

# Spokane Nordic Ski Association

## PROFIT AND LOSS COMPARISON

July 1, 2018 - March 10, 2019

|   | TOTAL                      |                                    |
|---|----------------------------|------------------------------------|
|   | JUL 1, 2018 - MAR 10, 2019 | JUL 1, 2017 - MAR 10, 2018<br>(PY) |
| Income                                  |                            |                                    |
| 4047-01 Uniform Sales                   | 125.00                     |                                    |
| 4200-03 Interest Income                 | 10.88                      | 12.32                              |
| <b>ADULT PROGRAM FEES</b>               |                            |                                    |
| 4000-01 Ski School Lessons              | 2,374.95                   | 2,450.00                           |
| 4000-02 Ski-jor Program Income          | 2,682.66                   | 1,512.50                           |
| 4075-02 Instructor Clinic Fees          | 250.00                     |                                    |
| 4095-03 Masters Program Fees            | 1,015.90                   |                                    |
| <b>Total ADULT PROGRAM FEES</b>         | <b>6,323.51</b>            | <b>3,962.50</b>                    |
| <b>EVENT REGISTRATION FEES</b>          |                            |                                    |
| 4006-01 JNQ Registr Fees, Other JNQ     | 495.00                     | 9,338.16                           |
| 4205-03 Nordic Challenge Reg Fees       | 4,466.94                   | 2,702.55                           |
| <b>Total EVENT REGISTRATION FEES</b>    | <b>4,961.94</b>            | <b>12,040.71</b>                   |
| <b>RESTRICTED CONTRIBUTIONS</b>         |                            |                                    |
| 4030-00 Events                          |                            | 250.00                             |
| 4030-02 JNQ Race Fundraising            | 6,070.00                   | 9,800.00                           |
| 4030-03 Racing Team Fundraising         | 2,500.00                   | 718.69                             |
| 4030-05 Champions Event                 | 14,071.02                  | 9,067.75                           |
| 4040-01 Trails Fund Contributions       | 550.00                     | 300.00                             |
| 4090-04 NK Donations                    |                            | 361.00                             |
| <b>Total RESTRICTED CONTRIBUTIONS</b>   | <b>23,191.02</b>           | <b>20,497.44</b>                   |
| Services                                |                            | 2,000.00                           |
| <b>UNRESTRICTED CONTRIBUTIONS</b>       |                            |                                    |
| 4002-03 Business Sponsorships           | 2,812.00                   | 1,266.25                           |
| 4005-02 Banff Film Festival Fundraiser  | 2,554.69                   | 2,280.12                           |
| 4091-03 Foundation Donations            | 28,372.30                  | 20,965.96                          |
| <b>Total UNRESTRICTED CONTRIBUTIONS</b> | <b>33,738.99</b>           | <b>24,512.33</b>                   |
| <b>YOUTH PROGRAM FEES</b>               |                            |                                    |
| 4030-01 Racing Team Tuition Fees        | 14,275.00                  | 12,550.00                          |
| 4030-04 Transition Team Tuition Fees    | 5,920.00                   | 4,200.00                           |
| 4030-10 XC Ski Team                     | 586.76                     |                                    |
| 4070-02 Nordic Kids Fees                | 13,139.25                  | 12,313.00                          |
| <b>Total YOUTH PROGRAM FEES</b>         | <b>33,921.01</b>           | <b>29,063.00</b>                   |
| <b>Total Income</b>                     | <b>\$102,272.35</b>        | <b>\$92,088.30</b>                 |
| <b>GROSS PROFIT</b>                     | <b>\$102,272.35</b>        | <b>\$92,088.30</b>                 |
| Expenses                                |                            |                                    |
| Adaptive equipment                      | 836.68                     |                                    |
| <b>ADULT PROGRAM EXPENSE</b>            |                            |                                    |
| 5045-01 PSIA Cert-Membership            | 726.00                     | 1,391.00                           |
| 5045-04 Instructor Fees                 | 585.50                     |                                    |
| <b>Total ADULT PROGRAM EXPENSE</b>      | <b>1,311.50</b>            | <b>1,391.00</b>                    |

|   | TOTAL                      |                                    |
|---|----------------------------|------------------------------------|
|   | JUL 1, 2018 - MAR 10, 2019 | JUL 1, 2017 - MAR 10, 2018<br>(PY) |
| <b>EVENT EXPENSE</b>                        |                            |                                    |
| 5050-01 JNQ Expense                         | 2,079.98                   | 5,424.58                           |
| 5055-01 Event Supplies                      | 796.05                     | 482.05                             |
| <b>Total EVENT EXPENSE</b>                  | <b>2,876.03</b>            | <b>5,906.63</b>                    |
| <b>FUNDRAISING EXPENSE</b>                  |                            |                                    |
| 5000-03 Auction/SnowBall Expense            |                            | 3,585.45                           |
| 5065-01 Other Fundraising Exp               | 6,321.46                   | 669.12                             |
| <b>Total FUNDRAISING EXPENSE</b>            | <b>6,321.46</b>            | <b>4,254.57</b>                    |
| <b>OPERATION &amp; SHARED EXPENSE</b>       |                            |                                    |
| 5035-01 Marketing/Signage Expense           | 1,073.48                   | 291.72                             |
| 5040-02 Membership Coordinator              | 25,084.00                  | 25,000.00                          |
| 5060-03 Foundation Travel Expense           |                            | 84.00                              |
| 5080-03 Admin/All Club Supplies             | 427.45                     | 303.54                             |
| 5085-03 Bank/Paypal charges                 | 2,656.64                   | 2,342.38                           |
| 5090-03 Foundation Postage                  |                            | 90.00                              |
| 5096-01 Wireless/Phone                      | 799.60                     | 971.52                             |
| 5110-03 Licenses and Fees                   | 597.00                     | 433.34                             |
| 5130-03 Insurance, All Club                 | 2,484.00                   | 2,250.28                           |
| <b>Total OPERATION &amp; SHARED EXPENSE</b> | <b>33,122.17</b>           | <b>31,766.78</b>                   |
| <b>OTHER PROGRAM EXPENSE</b>                |                            |                                    |
| 5095-01 Volunteer Recognition Expense       | 58.76                      | 13.06                              |
| 5145-03 Trail cleaning                      | 921.47                     | 2,905.78                           |
| <b>Total OTHER PROGRAM EXPENSE</b>          | <b>980.23</b>              | <b>2,918.84</b>                    |
| <b>Payroll Expenses</b>                     |                            |                                    |
| Taxes                                       | -373.35                    | 521.02                             |
| <b>Total Payroll Expenses</b>               | <b>-373.35</b>             | <b>521.02</b>                      |
| Unapplied Cash Bill Payment Expense         | 5.00                       |                                    |
| Uncategorized Expense                       |                            | 32.00                              |
| <b>YOUTH PROGRAM EXPENSE</b>                |                            |                                    |
| 5045-02 NK - PSIA Cert/Membership           | 2,904.00                   | 4,325.00                           |
| 5046-01 Coaching Expenses                   | 16,632.78                  | 17,960.00                          |
| 5060-01 Racing Team - Travel Expense        | 250.70                     | 5,662.82                           |
| 5080-01 Racing Team - Supplies              |                            | 718.69                             |
| 5080-02 NK - Supplies                       | 436.91                     | 474.56                             |
| 5090-02 NK - Postage                        | 22.00                      |                                    |
| 5100-02 NK - Printing                       | 316.84                     | 12.30                              |
| 5130-01 Racing Team - Insurance             | 1,054.00                   | 1,311.00                           |
| 5140-01 Repairs & Maint, Racing/Van         | 1,600.12                   |                                    |
| 5150-01 Racing Team - Misc Expense          | 1,220.96                   |                                    |
| 5150-02 NK - Misc Expense                   | 2,633.88                   | 100.00                             |
| <b>Total YOUTH PROGRAM EXPENSE</b>          | <b>27,072.19</b>           | <b>30,564.37</b>                   |
| <b>Total Expenses</b>                       | <b>\$72,151.91</b>         | <b>\$77,355.21</b>                 |
| <b>NET OPERATING INCOME</b>                 | <b>\$30,120.44</b>         | <b>\$14,733.09</b>                 |
| <b>NET INCOME</b>                           | <b>\$30,120.44</b>         | <b>\$14,733.09</b>                 |