

Williams Lake Curling Club Balance Sheet Prev Year Comparison

As of March 31, 2021

	Mar 31, 21	Mar 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Chequing/Savings				
Restricted Savings Account				
Conditional Donations for Lift	5,000.00	0.00	5,000.00	100.0%
Accessibility Lift Const. Fund	86,811.20	85,000.00	1,811.20	2.1%
Restricted Savings Account - Other	529.87	485.50	44.37	9.1%
Total Restricted Savings Account	92,341.07	85,485.50	6,855.57	8.0%
Operating Account 336156				
Junior League Fund	1,881.95	0.00	1,881.95	100.0%
Building Accessibility Fund	0.00	85,480.00	-85,480.00	-100.0%
Mixed League Fund	1,315.55	0.00	1,315.55	100.0%
Operating Account 336156 - Other	39,318.65	-35,776.71	75,095.36	209.9%
Total Operating Account 336156	42,516.15	49,703.29	-7,187.14	-14.5%
Trust Gaming account - 367110	266.46	1,653.34	-1,386.88	-83.9%
Total Chequing/Savings	135,123.68	136,842.13	-1,718.45	-1.3%
Accounts Receivable				
Accounts Receivable	2,296.25	-266.07	2,562.32	963.0%
Total Accounts Receivable	2,296.25	-266.07	2,562.32	963.0%
Other Current Assets				
CU shares - Gaming	34.00	34.00	0.00	0.0%
CU shares	73.00	70.00	3.00	4.3%
Cash on hand				
Bar float	826.00	1,714.73	-888.73	-51.8%
Office float	494.78	285.38	209.40	73.4%
Total Cash on hand	1,320.78	2,000.11	-679.33	-34.0%
Inventory				
LIQUOR	2,357.65	5,699.04	-3,341.39	-58.6%
Pro shop equipment	958.00	958.00	0.00	0.0%
Total Inventory	3,315.65	6,657.04	-3,341.39	-50.2%
Prepaid expenses	3,128.22	3,128.22	0.00	0.0%
Undeposited Funds	-62.71	0.00	-62.71	-100.0%
Total Other Current Assets	7,808.94	11,889.37	-4,080.43	-34.3%
Total Current Assets	145,228.87	148,465.43	-3,236.56	-2.2%
Fixed Assets				
Canada 150 Grant	0.00	23,925.74	-23,925.74	-100.0%
Building				
Accum amort - building	-198,334.61	-198,334.61	0.00	0.0%
Building - cost				
Accessibility Lift	5,046.64	3,480.00	1,566.64	45.0%
Building - cost - Other	498,910.29	498,910.29	0.00	0.0%
Total Building - cost	503,956.93	502,390.29	1,566.64	0.3%
Total Building	305,622.32	304,055.68	1,566.64	0.5%
Fixtures & equipment				
Fixtures & equip - cost	202,774.70	179,068.96	23,705.74	13.2%
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%
Total Fixtures & equipment	97,705.00	73,999.26	23,705.74	32.0%
Total Fixed Assets	403,327.32	401,980.68	1,346.64	0.3%
TOTAL ASSETS	548,556.19	550,446.11	-1,889.92	-0.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	436.22	7,015.60	-6,579.38	-93.8%
Total Accounts Payable	436.22	7,015.60	-6,579.38	-93.8%
Other Current Liabilities				
GST/HST Payable	0.00	1,684.16	-1,684.16	-100.0%
PST Payable (BC)	0.00	-21.80	21.80	100.0%
Total Other Current Liabilities	0.00	1,662.36	-1,662.36	-100.0%
Total Current Liabilities	436.22	8,677.96	-8,241.74	-95.0%
Long Term Liabilities				
Debentures	47,085.00	47,085.00	0.00	0.0%
Total Long Term Liabilities	47,085.00	47,085.00	0.00	0.0%
Total Liabilities	47,521.22	55,762.96	-8,241.74	-14.8%

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Accrual Basis

Williams Lake Curling Club Balance Sheet Prev Year Comparison

As of March 31, 2021

	Mar 31, 21	Mar 31, 20	\$ Change	% Change
Equity				
Air conditioning fund	0.00	220.00	-220.00	-100.0%
Equity in capital assets	7,980.00	7,980.00	0.00	0.0%
Opening Balance Equity	1,381.95	0.00	1,381.95	100.0%
Retained Earnings	482,341.76	468,155.14	14,186.62	3.0%
Net Income	9,331.26	18,328.01	-8,996.75	-49.1%
Total Equity	<u>501,034.97</u>	<u>494,683.15</u>	<u>6,351.82</u>	<u>1.3%</u>
TOTAL LIABILITIES & EQUITY	<u><u>548,556.19</u></u>	<u><u>550,446.11</u></u>	<u><u>-1,889.92</u></u>	<u><u>-0.3%</u></u>

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04/13/21

Accrual Basis

Williams Lake Curling Club
Profit & Loss Prev Year Comparison
 April 2020 through March 2021

	Apr '20 - Mar 21	Apr '19 - Mar 20	\$ Change	% Change
Income				
Donation/grant income	32,062.50	150.00	31,912.50	21,275.0%
Dues refund donation 2021	8,214.83	0.00	8,214.83	100.0%
Capital Improvement Fee	1,800.00	0.00	1,800.00	100.0%
Membership Fee Annual	715.00	0.00	715.00	100.0%
Gaming grant income	17,500.00	11,250.00	6,250.00	55.6%
Advertising income	1,100.00	6,500.00	-5,400.00	-83.1%
Affiliation Fees Curl BC	0.00	806.00	-806.00	-100.0%
Bar income	5,585.45	33,497.23	-27,911.78	-83.3%
Bar rental - floor "B"	0.00	4,952.87	-4,952.87	-100.0%
Broom rentals	252.38	501.63	-249.25	-49.7%
Commission income	55.65	224.57	-168.92	-75.2%
Concession rental income	4,200.00	4,800.00	-600.00	-12.5%
Dues				
Drop-in Fees	2,069.04	7,856.46	-5,787.42	-73.7%
Discount	-4,682.67	-2,604.45	-2,078.22	-79.8%
Dues - Other	24,961.33	48,346.48	-23,385.15	-48.4%
Total Dues	22,347.70	53,598.49	-31,250.79	-58.3%
Ice rental - floor "A"	535.94	6,000.00	-5,464.06	-91.1%
Interest income	35.81	38.50	-2.69	-7.0%
Lockers	1,104.05	1,087.44	16.61	1.5%
Misc Income	90.00	692.77	-602.77	-87.0%
Pro shop income	0.00	30.48	-30.48	-100.0%
Special event income	0.00	402.51	-402.51	-100.0%
Total Income	95,599.31	124,532.49	-28,933.18	-23.2%
Cost of Goods Sold				
COGS - Non Liquor	99.14	306.35	-207.21	-67.6%
Supplies - bar	44.18	2,546.62	-2,502.44	-98.3%
COGS - Liquor	2,179.03	11,303.23	-9,124.20	-80.7%
Total COGS	2,322.35	14,156.20	-11,833.85	-83.6%
Gross Profit	93,276.96	110,376.29	-17,099.33	-15.5%
Expense				
CRD Energy Grant 2020 Upgrades	0.00	0.00	0.00	0.0%
Write-off	0.00	499.20	-499.20	-100.0%
Volunteer Training Expenses	35.00	357.98	-322.98	-90.2%
Janitorial supplies & services				
Janitorial Services	1,455.00	0.00	1,455.00	100.0%
Covid Expenses	841.34	0.00	841.34	100.0%
Janitorial supplies & services - Other	448.28	816.41	-368.13	-45.1%
Total Janitorial supplies & services	2,744.62	816.41	1,928.21	236.2%
Advert/marketing/promo	556.53	1,113.98	-557.45	-50.0%
Bank charges & interest	196.24	221.00	-24.76	-11.2%
Cash short & over	0.00	0.00	0.00	0.0%
Freight	0.00	412.00	-412.00	-100.0%
Garbage disposal	278.72	640.46	-361.74	-56.5%
House & club expense	652.78	937.68	-284.90	-30.4%
Insurance	12,150.00	13,627.00	-1,477.00	-10.8%
Junior club expense	319.95	2,698.75	-2,378.80	-88.1%
Licences	768.46	495.81	272.65	55.0%
Office supplies & expense	1,151.28	3,857.73	-2,706.45	-70.2%
Payroll Expenses	0.00	1,396.37	-1,396.37	-100.0%
Professional & Management fees	12,000.00	7,000.00	5,000.00	71.4%
Property tax	125.25	125.30	-0.05	0.0%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Repairs & maintenance				
Lounge Equipment and Repairs	5.64	1,373.72	-1,368.08	-99.6%
Repairs & maintenance - Other	23,982.67	15,092.60	8,890.07	58.9%
Total Repairs & maintenance	23,988.31	16,466.32	7,521.99	45.7%

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04/13/21

Accrual Basis

Williams Lake Curling Club
Profit & Loss Prev Year Comparison

April 2020 through March 2021

	<u>Apr '20 - Mar 21</u>	<u>Apr '19 - Mar 20</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries - manager	0.00	2,172.32	-2,172.32	-100.0%
Security system	396.11	396.00	0.11	0.0%
SOCAN expense	0.00	422.79	-422.79	-100.0%
Utilities				
Telephone/Internet	1,777.18	177.46	1,599.72	901.5%
Gas	5,041.64	7,021.93	-1,980.29	-28.2%
Hydro	15,446.99	23,884.66	-8,437.67	-35.3%
Water & Sewer	2,954.94	3,076.27	-121.33	-3.9%
Total Utilities	25,220.75	34,160.32	-8,939.57	-26.2%
Visa & Interac expense				
Visa and Internet Discount I/O	1,198.41	0.00	1,198.41	100.0%
Visa & Interac expense - Other	2,148.74	4,373.01	-2,224.27	-50.9%
Total Visa & Interac expense	3,347.15	4,373.01	-1,025.86	-23.5%
WCB expense	14.55	0.00	14.55	100.0%
Total Expense	83,945.70	92,190.43	-8,244.73	-8.9%
Net Income	9,331.26	18,185.86	-8,854.60	-48.7%