

Creston & District Historical & Museum Society

Balance Sheet As at 2025-02-28

ASSET

Current Assets

CDCU Chequing Account	94,218.24
Undeposited Funds	276.35
Debit/Credit Pending	0.00
Petty Cash	177.94
Paypal Account	185.46
Building Reserve Fund #1	6,024.22
CDCU - shares	30.00
Term Deposit #30	75,000.00
Term Deposit #28	0.00
Term Deposit #29	150,000.00
xx	0.00
Total Chequing/Savings	<u>325,912.21</u>

Other Current Assets

Accounts Receivable	250.00
Prepaid Expenses	2,131.18
Interest Receivable	3,631.25
Grants Receivable	0.00
Payroll Remittances Receivable	7,669.92
Inventory	5,694.68
Collections	1.00
Total Other Current Assets	<u>19,378.03</u>

Property, Plant and Equipment

Land	53,207.00
South Wing Restoration	328,647.38
Accum.Amort.-South Wing Rest...	-91,564.59
Archive Building	296,309.50
Accum.Amort.-Archive Building	-86,146.64
Buildings	538,495.03
Accum.Amort. - Buildings	-143,978.13
Office Equipment	18,806.84
Accum.Amort.-Office Equipment	-13,237.36
Computer Equipment	2,514.47
Accum.Amort.-Computer Equip...	-2,480.84
Equipment	15,858.50
Accum.Amort. - Equipment	-12,946.21
Machine Shop	2,661.00
Accum.Amort.-Machine Shop	-781.17
Parking Lot	10,799.00
Accum.Amort.-Parking Lot	-5,256.75
Total Property, Plant and Equipm...	<u>910,907.03</u>

Total Assets 910,907.03

TOTAL ASSET 1,256,197.27

LIABILITY

Current Liabilities

Accounts Payable	5,081.04
Credit Card Payable	395.62
Accrued Liabilities	7,660.06
Wages Payable	0.00
Vacation Pay Payable	57.75
EI Payable	0.00
CPP Payable	0.00
Income Tax Payable	0.00
Payroll Remittances Payable	0.00
WCB Payable	82.94
Income Tax Payable	0.00
GST Collected	0.00

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GST Paid Out	-31.53
GST Payable/Refund	-1.53
PST Payable	1.05
CEBA - Current Portion Payable	0.00
Deferred Revenues	125,619.00
x	0.00
x	-1,933.27
Total Current Liabilities	<u>136,931.13</u>
Long Term Liabilities	
Mortgage Payable	0.00
Total Long Term Liabilities	<u>0.00</u>
TOTAL LIABILITY	<u>136,931.13</u>
EQUITY	
Operating Fund	
Operating Fund - Beginning	238,229.92
Transfers to Building Reserve Fu...	71,650.00
Operating Fund - Amortization	0.00
Patronage Dividends	-8.64
Transfers to/from Gaming Fund	32.20
Operating Fund	<u>309,903.48</u>
Invested in Capital Assets	
Invested in Cap.Assets-Beginning	944,503.47
Tangible Capital Assets	0.00
Capital Assets - Amortization Exp.	0.00
Invested in Capital Assets	<u>944,503.47</u>
Internally Restr.d-Building Fund	
Bldg.Reserve Fund-Beginning	71,751.22
Transfer.d from Operating Fund	-71,650.00
Building Reserve Fund	0.00
Bank Fees - Building Reserve Fu...	0.00
Internally Restr.d - Building Fu...	<u>101.22</u>
Externally Restricted - Gaming	
Gaming Fund - Beginning Balance	23.56
Gaming Fund - Patron.Dividends	0.00
Gaming Fund - Bank Charges	-52.00
Gaming Fund - Transfer 1	19.80
Externally Restricted - Gaming...	<u>-8.64</u>
Retained Earnings	
Prior Period Adjustment	-637.00
Retained Earnings - Previous Year	-121,745.61
Current Earnings	-12,850.78
Total Equity	<u>-135,233.39</u>
TOTAL EQUITY	<u>1,119,266.14</u>
LIABILITIES AND EQUITY	<u>1,256,197.27</u>

Creston & District Historical & Museum Society

Comparative Income Statement - Comparative Income Statement - YTD to Last Year

	Actual 2025-02-01 to 2025-02-28	Actual 2025-01-01 to 2025-02-28
REVENUE		
Earned Revenues		
General Admissions	10.00	10.00
Archives Revenues	161.35	161.35
Program and Event Revenues	60.00	60.00
Memberships, Dues and Fees	155.00	520.00
Gift Shop Revenue (Gross)	317.45	378.30
Rental Revenues	50.00	435.00
Currency Exchange	0.00	0.00
Other Earned Revenues	0.00	0.00
Total Earned Revenue	<u>753.80</u>	<u>1,564.65</u>
Net Investment Income		
Investment Revenues	0.00	0.00
Total Net Investment Income	<u>0.00</u>	<u>0.00</u>
Private Sector Revenues		
General Donations	72.11	72.11
Tax Receipted Donations	750.00	950.00
Corporate Donations/Sponsorships	0.00	0.00
Community Foundation Grants	0.00	0.00
Fundraising Events (Gross)	0.00	0.00
Other Private Sector Revenues	0.00	0.00
Total Private Sector Revenues	<u>822.11</u>	<u>1,022.11</u>
Federal Public Revenues		
Department of Canadian Heritage	0.00	0.00
Other Federal Grants	0.00	0.00
Total Federal Public Revenues	<u>0.00</u>	<u>0.00</u>
Provincial Revenues		
BC Arts Council Operating Grants	20,000.00	20,000.00
BC Arts Council Project Grants	0.00	0.00
Other BC Ministry Project Grants	0.00	0.00
BC Gaming Revenues	0.00	0.00
Other Provincial Revenues	0.00	0.00
Total Provincial Revenues	<u>20,000.00</u>	<u>20,000.00</u>
Municipal and Regional Reven...		
Creston Arts Council Project Gra...	0.00	0.00
RDCK Operating Grant	0.00	0.00
Municipal or Regional Project Gr...	0.00	0.00
Total Municipal and Regional ...	<u>0.00</u>	<u>0.00</u>
Other Public Sector Revenues		
Other Public Sector Revenues	0.00	0.00
Total Public Sector Revenues	<u>0.00</u>	<u>0.00</u>
Other Operating Revenues		
Other Operating Revenues	0.00	0.00
Total Other Operating Revenues	<u>0.00</u>	<u>0.00</u>
Other Non-operating Revenues		
PST Commission	0.00	0.00
Other Revenues	1,109.59	1,109.59
Total Non-operating Revenues	<u>1,109.59</u>	<u>1,109.59</u>
TOTAL REVENUE	<u>22,685.50</u>	<u>23,696.35</u>

Creston & District Historical & Museum Society

Comparative Income Statement - Comparative Income Statement - YTD to Last Year

	Actual 2025-02-01 to 2025-02-28	Actual 2025-01-01 to 2025-02-28
EXPENSE		
Artistic Expenses		
Artistic and Professional Fees	92.00	225.75
Management Salaries	4,947.26	9,894.52
Program/Curatorial Staff	0.00	0.00
Maintenance	1,012.50	1,956.25
Seasonal/Grant Staff	1,800.00	4,200.00
Manager Benefits	0.00	0.00
Other Staff Benefits	0.00	0.00
WCB Expense	40.08	82.94
EI Expense	184.02	380.82
CPP Expense	407.46	847.96
Total Salaries	8,391.32	17,362.49
Permanent Exhibits	0.00	0.00
Seasonal Programming and Ev...	2.49	2.49
Exhibition Expenses	2.49	2.49
Museum Publications	0.00	0.00
Cost of Goods Sold (Gift Shop)	185.24	222.11
Storage and Preservation Suppl.s	20.16	20.16
Restoration	0.00	0.00
CMS Expenses	0.00	0.00
Collections Management	20.16	20.16
Community Programming and E...	23.67	54.66
Member and Volunteer Services	94.69	143.89
Education, Audience Developm.	118.36	198.55
Other Artistic and Prog Expense	0.00	0.00
Total Artistic Expenses	8,809.57	18,031.55
Facility Operating Expenses		
Natural Gas	118.74	226.00
Electricity	0.00	1,885.87
Water/Sewer	0.00	640.20
Security and Equipment	0.00	865.00
Taxes	0.00	0.00
Insurance	12,514.00	12,564.00
Maintenance Costs	275.31	603.71
Landscaping and Snow Removal	250.00	375.00
General Facility Expenses	13,158.05	17,159.78
Rent or Mortgage Interest	0.00	0.00
Other Facilities Expenses	0.00	0.00
Total Facility Operating Expense	13,158.05	17,159.78
Marketing & Communications ...		
Advertising Purchases	0.00	0.00
Phone and Internet	128.87	257.74
Website Hosting	115.16	115.16
Other Marketing & Communic. E...	244.03	372.90
Total Marketing and Comm Ex...	244.03	372.90
Fundraising Expenses		
Fundraising Events (Gross)	0.00	0.00
Total Fundraising Expenses	0.00	0.00
General & Administrative Expe...		
Accounting & Legal	0.00	1,203.75
Advertising & Promotions	0.00	0.00
Bad Debts	0.00	0.00
Business Fees & Licenses	0.00	0.00

Creston & District Historical & Museum Society
Comparative Income Statement - Comparative Income Statement - YTD to Last Year

	Actual 2025-02-01 to 2025-02-28	Actual 2025-01-01 to 2025-02-28
Cash Short/Over	0.00	0.00
Courier & Postage	0.00	0.00
Credit Card Charges	0.00	0.00
Currency Exchange & Rounding	0.00	0.00
Amortization Expense	0.00	0.00
Insurance	0.00	0.00
Interest & Bank Charges	37.12	-335.83
Office Supplies	52.16	114.78
Motor Vehicle Expenses	0.00	0.00
Realized Exchange Gain/Loss	0.00	0.00
Rent	0.00	0.00
Repair & Maintenance	0.00	0.00
Training	0.00	0.00
Travel Accommodation	0.00	0.00
Meals & Entertainment	0.00	0.00
Visa Commissions	0.00	0.00
MasterCard Commissions	0.00	0.00
American Express Commissions	0.00	0.00
Other Credit Card Commissions	0.00	0.00
Online Payment Fees	0.00	0.00
Total Payment Processing Fees	0.00	0.00
Suspense Account	0.00	0.20
Total General & Admin. Expen...	<u>89.28</u>	<u>982.90</u>
TOTAL EXPENSE	<u>22,300.93</u>	<u>36,547.13</u>
NET INCOME	<u>384.57</u>	<u>-12,850.78</u>

Creston & District Historical & Museum Society
Transactions by Account Report 2025-02-01 to 2025-02-28

Sorted by: Date

Date	Comment	Source #	Trans. No.	Debits	Credits	Balance
1020	CDCU Chequing Account					16,414.88 Dr
2025-02-04	215, Museum Visitors	Cash	J47	150.00	-	16,564.88 Dr
2025-02-09	220, Sew Peachy	Cash	J83	48.75	-	16,613.63 Dr
2025-02-13	221, Square	Cash	J122	130.54	-	16,744.17 Dr
2025-02-18	Bradford, Tammy	4124	J66	-	1,701.51	15,042.66 Dr
2025-02-18	Frederick, Ashley M.	4125	J67	-	700.64	14,342.02 Dr
2025-02-18	Oler, Brenda	4126	J68	-	239.34	14,102.68 Dr
2025-02-18	Sabiston, Jarrett	4127	J69	-	482.27	13,620.41 Dr
2025-02-18	Comfort Welding	4128	J70	-	16.75	13,603.66 Dr
2025-02-18	Home Hardware Building Centre	4129	J71	-	191.47	13,412.19 Dr
2025-02-18	Lynx Industries	4130	J72	-	131.25	13,280.94 Dr
2025-02-18	VISA Collabri : Stmt 22 Jan 2025	EFT	J74	-	169.56	13,111.38 Dr
2025-02-18	FortisBC	PAP	J78	-	124.35	12,987.03 Dr
2025-02-18	Telus	PAP	J79	-	134.92	12,852.11 Dr
2025-02-18	219, <One-time customer>	Cash	J86	54.61	-	12,906.72 Dr
2025-02-20	222, Square	Cash	J92	69.31	-	12,976.03 Dr
2025-02-23	224, Square	Cash	J118	126.65	-	13,102.68 Dr
2025-02-23	225, Square	Cash	J120	24.37	-	13,127.05 Dr
2025-02-26	Term maturity	Credit Union	J105	150,000.00	-	163,127.05 Dr
2025-02-26	Term maturity	Credit Union	J105	1,109.59	-	164,236.64 Dr
2025-02-26	Set up new term	Credit Union	J110	-	75,000.00	89,236.64 Dr
2025-02-27	227, CanadaHelps	Cash	J113	480.00	-	89,716.64 Dr
2025-02-28	Bradford, Tammy	4131	J99	-	1,701.51	88,015.13 Dr
2025-02-28	Frederick, Ashley M.	4132	J100	-	585.32	87,429.81 Dr
2025-02-28	Oler, Brenda	4133	J101	-	239.34	87,190.47 Dr
2025-02-28	Sabiston, Jarrett	4134	J102	-	470.73	86,719.74 Dr
2025-02-28	Lynx Industries	4135	J103	-	131.25	86,588.49 Dr
2025-02-28	Western Financial Group: Acct Crest...	4136	J104	-	12,514.00	74,074.49 Dr
2025-02-28	226, Square	Cash	J106	243.75	-	74,318.24 Dr
2025-02-28	BC Arts Council: Operating funds 2025	30	J116	20,000.00	-	94,318.24 Dr
2025-02-28	Monthly transf to reserve	EFT	J135	-	100.00	94,218.24 Dr
				<u>172,437.57</u>	<u>94,634.21</u>	