

Burnaby Lake Rowing Club
Balance Sheet Prev Year Comparison
As of 30 September 2018

	30 Sep 18	30 Sep 17	\$ Change
ASSETS			
Current Assets			
Chequing/Savings			
Bank			
Athlete Support #1(restricted)	2,689.67	2,665.68	23.99
Athlete Support #2 (restricted)	4,743.97	4,701.66	42.31
Bank Savings	6,341.12	11,377.73	-5,036.61
Operating Account	5,817.54	14,316.42	-8,498.88
Total Bank	19,592.30	33,061.49	-13,469.19
Total Chequing/Savings	19,592.30	33,061.49	-13,469.19
Accounts Receivable			
Accounts Receivable	6,500.77	8,968.33	-2,467.56
Total Accounts Receivable	6,500.77	8,968.33	-2,467.56
Other Current Assets			
Prepaid	615.96	615.96	0.00
Total Other Current Assets	615.96	615.96	0.00
Total Current Assets	26,709.03	42,645.78	-15,936.75
Fixed Assets			
Accumulated Depreciation			
Coach Boats & Motors	-31,926.00	-24,327.00	-7,599.00
Course	-116,898.00	-103,618.00	-13,280.00
Other	-6,585.00	-6,199.00	-386.00
Shells and Oars	-237,457.00	-220,389.00	-17,068.00
Total Accumulated Depreciation	-392,866.00	-354,533.00	-38,333.00
Property and Equipment			
Coach Boat & Motor	62,323.20	57,323.20	5,000.00
Course	165,772.07	158,850.00	6,922.07
Other	9,588.32	8,129.00	1,459.32
Shells and Oars	313,308.80	313,308.80	0.00
Total Property and Equipment	550,992.39	537,611.00	13,381.39
Total Fixed Assets	158,126.39	183,078.00	-24,951.61
TOTAL ASSETS	184,835.42	225,723.78	-40,888.36
LIABILITIES & EQUITY			
Equity			
Retained Earnings	273,042.78	273,042.78	0.00
Unrestricted Net Assets	-47,319.00	-30,092.48	-17,226.52
Net Income	-40,888.36	-17,226.52	-23,661.84
Total Equity	184,835.42	225,723.78	-40,888.36
TOTAL LIABILITIES & EQUITY	184,835.42	225,723.78	-40,888.36

Burnaby Lake Rowing Club
Balance Sheet Prev Year Comparison
 As of 30 September 2018

	% Change
ASSETS	
Current Assets	
Chequing/Savings	
Bank	
Athlete Support #1(restricted)	0.9%
Athlete Support #2 (restricted)	0.9%
Bank Savings	-44.3%
Operating Account	-59.4%
Total Bank	-40.7%
Total Chequing/Savings	-40.7%
Accounts Receivable	
Accounts Receivable	-27.5%
Total Accounts Receivable	-27.5%
Other Current Assets	
Prepaid	0.0%
Total Other Current Assets	0.0%
Total Current Assets	-37.4%
Fixed Assets	
Accumulated Depreciation	
Coach Boats & Motors	-31.2%
Course	-12.8%
Other	-6.2%
Shells and Oars	-7.7%
Total Accumulated Depreciation	-10.8%
Property and Equipment	
Coach Boat & Motor	8.7%
Course	4.4%
Other	18.0%
Shells and Oars	0.0%
Total Property and Equipment	2.5%
Total Fixed Assets	-13.6%
TOTAL ASSETS	-18.1%
LIABILITIES & EQUITY	
Equity	
Retained Earnings	0.0%
Unrestricted Net Assets	-57.3%
Net Income	-137.4%
Total Equity	-18.1%
TOTAL LIABILITIES & EQUITY	-18.1%