

Dartmouth Whalers Minor Hockey Association

Balance Sheet

As of April 30, 2021

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
100 ScotiaBank (00394 11)	176,979.63
110 Scotia Power Savings (00683 14)	125.20
149 Undeposited Funds	0.00
Total Cash and Cash Equivalent	\$177,104.83
Accounts Receivable (A/R)	
120 Accounts Receivable	9,238.37
Total Accounts Receivable (A/R)	\$9,238.37
12100 Inventory Asset	289.50
140 Accrued Receivables	4,644.07
150 Investments	0.00
152 Scotia GIC (18643710)	68,598.27
156 Short Term GIC	0.00
Scotia GIC (SEDMHA)	6,608.29
Total 150 Investments	75,206.56
160 M-B Chaulk Assistance Program	0.00
170 PayPal Clearing Account	0.00
Uncategorized Asset	-125.75
Total Current Assets	\$266,357.58
Non-current Assets	
Property, plant and equipment	
180 Capital Assets	
182 Jerseys/Hockey Gear	275,349.17
184 Sledge Hockey Equipment (deleted)	8,796.00
188 Office Equipment (deleted)	1,363.47
189 Hockey Equipment (deleted)	22,502.23
Total 180 Capital Assets	308,010.87
190 Accumulated Amortization	
192 Acc. Amort. - Jerseys/Hockey Gear	-274,443.74
194 Accum Amort. - Sledge Equip. (deleted)	-8,796.00
196 Accum Amort - Office Equip (deleted)	-1,363.48
198 Accum Amort - Hockey Equipm (deleted)	-22,502.23
Total 190 Accumulated Amortization	-307,105.45
Total Property, plant and equipment	\$905.42
199 Unreconciled Transaction	0.00
Total Non Current Assets	\$905.42
Total Assets	\$267,263.00

Dartmouth Whalers Minor Hockey Association

Balance Sheet

As of April 30, 2021

	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
200 Accounts Payable	0.00
Total Accounts Payable (A/P)	\$0.00
Credit Card	
220 Scotia Visa Card (5868/3223)	0.00
Credit Card	1,764.58
Scotia Visa Card (9925)	0.00
Total Credit Card	\$1,764.58
210 Jersey Deposit - Teams	-1,800.00
235 Major Bantam Holding Account	0.00
240 HCR Convenience Fee	0.00
250 Accrued Liabilities	36,773.74
25500 GST/HST Payable	154.84
260 Deferred Revenues	0.00
262 Deferred Revenue - MBC Fund	8,729.50
264 Deferred Revenue - Jerseys	11,875.00
265 Deferred Revenue - Mooseheads	6,443.83
266 Deferred Revenue - Sledges	0.00
Total 260 Deferred Revenues	27,048.33
290 Payroll Liabilities	0.00
401 Player Credits	54,260.52
Total Current Liabilities	\$118,202.01
Total Liabilities	\$118,202.01
Equity	
300 Opening Bal Equity	-45,704.49
350 Surplus	131,776.50
Retained Earnings	39,954.70
Profit for the year	23,034.28
Total Equity	\$149,060.99
Total Liabilities and Equity	\$267,263.00