

CRSC Chart of Accounts

4000	Revenue		
4100	Program Income		
	41100	Provincial Gaming Grant	
	41200	Registration	
	41210	PreCAN Skate	
	41215	CANSkate	
	41220	STARSkate	
	41230	Adult/Teen CANSkate	
	41235	Adult/Teen	
	41240	CANPower Youth	
	41245	CANPower Teen/Adult	
	41250	Drop-In Fees/Buy-on Tickets	
	41260	Punch Cards	
	41270	Off-ice training	
	41300	Rental Income	
	41320	Sign rentals	
	41330	Skate Locker rentals	
	41400	Test Day	Monies received for having test days
	41410	Club Fees	
	41420	Skate Canada Fees	
	41430	Vancouver Island Judges	
4200	Management & Admin		
	42100	Interest received	Interest received from bank accounts
	42110	General Chequing Account	
	42120	Gaming Account	
4300	Fundraising Income		
	43100	Fundraising	Income generated for fundraising events
	43110	Apparel	CRSC logo'd apparel
	43120	Consignment	Sale of consignment items from members
	43130	Fundraising: Skate-o-thon	

[illegible]

5000	<u>Expenses</u>		
5100	Program Expenses		
	51100	Awards & Gifts	
	51200	Ice Rental	
	51300	Rent	
	51310	Skater Lockers	
	51320	Storage Locker A-5	
	51400	Salaries	
	51410	Wages	
	51420	CPP	
	51430	EI	
	51440	Income Tax	
	51450	WCB	
	51500	Seminar/Education	This includes expenses related to any meetings too
	51510	Coaches	
	51520	Skaters	
	51530	Board Members	
	51600	Supplies	Supplies needed to run club programs e.g. ice markers, bubbles
	51700	Test Day	Expenses to facilitate test days
	51710	Skate Canada Fees	
	51720	Vancouver Island Judges	
	51730	Hospitality Expenses	
5200	Management & Admin		
	52100	Accounting & Legal Fees	
	52200	Advertising & Publicity	Refers to cost incurred in promoting a business or competition results (newspaper/radio)
	52300	Bad debts	You can deduct an amount for a bad debt if a) you had determined that an account receivable is a bad debt in the year b) you had already included the receivable in income
	52400	Bank Charges	

	52500	Licenses, memberships & subscriptions	Monthly/yearly dues for keeping a legal professional status as well as subscription to accounting software
	52600	Office supplies	Costs for stationery desk supplies e.g. pens, envelopes, paper, stamps
	52700	Rent Office	Cost of office space
	52800	Utilities	TELUS
5300	Fundraising Expenses		Expenses related to fundraising & special events listed
	53100	Fundraising	
	53110	Apparel	
	53120	Consignment	
	53130	Fundraising: Skate-o-thon	
	53140	Fundraising: Tag day	
	53150	Fundraising: Project 3	
	53160	Fundraising: Project 4	
	53200	Special Events	
	53210	Bring-a-friend	
	53220	Canada Day Float?	
	53230	Christmas Skate	
	53240	Gala	
	53250	Halloween Skate	
	53260	Ice Show	
	53270	Valentine Skate	