

**Citadel Community Association**

Year End: August-31-14

Reclassifying journal entries

Date: 01/09/2013 To 31/08/2014

Prepared by	Reviewed by
	NFM 25/11/2014

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RJE 01	31/08/2014	Accounts Receivable - restricted	1206	C		1,022.13			
RJE 01	31/08/2014	Accrued Interest	1207	C			1,022.13		
To reclassify accrued interest opening balance.									
RJE 02	31/08/2014	Community Events - Casino Income	4015	U, W		2,090.25			
RJE 02	31/08/2014	Casino Service	5082	U, W			2,090.25		
To zero out casino advisor fees paid and reimbursed by AGLC.									
RJE 03	31/08/2014	Enhanced Maintenance Expense	5367	U.	5		787.50		
RJE 03	31/08/2014	Enhanced Maintenance Expense: Landscaping	5368	U.	5		467.25		
RJE 03	31/08/2014	Enhanced Maintenance Expense: Other	5369	U.	5	787.50			
RJE 03	31/08/2014	Enhanced Maintenance Expense: Other	5369	U.	5	467.25			
To reclassify expenses paid by association and not reimbursed by the city.									
RJE 04	31/08/2014	Grants	4009	U			11,092.20		
RJE 04	31/08/2014	L.L.A.M.A Refund	4700	U		11,092.20			
To reclassify CCG grant received for 2012 capital expenditures.									
RJE 05	31/08/2014	Other Income	4021	U		154.70			
RJE 05	31/08/2014	Program Expenses:Badminton	5670	U			154.70		
To reclassify hall rental reimbursement from the City of Calgary.									
						<b>15,614.03</b>	<b>15,614.03</b>		
<b>Net Income (Loss)</b>			<b>-1,102.02</b>						