

YORK

December 2009

FINANCIALS

York City Ice Arena
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Credit Card-York City Ice Arena	11,997.71
1003 · Checking Account-York City Ice	5,551.49
1005 · Depository Acct2-York City Ice	89,496.45
Total Checking/Savings	<u>107,045.65</u>
Accounts Receivable	
1200 · Accounts Receivable	48,932.00
Total Accounts Receivable	<u>48,932.00</u>
Other Current Assets	
1300 · Prepaid Expenses	20,285.26
1550 · Concessions-Inventory	6,720.23
1600 · Petty Cash	1,000.00
1700 · Change Bank	500.00
Total Other Current Assets	<u>28,505.49</u>
Total Current Assets	184,483.14
Fixed Assets	
1400 · Fixed Assets	
1451 · Accumulated Depreciation	-7,100.26
1400 · Fixed Assets - Other	49,540.74
Total 1400 · Fixed Assets	<u>42,440.48</u>
Total Fixed Assets	<u>42,440.48</u>
TOTAL ASSETS	<u><u>226,923.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	7,608.40
Total Accounts Payable	<u>7,608.40</u>
Other Current Liabilities	
2101 · Accrued Liabilities	14,019.59
2102 · Accrued Payroll	3,006.51
2121 · Def Rev - Adult League	31,126.22
2128 · Def Revenue- LTS	8,237.00
2140 · Def Revenue - Dasher Board Ads	2,200.01
2145 · Deferred Contract Ice Revenue	4,522.00
2146 · Deferred Learn to Play Hockey	100.00
2150 · Def Rev-Debit Card	439.09

York City Ice Arena
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>
2151 · Deferred Gift Certificates	87.81
2200 · Sales Tax Payable	
2201 · Sales tax not charged by vendor	8.90
2200 · Sales Tax Payable - Other	25,583.78
Total 2200 · Sales Tax Payable	<u>25,592.68</u>
 Total Other Current Liabilities	 <u>89,330.91</u>
 Total Current Liabilities	 96,939.31
 Long Term Liabilities	
2900 · Rink Sinking Fund/Debt Service	-353,794.95
Total Long Term Liabilities	<u>-353,794.95</u>
 Total Liabilities	 -256,855.64
 Equity	
1110 · Retained Earnings	974,296.94
1520 · Funding From Owners	61,886.79
1525 · Distribution to City of York	-600,000.00
Net Income	47,595.53
Total Equity	<u>483,779.26</u>
 TOTAL LIABILITIES & EQUITY	 <u><u>226,923.62</u></u>

York City Ice Arena Profit & Loss Budget vs. Actual December 2009

	Dec 09	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Public Skating Admissions	13,682.07	20,000.00	-6,317.93
4001 · Adult Hockey Revenue			
4002 · Adult Winter Hockey League	12,973.85	11,840.00	1,133.85
Total 4001 · Adult Hockey Revenue	12,973.85	11,840.00	1,133.85
4020 · Learn to Skate Revenue			
4022 · Learn to Skate	2,941.50	6,660.00	-3,718.50
Total 4020 · Learn to Skate Revenue	2,941.50	6,660.00	-3,718.50
4030 · Learn to Play Hockey Revenue	92.50	320.00	-227.50
4040 · Contract Ice Revenue	51,668.00	65,392.00	-13,724.00
4050 · Drop In Hockey	1,980.00	1,500.00	480.00
4051 · Figure Skating Revenue	1,351.00	3,500.00	-2,149.00
4052 · Private Lessons Revenue	197.80	400.00	-202.20
4054 · Sponsorship Revenue	383.33	500.00	-116.67
4055 · Skate Punchcards Revenue	1,200.00	2,600.00	-1,400.00
4056 · Birthday Party Revenue	1,506.50	2,625.00	-1,118.50
4058 · Vending Revenue	1,826.79	1,300.00	526.79
4059 · Room Rental	775.00	1,050.00	-275.00
4060 · Skate Rental	4,022.50	4,600.00	-577.50
4063 · Group Admission	1,443.50	1,800.00	-356.50
4064 · Video Revenue	199.00	400.00	-201.00
4070 · Fitness Payment	60.00	0.00	60.00
4200 · Skate Passes	635.00	170.00	465.00
4300 · YCRC Donation to Rink	0.00	2,000.00	-2,000.00
4800 · Concessions Revenue	15,206.21	21,500.00	-6,293.79
4903 · Pro Shop Rent	1,400.00	1,300.00	100.00
4999 · Miscellaneous Revenue	-4,598.28	0.00	-4,598.28
Total Income	108,946.27	149,457.00	-40,510.73
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5001 · COGS - Public Skating	0.00	364.00	-364.00
5002 · COGS - Adult Hockey League	2,943.00	3,000.00	-57.00
5003 · COGS - Youth Hockey League	0.00	0.00	0.00
5004 · COGS - Learn to Skate	94.90	250.00	-155.10
5005 · COGS - Birthday Parties	0.00	168.00	-168.00
5006 · COGS - Pro Shop	0.00	0.00	0.00
5007 · COGS - Group Sales	0.00	0.00	0.00
5008 · COGS - Concessions	10,947.85	14,556.00	-3,608.15
5009 · Skate and Equipment COGS	0.00	150.00	-150.00
Total 5000 · Cost of Goods Sold	13,985.75	18,488.00	-4,502.25
Total COGS	13,985.75	18,488.00	-4,502.25

York City Ice Arena
Profit & Loss Budget vs. Actual
December 2009

	Dec 09	Budget	\$ Over Budget
Gross Profit	94,960.52	130,969.00	-36,008.48
Expense			
6000 · Payroll	27,066.76	36,565.00	-9,498.24
6120 · Bank Service Charges	794.30	225.00	569.30
6130 · Cash Discounts	4,791.02	2,000.00	2,791.02
6150 · Depreciation Expense	1,382.27	934.00	448.27
6160 · Dues and Subscriptions	155.61	67.00	88.61
6170 · Equipment Rental	360.00	500.00	-140.00
6180 · Insurance			
6181 · Workman's Comp	274.34	701.00	-426.66
6182 · Liability Insurance	974.75	1,096.00	-121.25
6184 · Umbrella Insurance	331.25	317.00	14.25
6185 · Other Insurance	171.42	262.00	-90.58
6187 · Boiler Insurance	85.83	88.00	-2.17
6190 · Health Insurance	1,527.95	803.00	724.95
Total 6180 · Insurance	3,365.54	3,267.00	98.54
6200 · Interest Expense			
6210 · Finance Charge	36.29	27.00	9.29
Total 6200 · Interest Expense	36.29	27.00	9.29
6230 · Licenses and Permits	229.82	260.00	-30.18
6245 · Scheduling software and Fees	0.00	1,167.00	-1,167.00
6250 · Postage and Delivery	215.84	400.00	-184.16
6260 · Printing and Reproduction	1,077.26	450.00	627.26
6261 · Advertising	3,425.77	3,500.00	-74.23
6270 · Professional Fees			
6271 · Management Fees	5,000.00	5,000.00	0.00
Total 6270 · Professional Fees	5,000.00	5,000.00	0.00
6300 · Repairs			
6310 · Building Repairs	22.18	1,500.00	-1,477.82
6315 · Service Contracts	2,512.63	1,275.00	1,237.63
6320 · Computer Repairs	0.00	417.00	-417.00
6330 · Equipment Repairs	1,091.82	1,200.00	-108.18
Total 6300 · Repairs	3,626.63	4,392.00	-765.37
6340 · Telephone	928.17	900.00	28.17
6345 · Web Hosting & Internet	222.87	0.00	222.87
6350 · Travel & Ent			
6380 · Travel	101.51	0.00	101.51
Total 6350 · Travel & Ent	101.51	0.00	101.51
6390 · Utilities			

York City Ice Arena
Profit & Loss Budget vs. Actual
December 2009

	<u>Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6400 · Gas and Electric	12,172.38	14,000.00	-1,827.62
6410 · Water	903.13	1,000.00	-96.87
6420 · Waste Removal	343.82	350.00	-6.18
Total 6390 · Utilities	<u>13,419.33</u>	<u>15,350.00</u>	<u>-1,930.67</u>
6560 · Payroll Expenses	651.28	710.00	-58.72
6700 · Supplies			
6770 · Building & Maintenance Supplies			
6771 · Cleaning Supplies	883.49	600.00	283.49
6772 · Propane	808.64	1,000.00	-191.36
6780 · Other Supplies	68.58	950.00	-881.42
Total 6770 · Building & Maintenance Supplies	<u>1,760.71</u>	<u>2,550.00</u>	<u>-789.29</u>
6790 · Office Supplies	-254.60	600.00	-854.60
Total 6700 · Supplies	<u>1,506.11</u>	<u>3,150.00</u>	<u>-1,643.89</u>
6800 · <Overage>/Shortage	-6.61		
Total Expense	<u>68,349.77</u>	<u>78,864.00</u>	<u>-10,514.23</u>
Net Ordinary Income	26,610.75	52,105.00	-25,494.25
Other Income/Expense			
Other Income			
7010 · Interest Income	36.84	0.00	36.84
Total Other Income	<u>36.84</u>	<u>0.00</u>	<u>36.84</u>
Net Other Income	<u>36.84</u>	<u>0.00</u>	<u>36.84</u>
Net Income	<u>26,647.59</u>	<u>52,105.00</u>	<u>-25,457.41</u>

York City Ice Arena
Profit & Loss Budget vs. Actual
January through December 2009

Ordinary Income/Expense	Jan - Dec 09	Budget	\$ Over Budget
Income			
4000 · Public Skating Admissions	99,036.28	117,500.00	-18,463.72
4001 · Adult Hockey Revenue			
4002 · Adult Winter Hockey League	81,254.95	74,000.00	7,254.95
4003 · Adult S&S Hockey League	11,200.00	16,170.00	-4,970.00
4005 · Adult Hockey Clinic	820.00	4,000.00	-3,180.00
Total 4001 · Adult Hockey Revenue	93,274.95	94,170.00	-895.05
4010 · Youth Hockey Revenue			
4012 · Yth Hockey S&S League	17,315.00	22,800.00	-5,485.00
4013 · Yth Hockey Camps	0.00	600.00	-600.00
4014 · Youth Hockey Clinics	6,816.66	2,350.00	4,466.66
Total 4010 · Youth Hockey Revenue	24,131.66	25,750.00	-1,618.34
4020 · Learn to Skate Revenue			
4022 · Learn to Skate	65,488.28	84,020.00	-18,531.72
Total 4020 · Learn to Skate Revenue	65,488.28	84,020.00	-18,531.72
4030 · Learn to Play Hockey Revenue	5,070.00	3,200.00	1,870.00
4040 · Contract Ice Revenue	471,777.16	523,136.00	-51,358.84
4048 · Hockey Equipment rental	175.00	0.00	175.00
4050 · Drop In Hockey	18,124.00	18,250.00	-126.00
4051 · Figure Skating Revenue	20,592.00	37,500.00	-16,908.00
4052 · Private Lessons Revenue	2,402.10	3,200.00	-797.90
4053 · Shows & Admissions Revenue	0.00	0.00	0.00
4054 · Sponsorship Revenue	4,924.99	8,000.00	-3,075.01
4055 · Skate Punchcards Revenue	13,002.50	25,000.00	-11,997.50
4056 · Birthday Party Revenue	17,824.25	25,125.00	-7,300.75
4057 · Locker Revenue	107.30	0.00	107.30
4058 · Vending Revenue	13,677.94	17,600.00	-3,922.06
4059 · Room Rental	9,172.50	9,455.00	-282.50
4060 · Skate Rental	21,076.00	27,026.00	-5,950.00
4061 · Initiation to Hockey	0.00	0.00	0.00
4062 · Hockey Tournament Revenue	28,896.55	25,200.00	3,696.55
4063 · Group Admission	9,938.12	12,025.00	-2,086.88
4064 · Video Revenue	1,754.25	3,100.00	-1,345.75
4070 · Fitness Payment	100.00	0.00	100.00
4200 · Skate Passes	1,984.43	1,610.00	374.43
4300 · YCRC Donation to Rink	0.00	6,000.00	-6,000.00
4800 · Concessions Revenue	144,979.95	176,100.00	-31,120.05
4901 · Pro Shop Skate Sharpening	0.00	0.00	0.00
4903 · Pro Shop Rent	16,600.00	15,600.00	1,000.00
4999 · Miscellaneous Revenue	-4,504.28	0.00	-4,504.28
Total Income	1,079,605.93	1,258,567.00	-178,961.07

York City Ice Arena
Profit & Loss Budget vs. Actual
January through December 2009

	<u>Jan - Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5001 · COGS - Public Skating	1,570.54	2,590.00	-1,019.46
5002 · COGS - Adult Hockey League	20,980.63	23,500.00	-2,519.37
5003 · COGS - Youth Hockey League	12,050.82	18,000.00	-5,949.18
5004 · COGS - Learn to Skate	961.27	2,550.00	-1,588.73
5005 · COGS - Birthday Parties	1,290.46	1,608.00	-317.54
5006 · COGS - Pro Shop	0.00	0.00	0.00
5007 · COGS - Group Sales	0.00	0.00	0.00
5008 · COGS - Concessions	102,435.79	119,221.00	-16,785.21
5009 · Skate and Equipment COGS	1,346.20	1,800.00	-453.80
Total 5000 · Cost of Goods Sold	<u>140,635.71</u>	<u>169,269.00</u>	<u>-28,633.29</u>
 Total COGS	<u>140,635.71</u>	<u>169,269.00</u>	<u>-28,633.29</u>
 Gross Profit	938,970.22	1,089,298.00	-150,327.78
 Expense			
6000 · Payroll	339,419.80	383,617.00	-44,197.20
6120 · Bank Service Charges	4,422.63	2,700.00	1,722.63
6130 · Cash Discounts	38,543.12	32,700.00	5,843.12
6140 · Contributions	75.00	0.00	75.00
6150 · Depreciation Expense	14,606.32	11,208.00	3,398.32
6160 · Dues and Subscriptions	743.17	804.00	-60.83
6170 · Equipment Rental	3,281.85	5,500.00	-2,218.15
6180 · Insurance			
6181 · Workman's Comp	5,971.98	8,412.00	-2,440.02
6182 · Liability Insurance	13,087.70	13,152.00	-64.30
6184 · Umbrella Insurance	3,842.25	3,804.00	38.25
6185 · Other Insurance	2,568.98	3,144.00	-575.02
6187 · Boiler Insurance	344.99	1,056.00	-711.01
6190 · Health Insurance	19,234.34	9,636.00	9,598.34
Total 6180 · Insurance	<u>45,050.24</u>	<u>39,204.00</u>	<u>5,846.24</u>
 6200 · Interest Expense			
6210 · Finance Charge	418.92	324.00	94.92
Total 6200 · Interest Expense	<u>418.92</u>	<u>324.00</u>	<u>94.92</u>
 6230 · Licenses and Permits	3,311.32	3,120.00	191.32
6240 · Miscellaneous	350.00	0.00	350.00
6245 · Scheduling software and Fees	9,307.36	14,004.00	-4,696.64
6250 · Postage and Delivery	3,247.71	4,800.00	-1,552.29
6260 · Printing and Reproduction	6,099.06	5,400.00	699.06
6261 · Advertising	20,821.05	42,000.00	-21,178.95
6270 · Professional Fees			

York City Ice Arena
Profit & Loss Budget vs. Actual
January through December 2009

	<u>Jan - Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6271 - Management Fees	60,000.00	60,000.00	0.00
6273 - Employee Training and Develop	672.06	1,050.00	-377.94
Total 6270 - Professional Fees	60,672.06	61,050.00	-377.94
6300 - Repairs			
6310 - Building Repairs	29,976.84	18,000.00	11,976.84
6315 - Service Contracts	48,522.22	35,830.00	12,692.22
6320 - Computer Repairs	848.94	5,004.00	-4,155.06
6330 - Equipment Repairs	23,650.57	14,400.00	9,250.57
Total 6300 - Repairs	102,998.57	73,234.00	29,764.57
6340 - Telephone	8,738.94	10,750.00	-2,011.06
6345 - Web Hosting & Internet	1,923.24	0.00	1,923.24
6350 - Travel & Ent			
6370 - Meals	299.67	550.00	-250.33
6380 - Travel	1,451.66	4,300.00	-2,848.34
Total 6350 - Travel & Ent	1,751.33	4,850.00	-3,098.67
6390 - Utilities			
6400 - Gas and Electric	182,345.59	163,500.00	18,845.59
6410 - Water	8,913.15	9,800.00	-886.85
6420 - Waste Removal	3,628.86	4,200.00	-571.14
Total 6390 - Utilities	194,887.60	177,500.00	17,387.60
6560 - Payroll Expenses	8,474.14	8,520.00	-45.86
6700 - Supplies			
6770 - Building & Maintenance Supplies			
6771 - Cleaning Supplies	9,171.07	6,300.00	2,871.07
6772 - Propane	7,989.02	9,500.00	-1,510.98
6774 - Ice Paint and Supplies	1,342.00	1,000.00	342.00
6780 - Other Supplies	2,612.85	9,200.00	-6,587.15
Total 6770 - Building & Maintenance Supplies	21,114.94	26,000.00	-4,885.06
6790 - Office Supplies	2,002.21	5,600.00	-3,597.79
Total 6700 - Supplies	23,117.15	31,600.00	-8,482.85
6800 - <Overage>/Shortage	-126.42	0.00	-126.42
6820 - Taxes			
6840 - Local	56.00	0.00	56.00
Total 6820 - Taxes	56.00	0.00	56.00
Total Expense	892,190.16	912,885.00	-20,694.84
Net Ordinary Income	46,780.06	176,413.00	-129,632.94
Other Income/Expense			

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Accrual Basis

York City Ice Arena
Profit & Loss Budget vs. Actual
January through December 2009

	<u>Jan - Dec 09</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Other Income			
7010 - Interest Income	815.47	0.00	815.47
Total Other Income	<u>815.47</u>	<u>0.00</u>	<u>815.47</u>
 Net Other Income	 815.47	 0.00	 815.47
 Net Income	 <u>47,595.53</u>	 <u>176,413.00</u>	 <u>-128,817.47</u>

York City Ice Arena Profit & Loss Prev Year Comparison December 2009

	Dec 09	Dec 08	\$ Change
Ordinary Income/Expense			
Income			
4000 · Public Skating Admissions	13,682.07	18,494.23	-4,812.16
4001 · Adult Hockey Revenue			
4002 · Adult Winter Hockey League	12,973.85	11,840.00	1,133.85
Total 4001 · Adult Hockey Revenue	12,973.85	11,840.00	1,133.85
4020 · Learn to Skate Revenue			
4022 · Learn to Skate	2,941.50	5,068.07	-2,126.57
Total 4020 · Learn to Skate Revenue	2,941.50	5,068.07	-2,126.57
4030 · Learn to Play Hockey Revenue	92.50	0.00	92.50
4040 · Contract Ice Revenue	51,668.00	65,070.85	-13,402.85
4050 · Drop In Hockey	1,980.00	1,887.00	93.00
4051 · Figure Skating Revenue	1,351.00	1,738.00	-387.00
4052 · Private Lessons Revenue	197.80	0.00	197.80
4054 · Sponsorship Revenue	383.33	754.14	-370.81
4055 · Skate Punchcards Revenue	1,200.00	2,340.00	-1,140.00
4056 · Birthday Party Revenue	1,506.50	2,912.50	-1,406.00
4058 · Vending Revenue	1,826.79	1,845.55	-18.76
4059 · Room Rental	775.00	-12.50	787.50
4060 · Skate Rental	4,022.50	4,717.50	-695.00
4063 · Group Admission	1,443.50	1,073.00	370.50
4064 · Video Revenue	199.00	354.75	-155.75
4070 · Fitness Payment	60.00	20.00	40.00
4200 · Skate Passes	635.00	155.00	480.00
4800 · Concessions Revenue	15,206.21	17,432.12	-2,225.91
4903 · Pro Shop Rent	1,400.00	1,300.00	100.00
4999 · Miscellaneous Revenue	-4,598.28	0.00	-4,598.28
Total Income	108,946.27	136,990.21	-28,043.94
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5001 · COGS - Public Skating	0.00	81.44	-81.44
5002 · COGS - Adult Hockey League	2,943.00	3,000.00	-57.00
5004 · COGS - Learn to Skate	94.90	383.48	-288.58
5005 · COGS - Birthday Parties	0.00	292.29	-292.29
5008 · COGS - Concessions	10,947.85	13,024.15	-2,076.30
Total 5000 · Cost of Goods Sold	13,985.75	16,781.36	-2,795.61
Total COGS	13,985.75	16,781.36	-2,795.61
Gross Profit	94,960.52	120,208.85	-25,248.33
Expense			
6000 · Payroll	27,066.76	31,734.95	-4,668.19

York City Ice Arena Profit & Loss Prev Year Comparison December 2009

	Dec 09	Dec 08	\$ Change
6120 · Bank Service Charges	794.30	172.93	621.37
6130 · Cash Discounts	4,791.02	6,191.29	-1,400.27
6150 · Depreciation Expense	1,382.27	753.22	629.05
6160 · Dues and Subscriptions	155.61	128.32	27.29
6170 · Equipment Rental	360.00	252.33	107.67
6180 · Insurance			
6181 · Workman's Comp	274.34	662.03	-387.69
6182 · Liability Insurance	974.75	1,096.25	-121.50
6184 · Umbrella Insurance	331.25	316.50	14.75
6185 · Other Insurance	171.42	247.21	-75.79
6187 · Boiler Insurance	85.83	0.00	85.83
6190 · Health Insurance	1,527.95	386.22	1,141.73
Total 6180 · Insurance	3,365.54	2,708.21	657.33
6200 · Interest Expense			
6210 · Finance Charge	36.29	39.71	-3.42
Total 6200 · Interest Expense	36.29	39.71	-3.42
6230 · Licenses and Permits	229.82	288.58	-58.76
6240 · Miscellaneous	0.00	-58.44	58.44
6250 · Postage and Delivery	215.84	299.33	-83.49
6260 · Printing and Reproduction	1,077.26	3,706.87	-2,629.61
6261 · Advertising	3,425.77	3,548.62	-122.85
6270 · Professional Fees			
6271 · Management Fees	5,000.00	5,000.00	0.00
Total 6270 · Professional Fees	5,000.00	5,000.00	0.00
6300 · Repairs			
6310 · Building Repairs	22.18	3,386.27	-3,364.09
6315 · Service Contracts	2,512.63	5,728.94	-3,216.31
6330 · Equipment Repairs	1,091.82	2,657.76	-1,565.94
Total 6300 · Repairs	3,626.63	11,772.97	-8,146.34
6340 · Telephone	928.17	1,473.39	-545.22
6345 · Web Hosting & Internet	222.87	130.04	92.83
6350 · Travel & Ent			
6370 · Meals	0.00	19.39	-19.39
6380 · Travel	101.51	0.00	101.51
Total 6350 · Travel & Ent	101.51	19.39	82.12
6390 · Utilities			
6400 · Gas and Electric	12,172.38	50,510.33	-38,337.95
6410 · Water	903.13	501.06	402.07
6420 · Waste Removal	343.82	329.45	14.37
Total 6390 · Utilities	13,419.33	51,340.84	-37,921.51

York City Ice Arena
Profit & Loss Prev Year Comparison
December 2009

	Dec 09	Dec 08	\$ Change
6560 · Payroll Expenses	651.28	639.06	12.22
6700 · Supplies			
6770 · Building & Maintenance Supplies			
6771 · Cleaning Supplies	883.49	0.00	883.49
6772 · Propane	808.64	0.00	808.64
6780 · Other Supplies	68.58	1,613.01	-1,544.43
6770 · Building & Maintenance Supplies - Other	0.00	133.70	-133.70
Total 6770 · Building & Maintenance Supplies	1,760.71	1,746.71	14.00
6790 · Office Supplies	-254.60	333.72	-588.32
Total 6700 · Supplies	1,506.11	2,080.43	-574.32
6800 · <Overage>/Shortage	-6.61	56.50	-63.11
Total Expense	68,349.77	122,278.54	-53,928.77
Net Ordinary Income	26,610.75	-2,069.69	28,680.44
Other Income/Expense			
Other Income			
7010 · Interest Income	36.84	2,057.69	-2,020.85
Total Other Income	36.84	2,057.69	-2,020.85
Net Other Income	36.84	2,057.69	-2,020.85
Net Income	26,647.59	-12.00	26,659.59

York City Ice Arena Profit & Loss Prev Year Comparison January through December 2009

Ordinary Income/Expense	Jan - Dec 09	Jan - Dec 08	\$ Change
Income			
4000 · Public Skating Admissions	99,036.28	103,057.91	-4,021.63
4001 · Adult Hockey Revenue			
4002 · Adult Winter Hockey League	81,254.95	64,737.50	16,517.45
4003 · Adult S&S Hockey League	11,200.00	16,222.50	-5,022.50
4005 · Adult Hockey Clinic	820.00	1,146.00	-326.00
Total 4001 · Adult Hockey Revenue	93,274.95	82,106.00	11,168.95
4010 · Youth Hockey Revenue			
4012 · Yth Hockey S&S League	17,315.00	38,105.00	-20,790.00
4013 · Yth Hockey Camps	0.00	860.00	-860.00
4014 · Youth Hockey Clinics	6,816.66	2,335.00	4,481.66
Total 4010 · Youth Hockey Revenue	24,131.66	41,300.00	-17,168.34
4020 · Learn to Skate Revenue			
4022 · Learn to Skate	65,488.28	75,979.01	-10,490.73
Total 4020 · Learn to Skate Revenue	65,488.28	75,979.01	-10,490.73
4030 · Learn to Play Hockey Revenue	5,070.00	4,150.00	920.00
4040 · Contract Ice Revenue			
4041 · Hockey Contract Ice Revenue	0.00	1,407.80	-1,407.80
4040 · Contract Ice Revenue - Other	471,777.16	539,793.94	-68,016.78
Total 4040 · Contract Ice Revenue	471,777.16	541,201.74	-69,424.58
4048 · Hockey Equipment rental	175.00	0.00	175.00
4050 · Drop In Hockey	18,124.00	18,590.50	-466.50
4051 · Figure Skating Revenue	20,592.00	27,901.00	-7,309.00
4052 · Private Lessons Revenue	2,402.10	2,633.75	-231.65
4054 · Sponsorship Revenue	4,924.99	4,491.65	433.34
4055 · Skate Punchcards Revenue	13,002.50	17,460.00	-4,457.50
4056 · Birthday Party Revenue	17,824.25	26,271.50	-8,447.25
4057 · Locker Revenue	107.30	0.00	107.30
4058 · Vending Revenue	13,677.94	18,224.63	-4,546.69
4059 · Room Rental	9,172.50	9,270.00	-97.50
4060 · Skate Rental	21,076.00	23,982.50	-2,906.50
4062 · Hockey Tournament Revenue	28,896.55	17,655.00	11,241.55
4063 · Group Admission	9,938.12	8,080.50	1,857.62
4064 · Video Revenue	1,754.25	2,698.37	-944.12
4070 · Fitness Payment	100.00	180.00	-80.00
4200 · Skate Passes	1,984.43	1,692.50	291.93
4800 · Concessions Revenue	144,979.95	158,864.39	-13,884.44
4903 · Pro Shop Rent	16,600.00	15,600.00	1,000.00
4999 · Miscellaneous Revenue	-4,504.28	1,166.00	-5,670.28
Total Income	1,079,605.93	1,202,556.95	-122,951.02

York City Ice Arena **Profit & Loss Prev Year Comparison** January through December 2009

	<u>Jan - Dec 09</u>	<u>Jan - Dec 08</u>	<u>\$ Change</u>
Cost of Goods Sold			
5000 - Cost of Goods Sold			
5001 - COGS - Public Skating	1,570.54	1,805.78	-235.24
5002 - COGS - Adult Hockey League	20,980.63	15,417.92	5,562.71
5003 - COGS - Youth Hockey League	12,050.82	14,675.40	-2,624.58
5004 - COGS - Learn to Skate	961.27	2,668.10	-1,706.83
5005 - COGS - Birthday Parties	1,290.46	1,836.38	-545.92
5008 - COGS - Concessions	102,435.79	105,578.23	-3,142.44
5009 - Skate and Equipment COGS	1,346.20	2,080.00	-733.80
Total 5000 - Cost of Goods Sold	<u>140,635.71</u>	<u>144,061.81</u>	<u>-3,426.10</u>
Total COGS	<u>140,635.71</u>	<u>144,061.81</u>	<u>-3,426.10</u>
Gross Profit	938,970.22	1,058,495.14	-119,524.92
Expense			
6000 - Payroll	339,419.80	351,790.97	-12,371.17
6120 - Bank Service Charges	4,422.63	2,792.27	1,630.36
6130 - Cash Discounts	38,543.12	40,756.36	-2,213.24
6140 - Contributions	75.00	1.00	74.00
6150 - Depreciation Expense	14,606.32	8,168.01	6,438.31
6160 - Dues and Subscriptions	743.17	692.66	50.51
6170 - Equipment Rental	3,281.85	4,389.15	-1,107.30
6180 - Insurance			
6181 - Workman's Comp	5,971.98	7,669.91	-1,697.93
6182 - Liability Insurance	13,087.70	11,897.34	1,190.36
6184 - Umbrella Insurance	3,842.25	4,172.13	-329.88
6185 - Other Insurance	2,568.98	2,663.65	-94.67
6187 - Boiler Insurance	344.99	0.00	344.99
6190 - Health Insurance	19,234.34	6,677.88	12,556.46
Total 6180 - Insurance	<u>45,050.24</u>	<u>33,080.91</u>	<u>11,969.33</u>
6200 - Interest Expense			
6210 - Finance Charge	418.92	555.07	-136.15
Total 6200 - Interest Expense	<u>418.92</u>	<u>555.07</u>	<u>-136.15</u>
6230 - Licenses and Permits	3,311.32	2,798.46	512.86
6240 - Miscellaneous	350.00	549.74	-199.74
6245 - Scheduling software and Fees	9,307.36	0.00	9,307.36
6250 - Postage and Delivery	3,247.71	3,430.32	-182.61
6260 - Printing and Reproduction	6,099.06	11,890.66	-5,791.60
6261 - Advertising	20,821.05	40,167.73	-19,346.68
6270 - Professional Fees			
6271 - Management Fees	60,000.00	60,000.00	0.00
6273 - Employee Training and Develop	672.06	549.00	123.06

York City Ice Arena Profit & Loss Prev Year Comparison January through December 2009

	Jan - Dec 09	Jan - Dec 08	\$ Change
6280 · Legal Fees	0.00	575.00	-575.00
Total 6270 · Professional Fees	60,672.06	61,124.00	-451.94
6300 · Repairs			
6310 · Building Repairs	29,976.84	30,010.51	-33.67
6315 · Service Contracts	48,522.22	58,633.47	-10,111.25
6320 · Computer Repairs	848.94	0.00	848.94
6330 · Equipment Repairs	23,650.57	21,362.13	2,288.44
Total 6300 · Repairs	102,998.57	110,006.11	-7,007.54
6340 · Telephone			
6341 · Telephone Repair	0.00	223.66	-223.66
6340 · Telephone - Other	8,738.94	10,160.59	-1,421.65
Total 6340 · Telephone	8,738.94	10,384.25	-1,645.31
6345 · Web Hosting & Internet	1,923.24	2,065.05	-141.81
6350 · Travel & Ent			
6370 · Meals	299.67	375.01	-75.34
6380 · Travel	1,451.66	4,899.72	-3,448.06
Total 6350 · Travel & Ent	1,751.33	5,274.73	-3,523.40
6390 · Utilities			
6400 · Gas and Electric	182,345.59	186,161.96	-3,816.37
6410 · Water	8,913.15	7,479.38	1,433.77
6420 · Waste Removal	3,628.86	3,256.20	372.66
Total 6390 · Utilities	194,887.60	196,897.54	-2,009.94
6560 · Payroll Expenses	8,474.14	8,333.96	140.18
6700 · Supplies			
6770 · Building & Maintenance Supplies			
6771 · Cleaning Supplies	9,171.07	0.00	9,171.07
6772 · Propane	7,989.02	0.00	7,989.02
6774 · Ice Paint and Supplies	1,342.00	1,932.40	-590.40
6780 · Other Supplies	2,612.85	10,937.84	-8,324.99
6770 · Building & Maintenance Supplies - Other	0.00	4,446.75	-4,446.75
Total 6770 · Building & Maintenance Supplies	21,114.94	17,316.99	3,797.95
6790 · Office Supplies	2,002.21	2,585.16	-582.95
Total 6700 · Supplies	23,117.15	19,902.15	3,215.00
6800 · <Overage>/Shortage	-126.42	-4.17	-122.25
6820 · Taxes			
6840 · Local	56.00	41.00	15.00
Total 6820 · Taxes	56.00	41.00	15.00
Total Expense	892,190.16	915,087.93	-22,897.77

York City Ice Arena
Profit & Loss Prev Year Comparison
January through December 2009

	<u>Jan - Dec 09</u>	<u>Jan - Dec 08</u>	<u>\$ Change</u>
Net Ordinary Income	46,780.06	143,407.21	-96,627.15
Other Income/Expense			
Other Income			
7010 - Interest Income	815.47	7,939.83	-7,124.36
Total Other Income	<u>815.47</u>	<u>7,939.83</u>	<u>-7,124.36</u>
Net Other Income	<u>815.47</u>	<u>7,939.83</u>	<u>-7,124.36</u>
Net Income	<u><u>47,595.53</u></u>	<u><u>151,347.04</u></u>	<u><u>-103,751.51</u></u>

York City Ice Arena
Statement of Cash Flows
December 2009

	<u>Dec 09</u>
OPERATING ACTIVITIES	
Net Income	26,647.59
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	1,735.00
1300 · Prepaid Expenses	-731.39
1550 · Concessions-Inventory	133.55
2000 · Accounts Payable	-6,000.13
2101 · Accrued Liabilities	-1,894.28
2102 · Accrued Payroll	-11,723.94
2121 · Def Rev - Adult League	-4,805.89
2128 · Def Revenue- LTS	5,298.50
2140 · Def Revenue - Dasher Board Ads	-383.33
2145 · Deferred Contract Ice Revenue	4,522.00
2146 · Deferred Learn to Play Hockey	7.50
2150 · Def Rev-Debit Card	-48.34
2151 · Deferred Gift Certificates	-208.50
2200 · Sales Tax Payable	-54.82
Net cash provided by Operating Activities	<u>12,493.52</u>
INVESTING ACTIVITIES	
1400 · Fixed Assets:1451 · Accumulated Depreciation	1,382.27
Net cash provided by Investing Activities	<u>1,382.27</u>
FINANCING ACTIVITIES	
2900 · Rink Sinking Fund/Debt Service	-32,430.68
1520 · Funding From Owners	-58,534.36
Net cash provided by Financing Activities	<u>-90,965.04</u>
 Net cash increase for period	 -77,089.25
 Cash at beginning of period	 <u>184,134.90</u>
Cash at end of period	<u><u>107,045.65</u></u>

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Accrual Basis

York City Ice Arena General Ledger As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1002 - Credit Card-York City Ice Arena							11,997.71
Total 1002 - Credit Card-York City Ice Arena							11,997.71
1003 - Checking Account-York City Ice							18,912.33
General Journal	12/01/2009	COY trnsfr		COY transfer of funds, pays r	25,852.48		44,764.81
Bill Pmt -Check	12/04/2009	9150	Clear Channel Bro	651		839.00	43,925.81
Bill Pmt -Check	12/04/2009	9151	Clipper Magazine			403.00	43,522.81
Bill Pmt -Check	12/04/2009	9152	Journal	York Ice Rink		670.00	42,852.81
Bill Pmt -Check	12/04/2009	9153	Rink Management	York City Ice Arena		59.57	42,793.24
General Journal	12/07/2009	PR 11.29.09		payroll for period end 11.29.09		13,748.35	29,044.89
Bill Pmt -Check	12/11/2009	9154	ASCAP			1,418.00	27,626.89
Bill Pmt -Check	12/11/2009	9155	Bureau of Planning			215.00	27,411.89
Bill Pmt -Check	12/11/2009	9156	Chemdry			282.65	27,129.24
Bill Pmt -Check	12/11/2009	9157	Comcast Cable	01622 344428-01-8		60.07	27,069.17
Bill Pmt -Check	12/11/2009	9158	Dish Network	8255707080242824		78.97	26,990.20
Bill Pmt -Check	12/11/2009	9159	Kline's	26938 York City Ice Arena		233.75	26,756.45
Bill Pmt -Check	12/11/2009	9160	Martin's Potato Ch	375060		112.08	26,644.37
Bill Pmt -Check	12/11/2009	9161	Quaker City Paper	14356		226.82	26,417.55
Bill Pmt -Check	12/11/2009	9162	refund- Doss, Mel			50.00	26,367.55
Bill Pmt -Check	12/11/2009	9163	RH & LF Enterpris			577.00	25,790.55
Bill Pmt -Check	12/11/2009	9164	Sprint/Nextel	809184083		200.98	25,589.57
Bill Pmt -Check	12/11/2009	9165	York Amateur Hoc	York City Ice Arena		2,943.00	22,646.57
Bill Pmt -Check	12/11/2009	9166	York Waste Dispos	3-0611-3017148		343.82	22,302.75
Bill Pmt -Check	12/11/2009	9167	York Water 2215-E	2215-5538		89.92	22,212.83
Bill Pmt -Check	12/11/2009	9168	York Water 2215-E	2215-5539		179.85	22,032.98
Bill Pmt -Check	12/11/2009	9169	York Water2215-5	95-21102400-0		470.79	21,562.19
General Journal	12/11/2009	COY transfr		COY transfer of funds, pays r	31,116.10		52,678.29
General Journal	12/11/2009	ADP 230076		payroll processing fee for peri		170.88	52,507.41
Bill Pmt -Check	12/17/2009	9170	American Xerograp	Y/A		649.20	51,858.21
Bill Pmt -Check	12/17/2009	9171	Clear Channel Bro	651		1,035.00	50,823.21
Bill Pmt -Check	12/17/2009	9172	Coca-Cola Bottling	York City Ice Arena		3,680.92	47,142.29
Bill Pmt -Check	12/17/2009	9173	Dressel Welding S	14084		474.24	46,668.05
Bill Pmt -Check	12/17/2009	9174	Feesers , Inc.	79895		4,514.89	42,153.16
Bill Pmt -Check	12/17/2009	9175	Kline's	26938 York City Ice Arena		265.00	41,888.16
Bill Pmt -Check	12/17/2009	9176	LEAF	001-1011716-001		360.18	41,527.98
Bill Pmt -Check	12/17/2009	9177	Met-Ed	10 00 39 6969 5 8		13,919.06	27,608.92
Bill Pmt -Check	12/17/2009	9178	Mickey's Wholesal	York Ice Arena		412.50	27,196.42
Bill Pmt -Check	12/17/2009	9179	RH & LF Enterpris			1,154.00	26,042.42
Bill Pmt -Check	12/17/2009	9116	Verizon	717 X76-0153-999 90Y		350.33	25,692.09
General Journal	12/18/2009	COY trnsfr		COY transfer, pays request 2-	24,302.45		49,994.54
General Journal	12/21/2009	PR 12.13.09		payroll for period end 12.13.09		14,519.56	35,474.98
Bill Pmt -Check	12/22/2009	9183	AMI Graphics, LLC	York City Ice Arena		177.00	35,297.98
Bill Pmt -Check	12/22/2009	9184	Behler, F.W., Inc.	City of York Ice Rink		125.00	35,172.98
Bill Pmt -Check	12/22/2009	9185	Bortner Bros., Inc	250256		264.00	34,908.98
Bill Pmt -Check	12/22/2009	9186	Cafe Excellence, L			178.15	34,730.83
Bill Pmt -Check	12/22/2009	9187	Cintas	87220		38.90	34,691.93
Bill Pmt -Check	12/22/2009	9188	Cleveland, Mike P			561.47	34,130.46

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Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	12/22/2009	9189	Clipper Magazine			347.00	33,783.46
Bill Pmt -Check	12/22/2009	9190	Doceo Office Solu			125.81	33,657.65
Bill Pmt -Check	12/22/2009	9191	Hodges Badge Co			131.50	33,526.15
Bill Pmt -Check	12/22/2009	9192	ICEE Company, TI	16836-0001		319.92	33,206.23
Bill Pmt -Check	12/22/2009	9193	J & C Ice Technol			267.09	32,939.14
Bill Pmt -Check	12/22/2009	9194	JenCo Micro Edge	York City Ice Arena		35.00	32,904.14
Bill Pmt -Check	12/22/2009	9195	Journal	York Ice Rink		670.00	32,234.14
Bill Pmt -Check	12/22/2009	9196	Martin's Potato Ch	375060		240.30	31,993.84
Bill Pmt -Check	12/22/2009	9197	Orkin Exterminatin	D-7224789		55.14	31,938.70
Bill Pmt -Check	12/22/2009	9198	Patterson, Jen			101.51	31,837.19
Bill Pmt -Check	12/22/2009	9199	Quaker City Paper	14356		558.49	31,278.70
Bill Pmt -Check	12/22/2009	9200	Refund- Brown, Je			100.00	31,178.70
Bill Pmt -Check	12/22/2009	9201	Refund- Coret, Jos			100.00	31,078.70
Bill Pmt -Check	12/22/2009	9202	Rexel	96301-000		29.68	31,049.02
Bill Pmt -Check	12/22/2009	9203	Rink Management	York City Ice Arena		5,269.94	25,779.08
Bill Pmt -Check	12/22/2009	9204	Susquehanna Air C	York City Ice Arena		270.00	25,509.08
Bill Pmt -Check	12/22/2009	9205	Verizon-Data Line	717 843 7975 555 93 Y		31.66	25,477.42
Bill Pmt -Check	12/22/2009	9206	York Amateur Hoc	York City Ice Arena		2,943.00	22,534.42
Bill Pmt -Check	12/22/2009	9207	York NewspaperCo	8112507		89.70	22,444.72
Bill Pmt -Check	12/23/2009	9284 mck	Wells Fargo Speci			1,628.70	20,816.02
Check	12/23/2009	9285	Voided Check	VOID:	0.00		20,816.02
General Journal	12/25/2009	ADP 247434		payroll processing fee for peri		221.79	20,594.23
General Journal	12/25/2009	ADP 243987		payroll processing fee for peri		233.19	20,361.04
Bill Pmt -Check	12/31/2009	9286 mck	Rink Management	York City Ice Arena		1,527.95	18,833.09
General Journal	12/31/2009	PR 12.27.09		payroll for period end 12.27.0:		10,522.79	8,310.30
Bill Pmt -Check	12/31/2009	9208	Cafe Excellence, L			338.62	7,971.68
Bill Pmt -Check	12/31/2009	9209	Lear, Brian			250.00	7,721.68
Bill Pmt -Check	12/31/2009	9210	Martin's Potato Ch	375060		229.26	7,492.42
Bill Pmt -Check	12/31/2009	9211	Mickey's Wholesal	York Ice Arena		330.00	7,162.42
Bill Pmt -Check	12/31/2009	9212	Refund- Groff, Car			100.00	7,062.42
Bill Pmt -Check	12/31/2009	9213	Refund- Morales, J			400.00	6,662.42
Bill Pmt -Check	12/31/2009	9214	RH & LF Enterpris			1,154.00	5,508.42
Bill Pmt -Check	12/31/2009	9215	Sprint/Nextel	809184083		211.53	5,296.89
General Journal	12/31/2009	rec dep		record refund from Office Max	254.60		5,551.49
Total 1003 - Checking Account-York City Ice					81,525.63	94,886.47	5,551.49
1005 - Depository Acct2-York City Ice							153,224.86
General Journal	12/01/2009	COY trnsfr		COY transfer of funds, pays r		25,852.48	127,372.38
General Journal	12/01/2009	120109 rev		120109 dep cash	989.02		128,361.40
General Journal	12/01/2009	120109 rev		120109 dep cc	22.00		128,383.40
General Journal	12/02/2009	120209 rev		120209 dep cash	432.54		128,815.94
General Journal	12/02/2009	120209 rev		120209 dep cc	655.00		129,470.94
General Journal	12/03/2009	120309 rev		120309 dep cash	7,307.12		136,778.06
General Journal	12/03/2009	120309 rev		120309 dep cc	39.53		136,817.59
General Journal	12/04/2009	120409 rev		120409 dep cash	35,709.67		172,527.26
General Journal	12/04/2009	120409 rev		120409 dep cc	162.00		172,689.26
General Journal	12/05/2009	120509 rev		120509 dep cash	1,871.64		174,560.90

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/05/2009	120509 rev		120509 dep cc	805.48		175,366.38
General Journal	12/06/2009	120609 rev		120609 dep cash	2,627.95		177,994.33
General Journal	12/06/2009	120609 rev		120609 dep cc	556.45		178,550.78
General Journal	12/07/2009	120709 rev		120709 dep cash	782.88		179,333.66
General Journal	12/07/2009	120709 rev		120709 dep cc	192.75		179,526.41
General Journal	12/08/2009	120809 rev		120809 dep cash	3,247.27		182,773.68
General Journal	12/08/2009	120809 rev		120809 dep cc	260.68		183,034.36
General Journal	12/09/2009	120909 rev		120909 dep cash	1,687.65		184,722.01
General Journal	12/09/2009	120909 rev		120909 dep cc	163.68		184,885.69
General Journal	12/10/2009	121009 rev		121009 rev	1,720.62		186,606.31
General Journal	12/10/2009	121009 rev		121009 rev	208.26		186,814.57
General Journal	12/11/2009	COY transfr		COY transfer of funds, pays r		31,116.10	155,698.47
General Journal	12/11/2009	121109 rev		121109 dep cash	3,035.02		158,733.49
General Journal	12/11/2009	121109 rev		121109 dep cc	420.99		159,154.48
General Journal	12/12/2009	12.12.09 re		121209 dep cash	2,196.14		161,350.62
General Journal	12/12/2009	12.12.09 re		121209 dep cc	428.73		161,779.35
General Journal	12/13/2009	121309 rev		121309 dep cash	1,689.37		163,468.72
General Journal	12/13/2009	121309 rev		121309 dep cc	84.58		163,553.30
General Journal	12/14/2009	121409 rev		121409 dep cash	942.21		164,495.51
General Journal	12/14/2009	121409 rev		121409 dep cc	328.25		164,823.76
General Journal	12/15/2009	121509 rev		121509 dep cash	13,078.66		177,902.42
General Journal	12/15/2009	121509 rev		121509 dep cc	149.01		178,051.43
General Journal	12/16/2009	121609 rev		121609 dep cash	1,045.57		179,097.00
General Journal	12/16/2009	121609 rev		121609 dep cc	656.24		179,753.24
General Journal	12/17/2009	121709 rev		121709 dep cash	1,539.28		181,292.52
General Journal	12/17/2009	121709 rev		121709 dep cc	155.48		181,448.00
General Journal	12/18/2009	COY trnsfr		COY transfer, pays request 2-		24,302.45	157,145.55
General Journal	12/18/2009	121809 rev		121809 dep cash	1,844.15		158,989.70
General Journal	12/18/2009	121809 rev		121809 dep cc	774.76		159,764.46
General Journal	12/19/2009	121909 rev		121909 rev CLOSeD due to w	0.00		159,764.46
General Journal	12/20/2009	122009 rev		122009 dep cash	1,023.60		160,788.06
General Journal	12/20/2009	122009 rev		122009 dep cc	202.75		160,990.81
General Journal	12/21/2009	122109 rev		122109 dep cash	1,109.70		162,100.51
General Journal	12/21/2009	122109 rev		122109 dep cc	197.00		162,297.51
General Journal	12/22/2009	122209 rev		122209 cash dep	2,841.11		165,138.62
General Journal	12/22/2009	122209 rev		122209 cc dep	432.00		165,570.62
General Journal	12/23/2009	122309 rev		122309 dep cash	1,065.09		166,635.71
General Journal	12/23/2009	122309 rev		122309 dep cc	516.47		167,152.18
General Journal	12/24/2009	122409 rev		122409 dep cash	822.60		167,974.78
General Journal	12/24/2009	122409 rev		122409 dep cc	50.00		168,024.78
General Journal	12/25/2009	122509 rev		122509 CLOSED			168,024.78
General Journal	12/26/2009	122909 rev		122609 dep cash	2,110.46		170,135.24
General Journal	12/26/2009	122909 rev		122609 dep cc	646.72		170,781.96
General Journal	12/27/2009	122709 rev		122709 dep cash	3,191.02		173,972.98
General Journal	12/27/2009	122709 rev		122709 dep cc	714.57		174,687.55
General Journal	12/28/2009	122809 rev		122809 dep cash	4,140.72		178,828.27
General Journal	12/28/2009	122809 rev		122809 dep cc	902.00		179,730.27

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/29/2009	122909 rev		122909 dep cash	2,012.95		181,743.22
General Journal	12/29/2009	122909 rev		122909 dep cc	713.75		182,456.97
General Journal	12/30/2009	123009 rev		123009 dep cash	3,501.68		185,958.65
General Journal	12/30/2009	123009 rev		123009 dep cc	1,411.47		187,370.12
General Journal	12/31/2009	123109 rev		123109 dep cash	2,937.08		190,307.20
General Journal	12/31/2009	123109 rev		123109 dep cc	677.51		190,984.71
General Journal	12/31/2009	rec bnk fee		record Oct merch fees		162.26	190,822.45
General Journal	12/31/2009	merch fee		record October merchant fees		40.90	190,781.55
General Journal	12/31/2009	dep diff		record deposit difference 10/	1.75		190,783.30
General Journal	12/31/2009	int inc		record interest income Oct 09	14.16		190,797.46
General Journal	12/31/2009	merch fees		record November merchant fe		316.97	190,480.49
General Journal	12/31/2009	merch fee		record November merchant fe		40.90	190,439.59
General Journal	12/31/2009	retd ck		record returned check 11/09		5.00	190,434.59
General Journal	12/31/2009	int income		record Nov interest income	22.68		190,457.27
General Journal	12/31/2009	City Bill	PA Dept. of Reven	August and September expen		35,374.64	155,082.63
General Journal	12/31/2009	rec transfr		record transfer to repay City o		58,534.36	96,548.27
General Journal	12/31/2009	correct cc		correct cc deposit entry in 200		4,598.28	91,949.99
General Journal	12/31/2009	rec corr		record correct for refund 9/09	70.00		92,019.99
General Journal	12/31/2009	rec corr		record revenue correction 10/	4.50		92,024.49
General Journal	12/31/2009	rec corr		record revenue correction 11/	10.00		92,034.49
General Journal	12/31/2009	corr entry		correct prior period entry to cc		2,538.04	89,496.45
Total 1005 - Depository Acct2-York City Ice					119,153.97	182,882.38	89,496.45
1200 - Accounts Receivable							50,667.00
General Journal	12/31/2009	ice paid	YIH	record ice payment for YIH		32,962.00	17,705.00
General Journal	12/31/2009	ice billed	Gettysburg	record December ice billed for	268.00		17,973.00
General Journal	12/31/2009	ice billed	Central York IHC	record ice billed for Central Yc	732.00		18,705.00
General Journal	12/31/2009	ice billed	Susquehanna Rap	Dec ice billed for Susquehann	3,752.00		22,457.00
General Journal	12/31/2009	ice billed	YIH	Dec ice billed for YIH	26,475.00		48,932.00
General Journal	12/31/2009	rent paid	Edge Performance	record pro shop rent paid		1,400.00	47,532.00
General Journal	12/31/2009	rent billed	Edge Performance	record pro shop rent billed	1,400.00		48,932.00
Total 1200 - Accounts Receivable					32,627.00	34,362.00	48,932.00
1300 - Prepaid Expenses							19,553.87
Bill	12/01/2009	2010 license	ASCAP	2010 music license	1,418.00		20,971.87
Bill	12/01/2009	161	American Xerogra	learn to Skate Flyer	649.20		21,621.07
General Journal	12/02/2009	rec exp		record expense for alarm mor		30.00	21,591.07
General Journal	12/02/2009	rec ASCAP		record ASCAP music license f		83.37	21,507.70
General Journal	12/02/2009	rec exp		record BMI music license exp		128.57	21,379.13
General Journal	12/02/2009	rec fee		record auxiliary connection fe		25.00	21,354.13
General Journal	12/02/2009	rec exp		record expense for 2009 foc		17.88	21,336.25
General Journal	12/02/2009	rec exp		record expense for ISI club d		29.16	21,307.09
General Journal	12/02/2009	rec exp		record expense for memberst		12.08	21,295.01
General Journal	12/02/2009	rec exp		record expense for security a		201.63	21,093.38
General Journal	12/02/2009	rec exp		record York Chamber membe		24.67	21,068.71
General Journal	12/02/2009	rec exp		record expense for Zam main		592.18	20,476.53
General Journal	12/02/2009	rec exp		record workers comp insur ex		282.15	20,194.38

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/02/2009	rec insur		record insurance expense & fi		1,591.73	18,602.65
Bill	12/23/2009	12/30 premium	Wells Fargo Speci	12.30.09 premium per schedL	1,628.70		20,231.35
Check	12/23/2009	9285	Voided Check	VOID:	0.00		20,231.35
Bill	12/31/2009	17808	Rink Management	january 2010 Management fe	5,000.00		25,231.35
Bill	12/31/2009	17947	Rink Management	Principal Health Insurance Jai	1,527.95		26,759.30
General Journal	12/31/2009	rec mngt fe		record December mngt fee		5,000.00	21,759.30
General Journal	12/31/2009	rec exp		record expense for Dec satellit		83.83	21,675.47
General Journal	12/31/2009	rec exp		record expense for chemicals		225.00	21,450.47
General Journal	12/31/2009	rec exp		record expense for Dec Comc		60.07	21,390.40
General Journal	12/31/2009	rec exp		record expense for December		343.82	21,046.58
General Journal	12/31/2009	rec exp		record December expense for		78.97	20,967.61
General Journal	12/31/2009	rec exp		record expense for school flye		357.35	20,610.26
General Journal	12/31/2009	rec exp		record expense for holiday LTS		325.00	20,285.26
Total 1300 - Prepaid Expenses					10,223.85	9,492.46	20,285.26
1550 - Concessions-Inventory							6,853.78
Bill	12/01/2009	3945	Cafe Excellence, L	coffee and supplies	427.43		7,281.21
Bill	12/01/2009	1595035219	Coca-Cola Bottling	coke order	1,143.29		8,424.50
Bill	12/01/2009	5818984	Feesers , Inc.	concessions	2,390.55		10,815.05
Bill	12/02/2009	014882	Martin's Potato Ch	chip order	82.08		10,897.13
Bill	12/02/2009	5821946	Feesers , Inc.	concessions	1,180.75		12,077.88
Bill	12/04/2009	J021068	Mickey's Wholesal	30 pizzas	165.00		12,242.88
Bill	12/07/2009	J021092	Mickey's Wholesal	20 pizzas	110.00		12,352.88
Bill	12/08/2009	1585008711	Coca-Cola Bottling	coke order	204.57		12,557.45
Bill	12/09/2009	014957	Martin's Potato Ch	chip order	106.86		12,664.31
Bill	12/11/2009	5827798	Feesers , Inc.	concessions	1,715.86		14,380.17
Bill	12/11/2009	J021171	Mickey's Wholesal	25 pizzas	137.50		14,517.67
Bill	12/15/2009	1595035711	Coca-Cola Bottling	coke order	934.48		15,452.15
Credit	12/15/2009	5829728	Feesers , Inc.	credit for diced ham		20.90	15,431.25
Bill	12/16/2009	4209	Cafe Excellence, L	coffee etc.	338.62		15,769.87
Bill	12/16/2009	015035	Martin's Potato Ch	chip order	122.40		15,892.27
Bill	12/18/2009	5832071	Feesers , Inc.	concession order	969.74		16,862.01
Bill	12/18/2009	J021249	Mickey's Wholesal	35 pizzas	192.50		17,054.51
Bill	12/22/2009	1595036217	Coca-Cola Bottling	coke order	400.24		17,454.75
Bill	12/23/2009	5834170	Feesers , Inc.	concessions	75.83		17,530.58
Bill	12/28/2009	J021284	Mickey's Wholesal	25 pizzas	137.50		17,668.08
General Journal	12/31/2009	rec cogs		record expense for concessio		10,947.85	6,720.23
Total 1550 - Concessions-Inventory					10,835.20	10,968.75	6,720.23
1600 - Petty Cash							1,000.00
Total 1600 - Petty Cash							1,000.00
1700 - Change Bank							500.00
Total 1700 - Change Bank							500.00
1400 - Fixed Assets							43,822.75
1451 - Accumulated Depreciation							-5,717.99

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/02/2009	rec deprec		record depreciation for compr		389.57	-6,107.56
General Journal	12/31/2009	rec deprec		rec deprec for compressor		333.17	-6,440.73
General Journal	12/31/2009	rec deprec		rec deprec for door		18.75	-6,459.48
General Journal	12/31/2009	rec deprec		rec deprec for floor scrubber		126.60	-6,586.08
General Journal	12/31/2009	rec deprec		record depreciation for skates		32.00	-6,618.08
General Journal	12/31/2009	rec deprec		record depreciation for skate		13.25	-6,631.33
General Journal	12/31/2009	rec deprec		record depreciation for Dell C		136.65	-6,767.98
General Journal	12/31/2009	rec deprec		record depreciation for skates		39.75	-6,807.73
General Journal	12/31/2009	rec deprec		record depreciation for skates		238.03	-7,045.76
General Journal	12/31/2009	rec deprec		record depreciation for skates		13.25	-7,059.01
General Journal	12/31/2009	rec deprec		record depreciation for skates		14.58	-7,073.59
General Journal	12/31/2009	rec deprec		record depreciation for fryer		26.67	-7,100.26
Total 1451 - Accumulated Depreciation					0.00	1,382.27	-7,100.26
1400 - Fixed Assets - Other							49,540.74
Total 1400 - Fixed Assets - Other							49,540.74
Total 1400 - Fixed Assets					0.00	1,382.27	42,440.48
2000 - Accounts Payable							-13,608.53
Bill	12/01/2009	17600	Rink Management			1,527.95	-15,136.48
Bill	12/01/2009	2010 license	ASCAP			1,418.00	-16,554.48
Bill	12/01/2009	14898	J & C Ice Technol			267.09	-16,821.57
Bill	12/01/2009	17667	Rink Management			62.07	-16,883.64
Bill	12/01/2009	161	American Xerograj			649.20	-17,532.84
Bill	12/01/2009	3945	Cafe Excellence, L			427.43	-17,960.27
Bill	12/01/2009	207-21010	Clear Channel Bro			260.00	-18,220.27
Bill	12/01/2009	207-21008	Clear Channel Bro			775.00	-18,995.27
Bill	12/01/2009	106762781	Clipper Magazine			347.00	-19,342.27
Bill	12/01/2009	1595035219	Coca-Cola Bottling			1,143.29	-20,485.56
Bill	12/01/2009	00825884	Dressel Welding S			137.36	-20,622.92
Bill	12/01/2009	00827917	Dressel Welding S			32.32	-20,655.24
Bill	12/01/2009	5818984	Feesers , Inc.			2,390.55	-23,045.79
Bill	12/01/2009	63661	Journal			670.00	-23,715.79
Bill	12/01/2009	120109-107069	Rexel			29.68	-23,745.47
Bill	12/01/2009	17776	Rink Management			8.82	-23,754.29
Bill	12/01/2009	11.25.09 data	Verizon-Data Line			31.66	-23,785.95
Bill	12/01/2009	11.19.09 staterr	Verizon			350.33	-24,136.28
Bill	12/01/2009	Dec Mens Leag	York Amateur Hoc			2,943.00	-27,079.28
Bill	12/01/2009	17897	Rink Management			33.27	-27,112.55
Bill	12/01/2009	17877	Rink Management			9.71	-27,122.26
Bill	12/01/2009	0004964	York, City of			300.00	-27,422.26
Bill	12/02/2009	014882	Martin's Potato Ch			82.08	-27,504.34
Bill	12/02/2009	17683	Rink Management			199.05	-27,703.39
Bill	12/02/2009	5821946	Feesers , Inc.			1,180.75	-28,884.14
Bill	12/03/2009	95611	JenCo Micro Edge			35.00	-28,919.14
Bill	12/03/2009	00890147	Quaker City Paper			333.95	-29,253.09

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	12/04/2009	9150	Clear Channel Bro	651	839.00		-28,414.09
Bill Pmt -Check	12/04/2009	9151	Clipper Magazine		403.00		-28,011.09
Bill Pmt -Check	12/04/2009	9152	Journal	York Ice Rink	670.00		-27,341.09
Bill Pmt -Check	12/04/2009	9153	Rink Management	York City Ice Arena	59.57		-27,281.52
Bill	12/04/2009	26492	Behler, F.W., Inc.			125.00	-27,406.52
Bill	12/04/2009	0104341302	Cintas			38.90	-27,445.42
Bill	12/04/2009	J021068	Mickey's Wholesal			165.00	-27,610.42
Bill	12/04/2009	00830129	Dressel Welding S			226.88	-27,837.30
Bill	12/04/2009	6126014	Hillyard, Inc.			94.26	-27,931.56
Bill	12/07/2009	J021092	Mickey's Wholesal			110.00	-28,041.56
Bill	12/07/2009	12.07.09	RH & LF Enterpris			577.00	-28,618.56
Bill	12/07/2009	Sec Dep Refund	Refund- Brown, Je			100.00	-28,718.56
Bill	12/07/2009	106782787	Clipper Magazine			403.00	-29,121.56
Bill	12/07/2009	106784063	Clipper Magazine			347.00	-29,468.56
Bill	12/07/2009	14926	J & C Ice Technol			32.00	-29,500.56
Bill	12/08/2009	1585008711	Coca-Cola Bottling			204.57	-29,705.13
Bill	12/08/2009	00891186	Quaker City Paper			149.54	-29,854.67
Bill	12/09/2009	014957	Martin's Potato Ch			106.86	-29,961.53
Bill	12/10/2009	11/06/09-12/09/	Met-Ed			13,919.06	-43,880.59
Bill	12/10/2009	2/27/09-12/10/0	Lear, Brian			250.00	-44,130.59
Bill Pmt -Check	12/11/2009	9154	ASCAP		1,418.00		-42,712.59
Bill Pmt -Check	12/11/2009	9155	Bureau of Planning		215.00		-42,497.59
Bill Pmt -Check	12/11/2009	9156	Chemdry		282.65		-42,214.94
Bill Pmt -Check	12/11/2009	9157	Comcast Cable	01622 344428-01-8	60.07		-42,154.87
Bill Pmt -Check	12/11/2009	9158	Dish Network	8255707080242824	78.97		-42,075.90
Bill Pmt -Check	12/11/2009	9159	Kline's	26938 York City Ice Arena	233.75		-41,842.15
Bill Pmt -Check	12/11/2009	9160	Martin's Potato Ch	375060	112.08		-41,730.07
Bill Pmt -Check	12/11/2009	9161	Quaker City Paper	14356	226.82		-41,503.25
Bill Pmt -Check	12/11/2009	9162	refund- Doss, Mel		50.00		-41,453.25
Bill Pmt -Check	12/11/2009	9163	RH & LF Enterpris		577.00		-40,876.25
Bill Pmt -Check	12/11/2009	9164	Sprint/Nextel	809184083	200.98		-40,675.27
Bill Pmt -Check	12/11/2009	9165	York Amateur Hoc	York City Ice Arena	2,943.00		-37,732.27
Bill Pmt -Check	12/11/2009	9166	York Waste Dispos	3-0611-3017148	343.82		-37,388.45
Bill Pmt -Check	12/11/2009	9167	York Water 2215-5	2215-5538	89.92		-37,298.53
Bill Pmt -Check	12/11/2009	9168	York Water 2215-5	2215-5539	179.85		-37,118.68
Bill Pmt -Check	12/11/2009	9169	York Water2215-5	95-21102400-0	470.79		-36,647.89
Bill	12/11/2009	5827798	Feesers , Inc.			1,715.86	-38,363.75
Bill	12/11/2009	J021171	Mickey's Wholesal			137.50	-38,501.25
Bill	12/11/2009	11/08/09-12/07/	Sprint/Nextel			211.53	-38,712.78
Bill	12/11/2009	11/12/09-12/10/	York Water 2215-5			179.85	-38,892.63
Bill	12/11/2009	11/12/09-12/10/	York Water 2215-5			89.92	-38,982.55
Bill	12/11/2009	11/12/09-12/10/	York Water2215-5			463.95	-39,446.50
Bill	12/12/2009	18099	Rink Management			64.58	-39,511.08
Bill	12/14/2009	SI 190-53410	Modern Handling E			71.29	-39,582.37
Bill	12/14/2009	12.14.09	RH & LF Enterpris			577.00	-40,159.37
Bill	12/15/2009	0725504	AMI Graphics, LLC			177.75	-40,337.12
Bill	12/15/2009	1595035711	Coca-Cola Bottling			934.48	-41,271.60

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Credit	12/15/2009	5829728	Feesers , Inc.		20.90		-41,250.70
Bill	12/16/2009	4209	Cafe Excellence, L			338.62	-41,589.32
Bill	12/16/2009	015035	Martin's Potato Ch			122.40	-41,711.72
Bill Pmt -Check	12/17/2009	9170	American Xerograj	Y/A	649.20		-41,062.52
Bill Pmt -Check	12/17/2009	9171	Clear Channel Bro	651	1,035.00		-40,027.52
Bill Pmt -Check	12/17/2009	9172	Coca-Cola Bottling	York City Ice Arena	3,680.92		-36,346.60
Bill Pmt -Check	12/17/2009	9173	Dressel Welding S	14084	474.24		-35,872.36
Bill Pmt -Check	12/17/2009	9174	Feesers , Inc.	79895	4,514.89		-31,357.47
Bill Pmt -Check	12/17/2009	9175	Kline's	26938 York City Ice Arena	265.00		-31,092.47
Bill Pmt -Check	12/17/2009	9176	LEAF	001-1011716-001	360.18		-30,732.29
Bill Pmt -Check	12/17/2009	9177	Met-Ed	10 00 39 6969 5 8	13,919.06		-16,813.23
Bill Pmt -Check	12/17/2009	9178	Mickey's Wholesal	York Ice Arena	412.50		-16,400.73
Bill Pmt -Check	12/17/2009	9179	RH & LF Enterpris-		1,154.00		-15,246.73
Bill Pmt -Check	12/17/2009	9116	Verizon	717 X76-0153-999 90Y	350.33		-14,896.40
Bill	12/17/2009	12.17.09 exp	Patterson, Jen			101.51	-14,997.91
Bill	12/17/2009	Sec Dep Refunc	Refund- Coret, Jos			100.00	-15,097.91
Bill	12/18/2009	5832071	Feesers , Inc.			969.74	-16,067.65
Bill	12/18/2009	J021249	Mickey's Wholesal			192.50	-16,260.15
Bill	12/18/2009	00831473	Dressel Welding S			197.04	-16,457.19
Bill	12/18/2009	18050	Rink Management			6.00	-16,463.19
Bill	12/21/2009	26 weeks subsc	York NewspaperCo			89.70	-16,552.89
Bill	12/21/2009	12.21.09	RH & LF Enterpris-			577.00	-17,129.89
Bill	12/21/2009	Refund	Refund- Groff, Car			100.00	-17,229.89
Bill	12/21/2009	Refund	Refund- Morales, J			400.00	-17,629.89
Bill Pmt -Check	12/22/2009	9183	AMI Graphics, LLC	York City Ice Arena	177.00		-17,452.89
Bill Pmt -Check	12/22/2009	9184	Behler, F.W., Inc.	City of York Ice Rink	125.00		-17,327.89
Bill Pmt -Check	12/22/2009	9185	Bortner Bros., Inc	250256	264.00		-17,063.89
Bill Pmt -Check	12/22/2009	9186	Cafe Excellence, L		178.15		-16,885.74
Bill Pmt -Check	12/22/2009	9187	Cintas	87220	38.90		-16,846.84
Bill Pmt -Check	12/22/2009	9188	Cleveland, Mike P		561.47		-16,285.37
Bill Pmt -Check	12/22/2009	9189	Clipper Magazine		347.00		-15,938.37
Bill Pmt -Check	12/22/2009	9190	Docco Office Solu		125.81		-15,812.56
Bill Pmt -Check	12/22/2009	9191	Hodges Badge Co		131.50		-15,681.06
Bill Pmt -Check	12/22/2009	9192	ICEE Company, TI	16836-0001	319.92		-15,361.14
Bill Pmt -Check	12/22/2009	9193	J & C Ice Technok		267.09		-15,094.05
Bill Pmt -Check	12/22/2009	9194	JenCo Micro Edge	York City Ice Arena	35.00		-15,059.05
Bill Pmt -Check	12/22/2009	9195	Journal	York Ice Rink	670.00		-14,389.05
Bill Pmt -Check	12/22/2009	9196	Martin's Potato Ch	375060	240.30		-14,148.75
Bill Pmt -Check	12/22/2009	9197	Orkin Exterminatin	D-7224789	55.14		-14,093.61
Bill Pmt -Check	12/22/2009	9198	Patterson, Jen		101.51		-13,992.10
Bill Pmt -Check	12/22/2009	9199	Quaker City Paper	14356	558.49		-13,433.61
Bill Pmt -Check	12/22/2009	9200	Refund- Brown, Je		100.00		-13,333.61
Bill Pmt -Check	12/22/2009	9201	Refund- Coret, Jos		100.00		-13,233.61
Bill Pmt -Check	12/22/2009	9202	Rexel	96301-000	29.68		-13,203.93
Bill Pmt -Check	12/22/2009	9203	Rink Management	York City Ice Arena	5,269.94		-7,933.99
Bill Pmt -Check	12/22/2009	9204	Susquehanna Air	York City Ice Arena	270.00		-7,663.99
Bill Pmt -Check	12/22/2009	9205	Verizon-Data Line	717 843 7975 555 93 Y	31.66		-7,632.33

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	12/22/2009	9206	York Amateur Hoc	York City Ice Arena	2,943.00		-4,689.33
Bill Pmt -Check	12/22/2009	9207	York NewspaperC	8112507	89.70		-4,599.63
Bill	12/22/2009	1595036217	Coca-Cola Bottling			400.24	-4,999.87
Bill	12/22/2009	INV21398	Doeo Office Solut			217.16	-5,217.03
Bill	12/22/2009	18015	Rink Management			15.84	-5,232.87
Bill	12/23/2009	12/30 premium	Wells Fargo Speci			1,628.70	-6,861.57
Bill Pmt -Check	12/23/2009	9284 mck	Wells Fargo Speci		1,628.70		-5,232.87
Bill	12/23/2009	5834170	Feesers , Inc.			75.83	-5,308.70
Bill	12/25/2009	18033	Rink Management			9.71	-5,318.41
Bill	12/28/2009	J021284	Mickey's Wholesal			137.50	-5,455.91
Bill	12/30/2009	17976	Rink Management			165.90	-5,621.81
Bill	12/31/2009	17808	Rink Management			5,000.00	-10,621.81
Bill	12/31/2009	17947	Rink Management			1,527.95	-12,149.76
Bill Pmt -Check	12/31/2009	9286 mck	Rink Management	York City Ice Arena	1,527.95		-10,621.81
Bill Pmt -Check	12/31/2009	9208	Cafe Excellence, L		338.62		-10,283.19
Bill Pmt -Check	12/31/2009	9209	Lear, Brian		250.00		-10,033.19
Bill Pmt -Check	12/31/2009	9210	Martin's Potato Ch	375060	229.26		-9,803.93
Bill Pmt -Check	12/31/2009	9211	Mickey's Wholesal	York Ice Arena	330.00		-9,473.93
Bill Pmt -Check	12/31/2009	9212	Refund- Groff, Car		100.00		-9,373.93
Bill Pmt -Check	12/31/2009	9213	Refund- Morales, Z		400.00		-8,973.93
Bill Pmt -Check	12/31/2009	9214	RH & LF Enterpris		1,154.00		-7,819.93
Bill Pmt -Check	12/31/2009	9215	Sprint/Nextel	809184083	211.53		-7,608.40
Total 2000 - Accounts Payable					55,490.81	49,490.68	-7,608.40
2101 - Accrued Liabilities							-15,913.87
General Journal	12/31/2009	rev accr		reverse accrual for electric ch	10,933.00		-4,980.87
General Journal	12/31/2009	accr elec		accrue December electric cha		9,279.37	-14,260.24
General Journal	12/31/2009	rev accr		reverse accrual for water char	380.88		-13,879.36
General Journal	12/31/2009	accr wtr		accrue December water charg		550.29	-14,429.65
General Journal	12/31/2009	rev accr		reverse accrual for Oct bank f	150.00		-14,279.65
General Journal	12/31/2009	accr merch		accrue December merchant fe		350.00	-14,629.65
General Journal	12/31/2009	rev accr		reverse accrual for City gas cl	2,000.00		-12,629.65
General Journal	12/31/2009	accr exp		accrue expense for LTS		94.90	-12,724.55
General Journal	12/31/2009	accr exp		accrue expense for cleaning s		400.00	-13,124.55
General Journal	12/31/2009	accr exp		accrue expense for propane		215.04	-13,339.59
General Journal	12/31/2009	rev accr		reverse accrual for phone cha	350.00		-12,989.59
General Journal	12/31/2009	accr phone		accrue phone charges		470.00	-13,459.59
General Journal	12/31/2009	accr exp		accrue copier rental		360.00	-13,819.59
General Journal	12/31/2009	accr exp		Accrue December fedex charg		200.00	-14,019.59
Total 2101 - Accrued Liabilities					13,813.88	11,919.60	-14,019.59
2102 - Accrued Payroll							-14,730.45
General Journal	12/31/2009	rev accr		reverse accrual for November	14,730.45		0.00
General Journal	12/31/2009	accr pr		accrue December payroll accr		3,006.51	-3,006.51
Total 2102 - Accrued Payroll					14,730.45	3,006.51	-3,006.51
2121 - Def Rev - Adult League							-35,932.11

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/01/2009	120109 rev		120109 rev		650.00	-36,582.11
General Journal	12/02/2009	adlt hcky		record adult hockey league re	12,973.85		-23,608.26
General Journal	12/04/2009	120409 rev		120409 rev		160.00	-23,768.26
General Journal	12/06/2009	120609 rev		120609 rev		300.96	-24,069.22
General Journal	12/08/2009	120809 rev		120809 rev		265.00	-24,334.22
General Journal	12/09/2009	120909 rev		120909 rev		176.00	-24,510.22
General Journal	12/10/2009	121009 rev		121009 rev		420.00	-24,930.22
General Journal	12/13/2009	121309 rev		121309 rev		240.00	-25,170.22
General Journal	12/14/2009	121409 rev		121409 rev		300.00	-25,470.22
General Journal	12/15/2009	121509 rev		121509 rev		325.00	-25,795.22
General Journal	12/20/2009	122009 rev		122009 rev		175.00	-25,970.22
General Journal	12/22/2009	122209 rev		122209 rev		1,345.00	-27,315.22
General Journal	12/24/2009	122409 rev		122409 rev		260.00	-27,575.22
General Journal	12/27/2009	122709 rev		122709 rev		1,899.00	-29,474.22
General Journal	12/28/2009	122809 rev		122809 rev		144.00	-29,618.22
General Journal	12/29/2009	122909 rev		122909 rev		733.00	-30,351.22
General Journal	12/30/2009	123009 rev		123009 rev		640.00	-30,991.22
General Journal	12/31/2009	123109 rev		123109 rev		135.00	-31,126.22
Total 2121 - Def Rev - Adult League					12,973.85	8,167.96	-31,126.22
							-2,938.50
2128 - Def Revenue- LTS							
General Journal	12/01/2009	120109 rev		120109 rev		30.00	-2,968.50
General Journal	12/02/2009	rec LTS		record LTS revenue	2,510.00		-458.50
General Journal	12/02/2009	rec LTS		record addtl LTS revenue	431.50		-27.00
General Journal	12/05/2009	120509 rev		120509 rev		60.00	-87.00
General Journal	12/07/2009	120709 rev		120709 rev		40.00	-127.00
General Journal	12/07/2009	120709 rev		120709 rev		120.00	-247.00
General Journal	12/08/2009	120809 rev		120809 rev		80.00	-327.00
General Journal	12/09/2009	120909 rev		120909 rev		190.00	-517.00
General Journal	12/10/2009	121009 rev		121009 rev		80.00	-597.00
General Journal	12/10/2009	121009 rev		121009 rev		270.00	-867.00
General Journal	12/11/2009	121109 rev		121109 rev		60.00	-927.00
General Journal	12/11/2009	121109 rev		121109 rev		30.00	-957.00
General Journal	12/11/2009	121109 rev		121109 rev	55.00		-902.00
General Journal	12/12/2009	12.12.09 re		121209 rev		80.00	-982.00
General Journal	12/14/2009	121409 rev		121409 rev		50.00	-1,032.00
General Journal	12/14/2009	121409 rev		121409 rev		30.00	-1,062.00
General Journal	12/15/2009	121509 rev		121509 rev		25.00	-1,087.00
General Journal	12/16/2009	121609 rev		121609 rev		840.00	-1,927.00
General Journal	12/17/2009	121709 rev		121709 rev		220.00	-2,147.00
General Journal	12/18/2009	121809 rev		121809 rev		340.00	-2,487.00
General Journal	12/20/2009	122009 rev		122009 rev		120.00	-2,607.00
General Journal	12/21/2009	122109 rev		122109 rev		30.00	-2,637.00
General Journal	12/21/2009	122109 rev		122109 rev		340.00	-2,977.00
General Journal	12/22/2009	122209 rev		122209 rev		200.00	-3,177.00
General Journal	12/23/2009	122309 rev		122309 rev		340.00	-3,517.00
General Journal	12/24/2009	122409 rev		122409 rev		150.00	-3,667.00

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/26/2009	122909 rev		122609 rev		240.00	-3,907.00
General Journal	12/27/2009	122709 rev		122709 rev		270.00	-4,177.00
General Journal	12/28/2009	122809 rev		122809 rev		60.00	-4,237.00
General Journal	12/28/2009	122809 rev		122809 rev		1,620.00	-5,857.00
General Journal	12/29/2009	122909 rev		122909 rev		300.00	-6,157.00
General Journal	12/30/2009	123009 rev		123009 rev		1,920.00	-8,077.00
General Journal	12/31/2009	123109 rev		123109 rev		160.00	-8,237.00
Total 2128 - Def Revenue- LTS					2,996.50	8,295.00	-8,237.00
							-2,583.34
2140 - Def Revenue - Dasher Board Ads							
General Journal	12/02/2009	rec dasher		record revenue for Bud Lite d	33.33		-2,550.01
General Journal	12/02/2009	rec rev		record record sponsorship rev	66.67		-2,483.34
General Journal	12/02/2009	rec rev		record revenue for dasher sal	133.33		-2,350.01
General Journal	12/02/2009	rec dasher		record revenue for United Wa	150.00		-2,200.01
Total 2140 - Def Revenue - Dasher Board Ads					383.33	0.00	-2,200.01
							0.00
2145 - Deferred Contract Ice Revenue							
General Journal	12/31/2009	reclass		reclass Jan ice paid for Gordc		100.00	-100.00
General Journal	12/31/2009	reclass		record advance ice payment f		4,422.00	-4,522.00
Total 2145 - Deferred Contract Ice Revenue					0.00	4,522.00	-4,522.00
							-92.50
2146 - Deferred Learn to Play Hockey							
General Journal	12/28/2009	122809 rev		122809 rev		50.00	-142.50
General Journal	12/31/2009	123109 rev		123109 rev		50.00	-192.50
General Journal	12/31/2009	rec LTPH		record LTPH revenue	92.50		-100.00
Total 2146 - Deferred Learn to Play Hockey					92.50	100.00	-100.00
							-487.43
2150 - Def Rev-Debit Card							
General Journal	12/01/2009	120109 rev		120109 rev	7.51		-479.92
General Journal	12/02/2009	120209 rev		120209 rev		30.00	-509.92
General Journal	12/02/2009	120209 rev		120209 rev	8.24		-501.68
General Journal	12/03/2009	120309 rev		120309 rev	13.39		-488.29
General Journal	12/05/2009	120509 rev		120509 rev	1.49		-486.80
General Journal	12/06/2009	120609 rev		120609 rev	3.00		-483.80
General Journal	12/07/2009	120709 rev		120709 rev	5.26		-478.54
General Journal	12/08/2009	120809 rev		120809 rev		50.00	-528.54
General Journal	12/08/2009	120809 rev		120809 rev	16.50		-512.04
General Journal	12/09/2009	120909 rev		120909 rev	2.00		-510.04
General Journal	12/10/2009	121009 rev		121009 rev	5.49		-504.55
General Journal	12/11/2009	121109 rev		121109 rev	8.00		-496.55
General Journal	12/12/2009	12.12.09 re		121209 rev	1.75		-494.80
General Journal	12/13/2009	121309 rev		121309 rev	17.70		-477.10
General Journal	12/15/2009	121509 rev		121509 rev		10.00	-487.10
General Journal	12/15/2009	121509 rev		121509 rev	5.80		-481.30
General Journal	12/16/2009	121609 rev		121609 rev	20.24		-461.06
General Journal	12/17/2009	121709 rev		121709 rev	6.24		-454.82
General Journal	12/18/2009	121809 rev		121809 rev	5.50		-449.32

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/20/2009	122009 rev		122009 rev		29.29	-478.61
General Journal	12/20/2009	122009 rev		122009 rev	3.84		-474.77
General Journal	12/23/2009	122309 rev		122309 rev	11.50		-463.27
General Journal	12/24/2009	122409 rev		122409 rev	2.44		-460.83
General Journal	12/27/2009	122709 rev		122709 rev	6.00		-454.83
General Journal	12/28/2009	122809 rev		122809 rev	8.43		-446.40
General Journal	12/29/2009	122909 rev		122909 rev	2.06		-444.34
General Journal	12/30/2009	123009 rev		123009 rev	1.31		-443.03
General Journal	12/31/2009	123109 rev		123109 rev	3.94		-439.09
Total 2150 - Def Rev-Debit Card					167.63	119.29	-439.09
							-296.31
2151 - Deferred Gift Certificates							
General Journal	12/12/2009	12.12.09 re		121209 rev		45.00	-341.31
General Journal	12/14/2009	121409 rev		121409 rev		30.00	-371.31
General Journal	12/15/2009	121509 rev		121509 rev		75.00	-446.31
General Journal	12/18/2009	121809 rev		121809 rev		155.00	-601.31
General Journal	12/21/2009	122109 rev		122109 rev		36.00	-637.31
General Journal	12/22/2009	122209 rev		122209 rev		66.00	-703.31
General Journal	12/23/2009	122309 rev		122309 rev		30.00	-733.31
General Journal	12/27/2009	122709 rev		122709 rev		30.00	-763.31
General Journal	12/28/2009	122809 rev		122809 rev		12.00	-775.31
General Journal	12/30/2009	123009 rev		123009 rev	678.50		-96.81
General Journal	12/30/2009	123009 rev		123009 rev	39.00		-57.81
General Journal	12/30/2009	123009 rev		123009 rev		30.00	-87.81
Total 2151 - Deferred Gift Certificates					717.50	509.00	-87.81
							-25,647.50
2200 - Sales Tax Payable							
2201 - Sales tax not charged by vendor							-8.90
Total 2201 - Sales tax not charged by vendor							-8.90
							-25,638.60
2200 - Sales Tax Payable - Other							
General Journal	12/01/2009	120109 rev	PA Dept. of Reven	120109 rev		12.77	-25,651.37
General Journal	12/02/2009	120209 rev	PA Dept. of Reven	120209 rev		14.13	-25,665.50
General Journal	12/03/2009	120309 rev	PA Dept. of Reven	120309 rev		30.23	-25,695.73
General Journal	12/04/2009	120409 rev	PA Dept. of Reven	120409 rev		26.88	-25,722.61
General Journal	12/05/2009	120509 rev	PA Dept. of Reven	120509 rev		67.26	-25,789.87
General Journal	12/06/2009	120609 rev	PA Dept. of Reven	120609 rev		65.58	-25,855.45
General Journal	12/07/2009	120709 rev	PA Dept. of Reven	120709 rev		27.19	-25,882.64
General Journal	12/08/2009	120809 rev	PA Dept. of Reven	120809 rev		21.73	-25,904.37
General Journal	12/09/2009	120909 rev	PA Dept. of Reven	120909 rev		18.33	-25,922.70
General Journal	12/10/2009	121009 rev	PA Dept. of Reven	121009 rev		26.08	-25,948.78
General Journal	12/11/2009	121109 rev	PA Dept. of Reven	121109 rev		27.69	-25,976.47
General Journal	12/12/2009	12.12.09 re	PA Dept. of Reven	121209 rev		69.24	-26,045.71
General Journal	12/13/2009	121309 rev	PA Dept. of Reven	121309 rev		60.69	-26,106.40
General Journal	12/14/2009	121409 rev	PA Dept. of Reven	121409 rev		27.33	-26,133.73
General Journal	12/15/2009	121509 rev	PA Dept. of Reven	121509 rev		10.71	-26,144.44
General Journal	12/16/2009	121609 rev	PA Dept. of Reven	121609 rev		21.45	-26,165.89

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/17/2009	121709 rev	PA Dept. of Reven	121709 rev		29.60	-26,195.49
General Journal	12/18/2009	121809 rev	PA Dept. of Reven	121809 rev		23.90	-26,219.39
General Journal	12/18/2009	121809 rev	PA Dept. of Reven	121809 rev	0.20		-26,219.19
General Journal	12/20/2009	122009 rev	PA Dept. of Reven	122009 rev		48.29	-26,267.48
General Journal	12/20/2009	122009 rev	PA Dept. of Reven	122009 rev	0.10		-26,267.38
General Journal	12/21/2009	122109 rev	PA Dept. of Reven	122109 rev		26.58	-26,293.96
General Journal	12/22/2009	122209 rev	PA Dept. of Reven	122209 rev		12.62	-26,306.58
General Journal	12/23/2009	122309 rev	PA Dept. of Reven	122309 rev		26.64	-26,333.22
General Journal	12/24/2009	122409 rev	PA Dept. of Reven	122409 rev		5.10	-26,338.32
General Journal	12/26/2009	122909 rev	PA Dept. of Reven	122609 rev		20.52	-26,358.84
General Journal	12/26/2009	122909 rev	PA Dept. of Reven	122609 rev	0.20		-26,358.64
General Journal	12/27/2009	122709 rev	PA Dept. of Reven	122709 rev		28.27	-26,386.91
General Journal	12/28/2009	122809 rev	PA Dept. of Reven	122809 rev		37.15	-26,424.06
General Journal	12/29/2009	122909 rev	PA Dept. of Reven	122909 rev		25.00	-26,449.06
General Journal	12/30/2009	123009 rev	PA Dept. of Reven	123009 rev		34.70	-26,483.76
General Journal	12/31/2009	123109 rev	PA Dept. of Reven	123109 rev		49.03	-26,532.79
General Journal	12/31/2009	City Bill	PA Dept. of Reven	July sales tax billed from City	412.31		-26,120.48
General Journal	12/31/2009	City Bill	PA Dept. of Reven	August sales tax billed from C	536.70		-25,583.78
Total 2200 - Sales Tax Payable - Other					949.51	894.69	-25,583.78
Total 2200 - Sales Tax Payable					949.51	894.69	-25,592.68
2900 - Rink Sinking Fund/Debt Service							321,364.27
General Journal	12/31/2009	City Bill	PA Dept. of Reven	August debit sink fund payme	16,215.34		337,579.61
General Journal	12/31/2009	City Bill	PA Dept. of Reven	September debt sinking fund l	16,215.34		353,794.95
Total 2900 - Rink Sinking Fund/Debt Service					32,430.68	0.00	353,794.95
1110 - Retained Earnings							-974,296.94
Total 1110 - Retained Earnings							-974,296.94
1520 - Funding From Owners							-120,421.15
General Journal	12/31/2009	rec transfr		record transfer to repay City c	58,534.36		-61,886.79
Total 1520 - Funding From Owners					58,534.36	0.00	-61,886.79
1525 - Distribution to City of York							600,000.00
Total 1525 - Distribution to City of York							600,000.00
4000 - Public Skating Admissions							-85,354.21
General Journal	12/01/2009	120109 rev		120109 rev	0.00		-85,354.21
General Journal	12/02/2009	120209 rev		120209 rev		256.00	-85,610.21
General Journal	12/03/2009	120309 rev		120309 rev	0.00		-85,610.21
General Journal	12/04/2009	120409 rev		120409 rev		1,021.00	-86,631.21
General Journal	12/05/2009	120509 rev		120509 rev		1,107.50	-87,738.71
General Journal	12/06/2009	120609 rev		120609 rev		401.50	-88,140.21
General Journal	12/07/2009	120709 rev		120709 rev		4.50	-88,144.71
General Journal	12/08/2009	120809 rev		120809 rev	0.00		-88,144.71
General Journal	12/09/2009	120909 rev		120909 rev		551.50	-88,696.21

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/09/2009	120909 rev		120909 rev	13.00		-88,683.21
General Journal	12/10/2009	121009 rev		121009 rev	0.00		-88,683.21
General Journal	12/11/2009	121109 rev		121109 rev		1,114.00	-89,797.21
General Journal	12/12/2009	12.12.09 re		121209 rev		1,048.50	-90,845.71
General Journal	12/13/2009	121309 rev		121309 rev		470.50	-91,316.21
General Journal	12/14/2009	121409 rev		121409 rev		53.00	-91,369.21
General Journal	12/15/2009	121509 rev		121509 rev	0.00		-91,369.21
General Journal	12/16/2009	121609 rev		121609 rev		385.00	-91,754.21
General Journal	12/17/2009	121709 rev		121709 rev	0.00		-91,754.21
General Journal	12/18/2009	121809 rev		121809 rev		976.50	-92,730.71
General Journal	12/18/2009	121809 rev		121809 rev	12.32		-92,718.39
General Journal	12/19/2009	121909 rev		121909 rev CLOSeD due to w			-92,718.39
General Journal	12/20/2009	122009 rev		122009 rev	0.00		-92,718.39
General Journal	12/21/2009	122109 rev		122109 rev		99.00	-92,817.39
General Journal	12/22/2009	122209 rev		122209 rev		67.50	-92,884.89
General Journal	12/23/2009	122309 rev		122309 rev		530.00	-93,414.89
General Journal	12/24/2009	122409 rev		122409 rev		192.50	-93,607.39
General Journal	12/25/2009	122509 rev		122509 CLOSED	0.00		-93,607.39
General Journal	12/26/2009	122909 rev		122609 rev		1,889.50	-95,496.89
General Journal	12/26/2009	122909 rev		122609 rev	12.32		-95,484.57
General Journal	12/27/2009	122709 rev		122709 rev		1,083.00	-96,567.57
General Journal	12/28/2009	122809 rev		122809 rev		803.00	-97,370.57
General Journal	12/29/2009	122909 rev		122909 rev		634.00	-98,004.57
General Journal	12/30/2009	123009 rev		123009 rev		1,972.00	-99,976.57
General Journal	12/31/2009	123109 rev		123109 rev		1,516.50	-101,493.07
General Journal	12/31/2009	dep diff		reccord deposit difference 10/		1.75	-101,494.82
General Journal	12/31/2009	retd ck		record returned check 11/09	5.00		-101,489.82
General Journal	12/31/2009	rec corr		record correct for refund 9/09		70.00	-101,559.82
General Journal	12/31/2009	rec corr		record revenue correction 10/		4.50	-101,564.32
General Journal	12/31/2009	rec corr		record revenue correction 11/		10.00	-101,574.32
General Journal	12/31/2009	corr entry		correct prior period entry to cc	2,538.04		-99,036.28
Total 4000 - Public Skating Admissions					2,580.68	16,262.75	-99,036.28
4001 - Adult Hockey Revenue							-80,301.10
4002 - Adult Winter Hockey League							-68,281.10
General Journal	12/02/2009	adlt hcky		record adult hockey league re		12,973.85	-81,254.95
Total 4002 - Adult Winter Hockey League					0.00	12,973.85	-81,254.95
4003 - Adult S&S Hockey League							-11,200.00
Total 4003 - Adult S&S Hockey League							-11,200.00
4005 - Adult Hockey Clinic							-820.00
Total 4005 - Adult Hockey Clinic							-820.00
Total 4001 - Adult Hockey Revenue					0.00	12,973.85	-93,274.95
4010 - Youth Hockey Revenue							-24,131.66

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
4012 - Yth Hockey S&S League							-17,315.00
Total 4012 - Yth Hockey S&S League							-17,315.00
4014 - Youth Hockey Clinics							-6,816.66
Total 4014 - Youth Hockey Clinics							-6,816.66
Total 4010 - Youth Hockey Revenue							-24,131.66
4020 - Learn to Skate Revenue							-62,546.78
4022 - Learn to Skate							-62,546.78
General Journal	12/02/2009	rec LTS		record LTS revenue		2,510.00	-65,056.78
General Journal	12/02/2009	rec LTS		record addtl LTS revenue		431.50	-65,488.28
Total 4022 - Learn to Skate					0.00	2,941.50	-65,488.28
Total 4020 - Learn to Skate Revenue					0.00	2,941.50	-65,488.28
4030 - Learn to Play Hockey Revenue							-4,977.50
General Journal	12/31/2009	rec LTPH		record LTPH revenue		92.50	-5,070.00
Total 4030 - Learn to Play Hockey Revenue					0.00	92.50	-5,070.00
4040 - Contract Ice Revenue							-420,109.16
General Journal	12/02/2009	120209 rev	East Berlin Homes	120209 rev		225.00	-420,334.16
General Journal	12/03/2009	120309 rev	Ol'timers	120309 rev		6,097.00	-426,431.16
General Journal	12/04/2009	120409 rev	YIH	120409 rev		32,962.00	-459,393.16
General Journal	12/04/2009	120409 rev	Lillich, Gordan	120409 rev		100.00	-459,493.16
General Journal	12/08/2009	120809 rev	Susquehannock	120809 rev		768.00	-460,261.16
General Journal	12/08/2009	120809 rev	York-Suburban IHC	120809 rev		440.00	-460,701.16
General Journal	12/09/2009	120909 rev	Red Lion HS	120909 rev		536.00	-461,237.16
General Journal	12/10/2009	121009 rev	West York IHC	121009 rev		670.00	-461,907.16
General Journal	12/11/2009	121109 rev	WRFSC	121109 rev		1,289.00	-463,196.16
General Journal	12/15/2009	121509 rev	Kitchener Exchang	121509 rev		268.00	-463,464.16
General Journal	12/15/2009	121509 rev	CPIHL	121509 rev		11,676.00	-475,140.16
General Journal	12/17/2009	121709 rev	Special Olympics	121709 rev		804.00	-475,944.16
General Journal	12/22/2009	122209 rev	Kennard Dale HS	122209 rev Kennard Dale		1,100.00	-477,044.16
General Journal	12/28/2009	122809 rev	Dallastown HS	122809 rev		990.00	-478,034.16
General Journal	12/31/2009	ice paid		record ice payment for YIH	32,962.00		-445,072.16
General Journal	12/31/2009	ice billed	Gettysburg	record December ice billed for		268.00	-445,340.16
General Journal	12/31/2009	ice billed	Central York IHC	record ice billed for Central Yc		732.00	-446,072.16
General Journal	12/31/2009	ice billed	Susquehanna Rap	Dec ice billed for Susquehanr		3,752.00	-449,824.16
General Journal	12/31/2009	reclass		reclass Jan ice paid for Gordc	100.00		-449,724.16
General Journal	12/31/2009	reclass		record advance ice payment f	4,422.00		-445,302.16
General Journal	12/31/2009	ice billed	YIH	Dec ice billed for YIH		26,475.00	-471,777.16
Total 4040 - Contract Ice Revenue					37,484.00	89,152.00	-471,777.16
4048 - Hockey Equipment rental							-175.00
Total 4048 - Hockey Equipment rental							-175.00

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
4050 - Drop In Hockey							-16,144.00
General Journal	12/01/2009	120109 rev		120109 rev		21.00	-16,165.00
General Journal	12/02/2009	120209 rev		120209 rev		28.00	-16,193.00
General Journal	12/03/2009	120309 rev		120309 rev		49.00	-16,242.00
General Journal	12/04/2009	120409 rev		120409 rev		82.00	-16,324.00
General Journal	12/08/2009	120809 rev		120809 rev		56.00	-16,380.00
General Journal	12/09/2009	120909 rev		120909 rev		21.00	-16,401.00
General Journal	12/10/2009	121009 rev		121009 rev		14.00	-16,415.00
General Journal	12/11/2009	121109 rev		121109 rev		156.00	-16,571.00
General Journal	12/15/2009	121509 rev		121509 rev		63.00	-16,634.00
General Journal	12/18/2009	121809 rev		121809 rev		142.00	-16,776.00
General Journal	12/21/2009	122109 rev		122109 rev		7.00	-16,783.00
General Journal	12/22/2009	122209 rev		122209 rev		70.00	-16,853.00
General Journal	12/23/2009	122309 rev		122309 rev		70.00	-16,923.00
General Journal	12/24/2009	122409 rev		122409 rev		91.00	-17,014.00
General Journal	12/26/2009	122909 rev		122609 rev		190.00	-17,204.00
General Journal	12/27/2009	122709 rev		122709 rev		64.00	-17,268.00
General Journal	12/28/2009	122809 rev		122809 rev		112.00	-17,380.00
General Journal	12/29/2009	122909 rev		122909 rev		112.00	-17,492.00
General Journal	12/30/2009	123009 rev		123009 rev		189.00	-17,681.00
General Journal	12/31/2009	123109 rev		123109 rev		443.00	-18,124.00
Total 4050 - Drop In Hockey					0.00	1,980.00	-18,124.00
4051 - Figure Skating Revenue							-19,241.00
General Journal	12/01/2009	120109 rev		120109 rev		95.00	-19,336.00
General Journal	12/03/2009	120309 rev		120309 rev		45.00	-19,381.00
General Journal	12/04/2009	120409 rev		120409 rev		44.00	-19,425.00
General Journal	12/07/2009	120709 rev		120709 rev		97.00	-19,522.00
General Journal	12/08/2009	120809 rev		120809 rev		92.00	-19,614.00
General Journal	12/09/2009	120909 rev		120909 rev		55.00	-19,669.00
General Journal	12/10/2009	121009 rev		121009 rev		60.00	-19,729.00
General Journal	12/11/2009	121109 rev		121109 rev		117.00	-19,846.00
General Journal	12/12/2009	12.12.09 re		121209 rev		10.00	-19,856.00
General Journal	12/14/2009	121409 rev		121409 rev		45.00	-19,901.00
General Journal	12/15/2009	121509 rev		121509 rev		76.00	-19,977.00
General Journal	12/16/2009	121609 rev		121609 rev		55.00	-20,032.00
General Journal	12/17/2009	121709 rev		121709 rev		60.00	-20,092.00
General Journal	12/18/2009	121809 rev		121809 rev		137.00	-20,229.00
General Journal	12/21/2009	122109 rev		122109 rev		44.00	-20,273.00
General Journal	12/22/2009	122209 rev		122209 rev		45.00	-20,318.00
General Journal	12/23/2009	122309 rev		122309 rev		30.00	-20,348.00
General Journal	12/24/2009	122409 rev		122409 rev		14.00	-20,362.00
General Journal	12/27/2009	122709 rev		122709 rev		10.00	-20,372.00
General Journal	12/28/2009	122809 rev	PA Dept. of Reven	122809 rev		90.00	-20,462.00
General Journal	12/29/2009	122909 rev		122909 rev		45.00	-20,507.00
General Journal	12/30/2009	123009 rev		123009 rev		55.00	-20,562.00

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/31/2009	123109 rev		123109 rev		30.00	-20,592.00
Total 4051 - Figure Skating Revenue					0.00	1,351.00	-20,592.00
							-2,204.30
4052 - Private Lessons Revenue							
General Journal	12/03/2009	120309 rev		120309 rev		21.00	-2,225.30
General Journal	12/15/2009	121509 rev		121509 rev		160.00	-2,385.30
General Journal	12/17/2009	121709 rev		121709 rev		16.80	-2,402.10
Total 4052 - Private Lessons Revenue					0.00	197.80	-2,402.10
							-4,541.66
4054 - Sponsorship Revenue							
General Journal	12/02/2009	rec dasher		record revenue for Bud Lite d		33.33	-4,574.99
General Journal	12/02/2009	rec rev		record record sponsorship rev		66.67	-4,641.66
General Journal	12/02/2009	rec rev		record revenue for dasher sal		133.33	-4,774.99
General Journal	12/02/2009	rec dasher		record revenue for United Wa		150.00	-4,924.99
Total 4054 - Sponsorship Revenue					0.00	383.33	-4,924.99
							-11,802.50
4055 - Skate Punchcards Revenue							
General Journal	12/04/2009	120409 rev		120409 rev		260.00	-12,062.50
General Journal	12/07/2009	120709 rev		120709 rev		140.00	-12,202.50
General Journal	12/14/2009	121409 rev		121409 rev		260.00	-12,462.50
General Journal	12/18/2009	121809 rev		121809 rev		140.00	-12,602.50
General Journal	12/21/2009	122109 rev		122109 rev		140.00	-12,742.50
General Journal	12/28/2009	122809 rev	PA Dept. of Reven	122809 rev		260.00	-13,002.50
Total 4055 - Skate Punchcards Revenue					0.00	1,200.00	-13,002.50
							-16,317.75
4056 - Birthday Party Revenue							
General Journal	12/04/2009	120409 rev		120409 rev		262.50	-16,580.25
General Journal	12/05/2009	120509 rev		120509 rev		125.00	-16,705.25
General Journal	12/06/2009	120609 rev		120609 rev		479.50	-17,184.75
General Journal	12/07/2009	120709 rev		120709 rev		141.50	-17,326.25
General Journal	12/11/2009	121109 rev		121109 rev		81.50	-17,407.75
General Journal	12/12/2009	12.12.09 re		121209 rev		106.50	-17,514.25
General Journal	12/16/2009	121609 rev		121609 rev		30.00	-17,544.25
General Journal	12/22/2009	122209 rev		122209 rev		25.00	-17,569.25
General Journal	12/28/2009	122809 rev		122809 rev		25.00	-17,594.25
General Journal	12/29/2009	122909 rev		122909 rev		230.00	-17,824.25
Total 4056 - Birthday Party Revenue					0.00	1,506.50	-17,824.25
							-107.30
4057 - Locker Revenue							
Total 4057 - Locker Revenue							-107.30
							-11,851.15
4058 - Vending Revenue							
General Journal	12/03/2009	120309 rev		120309 rev		598.10	-12,449.25
General Journal	12/15/2009	121509 rev		121509 rev		349.05	-12,798.30
General Journal	12/16/2009	121609 rev		121609 rev		173.51	-12,971.81
General Journal	12/17/2009	121709 rev		121709 rev		80.50	-13,052.31
General Journal	12/21/2009	122109 rev		122109 rev		150.00	-13,202.31

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/24/2009	122409 rev		122409 rev		47.48	-13,249.79
General Journal	12/28/2009	122809 rev		122809 rev		318.00	-13,567.79
General Journal	12/29/2009	122909 rev		122909 rev		110.15	-13,677.94
Total 4058 - Vending Revenue					0.00	1,826.79	-13,677.94
							-8,397.50
4059 - Room Rental							-8,397.50
General Journal	12/02/2009	120209 rev		120209 rev		375.00	-8,772.50
General Journal	12/04/2009	120409 rev		120409 rev		100.00	-8,872.50
Bill	12/07/2009	Sec Dep Refund- Brown, Je	Refund security deposit Comr		100.00		-8,772.50
General Journal	12/09/2009	120909 rev		120909 rev		150.00	-8,922.50
Bill	12/17/2009	Sec Dep Refund- Coret, Jos	Security Deposit Refund		100.00		-8,822.50
General Journal	12/18/2009	121809 rev		121809 rev		300.00	-9,122.50
Bill	12/21/2009	Refund- Groff, Car	refund security deposit		100.00		-9,022.50
Bill	12/21/2009	Refund- Morales, Z	refund of room rental and dep		400.00		-8,622.50
General Journal	12/22/2009	122209 rev		122209 rev		100.00	-8,722.50
General Journal	12/23/2009	122309 rev		122309 rev		200.00	-8,922.50
General Journal	12/28/2009	122809 rev		122809 rev		100.00	-9,022.50
General Journal	12/31/2009	123109 rev		123109 rev		150.00	-9,172.50
Total 4059 - Room Rental					700.00	1,475.00	-9,172.50
							-17,053.50
4060 - Skate Rental							-17,053.50
General Journal	12/04/2009	120409 rev		120409 rev		237.50	-17,291.00
General Journal	12/05/2009	120509 rev		120509 rev		302.50	-17,593.50
General Journal	12/06/2009	120609 rev		120609 rev		112.50	-17,706.00
General Journal	12/11/2009	121109 rev		121109 rev		285.00	-17,991.00
General Journal	12/12/2009	12.12.09 re		121209 rev		267.50	-18,258.50
General Journal	12/13/2009	121309 rev		121309 rev		75.00	-18,333.50
General Journal	12/14/2009	121409 rev		121409 rev		12.50	-18,346.00
General Journal	12/18/2009	121809 rev		121809 rev		287.50	-18,633.50
General Journal	12/21/2009	122109 rev		122109 rev		30.00	-18,663.50
General Journal	12/22/2009	122209 rev		122209 rev		25.00	-18,688.50
General Journal	12/23/2009	122309 rev		122309 rev		20.00	-18,708.50
General Journal	12/24/2009	122409 rev		122409 rev		82.50	-18,791.00
General Journal	12/26/2009	122609 rev		122609 rev		482.50	-19,273.50
General Journal	12/27/2009	122709 rev		122709 rev		305.00	-19,578.50
General Journal	12/28/2009	122809 rev		122809 rev		345.00	-19,923.50
General Journal	12/29/2009	122909 rev		122909 rev		252.50	-20,176.00
General Journal	12/30/2009	123009 rev		123009 rev		352.50	-20,528.50
General Journal	12/31/2009	123109 rev		123109 rev		547.50	-21,076.00
Total 4060 - Skate Rental					0.00	4,022.50	-21,076.00
							-28,896.55
4062 - Hockey Tournament Revenue							-28,896.55
Total 4062 - Hockey Tournament Revenue							-28,896.55
							-8,494.62
4063 - Group Admission							-8,494.62
General Journal	12/04/2009	120409 rev		120409 rev		45.00	-8,539.62
General Journal	12/05/2009	120509 rev		120509 rev		60.00	-8,599.62

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/06/2009	120609 rev		120609 rev		858.50	-9,458.12
General Journal	12/11/2009	121109 rev		121109 rev		60.00	-9,518.12
General Journal	12/12/2009	12.12.09 re		121209 rev		187.50	-9,705.62
General Journal	12/14/2009	121409 rev		121409 rev		3.50	-9,709.12
General Journal	12/16/2009	121609 rev		121609 rev		27.00	-9,736.12
General Journal	12/22/2009	122209 rev		122209 rev		23.50	-9,759.62
General Journal	12/29/2009	122909 rev		122909 rev		61.50	-9,821.12
General Journal	12/30/2009	123009 rev		123009 rev		117.00	-9,938.12
Total 4063 - Group Admission					0.00	1,443.50	-9,938.12
							-1,555.25
4064 - Video Revenue							-1,555.25
General Journal	12/07/2009	120709 rev		120709 rev		199.00	-1,754.25
Total 4064 - Video Revenue					0.00	199.00	-1,754.25
							-40.00
4070 - Fitness Payment							-40.00
General Journal	12/06/2009	120609 rev		120609 rev		20.00	-60.00
General Journal	12/12/2009	12.12.09 re		121209 rev		20.00	-80.00
General Journal	12/14/2009	121409 rev		121409 rev		20.00	-100.00
Total 4070 - Fitness Payment					0.00	60.00	-100.00
							-1,349.43
4200 - Skate Passes							-1,349.43
General Journal	12/02/2009	120209 rev		120209 rev		27.50	-1,376.93
General Journal	12/04/2009	120409 rev		120409 rev		115.00	-1,491.93
General Journal	12/11/2009	121109 rev		121109 rev		110.00	-1,601.93
General Journal	12/12/2009	12.12.09 re		121209 rev		120.00	-1,721.93
General Journal	12/15/2009	121509 rev		121509 rev		40.00	-1,761.93
General Journal	12/20/2009	122009 rev		122009 rev		55.00	-1,816.93
General Journal	12/23/2009	122309 rev		122309 rev		40.00	-1,856.93
General Journal	12/26/2009	122909 rev		122609 rev		27.50	-1,884.43
General Journal	12/27/2009	122709 rev		122709 rev		27.50	-1,911.93
General Journal	12/29/2009	122909 rev		122909 rev		72.50	-1,984.43
Total 4200 - Skate Passes					0.00	635.00	-1,984.43
							-129,773.74
4800 - Concessions Revenue							-129,773.74
General Journal	12/01/2009	120109 rev		120109 rev		216.22	-129,989.96
General Journal	12/02/2009	120209 rev		120209 rev		241.04	-130,231.00
General Journal	12/03/2009	120309 rev		120309 rev		528.61	-130,759.61
General Journal	12/04/2009	120409 rev		120409 rev		457.05	-131,216.66
General Journal	12/05/2009	120509 rev		120509 rev		1,134.28	-132,350.94
General Journal	12/06/2009	120609 rev		120609 rev		1,098.02	-133,448.96
General Journal	12/07/2009	120709 rev		120709 rev		468.81	-133,917.77
General Journal	12/08/2009	120809 rev		120809 rev		363.33	-134,281.10
General Journal	12/09/2009	120909 rev		120909 rev		310.79	-134,591.89
General Journal	12/10/2009	121009 rev		121009 rev		450.49	-135,042.38
General Journal	12/11/2009	121109 rev		121109 rev		465.97	-135,508.35
General Journal	12/12/2009	12.12.09 re		121209 rev		1,172.49	-136,680.84
General Journal	12/12/2009	12.12.09 re		121209 rev	6.50		-136,674.34

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/13/2009	121309 rev		121309 rev		1,014.48	-137,688.82
General Journal	12/14/2009	121409 rev		121409 rev		476.96	-138,165.78
General Journal	12/15/2009	121509 rev		121509 rev		182.81	-138,348.59
General Journal	12/16/2009	121609 rev		121609 rev		364.44	-138,713.03
General Journal	12/16/2009	121609 rev		121609 rev	2.00		-138,711.03
General Journal	12/17/2009	121709 rev		121709 rev		511.19	-139,222.22
General Journal	12/18/2009	121809 rev		121809 rev		411.49	-139,633.71
General Journal	12/20/2009	122009 rev		122009 rev		811.98	-140,445.69
General Journal	12/20/2009	122009 rev		122009 rev	1.65		-140,444.04
General Journal	12/21/2009	122109 rev		122109 rev		467.10	-140,911.14
General Journal	12/22/2009	122209 rev		122209 rev		212.08	-141,123.22
General Journal	12/23/2009	122309 rev		122309 rev		451.17	-141,574.39
General Journal	12/24/2009	122409 rev		122409 rev		86.09	-141,660.48
General Journal	12/26/2009	122909 rev		122609 rev		347.67	-142,008.15
General Journal	12/27/2009	122709 rev		122709 rev		485.08	-142,493.23
General Journal	12/28/2009	122809 rev		122809 rev		640.13	-143,133.36
General Journal	12/29/2009	122909 rev		122909 rev		423.77	-143,557.13
General Journal	12/30/2009	123009 rev		123009 rev		583.98	-144,141.11
General Journal	12/30/2009	123009 rev		123009 rev	6.50		-144,134.61
General Journal	12/31/2009	123109 rev		123109 rev		847.84	-144,982.45
General Journal	12/31/2009	123109 rev		123109 rev	2.50		-144,979.95
Total 4800 - Concessions Revenue					19.15	15,225.36	-144,979.95
							-15,200.00
4903 - Pro Shop Rent							
General Journal	12/08/2009	120809 rev		120809 rev		1,400.00	-16,600.00
General Journal	12/31/2009	rent paid		record pro shop rent paid	1,400.00		-15,200.00
General Journal	12/31/2009	rent billed	Edge Performance	record pro shop rent billed		1,400.00	-16,600.00
Total 4903 - Pro Shop Rent					1,400.00	2,800.00	-16,600.00
							-94.00
4999 - Miscellaneous Revenue							
General Journal	12/31/2009	correct cc		correct cc deposit entry in 200	4,598.28		4,504.28
Total 4999 - Miscellaneous Revenue					4,598.28	0.00	4,504.28
							126,649.96
5000 - Cost of Goods Sold							
5001 - COGS - Public Skating							1,570.54
Total 5001 - COGS - Public Skating							1,570.54
							18,037.63
5002 - COGS - Adult Hockey League							
Bill	12/01/2009	Dec Mens Leag York Amateur Hoc	Dec Ref Fees Mens League		2,943.00		20,980.63
Total 5002 - COGS - Adult Hockey League					2,943.00	0.00	20,980.63
							12,050.82
5003 - COGS - Youth Hockey League							
Total 5003 - COGS - Youth Hockey League							12,050.82
							866.37
5004 - COGS - Learn to Skate							
General Journal	12/31/2009	accr exp		accrue expense for LTS	94.90		961.27
Total 5004 - COGS - Learn to Skate					94.90	0.00	961.27

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
5005 · COGS - Birthday Parties							1,290.46
Total 5005 · COGS - Birthday Parties							1,290.46
5008 · COGS - Concessions							91,487.94
General Journal	12/31/2009	rec cogs		record expense for concession	10,947.85		102,435.79
Total 5008 · COGS - Concessions					10,947.85	0.00	102,435.79
5009 · Skate and Equipment COGS							1,346.20
Total 5009 · Skate and Equipment COGS							1,346.20
Total 5000 · Cost of Goods Sold					13,985.75	0.00	140,635.71
6000 · Payroll							312,353.04
General Journal	12/07/2009	PR 11.29.09		payroll for period end 11.29.0:	13,748.35		326,101.39
General Journal	12/21/2009	PR 12.13.09		payroll for period end 12.13.0:	14,519.56		340,620.95
General Journal	12/31/2009	PR 12.27.09		payroll for period end 12.27.0:	10,522.79		351,143.74
General Journal	12/31/2009	rev accr		reverse accrual for November		14,730.45	336,413.29
General Journal	12/31/2009	accr pr		accrue December payroll accr	3,006.51		339,419.80
Total 6000 · Payroll					41,797.21	14,730.45	339,419.80
6120 · Bank Service Charges							3,628.33
Bill	12/01/2009	17897	Rink Management	Bank Fees for period end 11.1	33.27		3,661.60
General Journal	12/31/2009	rev accr		reverse accrual for Oct bank f		150.00	3,511.60
General Journal	12/31/2009	rec bnk fee		record Oct merch fees	162.26		3,673.86
General Journal	12/31/2009	merch fee		record October merchant fees	40.90		3,714.76
General Journal	12/31/2009	merch fees		record November merchant fe	316.97		4,031.73
General Journal	12/31/2009	merch fee		record November merchant fe	40.90		4,072.63
General Journal	12/31/2009	accr merch		accrue December merchant fe	350.00		4,422.63
Total 6120 · Bank Service Charges					944.30	150.00	4,422.63
6130 · Cash Discounts							33,752.10
General Journal	12/01/2009	120109 rev		120109 rev	4.65		33,756.75
General Journal	12/01/2009	120109 rev		120109 rev	1.35		33,758.10
General Journal	12/02/2009	120209 rev		120209 rev	78.00		33,836.10
General Journal	12/02/2009	120209 rev		120209 rev	23.16		33,859.26
General Journal	12/03/2009	120309 rev		120309 rev	9.21		33,868.47
General Journal	12/04/2009	120409 rev		120409 rev	96.79		33,965.26
General Journal	12/04/2009	120409 rev		120409 rev	8.09		33,973.35
General Journal	12/05/2009	120509 rev		120509 rev	220.37		34,193.72
General Journal	12/05/2009	120509 rev		120509 rev	77.49		34,271.21
General Journal	12/06/2009	120609 rev		120609 rev	121.50		34,392.71
General Journal	12/06/2009	120609 rev		120609 rev	27.81		34,420.52
General Journal	12/07/2009	120709 rev		120709 rev	129.50		34,550.02
General Journal	12/07/2009	120709 rev		120709 rev	8.28		34,558.30
General Journal	12/08/2009	120809 rev		120809 rev	8.00		34,566.30
General Journal	12/08/2009	120809 rev		120809 rev	4.27		34,570.57

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/09/2009	120909 rev		120909 rev	117.00		34,687.57
General Journal	12/09/2009	120909 rev		120909 rev	25.32		34,712.89
General Journal	12/10/2009	121009 rev		121009 rev	56.71		34,769.60
General Journal	12/11/2009	121109 rev		121109 rev	188.65		34,958.25
General Journal	12/11/2009	121109 rev		121109 rev	88.34		35,046.59
General Journal	12/12/2009	12.12.09 re		121209 rev	441.36		35,487.95
General Journal	12/12/2009	12.12.09 re		121209 rev	52.01		35,539.96
General Journal	12/13/2009	121309 rev		121309 rev	65.00		35,604.96
General Journal	12/13/2009	121309 rev		121309 rev	4.18		35,609.14
General Journal	12/14/2009	121409 rev		121409 rev	17.00		35,626.14
General Journal	12/14/2009	121409 rev		121409 rev	20.80		35,646.94
General Journal	12/15/2009	121509 rev		121509 rev	27.54		35,674.48
General Journal	12/16/2009	121609 rev		121609 rev	155.50		35,829.98
General Journal	12/16/2009	121609 rev		121609 rev	16.82		35,846.80
General Journal	12/17/2009	121709 rev		121709 rev	12.50		35,859.30
General Journal	12/17/2009	121709 rev		121709 rev	8.92		35,868.22
General Journal	12/18/2009	121809 rev		121809 rev	154.43		36,022.65
General Journal	12/18/2009	121809 rev		121809 rev	122.44		36,145.09
General Journal	12/20/2009	122009 rev		122009 rev	7.21		36,152.30
General Journal	12/21/2009	122109 rev		122109 rev	29.00		36,181.30
General Journal	12/21/2009	122109 rev		122109 rev	34.14		36,215.44
General Journal	12/22/2009	122209 rev		122209 rev	18.59		36,234.03
General Journal	12/23/2009	122309 rev		122309 rev	106.14		36,340.17
General Journal	12/23/2009	122309 rev		122309 rev	38.86		36,379.03
General Journal	12/24/2009	122409 rev		122409 rev	47.50		36,426.53
General Journal	12/24/2009	122409 rev		122409 rev	6.13		36,432.66
General Journal	12/26/2009	122909 rev		122609 rev	308.57		36,741.23
General Journal	12/26/2009	122909 rev		122609 rev	129.37		36,870.60
General Journal	12/27/2009	122709 rev		122709 rev	194.04		37,064.64
General Journal	12/27/2009	122709 rev		122709 rev	96.42		37,161.06
General Journal	12/28/2009	122809 rev		122809 rev	443.50		37,604.56
General Journal	12/28/2009	122809 rev		122809 rev	111.85		37,716.41
General Journal	12/29/2009	122909 rev		122909 rev	246.57		37,962.98
General Journal	12/29/2009	122909 rev		122909 rev	23.84		37,986.82
General Journal	12/30/2009	123009 rev		123009 rev	256.48		38,243.30
General Journal	12/31/2009	123109 rev		123109 rev	251.90		38,495.20
General Journal	12/31/2009	123109 rev		123109 rev	47.92		38,543.12
Total 6130 - Cash Discounts					4,791.02	0.00	38,543.12
6140 - Contributions							75.00
Total 6140 - Contributions							75.00
6150 - Depreciation Expense							13,224.05
General Journal	12/02/2009	rec deprec		record depreciation for compr	389.57		13,613.62
General Journal	12/31/2009	rec deprec		rec deprec for compressor	333.17		13,946.79
General Journal	12/31/2009	rec deprec		rec deprec for door	18.75		13,965.54
General Journal	12/31/2009	rec deprec		rec deprec for floor scrubber	126.60		14,092.14

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/31/2009	rec deprec		record depreciation for skates	32.00		14,124.14
General Journal	12/31/2009	rec deprec		record depreciation for skate	13.25		14,137.39
General Journal	12/31/2009	rec deprec		record depreciation for Dell Ci	136.65		14,274.04
General Journal	12/31/2009	rec deprec		record depreciation for skates	39.75		14,313.79
General Journal	12/31/2009	rec deprec		record depreciation for skates	238.03		14,551.82
General Journal	12/31/2009	rec deprec		record depreciation for skates	13.25		14,565.07
General Journal	12/31/2009	rec deprec		record depreciation for skates	14.58		14,579.65
General Journal	12/31/2009	rec deprec		record depreciation for fryer	26.67		14,606.32
Total 6150 - Depreciation Expense					1,382.27	0.00	14,606.32
							587.56
6160 - Dues and Subscriptions							
General Journal	12/02/2009	rec exp		record expense for ISI club du	29.16		616.72
General Journal	12/02/2009	rec exp		record expense for membersh	12.08		628.80
General Journal	12/02/2009	rec exp		record York Chamber membe	24.67		653.47
Bill	12/21/2009	26 weeks subsc	York NewspaperC	newspaper subscription 26 we	89.70		743.17
Total 6160 - Dues and Subscriptions					155.61	0.00	743.17
							2,921.85
6170 - Equipment Rental							
General Journal	12/31/2009	accr exp		accrue copier rental	360.00		3,281.85
Total 6170 - Equipment Rental					360.00	0.00	3,281.85
							41,684.70
6180 - Insurance							
6181 - Workman's Comp							
General Journal	12/02/2009	rec exp		record workers comp insur ex	274.34		5,971.98
Total 6181 - Workman's Comp					274.34	0.00	5,971.98
							12,112.95
6182 - Liability Insurance							
General Journal	12/02/2009	rec insur		record liability insurance expe	974.75		13,087.70
Total 6182 - Liability Insurance					974.75	0.00	13,087.70
							3,511.00
6184 - Umbrella Insurance							
General Journal	12/02/2009	rec insur		record excess liability insuran	331.25		3,842.25
Total 6184 - Umbrella Insurance					331.25	0.00	3,842.25
							2,397.56
6185 - Other Insurance							
General Journal	12/02/2009	rec insur		record auto insurance expens	9.00		2,406.56
General Journal	12/02/2009	rec insur		record crime insurance expen	22.50		2,429.06
General Journal	12/02/2009	rec insur		record liability insurance expe	139.92		2,568.98
Total 6185 - Other Insurance					171.42	0.00	2,568.98
							259.16
6187 - Boiler Insurance							
General Journal	12/02/2009	rec insur		record boiler insurance expen	85.83		344.99
Total 6187 - Boiler Insurance					85.83	0.00	344.99
							17,706.39
6190 - Health Insurance							
Bill	12/01/2009	17600	Rink Management	Principal Health Insurance bill	1,527.95		19,234.34
Total 6190 - Health Insurance					1,527.95	0.00	19,234.34

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 6180 - Insurance					3,365.54	0.00	45,050.24
6200 - Interest Expense							382.63
6210 - Finance Charge							382.63
General Journal	12/02/2009	rec exp		record workers comp insur fin	7.81		390.44
General Journal	12/02/2009	rec insur		record insurance finance char	28.48		418.92
Total 6210 - Finance Charge					36.29	0.00	418.92
Total 6200 - Interest Expense					36.29	0.00	418.92
6230 - Licenses and Permits							3,081.50
General Journal	12/02/2009	rec ASCAP		record ASCAP music license f	83.37		3,164.87
General Journal	12/02/2009	rec exp		record BMI music license exp	128.57		3,293.44
General Journal	12/02/2009	rec exp		record expense for 2009 foot	17.88		3,311.32
Total 6230 - Licenses and Permits					229.82	0.00	3,311.32
6240 - Miscellaneous							350.00
Total 6240 - Miscellaneous							350.00
6245 - Scheduling software and Fees							9,307.36
Total 6245 - Scheduling software and Fees							9,307.36
6250 - Postage and Delivery							3,031.87
Bill	12/22/2009	18015	Rink Management	postage stamps	15.84		3,047.71
General Journal	12/31/2009	accr exp		Accrue December fedex char	200.00		3,247.71
Total 6250 - Postage and Delivery					215.84	0.00	3,247.71
6260 - Printing and Reproduction							5,021.80
Bill	12/15/2009	0725504	AMI Graphics, LLC	dasher board for Cafe Excelle	177.75		5,199.55
Bill	12/22/2009	INV21398	Doceo Office Solut	copies	217.16		5,416.71
General Journal	12/31/2009	rec exp		record expense for school flye	357.35		5,774.06
General Journal	12/31/2009	rec exp		record expense for holiday LTe	325.00		6,099.06
Total 6260 - Printing and Reproduction					1,077.26	0.00	6,099.06
6261 - Advertising							17,395.28
Bill	12/01/2009	207-21010	Clear Channel Bro	talent Fee	260.00		17,655.28
Bill	12/01/2009	207-21008	Clear Channel Bro	rock n skate advertising, Nov	775.00		18,430.28
Bill	12/01/2009	106762781	Clipper Magazine	quarter page ad	347.00		18,777.28
Bill	12/01/2009	63661	Journal	central Penn Parent Decembe	670.00		19,447.28
Bill	12/01/2009	17776	Rink Management	Sales Genie 11.19.09 Citi Car	8.82		19,456.10
Bill	12/02/2009	17683	Rink Management	Data Base Management Time	82.50		19,538.60
Bill	12/02/2009	17683	Rink Management	Web Design and Administrati	116.55		19,655.15
Bill	12/07/2009	106782787	Clipper Magazine	quarter page ad	403.00		20,058.15
Bill	12/07/2009	106784063	Clipper Magazine	12.09 quarter page ad	347.00		20,405.15
Bill	12/10/2009	2/27/09-12/10/0	Lear, Brian	website hours 02.27.09-12.10	250.00		20,655.15
Bill	12/30/2009	17976	Rink Management	Date base management time	86.25		20,741.40

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	12/30/2009	17976	Rink Management	web design and administrator	78.05		20,819.45
Bill	12/30/2009	17976	Rink Management	data base management suppl	1.60		20,821.05
Total 6261 - Advertising					3,425.77	0.00	20,821.05
6270 - Professional Fees							55,672.06
6271 - Management Fees							55,000.00
General Journal	12/31/2009	rec mngt fe		record December mngt fee	5,000.00		60,000.00
Total 6271 - Management Fees					5,000.00	0.00	60,000.00
6273 - Employee Training and Develop							672.06
Total 6273 - Employee Training and Develop							672.06
Total 6270 - Professional Fees					5,000.00	0.00	60,672.06
6300 - Repairs							99,371.94
6310 - Building Repairs							29,954.66
Bill	12/04/2009	26492	Behler, F.W., Inc.	repaired ladies room toilet	125.00		30,079.66
General Journal	12/04/2009	120409 rev		120409 rev payment for broke		102.82	29,976.84
Total 6310 - Building Repairs					125.00	102.82	29,976.84
6315 - Service Contracts							46,009.59
Bill	12/01/2009	0004964	York, City of	false alarm response audible	300.00		46,309.59
General Journal	12/02/2009	rec exp		record expense for alarm mor	30.00		46,339.59
General Journal	12/02/2009	rec fee		record auxiliary connection fe	25.00		46,364.59
General Journal	12/02/2009	rec exp		record expense for security a	201.63		46,566.22
Bill	12/07/2009	12.07.09	RH & LF Enterpris	general maint	577.00		47,143.22
Bill	12/14/2009	12.14.09	RH & LF Enterpris	general maint	577.00		47,720.22
Bill	12/21/2009	12.21.09	RH & LF Enterpris	general maint	577.00		48,297.22
General Journal	12/31/2009	rec exp		record expense for chemicals	225.00		48,522.22
Total 6315 - Service Contracts					2,512.63	0.00	48,522.22
6320 - Computer Repairs							848.94
Total 6320 - Computer Repairs							848.94
6330 - Equipment Repairs							22,558.75
Bill	12/01/2009	14898	J & C Ice Technol	zamboni parts for repair	267.09		22,825.84
General Journal	12/02/2009	rec exp		record expense for Zam main	592.18		23,418.02
Bill	12/03/2009	95611	JenCo Micro Edge	Zamboni knife	35.00		23,453.02
Bill	12/04/2009	6126014	Hillyard, Inc.	super shine all cleaner	94.26		23,547.28
Bill	12/07/2009	14926	J & C Ice Technol	filter element, air cleaner, lpg	32.00		23,579.28
Bill	12/14/2009	SI 190-53410	Modern Handling E	service and parts	71.29		23,650.57
Total 6330 - Equipment Repairs					1,091.82	0.00	23,650.57
Total 6300 - Repairs					3,729.45	102.82	102,998.57
6340 - Telephone							7,810.77
Bill	12/01/2009	17667	Rink Management	Verizon Wireless invoice 634	62.07		7,872.84

3:28 PM
01/13/10
Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill	12/01/2009	11.25.09 data	Verizon-Data Line	data phone service 11.25.09 s	31.66		7,904.50
Bill	12/01/2009	11.19.09 statem	Verizon	phone service 11.19.09 statem	350.33		8,254.83
Bill	12/11/2009	11/08/09-12/07/	Sprint/Nextel	phone service 11.08.09-12.07	211.53		8,466.36
Bill	12/12/2009	18099	Rink Management	Verizon billing period 11.13.09	64.58		8,530.94
General Journal	12/31/2009	City Bill	PA Dept. of Reven	August Verizon service billed	44.00		8,574.94
General Journal	12/31/2009	City Bill	PA Dept. of Reven	September Verizon service bil	44.00		8,618.94
General Journal	12/31/2009	rev accr		reverse accrual for phone cha		350.00	8,268.94
General Journal	12/31/2009	accr phone		accrue phone charges	470.00		8,738.94
Total 6340 - Telephone					1,278.17	350.00	8,738.94
6345 - Web Hosting & Internet							1,700.37
General Journal	12/31/2009	rec exp		record expense for Dec satellit	83.83		1,784.20
General Journal	12/31/2009	rec exp		record expense for Dec Comc	60.07		1,844.27
General Journal	12/31/2009	rec exp		record December expense for	78.97		1,923.24
Total 6345 - Web Hosting & Internet					222.87	0.00	1,923.24
6350 - Travel & Ent							1,649.82
6370 - Meals							299.67
Total 6370 - Meals							299.67
6380 - Travel							1,350.15
Bill	12/17/2009	12.17.09 exp	Patterson, Jen	mileage to deliver LTS flyers	101.51		1,451.66
Total 6380 - Travel					101.51	0.00	1,451.66
Total 6350 - Travel & Ent					101.51	0.00	1,751.33
6390 - Utilities							181,468.27
6400 - Gas and Electric							170,173.21
Bill	12/10/2009	11/06/09-12/09/	Met-Ed	electric service 11.06.09-12.0	13,919.06		184,092.27
General Journal	12/31/2009	rev accr		reverse accrual for electric ch		10,933.00	173,159.27
General Journal	12/31/2009	accr elec		accrue December electric cha	9,279.37		182,438.64
General Journal	12/31/2009	City Bill	PA Dept. of Reven	August gas and consultant fee	762.12		183,200.76
General Journal	12/31/2009	City Bill	PA Dept. of Reven	September gas and consular	1,144.83		184,345.59
General Journal	12/31/2009	rev accr		reverse accrual for City gas cl		2,000.00	182,345.59
Total 6400 - Gas and Electric					25,105.38	12,933.00	182,345.59
6410 - Water							8,010.02
Bill	12/11/2009	11/12/09-12/10/	York Water 2215-E	water service 11.12.09-12.10.	179.85		8,189.87
Bill	12/11/2009	11/12/09-12/10/	York Water 2215-E	water service 11.12.09-12.10.	89.92		8,279.79
Bill	12/11/2009	11/12/09-12/10/	York Water2215-5	water service 11.12.09-12.10.	463.95		8,743.74
General Journal	12/31/2009	rev accr		reverse accrual for water char		380.88	8,362.86
General Journal	12/31/2009	accr wtr		accrue December water charg	550.29		8,913.15
Total 6410 - Water					1,284.01	380.88	8,913.15
6420 - Waste Removal							3,285.04
General Journal	12/31/2009	rec exp		record expense for December	343.82		3,628.86
Total 6420 - Waste Removal					343.82	0.00	3,628.86

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Accrual Basis

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 6390 - Utilities					26,733.21	13,313.88	194,887.60
6560 - Payroll Expenses							7,822.86
Bill	12/01/2009	17877	Rink Management	ADP 401K processing charge	9.71		7,832.57
General Journal	12/11/2009	ADP 230076		payroll processing fee for peri	170.88		8,003.45
Bill	12/18/2009	18050	Rink Management	December 2009 COBRA sen	6.00		8,009.45
General Journal	12/25/2009	ADP 247434		payroll processing fee for peri	221.79		8,231.24
General Journal	12/25/2009	ADP 243987		payroll processing fee for peri	233.19		8,464.43
Bill	12/25/2009	18033	Rink Management	ADP 401K invoice 592249 da	9.71		8,474.14
Total 6560 - Payroll Expenses					651.28	0.00	8,474.14
6700 - Supplies							21,611.04
6770 - Building & Maintenance Supplies							19,354.23
6771 - Cleaning Supplies							8,287.58
Bill	12/03/2009	00890147	Quaker City Paper	janitorial supplies	333.95		8,621.53
Bill	12/08/2009	00891186	Quaker City Paper	janitorial supplies	149.54		8,771.07
General Journal	12/31/2009	accr exp		accrue expense for cleaning s	400.00		9,171.07
Total 6771 - Cleaning Supplies					883.49	0.00	9,171.07
6772 - Propane							7,180.38
Bill	12/01/2009	00825884	Dressel Welding S	propane	137.36		7,317.74
Bill	12/01/2009	00827917	Dressel Welding S	propane	32.32		7,350.06
Bill	12/04/2009	00830129	Dressel Welding S	propane	226.88		7,576.94
Bill	12/18/2009	00831473	Dressel Welding S	propane	197.04		7,773.98
General Journal	12/31/2009	accr exp		accrue expense for propane	215.04		7,989.02
Total 6772 - Propane					808.64	0.00	7,989.02
6774 - Ice Paint and Supplies							1,342.00
Total 6774 - Ice Paint and Supplies							1,342.00
6780 - Other Supplies							2,544.27
Bill	12/01/2009	120109-107069	Rexel	lamps	29.68		2,573.95
Bill	12/04/2009	0104341302	Cintas	first aid supplies	38.90		2,612.85
Total 6780 - Other Supplies					68.58	0.00	2,612.85
Total 6770 - Building & Maintenance Supplies					1,760.71	0.00	21,114.94
6790 - Office Supplies							2,256.81
General Journal	12/31/2009	rec dep		record refund from Office Ma		254.60	2,002.21
Total 6790 - Office Supplies					0.00	254.60	2,002.21
Total 6700 - Supplies					1,760.71	254.60	23,117.15
6800 - <Overage>/Shortage							-119.81
General Journal	12/01/2009	120109 rev		120109 rev	0.46		-119.35
General Journal	12/02/2009	120209 rev		120209 rev		0.27	-119.62

York City Ice Arena
General Ledger
As of December 31, 2009

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	12/03/2009	120309 rev		120309 rev		0.31	-119.93
General Journal	12/04/2009	120409 rev		120409 rev		0.80	-120.73
General Journal	12/05/2009	120509 rev		120509 rev reversed on 12.07		119.93	-240.66
General Journal	12/06/2009	120609 rev		120609 rev		0.15	-240.81
General Journal	12/07/2009	120709 rev		120709 rev reversal for overage	119.33		-121.48
General Journal	12/08/2009	120809 rev		120809 rev		0.66	-122.14
General Journal	12/09/2009	120909 rev		120909 rev		0.03	-122.17
General Journal	12/10/2009	121009 rev		121009 rev		0.51	-122.68
General Journal	12/11/2009	121109 rev		121109 rev	0.16		-122.52
General Journal	12/12/2009	121209 rev		121209 rev	0.24		-122.28
General Journal	12/13/2009	121309 rev		121309 rev		0.16	-122.44
General Journal	12/14/2009	121409 rev		121409 rev	0.03		-122.41
General Journal	12/15/2009	121509 rev		121509 rev		0.44	-122.85
General Journal	12/16/2009	121609 rev		121609 rev	0.03		-122.82
General Journal	12/17/2009	121709 rev		121709 rev		0.33	-123.15
General Journal	12/18/2009	121809 rev		121809 rev		0.41	-123.56
General Journal	12/20/2009	122009 rev		122009 rev	0.41		-123.15
General Journal	12/21/2009	122109 rev		122109 rev		0.16	-123.31
General Journal	12/23/2009	122309 rev		122309 rev		0.25	-123.56
General Journal	12/26/2009	122609 rev		122609 rev		12.52	-136.08
General Journal	12/26/2009	122909 rev		122609 rev	2.57		-133.51
General Journal	12/27/2009	122709 rev		122709 rev		0.20	-133.71
General Journal	12/28/2009	122809 rev		122809 rev		0.22	-133.93
General Journal	12/29/2009	122909 rev		122909 rev	0.25		-133.68
General Journal	12/30/2009	123009 rev		123009 rev	0.00		-133.68
General Journal	12/30/2009	123009 rev		123009 rev		0.76	-134.44
General Journal	12/31/2009	123109 rev		123109 rev	8.02		-126.42
Total 6800 - <Overage>/Shortage					131.50	138.11	-126.42
6820 - Taxes							56.00
6840 - Local							56.00
Total 6840 - Local							56.00
Total 6820 - Taxes							56.00
7010 - Interest Income							-778.63
General Journal	12/31/2009	int inc		record interest income Oct 09		14.16	-792.79
General Journal	12/31/2009	int income		record Nov interest income		22.68	-815.47
Total 7010 - Interest Income					0.00	36.84	-815.47
TOTAL					605,804.14	605,804.14	0.00