

BC Athletics			
Statement of Financial Position - Balance Sheet			
As at December 31, 2020			
ASSETS			
Current Assets			
10300	Petty Cash	\$ 200	
10500	TD Operating Acct #09940314248	409,205	
10600	TD Gaming Acct #09940314221	140,543	
10700	BMO MasterCard Acct #1172-862	5,145	
	Total Cash		\$ 555,093
12000	Accounts Receivable - General	8,364	
12001	AR Temp		
12400	Allowance for Doubtful Accts.	(3,429)	
12100	Accounts Receivable - GST Net	(312)	
12050	Accrued Receivables	36,793	
12150	GST/HST- Collected	(2,133)	
12250	GST/HST - Paid (ITCs)	42	
	Total Receivables		39,325
12700	Inventory		126,243
13500	Prepaid Expenses		16,239
13600	Prepaid Insurance		30,143
	Total Current Assets		767,042
Capital Assets, Net Depreciation			
14000	Equipment		\$ 19,365
14010	Accum Depreciation - Equipment		\$ -
14050	Computer Equipment		5,266
14060	Accum Depreciation - Computer Equip		-
15000	Computer Software		-
15010	Accum Depreciation - Software		-
15100	Leasehold Improvements		13,882
15110	Accum Depreciation - Leasehold		\$ -
	Total Capital Assets		\$ 38,514
Restricted Cash			
16010	TD Mutual Fund #8640054		\$ 514
16100	TD GIC (Reserve Fund) #8199293		28,666
	Total Restricted Cash		\$ 29,180
	TOTAL ASSETS		\$ 834,736
LIABILITIES			
Current Liabilities			
21000	Accounts Payable	34,824	

21050	Accrued Payables	36,052		
21110	GST Payable	- 6,018		
21151	PST Collected			
21150	PST Collected	17		
PST P	Total Payable & Accrued Liabilities		\$ 64,875	
25500	Deferred Revenue	342,569		
25550	Alumni Foundation	15,000		
	T&F Equipment Repair Fund	-		
25650	Deferred Donations - Officials	13,232		
25660	Deferred Donations - BC Endurance	1,195		
	Total Deferred Revenue		371,996	
25700	Deferred Lease Inducement		12,788	
	Total Current Liabilities		\$ 449,658	
	Reserves and Transfers			
26000	Due to Reserve Fund (1)		(1,006.72)	
26900	Reclass account Due to Reserve Fund		1,006.72	
26950	Due to Reserve Fund (2)		116,070.59	
26650	Due from Op. Fund		(116,070.59)	
	Due to Reserve Fund (BDO)		0.00	
26500	Int Income-Reserve Fund		2	
	Total Reserves and Transfers		2	
	TOTAL LIABILITIES		\$ 449,660	
	EQUITY			
	Equity			
30010	Internally Restricted Reserves		\$ 144,049	
30100	Net Assets in Capital Assets		18,142	
31750	Contribution to Operating Fund		(13)	
35600	Unrestricted Net Assets		181,492	
40000	Current Earnings		41,407	
	TOTAL EQUITY		\$ 385,076	
	TOTAL LIABILITIES AND EQUITY		\$ 834,736	