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Accrual Basis

## Williams Lake Curling Club Balance Sheet Prev Year Comparison

As of March 31, 2020

	Mar 31, 20	Mar 31, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Chequing/Savings</b>				
Restricted Savings Account				
Accessibility Lift Const. Fund	85,000.00	0.00	85,000.00	100.0%
Restricted Savings Account - Other	485.50	0.00	485.50	100.0%
<b>Total Restricted Savings Account</b>	<b>85,485.50</b>	<b>0.00</b>	<b>85,485.50</b>	<b>100.0%</b>
Operating Account 336156				
Building Accessibility Fund	0.00	85,480.00	-85,480.00	-100.0%
Operating Account 336156 - Other	49,752.34	31,596.93	18,155.41	57.5%
<b>Total Operating Account 336156</b>	<b>49,752.34</b>	<b>117,076.93</b>	<b>-67,324.59</b>	<b>-57.5%</b>
Trust Gaming account - 367110	1,653.34	58.31	1,595.03	2,735.4%
<b>Total Chequing/Savings</b>	<b>136,891.18</b>	<b>117,135.24</b>	<b>19,755.94</b>	<b>16.9%</b>
<b>Accounts Receivable</b>				
Accounts Receivable	-236.07	3,898.67	-4,134.74	-106.1%
<b>Total Accounts Receivable</b>	<b>-236.07</b>	<b>3,898.67</b>	<b>-4,134.74</b>	<b>-106.1%</b>
<b>Other Current Assets</b>				
Inventory Asset	0.00	1,760.00	-1,760.00	-100.0%
CU shares - Gaming	34.00	31.00	3.00	9.7%
CU shares	70.00	40.00	30.00	75.0%
Cash on hand				
Bar float	1,714.73	570.00	1,144.73	200.8%
Office float	206.33	150.00	56.33	37.6%
<b>Total Cash on hand</b>	<b>1,921.06</b>	<b>720.00</b>	<b>1,201.06</b>	<b>166.8%</b>
Inventory				
Bar supplies	5,699.04	5,631.20	67.84	1.2%
Pro shop equipment	958.00	958.00	0.00	0.0%
<b>Total Inventory</b>	<b>6,657.04</b>	<b>6,589.20</b>	<b>67.84</b>	<b>1.0%</b>
Prepaid expenses	3,128.22	3,128.22	0.00	0.0%
Undeposited Funds	30.00	657.30	-627.30	-95.4%
<b>Total Other Current Assets</b>	<b>11,840.32</b>	<b>12,925.72</b>	<b>-1,085.40</b>	<b>-8.4%</b>
<b>Total Current Assets</b>	<b>148,495.43</b>	<b>133,959.63</b>	<b>14,535.80</b>	<b>10.9%</b>
<b>Fixed Assets</b>				
Canada 150 Grant	23,925.74	23,925.74	0.00	0.0%
Building				
Accum amort - building	-198,334.61	-198,334.61	0.00	0.0%
Building - cost				
Accessibility Lift	3,480.00	0.00	3,480.00	100.0%
Building - cost - Other	498,910.29	498,910.29	0.00	0.0%
<b>Total Building - cost</b>	<b>502,390.29</b>	<b>498,910.29</b>	<b>3,480.00</b>	<b>0.7%</b>
<b>Total Building</b>	<b>304,055.68</b>	<b>300,575.68</b>	<b>3,480.00</b>	<b>1.2%</b>
Fixtures & equipment				
Fixtures & equip - cost	179,068.96	179,068.96	0.00	0.0%
Accum amort - fixtures & equip	-111,938.06	-111,938.06	0.00	0.0%
Fixtures & equipment - Other	6,868.36	6,868.36	0.00	0.0%
<b>Total Fixtures &amp; equipment</b>	<b>73,999.26</b>	<b>73,999.26</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>401,980.68</b>	<b>398,500.68</b>	<b>3,480.00</b>	<b>0.9%</b>
<b>TOTAL ASSETS</b>	<b>550,476.11</b>	<b>532,460.31</b>	<b>18,015.80</b>	<b>3.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
Accounts Payable	7,015.60	5,864.89	1,150.71	19.6%
<b>Total Accounts Payable</b>	<b>7,015.60</b>	<b>5,864.89</b>	<b>1,150.71</b>	<b>19.6%</b>
Other Current Liabilities				
GST/HST Payable	1,685.58	-131.28	1,816.86	1,384.0%
Payroll Liabilities	142.15	3,286.56	-3,144.41	-95.7%
PST Payable (BC)	-21.80	0.00	-21.80	-100.0%
<b>Total Other Current Liabilities</b>	<b>1,805.93</b>	<b>3,155.28</b>	<b>-1,349.35</b>	<b>-42.8%</b>
<b>Total Current Liabilities</b>	<b>8,821.53</b>	<b>9,020.17</b>	<b>-198.64</b>	<b>-2.2%</b>
<b>Long Term Liabilities</b>				
Debentures	47,085.00	47,085.00	0.00	0.0%
<b>Total Long Term Liabilities</b>	<b>47,085.00</b>	<b>47,085.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Liabilities</b>	<b>55,906.53</b>	<b>56,105.17</b>	<b>-198.64</b>	<b>-0.4%</b>

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Accrual Basis

# Williams Lake Curling Club Balance Sheet Prev Year Comparison

As of March 31, 2020

	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
Air conditioning fund	220.00	220.00	0.00	0.0%
Equity in capital assets	7,980.00	7,980.00	0.00	0.0%
Retained Earnings	468,155.14	465,924.05	2,231.09	0.5%
Net Income	18,214.44	2,231.09	15,983.35	716.4%
Total Equity	<u>494,569.58</u>	<u>476,355.14</u>	<u>18,214.44</u>	<u>3.8%</u>
TOTAL LIABILITIES & EQUITY	<u>550,476.11</u>	<u>532,460.31</u>	<u>18,015.80</u>	<u>3.4%</u>

**Williams Lake Curling Club**  
**Profit & Loss Prev Year Comparison**  
**April 2019 through March 2020**

	Apr '19 - Mar 20	Apr '18 - Mar 19	\$ Change	% Change
<b>Income</b>				
Gaming grant income	11,250.00	15,000.00	-3,750.00	-25.0%
Donation/grant income	150.00	880.00	-730.00	-83.0%
Advertising income	6,500.00	9,250.00	-2,750.00	-29.7%
Affiliation Fees	806.00	508.00	298.00	58.7%
Bar income	33,497.23	32,486.79	1,010.44	3.1%
Bar rental - floor "B"	4,952.87	4,225.00	727.87	17.2%
Broom rentals	501.63	487.00	14.63	3.0%
Commission income	224.57	217.81	6.76	3.1%
Concession income	4,800.00	4,800.00	0.00	0.0%
Dues				
Drop-in Fees	7,885.04	0.00	7,885.04	100.0%
Discount	-2,604.45	-2,930.55	326.10	11.1%
Dues - Other	48,346.48	50,506.66	-2,160.18	-4.3%
<b>Total Dues</b>	53,627.07	47,576.11	6,050.96	12.7%
Ice rental - floor "A"	6,000.00	10,420.00	-4,420.00	-42.4%
Interest income	38.50	4.00	34.50	862.5%
Lockers	1,087.44	1,224.00	-136.56	-11.2%
Misc Income	692.77	0.00	692.77	100.0%
Pro shop income	30.48	0.00	30.48	100.0%
Special event income	402.51	291.83	110.68	37.9%
<b>Total Income</b>	124,561.07	127,370.54	-2,809.47	-2.2%
<b>Cost of Goods Sold</b>				
Cost of Goods Sold	306.35	0.00	306.35	100.0%
Supplies - bar	2,546.62	0.00	2,546.62	100.0%
COGS - bar	11,303.23	14,049.84	-2,746.61	-19.6%
<b>Total COGS</b>	14,156.20	14,049.84	106.36	0.8%
<b>Gross Profit</b>	110,404.87	113,320.70	-2,915.83	-2.6%
<b>Expense</b>				
Write-off	499.20	0.00	499.20	100.0%
Volunteer Training Expenses	357.98	0.00	357.98	100.0%
Non-deductible Interest	0.00	10.93	-10.93	-100.0%
Janitorial supplies	816.41	633.54	182.87	28.9%
Advert/marketing/promo	1,113.98	2,551.13	-1,437.15	-56.3%
Bank charges & interest	221.00	3,954.71	-3,733.71	-94.4%
Cash short & over	0.00	33.97	-33.97	-100.0%
Clinic equip & supplies	0.00	1,032.50	-1,032.50	-100.0%
Freight	412.00	1,041.87	-629.87	-60.5%
Garbage disposal	640.46	548.04	92.42	16.9%
House & club expense	937.68	3,849.27	-2,911.59	-75.6%
Insurance	13,627.00	10,946.00	2,681.00	24.5%
Junior club expense	2,698.75	0.00	2,698.75	100.0%
Licences	495.81	680.81	-185.00	-27.2%
Office supplies & expense	3,857.73	4,441.84	-584.11	-13.2%
Payroll Expenses	1,396.37	0.00	1,396.37	100.0%
Professional & Management fees	7,000.00	0.00	7,000.00	100.0%
Property tax	125.30	125.25	0.05	0.0%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Repairs & maintenance				
Lounge Equipment and Repairs	1,373.72	0.00	1,373.72	100.0%
Repairs & maintenance - Other	15,092.60	9,501.06	5,591.54	58.9%
<b>Total Repairs &amp; maintenance</b>	16,466.32	9,501.06	6,965.26	73.3%
Salaries - manager	2,172.32	21,377.05	-19,204.73	-89.8%
Salaries - staff	0.00	13,062.75	-13,062.75	-100.0%
Security system	396.00	396.00	0.00	0.0%
SOCAN expense	422.79	266.99	155.80	58.4%

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**Williams Lake Curling Club**  
**Profit & Loss Prev Year Comparison**  
**April 2019 through March 2020**

	<u>Apr '19 - Mar 20</u>	<u>Apr '18 - Mar 19</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Utilities</b>				
Telephone/Internet	177.46	0.00	177.46	100.0%
Gas	7,021.93	6,752.47	269.46	4.0%
Hydro	23,884.66	26,482.97	-2,598.31	-9.8%
Water & Sewer	3,076.27	3,124.18	-47.91	-1.5%
<b>Total Utilities</b>	<u>34,160.32</u>	<u>36,359.62</u>	<u>-2,199.30</u>	<u>-6.1%</u>
<b>Visa &amp; Interac expense</b>	4,373.01	0.00	4,373.01	100.0%
<b>WCB expense</b>	0.00	276.28	-276.28	-100.0%
<b>Total Expense</b>	<u>92,190.43</u>	<u>111,089.61</u>	<u>-18,899.18</u>	<u>-17.0%</u>
<b>Net Income</b>	<u><u>18,214.44</u></u>	<u><u>2,231.09</u></u>	<u><u>15,983.35</u></u>	<u><u>716.4%</u></u>