PROVINCE OF BRITISH COLUMBIA.

LIQUOR CONTROL BOARD.

Statement of Accounts as at September 30th, 1921.

LIQUOR CONTROL

BALANCE-SHEET AS AT

ASSETS.

CASH IN HAND AND IN BANKS		$ 365,672 01
CASH ADVANCES TO COMMISSIONERS, WAREHOUSE MANAGERS, AUDITORS, AND VENDORS		80,128 50
ACCOUNTS RECEIVABLE		3,613 15
STOCK IN HAND PER INVENTORY		1,849,477 20
REAL ESTATE		30,000 00
BUILDINGS	$120,000 00	
Less depreciation	1,000 00	119,000 00
EQUIPMENT	$ 24,459 96	
Less depreciation	1,528 75	22,931 21
FURNITURE AND FIXTURES	$ 10,807 89	
Less depreciation	403 74	10,404 15
UNEXPIRED INSURANCE—		
General	$ 2,791 72	
Fire	18,723 96	21,515 68
		$2,502,741 90

D. R. MACFARLANE,
Chief Accountant.

A. M. JOHNSON,
Chairman.

Victoria, B.C.,
November 22nd, 1921.

BOARD.

SEPTEMBER 30TH, 1921.

LIABILITIES.

PROVINCIAL TREASURY DEPARTMENT, ADVANCES		$1,438,650 82
ACCOUNTS PAYABLE—		
Trade accounts	$313,346 11	
Confiscated liquors	184,753 71	
Furniture from Prohibition Commissioner's Office	976 25	
Permit fees	23,408 50	
		522,484 57
		$1,961,135 39
PROFIT AND LOSS ACCOUNT (UNDIVIDED PROFITS)		541,606 51
		$2,502,741 90

I have examined the accounts of the Liquor Control Board for the period ended September 30th, 1921.

No accounts have been set up covering the claims against transportation companies for loss and damage to goods in transit.

Refunds on licences have been made in accordance with the provisions of section 104 (2) of the "Government Liquor Act," covering licences in force at the passing of the Act in the City of Vancouver, but no provision has been made in the accounts for liabilities under this section.

Subject to the foregoing remarks, I hereby certify that the Balance-sheet appended hereto is properly drawn up and in agreement with the books of the Liquor Control Board as at September 30th, 1921.

A. N. MOUAT, C.A.,

Comptroller-General, Province of British Columbia.

TRADING ACCOUNT FOR THE PERIOD

TO MERCHANDISE PURCHASED			$3,295,560 47
OPERATING COSTS—			
WAREHOUSES—			
Salaries	$ 24,675 39		
Rent	7,493 75		
Insurance	3,767 68		
Telegraph and telephone	335 31		
Light, water, and fuel	166 55		
Alterations and equipment	3,834 18		
Ullage	696 19		
Depreciation	1,778 51		
Sundries	3,484 61		
		$ 46,232 17	
VENDORS—			
Salaries	$ 69,072 11		
Rents	10,534 02		
Insurance	3,622 97		
Telegraph and Telephone	700 93		
Light, water, and fuel	650 79		
Alterations, etc., rented (non-leasehold) premises	16,111 38		
Depreciation	743 64		
Sundries	6,707 65		
		108,143 49	
			154,375 66
HEAD OFFICE EXPENSES—			
Administrative salaries		$ 23,222 04	
Travelling expenses		7,016 66	
Interest on advances		28,605 02	
Rent		1,430 00	
Telegraph and telephone		1,185 95	
Printing and stationery		18,648 96	
Postage		1,835 85	
Legal expenses		239 12	
Bank charges		76 39	
Guarantee bonds expired		167 38	
Taxes (local improvement)		89 74	
Depreciation		410 34	
Sundries		1,429 67	
			84,357 12
			$3,534,293 25
BALANCE TRANSFERRED TO PROFIT AND LOSS ACCOUNT			541,544 94
			$4,075,838 19

JUNE 15TH TO SEPTEMBER 30TH, 1921.

BY LIQUOR SALES		$2,228,918 17	
Less discounts to druggists	$1,713 74		
„ Vendors' breakages	4,213 63		
„ Vendors' shortages	3,477 87		
		9,405 24	
			$2,219,512 93
OTHER INCOME—			
Bank interest		$ 1,923 40	
Premium and exchange		1,570 75	
Rents		2,843 75	
Miscellaneous cash receipts		510 16	
			6,848 06
STOCK ON HAND AS PER INVENTORY			1,849,477 20
			$4,075,838 19

PROFIT AND LOSS ACCOUNT FOR THE

TO SECRET SERVICE EXPENSES	$ 10,598 72	
MAINTENANCE OF PRISONERS	1,661 14	
REFUND OF LICENCES, VANCOUVER	36,338 79	
		$ 48,598 65
BALANCE, NET PROFIT, CARRIED TO BALANCE-SHEET		541,606 51
		$ 590,205 16

A. M. JOHNSON,

Chairman.

PERIOD JUNE 15TH TO SEPTEMBER 30TH, 1921.

BY BALANCE FROM TRADING ACCOUNT		$ 541,544 94
WAREHOUSE LICENCES	$ 48,000 00	
TAXES REALIZED UNDER SECTION 55	660 22	
		48,660 22
		$ 590,205 16

D. R. MACFARLANE,

Chief Accountant.

VICTORIA, B.C.
Printed by William H. Cullin, Printer to the King's Most Excellent Majesty.
1922.