



**Cranbrook & District
Community Foundation**

Treasurer's Report

April 14, 2014

1. Cheque Register: October 1, 2013 to December 31, 2013

Attached find the September 1 to December 31, 2013 cheque register. Should the Board wish to accept the disbursements for the period the following motion would be appropriated:

“MOVED that the October 1 to December 31, 2014 disbursements as outlined on the CDCF Cheque Register in the amount of \$449.14 be approved.”

2. Financial Statements

- Statement of Financial Activities to December 31, 2013;
- Statement of Financial Position to December 31, 2013 with a comparison against the same period last year.

Note that any of the Opportunity Funds which received a donation in 2013 are now set-up as a separate account. For 2013 period, donations were received for the DM Bosse Fund, Animal Welfare Fund, Melodie Hull Mental Health & Awareness Fund, Arts Fund and the In Memoriam Fund.

As donations are received in 2014, I will continue to set-up the remainder of the Opportunity Funds in the same way so that they are recognized on a individual basis.

I have attached the last reconciliation of the Opportunity Funds to reflect which of the funds have not received any additional Donations. (*)

B.Bull

Cranbrook and District Community Foundation Cheque Detail October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|-----|------------|---------------------|------|-------------------------|-------------|-----------------|
| Cheque | 977 | 2013-10-09 | Colbrook Properties | | 1000 · BANK - EKCUC | | -367.50 |
| TOTAL | | | | | 5055 · RENT | -367.50 | 367.50 |
| Cheque | 978 | 2013-10-15 | | | 1000 · BANK - EKCUC | | -1,546.74 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,546.74 | 1,546.74 |
| Cheque | 979 | 2013-10-15 | | | 1000 · BANK - EKCUC | | -140.82 |
| TOTAL | | | | | 5015 · Wages- Stud... | -140.82 | 140.82 |
| Cheque | 980 | 2013-10-16 | Rocky Mountain P... | | 1000 · BANK - EKCUC | | -254.53 |
| TOTAL | | | | | 5050 · PRINTING | -254.53 | 254.53 |
| Cheque | 981 | 2013-10-21 | Ingrid Liepa | | 1000 · BANK - EKCUC | | -1,295.00 |
| TOTAL | | | | | 5095 · Strategic Pla... | -1,295.00 | 1,295.00 |
| Cheque | 982 | 2013-10-21 | | | 1000 · BANK - EKCUC | | -97.92 |
| TOTAL | | | | | 6001 · DELEGATIO... | -97.92 | 97.92 |
| Cheque | 983 | 2013-10-31 | | | 1000 · BANK - EKCUC | | -1,494.33 |
| TOTAL | | | | | 5008 · WAGES-EX... | -1,494.33 | 1,494.33 |
| Cheque | 984 | 2013-10-31 | | | 1000 · BANK - EKCUC | | -1,634.74 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,634.74 | 1,634.74 |

Cranbrook and District Community Foundation Cheque Detail October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|-----|------------|----------------------|------|-------------------------|-------------|-----------------|
| Cheque | 985 | 2013-10-31 | | | 1000 · BANK - EKC | | -268.84 |
| TOTAL | | | | | 5015 · Wages- Stud... | -268.84 | 268.84 |
| | | | | | | -268.84 | 268.84 |
| Cheque | 986 | 2013-11-01 | Receiver General | | 1000 · BANK - EKC | | -1,226.77 |
| TOTAL | | | | | 5009 · WAGE COS... | -1,226.77 | 1,226.77 |
| | | | | | | -1,226.77 | 1,226.77 |
| Cheque | 987 | 2013-11-01 | Telus | | 1000 · BANK - EKC | | -103.49 |
| TOTAL | | | | | 5060 · TELEPHON... | -103.49 | 103.49 |
| | | | | | | -103.49 | 103.49 |
| Cheque | 988 | 2013-11-01 | Colbrook Properties | | 1000 · BANK - EKC | | -367.50 |
| TOTAL | | | | | 5055 · RENT | -367.50 | 367.50 |
| | | | | | | -367.50 | 367.50 |
| Cheque | 989 | 2013-11-01 | Jim Pattison Broa... | | 1000 · BANK - EKC | | -220.50 |
| TOTAL | | | | | 6620 · Advertising a... | -220.50 | 220.50 |
| | | | | | | -220.50 | 220.50 |
| Cheque | 990 | 2013-11-01 | Theresa Bartraw | | 1000 · BANK - EKC | | -139.20 |
| TOTAL | | | | | 6001 · DELEGATIO... | -139.20 | 139.20 |
| | | | | | | -139.20 | 139.20 |
| Cheque | 991 | 2013-11-13 | Theresa Bartraw | | 1000 · BANK - EKC | | -157.50 |
| TOTAL | | | | | 5040 · OFFICE | -157.50 | 157.50 |
| | | | | | | -157.50 | 157.50 |
| Cheque | 992 | 2013-11-13 | Jim Pattison Broa... | | 1000 · BANK - EKC | | -220.50 |
| TOTAL | | | | | 6620 · Advertising a... | -220.50 | 220.50 |
| | | | | | | -220.50 | 220.50 |

Cranbrook and District Community Foundation
Cheque Detail
October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|------|------------|-----------------------|------|-----------------------|-------------|-----------------|
| Cheque | 993 | 2013-11-15 | Rocky Mountain P... | | 1000 · BANK - EKC | | -444.64 |
| TOTAL | | | | | 5050 · PRINTING | -444.64 | 444.64 |
| | | | | | | -444.64 | 444.64 |
| Cheque | 994 | 2013-11-15 | | | 1000 · BANK - EKC | | -1,546.74 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,546.74 | 1,546.74 |
| | | | | | | -1,546.74 | 1,546.74 |
| Cheque | 995 | 2013-11-15 | | | 1000 · BANK - EKC | | -326.98 |
| TOTAL | | | | | 5015 · Wages- Stud... | -326.98 | 326.98 |
| | | | | | | -326.98 | 326.98 |
| Cheque | 996 | 2013-11-15 | Murray's Office st... | | 1000 · BANK - EKC | | -314.94 |
| TOTAL | | | | | 5040 · OFFICE | -314.94 | 314.94 |
| | | | | | | -314.94 | 314.94 |
| Cheque | 997 | 2013-11-15 | Vancouver Found... | | 1000 · BANK - EKC | | -10,000.00 |
| TOTAL | | | | | 1373 · Niedermyer... | -10,000.00 | 10,000.00 |
| | | | | | | -10,000.00 | 10,000.00 |
| Cheque | 998 | 2013-11-29 | | | 1000 · BANK - EKC | | -1,120.42 |
| TOTAL | | | | | 5008 · WAGES-EX... | -1,120.42 | 1,120.42 |
| | | | | | | -1,120.42 | 1,120.42 |
| Cheque | 999 | 2013-11-29 | | | 1000 · BANK - EKC | | -1,428.73 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,428.73 | 1,428.73 |
| | | | | | | -1,428.73 | 1,428.73 |
| Cheque | 1000 | 2013-11-29 | | | 1000 · BANK - EKC | | -140.82 |
| TOTAL | | | | | 5015 · Wages- Stud... | -140.82 | 140.82 |
| | | | | | | -140.82 | 140.82 |

Cranbrook and District Community Foundation
Cheque Detail
October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|------|------------|-----------------------|------|---------------------|-------------|-----------------|
| Cheque | 1001 | 2013-11-29 | Theresa Bartraw | | 1000 · BANK - EKCUC | | -561.30 |
| TOTAL | | | | | 5007 · COMPUTER | -561.30 | 561.30 |
| | | | | | | -561.30 | 561.30 |
| Cheque | 1002 | 2013-12-02 | Colbrook Properties | | 1000 · BANK - EKCUC | | -367.50 |
| TOTAL | | | | | 5055 · RENT | -367.50 | 367.50 |
| | | | | | | -367.50 | 367.50 |
| Cheque | 1003 | 2013-12-02 | Telus | | 1000 · BANK - EKCUC | | -103.41 |
| TOTAL | | | | | 5060 · TELEPHON... | -103.41 | 103.41 |
| | | | | | | -103.41 | 103.41 |
| Cheque | 1004 | 2013-12-03 | Receiver General | | 1000 · BANK - EKCUC | | -1,477.56 |
| TOTAL | | | | | 5009 · WAGE COS... | -1,477.56 | 1,477.56 |
| | | | | | | -1,477.56 | 1,477.56 |
| Cheque | 1005 | 2013-12-02 | Murray's Office st... | | 1000 · BANK - EKCUC | | -76.76 |
| TOTAL | | | | | 5040 · OFFICE | -76.76 | 76.76 |
| | | | | | | -76.76 | 76.76 |
| Cheque | 1006 | 2013-12-06 | Theresa Bartraw | | 1000 · BANK - EKCUC | | -223.65 |
| TOTAL | | | | | 5007 · COMPUTER | -223.65 | 223.65 |
| | | | | | | -223.65 | 223.65 |
| Cheque | 1007 | 2013-12-06 | Jim Pattison Broa... | | 1000 · BANK - EKCUC | | -220.50 |
| TOTAL | | | | | 5005 · ADVERTISI... | -220.50 | 220.50 |
| | | | | | | -220.50 | 220.50 |
| Cheque | 1008 | 2013-12-10 | Black Press | | 1000 · BANK - EKCUC | | -211.31 |
| TOTAL | | | | | 5005 · ADVERTISI... | -211.31 | 211.31 |
| | | | | | | -211.31 | 211.31 |

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Cranbrook and District Community Foundation Cheque Detail October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|------|------------|---------------------|------|-----------------------|-------------|-----------------|
| Cheque | 1009 | 2013-12-15 | | | 1000 · BANK - EKC | | -1,428.73 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,428.73 | 1,428.73 |
| | | | | | | -1,428.73 | 1,428.73 |
| Cheque | 1010 | 2013-12-15 | | | 1000 · BANK - EKC | | -128.58 |
| TOTAL | | | | | 5015 · Wages- Stud... | -128.58 | 128.58 |
| | | | | | | -128.58 | 128.58 |
| Cheque | 1011 | 2013-12-31 | Riley Wilcox | | 1000 · BANK - EKC | | -59.97 |
| TOTAL | | | | | 5040 · OFFICE | -59.97 | 59.97 |
| | | | | | | -59.97 | 59.97 |
| Cheque | 1012 | 2013-12-31 | | | 1000 · BANK - EKC | | -1,633.74 |
| TOTAL | | | | | 6550 · WAGES-FU... | -1,633.74 | 1,633.74 |
| | | | | | | -1,633.74 | 1,633.74 |
| Cheque | 1013 | 2013-12-31 | | | 1000 · BANK - EKC | | -568.86 |
| TOTAL | | | | | 5015 · Wages- Stud... | -568.86 | 568.86 |
| | | | | | | -568.86 | 568.86 |
| Cheque | 1014 | 2013-12-31 | | | 1000 · BANK - EKC | | -1,331.24 |
| TOTAL | | | | | 5008 · WAGES-EX... | -1,331.24 | 1,331.24 |
| | | | | | | -1,331.24 | 1,331.24 |
| Cheque | 1015 | 2013-12-31 | Colbrook Properties | | 1000 · BANK - EKC | | -367.50 |
| TOTAL | | | | | 5055 · RENT | -367.50 | 367.50 |
| | | | | | | -367.50 | 367.50 |
| Cheque | 1016 | 2013-12-31 | Receiver General | | 1000 · BANK - EKC | | -1,655.49 |
| TOTAL | | | | | 5009 · WAGE COS... | -1,655.49 | 1,655.49 |
| | | | | | | -1,655.49 | 1,655.49 |

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Cranbrook and District Community Foundation
Cheque Detail
October through December 2013

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|--------|------|------------|-----------------|------|---|-------------|-----------------|
| Cheque | 1017 | 2013-12-31 | Telus | | 1000 · BANK - EKC 5060 · TELEPHON... | -107.74 | -107.74 |
| TOTAL | | | | | | -107.74 | 107.74 |
| Cheque | 1018 | 2013-12-31 | Theresa Bartraw | | 1000 · BANK - EKC 5040 · OFFICE | -66.15 | -66.15 |
| TOTAL | | | | | | -66.15 | 66.15 |

35,449.64

Cranbrook and District Community Foundation Statement of Operations & Changes in Fund Balances

January through December 2013

| Ordinary Income/Expense | Jan - Dec 13 | Jan - Dec 12 |
|--|-------------------|-------------------|
| Income | | |
| 4000 · CONTRIBUTIONS - Operations | 11,467.20 | 320.00 |
| 4010 · CONTRIBUTIONS - Membership Dues | 130.00 | 200.00 |
| 4020 · OTHER RECEIPTS | 2,116.52 | 15,660.00 |
| 4025 · GST RECOVERABLE | 0.00 | 1,818.18 |
| 4030 · INTEREST-General Bank | 4,672.28 | 54,852.76 |
| 4032 · INTEREST- Project Account | 5,077.71 | 0.00 |
| 4035 · INTEREST-VF Endowment Funds | 56,163.93 | 0.00 |
| 4050 · DONATIONS-Endowment Fund | 42,921.00 | 12,716.72 |
| 4052 · DONATION-Endowment-(RegCharity) | 8,493.83 | 18,246.62 |
| 4054 · DONATION-Operating (RegCharity) | 375.00 | 0.00 |
| 4055 · DONATION-Opportunity Fund | 1,885.00 | 0.00 |
| 4060 · DONATIONS-Major Projects | 2,360.00 | 0.00 |
| 4062 · DONATION-Major Project(RegChty) | 50.00 | 0.00 |
| 4070 · DONATIONS -other | 500.00 | 33,277.24 |
| 4100 · GRANTS-HWS Fund Development | 43,605.05 | 0.00 |
| 4150 · JCP-FUNDS | 0.00 | 11,355.00 |
| 4300 · UNREALIZED GAIN ON INVESTMENTS | 165,335.76 | 34,197.84 |
| 4400 · GAIN ON SALE OF ASSETS | 0.00 | 100.00 |
| Total Income | 345,153.28 | 182,744.36 |

Cranbrook and District Community Foundation
Statement of Operations & Changes in Fund Balances
 January through December 2013

| | Jan - Dec 13 | Jan - Dec 12 |
|--|-------------------|-------------------|
| Expense | | |
| 5000 · AUDIT/ LEGAL | 287.50 | 6,310.00 |
| 5005 · ADVERTISING | 1,606.55 | 1,006.09 |
| 5006 · BANK CHARGES | 3.50 | 1.75 |
| 5007 · COMPUTER | 784.95 | 0.00 |
| 5008 · WAGES-EXECUTIVE DIRECTOR | 18,308.20 | 1,334.91 |
| 5009 · WAGE COSTS | 3,673.08 | 288.45 |
| 5015 · Wages- Student | 1,574.90 | 0.00 |
| 5016 · Wage Costs - Student | 83.16 | 0.00 |
| 5020 · MEETINGS | 677.59 | 50.96 |
| 5040 · OFFICE | 3,080.99 | 1,132.67 |
| 5050 · PRINTING | 1,093.09 | 0.00 |
| 5055 · RENT | 5,037.50 | 4,900.00 |
| 5060 · TELEPHONE & INTERNET | 4,517.83 | 1,284.76 |
| 5065 · GALA EVENT | 535.32 | 0.00 |
| 5075 · INSURANCE | 1,905.00 | 1,854.00 |
| 5080 · DUES & SUBSCRIPTIONS | 0.00 | 450.00 |
| 5095 · Strategic Planning | 1,295.00 | 0.00 |
| 6001 · DELEGATIONS & CONFERENCES | 4,060.34 | 0.00 |
| 6014 · PROJECT-CF training initiative | 4,975.03 | 15,948.70 |
| 6550 · WAGES-FUND DEVELOPMENT | 19,913.07 | 6,500.00 |
| 6551 · Wage Costs-Fund Developer | 1,710.70 | 0.00 |
| 6560 · PAYROLL | 0.00 | 12,791.26 |
| 6570 · JCP-Expenses | 0.00 | 5,166.46 |
| Total Expense | 75,123.30 | 59,020.01 |
| Net Ordinary Income | 270,029.98 | 123,724.35 |
| Other Income/Expense | | |
| Other Expense | | |
| 6600 · GRANTS | | |
| 6610 · Other expense | 0.00 | 0.00 |
| 6620 · Advertising and Promotion | 441.00 | 627.32 |
| 6625 · Endowment Grants Gifted | 35,569.09 | 34,035.00 |
| Total 6600 · GRANTS | 36,010.09 | 34,662.32 |
| 7700 · TRANSFER TO OPPORTUNITY FUND | 1,885.00 | 0.00 |
| Total Other Expense | 37,895.09 | 34,662.32 |
| Net Other Income | -37,895.09 | -34,662.32 |
| Net Income | 232,134.89 | 89,062.03 |

Cranbrook and District Community Foundation Statement of Financial Position

As of 31 December 2013

| | 31 Dec 13 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Chequing/Savings | |
| 1000 · BANK - EKC | 192,740.67 |
| 1001 · BANK- EKC-Project | 219,245.00 |
| 1005 · PETTY CASH | 200.00 |
| 1010 · SHARES - EKC | 437.42 |
| Total Chequing/Savings | 412,623.09 |
| Other Current Assets | |
| 1230 · Accrued Interest Receivable | 11,812.48 |
| Total Other Current Assets | 11,812.48 |
| Total Current Assets | 424,435.57 |
| Other Assets | |
| 1300 · INVESTMENTS - VANCOUVER CF | |
| 1305 · Operational Endowment Fund | 54,218.24 |
| 1310 · General Endowment Fund | 152,516.14 |
| 1320 · Children's First Fund | 54,948.95 |
| 1330 · Hanemayer- Donar Advised Fund | 724,873.54 |
| 1335 · Hanemayer-Field of Interest | 27,352.11 |
| 1340 · Symphony of The Kootenays | 70,772.10 |
| 1345 · Joyce Metcalfe Legacy Fund | 14,929.91 |
| 1355 · Friends of Fort Steele Fund | 124,171.87 |
| 1360 · Winter Games Legacy-Arts | 14,647.43 |
| 1365 · Winter Games Legacy-Sports | 42,949.26 |
| 1370 · Knights of Pythius Legacy Fund | 28,018.28 |
| 1371 · Environment Fund | 19,030.96 |
| 1372 · EK Foundation For Health Fund | 13,652.07 |
| 1373 · Niedermayer Family Legacy Fund | 57,696.11 |
| Total 1300 · INVESTMENTS - VANCOUVER CF | 1,399,776.97 |
| Total Other Assets | 1,399,776.97 |
| TOTAL ASSETS | 1,824,212.54 |

Cranbrook and District Community Foundation
Statement of Financial Position
 As of 31 December 2013

| | |
|---------------------------------------|----------------------------|
| | 31 Dec 13 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2000 · ACCOUNTS PAYABLE | 220.50 |
| 2100 · PAYROLL LIABILITIES | -847.28 |
| 2600 · Deferred Revenue | 33,694.95 |
| Total Other Current Liabilities | <u>33,068.17</u> |
| Total Current Liabilities | 33,068.17 |
| Long Term Liabilities | |
| 2910 · OPPORTUNITY FUNDS | |
| 2912 · DM Bosse Memorial Fund | 320.00 |
| 2914 · Senior's Fund | 858.56 |
| 2916 · Animal Welfare Fund | 9,525.00 |
| 2918 · Arts Fund | 6,148.27 |
| 2922 · M.Hull Mental Health & Aware | 4,498.16 |
| 2926 · In Memoriam Fund | 225.00 |
| Total 2910 · OPPORTUNITY FUNDS | <u>21,574.99</u> |
| Total Long Term Liabilities | 21,574.99 |
| Total Liabilities | 54,643.16 |
| Equity | |
| 3000 · OPERATING SURPLUS | 38,304.01 |
| 3100 · OPERATING PROJECT SURPLUS | 168,853.00 |
| 3500 · ENDOWMENT EQUITY | 1,330,277.48 |
| Net Income | 232,134.89 |
| Total Equity | <u>1,769,569.38</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,824,212.54</u> |

RECONCILED ACCOUNTS

PROJECT ACCOUNT :

| | | | |
|--|---|-----------|---------------|
| 2800 | Homeless Shelter | } ongoing | \$ 196,570.80 |
| 2810 | Key City Gymnastics | | \$ 16,113.76 |
| 2820 | Paint the Train (Rotary) | | \$ 1,660.00 |
| 2830 | CBT Training Initiative <i>finished</i> | | \$ 0.00 |
| Total allocated to above projects | | | \$ 214,344.56 |
| <i>Bank Statement</i> Total account balance (as of August 31, 2013) | | | \$ 216,270.00 |
| Difference | | | \$ 1,926.00- |

GENERAL ACCOUNT :

| | |
|---|---------------|
| Endowment Interest (quarterly payments VF - 11.7) | \$ 23,400.00 |
| Opportunity Funds | \$ 27,341.71 |
| DETAILS: | |
| 2916 Animal Welfare | \$ 8,325.00 ✓ |
| 2918 Arts | \$ 6,048.27 ✓ |
| 2920 Cranbrook RM Junior Rams | \$ 2,500.00 * |
| 2922 Melodie Hull MH & A | \$ 3,998.16 ✓ |
| 2924 BC Friends of Children - EK | \$ 4,971.72 * |
| 2914 Seniors | \$ 858.56 ✓ |
| 2912 DM Bosse Memorial for Abor | \$ 260.00 ✓ |
| 2926 In memoriam fund | \$ 200.00 ✓ |
| 2928 Aboriginal & Ethnic peoples | \$ 20.00 * |
| 2930 Children and Youth | \$ 20.00 * |
| 2932 Community Wellness | \$ 20.00 * |
| 2934 Disabled persons | \$ 20.00 * |
| 2936 Disaster Relief | \$ 20.00 * |
| 2938 Health and Wellness | \$ 20.00 * |
| 2940 Poverty Relief | \$ 20.00 * |
| 2942 Sports | \$ 20.00 * |
| 2944 Student Educational | \$ 20.00 * |
| Total | \$ 50,741.71 |

2900 -

2910 - Opportunity Funds

2920 -