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07/06/19

CAP FOUNDATION
Balance Sheet
As of 31 December 2018

	31 Dec 18	31 Dec 17
ASSETS		
Current Assets		
Chequing/Savings		
10200 · CAPF Chequing (CAPF Chequing)	19,803.35	-472.12
10400 · CAPF savings (CAPF savings)	2,357.83	2,355.49
10600 · Cash - CAPF (GenFund) Inv. Acct	6,646.02	16,076.82
10800 · Cash - CAPF (Stoicheff) Inv.Acc	4,073.20	4,433.15
10900 · Term Deposits Certificates (Term Deposits Certificates)	0.00	10,584.40
Total Chequing/Savings	<u>32,880.40</u>	<u>32,977.74</u>
Accounts Receivable		
11000 · CAPF Receivables (CAPF Receivables)	6,541.64	4,841.64
11500 · DUE TO/FROM CAP (DUE TO/FROM CAP)	-6,395.14	16,462.90
11600 · CAPF HS Teaching Award Recbles (CAPF HS Teaching Award Recbles)	3,000.00	3,000.00
Total Accounts Receivable	<u>3,146.50</u>	<u>24,304.54</u>
Total Current Assets	<u>36,026.90</u>	<u>57,282.28</u>
Other Assets		
12000 · Investments - CAPF (Investments - CAPF)	23,336.06	12,751.66
12100 · Investments - Stoicheff Fund (Investments - Stoicheff Fund)	63,526.91	63,526.91
12300 · Cumul. chg Mkt Value-Stoicheff (Cumul. chg Mkt Value-Stoicheff)	7,493.62	7,493.62
12400 · Cumul. Chg Market Value - CAPF (Cumul. Chg Market Value - CAPF)	-267.85	-267.85
Total Other Assets	<u>94,088.74</u>	<u>83,504.34</u>
TOTAL ASSETS	<u><u>130,115.64</u></u>	<u><u>140,786.62</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · CAPF Accounts Payable (CAPF Accounts Payable)	10.17	8,484.10
20100 · HS Teacher Award Grants Payable (Grants Payable)	4,876.93	5,871.26
Total Accounts Payable	<u>4,887.10</u>	<u>14,355.36</u>
Other Current Liabilities		
20200 · Accrued liabilities	5,000.00	5,000.00
25500 · GST/HST Payable (GST/HST Payable)	-1,737.77	0.00
26000 · Deferred Revenue (Deferred Revenue)	15,194.53	15,194.53
27150 · Current Yr.Unall.HS Teach.Award (Secured sponsorship for current year HS Award; to be moved in...	500.00	0.00
Total Other Current Liabilities	<u>18,956.76</u>	<u>20,194.53</u>
Total Current Liabilities	<u>23,843.86</u>	<u>34,549.89</u>
Long Term Liabilities		
27100 · Unallocated HS Teacher Awards (Unallocated HS/CEGEP Teachers Awards (hold sponsorship revenu...	2,000.00	1,000.00
Total Long Term Liabilities	<u>2,000.00</u>	<u>1,000.00</u>
Total Liabilities	<u>25,843.86</u>	<u>35,549.89</u>
Equity		
30000 · General Fund (Accum.surplus) (CAPF Accumulated Operating surplus/deficit)	24,407.47	98,522.59
31000 · B. Stoicheff Scholarship Fund (B. Stoicheff Scholarship Fund)	61,646.49	67,470.95
31005 · B. Stoicheff Fund Transf Acct (To record interfund transfers during year)	-3,000.00	0.00
31100 · Graduate Stud. Conference Fund (Graduate Stud. Conference Fund)	19,182.77	20,171.34
31200 · E.C. Svensson Scholarship Fund (E.C. Svensson Scholarship Fund)	11,415.00	0.00
Net Income	<u>-9,379.95</u>	<u>-80,928.15</u>
Total Equity	<u>104,271.78</u>	<u>105,236.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>130,115.64</u></u>	<u><u>140,786.62</u></u>