

York City Ice Arena
Profit & Loss Budget vs. Actual
January through December 2010

Ordinary Income/Expense	<u>Jan - Dec 10</u>	<u>Budget</u>
Income		
4000 · Public Skating Admissions	111,266.30	123,500.00
4001 · Adult Hockey Revenue		
4002 · Adult Winter Hockey League	81,680.93	84,943.00
4003 · Adult S&S Hockey League	14,025.86	12,041.00
4004 · Adult Hockey Camps	0.00	2,000.00
4005 · Adult Hockey Clinic	2,184.00	2,000.00
4001 · Adult Hockey Revenue - Other	0.00	1,600.00
Total 4001 · Adult Hockey Revenue	<u>97,890.79</u>	<u>102,584.00</u>
4010 · Youth Hockey Revenue		
4012 · Yth Hockey S&S League	9,745.00	17,600.00
4013 · Yth Hockey Camps	0.00	1,985.00
4014 · Youth Hockey Clinics	4,279.00	2,945.00
4010 · Youth Hockey Revenue - Other	60.00	5,800.00
Total 4010 · Youth Hockey Revenue	<u>14,084.00</u>	<u>28,330.00</u>
4020 · Learn to Skate Revenue		
4022 · Learn to Skate	91,164.00	73,890.00
4023 · Learn to Skate Competition	325.00	0.00
4020 · Learn to Skate Revenue - Other	1,109.00	0.00
Total 4020 · Learn to Skate Revenue	<u>92,598.00</u>	<u>73,890.00</u>
4030 · Learn to Play Hockey Revenue	8,144.50	6,660.00
4040 · Contract Ice Revenue		
4041 · Hockey Contract Ice Revenue	13,442.47	
4040 · Contract Ice Revenue - Other	403,681.68	502,068.00
Total 4040 · Contract Ice Revenue	<u>417,124.15</u>	<u>502,068.00</u>
4048 · Hockey Equipment rental	1,050.00	0.00
4050 · Drop In Hockey	19,820.00	17,250.00
4051 · Figure Skating Revenue	19,545.25	27,250.00
4052 · Private Lessons Revenue	1,976.25	3,700.00
4054 · Sponsorship Revenue	3,675.01	7,800.00
4055 · Skate Punchcards Revenue	5,620.00	18,950.00
4056 · Birthday Party Revenue	30,849.65	20,500.00
4058 · Vending Revenue	15,116.89	13,300.00
4059 · Room Rental	13,140.00	9,200.00
4060 · Skate Rental	26,703.00	27,170.00
4062 · Hockey Tournament Revenue	22,471.00	28,800.00
4063 · Group Admission	10,512.10	13,450.00
4064 · Video Revenue	2,651.00	2,400.00
4070 · Fitness Payment	100.00	0.00
4100 · Gift Certificates	437.46	0.00
4200 · Skate Passes	1,202.50	1,610.00
4800 · Concessions Revenue	133,403.27	157,000.00
4903 · Pro Shop Rent	15,093.52	16,800.00
4999 · Miscellaneous Revenue	3,752.75	0.00

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	<u>Jan - Dec 10</u>	<u>Budget</u>
Total Income	1,068,227.39	1,202,212.00
Cost of Goods Sold		
5000 · Cost of Goods Sold		
5001 · COGS - Public Skating	1,739.66	2,628.00
5002 · COGS - Adult Hockey League	19,745.51	22,700.00
5003 · COGS - Youth Hockey League	10,604.33	12,800.00
5004 · COGS - Learn to Skate	5,108.31	2,550.00
5005 · COGS - Birthday Parties	1,248.34	1,312.00
5007 · COGS - Group Sales	242.40	0.00
5008 · COGS - Concessions	100,674.78	102,050.00
5009 · Skate and Equipment COGS	211.65	1,800.00
Total 5000 · Cost of Goods Sold	<u>139,574.98</u>	<u>145,840.00</u>
Total COGS	<u>139,574.98</u>	<u>145,840.00</u>
Gross Profit	928,652.41	1,056,372.00
Expense		
6000 · Payroll	317,825.12	359,436.00
6120 · Bank Service Charges	4,700.33	3,275.00
6130 · Cash Discounts	41,522.95	26,000.00
6150 · Depreciation Expense	17,106.06	17,316.00
6160 · Dues and Subscriptions	1,693.27	804.00
6170 · Equipment Rental	644.11	2,900.00
6180 · Insurance		
6181 · Workman's Comp	6,466.10	6,504.00
6182 · Liability Insurance	11,697.00	11,700.00
6184 · Umbrella Insurance	3,975.00	3,972.00
6185 · Other Insurance	2,057.04	2,052.00
6187 · Boiler Insurance	1,029.96	1,032.00
6190 · Health Insurance	36,914.58	20,172.00
Total 6180 · Insurance	<u>62,139.68</u>	<u>45,432.00</u>
6200 · Interest Expense		
6210 · Finance Charge	377.92	432.00
Total 6200 · Interest Expense	<u>377.92</u>	<u>432.00</u>
6230 · Licenses and Permits	3,178.00	3,590.00
6240 · Miscellaneous	-390.60	
6245 · Scheduling software and Fees	0.00	3,000.00
6250 · Postage and Delivery	2,709.02	4,800.00
6260 · Printing and Reproduction	5,376.08	5,400.00
6261 · Advertising	19,170.80	10,000.00
6270 · Professional Fees		
6271 · Management Fees	59,200.00	60,000.00
6273 · Employee Training and Develop	0.00	400.00
Total 6270 · Professional Fees	<u>59,200.00</u>	<u>60,400.00</u>

York City Ice Arena

Profit & Loss Budget vs. Actual

January through December 2010

	<u>Jan - Dec 10</u>	<u>Budget</u>
6300 - Repairs		
6310 - Building Repairs	36,443.93	18,000.00
6315 - Service Contracts	48,492.31	42,000.00
6320 - Computer Repairs	34.75	1,980.00
6330 - Equipment Repairs	13,610.35	18,900.00
Total 6300 - Repairs	<u>98,581.34</u>	<u>80,880.00</u>
6340 - Telephone	8,726.84	10,750.00
6345 - Web Hosting & Internet	1,962.77	1,680.00
6350 - Travel & Ent		
6370 - Meals	175.01	550.00
6380 - Travel	734.17	2,800.00
Total 6350 - Travel & Ent	<u>909.18</u>	<u>3,350.00</u>
6390 - Utilities		
6400 - Gas and Electric	186,666.58	176,000.00
6410 - Water	9,498.63	8,050.00
6420 - Waste Removal	3,435.11	4,200.00
Total 6390 - Utilities	<u>199,600.32</u>	<u>188,250.00</u>
6560 - Payroll Expenses	8,526.46	8,520.00
6700 - Supplies		
6770 - Building & Maintenance Supplies		
6771 - Cleaning Supplies	11,534.59	9,900.00
6772 - Propane	7,399.09	8,500.00
6774 - Ice Paint and Supplies	864.13	1,000.00
6780 - Other Supplies	1,641.11	6,600.00
6770 - Building & Maintenance Supplies - Other	0.00	
Total 6770 - Building & Maintenance Supplies	<u>21,438.92</u>	<u>26,000.00</u>
6790 - Office Supplies	2,230.41	4,300.00
6700 - Supplies - Other	114.81	
Total 6700 - Supplies	<u>23,784.14</u>	<u>30,300.00</u>
6800 - <Overage>/Shortage	332.30	0.00
6820 - Taxes		
6840 - Local	160.00	0.00
6850 - Property	0.00	0.00
Total 6820 - Taxes	<u>160.00</u>	<u>0.00</u>
Total Expense	<u>877,836.09</u>	<u>866,515.00</u>
Net Ordinary Income	50,816.32	189,857.00
Other Income/Expense		
Other Income		
7010 - Interest Income	157.87	0.00
Total Other Income	<u>157.87</u>	<u>0.00</u>

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	<u>Jan - Dec 10</u>	<u>Budget</u>
Other Expense		
8010 - Other Expenses	12,001.64	0.00
Total Other Expense	<u>12,001.64</u>	<u>0.00</u>
Net Other Income	<u>-11,843.77</u>	<u>0.00</u>
Net Income	<u><u>38,972.55</u></u>	<u><u>189,857.00</u></u>

York City Ice Arena

Profit & Loss Budget vs. Actual

January through December 2010

	\$ Over Budget
Ordinary Income/Expense	
Income	
4000 · Public Skating Admissions	-12,233.70
4001 · Adult Hockey Revenue	
4002 · Adult Winter Hockey League	-3,262.07
4003 · Adult S&S Hockey League	1,984.86
4004 · Adult Hockey Camps	-2,000.00
4005 · Adult Hockey Clinic	184.00
4001 · Adult Hockey Revenue - Other	-1,600.00
Total 4001 · Adult Hockey Revenue	-4,693.21
4010 · Youth Hockey Revenue	
4012 · Yth Hockey S&S League	-7,855.00
4013 · Yth Hockey Camps	-1,985.00
4014 · Youth Hockey Clinics	1,334.00
4010 · Youth Hockey Revenue - Other	-5,740.00
Total 4010 · Youth Hockey Revenue	-14,246.00
4020 · Learn to Skate Revenue	
4022 · Learn to Skate	17,274.00
4023 · Learn to Skate Competition	325.00
4020 · Learn to Skate Revenue - Other	1,109.00
Total 4020 · Learn to Skate Revenue	18,708.00
4030 · Learn to Play Hockey Revenue	1,484.50
4040 · Contract Ice Revenue	
4041 · Hockey Contract Ice Revenue	
4040 · Contract Ice Revenue - Other	-98,386.32
Total 4040 · Contract Ice Revenue	-84,943.85
4048 · Hockey Equipment rental	1,050.00
4050 · Drop In Hockey	2,570.00
4051 · Figure Skating Revenue	-7,704.75
4052 · Private Lessons Revenue	-1,723.75
4054 · Sponsorship Revenue	-4,124.99
4055 · Skate Punchcards Revenue	-13,330.00
4056 · Birthday Party Revenue	10,349.65
4058 · Vending Revenue	1,816.89
4059 · Room Rental	3,940.00
4060 · Skate Rental	-467.00
4062 · Hockey Tournament Revenue	-6,329.00
4063 · Group Admission	-2,937.90
4064 · Video Revenue	251.00
4070 · Fitness Payment	100.00
4100 · Gift Certificates	437.46
4200 · Skate Passes	-407.50
4800 · Concessions Revenue	-23,596.73
4903 · Pro Shop Rent	-1,706.48
4999 · Miscellaneous Revenue	3,752.75

York City Ice Arena Profit & Loss Budget vs. Actual January through December 2010

	\$ Over Budget
Total Income	-133,984.61
Cost of Goods Sold	
5000 · Cost of Goods Sold	
5001 · COGS - Public Skating	-888.34
5002 · COGS - Adult Hockey League	-2,954.49
5003 · COGS - Youth Hockey League	-2,195.67
5004 · COGS - Learn to Skate	2,558.31
5005 · COGS - Birthday Parties	-63.66
5007 · COGS - Group Sales	242.40
5008 · COGS - Concessions	-1,375.22
5009 · Skate and Equipment COGS	-1,588.35
Total 5000 · Cost of Goods Sold	-6,265.02
Total COGS	-6,265.02
Gross Profit	-127,719.59
Expense	
6000 · Payroll	-41,610.88
6120 · Bank Service Charges	1,425.33
6130 · Cash Discounts	15,522.95
6150 · Depreciation Expense	-209.94
6160 · Dues and Subscriptions	889.27
6170 · Equipment Rental	-2,255.89
6180 · Insurance	
6181 · Workman's Comp	-37.90
6182 · Liability Insurance	-3.00
6184 · Umbrella Insurance	3.00
6185 · Other Insurance	5.04
6187 · Boiler Insurance	-2.04
6190 · Health Insurance	16,742.58
Total 6180 · Insurance	16,707.68
6200 · Interest Expense	
6210 · Finance Charge	-54.08
Total 6200 · Interest Expense	-54.08
6230 · Licenses and Permits	-412.00
6240 · Miscellaneous	
6245 · Scheduling software and Fees	-3,000.00
6250 · Postage and Delivery	-2,090.98
6260 · Printing and Reproduction	-23.92
6261 · Advertising	9,170.80
6270 · Professional Fees	
6271 · Management Fees	-800.00
6273 · Employee Training and Develop	-400.00
Total 6270 · Professional Fees	-1,200.00

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	\$ Over Budget
6300 - Repairs	
6310 - Building Repairs	18,443.93
6315 - Service Contracts	6,492.31
6320 - Computer Repairs	-1,945.25
6330 - Equipment Repairs	-5,289.65
Total 6300 - Repairs	17,701.34
6340 - Telephone	-2,023.16
6345 - Web Hosting & Internet	282.77
6350 - Travel & Ent	
6370 - Meals	-374.99
6380 - Travel	-2,065.83
Total 6350 - Travel & Ent	-2,440.82
6390 - Utilities	
6400 - Gas and Electric	10,666.58
6410 - Water	1,448.63
6420 - Waste Removal	-764.89
Total 6390 - Utilities	11,350.32
6560 - Payroll Expenses	6.46
6700 - Supplies	
6770 - Building & Maintenance Supplies	
6771 - Cleaning Supplies	1,634.59
6772 - Propane	-1,100.91
6774 - Ice Paint and Supplies	-135.87
6780 - Other Supplies	-4,958.89
6770 - Building & Maintenance Supplies - Other	-
Total 6770 - Building & Maintenance Supplies	-4,561.08
6790 - Office Supplies	-2,069.59
6700 - Supplies - Other	-
Total 6700 - Supplies	-6,515.86
6800 - <Overage>/Shortage	332.30
6820 - Taxes	
6840 - Local	160.00
6850 - Property	0.00
Total 6820 - Taxes	160.00
Total Expense	11,321.09
Net Ordinary Income	-139,040.68
Other Income/Expense	
Other Income	
7010 - Interest Income	157.87
Total Other Income	157.87

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	<u><u>\$ Over Budget</u></u>
Other Expense	
8010 - Other Expenses	12,001.64
Total Other Expense	<u>12,001.64</u>
Net Other Income	<u>-11,843.77</u>
Net Income	<u><u>-150,884.45</u></u>