**SDASJ- Analyse de la profitabilité 30 avril 2023** 12 juillet 2023 **Annexe 6.b**

| | | *Sports Montagne-Hiver* | | | | | | | *Autres revenus* | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Ski/planche | Competition Entrainement | Ecole de ski | sous total | Haute route(3) | Ski de fonds Raquette | Ski sous-total | Velo Camping | Restauration et bar | Location diverses(5) | Evenements (7) | Publicité commandites | sous-total | **Grand total** |
| Revenus | | *69%* | *11%* | *3%* | *83%* | *16%* | *1%* | *100%* | | | | | | - | |
| 1 Cartes de saison, corpo et billets journa | | 1,337,638 | | | 1,337,638 | 236,765 | 18,879 | 1,593,282 | 3,754 | | | | | 3,754 | 1,597,036 |
| 2 Camps d'entrainement et rev de compétition | | | 216,221 | | 216,221 | | | 216,221 | | | | | | - | 216,221 |
| Cours - école de glisse | | | | 66,083 | 66,083 | | | 66,083 | | | | | | - | 66,083 |
| 8 Activités d'été | | | | | - | 74,212 | | 74,212 | 13,023 | | | | | 13,023 | 87,235 |
| 5 Coolbox,locaux, boutique | | | | | - | | | - | | | 73,143 | | | 73,143 | 73,143 |
| Revenus bar et cafeteria | | | | | - | | | - | | 428,286 | | | | 428,286 | 428,286 |
| 7 Évenements | | | | | - | | | - | | | | 23,614 | | 23,614 | 23,614 |
| 4 Publicité-commandite | | | | | - | | | - | | | | | 23,576 | 23,576 | 23,576 |
| | | | | | - | | | - | | | | 2,898 | | 2,898 | 2,898 |
| | | 1,337,638 | 216,221 | 66,083 | 1,619,942 | 310,977 | 18,879 | 1,949,798 | 16,777 | 428,286 | 73,143 | 26,512 | 23,576 | 568,294 | 2,518,092 |
| **Dépenses variables** | | | | | | | | | | | | | | | |
| Frais de cartes de crédit | *2.91%* | 38,927 | 6,292 | 1,923 | 47,142 | 9,050 | 549 | 56,742 | 488 | 12,464 | 2,129 | 772 | 686 | 16,538 | 73,280 |
| Marketing | *2.48%* | 38,858 | 6,281 | 1,920 | 47,058 | 9,034 | 548 | 56,641 | | | | | 5,894 | 5,894 | 62,535 |
| Frais variables des activités | *30.19%* | 223,701 | 55,422 | 32,395 | 311,517 | 115,215 | 3,435 | 430,167 | 3,798 | 301,171 | 855 | 22,289 | 2,000 | 330,113 | 760,280 |
| | *35.59%* | 301,485 | 67,995 | 36,237 | 358,659 | 133,298 | 4,533 | 543,549 | 4,286 | 313,634 | 2,984 | 23,061 | 8,580 | 346,651 | 896,094 |
| **Contribution marginal;e** | $ | 1,036,153 | 148,226 | 29,846 | 1,261,283 | 177,679 | 14,346 | 1,406,249 | 12,491 | 114,652 | 70,159 | 3,451 | 14,996 | 221,643 | 1,621,998 |
| | | *77%* | *69%* | *45%* | *78%* | *57%* | *76%* | *72%* | *74%* | *27%* | *96%* | *13%* | *64%* | *39%* | *64%* |
| Frais Fixes assignés | | | | 22,941 | 22,941 | 87,870 | 2,006 | 112,817 | | 90,793 | | | | 90,793 | 203,610 |
| **Profitabilité avant frais fixes non assignés** | | 1,036,153 | 148,226 | 6,905 | 1,238,342 | 89,809 | 12,340 | 1,293,431 | 12,491 | 23,858 | 70,159 | 3,451 | 14,996 | 130,850 | 1,418,387 |
| Frais fixes non assignés - activités | | | | | | | | 1,010,566 | | | | | | - | 1,010,566 |
| **Profit - activités** | | | | | | | | **282,866** | | | | | | **130,850** | **407,822** |
| **Autre dep. Fixes** | | | | | | | | | | | | | | | |
| RH | | | | | | | | | | | | | | | 23,818 |
| Administration | | | | | | | | | | | | | | | 218,466 |
| Finances | | | | | | | | | | | | | | | 50,537 |
| Assurances | | | | | | | | | | | | | | | 94,102 |
| | | | | | | | | | | | | | | | 386,923 |
| **Profit avant corrections suivantes** | | | | | | | | | | | | | | | 20,899 |
| **Profit avant subventions et amortissement** | | | | | | | | | | | | | | | 20,899 |
| amortissements net | | | | | | | | | | | | | | | 109,230 |
| **Perte avant subventions** | | | | | | | | | | | | | | | (88,331) |
| Subventions | | | | | | | | | | | | | | | 195,431 |
| **Excedent net** | | | | | | | | | | | | | | | 107,100 |
| BAIA | | | | | | | | | | | | | | | 266,867 |
| BAIA avant subventions | | | | | | | | | | | | | | | 71,436 |