

# Who is to blame for our lousy football season?

By KARIM HAJEE

When the Yeomen Football team embarked on their 1988 campaign, optimism was minimal. Only a believer in miracles would have banked on a winning season for the Yeomen, a season which not even the Almighty could have salvaged.

When the exhibition season ended, I said one of the Yeomen quarterbacks would have to step forward and be the leader of a young squad. The candidates at that time were Paul Farrell and Lorin Brady. Farrell hung up the cleats before the polish could even wear off, and Brady seemed lost in Wirkowski's offence.

Farrell's departure made room for another aspiring quarterback — Brad Matwijec. Matwijec has the arm but lacks control of it. Sometimes it appears to be too strong for his mind. His head says one thing and his arm over reacts. The end result — interceptions, which will kill any offence.

So with relatively little experience at the quarterbacking position, a number of rookies, and a decent defence, the Yeomen began their journey across the collegiate gridiron. Seven weeks later, the Yeomen were 1-6 and were out of the playoffs once again.

Who's to blame?

Just about everybody on the team. That includes everyone from the coaching staff down to the waterboy who didn't spike the water bottles.

As head coach, Nobby Wirkowski knew he would have his hands full at the beginning of the season. At the end of the season his hands are still full and his complaints box is overflowing. He still has two inexperienced quarterbacks and a defence which has lost some of its key members. 1989 doesn't look any more promising at this stage.

Just when did everything go wrong?

When Adam Karlsson (a name which is not very popular in the Yeomen locker room) decided not to

return to school. Karlsson was the quarterback of the future and when he announced he wasn't returning, Nobby Wirkowski was left without a quarterback.

He simply didn't have the time to recruit a prospect that could step right in and play university football. As a result, the offence sputtered and remained in neutral. Some will say the offence was just too complex for the rookies, which is difficult to accept. Wirkowski kept his offence as simple as he could, and the offence still couldn't execute properly. Some would argue that the Yeomen offence was too simple.

There were games the Yeomen should have won which they lost. Karlsson's departure is not an excuse for losing season. The offence simply could not do the job it was supposed to, mainly because it lacked the leadership on the field.

As for the defence?

Like every year, they got tired of carrying the load and sooner or later they caved in. They really aren't at fault. Even Superman would get tired of playing 55 minutes of defence every game.

The bright side?

At least the Yeomen had their punting unit working. Sometimes they were simply flawless.

Basically the season is over, and it was disheartening. But at least it wasn't as disappointing as last year. This year they weren't expected to win many games and they didn't. So why be disappointed?

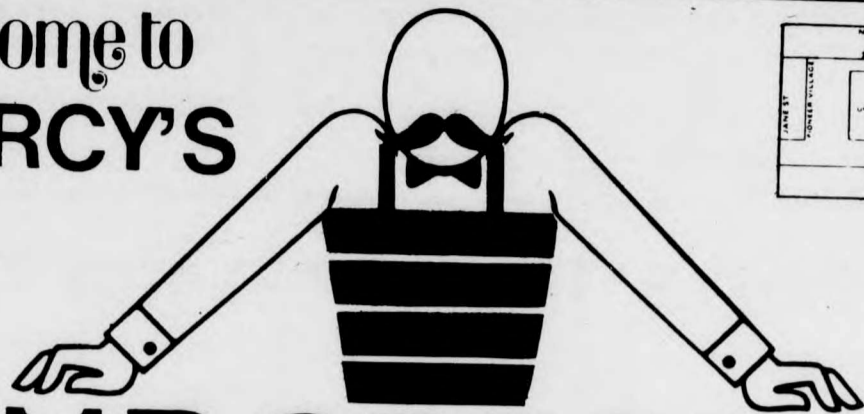
What about next year?

In a nutshell — the defence will have to fill a few holes. Hovig Keshian looks promising as a running back and the rest is up to Brad Matwijec. He has the arm, he has the height, and he has the mobility. Now if only he can put it all together.

But don't get your hopes up, at least not until Matwijec decides to come back to school next year. If he doesn't, then maybe it's best Nobby Wirkowski enrol in three courses and suit up in a Yeomen uniform.

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## ORANGE SNAIL PUB AND COFFEE SHOP FINANCIAL STATEMENTS FOR THE YEAR ENDED APRIL 30, 1988

### AUDITORS' REPORT

To the Members  
Stong College Student Government  
Stong College, York University

We have examined the balance sheet of the Orange Snail Pub and Coffee Shop as at April 30, 1988 and the statements of operations and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Orange Snail Pub and Coffee Shop as at April 30, 1988 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Sims & Saied*

SIMS & SAIED  
CHARTERED ACCOUNTANTS  
July 5, 1988

### BALANCE SHEET AS AT APRIL 30

ASSETS	1988	1987
<b>Current assets:</b>		
Cash	\$ 7,716	\$ 8,145
Accounts receivable		
Stong College Student Government	5,971	13,188
Other	853	196
Prepaid expenses	943	282
Inventory	15,528	9,226
	31,181	31,207
<b>Fixed assets, at cost:</b>		
Furniture and equipment	43,593	32,545
Leasehold improvements	10,522	10,522
	54,215	43,167
Less: Accumulated depreciation and amortization	25,203	17,703
	29,012	25,464
	\$ 60,193	\$ 56,671

### LIABILITIES AND SURPLUS

<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 6,783	\$ 3,704
Accumulated surplus	53,410	52,967
	\$ 60,193	\$ 56,671

### STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED APRIL 30

	1988	1987
<b>Revenues</b>	\$ 270,731	\$ 254,854
<b>Expenses:</b>		
Cost of sales (note 2)	140,011	132,235
Wages and employee benefits	98,888	96,611
University overhead	7,974	7,532
Supplies and miscellaneous	3,521	6,971
Entertainment	3,402	3,822
Advertising	856	720
Renovations and maintenance	3,303	3,312
Depreciation	6,575	5,158
Amortization	2,124	2,124
Professional fees	1,294	3,048
Insurance	2,038	2,828
Donations	240	693
Cash short	187	115
Bank charges	1,211	1,212
	271,551	256,388
Net loss from operations	(823)	(11,534)
<b>Other income (charges):</b>		
Gain on disposal of fixed assets	366	457
Refund of prior year's grant	900	-
Grant from the Stong College	-	698
Student Government	-	15,000
Grant to the Stong College	-	(20,255)
Student Government	-	(4,810)
	1,266	(4,810)
Net income (loss) for the year	443	(16,344)

### Accumulated surplus:

At the beginning of the year	52,967	69,311
At the end of the year	\$ 53,410	\$ 52,967

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30

	1988	1987
<b>Operating activities:</b>		
Net profit (loss) for the year	\$ 443	\$ (16,344)
Adjusted for non-cash items:		
Depreciation	6,575	5,158
Amortization	2,124	2,124
Gain on disposal of fixed asset	(900)	-
	8,242	(9,062)
Changes in non-cash working capital (note 3)	2,676	(4,554)
Cash provided (applied) by operations	10,918	(13,616)
<b>Investment activities:</b>		
Purchase of fixed assets	(12,247)	(12,781)
Proceeds on sale of fixed assets	900	(12,781)
	(11,347)	(25,562)
Net cash decrease during the year	(429)	(26,397)
<b>Cash:</b>		
At the beginning of the year	8,145	34,542
At the end of the year	\$ 7,716	\$ 8,145

### NOTES TO FINANCIAL STATEMENTS APRIL 30, 1988

#### 1. Accounting policies:

##### Inventories-

Inventories are valued at the lower of cost and net realizable value, with cost determined on a first-in, first-out basis.

##### Fixed assets-

Fixed assets consist of furniture and equipment used in the operations of the Orange Snail Pub and Coffee Shop and leasehold improvements. The Orange Snail Pub and Coffee Shop does not formally lease the premises on which it is located. The premises are provided without charge by the University for the use of members of the College. Depreciation and amortization are provided using the following methods and rates:

Furniture and equipment - 20% declining balance  
Leasehold improvements - straight-line over 5 years

##### Income taxes-

Income tax provisions have not been accrued as the Student Government is a non-profit organization which is exempt under the Income Tax Act.

#### 2. Cost of sales:

	1988	1987
Determined as follows:		
Inventories at beginning of year	\$ 9,396	\$ 9,764
Purchases	146,313	131,867
Inventory at end of year	(15,528)	(9,226)
	\$140,011	\$132,235

#### 3. Changes in non-cash working capital:

Cash provided (applied) by changes in other working capital components is summarized as follows:

	April 30	1988	1987
(Increase) decrease in current assets:			
Accounts receivable			
Stong College Student Government	\$ 7,217	\$ (3,243)	
Other	(657)	(119)	
Prepaid expenses	(661)	793	
Inventory	(6,302)	368	
Increase (decrease) in current liabilities:			
Accounts payable and accrued liabilities	3,072	(2,353)	
	\$ 2,676	\$ (4,554)	

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