

Williams Lake Field Naturalists
1305A Borland Road, Williams Lake, BC V2G 5K5
Statement of Assets and Liabilities

Note: This statement has been prepared using the accrual method of financial reporting.

	December 31, 2018	December 31, 2017
Assets		
Current Assets		
Williams Lake Field Naturalists Chequing Account	\$9,049.81	\$7,940.67
Williams Lake Field Naturalists Term Deposit	\$5,219.05	\$5,185.25
Scout Island Nature Centre Chequing Account ^{1,2}	\$84,200.98	\$64,029.30
Scout Island Nature Centre Investment Savings Account ^{1,2}	\$78,099.65	\$77,749.05
Gaming Account	\$12,054.50	\$16,262.95
Inventory for resale	\$4,705.00	\$4,705.00
Total Current Assets	\$193,328.99	\$175,872.22
Capital Assets		
Furniture - Nature House main floor	\$15,514.00	\$15,514.00
Displays and paintings	\$37,200.00	\$37,200.00
Preschool - furniture and educational aids	\$25,040.00	\$25,290.00
Computers and audio-visual equipment	\$7,370.00	\$6,770.00
Science equipment	\$10,921.00	\$10,621.00
Library Books	\$23,265.00	\$23,265.00
Kitchen appliances, dishes and cutlery	\$2,341.00	\$1,941.00
Animal specimens	\$22,563.00	\$22,562.50
Tools	\$6,830.00	\$6,830.00
Total Capital Assets	\$151,044.00	\$149,993.50
Total Assets	\$344,372.99	\$325,865.72
Liabilities		
Current Liabilities		
Deferred Revenue for projects continuing into following year (externally restricted)	\$23,125.00	\$32,726.05
Total Liabilities	\$23,125.00	\$32,726.05
Summary of Restricted Funds		
Williams Lake Field Naturalists Chequing Account & Term Deposit	\$14,268.86	\$13,125.92
Internally Restricted for Nature Centre repairs & solar panels ¹	\$0.00	\$10,000.00
Internally Restricted for Nature Centre front entrance & wheel chair ramp ²	\$10,000.00	\$10,000.00
Externally Restricted Funds for projects continuing into following year	\$23,125.00	\$32,726.05
Total Restricted Funds	\$47,393.86	\$65,851.97

Prepared by: 
 Katharine VanSpall, Treasurer

¹ \$10,000 of the Scout Island Nature Centre account was internally restricted by the Executive on November 27, 2015 for repairs of Nature Centre infrastructure and the purchase and installation of solar panels.

² \$10,000 of the Scout Island Nature Centre account was internally restricted by the Executive on November 15, 2017 for upgrades for Nature House front entrance and wheel chair ramp.