

**Victoria Park Community Homes Inc.**

**10. 1. 20**

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
1100-100 CASH	2,429,510.66	0.00	0.00	2,429,510.66	334,460.41
111.200.100.PYC Reclass os cheque to f	0.00	0.00	0.00	0.00	71,713.56
<b>111.200 Operating current account</b>	<b>2,429,510.66</b>	<b>0.00</b>	<b>0.00</b>	<b>2,429,510.66</b>	<b>406,173.97</b>
1900-120 INVESTMENTS - SHORT TER	10,674.91	0.00	0.00	10,674.91	9,380.95
<b>111.600 ING Direct</b>	<b>10,674.91</b>	<b>0.00</b>	<b>0.00</b>	<b>10,674.91</b>	<b>9,380.95</b>
1100-125 FUNDS HELD IN TRUST BY R	75,324.44	0.00	0.00	75,324.44	66,651.32
<b>112 Cash in trust</b>	<b>75,324.44</b>	<b>0.00</b>	<b>0.00</b>	<b>75,324.44</b>	<b>66,651.32</b>
1900-125 MERRILL LYNCH MMAH	95,895.65	0.00	0.00	95,895.65	95,922.37
1930-110 MERRILL LYNCH 15.1	162,623.16	0.00	0.00	162,623.16	162,249.18
1930-120 Equitable Bank GIC	80,693.49	0.00	0.00	80,693.49	0.00
<b>113.100 Investments</b>	<b>339,212.30</b>	<b>0.00</b>	<b>0.00</b>	<b>339,212.30</b>	<b>258,171.55</b>
1100-221 MERRILL LYNCH ACCT MMAI	4,749.53	0.00	0.00	4,749.53	19,145.40
1100-222 RBC DOMINION SEC ACCT M	0.00	0.00	0.00	0.00	57,855.74
<b>113.500 Brokers' cash account</b>	<b>4,749.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,749.53</b>	<b>77,001.14</b>
1900-410 RBC DOMINION SEC 56.1	8,245,493.09	0.00	0.00	8,245,493.09	245,751.39
1900-435 PHN HAMILTON	3,256,330.02	0.00	0.00	3,256,330.02	1,244,425.03
113.600.EQ.PYC Reclass PHN Equity	0.00	0.00	1,068,270.00	1,068,270.00	189,102.00
113.600.LTB.PYC Reclass PHN LT Bond	0.00	0.00	5,012,964.00	5,012,964.00	690,862.00
113.600.STB.PYC Reclass PHN ST Bonc	0.00	0.00	5,420,589.00	5,420,589.00	610,212.00
113.600.TOT.PYC PHN Total	0.00	0.00	(11,501,823.00)	(11,501,823.00)	(1,490,176.00)
<b>113.600 PHN</b>	<b>11,501,823.11</b>	<b>0.00</b>	<b>0.00</b>	<b>11,501,823.11</b>	<b>1,490,176.42</b>
1300-100 RENTS RECEIVABLE	336,701.38	0.00	0.00	336,701.38	253,617.58
<b>115.100 Tenants</b>	<b>336,701.38</b>	<b>0.00</b>	<b>0.00</b>	<b>336,701.38</b>	<b>253,617.58</b>
1300-800 ALLOWANCE DOUBTFUL ACI	(125,567.06)	0.00	0.00	(125,567.06)	(57,408.81)
<b>115.200 Allowance for Doubtful accc</b>	<b>(125,567.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>(125,567.06)</b>	<b>(57,408.81)</b>
1500-585 HST RECEIVABLE	436,614.51	0.00	0.00	436,614.51	517,311.45
<b>115.400 GST/HST</b>	<b>436,614.51</b>	<b>0.00</b>	<b>0.00</b>	<b>436,614.51</b>	<b>517,311.45</b>
115.500.PYC Reclass Capital Funding Rct	0.00	0.00	555,835.00	555,835.00	0.00
<b>115.500 Capital funding receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>555,835.00</b>	<b>555,835.00</b>	<b>0.00</b>
1500-100 ACCOUNTS RECEIVABLE OT	632,259.13	0.00	0.00	632,259.13	82,072.33
115.800.100.PYC Reclass Capital Fundir	0.00	0.00	(555,835.00)	(555,835.00)	0.00
<b>115.800 Other accounts receivable - /</b>	<b>632,259.13</b>	<b>0.00</b>	<b>(555,835.00)</b>	<b>76,424.13</b>	<b>82,072.33</b>
1500-205 AR MMAH HAMILTON	0.00	0.00	0.00	0.00	41,519.40
1500-245 AR MMAH HALTON	44,760.00	0.00	0.00	44,760.00	24,505.00
<b>118.200 HSA Monthly Receivable</b>	<b>44,760.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,760.00</b>	<b>66,024.40</b>
2115-110 SUBSIDY PAYABLE M.M.A.H.	(120,149.66)	(10,830.70)	0.00	(130,980.36)	(352,237.00)

**Victoria Park Community Homes Inc.**

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Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
118.400.PYC Reclass rent supplement	0.00	0.00	120,149.66	120,149.66	0.00
<b>118.400 HSA AIR Reconciliations</b>	<b>(120,149.66)</b>	<b>(10,830.70)</b>	<b>120,149.66</b>	<b>(10,830.70)</b>	<b>(352,237.00)</b>
1500-210 AR HAP HAMILTON/WAT	15,475.75	0.00	0.00	15,475.75	17,716.00
1500-215 AR RENT SUP. HAMILTON	50,600.00	0.00	0.00	50,600.00	58,482.50
1500-230 AR RENT SUP. WATERLOO	(1,669.50)	0.00	0.00	(1,669.50)	(1,696.00)
118.500.PYC Reclass rent supplement	0.00	0.00	(120,149.66)	(120,149.66)	0.00
<b>118.500 Rent Supplement</b>	<b>64,406.25</b>	<b>0.00</b>	<b>(120,149.66)</b>	<b>(55,743.41)</b>	<b>74,502.50</b>
1600-100 PREPAID EXPENSES	5,324.19	0.00	0.00	5,324.19	2,162.38
1600-200 PPD - INSURANCE	302,377.80	0.00	0.00	302,377.80	269,244.00
1600-300 PPD - TAXES	211,620.23	0.00	0.00	211,620.23	43,967.44
1600-600 CMHC Premium Fees	170,515.80	0.00	0.00	170,515.80	0.00
<b>125 Prepaid expenses</b>	<b>689,838.02</b>	<b>0.00</b>	<b>0.00</b>	<b>689,838.02</b>	<b>315,373.82</b>
1800-250 LAND AND BUILDINGS	107,021,354.45	0.00	0.00	107,021,354.45	107,021,354.45
151.100.01.PYC Reclass Unrestricted Us	0.00	0.00	(31,174,277.00)	(31,174,277.00)	(24,891,756.83)
<b>151 Land and buildings (SM)</b>	<b>107,021,354.45</b>	<b>0.00</b>	<b>(31,174,277.00)</b>	<b>75,847,077.45</b>	<b>82,129,597.62</b>
152.100.PYC Reclass rental property #4€	0.00	0.00	5,416,277.83	5,416,277.83	5,416,277.83
<b>152 Rental Property</b>	<b>0.00</b>	<b>0.00</b>	<b>5,416,277.83</b>	<b>5,416,277.83</b>	<b>5,416,277.83</b>
1800-800 LAND	737,632.15	0.00	0.00	737,632.15	737,632.15
<b>153 Land</b>	<b>737,632.15</b>	<b>0.00</b>	<b>0.00</b>	<b>737,632.15</b>	<b>737,632.15</b>
152.400.PYC Acc AM Rental Property	0.00	0.00	(787,265.40)	(787,265.40)	(698,741.48)
<b>152.400 Acc Am Rental Property</b>	<b>0.00</b>	<b>0.00</b>	<b>(787,265.40)</b>	<b>(787,265.40)</b>	<b>(698,741.48)</b>
1800-620 LEASEHOLD IMPROVEMENT	57,143.19	0.00	0.00	57,143.19	57,143.19
<b>155 Unit conversion</b>	<b>57,143.19</b>	<b>0.00</b>	<b>0.00</b>	<b>57,143.19</b>	<b>57,143.19</b>
1880-601 Accum AM Rental Unit	(57,143.19)	0.00	0.00	(57,143.19)	(57,143.19)
<b>155.100 Unit Conversion - Accumula</b>	<b>(57,143.19)</b>	<b>0.00</b>	<b>0.00</b>	<b>(57,143.19)</b>	<b>(57,143.19)</b>
2300-700 R.R.A.P. GRANTS	(569,221.98)	0.00	0.00	(569,221.98)	(569,221.98)
<b>151.100 R.R.A.P. grants (Fully AM)(U)</b>	<b>(569,221.98)</b>	<b>0.00</b>	<b>0.00</b>	<b>(569,221.98)</b>	<b>(569,221.98)</b>
2300-600 C.M.H.C. DEFERRED GRANT	(37,589.00)	0.00	0.00	(37,589.00)	(37,589.00)
<b>151.200 CMHC Defer (Fully AM)(Unre</b>	<b>(37,589.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(37,589.00)</b>	<b>(37,589.00)</b>
158.PYC Reallocate Tuerr & Paulander	0.00	0.00	(693,523.00)	(693,523.00)	(693,523.00)
1800-190 HST on CAPITAL	8,555.53	0.00	0.00	8,555.53	0.00
1800-320 CAPITAL WORK - 5 YEARS	318,763.69	0.00	0.00	318,763.69	229,417.24
1800-505 CAPITAL WORK - 10 YEARS	297,060.10	0.00	0.00	297,060.10	239,442.94
1800-605 CAPITAL WORK - 20 YEARS	7,202,944.90	0.00	0.00	7,202,944.90	7,150,614.72
<b>158 Capital Repairs</b>	<b>7,827,324.22</b>	<b>0.00</b>	<b>(693,523.00)</b>	<b>7,133,801.22</b>	<b>6,925,951.90</b>
1880-500 ACC AMT - 5 Years	(112,166.12)	0.00	0.00	(112,166.12)	(58,472.31)

**Victoria Park Community Homes Inc.**

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Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
1880-700 ACC AMT - 10 Years	(51,246.85)	0.00	0.00	(51,246.85)	(24,620.87)
1880-800 ACC AMT - 20 Years	(929,625.19)	0.00	0.00	(929,625.19)	(634,512.91)
158.100.PYC To reclass Tuerr & Paulanc	0.00	0.00	22,500.00	22,500.00	0.00
<b>158.100 Accumulate deprpreciation ca</b>	<b>(1,093,038.16)</b>	<b>0.00</b>	<b>22,500.00</b>	<b>(1,070,538.16)</b>	<b>(717,606.09)</b>
159.100.PYC To reclass Tuerr & Paulanc	0.00	0.00	0.00	0.00	693,523.00
159.PAUL.PYC Reclass Paulander Costs	0.00	0.00	236,345.00	236,345.00	0.00
159.TUERR.PYC Reclass Tuerr Costs	0.00	0.00	457,178.00	457,178.00	0.00
<b>159 Tuerr and Paulander - building r</b>	<b>0.00</b>	<b>0.00</b>	<b>693,523.00</b>	<b>693,523.00</b>	<b>693,523.00</b>
1880-600 ACC AMORT LOANS	(21,973.07)	0.00	0.00	(21,973.07)	(21,973.07)
159.100.TUERR.PYC Reclass Tuerr Acc	0.00	0.00	(22,500.00)	(22,500.00)	0.00
<b>159.100 Tuerr &amp; Paulander - Accumu</b>	<b>(21,973.07)</b>	<b>0.00</b>	<b>(22,500.00)</b>	<b>(44,473.07)</b>	<b>(21,973.07)</b>
1880-100 ACCUMULATED DEPRECIAT	(72,928,624.33)	0.00	0.00	(72,928,624.33)	(69,156,650.89)
151.300.01.PYC Reclass Acc Am Unrestri	0.00	0.00	25,908,577.18	25,908,577.18	19,574,510.48
<b>151.300 Accumulated amortization -</b>	<b>(72,928,624.33)</b>	<b>0.00</b>	<b>25,908,577.18</b>	<b>(47,020,047.15)</b>	<b>(49,582,140.41)</b>
151.400.PYC Land & Buildings - Unrestricti	0.00	0.00	25,757,999.17	25,757,999.17	19,475,479.00
<b>151.400 Land &amp; Buildings - unrestric</b>	<b>0.00</b>	<b>0.00</b>	<b>25,757,999.17</b>	<b>25,757,999.17</b>	<b>19,475,479.00</b>
1800-150 DEVELOPMENT COSTS	112,837.75	0.00	0.00	112,837.75	20,794.75
<b>151.500 Development costs</b>	<b>112,837.75</b>	<b>0.00</b>	<b>0.00</b>	<b>112,837.75</b>	<b>20,794.75</b>
151.600.PYC Reclass Acc AM Unrestricti	0.00	0.00	(25,121,311.78)	(25,121,311.78)	(18,875,769.00)
<b>151.600 Accumulated AM (Unrestrict</b>	<b>0.00</b>	<b>0.00</b>	<b>(25,121,311.78)</b>	<b>(25,121,311.78)</b>	<b>(18,875,769.00)</b>
1800-360 APPLIANCES	137,474.50	0.00	0.00	137,474.50	86,416.25
<b>162 Appliances</b>	<b>137,474.50</b>	<b>0.00</b>	<b>0.00</b>	<b>137,474.50</b>	<b>86,416.25</b>
1880-200 ACC. DEP. Appliances	(64,047.49)	0.00	0.00	(64,047.49)	(50,570.32)
<b>162.100 Appliances - Accumulated A</b>	<b>(64,047.49)</b>	<b>0.00</b>	<b>0.00</b>	<b>(64,047.49)</b>	<b>(50,570.32)</b>
1800-380 EQUIPMENT	67,052.08	0.00	0.00	67,052.08	64,270.33
<b>163 Equipment</b>	<b>67,052.08</b>	<b>0.00</b>	<b>0.00</b>	<b>67,052.08</b>	<b>64,270.33</b>
1880-400 ACC AMT - EQUIP	(46,913.16)	0.00	0.00	(46,913.16)	(45,223.70)
<b>163.100 Equipment - Accumulated A</b>	<b>(46,913.16)</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,913.16)</b>	<b>(45,223.70)</b>
1800-400 VEHICLE	41,416.52	0.00	0.00	41,416.52	41,416.52
<b>164 Truck</b>	<b>41,416.52</b>	<b>0.00</b>	<b>0.00</b>	<b>41,416.52</b>	<b>41,416.52</b>
1880-300 ACC DEP TRUCK	(29,120.79)	0.00	0.00	(29,120.79)	(26,929.95)
<b>164.100 Accumulated Amortization -</b>	<b>(29,120.79)</b>	<b>0.00</b>	<b>0.00</b>	<b>(29,120.79)</b>	<b>(26,929.95)</b>
2400-220 Bank Loan Payable	(173,681.86)	0.00	0.00	(173,681.86)	(179,224.67)
<b>211 Bank loan</b>	<b>(173,681.86)</b>	<b>0.00</b>	<b>0.00</b>	<b>(173,681.86)</b>	<b>(179,224.67)</b>

**Victoria Park Community Homes Inc.**

10. 1. 20-3

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
2125-115 EMPLOYERS HEALTH TAX P.	(716.69)	0.00	0.00	(716.69)	0.00
<b>215.100.60 2260-Employer Health Ta</b>	<b>(716.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>(716.69)</b>	<b>0.00</b>
2125-120 WORKPLACE SAFETY INSUR	(2,083.26)	0.00	0.00	(2,083.26)	(1,833.28)
<b>215.100.65 2265-Workplace Safety In</b>	<b>(2,083.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,083.26)</b>	<b>(1,833.28)</b>
2120-115 ACCRUED AUDIT	(40,000.00)	0.00	0.00	(40,000.00)	(40,000.00)
<b>215.300 Accrued audit</b>	<b>(40,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,000.00)</b>	<b>(40,000.00)</b>
2120-110 ACCRUED LIABILITIES	(638,123.09)	0.00	0.00	(638,123.09)	(243,634.20)
2120-120 COMMITTED EXPENSES	(11,000.00)	0.00	0.00	(11,000.00)	0.00
<b>215.400 Accrued liabilities</b>	<b>(649,123.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>(649,123.09)</b>	<b>(243,634.20)</b>
2100-110 ACCOUNTS PAYABLE	(589,962.48)	0.00	0.00	(589,962.48)	(1,035,816.08)
2200-200 PARKING ADMIN	0.00	0.00	0.00	0.00	30.00
<b>215.500 Accounts Payable</b>	<b>(589,962.48)</b>	<b>0.00</b>	<b>0.00</b>	<b>(589,962.48)</b>	<b>(1,035,786.08)</b>
2145-125 INTERCO KACHI	(4,036.50)	0.00	0.00	(4,036.50)	0.00
<b>224.100 RP - Due to KACHI</b>	<b>(4,036.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,036.50)</b>	<b>0.00</b>
2145-110 VICTORIA PARK MANAGEME	(298,005.12)	0.00	0.00	(298,005.12)	(172,307.45)
<b>224.200 RP - from/to Vic Park Mgmt</b>	<b>(298,005.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>(298,005.12)</b>	<b>(172,307.45)</b>
2130-110 MORTGAGE CURRENT PORT	(36,132.57)	0.00	0.00	(36,132.57)	0.00
2135-110 ACCRUED MORTGAGE INTEI	(109,776.14)	0.00	0.00	(109,776.14)	(132,692.32)
<b>225 Accrued mortgage interest</b>	<b>(145,908.71)</b>	<b>0.00</b>	<b>0.00</b>	<b>(145,908.71)</b>	<b>(132,692.32)</b>
2135-115 Accrued Mortgage Interest - Int	(8,588.96)	0.00	0.00	(8,588.96)	(8,588.96)
<b>226.001 Due to VPAHC RP Accrued I</b>	<b>(8,588.96)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,588.96)</b>	<b>(8,588.96)</b>
2145-115 A/P ST. JOSEPH'S HEALTH C	(22,638.87)	0.00	0.00	(22,638.87)	(350,827.58)
115.700.100.PYC Reclass os cheque to f	0.00	0.00	0.00	0.00	(71,713.56)
<b>226.002 Due to VPAHC RP (Other)</b>	<b>(22,638.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>(22,638.87)</b>	<b>(422,541.14)</b>
226.003.PYC Reclass Current Portion Lo	0.00	0.00	(102,491.16)	(102,491.16)	(99,502.00)
<b>226.003 Due to VPAHC RP (Current f</b>	<b>0.00</b>	<b>0.00</b>	<b>(102,491.16)</b>	<b>(102,491.16)</b>	<b>(99,502.00)</b>
2200-300 DEPOSIT LAST MONTHS REI	(926,909.39)	0.00	0.00	(926,909.39)	(898,743.51)
<b>227 Tenant deposits</b>	<b>(926,909.39)</b>	<b>0.00</b>	<b>0.00</b>	<b>(926,909.39)</b>	<b>(898,743.51)</b>
2200-100 ACCRUED LMR INTEREST	(27,869.29)	0.00	0.00	(27,869.29)	(11,895.03)
<b>227.100 LMR deposit interest</b>	<b>(27,869.29)</b>	<b>0.00</b>	<b>0.00</b>	<b>(27,869.29)</b>	<b>(11,895.03)</b>
2200-400 CLEARING - TENANT DEPOS	(3,608.62)	0.00	0.00	(3,608.62)	(176.84)
<b>227.200 Tenant deposit clearing</b>	<b>(3,608.62)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,608.62)</b>	<b>(176.84)</b>
1300-200 PREPAID RENT	(1,479.95)	0.00	0.00	(1,479.95)	(230,974.83)
2140-110 A/R CREDIT BALANCES	(232,005.70)	0.00	0.00	(232,005.70)	0.00

**Victoria Park Community Homes Inc.**

10. 1. 20-4

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
<b>228.100 Prepaid rent</b>	<b>(233,485.65)</b>	<b>0.00</b>	<b>0.00</b>	<b>(233,485.65)</b>	<b>(230,974.83)</b>
2300-200 Deferred contribution MMAH-C	(923,650.00)	0.00	0.00	(923,650.00)	(954,100.00)
2300-300 Deferred contribution Cambridge	(477,750.00)	0.00	0.00	(477,750.00)	(493,500.00)
<b>228.200 Deferred contributions relat</b>	<b>(1,401,400.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,401,400.00)</b>	<b>(1,447,600.00)</b>
2300-100 DEFERRED REVENUE	(299,507.12)	0.00	0.00	(299,507.12)	(153,737.32)
<b>228.300 Deferred revenue</b>	<b>(299,507.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>(299,507.12)</b>	<b>(153,737.32)</b>
2400-105 MORTGAGES PAYABLE 11 S	(44,860,549.73)	0.00	0.00	(44,860,549.73)	(38,002,797.11)
2400-110 MORTGAGE PAYABLE EMER	0.00	0.00	0.00	0.00	5,895.26
2400-115 MORTGAGE PAYABLE QUEE	0.00	0.00	0.00	0.00	6,367.79
<b>231 Mortgages Payable</b>	<b>(44,860,549.73)</b>	<b>0.00</b>	<b>0.00</b>	<b>(44,860,549.73)</b>	<b>(37,990,534.06)</b>
2400-310 Affordable & VP Loans	(3,282,421.82)	0.00	0.00	(3,282,421.82)	(3,381,924.22)
232.100.PYC Reclass Current Portion Lo	0.00	0.00	102,491.16	102,491.16	99,502.00
<b>232 Loan Payable to VPAHC</b>	<b>(3,282,421.82)</b>	<b>0.00</b>	<b>102,491.16</b>	<b>(3,179,930.66)</b>	<b>(3,282,422.22)</b>
2400-210 MMAH LOAN PAYABLE	(236,345.00)	0.00	0.00	(236,345.00)	(236,345.00)
<b>234 Due to Regional Municipality of '</b>	<b>(236,345.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(236,345.00)</b>	<b>(236,345.00)</b>
2600-100 REPLACEMENT RESERVE FL	(1,800,819.62)	0.00	0.00	(1,800,819.62)	(1,973,171.26)
2600-210 MONTHLY MANDATORY COM	(3,169,878.04)	0.00	0.00	(3,169,878.04)	(2,517,227.08)
2600-220 CONTRIBUTIONS RECEIVED	(302,623.00)	0.00	0.00	(302,623.00)	(302,623.00)
2600-240 SHRRP GRANT	(3,641.00)	0.00	0.00	(3,641.00)	(3,641.00)
2600-241 SHIP FUNDING	(1,156,312.04)	0.00	0.00	(1,156,312.04)	0.00
2600-242 SHEEP FUNDING	(326,853.27)	0.00	0.00	(326,853.27)	0.00
2600-243 CHIF Funding	(90,582.00)	0.00	0.00	(90,582.00)	0.00
2600-250 SOLAR CONTRIBUTIONS	(215,406.56)	0.00	0.00	(215,406.56)	(181,238.45)
2600-260 INTERNAL TRANSFERS	(2,209,650.68)	0.00	0.00	(2,209,650.68)	(2,122,647.55)
2600-310 INTEREST EARNED UNALLO	(230,962.70)	0.00	0.00	(230,962.70)	(2,197.90)
2600-320 INTEREST EARNED MMAH	(148,722.53)	0.00	0.00	(148,722.53)	(148,722.53)
2600-330 INTEREST EARNED 56.1	(72,769.23)	0.00	0.00	(72,769.23)	(72,769.23)
2600-350 ACCUM OTHER COMP INCOI	29,210.44	0.00	0.00	29,210.44	(5,512.40)
2600-405 FUNDED EXPENDITURE	(450.00)	0.00	0.00	(450.00)	(450.00)
2600-415 SHRRP Expenditures	688.14	0.00	0.00	688.14	688.14
2600-420 SHIP Funding	1,303,891.45	0.00	0.00	1,303,891.45	3,788.23
2600-425 SHEEP Funding	328,089.13	0.00	0.00	328,089.13	0.00
2600-480 HST EXPENSE ON FUNDED I	144,589.16	0.00	0.00	144,589.16	686.64
2600-485 HST REBATE ON FUNDED E)	(115,703.76)	0.00	0.00	(115,703.76)	(334.34)
2620-110 1.2 ASPHALT PAVING	351,476.00	0.00	0.00	351,476.00	351,476.00
2620-115 1.3 CURBS/WALKWAYS/RAM	59,373.24	0.00	0.00	59,373.24	59,373.24
2620-120 1.4 FENCES	252,529.96	0.00	0.00	252,529.96	249,579.96
2620-130 1.6 PLAYGROUND	2,500.00	0.00	0.00	2,500.00	2,500.00
2620-145 1.9 DRAINAGE/GRADING	2,100.00	0.00	0.00	2,100.00	2,100.00
2620-150 1.10 LANDSCAPING	29,000.00	0.00	0.00	29,000.00	29,000.00
2620-170 HST EXPENSE ON DIVISION	98,543.95	0.00	0.00	98,543.95	98,013.55
2620-175 HST REBATE ON DIVISION 1	(79,060.55)	0.00	0.00	(79,060.55)	(78,625.97)

**Victoria Park Community Homes Inc.**

**10. 1. 20-5**

**Year End: December 31, 2017**

**Client's trial balance**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Reclass</b>	<b>Rep</b>	<b>Rep 12/16</b>
2620-190 2.1 FOUNDATIONS ASSEMB	19,305.00	0.00	0.00	19,305.00	18,080.00
2620-195 2.2 SUPPORTING STRUCTU	1,200.00	0.00	0.00	1,200.00	1,200.00
2620-200 2.3 CONCRETE FLOORS	14,770.00	0.00	0.00	14,770.00	14,770.00
2620-205 2.4 PORCH LANDING & STE	7,052.49	0.00	0.00	7,052.49	1,927.49
2620-215 2.6 BALCONY STRUCTURE	4,723.20	0.00	0.00	4,723.20	4,723.20
2620-220 2.7 PATIO DECKS	291,329.05	0.00	0.00	291,329.05	291,329.05
2620-225 2.8 PARKING GARAGE	367,113.41	0.00	0.00	367,113.41	366,257.74
2620-230 HST ON DIVISION 2	85,691.33	0.00	0.00	85,691.33	84,440.25
2620-235 HST REBATE ON DIVISION	(69,568.87)	0.00	0.00	(69,568.87)	(68,582.38)
2620-250 3.1 BRICK VENEER	19,855.60	0.00	0.00	19,855.60	19,855.60
2620-255 3.2 VINYL CLADDING	38,935.48	0.00	0.00	38,935.48	38,935.48
2620-260 3.3 FLASHING	33,500.00	0.00	0.00	33,500.00	33,500.00
2620-265 3.4 CAULKING & WEATHERI	264.20	0.00	0.00	264.20	264.20
2620-285 HST EXPENSE ON DIVISION	12,032.19	0.00	0.00	12,032.19	12,032.19
2620-290 HST REBATE ON DIVISION 3	(8,764.80)	0.00	0.00	(8,764.80)	(8,764.80)
2620-305 4.1 WINDOWS ASSEMBLIES	46,945.01	0.00	0.00	46,945.01	46,945.01
2620-310 4.2 EXTERIOR DOOR ASSEI	157,948.28	0.00	0.00	157,948.28	157,948.28
2620-315 4.3 GARAGE DOORS ASSEM	950.00	0.00	0.00	950.00	950.00
2620-320 HST EXPENSE ON DIVISION	14,928.86	0.00	0.00	14,928.86	14,928.86
2620-325 HST REBATE ON DIVISION 4	(12,167.91)	0.00	0.00	(12,167.91)	(12,167.91)
2620-340 5.1 ROOFING AND ACCESS	255,700.04	0.00	0.00	255,700.04	255,700.04
2620-350 HST EXPENSE ON DIVISION	30,969.52	0.00	0.00	30,969.52	30,969.52
2620-355 HST REBATE ON DIVISION 5	(22,837.04)	0.00	0.00	(22,837.04)	(22,837.04)
2620-370 6.1 COMMON - WALL FNIISH	26,224.20	0.00	0.00	26,224.20	26,224.20
2620-375 6.2 UNIT - WALL FINISHING	37,407.67	0.00	0.00	37,407.67	37,407.67
2620-385 6.4 UNIT - FLOOR COVERIN	681,375.33	0.00	0.00	681,375.33	620,784.13
2620-390 6.5 STAIRS	643.00	0.00	0.00	643.00	643.00
2620-395 6.6 INTERIOR DOORS AND	61,382.47	0.00	0.00	61,382.47	58,117.47
2620-400 6.7 CABINERY & COUNTEF	283,898.17	0.00	0.00	283,898.17	263,751.17
2620-410 HST ON DIVISION 6	141,649.00	0.00	0.00	141,649.00	129,629.75
2620-415 HST REBATE ON DIVISION 6	(113,430.42)	0.00	0.00	(113,430.42)	(103,611.41)
2620-455 8.1 HEATING AND BOILERS	858,021.05	0.00	0.00	858,021.05	858,021.05
2620-460 8.2 EXHAUST & VENTILATIC	133,676.69	0.00	0.00	133,676.69	133,676.69
2620-470 8.4 PLUMBING - UNITS	125,429.49	0.00	0.00	125,429.49	123,314.49
2620-475 8.5 PLUMBING - COMMON A	4,940.00	0.00	0.00	4,940.00	4,940.00
2620-480 8.6 FIRE PROTECTION	70,590.00	0.00	0.00	70,590.00	70,590.00
2620-485 8.7 WATER & SEWER SYSTI	993,912.96	0.00	0.00	993,912.96	993,912.96
2620-495 HST EXPENSE ON DIVISION	276,798.89	0.00	0.00	276,798.89	276,221.04
2620-500 HST REBATE ON DIVISION 8	(215,198.59)	0.00	0.00	(215,198.59)	(214,724.38)
2620-515 9.1 ELECTRICAL - UNITS	42,254.95	0.00	0.00	42,254.95	42,254.95
2620-520 9.2 ELECTRICAL - COMMON	11,500.00	0.00	0.00	11,500.00	11,500.00
2620-525 9.3 EXTERIOR LIGHTING	27,124.70	0.00	0.00	27,124.70	27,124.70
2620-530 9.4 LIFE SAFETY SYSTEMS	13,725.00	0.00	0.00	13,725.00	13,725.00
2620-545 9.7 SECURITY SYSTEMS	34,909.21	0.00	0.00	34,909.21	34,909.21
2620-550 HST EXPENSE ON DIVISION	54,090.07	0.00	0.00	54,090.07	54,054.32
2620-555 HST REBATE ON DIVISION 9	(39,437.72)	0.00	0.00	(39,437.72)	(39,408.48)
2620-570 10.1 ENERGY CONSERVATIC	7,725.65	0.00	0.00	7,725.65	7,725.65
2620-575 10.2 HAZARDOUS SUBSTAN	33,892.17	0.00	0.00	33,892.17	33,892.17



**Victoria Park Community Homes Inc.**

10. 1. 20-6

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
2620-585 HST EXPENSE ON DIVISION	5,410.69	0.00	0.00	5,410.69	5,410.69
2620-590 HST REBATE ON DIVISION 10	(4,677.22)	0.00	0.00	(4,677.22)	(4,677.22)
2620-605 11.1 EQUIPMENT	18,494.00	0.00	0.00	18,494.00	16,845.00
2620-610 11.2 APPLIANCES	292,736.75	0.00	0.00	292,736.75	232,999.40
2620-615 HST EXPENSE ON DIVISION	40,497.26	0.00	0.00	40,497.26	32,704.67
2620-620 HST REBATE ON DIVISION 10	(33,605.83)	0.00	0.00	(33,605.83)	(25,422.77)
2620-635 12.1 OTHER	161,176.70	0.00	0.00	161,176.70	143,651.37
2620-640 HST EXPENSE ON DIVISION	21,033.76	0.00	0.00	21,033.76	18,683.94
2620-645 HST REBATE ON DIVISION 10	(19,098.84)	0.00	0.00	(19,098.84)	(14,262.56)
2710-105 A10 Foundations	98,819.50	0.00	0.00	98,819.50	0.00
2710-800 HST Category A	12,099.40	0.00	0.00	12,099.40	0.00
2710-850 HST Rebate Category A	(8,838.99)	0.00	0.00	(8,838.99)	0.00
2720-120 B2020 Exterior Windos	45,213.50	0.00	0.00	45,213.50	0.00
2720-800 HST Category B	686.73	0.00	0.00	686.73	0.00
2720-850 HST Rebate Category B	(561.22)	0.00	0.00	(561.22)	0.00
2730-105 C1010 Partitions	711.00	0.00	0.00	711.00	0.00
2730-115 C1040 Interior Doors - Units	7,314.00	0.00	0.00	7,314.00	0.00
2730-125 C1060 Kitchen Refurbishment	74,866.37	0.00	0.00	74,866.37	0.00
2730-130 C1070 Bathroom Refurbishmer	17,845.00	0.00	0.00	17,845.00	0.00
2730-135 C20 Stairs	15.00	0.00	0.00	15.00	0.00
2730-140 C3070 Floor Finishes - Commc	5,534.90	0.00	0.00	5,534.90	0.00
2730-150 C3200 Interior Renovations - U	117,563.42	0.00	0.00	117,563.42	2,718.70
2730-155 C3300 Accessibility	420.00	0.00	0.00	420.00	0.00
2730-800 HST Category C	27,782.90	0.00	0.00	27,782.90	0.00
2730-850 HST Rebate Category C	(20,785.65)	0.00	0.00	(20,785.65)	0.00
2740-110 D2010 Plumbing Fixtures	4,075.00	0.00	0.00	4,075.00	0.00
2740-165 D3041 Air Distribution System	23,388.00	0.00	0.00	23,388.00	0.00
2740-175 D3045 Exhaust Ventilation Sys	11,920.00	0.00	0.00	11,920.00	11,795.00
2740-180 D3053 Unit Heaters	2,500.00	0.00	0.00	2,500.00	0.00
2740-225 D5013 Main Electrical Service :	440.00	0.00	0.00	440.00	0.00
2740-235 D5015 Unit Electrical Service a	1,488.00	0.00	0.00	1,488.00	0.00
2740-800 HST on Division D	3,924.44	0.00	0.00	3,924.44	0.00
2740-850 HST Rebate on Division D	(3,010.88)	0.00	0.00	(3,010.88)	0.00
<b>271 Replacement Reserve</b>	<b>(1,573,086.84)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,573,086.84)</b>	<b>(1,444,428.60)</b>
2510-210 RENT SUBSIDY RESERVE FL	0.00	0.00	0.00	0.00	(82,500.00)
2510-220 INTEREST EARNED RENT SL	0.00	0.00	0.00	0.00	(62,843.13)
<b>273 Rent Subsidy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(145,343.13)</b>
2500-100 INSURANCE RESERVE	(150,000.04)	0.00	0.00	(150,000.04)	(150,000.03)
<b>275 Insurance reserve</b>	<b>(150,000.04)</b>	<b>0.00</b>	<b>0.00</b>	<b>(150,000.04)</b>	<b>(150,000.03)</b>
2500-110 INTERNALLY RESTRICTED F	(558,017.18)	0.00	0.00	(558,017.18)	(1,093,694.46)
2500-120 DEVELOPMENT STABILIZATI	(536,677.28)	0.00	0.00	(536,677.28)	(1,000.00)
<b>292 Internally restricted funds</b>	<b>(1,094,694.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,094,694.46)</b>	<b>(1,094,694.46)</b>
2500-130 CONTRUBUTED SURPLUS	1,414,994.45	0.00	0.00	1,414,994.45	1,414,994.45
<b>291 Contributed Surplus</b>	<b>1,414,994.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,414,994.45</b>	<b>1,414,994.45</b>

**Victoria Park Community Homes Inc.**

10. 1. 20-7

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
2900-100 SURPLUS / DEFICIT	(78,767.16)	1,882.00	0.00	(76,885.16)	580,472.24
<b>295 Earned Surplus (Deficit) - Begin</b>	<b>(78,767.16)</b>	<b>1,882.00</b>	<b>0.00</b>	<b>(76,885.16)</b>	<b>580,472.24</b>
3100-100 RGI RENT	(9,236,638.00)	0.00	0.00	(9,236,638.00)	0.00
3100-205 RENTAL INCOME	336,228.00	0.00	0.00	336,228.00	(19,917,938.00)
3100-210 MARKET INCOME	(11,260,600.00)	0.00	0.00	(11,260,600.00)	0.00
<b>310 Rental revenue</b>	<b>(20,161,010.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,161,010.00)</b>	<b>(19,917,938.00)</b>
3110-210 56.1 SUBSIDY PROVIDED	49,371.00	0.00	0.00	49,371.00	833,722.00
<b>311 CMHC income tested subsidies</b>	<b>49,371.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,371.00</b>	<b>833,722.00</b>
3400-210 PROVINCIAL SUPPLEMENT	(466,502.00)	0.00	0.00	(466,502.00)	(366,130.00)
<b>312 Rent supplement</b>	<b>(466,502.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(466,502.00)</b>	<b>(366,130.00)</b>
3400-310 CONTRIBUTIONS	(46,200.00)	0.00	0.00	(46,200.00)	(46,200.00)
<b>314 Amortization deferred contributi</b>	<b>(46,200.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,200.00)</b>	<b>(46,200.00)</b>
3100-105 Subsidy Adjustments	0.00	0.00	0.00	0.00	858.00
3110-110 SUBSIDY PROVIDED SM	3,566,930.85	0.00	0.00	3,566,930.85	3,556,929.00
3110-120 SUBSIDIES PROVIDED BY NF	1,178,836.00	0.00	0.00	1,178,836.00	1,115,263.00
3110-310 VAP Rental Assistance	525,127.02	0.00	0.00	525,127.02	77,082.00
<b>330.300.01 Highest Need-Subsidy AI</b>	<b>5,270,893.87</b>	<b>0.00</b>	<b>0.00</b>	<b>5,270,893.87</b>	<b>4,750,132.00</b>
3400-100 SM OPERATING SUBSIDY	(6,913,447.04)	10,831.86	0.00	(6,902,615.18)	(6,899,448.00)
3400-125 CURRENT YEAR SUBSIDY AI	0.00	0.00	0.00	0.00	331,899.00
<b>331 Government subsidies</b>	<b>(6,913,447.04)</b>	<b>10,831.86</b>	<b>0.00</b>	<b>(6,902,615.18)</b>	<b>(6,567,549.00)</b>
7800-100 VACANCY LOSS - MARKET	113,019.40	0.00	0.00	113,019.40	129,447.00
7800-200 VACANCY LOSS - SUBSIDY	103,066.00	0.00	0.00	103,066.00	98,157.00
<b>340 Vacancy loss</b>	<b>216,085.40</b>	<b>0.00</b>	<b>0.00</b>	<b>216,085.40</b>	<b>227,604.00</b>
3200-150 PARKING INCOME	(85,172.85)	0.00	0.00	(85,172.85)	(74,976.00)
<b>360 Parking</b>	<b>(85,172.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>(85,172.85)</b>	<b>(74,976.00)</b>
3200-270 LAUNDRY INCOME	(119,359.29)	0.00	0.00	(119,359.29)	(128,241.85)
3200-275 LAUNDRY COMMISSION	12,970.52	0.00	0.00	12,970.52	12,092.52
<b>365 Laundry</b>	<b>(106,388.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>(106,388.77)</b>	<b>(116,149.33)</b>
3600-200 INTEREST INCOME	(2,350.72)	0.00	0.00	(2,350.72)	(560.50)
<b>370 Interest</b>	<b>(2,350.72)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,350.72)</b>	<b>(560.50)</b>
3500-100 Solar PV Revenue	(9,994.97)	0.00	0.00	(9,994.97)	(11,056.24)
3600-300 OTHER INCOME	(102,422.23)	(1,882.00)	0.00	(104,304.23)	(79,012.93)
<b>385 Other-Acct 3200</b>	<b>(112,417.20)</b>	<b>(1,882.00)</b>	<b>0.00</b>	<b>(114,299.20)</b>	<b>(90,069.17)</b>
3500-200 RENT INC VPCHMP HRDC	(41,507.10)	0.00	0.00	(41,507.10)	(40,918.70)
<b>387 Commercial revenue</b>	<b>(41,507.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>(41,507.10)</b>	<b>(40,918.70)</b>



**Victoria Park Community Homes Inc.**

10. 1. 20-8

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
6800-100 BAD DEBT EXPENSE	205,709.21	0.00	0.00	205,709.21	141,554.97
<b>404.001 Bad debt expense</b>	<b>205,709.21</b>	<b>0.00</b>	<b>0.00</b>	<b>205,709.21</b>	<b>141,554.97</b>
6810-100 BAD DEBTS RECOVERED	(2,608.43)	0.00	0.00	(2,608.43)	(8,404.26)
<b>404.002 Bad debts recovered</b>	<b>(2,608.43)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,608.43)</b>	<b>(8,404.26)</b>
6465-100 HST FEDERAL EXPENSE	10,018.66	0.00	0.00	10,018.66	(6,788.77)
6465-200 HST EXPENSE	860,523.03	0.00	0.00	860,523.03	1,072,759.15
<b>414.001 GST/HST expense</b>	<b>870,541.69</b>	<b>0.00</b>	<b>0.00</b>	<b>870,541.69</b>	<b>1,065,970.38</b>
6465-400 HST PROVINCIAL REBATE	(660,437.33)	0.00	0.00	(660,437.33)	(824,296.07)
<b>414.002 GST/HST rebate</b>	<b>(660,437.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>(660,437.33)</b>	<b>(824,296.07)</b>
6820-100 INSURANCE EXPENSE	346,454.84	0.00	0.00	346,454.84	332,103.69
6820-200 INSURANCE RESERVE TOP I	11,153.34	0.00	0.00	11,153.34	97,588.95
<b>416 Insurance</b>	<b>357,608.18</b>	<b>0.00</b>	<b>0.00</b>	<b>357,608.18</b>	<b>429,692.64</b>
7300-100 INTEREST LMR	4,673.24	0.00	0.00	4,673.24	7,942.03
<b>417 Interest - LMR</b>	<b>4,673.24</b>	<b>0.00</b>	<b>0.00</b>	<b>4,673.24</b>	<b>7,942.03</b>
6830-100 ONPHA FEES	24,245.28	0.00	0.00	24,245.28	28,470.20
<b>422 Membership fees-ONPHA</b>	<b>24,245.28</b>	<b>0.00</b>	<b>0.00</b>	<b>24,245.28</b>	<b>28,470.20</b>
8200-100 DEPRECIATION EXPENSE	3,725,773.44	0.00	0.00	3,725,773.44	4,778,082.38
<b>424.100 Amortization</b>	<b>3,725,773.44</b>	<b>0.00</b>	<b>0.00</b>	<b>3,725,773.44</b>	<b>4,778,082.38</b>
8100-100 INTEREST EXPENSE	1,358,626.98	0.00	0.00	1,358,626.98	1,498,844.72
8100-200 INTEREST SECOND MORTG/	98,860.96	0.00	0.00	98,860.96	101,762.59
<b>424.200 Mortgage interest</b>	<b>1,457,487.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,457,487.94</b>	<b>1,600,607.31</b>
8300-100 INTEREST REDUCTION	(312,893.56)	0.00	0.00	(312,893.56)	(855,941.20)
<b>424.300 Interest reduction grant</b>	<b>(312,893.56)</b>	<b>0.00</b>	<b>0.00</b>	<b>(312,893.56)</b>	<b>(855,941.20)</b>
8200-200 Amortization Loans Waterloo	390,598.70	0.00	0.00	390,598.70	314,189.70
8200-300 DEPRECIATION OF CONTRIE	46,200.00	0.00	0.00	46,200.00	46,200.00
8200-400 Depreciation Expense - Truck	2,190.84	0.00	0.00	2,190.84	3,783.07
<b>424.400 Amortization - GAAP</b>	<b>438,989.54</b>	<b>0.00</b>	<b>0.00</b>	<b>438,989.54</b>	<b>364,172.77</b>
7850-100 MUNICIPAL TAXES	4,312,291.03	0.00	0.00	4,312,291.03	4,651,835.99
7850-200 PRIOR YEAR TAX REBATES	(401,196.18)	0.00	0.00	(401,196.18)	0.00
7850-300 CONSULTANT FOR TAX REB	120,358.36	0.00	0.00	120,358.36	0.00
<b>426 Municipal taxes</b>	<b>4,031,453.21</b>	<b>0.00</b>	<b>0.00</b>	<b>4,031,453.21</b>	<b>4,651,835.99</b>
4200-200 MANAGERS SALARIES	779,314.92	0.00	0.00	779,314.92	755,661.74
4200-300 RESIDENT PROPERTY MANA/	(418.03)	0.00	0.00	(418.03)	418.03
4200-500 TEMPORARY COVERAGE	12,082.39	0.00	0.00	12,082.39	0.00
<b>435.001 Managers salaries</b>	<b>790,979.28</b>	<b>0.00</b>	<b>0.00</b>	<b>790,979.28</b>	<b>756,079.77</b>

**Victoria Park Community Homes Inc.**

10. 1. 20-9

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
4200-400 SALARIES RECOVERED	(4,272.12)	0.00	0.00	(4,272.12)	(15,464.82)
<b>435.002 Salaries recovered</b>	<b>(4,272.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,272.12)</b>	<b>(15,464.82)</b>
4300-175 EMPLOYER HEALTH TAX EXI	17,942.46	0.00	0.00	17,942.46	17,447.24
<b>435.003 EHT</b>	<b>17,942.46</b>	<b>0.00</b>	<b>0.00</b>	<b>17,942.46</b>	<b>17,447.24</b>
4300-275 WORKERS INSURANCE SAFI	22,933.09	0.00	0.00	22,933.09	26,325.07
<b>435.004 WSIB</b>	<b>22,933.09</b>	<b>0.00</b>	<b>0.00</b>	<b>22,933.09</b>	<b>26,325.07</b>
4300-375 ALLOCATE BENEFITS	(348.34)	0.00	0.00	(348.34)	(1,779.17)
4300-400 EMPLOYEE BENEFITS EXPEI	2,544.95	0.00	0.00	2,544.95	1,107.31
<b>435.005 Employee benefit expense</b>	<b>2,196.61</b>	<b>0.00</b>	<b>0.00</b>	<b>2,196.61</b>	<b>(671.86)</b>
4300-025 CANADA PENSION PLAN EXF	35,198.81	0.00	0.00	35,198.81	35,717.55
<b>435.006 CPP</b>	<b>35,198.81</b>	<b>0.00</b>	<b>0.00</b>	<b>35,198.81</b>	<b>35,717.55</b>
4300-075 COMPANY PENSION PLAN E	29,221.32	0.00	0.00	29,221.32	27,497.38
5100-275 COMPANY PENSION EXPENS	8,000.00	0.00	0.00	8,000.00	0.00
<b>435.007 Company's Pension Plan</b>	<b>37,221.32</b>	<b>0.00</b>	<b>0.00</b>	<b>37,221.32</b>	<b>27,497.38</b>
4300-125 EMPLOYMENT INSURANCE E	19,296.84	0.00	0.00	19,296.84	20,172.92
<b>435.008 Employment Insurance</b>	<b>19,296.84</b>	<b>0.00</b>	<b>0.00</b>	<b>19,296.84</b>	<b>20,172.92</b>
4300-225 GROUP INSURANCE EXPENS	75,450.06	0.00	0.00	75,450.06	81,598.92
<b>435.009 Group Insurance</b>	<b>75,450.06</b>	<b>0.00</b>	<b>0.00</b>	<b>75,450.06</b>	<b>81,598.92</b>
4100-100 QUARTERS ALLOWANCE	268,776.00	0.00	0.00	268,776.00	280,422.00
<b>436 Quarters allowance</b>	<b>268,776.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268,776.00</b>	<b>280,422.00</b>
4400-100 SALARY ADMIN FEE	97,083.00	0.00	0.00	97,083.00	183,580.45
<b>437 Salary administration fee</b>	<b>97,083.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,083.00</b>	<b>183,580.45</b>
5345-100 VEHICLE EXPENSE	16,198.57	0.00	0.00	16,198.57	14,088.91
5345-110 GAS	833.96	0.00	0.00	833.96	158.40
5345-120 INSURANCE	0.00	0.00	0.00	0.00	(859.06)
5345-150 LEASING COSTS	0.00	0.00	0.00	0.00	264.09
5345-300 ANNUAL LICENSING	0.00	0.00	0.00	0.00	600.00
<b>444 Truck expense</b>	<b>17,032.53</b>	<b>0.00</b>	<b>0.00</b>	<b>17,032.53</b>	<b>14,252.34</b>
4300-350 TRAVEL EXPENSES	12,408.04	0.00	0.00	12,408.04	10,908.31
<b>445 Travel expenses</b>	<b>12,408.04</b>	<b>0.00</b>	<b>0.00</b>	<b>12,408.04</b>	<b>10,908.31</b>
5200-100 MAINTENANCE ROOFING	2,338.56	0.00	0.00	2,338.56	0.00
5200-105 Roofing	10,653.60	0.00	0.00	10,653.60	0.00
5200-115 Downspouts & Eaves troughs	8,201.50	0.00	0.00	8,201.50	0.00
5200-300 Contract	550.00	0.00	0.00	550.00	0.00
5200-500 INSPECTION	550.00	0.00	0.00	550.00	0.00

**Victoria Park Community Homes Inc.**

**10. 1. 20-10**

**Year End: December 31, 2017**

**Client's trial balance**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Reclass</b>	<b>Rep</b>	<b>Rep 12/16</b>
5300-100 MAINTENANCE GENERAL	60,658.66	0.00	0.00	60,658.66	15,336.48
5300-101 MAINTENANCE GENERAL (YI	4,639.55	0.00	0.00	4,639.55	650,039.24
5300-102 Concrete Block Foundation Wa	29,187.50	0.00	0.00	29,187.50	0.00
5300-105 Concrete - Columns	700.00	0.00	0.00	700.00	0.00
5300-110 Exterior Walls	575.00	0.00	0.00	575.00	0.00
5300-135 Balcony decks and railings	1,264.00	0.00	0.00	1,264.00	0.00
5300-145 Flooring	109,900.63	0.00	0.00	109,900.63	0.00
5300-150 Kitchen Refurbishment	56,927.66	0.00	0.00	56,927.66	0.00
5300-155 Bathroom Refurbishment	58,325.46	0.00	0.00	58,325.46	0.00
5300-160 Ceilings - Common	250.00	0.00	0.00	250.00	0.00
5300-165 Interior Renovations - Units	1,350.00	0.00	0.00	1,350.00	0.00
5300-180 Wall Finishes - Common Areas	48,164.30	0.00	0.00	48,164.30	0.00
5300-185 Floor Finishes - Common Area:	5,735.84	0.00	0.00	5,735.84	0.00
5300-190 Ceiling Finishes - Common Are	925.00	0.00	0.00	925.00	0.00
5300-195 Accessibility	65.00	0.00	0.00	65.00	0.00
5300-400 UNIT TURNOVER	670.00	0.00	0.00	670.00	0.00
5300-500 INSPECTION	690.00	0.00	0.00	690.00	0.00
5300-600 TENANT CHARGE BACK	(1,495.66)	0.00	0.00	(1,495.66)	1,016.59
5305-100 MAINTENANCE GARAGE	16,962.50	0.00	0.00	16,962.50	0.00
5310-300 CONTRACT	49,992.32	0.00	0.00	49,992.32	0.00
5310-400 UNIT TURNOVER	562.50	0.00	0.00	562.50	0.00
5310-600 BACK CHARGE	3,423.95	0.00	0.00	3,423.95	0.00
5315-150 Repairs to Equipment	942.47	0.00	0.00	942.47	0.00
5345-130 407	52.39	0.00	0.00	52.39	0.00
5345-140 SERVICING (INCL E-TEST)	1,714.99	0.00	0.00	1,714.99	0.00
5350-100 ENVIRON. MONITORING	7,415.00	0.00	0.00	7,415.00	0.00
<b>450.150 Building and equipment</b>	<b>481,892.72</b>	<b>0.00</b>	<b>0.00</b>	<b>481,892.72</b>	<b>666,392.31</b>
5300-115 Windows	23,498.23	0.00	0.00	23,498.23	5,351.50
5300-120 Doors	79,268.98	0.00	0.00	79,268.98	2,323.00
5300-200 Supplies	82,437.76	0.00	0.00	82,437.76	(219.41)
<b>450.250 Windows and doors</b>	<b>185,204.97</b>	<b>0.00</b>	<b>0.00</b>	<b>185,204.97</b>	<b>7,455.09</b>
5400-100 HVAC	42,148.65	0.00	0.00	42,148.65	107,564.44
5400-200 SUPPLIES	7,553.87	0.00	0.00	7,553.87	19.38
5400-300 CONTRACT	34,788.51	0.00	0.00	34,788.51	0.00
5400-500 INSPECTION	606.96	0.00	0.00	606.96	0.00
5400-600 BACK CHARGE	810.47	0.00	0.00	810.47	0.00
<b>450.300 Heating and plumbing</b>	<b>85,908.46</b>	<b>0.00</b>	<b>0.00</b>	<b>85,908.46</b>	<b>107,583.82</b>
5310-100 MAINTENANCE GARBAGE	147,569.70	0.00	0.00	147,569.70	181,954.60
<b>450.450 Waste removal</b>	<b>147,569.70</b>	<b>0.00</b>	<b>0.00</b>	<b>147,569.70</b>	<b>181,954.60</b>
5450-100 LEASED EQUIPMENT	18,171.91	0.00	0.00	18,171.91	21,968.50
5450-600 BACK CHARGE	(316.27)	0.00	0.00	(316.27)	0.00
<b>450.750 Leased Equipment</b>	<b>17,855.64</b>	<b>0.00</b>	<b>0.00</b>	<b>17,855.64</b>	<b>21,968.50</b>
6200-100 JANITORIAL CLEANING	20,316.88	0.00	0.00	20,316.88	238,692.09

**Victoria Park Community Homes Inc.**

**10. 1. 20-11**

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
6200-200 SUPPLIES	23,232.60	0.00	0.00	23,232.60	127.87
6200-300 CONTRACT	147,142.57	0.00	0.00	147,142.57	0.00
6200-400 UNIT TURNOVER	27,415.50	0.00	0.00	27,415.50	0.00
6200-500 INSPECTION	48.10	0.00	0.00	48.10	0.00
6200-600 BACK CHARGE	2,087.80	0.00	0.00	2,087.80	0.00
6200-700 INTERCOMPANY INVOICED	6,938.40	0.00	0.00	6,938.40	0.00
<b>450.800 Janitorial, Cleaning</b>	<b>227,181.85</b>	<b>0.00</b>	<b>0.00</b>	<b>227,181.85</b>	<b>238,819.96</b>
4300-325 RM UTILITIES	24,522.20	0.00	0.00	24,522.20	41,987.58
6500-100 HYDRO EXPENSE	618,074.73	0.00	0.00	618,074.73	996,088.45
6500-400 VACANT UNITS	8,284.68	0.00	0.00	8,284.68	273.96
6500-600 BACK CHARGE	529.76	0.00	0.00	529.76	53.59
<b>455.100 Electricity</b>	<b>651,411.37</b>	<b>0.00</b>	<b>0.00</b>	<b>651,411.37</b>	<b>1,038,403.58</b>
6600-100 HEATING EXPENSE	529,786.27	0.00	0.00	529,786.27	494,226.36
6600-400 VACANT UNITS	2,902.76	0.00	0.00	2,902.76	0.00
6600-600 BACK CHARGE	205.91	0.00	0.00	205.91	0.00
<b>455.200 Fuel</b>	<b>532,894.94</b>	<b>0.00</b>	<b>0.00</b>	<b>532,894.94</b>	<b>494,226.36</b>
6700-100 WATER AND SEWER	1,601,940.40	0.00	0.00	1,601,940.40	1,476,979.68
6700-105 STORM WATER CHARGE	7,919.28	0.00	0.00	7,919.28	9,311.49
6700-600 BACK CHARGE	110.81	0.00	0.00	110.81	0.00
<b>455.300 Water and sewage</b>	<b>1,609,970.49</b>	<b>0.00</b>	<b>0.00</b>	<b>1,609,970.49</b>	<b>1,486,291.17</b>
5600-100 MAINT ELECTRICAL	67,763.34	0.00	0.00	67,763.34	123,202.08
5600-200 SUPPLIES	27,414.87	0.00	0.00	27,414.87	73.88
5600-205 LIGHT BULBS	1,274.32	0.00	0.00	1,274.32	0.00
5600-300 CONTRACT	(3,965.33)	0.00	0.00	(3,965.33)	8,890.85
5600-305 ESA	18,054.41	0.00	0.00	18,054.41	0.00
5600-500 INSPECTION	26,564.64	0.00	0.00	26,564.64	0.00
5600-600 BACK CHARGE	(41.26)	0.00	0.00	(41.26)	0.00
5650-200 SUPPLIES	12,490.44	0.00	0.00	12,490.44	0.00
5650-600 BACK CHARGE	(344.54)	0.00	0.00	(344.54)	0.00
<b>465.150 Electrical systems</b>	<b>149,210.89</b>	<b>0.00</b>	<b>0.00</b>	<b>149,210.89</b>	<b>132,166.81</b>
5700-100 MAINT ELEVATORS	32,525.15	0.00	0.00	32,525.15	84,272.04
5700-300 CONTRACT	52,796.32	0.00	0.00	52,796.32	0.00
5700-500 INSPECTION	1,204.75	0.00	0.00	1,204.75	0.00
<b>465.175 Elevators</b>	<b>86,526.22</b>	<b>0.00</b>	<b>0.00</b>	<b>86,526.22</b>	<b>84,272.04</b>
5500-100 MAINTENANCE PLUMBING	249,334.35	0.00	0.00	249,334.35	271,179.76
5500-200 SUPPLIES	43,694.98	0.00	0.00	43,694.98	32.73
5500-300 CONTRACT	411.63	0.00	0.00	411.63	0.00
5500-400 UNIT TURNOVER	653.53	0.00	0.00	653.53	0.00
5500-500 INSPECTION	395.00	0.00	0.00	395.00	0.00
5500-600 BACK CHARGE	3,701.20	0.00	0.00	3,701.20	0.00
<b>465.325 Heating and plumbing</b>	<b>298,190.69</b>	<b>0.00</b>	<b>0.00</b>	<b>298,190.69</b>	<b>271,212.49</b>

**Victoria Park Community Homes Inc.**

**10. 1. 20-12**

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
5800-125 EXTERIOR PAINTING	2,050.00	0.00	0.00	2,050.00	1,523.60
5800-200 SUPPLIES	7,491.26	0.00	0.00	7,491.26	0.00
5800-400 UNIT TURNOVER	106,625.59	0.00	0.00	106,625.59	0.00
5800-600 BACK CHARGE	657.45	0.00	0.00	657.45	0.00
<b>465.400.01 Painting - Exterior</b>	<b>116,824.30</b>	<b>0.00</b>	<b>0.00</b>	<b>116,824.30</b>	<b>1,523.60</b>
4200-700 SALARIES ALLOCATED	(19,277.05)	0.00	0.00	(19,277.05)	(5,578.91)
5800-100 PAINTING UNITS	24,600.24	0.00	0.00	24,600.24	187,493.48
<b>465.400.02 Painting - Units</b>	<b>5,323.19</b>	<b>0.00</b>	<b>0.00</b>	<b>5,323.19</b>	<b>181,914.57</b>
5800-150 PAINTING COMMON AREA	6,176.50	0.00	0.00	6,176.50	3,604.62
<b>465.400.03 Painting - Common area</b>	<b>6,176.50</b>	<b>0.00</b>	<b>0.00</b>	<b>6,176.50</b>	<b>3,604.62</b>
6300-100 SECURITY EXPENSE	55,535.22	0.00	0.00	55,535.22	101,626.20
6300-125 License Fees	560.00	0.00	0.00	560.00	0.00
6300-150 FIRE EXPENSE	6,416.40	0.00	0.00	6,416.40	0.00
6300-200 SUPPLIES	31,415.38	0.00	0.00	31,415.38	0.00
6300-300 CONTRACT	12,571.37	0.00	0.00	12,571.37	740.00
6300-500 INSPECTION	26,678.70	0.00	0.00	26,678.70	0.00
6300-600 BACK CHARGE	(951.35)	0.00	0.00	(951.35)	0.00
<b>465.475 Security</b>	<b>132,225.72</b>	<b>0.00</b>	<b>0.00</b>	<b>132,225.72</b>	<b>102,366.20</b>
6100-100 SNOW CLEARING	27,870.70	0.00	0.00	27,870.70	164,170.78
6100-200 SUPPLIES	12,000.76	0.00	0.00	12,000.76	0.00
6100-300 CONTRACT	108,598.80	0.00	0.00	108,598.80	0.00
6100-350 CONTRACT SALTING	8,980.00	0.00	0.00	8,980.00	0.00
6100-500 INSPECTION	1,944.51	0.00	0.00	1,944.51	0.00
<b>465.500 Snow removal</b>	<b>159,394.77</b>	<b>0.00</b>	<b>0.00</b>	<b>159,394.77</b>	<b>164,170.78</b>
5505-100 SEWER MAINTENANCE	33,370.16	0.00	0.00	33,370.16	20,263.72
<b>465.525 Sewer maintenance</b>	<b>33,370.16</b>	<b>0.00</b>	<b>0.00</b>	<b>33,370.16</b>	<b>20,263.72</b>
5650-100 MAINT APPLIANCES	36,244.22	0.00	0.00	36,244.22	40,644.57
5650-400 UNIT TURNOVER	80.88	0.00	0.00	80.88	0.00
5650-500 INSPECTION	55.50	0.00	0.00	55.50	0.00
<b>465.550 Maintenance appliances</b>	<b>36,380.60</b>	<b>0.00</b>	<b>0.00</b>	<b>36,380.60</b>	<b>40,644.57</b>
6000-100 LANDSCAPING EXPENSE	82,356.46	0.00	0.00	82,356.46	241,292.46
6000-125 LANDSCAPING - SERVICE/RE	739.96	0.00	0.00	739.96	0.00
6000-200 SUPPLIES	3,464.11	0.00	0.00	3,464.11	0.00
6000-300 CONTRACT	149,956.54	0.00	0.00	149,956.54	0.00
<b>465.575 Landscaping</b>	<b>236,517.07</b>	<b>0.00</b>	<b>0.00</b>	<b>236,517.07</b>	<b>241,292.46</b>
5900-100 POOL EXPENSES	1,670.45	0.00	0.00	1,670.45	4,068.51
5900-200 SUPPLIES	6,274.55	0.00	0.00	6,274.55	0.00
<b>465.600 Pool expenses</b>	<b>7,945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,945.00</b>	<b>4,068.51</b>
6400-100 PEST CONTROL EXPENSE	165,082.62	0.00	0.00	165,082.62	237,537.33

**Victoria Park Community Homes Inc.**

**10. 1. 20-13**

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
6400-200 SUPPLIES	724.70	0.00	0.00	724.70	0.00
6400-300 CONTRACT	98,520.39	0.00	0.00	98,520.39	4,614.68
6400-400 UNIT TURNOVER	250.00	0.00	0.00	250.00	0.00
6400-500 INSPECTION	1,214.94	0.00	0.00	1,214.94	0.00
6400-600 BACK CHARGE	(45.00)	0.00	0.00	(45.00)	45.00
6450-100 DISCOUNTS RECEIVED	(16.00)	0.00	0.00	(16.00)	0.00
<b>465.625 Pest control</b>	<b>265,731.65</b>	<b>0.00</b>	<b>0.00</b>	<b>265,731.65</b>	<b>242,197.01</b>
7500-100 AUDIT FEES	34,653.77	0.00	0.00	34,653.77	33,835.90
<b>470.100 Audit</b>	<b>34,653.77</b>	<b>0.00</b>	<b>0.00</b>	<b>34,653.77</b>	<b>33,835.90</b>
7100-100 BANK CHARGES	31,806.63	0.00	0.00	31,806.63	29,871.23
<b>470.150 Bank charges</b>	<b>31,806.63</b>	<b>0.00</b>	<b>0.00</b>	<b>31,806.63</b>	<b>29,871.23</b>
7650-100 BOARD EXPENSES	19,919.41	0.00	0.00	19,919.41	38,137.91
<b>470.200 Committees</b>	<b>19,919.41</b>	<b>0.00</b>	<b>0.00</b>	<b>19,919.41</b>	<b>38,137.91</b>
7200-100 LEGAL FEES	112,814.60	0.00	0.00	112,814.60	110,302.37
7200-200 SITE SPECIFIC LEGAL EXPEI	92,460.93	0.00	0.00	92,460.93	0.00
<b>470.300 Legal</b>	<b>205,275.53</b>	<b>0.00</b>	<b>0.00</b>	<b>205,275.53</b>	<b>110,302.37</b>
7600-100 SUPPLIES	17,557.20	0.00	0.00	17,557.20	56,972.47
7600-150 Uniforms	190.49	0.00	0.00	190.49	0.00
7600-175 SUPPLIES - TONER	1,540.51	0.00	0.00	1,540.51	0.00
7600-180 RM MEETINGS	935.22	0.00	0.00	935.22	0.00
7600-200 CREDIT CHECKS	3,518.51	0.00	0.00	3,518.51	0.00
7600-300 INTERCOMPANY YARDI	40,824.24	0.00	0.00	40,824.24	3,307.17
7600-400 RESIDENT ENGAGEMENT	3,501.75	0.00	0.00	3,501.75	0.00
9100-100 BANK CHARGES	3,806.21	0.00	0.00	3,806.21	0.00
<b>470.450 Office supplies</b>	<b>71,874.13</b>	<b>0.00</b>	<b>0.00</b>	<b>71,874.13</b>	<b>60,279.64</b>
6900-100 TELEPHONE EXPENSE	23,578.69	0.00	0.00	23,578.69	30,805.17
6900-200 ELEVATOR PHONE	2,276.37	0.00	0.00	2,276.37	0.00
6900-300 INTERPHONE	2,957.56	0.00	0.00	2,957.56	0.00
6900-400 DEBIT	954.74	0.00	0.00	954.74	0.00
6900-500 LAUNDRY	1,775.15	0.00	0.00	1,775.15	0.00
<b>470.525 Telephone</b>	<b>31,542.51</b>	<b>0.00</b>	<b>0.00</b>	<b>31,542.51</b>	<b>30,805.17</b>
7000-100 ADVERTISING EXPENSE	76.20	0.00	0.00	76.20	639.57
<b>470.575 Advertising</b>	<b>76.20</b>	<b>0.00</b>	<b>0.00</b>	<b>76.20</b>	<b>639.57</b>
7400-100 MANAGEMENT FEES	1,423,867.91	0.00	0.00	1,423,867.91	1,387,152.00
<b>470.600 Management fees</b>	<b>1,423,867.91</b>	<b>0.00</b>	<b>0.00</b>	<b>1,423,867.91</b>	<b>1,387,152.00</b>
4400-200 PROFESSIONAL FEES EX.	105,883.58	0.00	0.00	105,883.58	120.00
7550-100 PROFESSIONAL FEES	22,414.30	0.00	0.00	22,414.30	55,407.88
7550-200 RESERVE PLAN STUDY	2,406.25	0.00	0.00	2,406.25	6,329.07
7550-300 APPRAISALS	12,888.00	0.00	0.00	12,888.00	0.00



**Victoria Park Community Homes Inc.**

**10. 1. 20-14**

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
<b>470.625 Professional fees</b>	<b>143,592.13</b>	<b>0.00</b>	<b>0.00</b>	<b>143,592.13</b>	<b>61,856.95</b>
7900-200 REPLACEMENT RESERVES	652,650.96	0.00	0.00	652,650.96	813,195.08
<b>491 Replacement reserve</b>	<b>652,650.96</b>	<b>0.00</b>	<b>0.00</b>	<b>652,650.96</b>	<b>813,195.08</b>
9200-100 PRIOR YEAR SUBSIDY ADJ	(9,434.00)	(1.16)	0.00	(9,435.16)	37,979.00
<b>801 Prior year's subsidy adjustment</b>	<b>(9,434.00)</b>	<b>(1.16)</b>	<b>0.00</b>	<b>(9,435.16)</b>	<b>37,979.00</b>
3700-100 DISPOSAL OF REAL PROPEF	0.00	0.00	0.00	0.00	(490,234.83)
<b>902 Gains from sale of properties</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(490,234.83)</b>
	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
<b>Net Income (Loss)</b>	<b>2,786,325.00</b>			<b>2,777,376.30</b>	<b>744,867.53</b>

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Victoria Park Community Homes Inc.

10. 1. 25

Year End: December 31, 2017

Client's adjusting entries

Date: 01/01/2017 To 31/12/2017

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence
Net Income (Loss) Before Adjustments							2,786,325.00		
AJE01	31/12/2017	SURPLUS / DEFICIT	2900-100	FS	1,882.00				
AJE01	31/12/2017	OTHER INCOME	3600-300	FS		1,882.00			
To adjust for small difference in opening net assets					1,882.00	1,882.00	2,788,207.00	1,882.00	
AJE02	31/12/2017	SUBSIDY PAYABLE M.M.A.H.	2115-110	D		10,830.70			
AJE02	31/12/2017	SM OPERATING SUBSIDY	3400-100	D	10,831.86				
AJE02	31/12/2017	PRIOR YEAR SUBSIDY ADJ	9200-100	D		1.16			
To adjust subsidy accounts for City of Hamilton as provided by client					10,831.86	10,831.86	2,777,376.30	(10,830.70)	
					<b>12,713.86</b>	<b>12,713.86</b>	<b>2,777,376.30</b>	<b>(8,948.70)</b>	

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