

**Profit and Loss by Month**  
**Last Chance Tennis Association**  
August 1, 2025-January 31, 2026

DISTRIBUTION ACCOUNT	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	TOTAL
<b>Income</b>							
Ball Machine	44.00	44.00	28.00	84.00	48.00	68.00	316.00
Court Time	1,320.02	1,182.01	1,608.05	2,110.75	2,115.41	2,540.08	10,876.32
Guest Fees	20.00	10.00	90.00	80.00	300.00	190.00	690.00
Interest-Savings, Short-term CD	72.03	75.69	72.18	64.46	71.65	65.60	421.61
Key Cards	25.00	5.00	10.00		5.00		45.00
Locker Rental	67.50	67.50	67.50	67.50	67.50	67.50	405.00
Membership Dues	4,976.00	5,335.00	5,245.00	5,664.68	5,280.00	5,417.09	31,917.77
New Member Fees	50.00		1,850.00	675.00	150.00	1,250.00	3,975.00
Pro Shop	106.00		128.00	151.00	100.00	10.00	\$495.00
Pro Shop Cost of Goods Sold	-64.00		-99.50	-125.40	-82.00	-4.80	-375.70
<b>Total for Pro Shop</b>	<b>42.00</b>		<b>28.50</b>	<b>25.60</b>	<b>18.00</b>	<b>5.20</b>	<b>\$119.30</b>
<b>Total for Income</b>	<b>6,616.55</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>\$48,766.00</b>
<b>Cost of Goods Sold</b>							
<b>Gross Profit</b>	<b>6,616.55</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>\$48,766.00</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	451.01	515.69	477.81	499.84	598.35	497.70	3,040.40
Business Registration Fees				261.29	76.61	72.23	410.13
Dues and Subscriptions	75.00	75.00	132.60	75.00	75.00	167.86	600.46
Equipment purchases					2,867.00		2,867.00
<b>Facilities and Equipment</b>							
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	66.22	391.18		670.00	-241.30	2.29	888.39
Sanitation	16.92	33.84	16.92	50.76	33.84	33.84	186.12
Water, Sewer	191.65	142.46			36.64		370.75
<b>Total for Facilities and Equipment</b>	<b>3,365.51</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>\$34,547.58</b>
<b>Operations</b>							
Insurance - Liability, D and O	593.00						593.00
Internet	60.00	60.00	60.00	60.00	60.00	60.00	360.00
Office Expenses	25.52			219.84			245.36
Payroll Expenses	-1,016.40	91.80	91.80	301.80	91.80	-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>-1,016.40</b>	<b>608.24</b>	<b>642.60</b>	<b>301.80</b>	<b>91.80</b>	<b>-1,016.40</b>	<b>-\$388.36</b>
Supplies	522.60	154.11	350.17	535.94	424.37	106.93	2,094.12
<b>Total for Operations</b>	<b>184.72</b>	<b>822.35</b>	<b>1,052.77</b>	<b>1,117.58</b>	<b>576.17</b>	<b>-849.47</b>	<b>\$2,904.12</b>
Training and Education				106.99	125.00		231.99
Wages	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	2,308.20	8,308.20
<b>Total for Expenses</b>	<b>5,710.07</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>\$58,846.49</b>
<b>Net Operating Income</b>	<b>906.48</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>-\$10,080.49</b>
<b>Other Income</b>							
<b>Other Expenses</b>							
<b>Net Other Income</b>							
<b>Net Income</b>	<b>906.48</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>-\$10,080.49</b>