

CCSAM BUDGET

	March 31, 2024 BUDGET	March 31, 2023 AUDIT	March 31, 2023 BUDGET	March 31, 2022 AUDIT
REVENUE				
SPORT MANITOBA FUNDING				
4010 Block Funding	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Sport Development Funding				
4024 Sport Initiative	\$ 11,500.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
4025 Performance Pathway	\$ 14,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
4030 Canada Games	\$ -	\$ 14,500.00	\$ 14,550.00	\$ 9,812.00
4035 Manitoba Games	\$ -	\$ -	\$ -	\$ 2,500.00
4050 Coaching Unit	\$ 6,965.00	\$ 1,173.00	\$ 1,000.00	\$ 840.00
4055 Bilateral Program	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
4065 Sport MB - Para Nordic	\$ -	\$ -	\$ -	\$ -
4070 Sport Program Funding	\$ 37,800.00	\$ 37,800.00	\$ 37,800.00	\$ 37,800.00
TOTAL SPORT MANITOBA FUNDING	\$ 138,765.00	\$ 140,973.00	\$ 140,850.00	\$ 135,452.00
FUNDRAISING/GRANT REVENUE				
Building Sustainable Communities Grant	\$ -	\$ -	\$ 30,000.00	\$ 11,662.00
Windsor Park Capital Project	\$ 5,000.00	\$ 6,033.00	\$ 5,000.00	\$ 6,601.00
4120 Misc. Revenue			\$ -	\$ -
4140 Swap Shop	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDRAISING REVENUE	\$ 5,000.00	\$ 6,033.00	\$ 35,000.00	\$ 18,263.00
HIGH PERFORMANCE PROGRAM REVENUE				
4220 Training Camp Income	\$ 1,500.00	\$ 1,106.00	\$ 1,500.00	\$ 1,697.00
4250 Travel Recovery	\$ 43,000.00	\$ 44,869.00	\$ 35,000.00	\$ 35,317.00
4270 Uniform Recovery	\$ -	\$ -	\$ -	\$ -
TOTAL HIGH PERF PRGM REVENUE	\$ 44,500.00	\$ 45,975.00	\$ 36,500.00	\$ 37,014.00
PROGRAM/EVENT REVENUE				
4310 Banquet	\$ -	\$ -	\$ -	\$ -
4320 Membership Fees	\$ 30,000.00	\$ 32,533.00	\$ 28,000.00	\$ 26,066.00
4330 Event Sponsorship	\$ -	\$ -	\$ -	\$ -
4335 Coach/Officials Course fees	\$ 1,000.00	\$ 291.00	\$ 1,000.00	\$ -
4345 Get Off Your Butt & Ski Event	\$ -	\$ -	\$ 4,200.00	\$ -
4347 Chris McCubbins School Ski program	\$ -	\$ 1,768.00	\$ -	\$ -
4370 Special Events	\$ -	\$ -	\$ -	\$ -
4375 Youth Program	\$ 3,000.00	\$ 3,389.00	\$ 2,300.00	\$ 3,615.00
TOTAL PROGRAM/EVENT REVENUE	\$ 34,000.00	\$ 37,981.00	\$ 35,500.00	\$ 29,681.00
FACILITY/TRACKING REVENUE				
4440 Equipment Sale	\$ -	\$ 6,000.00	\$ 3,000.00	
4445 Tracking	\$ -	\$ 2,470.00	\$ 5,000.00	\$ 4,973.00
TOTAL FACILITY/TRACKING REVENUE	\$ -	\$ 8,470.00	\$ 8,000.00	\$ 4,973.00
WINDSOR PARK REVENUE				
4510 Ski Rentals	\$ 40,000.00	\$ 60,319.00	\$ 20,000.00	\$ 36,988.00
4515 Ski School	\$ 20,000.00	\$ 24,225.00	\$ 20,000.00	\$ 26,517.00
4520 Trail Fees	\$ 120,000.00	\$ 124,432.00	\$ 115,000.00	\$ 119,400.00
4525 Services	\$ 2,000.00	\$ 2,628.00	\$ 850.00	\$ 1,020.00
4530 Concessions	\$ 5,000.00	\$ 9,363.00	\$ 2,450.00	\$ 2,644.00
4535 Merchandise	\$ 2,500.00	\$ 2,508.00	\$ 2,000.00	\$ 935.00
4540 Miscellaneous Revenue	\$ 3,000.00	\$ 4,834.00	\$ 1,000.00	\$ 3,470.00
4545 Rental Equipment Sale	\$ -	\$ -	\$ -	\$ -
4547 Special Events	\$ -	\$ 500.00	\$ -	\$ -
4548 Sponsorship	\$ 500.00	\$ 565.00	\$ 1,000.00	\$ 2,064.00
TOTAL WINDSOR PARK REVENUE	\$ 193,000.00	\$ 229,374.00	\$ 162,300.00	\$ 193,038.00
OTHER REVENUE				
4610 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 15,000.00

CCSAM BUDGET

	March 31, 2024 BUDGET	March 31, 2023 AUDIT	March 31, 2023 BUDGET	March 31, 2022 AUDIT
4615 Bank Interest	\$ 700.00	\$ 766.00	\$ 325.00	\$ 839.00
4620 CEWS/HHBRP Funding	\$ -		\$ 8,400.00	\$ 17,713.00
Province of Manitoba Bridge Grant/CERS		\$ 5,206.00 ¹⁸		\$ 5,104.00
Amortization-deferred contribution		\$ 17,622.00		
TOTAL OTHER REVENUE	\$ 700.00	\$ 23,594.00	\$ 8,725.00	\$ 38,656.00
TOTAL REVENUE	\$ 415,965.00	\$ 492,400.00	\$ 426,875.00	\$ 457,077.00
EXPENSE				
ADMINISTRATION EXPENSE				
5001 Bank Rec Adjustments	\$ 100.00	\$ 187.00	\$ 100.00	\$ 94.00
5004 Bank Charges	\$ 5,500.00 ¹¹	\$ 5,663.00	\$ 2,740.00	\$ 2,739.00
Meetings	\$ 4,000.00	\$ 4,111.00	\$ 3,000.00	\$ -
5016 Sport Insurance	\$ 1,800.00	\$ 1,750.00	\$ 1,670.00	\$ 1,497.00
5024 Professional Fees	\$ 24,000.00 ¹²	\$ 7,452.00	\$ 6,000.00	\$ 10,531.00
5040 Office Equipment	\$ 3,400.00	\$ 2,980.00	\$ 4,600.00	\$ 5,176.00
5042 Office Support	\$ 5,400.00	\$ 6,370.00	\$ 3,000.00	\$ 2,902.00
5044 Payroll Charges	\$ 270.00	\$ 270.00	\$ 460.00	\$ 461.00
Program Development/Maintenance	\$ - ¹³	\$ -	\$ -	\$ 944.00
Subgroup Total: ADMINISTRATION	\$ 44,470.00	\$ 28,783.00	\$ 21,570.00	\$ 24,344.00
5068 Executive Director Salaries and benefits	\$ 63,340.00 ²²	\$ 58,646.00	\$ 58,700.00	\$ 55,908.00
5072 Administrative Assistance Salaries	\$ 2,500.00	\$ 2,543.00	\$ 2,000.00	\$ 1,695.00
Subgroup Total: SALARIES	\$ 65,840.00	\$ 61,189.00	\$ 60,700.00	\$ 57,603.00
5080 Bad Debt Expense	\$ -	\$ 770.00	\$ -	\$ -
5082 Miscellaneous Expense	\$ 300.00	\$ 250.00	\$ 300.00	\$ 731.00
ADMINISTRATION EXPENSE TOTAL	\$ 110,610.00	\$ 90,992.00	\$ 82,570.00	\$ 82,678.00
FUNDRAISING EXPENSE				
5140 Swap Shop Individuals	\$ -	\$ -	\$ -	\$ -
5150 Swap Shop Stores	\$ -	\$ -	\$ -	\$ -
5160 Swap Shop - Other Expense	\$ -	\$ -	\$ -	\$ -
Subgroup Total: SWAP SHOP EXPENSE	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDRAISING EXPENSE	\$ -	\$ -	\$ -	\$ -
PROVINCIAL DEVELOPMENT PROGRAM EXPENSE				
5208 Canada Games	\$ -	\$ 50,532.00	\$ 14,550.00	\$ 9,438.00
5217 License/Entry Fees	\$ 6,000.00	\$ 5,150.00	\$ 6,000.00	\$ 6,260.00
5220 Training Camp Expense	\$ 1,500.00	\$ 1,087.00	\$ 1,500.00	\$ 1,125.00
5235 PDP Equipment	\$ 2,500.00	\$ 3,184.00	\$ 2,500.00	\$ 2,113.00
5237 PDP Coach/Athlete Development	\$ 16,000.00 ⁵	\$ 2,853.00	\$ 3,000.00	\$ 1,400.00
5245 Coach expense	\$ 3,000.00	\$ 940.00	\$ 3,000.00	\$ 2,752.00
5255 Travel/Trips	\$ 50,000.00	\$ 53,094.00	\$ 50,000.00	\$ 47,686.00
5275 Team Coach Salary	\$ 20,000.00	\$ 17,415.00	\$ 20,000.00	\$ 20,365.00
TOTAL PDP EXPENSE	\$ 99,000.00	\$ 134,255.00	\$ 100,550.00	\$ 91,139.00
PROGRAM/EVENT EXPENSE				
5305 Banquet	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 525.00
5310 Nordiq Canada Membership	\$ 32,000.00 ⁶	\$ 26,150.00	\$ 22,000.00	\$ 20,400.00
5320 Program Development/Support	\$ 1,800.00 ¹³	\$ 755.00	\$ 1,000.00	\$ -
5325 Get Off Your Butt And Ski (GGOYBAS)	\$ -	\$ -	\$ 1,700.00	\$ -
5327 Chris McCubbins Youth Program	\$ 3,000.00	\$ 4,768.00	\$ 4,500.00	\$ -
5335 Coach/Officials/Instructor Development	\$ 3,000.00	\$ 3,143.00	\$ 3,500.00 ⁷	\$ 1,738.00
5350 Club Funding Grant	\$ 20,000.00	\$ 20,046.00	\$ 20,000.00	\$ 20,500.00
5355 Provincials / Events	\$ 1,500.00	\$ 5,142.00	\$ 4,750.00 ⁸	\$ 617.00
5363 MB Winter Games	\$ -	\$ -	\$ -	\$ 2,500.00
5375 Youth Programs	\$ 4,000.00	\$ 5,617.00	\$ 4,000.00	\$ 4,077.00
TOTAL PROGRAM/EVENT EXPENSE	\$ 69,300.00	\$ 65,621.00	\$ 65,450.00	\$ 50,357.00

CCSAM BUDGET

	March 31, 2024 BUDGET	March 31, 2023 AUDIT	March 31, 2023 BUDGET	March 31, 2022 AUDIT
FACILITY/TRACKING EXPENSE				
5410 Equipment Maintenance	\$ 4,500.00	\$ 8,613.00	\$ 1,500.00	\$ 4,795.00
5412 Equipment Purchase	\$ - ²⁰	\$ 2,322.00 ¹⁹	\$ 30,000.00	\$ - ⁹
5415 Fuel	\$ 3,000.00	\$ 1,709.00	\$ 3,000.00	\$ 2,861.00
5420 Vehicle Insurance	\$ 820.00	\$ 1,044.00	\$ 820.00	\$ 820.00
5425 General Labour	\$ 4,000.00	\$ 3,885.00	\$ 4,000.00	\$ 4,355.00
5430 Tracking Labour	\$ -	\$ 950.00	\$ 2,000.00	\$ 1,813.00
5440 Tow vehicle	\$ -	\$ 765.00	\$ 1,600.00	\$ 1,520.00
TOTAL FACILITY/TRACKING EXPENSE	\$ 12,320.00	\$ 19,288.00	\$ 42,920.00	\$ 16,164.00
WINDSOR PARK EXPENSES				
5502 Administration & Operations	\$ 8,000.00	\$ 7,661.00	\$ 3,100.00	\$ 3,312.00
5507 Utilities	\$ 10,000.00	\$ 9,646.00	\$ 9,700.00	\$ 7,892.00
5510 Other Services	\$ 9,000.00	\$ 20,344.00 ¹⁰	\$ 9,000.00	\$ 9,137.00
5515 Tracking Labour	\$ 16,000.00	\$ 18,656.00	\$ 12,000.00	\$ 11,271.00
5530 Bank Charges	\$ - ¹¹	\$ -	\$ 3,000.00	\$ 2,771.00
5540 Marketing/Advertising	\$ 3,000.00	\$ 2,990.00	\$ 2,000.00	\$ 1,842.00
5560 Miscellaneous Expense	\$ 3,000.00	\$ 4,531.00	\$ 1,000.00	\$ 3,182.00
5565 Concessions	\$ 4,000.00	\$ 4,195.00	\$ 2,100.00	\$ 2,053.00
5570 Ski Rentals	\$ - ¹⁴	\$ - ¹⁴	\$ -	\$ 997.00 ¹⁴
5575 Merchandise	\$ 3,000.00	\$ 4,008.00	\$ 2,500.00	\$ -
5580 Ski School (Wages)	\$ 14,500.00	\$ 14,005.00	\$ 14,500.00	\$ 14,280.00
5585 Salaries	\$ 75,000.00 ²²	\$ 90,918.00 ¹⁵	\$ 62,000.00	\$ 61,767.00
TOTAL WINDSOR PARK EXPENSES	\$ 145,500.00	\$ 176,954.00	\$ 120,900.00	\$ 118,504.00
Depreciation		\$ 39,403.00		\$ 32,510.00
TOTAL EXPENSE	\$ 436,730.00	\$ 526,513.00	\$ 412,390.00	\$ 391,352.00
PROJECTED SURPLUS (DEFICIT)	-\$ 20,765.00¹⁶	-\$ 34,113.00	\$ 14,485.00	\$ 65,725.00
OPENING EQUITY	\$ 352,021.00	\$ 386,134.00	\$ 386,134.00	\$ 320,409.00
RETAINED EARNINGS	\$ 331,256.00 ¹⁷	\$ 352,021.00	\$ 400,619.00	\$ 386,134.00

Notes:

1. \$2,188 deferred
2. \$312.50 arrived April 2022
3. \$45,000 BSC Grant amortized
4. Kubota (2022), Ginzu 64 + sit skis (2023)
5. Nordic Sports Conference+ L2C Coach certification subsidy (\$10K),
6. \$2 increase per member
7. Includes \$1500 CANSI subsidy for young instructors

8. 5355 now Provincials (medallions & hosting grant) + Special Events + MB Cup Series + Event Supplies
9. \$130,000 equipment purchase depreciated
10. Lights ~\$8000, vandalism repair ~\$4000
11. all Bank Charges now in Admin area
12. Website redesign (\$20K), Auditor (\$4K)
13. moved from Admin to Programs area
14. \$21,288 in 2022, \$5740 in 2023 (amortized-in Balance Sheet)
15. Minimum wage increase + Manager full time salary increase (back paid \$12K)
16. Website (\$20K), Nordic Coach Conference (\$8K), NC membership increase (\$2K), Staff CPI salary increase (8%)
17. 12 months Operating Reserve Fund (Equity) = \$395K
18. Province of MB Minimum Wage Adjustment funding + CERS
19. Actual amount paid for snowmaking equipment balance \$36783
20. Any purchases should be covered by grants or amortized at year end
21. Received \$30,000 (amortized)
22. Cost of living salary increase for full time staff