

Victoria Park Affordable Housing Corp.

10. 1. 20

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
1100-100 CASH	1,172,077.74	0.00	0.00	1,172,077.74	773,568.05
111.200.PYC Reclass outstanding depos	0.00	0.00	(230,461.16)	(230,461.16)	(71,713.56)
111.200 Operating current account	1,172,077.74	0.00	(230,461.16)	941,616.58	701,854.49
113.600.STB.PYC Reclass PHN ST Bond	0.00	0.00	112,889.00	112,889.00	0.00
113.100.01 Social housing short-term	0.00	0.00	112,889.00	112,889.00	0.00
113.600.BND.PYC Reclass PHN Bond	0.00	0.00	216,570.00	216,570.00	0.00
113.100.02 Social housing bond func	0.00	0.00	216,570.00	216,570.00	0.00
113.600.EQT.PYC Reclass PHN Equity	0.00	0.00	240,436.98	240,436.98	0.00
113.100.03 Social housing equity fur	0.00	0.00	240,436.98	240,436.98	0.00
1900-410 RBC DOMINION SEC 56.1	208,776.24	0.00	0.00	208,776.24	0.00
1900-435 PHN HAMILTON	254,258.87	0.00	0.00	254,258.87	0.00
1910-410 INVESTMENT	106,860.87	0.00	0.00	106,860.87	0.00
113.600.PHN.PYC Reclass PHN funds	0.00	0.00	(569,895.98)	(569,895.98)	0.00
113.600 PHN	569,895.98	0.00	(569,895.98)	0.00	0.00
1300-100 RENTS RECEIVABLE	22,702.35	0.00	0.00	22,702.35	13,779.76
1500-210 AR HAP HAMILTON/WAT	200.00	0.00	0.00	200.00	0.00
115.100 Tenants	22,902.35	0.00	0.00	22,902.35	13,779.76
1300-800 ALLOWANCE DOUBTFUL ACC	(5,943.94)	0.00	0.00	(5,943.94)	(1,814.35)
115.200 Allowance for Doubtful acco	(5,943.94)	0.00	0.00	(5,943.94)	(1,814.35)
115.400.PYC Reclass - current portion of	0.00	0.00	102,491.00	102,491.00	99,502.00
115.400 Current portion of loan to V	0.00	0.00	102,491.00	102,491.00	99,502.00
2135-115 Accrued Mortgage Interest - Int	8,588.96	0.00	0.00	8,588.96	8,588.96
2145-115 A/P ST. JOSEPH'S HEALTH C	(207,822.29)	0.00	0.00	(207,822.29)	353,223.09
115.500.PYC Reclass outstanding depos	0.00	0.00	230,461.16	230,461.16	71,713.56
115.500 Due from VPCHI	(199,233.33)	0.00	230,461.16	31,227.83	433,525.61
2400-310 Affordable & VP Loans	3,282,421.83	0.00	0.00	3,282,421.83	3,381,924.20
115.600.PYC Reclass Mgmt Company pa	0.00	0.00	(102,491.00)	(102,491.00)	(99,502.00)
115.600 Long-term portion of loan to	3,282,421.83	0.00	(102,491.00)	3,179,930.83	3,282,422.20
1600-200 PPD - INSURANCE	26,943.32	0.00	0.00	26,943.32	26,532.93
125.700 Prepaid insurance	26,943.32	0.00	0.00	26,943.32	26,532.93
1800-320 CAPITAL WORK - 5 YEARS	269,092.49	0.00	0.00	269,092.49	200,284.66
1800-505 CAPITAL WORK - 10 YEARS	236,808.99	0.00	0.00	236,808.99	236,808.99
1800-605 CAPITAL WORK - 20 YEARS	1,873,826.16	0.00	0.00	1,873,826.16	1,825,098.37
158 Capital Work - City of Hamiton F	2,379,727.64	0.00	0.00	2,379,727.64	2,262,192.02
1880-500 ACC AMT - 5 Years	(116,518.41)	0.00	0.00	(116,518.41)	(59,471.85)
1880-700 ACC AMT - 10 Years	(76,179.85)	(4,288.04)	0.00	(80,467.89)	(46,958.11)

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
1880-800 ACC AMT - 20 Years	(333,473.46)	(14,495.00)	0.00	(347,968.46)	(225,044.61)
158.100 Accumulate depreciation c	(526,171.72)	(18,783.04)	0.00	(544,954.76)	(331,474.57)
1800-360 APPLIANCES	40,812.35	0.00	0.00	40,812.35	27,641.09
162 Appliances	40,812.35	0.00	0.00	40,812.35	27,641.09
1880-200 ACC. DEP. Appliances	(14,539.74)	0.00	0.00	(14,539.74)	(6,813.67)
162.100 Appliances - Accumulated A	(14,539.74)	0.00	0.00	(14,539.74)	(6,813.67)
1800-380 EQUIPMENT	2,906.70	0.00	0.00	2,906.70	2,906.70
1800-610 ACCESSIBILITY IMPR	1,525.94	0.00	0.00	1,525.94	1,525.94
163 Equipment	4,432.64	0.00	0.00	4,432.64	4,432.64
1880-400 ACC AMT - EQUIP	(1,453.48)	0.00	0.00	(1,453.48)	(872.08)
1880-600 ACC AMORT LOANS	(1,525.94)	0.00	0.00	(1,525.94)	(1,525.94)
163.100 Equipment - Accumulated A	(2,979.42)	0.00	0.00	(2,979.42)	(2,398.02)
2120-115 ACCRUED AUDIT	(11,000.00)	0.00	0.00	(11,000.00)	(7,816.02)
215.300 Accrued audit	(11,000.00)	0.00	0.00	(11,000.00)	(7,816.02)
2120-110 ACCRUED LIABILITIES	(10,209.06)	0.00	0.00	(10,209.06)	(1,780.00)
2135-110 ACCRUED MORTGAGE INTEI	(9,261.04)	0.00	0.00	(9,261.04)	0.00
2135-120 Mortgage Interest - Interco	0.00	0.00	0.00	0.00	(9,646.34)
215.400 Accrued liabilities	(19,470.10)	0.00	0.00	(19,470.10)	(11,426.34)
2100-110 ACCOUNTS PAYABLE	(50,321.87)	0.00	0.00	(50,321.87)	(31,806.99)
215.500 Accounts Payable	(50,321.87)	0.00	0.00	(50,321.87)	(31,806.99)
225.PYC To reclass current portion of th	0.00	0.00	(117,242.00)	(117,242.00)	(113,819.17)
225 Current portion of mortgage	0.00	0.00	(117,242.00)	(117,242.00)	(113,819.17)
2200-300 DEPOSIT LAST MONTHS REI	(108,666.44)	0.00	0.00	(108,666.44)	(107,469.69)
227 Tenant deposits	(108,666.44)	0.00	0.00	(108,666.44)	(107,469.69)
2200-100 ACCRUED LMR INTEREST	(3,270.55)	0.00	0.00	(3,270.55)	(3,410.39)
227.100 LMR deposit interest	(3,270.55)	0.00	0.00	(3,270.55)	(3,410.39)
2140-110 A/R CREDIT BALANCES	(23,657.28)	0.00	0.00	(23,657.28)	(34,173.89)
228.100 Prepaid rent	(23,657.28)	0.00	0.00	(23,657.28)	(34,173.89)
2145-110 VICTORIA PARK MANAGEME	(31,605.73)	0.00	0.00	(31,605.73)	(56,473.91)
229 Victoria Park Management	(31,605.73)	0.00	0.00	(31,605.73)	(56,473.91)
231.PYC To reclass current portiong of r	0.00	0.00	117,242.00	117,242.00	113,819.17
2400-105 MORTGAGES PAYABLE 11 S	(3,746,393.35)	0.00	0.00	(3,746,393.35)	(3,860,266.49)
231 Mortgages Payable	(3,746,393.35)	0.00	117,242.00	(3,629,151.35)	(3,746,447.32)
2600-350 ACCUM OTHER COMP INCOI	(11,902.12)	11,902.12	0.00	0.00	0.00

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Client's trial balance

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
272 General Reserve	(11,902.12)	11,902.12	0.00	0.00	0.00
2500-100 INSURANCE RESERVE	(19,999.99)	0.00	0.00	(19,999.99)	(19,999.99)
275 Insurance reserve	(19,999.99)	0.00	0.00	(19,999.99)	(19,999.99)
2500-130 CONTRUBUTED SURPLUS	(1,767,605.79)	0.00	0.00	(1,767,605.79)	(1,767,605.79)
291 Contributed Surplus	(1,767,605.79)	0.00	0.00	(1,767,605.79)	(1,767,605.79)
2900-100 SURPLUS / DEFICIT	(608,932.63)	0.00	0.00	(608,932.63)	(218,614.09)
295 Earned Surplus (Deficit) - Begin	(608,932.63)	0.00	0.00	(608,932.63)	(218,614.09)
3100-100 RGI RENT	(532,765.00)	0.00	0.00	(532,765.00)	0.00
3100-205 RENTAL INCOME	0.00	0.00	0.00	0.00	(1,630,290.00)
3100-210 MARKET INCOME	(1,349,099.00)	0.00	0.00	(1,349,099.00)	0.00
310 Rental revenue	(1,881,864.00)	0.00	0.00	(1,881,864.00)	(1,630,290.00)
3110-110 SUBSIDY PROVIDED SM	0.00	0.00	0.00	0.00	2,206.00
3110-210 56.1 SUBSIDY PROVIDED	0.00	0.00	0.00	0.00	70,068.00
311.100 Income tested subsidies	0.00	0.00	0.00	0.00	72,274.00
3110-310 VAP Rental Assistance	299,583.00	0.00	0.00	299,583.00	51.00
311.200 Internal subsidies	299,583.00	0.00	0.00	299,583.00	51.00
3400-210 PROVINCIAL SUPPLEMENT	0.00	0.00	0.00	0.00	(223,530.00)
312 Rent supplement	0.00	0.00	0.00	0.00	(223,530.00)
7800-100 VACANCY LOSS - MARKET	6,724.00	0.00	0.00	6,724.00	13,857.00
7800-200 VACANCY LOSS - SUBSIDY	2,287.00	0.00	0.00	2,287.00	2,776.00
340 Vacancy loss	9,011.00	0.00	0.00	9,011.00	16,633.00
3600-200 INTEREST INCOME	(7,993.86)	(11,902.12)	0.00	(19,895.98)	0.00
8100-200 INTEREST SECOND MORTG/	(98,860.99)	0.00	0.00	(98,860.99)	(101,762.57)
370 Interest	(106,854.85)	(11,902.12)	0.00	(118,756.97)	(101,762.57)
3600-300 OTHER INCOME	(519.00)	0.00	0.00	(519.00)	(640.00)
385 Other-Acct 3200	(519.00)	0.00	0.00	(519.00)	(640.00)
6800-100 BAD DEBT EXPENSE	6,798.11	0.00	0.00	6,798.11	7,859.82
6810-100 BAD DEBTS RECOVERED	0.00	0.00	0.00	0.00	(200.00)
404 Bad Debts	6,798.11	0.00	0.00	6,798.11	7,659.82
6465-100 HST FEDERAL EXPENSE	0.00	0.00	0.00	0.00	117.29
6465-200 HST EXPENSE	80,542.25	0.00	0.00	80,542.25	88,410.61
414.001 GST/HST expense	80,542.25	0.00	0.00	80,542.25	88,527.90
6820-100 INSURANCE EXPENSE	31,921.57	0.00	0.00	31,921.57	30,962.85
416 Insurance	31,921.57	0.00	0.00	31,921.57	30,962.85

Victoria Park Affordable Housing Corp.

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Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
7300-100 INTEREST LMR	53.37	0.00	0.00	53.37	2,904.96
417 Interest - LMR	53.37	0.00	0.00	53.37	2,904.96
8100-100 INTEREST EXPENSE	112,530.52	0.00	0.00	112,530.52	116,137.58
424.200 Mortgage interest	112,530.52	0.00	0.00	112,530.52	116,137.58
8200-100 DEPRECIATION EXPENSE	9,985.94	0.00	0.00	9,985.94	0.00
8200-200 Amortization Loans Waterloo	193,018.68	18,783.04	0.00	211,801.72	180,885.01
424.400 Amortization - GAAP	203,004.62	18,783.04	0.00	221,787.66	180,885.01
7850-100 MUNICIPAL TAXES	447,974.28	0.00	0.00	447,974.28	512,124.82
7850-200 PRIOR YEAR TAX REBATES	(182,246.68)	0.00	0.00	(182,246.68)	0.00
7850-300 CONSULTANT FOR TAX REB	54,673.92	0.00	0.00	54,673.92	0.00
426 Municipal taxes	320,401.52	0.00	0.00	320,401.52	512,124.82
4300-350 TRAVEL EXPENSES	1,073.28	0.00	0.00	1,073.28	1,141.40
445 Travel expenses	1,073.28	0.00	0.00	1,073.28	1,141.40
9999-999 SLUSH ACCOUNT	(0.01)	0.00	0.00	(0.01)	0.00
449 Other operating expense 6-SLU\$	(0.01)	0.00	0.00	(0.01)	0.00
4300-325 RM UTILITIES	3,309.53	0.00	0.00	3,309.53	5,303.39
6500-100 HYDRO EXPENSE	7,349.43	0.00	0.00	7,349.43	6,487.21
6500-400 VACANT UNITS	164.43	0.00	0.00	164.43	0.00
6500-600 BACK CHARGE	55.58	0.00	0.00	55.58	0.00
455.100 Electricity	10,878.97	0.00	0.00	10,878.97	11,790.60
6600-100 HEATING EXPENSE	252.90	0.00	0.00	252.90	1,598.04
6600-400 VACANT UNITS	78.05	0.00	0.00	78.05	0.00
6600-600 BACK CHARGE	40.47	0.00	0.00	40.47	0.00
455.200 Fuel	371.42	0.00	0.00	371.42	1,598.04
6700-100 WATER AND SEWER	94,667.88	0.00	0.00	94,667.88	89,651.98
455.300 Water and sewage	94,667.88	0.00	0.00	94,667.88	89,651.98
5200-100 MAINTENANCE ROOFING	7,525.22	0.00	0.00	7,525.22	0.00
5200-105 Roofing	1,825.36	0.00	0.00	1,825.36	0.00
5200-115 Downspouts & Eaves troughs	492.50	0.00	0.00	492.50	0.00
5300-100 MAINTENANCE GENERAL	6,056.10	0.00	0.00	6,056.10	640.00
5300-101 MAINTENANCE GENERAL (Y)	0.00	0.00	0.00	0.00	47,570.13
5300-102 Concrete Block Foundation Wa	2,825.00	0.00	0.00	2,825.00	0.00
5300-115 Windows	4,382.50	0.00	0.00	4,382.50	0.00
5300-120 Doors	5,650.00	0.00	0.00	5,650.00	1,200.00
5300-135 Balcony decks and railings	90.00	0.00	0.00	90.00	0.00
5300-145 Flooring	7,075.72	0.00	0.00	7,075.72	0.00
5300-150 Kitchen Refurbishment	11,170.60	0.00	0.00	11,170.60	0.00
5300-155 Bathroom Refurbishment	21,672.00	0.00	0.00	21,672.00	0.00
5300-160 Ceilings - Common	250.00	0.00	0.00	250.00	0.00

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Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
5300-180 Wall Finishes - Common Areas	6,155.00	0.00	0.00	6,155.00	0.00
5300-200 Supplies	2,060.20	0.00	0.00	2,060.20	0.00
5315-150 Repairs to Equipment	284.14	0.00	0.00	284.14	0.00
6200-100 JANITORIAL CLEANING	725.00	0.00	0.00	725.00	2,555.49
6200-200 SUPPLIES	516.96	0.00	0.00	516.96	0.00
6200-400 UNIT TURNOVER	1,300.00	0.00	0.00	1,300.00	0.00
465.125 Contracted maintenance	80,056.30	0.00	0.00	80,056.30	51,965.62
5600-100 MAINT ELECTRICAL	6,306.63	0.00	0.00	6,306.63	15,682.42
5600-200 SUPPLIES	1,291.61	0.00	0.00	1,291.61	0.00
5600-205 LIGHT BULBS	210.26	0.00	0.00	210.26	0.00
5600-305 ESA	4,617.89	0.00	0.00	4,617.89	0.00
465.150 Electrical systems	12,426.39	0.00	0.00	12,426.39	15,682.42
5450-100 LEASED EQUIPMENT	2,183.18	0.00	0.00	2,183.18	3,450.34
5450-600 BACK CHARGE	0.00	0.00	0.00	0.00	50.88
465.200 Equipment	2,183.18	0.00	0.00	2,183.18	3,501.22
5310-100 MAINTENANCE GARBAGE	1,545.12	0.00	0.00	1,545.12	3,815.89
5310-300 CONTRACT	1,475.00	0.00	0.00	1,475.00	0.00
5310-500 INSPECTION	276.99	0.00	0.00	276.99	0.00
5310-600 BACK CHARGE	600.00	0.00	0.00	600.00	0.00
465.300 Garbage removal	3,897.11	0.00	0.00	3,897.11	3,815.89
5400-100 HVAC	7,070.49	0.00	0.00	7,070.49	5,040.94
5400-200 SUPPLIES	1,444.69	0.00	0.00	1,444.69	0.00
5500-100 MAINTENANCE PLUMBING	15,167.56	0.00	0.00	15,167.56	14,635.97
5500-200 SUPPLIES	1,447.15	0.00	0.00	1,447.15	0.00
465.325 Heating and plumbing	25,129.89	0.00	0.00	25,129.89	19,676.91
5800-125 EXTERIOR PAINTING	0.00	0.00	0.00	0.00	2,575.00
465.400.01 Painting - Exterior	0.00	0.00	0.00	0.00	2,575.00
5800-100 PAINTING UNITS	1,554.17	0.00	0.00	1,554.17	23,897.63
5800-200 SUPPLIES	804.24	0.00	0.00	804.24	0.00
5800-400 UNIT TURNOVER	9,343.98	0.00	0.00	9,343.98	0.00
465.400.02 Painting - Units	11,702.39	0.00	0.00	11,702.39	23,897.63
6300-100 SECURITY EXPENSE	5,216.74	0.00	0.00	5,216.74	5,040.44
6300-150 FIRE EXPENSE	464.27	0.00	0.00	464.27	0.00
6300-200 SUPPLIES	2,686.06	0.00	0.00	2,686.06	0.00
465.475 Security	8,367.07	0.00	0.00	8,367.07	5,040.44
6100-100 SNOW CLEARING	4,328.05	0.00	0.00	4,328.05	27,489.13
6100-200 SUPPLIES	1,187.33	0.00	0.00	1,187.33	0.00
6100-300 CONTRACT	14,912.20	0.00	0.00	14,912.20	0.00
465.500 Snow removal	20,427.58	0.00	0.00	20,427.58	27,489.13

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5505-100 SEWER MAINTENANCE	2,616.01	0.00	0.00	2,616.01	2,567.50
465.525 Sewer maintenance	2,616.01	0.00	0.00	2,616.01	2,567.50
5650-100 MAINT APPLIANCES	3,000.52	0.00	0.00	3,000.52	2,584.30
5650-200 SUPPLIES	500.95	0.00	0.00	500.95	0.00
465.550 Maintenance appliances	3,501.47	0.00	0.00	3,501.47	2,584.30
6000-100 LANDSCAPING EXPENSE	7,598.00	0.00	0.00	7,598.00	21,811.54
6000-200 SUPPLIES	172.50	0.00	0.00	172.50	0.00
6000-300 CONTRACT	11,969.65	0.00	0.00	11,969.65	0.00
465.575 Landscaping	19,740.15	0.00	0.00	19,740.15	21,811.54
6400-100 PEST CONTROL EXPENSE	10,855.00	0.00	0.00	10,855.00	22,390.35
6400-200 SUPPLIES	35.98	0.00	0.00	35.98	0.00
6400-300 CONTRACT	3,155.00	0.00	0.00	3,155.00	0.00
6400-500 INSPECTION	460.00	0.00	0.00	460.00	0.00
465.625 Pest control	14,505.98	0.00	0.00	14,505.98	22,390.35
7100-100 BANK CHARGES	2,349.28	0.00	0.00	2,349.28	2,642.81
470.150 Bank charges	2,349.28	0.00	0.00	2,349.28	2,642.81
7650-100 BOARD EXPENSES	727.93	0.00	0.00	727.93	854.52
470.200 Committees	727.93	0.00	0.00	727.93	854.52
7600-100 SUPPLIES	923.49	0.00	0.00	923.49	5,047.36
7600-175 SUPPLIES - TONER	223.00	0.00	0.00	223.00	0.00
7600-200 CREDIT CHECKS	218.50	0.00	0.00	218.50	34.50
7600-300 INTERCOMPANY YARDI	4,536.12	0.00	0.00	4,536.12	645.66
470.450 Office supplies	5,901.11	0.00	0.00	5,901.11	5,727.52
6900-100 TELEPHONE EXPENSE	1,402.92	0.00	0.00	1,402.92	1,558.80
470.525 Telephone	1,402.92	0.00	0.00	1,402.92	1,558.80
4100-100 QUARTERS ALLOWANCE	35,880.00	0.00	0.00	35,880.00	35,376.00
4200-300 RESIDENT PROPERTY MANA	46,161.94	0.00	0.00	46,161.94	45,353.10
4200-700 SALARIES ALLOCATED	(2,055.42)	0.00	0.00	(2,055.42)	(2,395.51)
4300-400 EMPLOYEE BENEFITS EXPEI	10,229.71	0.00	0.00	10,229.71	17,946.74
4400-100 SALARY ADMIN FEE	5,961.45	0.00	0.00	5,961.45	21,493.10
4400-200 PROFESSIONAL FEES EX.	6,722.10	0.00	0.00	6,722.10	0.00
7400-100 MANAGEMENT FEES	133,093.20	0.00	0.00	133,093.20	126,714.96
470.600 Management fees	235,992.98	0.00	0.00	235,992.98	244,488.39
7200-100 LEGAL FEES	8,087.00	0.00	0.00	8,087.00	8,689.08
7500-100 AUDIT FEES	11,415.76	0.00	0.00	11,415.76	7,816.02
7550-100 PROFESSIONAL FEES	450.00	0.00	0.00	450.00	0.00
470.625 Professional fees	19,952.76	0.00	0.00	19,952.76	16,505.10
3700-100 DISPOSAL OF REAL PROPEF	0.00	0.00	0.00	0.00	(41,214.02)

Victoria Park Affordable Housing Corp.

10. 1. 20-6

Year End: December 31, 2017

Client's trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/16
902 Gains from sale of properties	0.00	0.00	0.00	0.00	(41,214.02)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	347,519.85			340,638.93	390,318.54

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Victoria Park Affordable Housing Corp.

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	Annotation	Debit	Credit	Recurrence	Misstatement
AJE01	31/12/2017	ACCUM OTHER COMP INCOME	2600-350	A10		11,902.12			
AJE01	31/12/2017	INTEREST INCOME	3600-200	A10			11,902.12		
		To allocate investment income to operations							
AJE02	31/12/2017	ACC AMT - 20 Years	1880-800	U4			14,495.00		
AJE02	31/12/2017	Amortization Loans Waterloo	8200-200	U4		14,495.00			
		To adjust amortization expense for AF05							
AJE03	31/12/2017	ACC AMT - 10 Years	1880-700	U2			8,143.05		
AJE03	31/12/2017	ACC AMT - 10 Years	1880-700	U2		3,855.01			
AJE03	31/12/2017	Amortization Loans Waterloo	8200-200	U2		8,143.05			
AJE03	31/12/2017	Amortization Loans Waterloo	8200-200	U2			3,855.01		
		To adjust amortization expense for capital assets being amortized over 10 years							
						38,395.18	38,395.18		
Net Income (Loss)			340,638.93						

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