

Burnaby Lake Rowing Club
Balance Sheet Prev Year Comparison
As of 30 September 2019

	30 Sep 19	30 Sep 18	\$ Change
ASSETS			
Current Assets			
Chequing/Savings			
Bank			
Athlete Support #1(restricted)	2,713.88	2,689.67	24.21
Athlete Support #2 (restricted)	4,786.67	4,743.97	42.70
Bank Savings	2.72	6,341.12	-6,338.40
Membership Shares	-250.00	0.00	-250.00
Operating Account	3,045.01	5,817.54	-2,772.53
Total Bank	10,298.28	19,592.30	-9,294.02
Total Chequing/Savings	10,298.28	19,592.30	-9,294.02
Accounts Receivable			
Accounts Receivable	27,122.77	6,500.77	20,622.00
Total Accounts Receivable	27,122.77	6,500.77	20,622.00
Other Current Assets			
Prepaid	664.21	615.96	48.25
Total Other Current Assets	664.21	615.96	48.25
Total Current Assets	38,085.26	26,709.03	11,376.23
Fixed Assets			
Accumulated Depreciation			
Coach Boats & Motors	-38,005.00	-31,926.00	-6,079.00
Course	-127,993.00	-116,898.00	-11,095.00
Other	-6,894.00	-6,585.00	-309.00
Shells and Oars	-245,991.00	-237,457.00	-8,534.00
Accumulated Depreciation - Other	400.00	0.00	400.00
Total Accumulated Depreciation	-418,483.00	-392,866.00	-25,617.00
Property and Equipment			
Coach Boat & Motor	62,323.20	62,323.20	0.00
Course	165,772.07	165,772.07	0.00
Other	9,588.32	9,588.32	0.00
Shells and Oars	312,908.80	313,308.80	-400.00
Property and Equipment - Other	1,150.00	0.00	1,150.00
Total Property and Equipment	551,742.39	550,992.39	750.00
Total Fixed Assets	133,259.39	158,126.39	-24,867.00
TOTAL ASSETS	171,344.65	184,835.42	-13,490.77
LIABILITIES & EQUITY			
Equity			
Retained Earnings	273,042.78	273,042.78	0.00
Unrestricted Net Assets	-88,207.36	-47,319.00	-40,888.36
Net Income	-13,490.77	-40,888.36	27,397.59
Total Equity	171,344.65	184,835.42	-13,490.77
TOTAL LIABILITIES & EQUITY	171,344.65	184,835.42	-13,490.77

Burnaby Lake Rowing Club
Balance Sheet Prev Year Comparison
As of 30 September 2019

	<u>% Change</u>
ASSETS	
Current Assets	
Chequing/Savings	
Bank	
Athlete Support #1(restricted)	0.9%
Athlete Support #2 (restricted)	0.9%
Bank Savings	-100.0%
Membership Shares	-100.0%
Operating Account	-47.7%
Total Bank	-47.4%
Total Chequing/Savings	-47.4%
Accounts Receivable	
Accounts Receivable	317.2%
Total Accounts Receivable	317.2%
Other Current Assets	
Prepaid	7.8%
Total Other Current Assets	7.8%
Total Current Assets	42.6%
Fixed Assets	
Accumulated Depreciation	
Coach Boats & Motors	-19.0%
Course	-9.5%
Other	-4.7%
Shells and Oars	-3.6%
Accumulated Depreciation - Other	100.0%
Total Accumulated Depreciation	-6.5%
Property and Equipment	
Coach Boat & Motor	0.0%
Course	0.0%
Other	0.0%
Shells and Oars	-0.1%
Property and Equipment - Other	100.0%
Total Property and Equipment	0.1%
Total Fixed Assets	-15.7%
TOTAL ASSETS	-7.3%
LIABILITIES & EQUITY	
Equity	
Retained Earnings	0.0%
Unrestricted Net Assets	-86.4%
Net Income	67.0%
Total Equity	-7.3%
TOTAL LIABILITIES & EQUITY	-7.3%