

Wingham BIA

Balance Sheet Prev Year Comparison

As of 31 December 2025

	31 Dec 25	31 Dec 24	\$ Change
ASSETS			
Current Assets			
Chequing/Savings			
1061 · Libro - Chequing	20,543	13,914	6,629
1062 · Libro - BIA Bucks	25,414	23,451	1,964
1065 · Term Deposits	20,621	40,000	-19,379
1510 · Libro Shares	177	130	47
Total Chequing/Savings	66,756	77,495	-10,739
Accounts Receivable			
1200 · Accounts Receivable	3,251	1,978	1,274
Total Accounts Receivable	3,251	1,978	1,274
Other Current Assets			
1201 · Undeposited Funds	226	509	-283
Total Other Current Assets	226	509	-283
Total Current Assets	70,233	79,981	-9,748
TOTAL ASSETS	70,233	79,981	-9,748
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	2,203	3,833	-1,629
Total Accounts Payable	2,203	3,833	-1,629
Other Current Liabilities			
2110 · Accrued Expenses	850	850	0
2370 · GST/HST Payable	-5,363	-1,741	-3,622
2460 · Gift Certificates Outstanding	620	620	0
2461 · BIA Bucks	23,748	24,068	-320
Total Other Current Liabilities	19,854	23,797	-3,942
Total Current Liabilities	22,058	27,629	-5,572
Total Liabilities	22,058	27,629	-5,572
Equity			
3200 · Unrestricted Net Assets	23,897	22,215	1,683
3550 · Reserves	28,454	28,454	0
Net Income	-4,177	1,683	-5,859
Total Equity	48,175	52,351	-4,177
TOTAL LIABILITIES & EQUITY	70,233	79,981	-9,748

Wingham BIA

Income & Expenses - Prev Year Comparison

January through December 2025

	Jan - Dec 25	Jan - Dec 24	\$ Change
Ordinary Income/Expense			
Income			
4100 · BIA Members Levy	26,000	26,000	-0
4105 · Associate Members Fees	2,700	2,050	650
4645 · Digital Sign Ads	2,034	0	2,034
4650 · Grants	6,667	0	6,667
Total Income	37,401	28,050	9,351
Expense			
5610 · Audit & Legal	0	916	-916
5617 · BIA Advertising	588	580	8
5625 · OBIAA & Chamber Memberships	477	477	0
5629 · Curb Appeal Expenses	1,148	1,742	-594
5631 · Flags & Banners	854	365	489
5632 · Main Street Improvements	2,167	8,276	-6,108
5634 · Community Events & Sponsorships	3,289	2,534	755
5636 · AGM & Info Session	34	95	-61
5637 · Festival of Lanterns	1,725	1,720	5
5645 · Conferences	0	2,043	-2,043
5700 · Office Supplies	87	108	-21
5710 · Christmas Decorations	771	842	-71
5711 · Christmas Lights & Repairs	773	1,311	-538
5713 · Digital Sign Expenses	28,753	1,202	27,550
5714 · Alice Munro Display Case	0	2,648	-2,648
5716 · Retail Promotions - BIA Support	1,850	2,820	-970
Total Expense	42,518	27,680	14,838
Net Ordinary Income	-5,117	370	-5,487
Other Income/Expense			
Other Income			
4615 · Retail Promotions Revenue	7,328	9,775	-2,448
4630 · Curb Appeal Revenues	3,465	2,754	711
4680 · Misc Income	0	0	0
4690 · Interest Income	1,210	1,221	-12
Total Other Income	12,002	13,750	-1,748
Other Expense			
5615 · Retail Promotions Expense	7,680	9,135	-1,455
5630 · Curb Appeal Billable Expenses	3,333	3,098	235
5680 · Bad Debts	0	177	-177
5690 · Bank Charges	50	29	21
Total Other Expense	11,062	12,438	-1,376
Net Other Income	940	1,312	-373
Net Income	-4,177	1,683	-5,859