

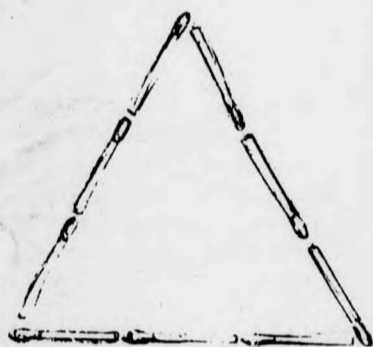


The Riddler  
By David Gardner

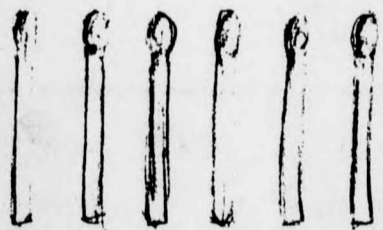
**Volume V:**

Do what you can to match your dimly lit minds against that of The Riddler. If you miss any of these enlightening enigmas, your logic simply doesn't hold a candle to my own. You boast of being exceptionally bright? Well, if so, you shall find these three quite illuminating...

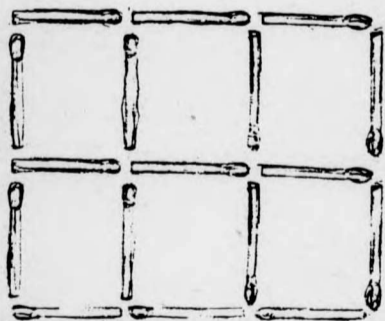
1. The following matchsticks make one triangle. Rearrange five of them to make five triangles.



2. Position six ordinary matches so that each one touches every other one firmly. It's tougher than it looks, for if you try to arrange them like spokes of a wheel, the thickness of the extremities prevents the solution. Just don't stick to the obvious...



3. In this matchless mind-boggler, manoeuvre the matches so as to prove, paradoxically, that six minus six equals two. Here there are six squares formed of seventeen matches, remove six matches so that only two squares remain.



**Solutions to Volume IV:**

- Half a dozen dozen dimes. That's six dozen, while a dozen and a half is only eighteen. It's not just six of one, half dozen of the other.
- Each little bag of chocolates cost 3 cents.
- The oldest stooge, Puzzle asked me for another dollar, making a total of \$18. He took \$9, gave the middle dope, Poser, \$6, and the runt of the pack, Perplex, got \$2. Puzzle then returned the extra dollar he took from me (and I returned his collateral, his spleen).

**Auditor's Report**

Price Waterhouse

To the Directors of  
CHRY Community Radio Incorporated

We have audited the balance sheet of CHRY Community Radio Incorporated (a non-profit organization) as at August 31, 1991 and the statements of operations and fund balance and changes in cash resources for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 1991 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles.

**Statement of Operations and Fund Balance**

	1991	1990
<b>Revenues</b>		
Subsidies and grants	\$ 131,825	\$ 169,802
Advertising	28,428	37,078
Interest	1,931	1,466
Fund raising	19,338	21,834
Gain on sale of fixed asset	-	349
	181,522	230,329
<b>Expenses</b>		
Salaries and commissions	122,323	131,804
Depreciation	12,488	14,797
Engineering	5,570	8,225
Insurance	3,318	3,230
Interest and bank charges	1,550	1,325
Office and general	13,724	20,501
Printing	2,018	6,904
Professional fees	3,213	1,500
Programming	1,821	4,913
Promotion	3,972	2,532
Travel	-	1,897
	169,995	197,628
Excess of revenues over expenses	11,527	32,701
Fund balance, beginning of year	60,442	27,741
Fund balance, end of year	\$ 71,969	\$ 60,442

**CHRY Community Radio Incorporated  
Financial Statements August 31, 1991**

**Balance Sheet**

	1991	1990
<b>Assets</b>		
Current assets		
Cash	\$ 43,868	\$ 16,875
Prepaid expenses and sundry assets	1,720	8,375
	45,588	25,250
Fixed assets (Note 2)	49,951	58,737
	\$ 95,539	\$ 81,987
<b>Liabilities</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 8,041	\$ 12,736
Deferred revenue	10,000	-
	18,041	12,736
Long-term debt (Note 3)	5,529	8,809
	23,570	21,545
<b>Fund Balance</b>	71,969	60,442
<b>Fund balance</b>	\$ 95,539	\$ 81,987

**Statement of Changes in Cash Resources**

	1991	1990
<b>Cash provided by (used in)</b>		
Operating activities		
Excess of revenues over expenses	\$ 11,527	\$ 32,701
Items not affecting cash		
Depreciation	12,488	14,797
Gain on sale of fixed asset	-	(349)
Changes in non-cash operating items		
Prepaid expenses and sundry assets	4,655	(3,985)
Accounts payable and accrued liabilities	(4,695)	7,622
Deferred revenue	10,000	(25,000)
	33,975	25,786
Investing activities		
Purchase of fixed assets	(3,702)	(15,834)
Proceeds on disposal of fixed assets	-	800
	(3,702)	(15,134)
Financing activities		
Repayment of long-term debt	(3,280)	(2,358)
<b>Increase in cash during the year</b>	26,993	8,294
Cash, beginning of year	16,875	8,581
<b>Cash, end of year</b>	\$ 43,868	\$ 16,875

**Notes to Financial Statements**

**1. Summary of significant accounting policies**

Subsidies are recognized as revenue in the year they are granted.  
Fixed assets are recorded at cost less accumulated depreciation. Depreciation is recorded on the declining balance basis at 20% per annum.

**Disputed services**

The work of the radio station is dependent on the services of many volunteers. Since these services are not normally purchased by the radio station and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

**Non-taxable status**

The organization is a registered charity and is exempt from both federal and provincial taxation.

**2. Fixed assets**

	Cost	Accumulated depreciation	Net
Equipment	\$ 119,684	\$ 69,713	\$ 49,951
			\$ 58,737

**3. Long-term debt**

	1991	1990
Loan payable, York University, interest at lender's average monthly yield on short-term investments, matures September 1, 1992	\$ 5,529	\$ 8,809

**Counselling & Development Centre  
GROUPS AND WORKSHOPS STARTING WINTER 1992  
Registration begins Wednesday, January 8, 1992**

**RELAXATION TECHNIQUES FOR STUDENTS**

- \* deep breathing
- \* increase body awareness
- \* muscle relaxation

STARTING: Mon. Jan. 20/92  
1:00 - 2:00 P.M.  
Mon. Mar. 2/92  
1:00 - 2:00 P.M.

**ACADEMIC PERFORMANCE ENHANCEMENT THROUGH SELF-HYPNOSIS**

- \* increase motivation
- \* enhance memory
- \* improve concentration

STARTING: Tues. Jan. 21/92  
10:00 - 11:00 A.M.  
Thurs. Jan. 23/92  
2:00 - 3:00 P.M.

**ADULT CHILDREN OF ALCOHOLICS**

A group that will focus on understanding problems of an alcohol-addicted family.

STARTING: Wed. Jan. 22/92  
3:00 - 5:00 P.M.

**EFFECTIVE PRESENTATION AND PUBLIC SPEAKING SKILLS**

Learn to organize and present your thoughts and material in a comfortable style.

STARTING: Wed. Jan. 22/92  
1:00 - 3:00 P.M.

**STRATEGIES FOR OVERCOMING PERFORMANCE ANXIETY AND STAGE FRIGHT FOR FINE ART STUDENTS**

STARTING: Tues. Jan. 21/92  
3:00 - 4:30 P.M.

**A MEN'S GROUP: "OUR CHANGING ROLES IN THE '90's"**

A discussion group to facilitate awareness of & share perspectives on issues relevant to males.

DATE TO BE ANNOUNCED

**ASSERTIVENESS TRAINING**

Learn to assert yourself - positively and appropriately.

STARTING: Thurs. Jan. 23/92  
11:30 - 1:00 P.M.

**SELF-CHANGE AND MANAGEMENT PROGRAMME (SCAMP)**

Learn how to manage your time more effectively.

STARTING: Wed. Jan. 22/92  
2:00 - 3:00 P.M.

**DEALING WITH PARENTS**

Learn how to improve your relationship with your parents.

STARTING: Thurs. Jan. 23/92  
1:30 - 3:00 P.M.

**AVOIDING PROCRASTINATION**

- \* avoid late assignments
- \* change behaviour

STARTING: Thurs. Jan 16/92  
10:30 - Noon

**STRESS AND ANXIETY MANAGEMENT FOR STUDENTS**

- \* identification of stressors
- \* prevention of stress
- \* coping with stress

STARTING: Wed. Mar. 4/92  
11:00 - Noon

**SELF-ESTEEM DEVELOPMENT**

Examine and improve your self-esteem and self-confidence.

DATE TO BE ANNOUNCED

**REDUCING EXAM ANXIETY**

- \* relaxation
- \* exam preparation strategies
- \* in-test strategies

STARTING: Tues. Jan. 21/92  
11:00 - Noon

**BIOFEEDBACK FOR TENSION MANAGEMENT OF HEADACHES**

Deep relaxation skills plus use of biofeedback instruments to understand body changes.

STARTING: Fri. Jan 24/92  
1:00 - 2:00 P.M.

**WRITER'S BLOCK**

For students who become anxious and "stuck" in their writing assignments. They will explore and identify ways to gain control.

STARTING: Tues. Jan. 21/92  
3:30 - 5:00 P.M.

**Room 145 Behavioural Sciences Building 736-5297**