

Financial Statements of

**THE ROTARY CLUB OF PRINCE
GEORGE - NECHAKO**

Year ended June 30, 2015
(Unaudited - see Notice to Reader)



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NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of The Rotary Club of Prince George - Nechako as at June 30, 2015 and the statement of operations and changes in fund balances for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these financial statements may not be appropriate for their purposes.

KPMG LLP

Chartered Professional Accountants

December 15, 2015

Prince George, Canada

THE ROTARY CLUB OF PRINCE GEORGE - NECHAKO

STATEMENT OF FINANCIAL POSITION

June 30, 2015, with comparative information for 2014

(Unaudited - see Notice to Reader)

	General Fund		50/50 Fund		Red Nose Fund		Gaming Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
CURRENT ASSETS										
Cash	\$ 25,543	\$ 23,284	\$ 2,190	\$ 2,236	\$ 2,220	\$ 19,019	\$ 3,577	\$ 4,557	\$ 33,530	\$ 49,096
Accounts receivable	-	-	-	-	84,000	40,000	-	-	84,000	40,000
Due from other funds	6,441	553	-	-	3,816	1,366	70	70	10,327	1,989
	\$ 31,984	\$ 23,837	\$ 2,190	\$ 2,236	\$ 90,036	\$ 60,385	\$ 3,647	\$ 4,627	\$ 127,857	\$ 91,085
CURRENT LIABILITIES										
Accounts payable and accrued liabilities	\$ 5,790	\$ 1,689	\$ -	\$ -	\$ 393	\$ 393	\$ -	\$ -	\$ 6,183	\$ 2,082
Due to Rotary International	2,823	2,296	-	-	-	-	-	-	2,823	2,296
Due to other funds	1,436	1,436	236	236	6,205	317	2,450	-	10,327	1,989
Unearned revenue	281	6,260	-	-	-	-	-	-	281	6,260
	10,330	11,681	236	236	6,598	710	2,450	-	19,614	12,627
FUND BALANCES										
Restricted	-	-	1,954	2,000	83,438	59,675	1,197	4,627	86,589	66,302
Unrestricted	21,654	12,156	-	-	-	-	-	-	21,654	12,156
	21,654	12,156	1,954	2,000	83,438	59,675	1,197	4,627	108,243	78,458
	\$ 31,984	\$ 23,837	\$ 2,190	\$ 2,236	\$ 90,036	\$ 60,385	\$ 3,647	\$ 4,627	\$ 127,857	\$ 91,085

Approved by the Board:

THE ROTARY CLUB OF PRINCE GEORGE - NECHAKO
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

Year ended June 30, 2015, with comparative information for 2014

(Unaudited - see Notice to Reader)

	General Fund		50/50 Fund		Red Nose Fund		Gaming Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
REVENUE										
50/50 gaming	\$ -	\$ -	\$ 19,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,877
50/50 tickets and meeting draws	1,057	1,000	-	-	-	-	-	-	1,057	1,000
Annual dues	11,761	11,094	-	-	-	-	-	-	11,761	11,094
Auctions	-	442	-	-	-	-	-	-	-	442
Early leavers	4	26	-	-	-	-	-	-	4	26
Fines and Happy Bucks	2,933	3,458	-	-	-	-	-	-	2,933	3,458
Fundraising	530	1,090	-	-	-	-	-	-	530	1,090
Gaming administration fee	-	236	-	-	-	-	-	-	-	236
Garage sale	8,081	4,848	-	-	-	-	-	-	8,081	4,848
Interest	2	1	-	-	-	-	-	-	2	1
Meals	3,670	12,001	-	-	-	-	-	-	3,670	12,001
Miscellaneous Income	690	-	-	-	-	-	-	-	690	-
Operation Red Nose	-	-	-	-	44,000	41,000	-	-	44,000	41,000
	\$ 28,728	\$ 34,196	\$ -	\$ 19,877	\$ 44,000	\$ 41,000	\$ -	\$ -	\$ 72,728	\$ 95,073

THE ROTARY CLUB OF PRINCE GEORGE - NECHAKO
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

Year ended June 30, 2015, with comparative information for 2014

(Unaudited - see Notice to Reader)

	General Fund		50/50 Fund		Red Nose Fund		Gaming Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
EXPENSES										
50/50 gaming	-	\$ -	-	\$ 10,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,641
Bank charges and interest	164	-	46	-	-	-	28	-	238	-
Conference - District	950	528	-	-	-	-	-	-	950	528
Donations - Schedule 1	1,907	2,700	-	7,000	11,746	21,508	3,402	5,445	17,055	36,653
Gaming administration fee	-	-	-	236	-	-	-	-	-	236
Garage sale expense	-	729	-	-	-	-	-	-	-	729
Insurance	724	658	-	-	-	-	-	-	724	658
Meals	3,356	16,956	-	-	-	-	-	-	3,356	16,956
Memberships	28	29	-	-	-	-	-	-	28	29
Miscellaneous	793	155	-	-	-	-	-	-	793	155
Newsletter	440	440	-	-	-	-	-	-	440	440
Office	958	1,566	-	-	-	-	-	-	958	1,566
President-Elect training	2,103	1,602	-	-	-	-	-	-	2,103	1,602
President's Ball	1,296	1,957	-	-	-	-	-	-	1,296	1,957
Professional fees	1,763	1,676	-	-	-	-	-	-	1,763	1,676
Rotary dues	4,493	5,359	-	-	-	-	-	-	4,493	5,359
Rotary Leadership Institute	255	-	-	-	-	-	-	-	255	-
Youth Exchange	-	-	-	-	8,491	5,958	-	-	8,491	5,958
	19,230	34,355	46	17,877	20,237	27,466	3,430	5,445	42,943	85,143
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES										
	9,498	(159)	(46)	2,000	23,763	13,534	(3,430)	(5,445)	29,785	9,930
FUND BALANCES, BEGINNING OF YEAR										
	12,156	12,315	2,000	-	59,675	46,141	4,627	10,072	78,458	68,528
FUND BALANCES, END OF YEAR										
	\$ 21,654	\$ 12,156	\$ 1,954	\$ 2,000	\$ 83,438	\$ 59,675	\$ 1,197	\$ 4,627	\$ 108,243	\$ 78,458

**THE ROTARY CLUB OF PRINCE GEORGE - NECHAKO
DONATIONS**

Year ended June 30, 2015, with comparative information for 2014
(Unaudited - see Notice to Reader)

SCHEDULE 1

	General Fund		50/50 Fund		Red Nose Fund		Gaming Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
Adventures in Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179	\$ -	\$ 179
AiMHi Disabled Youth Programs	-	-	-	-	-	2,500	-	-	-	2,500
AiMHi Youth Programs	-	-	-	-	-	1,750	-	-	-	1,750
AWAC Youth Programs	-	-	-	-	-	1,000	-	-	-	1,000
Bags of Love	-	-	-	-	500	1,000	-	-	500	1,000
Bel Canto Choir	-	-	-	-	-	1,000	-	-	-	1,000
Can Do Committee	-	-	-	-	500	500	-	-	500	500
Cedars School	-	-	-	-	-	500	-	-	-	500
Dictionary project	-	-	-	-	-	-	952	869	952	869
Disaster Relief Canada	750	750	-	-	-	-	-	-	750	750
Giscome Elementary - Literacy program	-	-	-	-	750	-	-	1,000	750	1,000
Muscular Dystrophy	317	-	-	-	-	-	-	-	317	-
PGSA (formerly P.A.R.T.Y.)	-	-	-	-	-	900	-	-	-	900
PG Blizzard Skating Club	-	-	-	-	2,000	1,050	-	-	2,000	1,050
PG Canoe & Kayak Club - Youth Sport	-	-	-	-	1,468	-	-	-	1,468	-
PG Council of Seniors - Christmas Hamper	-	1,500	-	-	-	-	-	-	-	1,500
PG Community Foundation	-	-	-	-	1,000	-	-	-	1,000	-
PG Crisis Centre - Youth Programs	-	-	-	-	-	1,000	-	-	-	1,000
PG Judo Club	-	-	-	-	2,522	1,500	-	-	2,522	1,500
Balance brought forward	\$ 1,067	\$ 2,250	\$ -	\$ -	\$ 8,740	\$ 12,700	\$ 952	\$ 2,048	\$ 10,759	\$ 16,998

**THE ROTARY CLUB OF PRINCE GEORGE - NECHAKO
DONATIONS (Continued)**

Year ended June 30, 2015, with comparative information for 2014
(Unaudited - see Notice to Reader)

SCHEDULE 1

	General Fund		50/50 Fund		Red Nose Fund		Gaming Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
Balance carried forward	\$ 1,067	\$ 2,250	\$ -	\$ -	\$ 8,740	\$ 12,700	\$ 952	\$ 2,048	\$ 10,759	\$ 16,998
PG Metis Housing Society	500	-	-	-	-	-	-	-	500	-
PG Public Library	-	-	-	-	-	1,350	-	-	-	1,350
PG Rod & Gun Club - Youth Sport	-	-	-	-	500	-	-	-	500	-
PG Night Hawks	-	-	-	-	-	2,000	-	-	-	2,000
PG Sports Hall of Fame	-	-	-	-	-	1,200	-	-	-	1,200
PG Youth Soccer	-	-	-	-	700	-	-	725	700	725
Players Bench - Youth Sports Donation	-	-	-	-	806	-	-	-	806	-
RCMP Youth Academy Camp	-	-	-	-	-	1,000	-	-	-	1,000
Rotary Club of Ottawa	-	-	-	-	-	-	-	797	-	797
Rotary World Help Network	340	450	-	-	-	-	-	-	340	450
RYLA	-	-	-	-	-	1,158	2,450	1,875	2,450	3,033
Salvation Army	-	-	-	7,000	-	-	-	-	-	7,000
Spruceland Elementary	-	-	-	-	-	2,000	-	-	-	2,000
STEP program	-	-	-	-	-	100	-	-	-	100
UNAC PG - Sports in a Box	-	-	-	-	1,000	-	-	-	1,000	-
	\$ 1,907	\$ 2,700	\$ -	\$ 7,000	\$ 11,746	\$ 21,508	\$ 3,402	\$ 5,445	\$ 17,055	\$ 36,653