

# Condominium Corporation No. 9710795

Year End: October 31, 2021

Adjusting journal entries

Date: 2020-11-01 To 2021-10-31

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	2021-10-31	Retained earnings, beginning	30260 OF				6,941.80		
1	2021-10-31	Due to operating	30291 OF			112,587.09			
1	2021-10-31	Replacement reserve fund	35354 CRRF				105,645.29		
		to agree numbers to prior year							
		First service for Nov agreed							
2	2021-10-31	RBC Visa line of credit	22057 CRRF				20.58		
2	2021-10-31	Bank fees	52230 OF			20.58			
		to agree line of credit to							
		statement							
3	2021-10-31	CEBA 0% line of credit	44200 OF			60,000.00			
3	2021-10-31	Provision for replacement	77145 OF				60,000.00		
		offset the line of credit							
4	2021-10-31	Due to operating	30291 OF				6,335.31		
4	2021-10-31	Electricity	59000 OF			6,335.31			
		Reclass amount due from FSR							
5	2021-10-31	Building repairs	65220 OF				1,958.25		
5	2021-10-31	Building repairs	65220 OF				59,136.00		
5	2021-10-31	Building repairs	65220 OF				75,232.50		
5	2021-10-31	Building repairs	65220 OF				5,000.00		
5	2021-10-31	Building repairs	65220 OF				2,348.00		
5	2021-10-31	Building repairs	65220 OF				5,000.00		
5	2021-10-31	Building repairs	65220 OF				1,339.35		
5	2021-10-31	Common area - reserve	87206 CRRF			150,014.10			
		to correct coding of reserve							
		expenses							
7	2021-10-31	Prepaid utilities	14125 OF				5,866.80		
7	2021-10-31	Due to operating	30291 OF			5,866.80			
		to adjust utility refund from FSR							
8	2021-10-31	Monthly contributions to reserve	48665 CRRF			60,000.00			
8	2021-10-31	Provision for replacement	77145 OF				60,000.00		
		to correct posting of line of							
		credit							
9	2021-10-31	Accounts receivable	13000 OF				11,175.95		
9	2021-10-31	Prepaid utilities	14125 OF			5,866.80			
9	2021-10-31	Accrued payables	22055 OF				2,656.56		
9	2021-10-31	Due to operating	30291 OF			12,647.87			
9	2021-10-31	Due to operating	30291 OF				9.91		
9	2021-10-31	Condominium fees	40050 OF				11,076.24		
9	2021-10-31	Interest income revenue	44130 OF				1.19		
9	2021-10-31	Monthly contributions to reserve	48665 CRRF				3,788.33		
9	2021-10-31	Interest earned on reserve investments	49345 CRRF				32.12		
9	2021-10-31	Bank fees	52230 OF			9.91			
9	2021-10-31	Office supplies	52235 OF			6.56			
9	2021-10-31	Office supplies	52235 OF			38.26			
9	2021-10-31	Insurance	53000 OF			1,982.27			
9	2021-10-31	Audit and legal	55065 OF				2,115.00		
9	2021-10-31	Management fees	55570 OF			916.59			
9	2021-10-31	Electricity	59000 OF			62.89			
9	2021-10-31	Recycling fees	59740 OF			191.62			
9	2021-10-31	Recycling fees	59740 OF			131.52			
9	2021-10-31	Water/irrigation	59800 OF			29.13			
9	2021-10-31	Solid waste removal	59955 OF			360.29			

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9	2021-10-31	Landscaping and snow removal	62100 OF			2,038.75			
9	2021-10-31	Pest control	63310 OF			370.56			
9	2021-10-31	Provision for replacement	77145 OF			3,788.33			
9	2021-10-31	Common area - reserve	87206 CRRF			2,413.95			
		to post balances from FSR							
10	2021-10-31	Retained earnings, beginning	30260 OF			12.86			
10	2021-10-31	Office supplies	52235 OF				12.86		
		to correct posting of beginning balances							
11	2021-10-31	Condominium fees	40050 OF			27,181.20			
11	2021-10-31	Transfer from wave payments	76500 OF				4,892.85		
11	2021-10-31	Wave to RBC	765200 OF				22,288.35		
		to correct posting of condo fee payments							
12	2021-10-31	Accounts receivable	13000 OF			11,175.95			
12	2021-10-31	Condominium fees	40050 OF				11,175.95		
		to post against condo fees							
13	2021-10-31	Accrued payables	22055 OF			2,656.56			
13	2021-10-31	Insurance	53000 OF				6.48		
13	2021-10-31	Electricity	59000 OF				133.70		
13	2021-10-31	Water/irrigation	59800 OF				66.93		
13	2021-10-31	Solid waste removal	59955 OF				225.42		
13	2021-10-31	Landscaping and snow removal	62100 OF				2,038.75		
13	2021-10-31	Pest control	63310 OF				185.28		
		to reverse FSR accruals							
14	2021-10-31	Accrued payables	22055 OF				5,179.99		
14	2021-10-31	Audit and legal	55065 OF			1,776.01			
14	2021-10-31	Electricity	59000 OF			75.58			
14	2021-10-31	Electricity	59000 OF			81.89			
14	2021-10-31	Water/irrigation	59800 OF			920.36			
14	2021-10-31	Water/irrigation	59800 OF			30.15			
14	2021-10-31	Solid waste removal	59955 OF			122.30			
14	2021-10-31	Solid waste removal	59955 OF			134.95			
14	2021-10-31	Landscaping and snow removal	62100 OF			2,038.75			
		to post additional accruals as per BB-2							
15	2021-10-31	Electricity	59000 OF						
16	2021-10-31	Due to operating	30291 OF				1,983.56		
16	2021-10-31	Due to operating	30291 OF				136.23		
16	2021-10-31	Due to operating	30291 OF			312.23			
16	2021-10-31	Due to operating	30291 OF			38.26			
16	2021-10-31	Insurance	53000 OF			1,983.56			
16	2021-10-31	Electricity	59000 OF				212.23		
16	2021-10-31	Solid waste removal	59955 OF			136.23			
16	2021-10-31	Mis. expenses	65225 OF				100.00		
16	2021-10-31	Mis. expenses	65225 OF				38.26		
		to book FSR activity							
17	2021-10-31	Condominium fees	40050 OF			5,535.67			
17	2021-10-31	Miscellaneous income	44135 OF				5,535.67		

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		to agree condo fees to budget							
18	2021-10-31	Monthly contributions to reserve	48665 CRRF			4,816.05			
18	2021-10-31	Provision for replacement	77145 OF				4,816.05		
		to agree cash to equity							
						484,707.74	484,707.74		
		Net Income (Loss)	-87,907.37						

Prepared by	Reviewed by
AG 2021-12-09	DC 2021-12-09