water, Sewer | 121.00 | 121.00 | 121.00 | 121.00 | 121.00 | 191.65 | 796.65 |
| **Total for Facilities and Equipment** | **3,612.96** | **3,112.23** | **5,643.72** | **3,377.28** | **4,871.36** | **3,365.51** | **$23,983.06** |
| Operations | | | | | | | 0 |
| Insurance - Liability, D and O | | | | | | 593.00 | 593.00 |
| Internet | 60.00 | | 60.00 | 60.00 | 60.00 | 60.00 | 300.00 |
| Office Expenses | | 284.31 | 39.77 | 94.46 | | 25.52 | 444.06 |
| Payroll Expenses | 91.80 | 91.80 | 91.80 | 91.80 | 1,200.00 | -1,016.40 | $550.80 |
| Unemployment Insurance | | | | | 550.80 | | 550.80 |
| **Total for Payroll Expenses** | **91.80** | **91.80** | **91.80** | **91.80** | **1,750.80** | **-1,016.40** | **$1,101.60** |
| Supplies | 67.54 | 172.33 | 229.99 | 35.73 | 130.13 | 522.60 | 1,158.32 |
| **Total for Operations** | **219.34** | **548.44** | **421.56** | **281.99** | **1,940.93** | **184.72** | **$3,596.98** |

# Profit and Loss by Month

## Last Chance Tennis Association

March 1-August 31, 2025

| DISTRIBUTION ACCOUNT | MARCH 2025 | APRIL 2025 | MAY 2025 | JUNE 2025 | JULY 2025 | AUGUST 2025 | TOTAL |
|---|---|---|---|---|---|---|---|
| Other Types of Expenses | | | | | | | 0 |
| Other Costs | | | | | 1,005.00 | | 1,005.00 |
| **Total for Other Types of Expenses** | **0** | **0** | **0** | **0** | **1,005.00** | **0** | **$1,005.00** |
| Wages | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 7,200.00 |
| **Total for Expenses** | **6,084.35** | **6,176.42** | **8,286.76** | **5,874.95** | **10,191.59** | **5,710.07** | **$42,324.14** |
| **Net Operating Income** | **1,445.16** | **2,518.64** | **575.42** | **1,182.79** | **-2,774.83** | **906.48** | **$3,853.66** |
| Other Income | | | | | | | |
| Other Expenses | | | | | | | |
| **Net Other Income** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Net Income** | **1,445.16** | **2,518.64** | **575.42** | **1,182.79** | **-2,774.83** | **906.48** | **$3,853.66** |