

Citadel Community Association

Year End: August-31-14

Trial balance

Prepared by	Reviewed by
PG 05/11/2014	NFM 25/11/2014

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Account	Prelim	Adj's	Reclass	Rep	Ann.	Rep 08/13	%Chg
1009 Petty Cash	0.00	300.00	0.00	300.00		300.00	0
1036 TD Canada General	31,426.40	100.00	0.00	31,526.40		18,803.72	68
1038 Block party grant cash held in general CR	0.00	-836.00	0.00	-836.00		-936.00	-11
111 Cash, unrestricted	31,426.40	-436.00	0.00	30,990.40		18,167.72	71
1035 TD Canada Casino	309,849.75	0.00	0.00	309,849.75		252,920.30	23
1046 Block party cash	0.00	836.00	0.00	836.00		936.00	-11
112 Restricted Cash	309,849.75	836.00	0.00	310,685.75		253,856.30	22
1040 TD Cashable GIC / Casino	25,394.09	0.00	0.00	25,394.09		25,280.42	0
114 Short Term Investments, restricted	25,394.09	0.00	0.00	25,394.09		25,280.42	0
1205 Accounts Receivable	-2,436.00	79,910.25	0.00	77,474.25		90,874.00	-15
1210 Allowance for doubtful accounts	0.00	-3,900.00	0.00	-3,900.00	C.1	-1,575.00	148
115 Accounts receivable, unrestricted	-2,436.00	76,010.25	0.00	73,574.25		89,299.00	-18
1206 Accounts Receivable - restricted	-1,022.13	0.00	1,022.13	0.00		0.00	0
1207 Accrued Interest	0.00	1,027.14	-1,022.13	5.01		4.67	7
116 Accounts Receivable, restricted	-1,022.13	1,027.14	0.00	5.01		4.67	7
1305 Prepaid Expenses	758.42	-118.67	0.00	639.75		565.92	13
121 Prepaid Expenses, unrestricted	758.42	-118.67	0.00	639.75		565.92	13
1520 Multi-use Building	0.00	1,764.00	0.00	1,764.00		0.00	0
151 Buildings - cost	0.00	1,764.00	0.00	1,764.00		0.00	0
1505 Rink - Cost	0.00	15,123.15	0.00	15,123.15		15,123.15	0
157 Equipment - cost	0.00	15,123.15	0.00	15,123.15		15,123.15	0
1510 Rink - Accumulated Amortization	0.00	-4,536.96	0.00	-4,536.96		-3,024.64	50
157. 1 Equipment - accumulated amortizati	0.00	-4,536.96	0.00	-4,536.96		-3,024.64	50
1501 PPE - Community Shed:Depreciation	-538.32	-2,480.13	0.00	-3,018.45		-2,191.74	38
163. 1 Leasehold Improvements - Accumul	-538.32	-2,480.13	0.00	-3,018.45		-2,191.74	38
1500 PPE - Community Shed:Cost	12,112.17	0.00	0.00	12,112.17		12,112.17	0
163 Leasehold Improvements - Cost	12,112.17	0.00	0.00	12,112.17		12,112.17	0
2010 Accounts Payable	24,323.93	-28,448.20	0.00	-4,124.27		-4,551.36	-9
215. 1 Trade accounts payable	24,323.93	-28,448.20	0.00	-4,124.27		-4,551.36	-9
2050 Enhanced Maintenance Liability	-26,206.05	11,481.30	0.00	-14,724.75		-15,512.25	-5
215. 2 Enhanced Maintenance Liability	-26,206.05	11,481.30	0.00	-14,724.75		-15,512.25	-5
2100 Deferred Revenue	-487.17	-1,964.91	0.00	-2,452.08		-1,825.00	34
2200 Unearned Revenue	0.00	-508.50	0.00	-508.50	E.1	0.00	0
218 Deferred revenue	-487.17	-2,473.41	0.00	-2,960.58		-1,825.00	62
2600 Deferred Capital Contribution	-10,175.56	-8,456.44	0.00	-18,632.00		-20,854.23	-11
220 Deferred Capital Contributions	-10,175.56	-8,456.44	0.00	-18,632.00		-20,854.23	-11

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2500 Deferred Cash Contributions	-277,198.06	-58,886.79	0.00	-336,084.85	-279,141.40	20
221 Deferred Cash Contributions	-277,198.06	-58,886.79	0.00	-336,084.85	-279,141.40	20
3500 Net Assets	-305,235.79	217,927.06	0.00	-87,308.73	-96,533.97	-10
284 Net Assets (deficit) - beginning	-305,235.79	217,927.06	0.00	-87,308.73	-96,533.97	-10
4510 Contributions from Casino	0.00	-9,334.01	0.00	-9,334.01	-25,294.06	-63
311 Casino revenue	0.00	-9,334.01	0.00	-9,334.01	-25,294.06	-63
4009 Grants	0.00	-100.00	-11,092.20	-11,192.20	0.00	0
312 Grant	0.00	-100.00	-11,092.20	-11,192.20	0.00	0
4004 Donations	0.00	0.00	0.00	0.00	-2,600.00	-100
4006 Donations: Residents	-120.00	0.00	0.00	-120.00	0.00	0
4022 Donation:Christmas Hamper	-522.50	0.00	0.00	-522.50	0.00	0
4023 Donation:Corporate	-750.00	0.00	0.00	-750.00	0.00	0
4024 Donation:Stampede Breakfast/BBQ	-2,050.00	0.00	0.00	-2,050.00	0.00	0
313 Donations	-3,442.50	0.00	0.00	-3,442.50	-2,600.00	32
4000 Community Events Income: Donations	0.00	0.00	0.00	0.00	-900.60	-100
4001 Community Event	-380.55	0.00	0.00	-380.55	0.00	0
4002 Community Events Income: Parade of Gar:	-860.00	0.00	0.00	-860.00	-690.00	25
4003 Community Events Income: Stampede Bre	-1,047.25	0.00	0.00	-1,047.25	-1,539.30	-32
4005 Community Events:Movie in the park	-2,861.00	0.00	0.00	-2,861.00	0.00	0
4015 Community Events - Casino Income	-68,359.56	66,269.31	2,090.25	0.00	0.00	0
4016 Community Events - Skating	0.00	0.00	0.00	0.00	-1,350.00	-100
315 Community Events	-73,508.36	66,269.31	2,090.25	-5,148.80	-4,479.90	15
4020 Interest Income	-256.33	256.33	0.00	0.00	0.00	0
4021 Other Income	-1,154.70	1,000.00	154.70	0.00	0.00	0
4025 Canada Trust Account Fee Rebate	-76.95	76.95	0.00	0.00	0.00	0
4520 Contribution income: Unrestricted	-498.00	450.00	0.00	-48.00	0.00	0
316 Interest and Other Income	-1,985.98	1,783.28	154.70	-48.00	0.00	0
4010 Membership Dues	-4,000.00	-1,047.92	0.00	-5,047.92	-4,898.83	3
317 Membership	-4,000.00	-1,047.92	0.00	-5,047.92	-4,898.83	3
4600 Amort. deferred capital	0.00	-2,222.23	0.00	-2,222.23	-2,222.24	0
320 Amortized Capital Contributions	0.00	-2,222.23	0.00	-2,222.23	-2,222.24	0
4007 Enhanced Maintenance Income: Landscap	-29,448.90	-73,574.25	0.00	-103,023.15	-101,570.85	1
321 Enhanced Maintenance Income: Lands	-29,448.90	-73,574.25	0.00	-103,023.15	-101,570.85	1
4011 Enhanced Maintenance Income: Other	-117,748.50	88,299.00	0.00	-29,449.50	-29,742.44	-1
4100 Insurance Recovery	-2,034.00	508.50	0.00	-1,525.50	0.00	0
322 Enhanced Maintenance Income: Other	-119,782.50	88,807.50	0.00	-30,975.00	-29,742.44	4
4012 Tennis Court Rental	0.00	-2,325.00	0.00	-2,325.00	0.00	0
4700 L.L.A.M.A Refund	-11,092.20	0.00	11,092.20	0.00	0.00	0

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323 Other Income	-11,092.20	-2,325.00	11,092.20	-2,325.00		0.00	0
4460 Advertising Revenue	-15.00	0.00	0.00	-15.00		-325.00	-95
326 Advertising	-15.00	0.00	0.00	-15.00		-325.00	-95
5351 Community Event Expense: Clean up	355.51	0.00	0.00	355.51		911.59	-61
5352 Community Event Expense: Block Party	200.00	-100.00	0.00	100.00		0.00	0
5353 Community Events Expense: Fall Fair	3,690.60	-896.95	0.00	2,793.65		313.65	791
5354 Community Event Expense: Winter Gala/SI	157.26	0.00	0.00	157.26		795.05	-80
5355 Community Event Exp: Stampede	12,021.20	-3,103.17	0.00	8,918.03		12,158.76	-27
5357 Community Event:Movie in the park	2,607.00	0.00	0.00	2,607.00		0.00	0
5358 Community Event :Parade of Garage Sales	63.92	0.00	0.00	63.92		0.00	0
5359 Community Event:Winter Fest	47.00	0.00	0.00	47.00		0.00	0
519 Community Event	19,142.49	-4,100.12	0.00	15,042.37		14,179.05	6
5055 Bad Debt Expense	0.00	2,325.00	0.00	2,325.00		0.00	0
5080 Bank Service Charges	46.60	-54.85	0.00	-8.25		5.37	-254
5081 Bank Service Charges: Casino	5.85	0.00	0.00	5.85		1.95	200
5082 Casino Service	2,090.25	0.00	-2,090.25	0.00		0.00	0
5120 Communications: Telus Website	5.25	0.00	0.00	5.25		345.95	-98
5121 Communications:Website	32.79	0.00	0.00	32.79		0.00	0
5366 Dues and Subscriptions	210.00	0.00	0.00	210.00		446.25	-53
5410 Licence and Permit	0.00	0.00	0.00	0.00		294.00	-100
5420 Meeting Room	261.95	0.00	0.00	261.95		0.00	0
5421 Meeting Room-AGM Advertising	78.75	0.00	0.00	78.75		0.00	0
5422 Meeting Room:Meeting Expenses Misc	25.90	0.00	0.00	25.90		0.00	0
5423 Meeting Room:Open House Advertising	126.00	0.00	0.00	126.00		0.00	0
5450 Miscellaneous	0.00	0.00	0.00	0.00		1,575.00	-100
5610 Office Supplies	350.56	0.00	0.00	350.56		2,217.06	-84
5611 Office Supplies:Membership Expenses	301.49	0.00	0.00	301.49		0.00	0
5706 Other Expenses	1,922.04	-1,773.90	0.00	148.14		34.38	331
520 Administration & management fees	5,457.43	496.25	-2,090.25	3,863.43		4,919.96	-21
5050 Amortization Expense	0.00	2,339.03	0.00	2,339.03		2,339.03	0
521 Amortization of tangible assets	0.00	2,339.03	0.00	2,339.03		2,339.03	0
5620 Professional Fees	2,990.25	0.00	0.00	2,990.25		0.00	0
5630 Professional Fees: Accounting	1,425.00	500.00	0.00	1,925.00		4,280.40	-55
531 Professional fees	4,415.25	500.00	0.00	4,915.25		4,280.40	15
5365 Enhanced Maintenance Expense: Christmas	0.00	0.00	0.00	0.00		4,567.50	-100
5367 Enhanced Maintenance Expense	787.50	0.00	-787.50	0.00		1,890.00	-100
5368 Enhanced Maintenance Expense: Landscaping	193,364.40	-60,424.50	-467.25	132,472.65		130,970.85	1
5369 Enhanced Maintenance Expense: Other	3,037.50	-1,837.50	1,254.75	2,454.75		8,226.75	-70
5370 Equipment & Small Tools	83.94	0.00	0.00	83.94		83.96	0
5400 Insurance	2,034.00	-21.33	0.00	2,012.67		1,954.00	3
5700 Repairs: Building Repairs	4.18	0.00	0.00	4.18		0.00	0
5701 Repairs:Equipment Repairs	1,153.86	0.00	0.00	1,153.86		0.00	0
5703 Rink Maintenance:Rink Equipment Rentals	1,621.38	0.00	0.00	1,621.38		0.00	0
5704 Rink Maintenance:Rink Equipment Repairs	1,055.89	0.00	0.00	1,055.89		0.00	0

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535 Enhanced Maintenance	203,142.65	-62,283.33	0.00	140,859.32	147,693.06	-5
5430 Membership Expenses	-831.25	1,172.50	0.00	341.25	0.00	0
5712 Volunteer Appreciation	0.00	0.00	0.00	0.00	162.02	-100
544 Volunteer Appreciation Expenses	-831.25	1,172.50	0.00	341.25	162.02	111
5710 Utilities	1,808.13	124.26	0.00	1,932.39	1,510.44	28
547 Utilities	1,808.13	124.26	0.00	1,932.39	1,510.44	28
5970 Reconciliation Discrepancies	223,970.07	-223,970.07	0.00	0.00	0.00	0
555 Other operating expenses	223,970.07	-223,970.07	0.00	0.00	0.00	0
5645 Program Expense: Family Fair	0.00	0.00	0.00	0.00	2,283.20	-100
5650 Program Expense: Park 'N Play/ Stay N Pl	680.00	-680.00	0.00	0.00	680.00	-100
5655 Program Expenses:Christmas Hampers	971.42	0.00	0.00	971.42	0.00	0
5660 Program Expense: Skate Board Park	375.00	-187.50	0.00	187.50	187.50	0
5670 Program Expenses:Badminton	1,439.47	0.00	-154.70	1,284.77	0.00	0
5690 Program Expnese:Drop-In Program	2,139.10	0.00	0.00	2,139.10	2,123.90	1
561 Program expenses	5,604.99	-867.50	-154.70	4,582.79	5,274.60	-13
	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	-219,434.32			-1,102.02	-9,225.24	-88