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Accrual Basis

York City Ice Arena
Profit & Loss Budget vs. Actual
 January through December 2013

	Jan - Dec 13	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Public Skating Admissions	84,085.93	104,400.00	-20,314.07
4001 · Adult Hockey Revenue			
4004 · Adult Hockey Camps	0.00	4,000.00	-4,000.00
4005 · Adult Hockey Clinic	1,511.25	0.00	1,511.25
4001 · Adult Hockey Revenue - Other	112,966.16	112,201.00	765.16
Total 4001 · Adult Hockey Revenue	114,477.41	116,201.00	-1,723.59
4010 · Youth Hockey Revenue			
4014 · Youth Hockey Clinics	2,957.50	5,500.00	-2,542.50
4010 · Youth Hockey Revenue - Other	16,180.00	23,400.00	-7,220.00
Total 4010 · Youth Hockey Revenue	19,137.50	28,900.00	-9,762.50
4020 · Learn to Skate Revenue	53,744.73	64,900.00	-11,155.27
4030 · Learn to Play Hockey Revenue	4,110.26	6,840.00	-2,729.74
4040 · Contract Ice Revenue			
4041 · Hockey Contract Ice Revenue	435,463.76	433,550.00	1,913.76
4045 · Dry Floor Rentals	3,665.54	3,000.00	665.54
Total 4040 · Contract Ice Revenue	439,129.30	436,550.00	2,579.30
4048 · Hockey Equipment rental	250.00	0.00	250.00
4050 · Drop In Hockey	28,592.00	28,250.00	342.00
4051 · Figure Skating Revenue	33,750.00	20,800.00	12,950.00
4052 · Private Lessons Revenue	2,887.50	2,290.00	597.50
4054 · Sponsorship Revenue	4,626.97	6,000.00	-1,373.03
4056 · Birthday Party Revenue	23,681.50	35,875.00	-12,193.50
4057 · Locker Revenue	79.59	0.00	79.59
4058 · Vending Revenue	10,649.94	12,800.00	-2,150.06
4059 · Room Rental	2,735.00	2,750.00	-15.00
4060 · Skate Rental	21,578.45	17,324.00	4,254.45
4062 · Hockey Tournament Revenue	55,044.64	39,200.00	15,844.64
4063 · Group Admission	3,288.00	8,200.00	-4,912.00
4200 · Skate Passes	685.00	1,380.00	-695.00
4800 · Concessions Revenue	129,533.07	122,250.00	7,283.07
4903 · Pro Shop Rent	20,100.00	19,200.00	900.00
Total Income	1,052,166.79	1,074,110.00	-21,943.21
Cost of Goods Sold			
5000 · Cost of Goods Sold			
5001 · COGS - Public Skating	1,736.38	2,605.00	-868.62
5002 · COGS - Adult Hockey League	24,366.94	31,450.00	-7,083.06
5003 · COGS - Youth Hockey League	5,296.85	3,800.00	1,496.85
5004 · COGS - Learn to Skate	740.29	2,350.00	-1,609.71
5005 · COGS - Birthday Parties	4,728.92	2,296.00	2,432.92
5008 · COGS - Concessions	85,575.45	79,463.00	6,112.45
5009 · Skate and Equipment COGS	0.00	300.00	-300.00
5010 · Hockey Tournament COGS	15,804.46	0.00	15,804.46
Total 5000 · Cost of Goods Sold	138,249.29	122,264.00	15,985.29
Total COGS	138,249.29	122,264.00	15,985.29
Gross Profit	913,917.50	951,846.00	-37,928.50
Expense			
6000 · Payroll	337,207.37	328,552.00	8,655.37
6120 · Bank Service Charges	7,693.74	7,070.00	623.74
6130 · Cash Discounts	33,704.97	32,714.00	990.97
6150 · Depreciation Expense	10,087.32	8,400.00	1,687.32
6160 · Dues and Subscriptions	2,057.21	804.00	1,253.21
6170 · Equipment Rental	5,713.29	6,738.00	-1,024.71
6180 · Insurance			
6181 · Workman's Comp	4,858.33	6,900.00	-2,041.67
6182 · Liability Insurance	15,152.34	11,412.00	3,740.34
6184 · Umbrella Insurance	5,153.19	3,876.00	1,277.19
6185 · Other Insurance	5,102.29	2,580.00	2,522.29
6187 · Boiler Insurance	713.94	1,032.00	-318.06
6190 · Health Insurance	9,287.58	18,324.00	-9,036.42
Total 6180 · Insurance	40,267.67	44,124.00	-3,856.33
6200 · Interest Expense			
6210 · Finance Charge	7.23	360.00	-352.77
Total 6200 · Interest Expense	7.23	360.00	-352.77

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	Jan - Dec 13	Budget	\$ Over Budget
6230 · Licenses and Permits	3,653.50	3,600.00	53.50
6250 · Postage and Delivery	1,932.06	2,210.00	-277.94
6260 · Printing and Reproduction	3,353.70	3,550.00	-196.30
6261 · Advertising	13,904.22	11,000.00	2,904.22
6270 · Professional Fees			
6271 · Management Fees	57,600.00	57,600.00	0.00
6275 · Training and Seminars	0.00	2,000.00	-2,000.00
Total 6270 · Professional Fees	57,600.00	59,600.00	-2,000.00
6300 · Repairs			
6310 · Building Repairs	51,197.27	31,800.00	19,397.27
6315 · Service Contracts	11,461.22	15,060.00	-3,598.78
6320 · Computer Repairs	0.00	1,980.00	-1,980.00
6330 · Equipment Repairs	19,824.48	11,500.00	8,324.48
Total 6300 · Repairs	82,482.97	60,340.00	22,142.97
6340 · Telephone	8,483.59	8,490.00	-6.41
6345 · Web Hosting & Internet	1,194.98	2,560.00	-1,365.02
6350 · Travel & Ent			
6370 · Meals	187.38	200.00	-12.62
6380 · Travel	418.60	1,100.00	-681.40
6350 · Travel & Ent - Other	0.00	100.00	-100.00
Total 6350 · Travel & Ent	605.98	1,400.00	-794.02
6390 · Utilities			
6400 · Gas and Electric	163,718.33	172,600.00	-8,881.67
6410 · Water	8,226.37	8,860.00	-633.63
6420 · Waste Removal	3,915.90	4,120.00	-204.10
Total 6390 · Utilities	175,860.60	185,580.00	-9,719.40
6560 · Payroll Expenses	9,142.44	10,050.00	-907.56
6700 · Supplies			
6770 · Building & Maintenance Supplies			
6771 · Cleaning Supplies	9,729.55	10,300.00	-570.45
6772 · Propane	7,573.56	7,970.00	-396.44
6774 · Ice Paint and Supplies	1,001.69	990.00	11.69
6780 · Other Supplies	4,721.40	2,730.00	1,991.40
Total 6770 · Building & Maintenance Supplies	23,026.20	21,990.00	1,036.20
6790 · Office Supplies	3,306.35	2,360.00	946.35
Total 6700 · Supplies	26,332.55	24,350.00	1,982.55
6800 · <Overage>/Shortage	240.21	0.00	240.21
6820 · Taxes			
6840 · Local	206.00	0.00	206.00
Total 6820 · Taxes	206.00	0.00	206.00
Total Expense	821,731.60	801,492.00	20,239.60
Net Ordinary Income	92,185.90	150,354.00	-58,168.10
Other Income/Expense			
Other Income			
7010 · Interest Income	95.20	0.00	95.20
Total Other Income	95.20	0.00	95.20
Net Other Income	95.20	0.00	95.20
Net Income	92,281.10	150,354.00	-58,072.90