

9:30 AM

03/18/13

Accrual Basis

York City Ice Arena

Profit & Loss Prev Year Comparison

January through December 2011

	Jan - Dec 11	Jan - Dec 10	\$ Change
Ordinary Income/Expense			
Income			
4000 · Public Skating Admissions	115,138.75	111,266.30	3,872.45
4001 · Adult Hockey Revenue			
4004 · Adult Hockey Camps	615.00	0.00	615.00
4005 · Adult Hockey Clinic	1,730.00	2,184.00	-454.00
4001 · Adult Hockey Revenue - Other	108,183.09	95,706.79	12,476.30
Total 4001 · Adult Hockey Revenue	110,528.09	97,890.79	12,637.30
4010 · Youth Hockey Revenue			
4012 · Yth Hockey S&S League	10,685.00	9,745.00	940.00
4013 · Yth Hockey Camps	5,201.44	0.00	5,201.44
4014 · Youth Hockey Clinics	5,909.14	4,279.00	1,630.14
4010 · Youth Hockey Revenue - Other	150.00	60.00	90.00
Total 4010 · Youth Hockey Revenue	21,945.58	14,084.00	7,861.58
4020 · Learn to Skate Revenue			
4023 · Learn to Skate Competition	0.00	325.00	-325.00
4020 · Learn to Skate Revenue - Other	68,396.72	92,273.00	-23,876.28
Total 4020 · Learn to Skate Revenue	68,396.72	92,598.00	-24,201.28
4030 · Learn to Play Hockey Revenue	8,529.32	8,144.50	384.82
4040 · Contract Ice Revenue			
4041 · Hockey Contract Ice Revenue	0.00	13,442.47	-13,442.47
4040 · Contract Ice Revenue - Other	426,205.40	403,681.68	22,523.72
Total 4040 · Contract Ice Revenue	426,205.40	417,124.15	9,081.25
4048 · Hockey Equipment rental	1,648.00	1,050.00	598.00
4050 · Drop In Hockey	26,703.00	19,820.00	6,883.00
4051 · Figure Skating Revenue	17,923.00	19,545.25	-1,622.25
4052 · Private Lessons Revenue	1,870.20	1,976.25	-106.05
4054 · Sponsorship Revenue	7,777.08	3,675.01	4,102.07
4055 · Skate Punchcards Revenue	0.00	5,620.00	-5,620.00
4056 · Birthday Party Revenue	38,491.50	30,849.65	7,641.85
4058 · Vending Revenue	13,191.85	15,116.89	-1,925.04
4059 · Room Rental	762.25	13,140.00	-12,377.75
4060 · Skate Rental	23,322.50	26,703.00	-3,380.50
4062 · Hockey Tournament Revenue	24,560.00	22,471.00	2,089.00
4063 · Group Admission	7,225.50	10,512.10	-3,286.60
4064 · Video Revenue	1,904.15	2,651.00	-746.85
4070 · Fitness Payment	4,568.00	100.00	4,468.00
4100 · Gift Certificates	538.00	437.46	100.54
4200 · Skate Passes	3,292.00	1,202.50	2,089.50
4800 · Concessions Revenue	120,408.86	133,403.27	-12,994.41
4900 · Pro Shop Revenue	1,215.49	0.00	1,215.49
4903 · Pro Shop Rent	18,000.00	15,093.52	2,906.48
4999 · Miscellaneous Revenue	493.34	3,752.75	-3,259.41
Total Income	1,064,638.58	1,068,227.39	-3,588.81
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5001 · COGS - Public Skating	1,498.48	1,739.66	-241.18
5002 · COGS - Adult Hockey League	36,658.22	19,745.51	16,912.71
5003 · COGS - Youth Hockey League	3,907.77	10,604.33	-6,696.56
5004 · COGS - Learn to Skate	428.32	5,108.31	-4,679.99
5005 · COGS - Birthday Parties	469.84	1,248.34	-778.50
5007 · COGS - Group Sales	0.00	242.40	-242.40
5008 · COGS - Concessions	89,806.79	100,674.78	-10,867.99
5009 · Skate and Equipment COGS	0.00	211.65	-211.65
Total 5000 · Cost of Goods Sold	132,769.42	139,574.98	-6,805.56
Total COGS	132,769.42	139,574.98	-6,805.56
Gross Profit	931,869.16	928,652.41	3,216.75
Expense			

9:30 AM

03/18/13

Accrual Basis

York City Ice Arena

Profit & Loss Prev Year Comparison

January through December 2011

	Jan - Dec 11	Jan - Dec 10	\$ Change
6000 · Payroll	325,466.01	317,825.12	7,640.89
6120 · Bank Service Charges	6,648.97	4,700.33	1,948.64
6130 · Cash Discounts	35,897.96	41,522.95	-5,624.99
6150 · Depreciation Expense	14,669.47	17,106.06	-2,436.59
6160 · Dues and Subscriptions	2,633.27	1,693.27	940.00
6170 · Equipment Rental	6,224.00	644.11	5,579.89
6180 · Insurance			
6181 · Workman's Comp	3,082.97	6,466.10	-3,383.13
6182 · Liability Insurance	10,856.32	11,697.00	-840.68
6184 · Umbrella Insurance	4,194.26	3,975.00	219.26
6185 · Other Insurance	2,179.51	2,057.04	122.47
6187 · Boiler Insurance	1,007.22	1,029.96	-22.74
6190 · Health Insurance	15,329.01	36,914.58	-21,585.57
6180 · Insurance - Other	40.92	0.00	40.92
Total 6180 · Insurance	36,690.21	62,139.68	-25,449.47
6200 · Interest Expense			
6210 · Finance Charge	137.56	377.92	-240.36
6200 · Interest Expense - Other	2.55	0.00	2.55
Total 6200 · Interest Expense	140.11	377.92	-237.81
6230 · Licenses and Permits	2,236.50	3,178.00	-941.50
6240 · Miscellaneous	762.63	-390.60	1,153.23
6250 · Postage and Delivery	2,135.39	2,709.02	-573.63
6260 · Printing and Reproduction	4,901.38	5,376.08	-474.70
6261 · Advertising	17,566.52	19,170.80	-1,604.28
6270 · Professional Fees			
6271 · Management Fees	57,600.00	59,200.00	-1,600.00
6280 · Legal Fees	100.00	0.00	100.00
Total 6270 · Professional Fees	57,700.00	59,200.00	-1,500.00
6300 · Repairs			
6310 · Building Repairs	93,756.32	36,443.93	57,312.39
6315 · Service Contracts	37,356.83	48,492.31	-11,135.48
6320 · Computer Repairs	0.00	34.75	-34.75
6330 · Equipment Repairs	10,862.16	13,610.35	-2,748.19
Total 6300 · Repairs	141,975.31	98,581.34	43,393.97
6340 · Telephone	7,719.83	8,726.84	-1,007.01
6345 · Web Hosting & Internet	2,339.19	1,962.77	376.42
6350 · Travel & Ent			
6370 · Meals	230.49	175.01	55.48
6380 · Travel	896.08	734.17	161.91
Total 6350 · Travel & Ent	1,126.57	909.18	217.39
6390 · Utilities			
6400 · Gas and Electric	214,143.56	186,666.58	27,476.98
6410 · Water	10,221.12	9,498.63	722.49
6420 · Waste Removal	3,778.90	3,435.11	343.79
Total 6390 · Utilities	228,143.58	199,600.32	28,543.26
6560 · Payroll Expenses	8,887.57	8,526.46	361.11
6700 · Supplies			
6770 · Building & Maintenance Supplies			
6771 · Cleaning Supplies	10,699.79	11,534.59	-834.80
6772 · Propane	7,932.38	7,399.09	533.29
6774 · Ice Paint and Supplies	924.85	864.13	60.72
6780 · Other Supplies	3,042.70	1,641.11	1,401.59
6770 · Building & Maintenance Supplies - Other	1,058.49	0.00	1,058.49
Total 6770 · Building & Maintenance Supplies	23,658.21	21,438.92	2,219.29
6790 · Office Supplies	2,031.00	2,230.41	-199.41
6700 · Supplies - Other	431.25	114.81	316.44
Total 6700 · Supplies	26,120.46	23,784.14	2,336.32
6800 · <Overage>/Shortage	535.72	332.30	203.42

9:30 AM

03/18/13

Accrual Basis

York City Ice Arena
Profit & Loss Prev Year Comparison
January through December 2011

	<u>Jan - Dec 11</u>	<u>Jan - Dec 10</u>	<u>\$ Change</u>
6820 · Taxes			
6840 · Local	96.00	160.00	-64.00
Total 6820 · Taxes	96.00	160.00	-64.00
6999 · Uncategorized Expenses	-4.50	0.00	-4.50
Total Expense	930,612.15	877,836.09	52,776.06
Net Ordinary Income	1,257.01	50,816.32	-49,559.31
Other Income/Expense			
Other Income			
7010 · Interest Income	151.65	157.87	-6.22
7030 · Other Income	-20.50	0.00	-20.50
Total Other Income	131.15	157.87	-26.72
Other Expense			
8010 · Other Expenses	2.50	12,001.64	-11,999.14
Total Other Expense	2.50	12,001.64	-11,999.14
Net Other Income	128.65	-11,843.77	11,972.42
Net Income	<u><u>1,385.66</u></u>	<u><u>38,972.55</u></u>	<u><u>-37,586.89</u></u>