

Financial Statements of

**SASKATCHEWAN CURLING  
ASSOCIATION 1997 INC.  
(OPERATING AS CURLSASK)**

Year ended March 31, 2015

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

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Year ended March 31, 2015

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## **MANAGEMENT'S RESPONSIBILITY COMMUNICATION TO THE MEMBERS**

Management has responsibility for preparing the accompanying financial statements and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and making objective judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations.

In discharging its responsibilities for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained.

Ultimate responsibility for financial statements to members lies with the Board of Directors. An Audit and Finance Committee of Directors is appointed by the Board to review financial statements in detail with management and to report to the Board of Directors prior to their approval of the financial statements for publication.

Independent auditors appointed by the members audit the financial statements and meet separately with both the Board of Directors and management to review their findings. The independent auditors report directly to the members and their report follows. The independent auditors have full and free access to the Board of Directors to discuss their audit and their findings as to the integrity of the Association's financial reporting and the adequacy of the system of internal controls.

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President

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Treasurer



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## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

We have audited the accompanying financial statements of Saskatchewan Curling Association (1997) Inc. (operating as CURLSASK), which comprise the statement of financial position as at March 31, 2015, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Basis for Qualified Opinion*

In common with many not-for-profit organizations, Saskatchewan Curling Association (1997) Inc. (operating as CURLSASK) derives revenue from its memberships, competitions and clinics and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Saskatchewan Curling Association (1997) Inc. (operating as CURLSASK). Therefore, we were not able to determine whether any adjustments might be necessary to memberships, competitions and clinics and fundraising revenues, excess of revenues over expenses and cash flows from operations for the year ended March 31, 2015, or to current assets and unrestricted net assets as at March 31, 2015.

*Qualified Opinion*

In our opinion, except for the possible effects on the financial statements of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Saskatchewan Curling Association (1997) Inc. (operating as CURLSASK) as at March 31, 2015, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**KPMG LLP**

Chartered Accountants

April 13, 2015  
Regina, Canada

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Statement of Financial Position

March 31, 2015, with comparative figures for 2014

	2015	2014
<b>Assets</b>		
Current assets:		
Cash	\$ -	\$ 20,169
Accounts receivable	18,545	15,111
Accrued interest receivable	17,902	13,119
Prepaid expenses	3,957	2,932
	<u>40,404</u>	<u>51,331</u>
Investments (note 4)	876,193	851,135
Property and equipment (note 5)	35,962	19,160
Intangible asset (note 6)	6,030	6,783
	<u>\$ 958,589</u>	<u>\$ 928,409</u>

## Liabilities and Net Assets

Current liabilities:		
Bank indebtedness	\$ 11,471	\$ -
Accounts payable and accrued liabilities (note 7)	26,888	23,573
Deferred grant revenue	-	7,028
	<u>38,359</u>	<u>30,601</u>
Net assets:		
Invested in property and equipment and intangible asset	41,992	25,943
Internally restricted (note 8)	1,193	1,135
Unrestricted	877,045	870,730
	<u>920,230</u>	<u>897,808</u>
Commitments (note 10)		
	<u>\$ 958,589</u>	<u>\$ 928,409</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director \_\_\_\_\_ Director

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Statement of Operations

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Revenue:		
Saskatchewan Lotteries Trust for Sport, Culture and Recreation (schedule 1)	\$ 470,955	\$ 446,249
Self Help (schedule 2)	466,542	447,363
	937,497	893,612
Expenses:		
Administration (schedule 3)	314,623	307,115
Capacity and Interaction (schedule 4)	94,475	101,618
Participation (schedule 5)	147,642	147,384
Excellence (schedule 6)	93,564	96,371
Categorical Grant (schedule 7)	192,928	189,372
Other (schedule 8)	79,794	83,855
	923,026	925,715
Excess (deficiency) of revenue over expenses before the undernoted	14,471	(32,103)
Gain on disposal of vehicle	7,951	-
Excess (deficiency) of revenue over expenses	\$ 22,422	\$ (32,103)

See accompanying notes to financial statements.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Statement of Changes in Net Assets

Year ended March 31, 2015, with comparative figures for 2014

	Invested in property and equipment and intangible asset	Internally restricted (note 8)	Unrestricted	2015 Total	2014 Total
Balance, beginning of year	\$ 25,943	\$ 1,135	\$ 870,730	\$ 897,808	\$ 929,911
Excess (deficiency) of revenue over expenses	(9,953)	58	32,317	22,422	(32,103)
Investment in property and equipment and intangible asset	26,002	-	(26,002)	-	-
<b>Balance, end of year</b>	<b>\$ 41,992</b>	<b>\$ 1,193</b>	<b>\$ 877,045</b>	<b>\$ 920,230</b>	<b>\$ 897,808</b>

See accompanying notes to financial statements.



# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Statement of Cash Flows

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Cash flows from:		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ 22,422	\$ (32,103)
Items not involving cash:		
Amortization	17,904	13,610
Gain on disposal of vehicle	(7,951)	-
Change in non-cash operating working capital:		
Accounts receivable	(3,434)	13,061
Accrued interest receivable	(4,783)	1,386
Prepaid expenses	(1,025)	(14)
Accounts payable and accrued liabilities	3,315	9,325
Deferred grant revenue	(7,028)	7,028
	19,420	12,293
Investing activities:		
Proceeds on maturity of investments	225,000	575,993
Purchase of investments	(250,057)	(576,048)
Purchase of equipment	(33,954)	(1,708)
Proceeds on disposal of vehicle	7,951	-
Purchase of intangible asset	-	(7,537)
	(51,060)	(9,300)
(Decrease) increase in cash	(31,640)	2,993
Cash, beginning of year	20,169	17,176
(Bank indebtedness) cash, end of year	\$ (11,471)	\$ 20,169

See accompanying notes to financial statements.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Notes to Financial Statements

Year ended March 31, 2015

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## 1. Nature of operations:

Saskatchewan Curling Association (1997) Inc. (operating as CURLSASK) (the "Association") is incorporated under *The Non-profit Corporations Act of Saskatchewan*. The primary objective of the Association is to promote and develop the game of curling as a recreational and competitive sport in the province of Saskatchewan.

## 2. Basis of preparation:

The financial statements for the year ended March 31, 2015 have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations outlined in Part III of the CPA Handbook.

## 3. Significant accounting policies:

### (a) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has elected to carry its investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount of timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realized by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Notes to Financial Statements (continued)

Year ended March 31, 2015

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### 3. Significant accounting policies (continued):

(b) Property and equipment:

Property and equipment are initially recorded at cost. Amortization is calculated using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

Asset	Method	Rate
Computer equipment	Straight line	30%
Time clocks	Straight line	20%
Equipment and furniture	Straight line	10%
Vehicle	Straight line	20%

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(c) Intangible asset:

Intangible assets are initially recorded at cost. Amortization is calculated using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

Asset	Method	Rate
Website	Straight line	10%

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(d) Income taxes:

The Association is exempt from income taxes under paragraph 149(1)(l) of *The Income Tax Act*.

(e) Revenue recognition:

Grants from Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation are received out of the net proceeds of lottery ticket sales in Saskatchewan. These grants have been recorded as revenue by the Association as approved by Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation. Accordingly, any amounts not received by year end are shown as grants receivable and any amounts received relating to the next fiscal period are shown as deferred grant revenue.

# **SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)**

Notes to Financial Statements (continued)

Year ended March 31, 2015

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### **3. Significant accounting policies (continued):**

(e) Revenue recognition (continued):

Unrestricted contributions, fees and investment income are recognized in revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized in revenue in the year in which the related expenses are incurred.

(f) Contributed services:

Volunteers contribute an indeterminable number of hours to assist the Association in carrying out its activities. The value of this contribution is not recognized in these financial statements.

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from these estimates.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Notes to Financial Statements (continued)

Year ended March 31, 2015

## 4. Investments:

	2015	2014
Affinity Credit Union Escalator bearing interest from 1.4% to 5.5% (2014 - 1.1% to 5.5%), maturing between August 12, 2015 and April 26, 2018 (2014 - August 12, 2015 and April 26, 2018)	\$ 475,000	\$ 475,000
Affinity Credit Union GIC's bearing interest from 1.55% to 1.9% (2014 - 1.25% to 1.9%), maturing between April 26, 2015 and April 26, 2016 (2014 - September 10, 2014 and April 26, 2016)	375,000	375,000
Affinity Credit Union Flex Term Deposit bearing interest at 1.0% and maturing September 9, 2015	25,000	-
Sask Sport Inc. - Legacy Fund, interest at 5.0% per annum	1,193	1,135
	<b>\$ 876,193</b>	<b>\$ 851,135</b>

## 5. Property and equipment:

			2015	2014
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and equipment	\$ 23,276	\$ 23,276	\$ -	\$ 957
Computer equipment	67,788	56,788	11,000	18,203
Time clocks	18,733	18,733	-	-
Vehicle	31,203	6,241	24,962	-
	<b>\$ 141,000</b>	<b>\$ 105,038</b>	<b>\$ 35,962</b>	<b>\$ 19,160</b>

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Notes to Financial Statements (continued)

Year ended March 31, 2015

## 6. Intangible asset:

			2015		2014	
	Cost	Accumulated Amortization	Net book value	Net book value	Net book value	Net book value
Website	\$ 7,537	\$ 1,507	\$ 6,030	\$ 6,783	\$ 6,783	\$ 6,783
	\$ 7,537	\$ 1,507	\$ 6,030	\$ 6,783	\$ 6,783	\$ 6,783

## 7. Accounts payable:

Included in accounts payable and accrued liabilities are government remittances payable of \$8,406 (2014 - \$5,426), which include amounts payable for GST and PST.

## 8. Internally restricted net assets:

The Association's Board of Directors has internally restricted the following amount from unrestricted net assets. The amount is not available for other purposes without the approval of the Board of Directors.

### *Legacy Fund:*

The Association has established a Legacy Fund which is being administered by Sask Sport Inc. Donations can be made to Sask Sport Inc. for which the donor receives a charitable receipt. The intention of the Legacy Fund is to generate interest to support grass roots development programs.

## 9. Economic dependence:

The Association currently receives significant revenue in grants from Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation. As a result, the Association is dependent upon the continuance of these grants to maintain operations at their current level.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

Notes to Financial Statements (continued)

Year ended March 31, 2015

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## 10. Commitments:

The Association has operating leases for office space and equipment. The minimum lease payments for the next five years are as follows:

2016	\$ 30,958
2017	31,210
2018	31,210
2019	28,719
2020	28,719
2021 forward	2,393

## 11. Financial risk management:

The Association has a risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The financial instruments of the Association include cash, accounts receivable, accrued interest receivable, investments, and accounts payable and accrued liabilities. There has been no change to the risk exposures from 2014.

### (a) Liquidity risk:

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

### (b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association is exposed to credit risk with respect to the accounts receivable. The Association assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

### (c) Interest rate risk:

The Association is exposed to interest rate risk on its fixed interest rate investments. Further details about the fixed rate investments are included in note 4.

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Schedule 1 - Schedule of Saskatchewan Lotteries Trust for Sport, Culture and Recreation Revenue

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Annual funding	\$ 242,400	\$ 224,000
Membership Assistance Program	139,900	139,900
Coach Capacity Grant	25,427	24,622
Future Best Grant	24,000	34,500
LTAD Implementation	23,028	8,972
Hosting grant	10,200	8,255
University Athletic Assistance Grant	6,000	6,000
	470,955	446,249
LTAD Implementation (used from) included in deferred revenue	(7,028)	7,028
Total amounts received from Saskatchewan Lotteries Trust for Sport, Culture and Recreation	\$ 463,927	\$ 453,277

## Schedule 2 - Schedule of Self Help Revenue

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Internal		
Competition and clinic fees	\$ 127,884	\$ 148,225
Membership fees	102,411	46,430
Hosting fees	14,000	14,000
External		
Sponsorship	115,400	114,500
National sport organization	59,006	61,178
Interest	22,357	27,538
Other	16,258	20,112
Sales	8,291	3,751
Fundraising	935	11,628
	\$ 466,542	\$ 447,363



# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Schedule 3 - Schedule of Administrative Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Administration salaries and benefits	\$ 207,892	\$ 199,410
Administrative staff travel	4,523	4,040
Audit	8,421	8,134
Insurance	6,695	6,585
Office operations	83,349	84,925
On-line registration	3,329	3,928
Other	414	93
	<b>\$ 314,623</b>	<b>\$ 307,115</b>

## Schedule 4 - Schedule of Capacity and Interaction Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Awards and recognition	\$ 10,698	\$ 6,496
Communications	19,276	18,412
Fundraising	(37)	7,898
Hosting	10,200	8,255
Marketing and promotions	10,710	12,098
Meetings	43,278	41,446
Professional and leadership development	350	7,013
	<b>\$ 94,475</b>	<b>\$ 101,618</b>

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Schedule 5 - Schedule of Participation Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Athlete development		
Competition	\$ 22,622	\$ 43,026
Introductory programs	76,634	72,317
Under-represented populations	2,370	3,263
Coaching development	7,116	9,053
Officials development	24,060	3,969
Technical materials	14,840	15,756
	<b>\$ 147,642</b>	<b>\$ 147,384</b>

## Schedule 6 - Schedule of Excellence Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Athlete development		
Athlete assistance	\$ -	\$ 4,500
Competition	25,575	28,772
Talent identification	139	27
Training	12,179	13,287
Canada Games		
Coaching development	5,783	-
Competition hosting	1,795	-
Talent identification	-	3,386
Training	9,509	9,466
Coaching and coach development		
Coaching development	444	-
Provincial coach salaries and benefits	38,140	36,933
	<b>\$ 93,564</b>	<b>\$ 96,371</b>

# SASKATCHEWAN CURLING ASSOCIATION (1997) INC. (OPERATING AS CURLSASK)

## Schedule 7 – Categorical Grant Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015	2014
Total Membership Assistance Program grants	\$ 139,900	\$ 139,900
Future Best	24,000	34,500
LTAD-Long Term Athlete Development	23,028	8,972
University Athletic Assistance	6,000	6,000
	<b>\$ 192,928</b>	<b>\$ 189,372</b>

### Membership Assistance Program grants:

<u>Club</u>	<u>Payment</u>	<u>Club</u>	<u>Payment</u>	<u>Club</u>	<u>Payment</u>
<u>SOUTH WEST</u>		<u>SOUTH EAST</u>		<u>EAST CENTRAL</u>	
ABBEY	940	ARCOLA	850	BETHUNE	725
ASSINIBOIA	2,190	BALGONIE	925	CANORA	900
BURSTALL	700	BENGOUGH	650	ESTHERHAZY	700
CLIMAX	500	BROADVIEW	770	FOAM LAKE	900
CORONACH	580	CARNDUFF	900	FORT QU'APPELLE	956
EASTEND	500	ESTEVAN	1,603	GOVAN	650
FOX VALLEY	920	GAINSBOROUGH	900	HUMBOLDT	4,343
FRONTIER	850	KIPLING	900	KELLIHER	500
GLENTWORTH	850	KRONAU	775	LANGENBURG	1,400
GRAVELBOURG	900	MARYFIELD	850	LANIGAN	900
GULL LAKE	1,400	MIDALE	1,150	LEMBERG	550
HERBERT	350	OGEMA	873	LUMSDEN	650
LAFLECHE	600	OXBOW	900	MELVILLE	2,619
LEADER	650	PENSE	850	NEUDORF	650
MAPLE CREEK	1,050	STOUGHTON	650	NOKOMIS	300
MOOSE JAW CC	1,855	WEYBURN	2,795	NORQUAY	650
MOSSBANK	650	WHITEWOOD	900	PREECEVILLE	1,150
PIAPOT	680			RAYMORE	920
SHAUNAVON	900			SALTCOATS	770
SWIFT CURRENT	2,685			STRASBOURG	900
				WADENA	1,110
				YORKTON	2,100
<u>WEST CENTRAL</u>		<u>NORTH WEST</u>		<u>NORTH EAST</u>	
ALLAN	700	BIG RIVER	650	ARBORFIELD	425
BIGGAR	1,400	BLAINE LAKE	1,136	CUDWORTH	850
DAVIDSON	1,005	DEBDEN	1,150	HUDSON BAY	971
ESTON	1,400	LANDIS	650	KELVINGTON	750
HANLEY	900	LASHBURN	1,150	LAKELAND	600
KERROBERT	850	MAIDSTONE	650	LARONGE	1,100
KINDERSLEY	1,800	MEADOW LAKE	1,250	MELFORT	2,450
MARTENSVILLE	1,435	MEOTA	650	NIPAWIN	2,950
OUTLOOK	1,650	SHELL LAKE	800	P A Golf & CC	3,649
ROSETOWN	1,100	SPIRITWOOD	680	SHELLBROOK	1,013
STRONGFIELD	600	ST. WALBURG	900	ST FRONT	650
WATROUS	2,530	TWIN RIVERS - N B.	3,153	ST. LOUIS	500
		UNITY	900	TISDALE	1,725
		WILKIE	900	WALDHEIM	600
				WEEKES	650
<u>SASKATOON</u>		<u>REGINA</u>			
C.N.	4,020	CALLIE	5,231		
GRANITE	4,205	HIGHLAND	3,778		
NUTANA	7,845	TARTAN	1,200		
SUTHERLAND	3,415				
				<b>TOTAL</b>	<b>\$139,900</b>

# SASKATCHEWAN CURLING ASSOCIATION 1997 INC. (OPERATING AS CURLSASK)

## Schedule 8 - Schedule of Other Expenses

Year ended March 31, 2015, with comparative figures for 2014

	2015		2014	
Amortization	\$	17,904	\$	13,610
National dues		59,116		61,281
Other		2,774		8,964
	\$	79,794	\$	83,855