

# Profit and Loss by Month

## Last Chance Tennis Association

September 1, 2025-February 28, 2026

DISTRIBUTION ACCOUNT	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	TOTAL
<b>Income</b>							
Ball Machine	44.00	28.00	84.00	48.00	68.00	92.00	364.00
Court Time	1,182.01	1,608.05	2,110.75	2,115.41	2,540.08	1,986.70	11,543.00
Guest Fees	10.00	90.00	80.00	300.00	190.00	80.00	750.00
Interest-Savings, Short-term CD	75.69	72.18	64.46	71.65	65.60	63.44	413.02
Key Cards	5.00	10.00		5.00			20.00
Locker Rental	67.50	67.50	67.50	67.50	67.50	67.50	405.00
Membership Dues	5,335.00	5,245.00	5,664.68	5,280.00	5,417.09	5,399.64	32,341.41
New Member Fees		1,850.00	675.00	150.00	1,250.00	255.00	4,180.00
Pro Shop		128.00	151.00	100.00	10.00	38.00	\$427.00
Pro Shop Cost of Goods Sold		-99.50	-125.40	-82.00	-4.80	-32.00	-343.70
<b>Total for Pro Shop</b>		<b>28.50</b>	<b>25.60</b>	<b>18.00</b>	<b>5.20</b>	<b>6.00</b>	<b>\$83.30</b>
<b>Total for Income</b>	<b>6,719.20</b>	<b>8,999.23</b>	<b>8,771.99</b>	<b>8,055.56</b>	<b>9,603.47</b>	<b>7,950.28</b>	<b>\$50,099.73</b>
<b>Cost of Goods Sold</b>							
<b>Gross Profit</b>	<b>6,719.20</b>	<b>8,999.23</b>	<b>8,771.99</b>	<b>8,055.56</b>	<b>9,603.47</b>	<b>7,950.28</b>	<b>\$50,099.73</b>
<b>Expenses</b>							
Accounting Fees				625.00			625.00
Advertising (expense)		1,620.00	800.00	19.00	269.63		2,708.63
Automation Fee	433.83	433.83	433.83	433.83	433.83	433.83	2,602.98
Bankcard Charges	515.69	477.81	499.84	598.35	497.70	578.92	3,168.31
Business Registration Fees			261.29	76.61	72.23	72.23	482.36
Dues and Subscriptions	75.00	132.60	75.00	75.00	167.86	92.63	618.09
Equipment purchases				2,867.00			2,867.00
Facilities and Equipment							
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			9,407.00	60.00			9,467.00
Gas, Electric	1,241.00	1,241.00	1,241.00	1,241.00	1,241.00	1,241.00	7,446.00
Lease	183.05	183.05	183.05	183.05	183.05	183.05	1,098.30
Property Insurance	2,545.50		2,545.50				5,091.00
Repairs & Maintenance	391.18		670.00	-241.30	2.29	119.97	942.14
Sanitation	33.84	16.92	50.76	33.84	33.84	33.84	203.04
Water, Sewer	142.46			36.64			179.10
<b>Total for Facilities and Equipment</b>	<b>6,203.70</b>	<b>3,107.64</b>	<b>15,763.98</b>	<b>2,979.90</b>	<b>3,126.85</b>	<b>3,244.53</b>	<b>\$34,426.60</b>
<b>Operations</b>							
Internet	60.00	60.00	60.00	60.00	60.00	60.00	360.00
Office Expenses			219.84				219.84
Payroll Expenses	91.80	91.80	301.80	91.80	-1,016.40	-1,016.40	-\$1,455.60
Unemployment Insurance		550.80					550.80
Worker's Comp Insurance	516.44						516.44
<b>Total for Payroll Expenses</b>	<b>608.24</b>	<b>642.60</b>	<b>301.80</b>	<b>91.80</b>	<b>-1,016.40</b>	<b>-1,016.40</b>	<b>-\$388.36</b>
Supplies	154.11	350.17	535.94	424.37	106.93	247.22	1,818.74
<b>Total for Operations</b>	<b>822.35</b>	<b>1,052.77</b>	<b>1,117.58</b>	<b>576.17</b>	<b>-849.47</b>	<b>-709.18</b>	<b>\$2,010.22</b>
Training and Education			106.99	125.00			231.99
Wages	1,200.00	1,200.00	1,200.00	1,200.00	2,308.20	3,416.40	10,524.60
<b>Total for Expenses</b>	<b>9,250.57</b>	<b>8,024.65</b>	<b>20,258.51</b>	<b>9,575.86</b>	<b>6,026.83</b>	<b>7,129.36</b>	<b>\$60,265.78</b>
<b>Net Operating Income</b>	<b>-2,531.37</b>	<b>974.58</b>	<b>-11,486.52</b>	<b>-1,520.30</b>	<b>3,576.64</b>	<b>820.92</b>	<b>-\$10,166.05</b>
<b>Other Income</b>							
<b>Other Expenses</b>							
<b>Net Other Income</b>							
<b>Net Income</b>	<b>-2,531.37</b>	<b>974.58</b>	<b>-11,486.52</b>	<b>-1,520.30</b>	<b>3,576.64</b>	<b>820.92</b>	<b>-\$10,166.05</b>