

Canadian Sport Institute Pacific Society

Statement of operations and changes in fund balances year ended March 31, 2018

	Operating	Operating reserve	Invested in property and equipment	Restricted for specified fund use				Total 2018	Total 2017
				National Game Plan	Coach Services	Donations (Note 5)	Specific Projects		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Sport Canada (Schedule)	3,333,346	-	-	100,000	-	-	-	3,433,346	3,677,570
viaSport	1,488,500	-	-	-	96,000	-	50,000	1,634,500	1,634,500
Canadian Olympic Committee / Foundation	314,916	-	-	250,000	-	-	-	564,916	1,080,882
Contributions	808,038	-	-	-	63,760	-	103,213	975,008	850,558
Fee for service	199,128	-	-	-	-	-	-	199,128	183,809
Other revenue	35,514	-	-	-	500	-	230	36,244	170,628
BC Gaming grants	32,000	-	-	-	20,600	-	-	52,600	61,500
Tuition	-	-	-	-	59,792	-	70,988	130,780	90,221
Coaching Association of Canada	-	-	-	-	25,000	-	-	25,000	25,000
Events and sponsorships	35,116	-	-	-	2,000	-	-	37,116	10,655
Interest income	18,039	-	-	-	-	-	-	18,039	10,326
Donations	-	-	-	-	-	14,258	-	14,258	6,072
	8,265,891	-	-	350,000	278,542	14,258	224,431	7,130,922	7,763,731
Expenditures (Notes 9 and 10)									
Performance services (Note 8)									
Performance preparation									
Human resources	2,250,790	-	-	-	-	-	-	2,250,790	2,170,344
Operations	706,798	-	146,134	-	-	-	110,888	1,023,820	993,403
Outsourced Integrated Support Team	79,438	-	-	-	-	-	-	79,438	54,708
Performance analysis									
Human resources	268,683	-	-	-	-	-	-	268,683	274,787
Operations	34,387	-	-	-	-	-	-	34,387	24,285
Performance readiness									
Human resources	801,186	-	-	-	-	-	-	801,186	873,408
Operations	59,046	-	-	247,165	-	-	-	302,311	439,099
	4,265,288	-	146,134	247,165	-	-	110,888	4,760,485	4,524,062
Talent development (Note 8)									
Talent development									
Human resources	393,019	-	-	-	194,844	-	97,745	685,408	519,642
Operations	84,131	-	-	-	126,768	11,514	40,326	262,732	302,616
NextGen programs									
Human resources	42,643	-	-	-	-	-	-	42,643	330,875
Operations	80,217	-	-	-	-	-	-	80,217	898,348
	600,010	-	-	-	321,402	11,514	108,073	1,041,000	2,151,481
Business operations and administration									
Communications									
Human resources	118,294	-	-	-	-	-	-	118,294	103,418
Operations	84,049	-	-	-	-	-	-	84,049	71,309
Finance and operations									
Human resources	432,741	-	-	7,500	-	-	-	440,241	521,442
Operations	405,418	-	25,783	-	-	-	-	432,206	463,902
	1,051,502	-	25,783	7,500	-	-	-	1,084,790	1,160,151
	5,907,300	-	171,922	254,665	321,403	11,514	216,971	6,886,275	7,835,704
Excess (Deficiency) of revenues over expenditures	357,891	-	(171,922)	85,335	(44,861)	2,744	5,490	244,647	(41,073)
Fund balances, beginning of year	302,771	600,000	611,282	313,883	114,862	21,646	72,798	1,842,142	1,884,116
Interfund transfers	(350,257)	-	49,415	-	80,000	-	125,542	-	-
Fund balances, end of year	409,705	600,000	384,775	414,218	150,002	24,390	203,800	2,085,759	1,842,142

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The accompanying notes to the financial statements are an integral part of this financial statement.

Canadian Sport Institute Pacific Society
Statement of operations and changes in fund balances
Year ended March 31, 2019

	Operating	Operating Reserve	Invested in property and equipment	National Game Plan	Restricted for specified fund use Coach Services	Donations	Specific Projects	Total 2019	Total 2018
Notes	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Note 5)									
Revenue									
Sport Canada (Schedule)	3,605,226	—	—	120,000	—	—	—	3,725,226	3,433,546
viaSport	1,497,500	—	—	—	96,000	—	41,000	1,634,500	1,634,500
Canadian Olympic Committee / Foundation	258,500	—	—	250,000	—	—	—	508,500	564,916
Contributions	339,600	—	—	100,000	60,300	—	199,989	699,889	975,998
Fee for service	264,460	—	—	—	—	—	938	265,398	199,126
Other revenue	37,411	—	—	1,750	363	—	1,566	41,090	36,244
BC Gaming grants	—	—	—	—	—	—	—	—	61,500
Tuition	—	—	—	—	37,692	—	72,061	109,753	130,780
Coaching Association of Canada	—	—	—	—	25,000	—	—	25,000	25,000
Events and sponsorships	—	—	—	3,625	2,000	—	—	5,625	38,115
Interest income	28,991	—	—	—	—	—	—	28,991	16,939
Donations	—	—	—	—	—	49,721	—	49,721	14,258
	6,031,688	—	—	475,375	221,355	49,721	315,554	7,093,693	7,130,922
Expenditures									
Performance services									
Performance preparation									
Human resources	2,164,318	—	—	—	—	—	65,000	2,229,318	2,250,790
Operations	868,597	—	120,392	—	—	—	141,284	1,130,673	1,023,820
Outsourced Integrated Support Team	62,637	—	—	—	—	—	—	62,637	79,438
Performance analysis									
Human resources	330,238	—	—	—	—	—	—	330,238	268,683
Operations	19,680	—	—	—	—	—	—	19,680	34,387
Performance readiness									
Human resources	782,459	—	—	—	—	—	—	782,459	801,156
Operations	45,865	—	—	568,783	—	—	—	614,648	302,211
	4,274,194	—	120,392	568,783	—	—	206,284	5,169,653	4,760,485
Talent development									
Talent development									
Human resources	244,682	—	—	—	—	—	68,133	312,815	389,280
Operations	27,604	—	—	—	—	50,928	41,675	120,207	165,982
Athlete Coach Services									
Human resources	176,094	—	—	—	210,676	—	—	386,770	308,771
Operations	68,461	—	—	—	79,780	—	—	148,241	176,967
	516,841	—	—	—	290,456	50,928	109,808	968,033	1,041,000
Business operations and administration									
Communications									
Human resources	76,683	—	—	—	—	—	—	76,683	118,294
Operations	70,533	—	—	—	—	—	—	70,533	94,049
Finance and operations									
Human resources	408,591	—	—	7,500	—	—	—	416,091	440,241
Operations	451,296	—	21,246	—	—	—	—	472,542	432,206
	1,007,103	—	21,246	7,500	—	—	—	1,035,849	1,084,790
	5,798,138	—	141,638	576,283	290,456	50,928	316,092	7,173,535	6,886,275
Excess (deficiency) of revenues over expenditures	233,550	—	(141,638)	(100,908)	(69,101)	(1,207)	(538)	(79,842)	244,647
Fund balances, beginning of year	409,705	500,000	384,775	414,218	150,002	24,289	203,800	2,086,789	1,842,142
Interfund transfers	(424,252)	—	164,009	—	75,000	—	185,243	—	—
Fund balances, end of year	219,003	500,000	407,146	313,310	155,901	23,082	388,505	2,006,947	2,086,789

The accompanying notes are an integral part of the financial statements.