

# Statement of Operations

Black Jack Cross Country Ski Club

For the year ended 30 April 2023

Account	General Operations	SDP - Skier Development Program	2023
<b>Revenue</b>			
<b>Fees</b>			
<b>Season passes</b>			
Memberships/Season Passes	136,799	0	136,799
Cross Country BC Fees revenue	19,411	0	19,411
<b>Total Season passes</b>	<b>156,210</b>	<b>0</b>	<b>156,210</b>
<b>Ski programs</b>			
Skier Development Program	0	39,185	39,185
Skier Development Program:Waxing Services	0	5,297	5,297
Track Attack Fees	0	838	838
<b>Total Ski programs</b>	<b>0</b>	<b>45,320</b>	<b>45,320</b>
<b>Day tickets</b>			
Trail Fees/Passes: Day Passes	25,674	0	25,674
Trail fees/Passes: Five Day Passes	9,147	0	9,147
Trail Fees/Passes:Punch Pass	4,755	0	4,755
<b>Total Day tickets</b>	<b>39,576</b>	<b>0</b>	<b>39,576</b>
<b>Rentals</b>			
Ski Equipment Rental	12,365	0	12,365
<b>Total Rentals</b>	<b>12,365</b>	<b>0</b>	<b>12,365</b>
<b>Race entry fees</b>			
Loppet Race Fees	1,986	0	1,986
Hosted Race/Events	138	0	138
Kootenay Cup Race Fees	3,270	0	3,270
<b>Total Race entry fees</b>	<b>5,394</b>	<b>0</b>	<b>5,394</b>
	<b>213,545</b>	<b>45,320</b>	<b>258,865</b>
<b>Fundraising</b>			
<b>Ferraro Foods gift cards (net of purchases)</b>			
Cost of Goods/Services Sold:Ferraro Gift Gards	0	(399,814)	(399,814)
Gift Card Sales	200	423,655	423,855
<b>Total Ferraro Foods gift cards (net of purchases)</b>	<b>200</b>	<b>23,841</b>	<b>24,041</b>
<b>Events and other (net of direct purchases)</b>			
Ski Swap Sales	0	1,994	1,994
Events	0	2,611	2,611
Events:Adult Skills Camp	310	0	310
<b>Total Events and other (net of direct purchases)</b>	<b>310</b>	<b>4,605</b>	<b>4,915</b>

	<b>510</b>	<b>28,446</b>	<b>28,956</b>
<b>Donations</b>			
<b>Skier development</b>			
Donations:Racing Pgm	(32)	2,055	2,023
<b>Total Skier development</b>	<b>(32)</b>	<b>2,055</b>	<b>2,023</b>
<b>Other</b>			
Donations:Main Club	3,008	0	3,008
<b>Total Other</b>	<b>3,008</b>	<b>0</b>	<b>3,008</b>
	<b>2,976</b>	<b>2,055</b>	<b>5,031</b>
<b>Grants</b>			
<b>BC Gaming</b>			
Grant:Gaming	0	20,500	20,500
<b>Total BC Gaming</b>	<b>0</b>	<b>20,500</b>	<b>20,500</b>
<b>Amortization of deferred contributions - capital assets</b>			
Grant: Capital Assets (Amortized deferred contributions)	21,770	0	21,770
<b>Total Amortization of deferred contributions - capital assets</b>	<b>21,770</b>	<b>0</b>	<b>21,770</b>
Other	39,058	15,000	54,058
	<b>60,829</b>	<b>35,500</b>	<b>96,329</b>
<b>Other income</b>			
<b>Interest income</b>			
Other Investment Income:Interest earned	595	0	595
Other Investment Income:Dividend income	4	2	6
PST Collection Commission	44	0	44
<b>Total Interest income</b>	<b>643</b>	<b>2</b>	<b>645</b>
	<b>278,503</b>	<b>111,323</b>	<b>389,826</b>

## Expenditures

<b>Administration</b>			
Office:Bank charges	600	162	762
Office:Bookkeeping/Accounting Fees	8,070	6,570	14,640
Office: Office expenses	756	0	756
Office:Payroll Processing Costs	214	0	214
Office: Helcium fees	4,389	0	4,389
Building & Grounds:Supplies	702	0	702
Office	164	0	164
Office:Zone 4 Administrative Fees	10	0	10
Consultants - Projects	5,635	0	5,635
Square Fees	1,287	0	1,287
Administration: Social Media Coordinator Labour	424	0	424
Training Peaks	0	127	127
	<b>22,251</b>	<b>6,859</b>	<b>29,110</b>
<b>Amortization</b>			

Amortization	43,334	0	43,334
	<b>43,334</b>	<b>0</b>	<b>43,334</b>
<b>Athlete bursaries</b>			
Athletic Sponsorship	3,500	0	3,500
	<b>3,500</b>	<b>0</b>	<b>3,500</b>
<b>Communication and events</b>			
Advertising/Promotional	450	160	610
Club Events	2,769	0	2,769
Kootenay Tech Cup (hosted event costs) - Dec 11/12	84	0	84
Loppet Expenses	125	0	125
Hosted Races/Camps:Equipment/Equipment Rental	285	1,043	1,328
	<b>3,714</b>	<b>1,203</b>	<b>4,917</b>
<b>Cross Country BC</b>			
Cross Country BC Fees expenses	21,077	12	21,089
	<b>21,077</b>	<b>12</b>	<b>21,089</b>
<b>Facilities and grounds maintenance</b>			
Building & Grounds:Repair and maintenance	2,195	0	2,195
Building & Grounds:Security	425	0	425
Building & Grounds:Parking lot plowing	2,988	0	2,988
Building & Grounds:Minor Equipment	2,218	0	2,218
Building & Grounds:Miscellaneous	5,200	0	5,200
Building & Grounds - Fall trail maintenance crew	420	0	420
	<b>13,444</b>	<b>0</b>	<b>13,444</b>
<b>Grooming</b>			
Trail Grooming:Grooming Equipment - R&M Tools	1,054	0	1,054
Trail Grooming:Grooming Equipment Shop Supplies	1,731	0	1,731
Trail Grooming:Diesel Fuel	24,891	0	24,891
Trail Grooming:Gas Fuel	3,045	0	3,045
Trail Grooming:Grooming Equipment - Major Repairs	26,635	0	26,635
Trail Grooming:Grooming Equipment Repair & Maint	14,892	0	14,892
Trail Grooming:Miscellaneous	394	0	394
	<b>72,641</b>	<b>0</b>	<b>72,641</b>
<b>Insurance</b>			
Building & Grounds:Insurance	6,228	0	6,228
	<b>6,228</b>	<b>0</b>	<b>6,228</b>
<b>Kiosk</b>			
Kiosk: Supplies	3,123	0	3,123
Kiosk: Equipment	650	0	650
Ski rentals (gerick's portion)	7,289	0	7,289
	<b>11,062</b>	<b>0</b>	<b>11,062</b>
<b>Skier development costs (net of recoverables)</b>			
Race Program:Volunteer Recognition	2,138	0	2,138
Race Program:Athlete Testing/Training Support	0	1,377	1,377

Race Program:Van&Trailer Maintenance	0	6,238	6,238
Race Program:Fuel	0	5,866	5,866
Van & Trailer Insurance	0	1,307	1,307
Race Program:Waxing Supplies	0	5,857	5,857
Head coach subcontractor	0	4,550	4,550
Race Program:Accommodation	0	5,092	5,092
Race Program:Food/Travel Meals	0	2,790	2,790
Race Program:Minor Equipment	0	5,319	5,319
Race Program:Miscellaneous	0	1,207	1,207
Race Program:Shipping, Freight, and Delivery	0	65	65
Race Program:Supplies	0	836	836
Race Program:Transportation	0	20	20
Race Program:Coaching Training	0	1,084	1,084
Race Program:Coaching	0	2,272	2,272
Coaches tuition	240	0	240
	<b>2,378</b>	<b>43,880</b>	<b>46,258</b>
<b>Utilities</b>			
Utilities:Electricity	4,118	0	4,118
Utilities:Telephone & Internet	1,283	0	1,283
	<b>5,401</b>	<b>0</b>	<b>5,401</b>
<b>Wages and benefits</b>			
Kiosk: Labour	17,400	0	17,400
Kiosk: EI Expense	468	0	468
Kiosk: CPP Expense	923	0	923
Kiosk: WCB Expense	387	0	387
Trail Grooming:Labour	34,165	0	34,165
Trail Grooming:Labour: CPP Expense	1,975	0	1,975
Trail Grooming:Labour: EI Expense	827	0	827
Trail Grooming:Labour: WCB Expense	847	0	847
SDP: Labour (Coaches) EI	0	668	668
SDP: Labour (Coaches) CPP	0	1,487	1,487
SDP: Labour (Coaches) WCB	0	733	733
SDP: Labour (Coaches)	0	33,192	33,192
Trail Maintenance: CPP Expense	1,040	0	1,040
Trail Maintenance: Labour	21,522	0	21,522
Trail Maintenance: WCB Expense	471	0	471
Trail Maintenance: EI Expense	457	0	457
	<b>80,482</b>	<b>36,079</b>	<b>116,561</b>
	<b>285,512</b>	<b>88,033</b>	<b>373,545</b>
<b>Excess of Revenue Over Expenditures Before Adjustments</b>	<b>(7,009)</b>	<b>23,290</b>	<b>16,281</b>

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<b>Excess of Revenue Over Expenditures</b>	<b>(7,009)</b>	<b>23,290</b>	<b>16,281</b>
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