

CLIENT'S COPY

Strata Plan N.W. 2040
c/o Derek Martinig
9088 Moorside Place
Burnaby, BC
V5A 4E1

September 27, 2016

Marsh & Marsh Inc.
Chartered Professional Accountants
#405 - 1901 Rosser Avenue
Burnaby, BC
V5C 6S3

Dear Sirs/Madam:

We confirm our understanding that the engagement which you have completed was directed on the preparation of the financial statements of Strata Plan N.W. 2040 on a "notice to reader" basis for the year ended August 31, 2016 and that no audit opinion is to be expressed.

At your request, to supplement information obtained by you from the books and records of the company and from other sources, we advise that to the best of our knowledge and belief the company at the year-end had where applicable:

1. Disclosed assets pledged as security.
2. Satisfactory title to all recorded assets.
3. No material unrecorded liabilities or contingent liabilities, additional taxes for prior years.
4. No commitments for purchases or sales of products or other assets at prices involving material prospective loss.
5. No significant obsolete, damaged, or unusable items included in the inventories, except at salvage or net realizable values.
6. No property, plant or equipment considered to be obsolete and of no further use.
7. No significant contractual obligations for plant construction and/or purchase of property, plant and equipment.
8. Disclosed to you all claims which were outstanding and possible claims, whether or not discussed with a law firm.
9. Reviewed the shareholders' accounts and agree with the details contained therein.

Further, to the best of our knowledge and belief, all related parties have been identified to you; all accounting and financial records and related data of the company have been made available to you and as far as we know none were with-held from you; no shortages or other irregularities have been discovered; there was no economic dependence by the company on any other party; the minute books of the company contain a true and correct record of all the business transacted to date, and business transacted at those meetings does not require disclosure in these financial statements. No claims or possible claims have arisen, no events have occurred and no matters have been discovered since the year-end that would require adjustments to or disclosures in the financial statements.

We understand, that your examination was performed on a "notice to reader" basis and was not designed to express an opinion, in regards to the financial statements, and did not include a detailed examination of all transactions and would not necessarily disclose irregularities and defalcations, should any exist. We are not aware of any illegal or possibly illegal acts.

We have read and approved issue of these financial statements.

Yours truly,

Strata Plan N.W. 2040

Per: 

September 23, 2016

Strata Plan N.W. 2040
c/o Derek Martinig
9088 Moorside Place
Burnaby, BC
V5A 4E1

Dear Sirs:

The purpose of this letter is to outline the nature of our involvement with the financial statements of Strata Plan N.W. 2040 for the year ending August 31, 2016. As agreed, we will compile financial statements in accordance with the standards applicable to compilation engagements for the year ended August 31, 2016 from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of such information nor attempt to determine whether the statements contain departures from Canadian generally accepted accounting principles. Unless unanticipated difficulties are encountered, our communication will be substantially in the following form:

NOTICE TO READER

On the basis of information provided by management (or proprietor, partner, etc.), we have compiled the balance sheet of Client Limited as at (month) (day), (year), and the statements of retained earnings and income for the (period) then ended.

We have not performed an audit or review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these financial statements may not be appropriate for their purposes.

City
Date

Chartered Professional Accountants

Since we are accepting this engagement as accountants, not as auditors, we request that you do not record this as an auditing engagement in the minutes of your shareholders' meetings. Our services will not result in the expression of an audit opinion or any other form of assurance on the financial statements nor the fulfilling of any statutory or other audit requirement. You may wish to obtain legal advice concerning statutory (or contractual) audit requirements.

It is understood and agreed that:

- (a) you will provide us with accurate and complete information necessary to compile such statements;
- (b) the responsibility for the accuracy and completeness of the representations in the financial statements remains with you;

- (c) each page of the financial statements will be conspicuously marked as being unaudited;
- (d) you will attach our notice to reader when distributing the financial statements to third parties;
- (e) the financial statements may either lack disclosure required by, or otherwise not be in accordance with, Canadian generally accepted accounting principles, and may not be appropriate for general purpose use;
- (f) uninformed readers could be misled unless they are aware of the possible limitations of the statements and our very limited involvement; and
- (g) we do not accept any responsibility for errors or omissions pertaining to federal and provincial sales taxes;

This engagement cannot be relied upon to prevent or detect fraud and error. We wish to emphasize that control over and responsibility for the prevention and detection of fraud and error must remain with management.

Confidentiality

We will maintain the strictest confidence with respect to any client's or former client's information. Accordingly, your confidential information will not, without your consent, be disclosed to any individuals in our firm beyond those who are engaged on your services. This policy applies to anyone outside the firm, except as required by law or under the profession's Rules of Professional Conduct.

Practice Inspections

In accordance with professional regulations (and by Firm policy), our client files must periodically be reviewed by provincial or national practice inspectors and by other Firm personnel to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Use and Distribution of my Report

The compilation of the financial statements and the issuance of our notice to reader report are solely for the use of company/organization and those to whom our report is specifically addressed by us. We make no responsibility for their use by any third party.

If reproduction or publication of our report is planned in an annual report or other document, including electronic filings or posting of the report on a web site, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Other Terms of Engagement

We will carry out such bookkeeping as we find necessary prior to the preparation of the financial statements if monthly financial statements are prepared they will be prepared on a "notice to reader basis" under the conditions outlined in this letter; prepare the necessary federal and provincial income tax returns; prepare any special reports as required; etc. Management will provide the information necessary to complete the returns/reports and will file them with the appropriate authorities on a timely basis.

It should be noted that our accounting work in the area of GST/HST and other commodity taxes is limited to compiling the financial statements and accordingly, we may not detect situations where you are incorrectly collecting GST/HST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST/HST could result in you or your company/organization becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties, and excise taxes.

We will also be pleased to provide other additional services such as income tax planning, GST/HST and PST advice, business financing, management consulting, valuations, etc. upon request.

Fees will be determined on the basis of our time spent on this engagement. Any disbursements will be added to the billing.

The arrangements outlined in the letter will continue in effect from year to year unless changed by us.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your company.

Yours truly,

MARSH & MARSH INC.
Chartered Professional Accountants

Per:



Richard G Marsh, CPA, CA
Partner

The services and terms set out above are as agreed:

Strata Plan N.W. 2040

Per:  _____

Date: _____

SEP 23 2016

RGM/mmd

STRATA PLAN N.W. 2040

Financial Statements

Year Ended August 31, 2016

(Unaudited - See Notice To Reader)

Marsh & Marsh Inc.

CHARTERED PROFESSIONAL ACCOUNTANTS

#405 - 1901 ROSSER AVE.
BURNABY, B.C. V5C 6S3
TEL: (604) 299-6344
FAX: (604) 299-6355

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Strata Plan N.W. 2040 as at August 31, 2016 and the statement of operations and changes in fund balances for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Burnaby, British Columbia
October 5, 2016


Chartered Professional Accountants

STRATA PLAN N.W. 2040
Statement of Financial Position
August 31, 2016
(Unaudited - See Notice to Reader)

	Operating Fund	Contingency Reserve Fund	Total 2016	Total 2015
ASSETS				
CURRENT				
Cash	\$ 54,634	\$ 182,443	\$ 237,077	\$ 134,232
Term deposit	-	11	11	11
Prepaid expenses	1,931	-	1,931	-
	<u>\$ 56,565</u>	<u>\$ 182,454</u>	<u>\$ 239,019</u>	<u>\$ 134,243</u>
LIABILITIES AND FUND BALANCES				
CURRENT				
Accounts payable and accrued liabilities	\$ 16,309	\$ -	\$ 16,309	\$ 131
	<u>16,309</u>	<u>-</u>	<u>16,309</u>	<u>131</u>
FUND BALANCES				
Unrestricted	40,256	-	40,256	1,658
Internally restricted (Note 3)	-	182,454	182,454	132,454
	<u>40,256</u>	<u>182,454</u>	<u>222,710</u>	<u>134,112</u>
	<u>\$ 56,565</u>	<u>\$ 182,454</u>	<u>\$ 239,019</u>	<u>\$ 134,243</u>

ON BEHALF OF THE BOARD

Director

Director

STRATA PLAN N.W. 2040
Statement of Operations and Changes in Fund Balances
Year Ended August 31, 2016
(Unaudited - See Notice to Reader)

	Operating Fund 2016	Operating Fund 2015	Contingency Reserve Fund	Total 2016	Total 2015
REVENUE					
Assessments	\$ 167,698	\$ 167,698	\$ -	\$ 167,698	\$ 167,698
Miscellaneous	205	219	-	205	219
	<u>167,903</u>	<u>167,917</u>	<u>-</u>	<u>167,903</u>	<u>167,917</u>
EXPENDITURES					
Accounting and legal	2,620	2,515	-	2,620	2,515
Administration	1,214	333	-	1,214	333
Bank charges	137	143	-	137	143
Electricity	754	677	-	754	677
Grounds improvement	910	908	-	910	908
Insurance	21,241	25,579	-	21,241	25,579
Landscape maintenance	20,018	23,080	-	20,018	23,080
Maintenance	32,411	99,617	-	32,411	99,617
	<u>79,305</u>	<u>152,852</u>	<u>-</u>	<u>79,305</u>	<u>152,852</u>
EXCESS OF REVENUE OVER EXPENDITURES FROM OPERATIONS	<u>88,598</u>	<u>15,065</u>	<u>-</u>	<u>88,598</u>	<u>15,065</u>
INTERFUND TRANSFERS AND OTHER					
Contingency reserve provision	(16,151)	(16,151)	16,151	-	-
Transfer from operating fund	(33,849)	(48,010)	33,849	-	-
	<u>(50,000)</u>	<u>(64,161)</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
	<u>38,598</u>	<u>(49,096)</u>	<u>50,000</u>	<u>88,598</u>	<u>15,065</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,658</u>	<u>50,754</u>	<u>132,454</u>	<u>134,112</u>	<u>119,047</u>
FUND BALANCES, END OF YEAR	<u>\$ 40,256</u>	<u>\$ 1,658</u>	<u>\$ 182,454</u>	<u>\$ 222,710</u>	<u>\$ 134,112</u>

STRATA PLAN N.W. 2040
Statement of Changes in Contingency Reserve Fund
Year Ended August 31, 2016
(Unaudited - See Notice to Reader)

	General 2016	Painting 2016	Roofing 2016	Total 2016
Balance, beginning of year	\$ 74,463	\$ 47,856	\$ 10,135	\$ 132,454
Add: Contingency reserve provision	-	11,964	4,187	16,151
Transfer from operating fund	33,849	-	-	33,849
	108,312	59,820	14,322	182,454
Deduct: Special repairs expense	-	-	-	-
Balance, end of year	\$ 108,312	\$ 59,820	\$ 14,322	\$ 182,454

	General 2015	Painting 2015	Roofing 2015	Total 2015
Balance, beginning of year	\$ 26,453	\$ 35,892	\$ 5,948	\$ 68,293
Add: Contingency reserve provision	-	11,964	4,187	16,151
Transfer from operating fund	48,010	-	-	48,010
	74,463	47,856	10,135	132,454
Deduct: Special repairs expense	-	-	-	-
Balance, end of year	\$ 74,463	\$ 47,856	\$ 10,135	\$ 132,454

STRATA PLAN N.W. 2040
Notes to Financial Statements
Year Ended August 31, 2016
(Unaudited - See Notice To Reader)

1. NATURE AND PURPOSE OF ORGANIZATION

The purpose of the Strata is the maintenance of a thirty-six unit strata townhome complex.

2. ACCOUNTING POLICIES

The financial statements are not necessarily in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies the Strata considered particularly significant.

Fund Accounting

The Strata follows the restricted fund method of accounting.

The Operating Fund reports the assets, liabilities, income and expenditures related to the Strata's operating activities.

The Contingency Reserve Fund reports the assets, liabilities, income and expenditures related to the Strata's extraordinary repairs activities.

Revenue Recognition

Assessments

Assessments are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

Investment Income

Interest income earned on funds is recognized as revenue in the period the investment income is earned.

Income Taxes

The Strata is exempt from income taxes under the provisions of the Income Tax Act as a not-for-profit organization.

3. INTERNALLY RESTRICTED NET ASSETS

Major categories of internally imposed restrictions on net assets are as follows:

	<u>2016</u>	<u>2015</u>
Restricted for extraordinary repairs	<u>\$ 182,454</u>	<u>\$ 132,454</u>

Strata Plan N.W. 2040
Year End: August 31, 2016
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 08/15 %Chg
1020 Cash on hand	300.00	0.00	0.00	300.00	300.00	0
1040 Cash in bank	236,777.00	0.00	0.00	236,777.00	133,932.30	77
1090 Investment - Tangerine	10.67	0.00	0.00	10.67	10.67	0
111.1000 Cash and short term depos	237,087.67	0.00	0.00	237,087.67	134,242.97	77
1400 Prepaid expenses	(328.00)	2,259.00	0.00	1,931.00	0.00	0
128.1484 Prepaid expenses	(328.00)	2,259.00	0.00	1,931.00	0.00	0
2040 Accounts payable	(131.25)	(16,177.51)	0.00	(16,308.76)	(131.25)	12326
215.2620 Accounts payable	(131.25)	(16,177.51)	0.00	(16,308.76)	(131.25)	12326
3500 Capital - beginning	(1,657.78)	0.00	0.00	(1,657.78)	(50,753.60)	(97)
280.0001 Partner #1 capital, beginnin	(1,657.78)	0.00	0.00	(1,657.78)	(50,753.60)	(97)
2900 General reserve	(74,461.78)	(33,849.00)	0.00	(108,310.78)	(74,461.78)	45
273.3550 General reserve	(74,461.78)	(33,849.00)	0.00	(108,310.78)	(74,461.78)	45
2940 Painting reserve	(59,820.00)	0.00	0.00	(59,820.00)	(47,856.00)	25
273.3560 Painting reserve	(59,820.00)	0.00	0.00	(59,820.00)	(47,856.00)	25
2960 Roofing reserve	(14,323.16)	0.00	0.00	(14,323.16)	(10,136.16)	41
273.3570 Roofing reserve	(14,323.16)	0.00	0.00	(14,323.16)	(10,136.16)	41
4000 Assessments	(167,698.08)	0.00	0.00	(167,698.08)	(167,698.08)	0
311.8000.01 Assessments	(167,698.08)	0.00	0.00	(167,698.08)	(167,698.08)	0
4020 Miscellaneous	(205.00)	0.00	0.00	(205.00)	(219.00)	(6)
311.8000.02 Miscellaneous	(205.00)	0.00	0.00	(205.00)	(219.00)	(6)
6660 Insurance	23,500.00	(2,259.00)	0.00	21,241.00	25,578.67	(17)
523.8690 Insurance	23,500.00	(2,259.00)	0.00	21,241.00	25,578.67	(17)
6860 Bank charges	136.89	0.00	0.00	136.89	143.08	(4)
525.8715 Bank charges	136.89	0.00	0.00	136.89	143.08	(4)
6020 Administration	1,213.52	0.00	0.00	1,213.52	333.37	264
529.8810 Administration	1,213.52	0.00	0.00	1,213.52	333.37	264
6000 Accounting	2,619.75	0.00	0.00	2,619.75	2,514.75	4
531.8862 Accounting and legal	2,619.75	0.00	0.00	2,619.75	2,514.75	4
7520 Building	17,871.00	14,539.51	0.00	32,410.51	99,616.56	(67)
535.8960 Maintenance	17,871.00	14,539.51	0.00	32,410.51	99,616.56	(67)
7100 Grounds	910.44	0.00	0.00	910.44	907.81	0
535.8970 Grounds improvement	910.44	0.00	0.00	910.44	907.81	0
7080 Landscaping	18,380.25	1,638.00	0.00	20,018.25	23,079.83	(13)
535.8980 Landscape maintenance	18,380.25	1,638.00	0.00	20,018.25	23,079.83	(13)
7060 Electricity	754.53	0.00	0.00	754.53	677.53	11
547.9220 Electricity	754.53	0.00	0.00	754.53	677.53	11
8940 Painting reserve	11,964.00	0.00	0.00	11,964.00	11,964.00	0
8960 Roofing reserve	4,187.00	0.00	0.00	4,187.00	4,187.00	0
830.9973 Contingency reserve provis	16,151.00	0.00	0.00	16,151.00	16,151.00	0
8990 Transfer from operating fund	0.00	33,849.00	0.00	33,849.00	48,010.30	(29)

This Statement Prepared Without Audit

Prepared by	Reviewed by
MZ 9/27/2016	JVM 10/5/2016

Strata Plan N.W. 2040
Year End: August 31, 2016
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 08/15 %Chg
830.9974 Transfer from operating fur	0.00	33,849.00	0.00	33,849.00		48,010.30 (29)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u> <u>0</u>
Net Income (Loss)	86,365.70			38,598.19		(49,095.82) (179)

This Statement Prepared Without Audit

Prepared by	Reviewed by
MZ 9/27/2016	JVM 10/5/2016

Strata Plan N.W. 2040
Year End: August 31, 2016
Adjusting journal entries
Date: 9/1/2015 To 8/31/2016

Number	Date	Name	Account No	Debit	Credit
AJE1	8/31/2016	Prepaid expenses	1400	2,259.00	
AJE1	8/31/2016	Insurance	6660		2,259.00
		To adjust prepaid expenses to actual			
AJE2	8/31/2016	Accounts payable	2040		16,177.51
AJE2	8/31/2016	Landscaping	7080	1,638.00	
AJE2	8/31/2016	Building	7520	14,539.51	
		To set-up additional accounts payable			
AJE3	8/31/2016	General reserve	2900		33,849.00
AJE3	8/31/2016	Transfer from operating fund	8990	33,849.00	
		To record transfer from operating fund to contingency reserve fund - general			
				52,285.51	52,285.51

Net Income (Loss) 38,598.19

This Statement Prepared Without Audit

Prepared by	Reviewed by
MZ 9/27/2016	JVM 10/5/2016

AJE

Strata Plan N.W. 2040
Year End: August 31, 2016
General Ledger
Date: 9/1/2015 To 8/31/2016

Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
1020 Cash on hand			Opening					300.00
1040 Cash in bank			Opening					133,932.30
Bank	9/30/2015	JE		GJ		13,974.84		147,907.14
Bank	9/30/2015	JE		GJ			11.20	147,895.94
Bank	9/30/2015	JE		GJ			1,961.14	145,934.80
Bank	10/31/2015	JE		GJ		13,974.84		159,909.64
Bank	10/31/2015	JE		GJ			11.20	159,898.44
Bank	10/31/2015	JE		GJ			29,482.77	130,415.67
Bank	11/30/2015	JE		GJ		13,198.46		143,614.13
Bank	11/30/2015	JE		GJ			10.80	143,603.33
Bank	11/30/2015	JE		GJ			1,842.06	141,761.27
Bank	12/31/2015	JE		GJ		13,198.46		154,959.73
Bank	12/31/2015	JE		GJ			10.80	154,948.93
Bank	12/31/2015	JE		GJ			1,020.87	153,928.06
Bank	1/31/2016	JE		GJ		15,527.60		169,455.66
Bank	1/31/2016	JE		GJ			13.60	169,442.06
Bank	1/31/2016	JE		GJ			336.39	169,105.67
Bank	2/29/2016	JE		GJ		14,009.84		183,115.51
Bank	2/29/2016	JE		GJ			11.29	183,104.22
Bank	2/29/2016	JE		GJ			3,908.15	179,196.07
Bank	3/31/2016	JE		GJ		14,044.84		193,240.91
Bank	3/31/2016	JE		GJ			147.44	193,093.47
Bank	3/31/2016	JE		GJ			2,180.76	190,912.71
Bank	4/30/2016	JE		GJ		13,974.84		204,887.55
Bank	4/30/2016	JE		GJ			11.20	204,876.35
Bank	4/30/2016	JE		GJ			4,517.37	200,358.98
Bank	5/31/2016	JE		GJ		13,974.84		214,333.82
Bank	5/31/2016	JE		GJ			11.20	214,322.62
Bank	5/31/2016	JE		GJ			2,341.80	211,980.82
Bank	6/30/2016	JE		GJ		14,074.84		226,055.66
Bank	6/30/2016	JE		GJ			11.60	226,044.06
Bank	6/30/2016	JE		GJ			1,959.35	224,084.71
Bank	7/31/2016	JE		GJ		13,974.84		238,059.55
Bank	7/31/2016	JE		GJ			11.20	238,048.35
Bank	7/31/2016	JE		GJ			3,341.37	234,706.98
Bank	8/31/2016	JE		GJ		13,974.84		248,681.82
Bank	8/31/2016	JE		GJ			11.20	248,670.62
Bank	8/31/2016	JE		GJ			11,893.62	236,777.00
			Change Close			167,903.08	65,058.38	102,844.70
								236,777.00
1090 Investment - Tangerine			Opening					10.67
1100 Accounts receivable			Opening					0.00
Bank	9/30/2015	JE		GJ			13,974.84	(13,974.84)
Assessments	9/30/2015	JE		GJ		7,031.52		(6,943.32)
Assessments	9/30/2015	JE		GJ		6,943.32		0.00
Bank	10/31/2015	JE		GJ			13,974.84	(13,974.84)
Assessments	10/31/2015	JE		GJ		7,031.52		(6,943.32)
Assessments	10/31/2015	JE		GJ		6,943.32		0.00
Bank	11/30/2015	JE		GJ			13,198.46	(13,198.46)
Assessments	11/30/2015	JE		GJ		7,031.52		(6,166.94)
Assessments	11/30/2015	JE		GJ		6,943.32		776.38
Bank	12/31/2015	JE		GJ			13,198.46	(12,422.08)
Assessments	12/31/2015	JE		GJ		7,031.52		(5,390.56)
Assessments	12/31/2015	JE		GJ		6,943.32		1,552.76
Bank	1/31/2016	JE		GJ			15,527.60	(13,974.84)
Assessments	1/31/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	1/31/2016	JE		GJ		6,943.32		0.00
Bank	2/29/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	2/29/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	2/29/2016	JE		GJ		6,943.32		0.00
Bank	3/31/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	3/31/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	3/31/2016	JE		GJ		6,943.32		0.00

Prepared by	Reviewed by
MZ 9/27/2016	JVM 10/5/2016

GL

Strata Plan N.W. 2040
Year End: August 31, 2016
General Ledger
Date: 9/1/2015 To 8/31/2016

Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
Bank	4/30/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	4/30/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	4/30/2016	JE		GJ		6,943.32		0.00
Bank	5/31/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	5/31/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	5/31/2016	JE		GJ		6,943.32		0.00
Bank	6/30/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	6/30/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	6/30/2016	JE		GJ		6,943.32		0.00
Bank	7/31/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	7/31/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	7/31/2016	JE		GJ		6,943.32		0.00
Bank	8/31/2016	JE		GJ			13,974.84	(13,974.84)
Assessments	8/31/2016	JE		GJ		7,031.52		(6,943.32)
Assessments	8/31/2016	JE		GJ		6,943.32		0.00
		Change Close				167,698.08	167,698.08	0.00
1400 Prepaid expenses			Opening					0.00
Insurance	9/30/2015	JE		GJ			1,962.00	(1,962.00)
BFL Canada Insurance Services Inc.	10/31/2015	JE		GJ		23,172.00		21,210.00
Insurance	10/31/2015	JE		GJ			1,958.00	19,252.00
Insurance	11/30/2015	JE		GJ			1,958.00	17,294.00
Insurance	12/31/2015	JE		GJ			1,958.00	15,336.00
Insurance	1/31/2016	JE		GJ			1,958.00	13,378.00
Insurance	2/29/2016	JE		GJ			1,958.00	11,420.00
Insurance	3/31/2016	JE		GJ			1,958.00	9,462.00
Insurance	4/30/2016	JE		GJ			1,958.00	7,504.00
Insurance	5/31/2016	JE		GJ			1,958.00	5,546.00
Insurance	6/30/2016	JE		GJ			1,958.00	3,588.00
Insurance	7/31/2016	JE		GJ			1,958.00	1,630.00
Insurance	8/31/2016	JE		GJ			1,958.00	(328.00)
To adjust prepaid expenses to actual	8/31/2016	AJE1		AJ		2,259.00		1,931.00
		Change Close				25,431.00	23,500.00	1,931.00
2040 Accounts payable			Opening					(131.25)
To set-up additional accounts payable	8/31/2016	AJE2		AJ			16,177.51	(16,308.76)
		Change Close				0.00	16,177.51	(16,177.51)
								(16,308.76)
2900 General reserve			Opening					(74,461.78)
To record transfer from operating fund to contingency reserve fund - general	8/31/2016	AJE3		AJ			33,849.00	(108,310.78)
		Change Close				0.00	33,849.00	(33,849.00)
								(108,310.78)
2940 Painting reserve			Opening					(47,856.00)
Painting reserve	9/30/2015	JE		GJ			997.00	(48,853.00)
Painting reserve	10/31/2015	JE		GJ			997.00	(49,850.00)
Painting reserve	11/30/2015	JE		GJ			997.00	(50,847.00)
Painting reserve	12/31/2015	JE		GJ			997.00	(51,844.00)
Painting reserve	1/31/2016	JE		GJ			997.00	(52,841.00)
Painting reserve	2/29/2016	JE		GJ			997.00	(53,838.00)
Painting reserve	3/31/2016	JE		GJ			997.00	(54,835.00)
Painting reserve	4/30/2016	JE		GJ			997.00	(55,832.00)
Painting reserve	5/31/2016	JE		GJ			997.00	(56,829.00)
Painting reserve	6/30/2016	JE		GJ			997.00	(57,826.00)
Painting reserve	7/31/2016	JE		GJ			997.00	(58,823.00)
Painting reserve	8/31/2016	JE		GJ			997.00	(59,820.00)
		Change Close				0.00	11,964.00	(11,964.00)
								(59,820.00)
2960 Roofing reserve			Opening					(10,136.16)

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Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
Roofing reserve	9/30/2015	JE		GJ			359.00	(10,495.16)
Roofing reserve	10/31/2015	JE		GJ			348.00	(10,843.16)
Roofing reserve	11/30/2015	JE		GJ			348.00	(11,191.16)
Roofing reserve	12/31/2015	JE		GJ			348.00	(11,539.16)
Roofing reserve	1/31/2016	JE		GJ			348.00	(11,887.16)
Roofing reserve	2/29/2016	JE		GJ			348.00	(12,235.16)
Roofing reserve	3/31/2016	JE		GJ			348.00	(12,583.16)
Roofing reserve	4/30/2016	JE		GJ			348.00	(12,931.16)
Roofing reserve	5/31/2016	JE		GJ			348.00	(13,279.16)
Roofing reserve	6/30/2016	JE		GJ			348.00	(13,627.16)
Roofing reserve	7/31/2016	JE		GJ			348.00	(13,975.16)
Roofing reserve	8/31/2016	JE		GJ			348.00	(14,323.16)
		Change				0.00	4,187.00	(4,187.00)
		Close						(14,323.16)
3500 Capital - beginning			Opening					(1,657.78)
4000 Assessments			Opening					0.00
Assessments	9/30/2015	JE		GJ		7,031.52		(7,031.52)
Assessments	9/30/2015	JE		GJ		6,943.32		(13,974.84)
Assessments	10/31/2015	JE		GJ		7,031.52		(21,006.36)
Assessments	10/31/2015	JE		GJ		6,943.32		(27,949.68)
Assessments	11/30/2015	JE		GJ		7,031.52		(34,981.20)
Assessments	11/30/2015	JE		GJ		6,943.32		(41,924.52)
Assessments	12/31/2015	JE		GJ		7,031.52		(48,956.04)
Assessments	12/31/2015	JE		GJ		6,943.32		(55,899.36)
Assessments	1/31/2016	JE		GJ		7,031.52		(62,930.88)
Assessments	1/31/2016	JE		GJ		6,943.32		(69,874.20)
Assessments	2/29/2016	JE		GJ		7,031.52		(76,905.72)
Assessments	2/29/2016	JE		GJ		6,943.32		(83,849.04)
Assessments	3/31/2016	JE		GJ		7,031.52		(90,880.56)
Assessments	3/31/2016	JE		GJ		6,943.32		(97,823.88)
Assessments	4/30/2016	JE		GJ		7,031.52		(104,855.40)
Assessments	4/30/2016	JE		GJ		6,943.32		(111,798.72)
Assessments	5/31/2016	JE		GJ		7,031.52		(118,830.24)
Assessments	5/31/2016	JE		GJ		6,943.32		(125,773.56)
Assessments	6/30/2016	JE		GJ		7,031.52		(132,805.08)
Assessments	6/30/2016	JE		GJ		6,943.32		(139,748.40)
Assessments	7/31/2016	JE		GJ		7,031.52		(146,779.92)
Assessments	7/31/2016	JE		GJ		6,943.32		(153,723.24)
Assessments	8/31/2016	JE		GJ		7,031.52		(160,754.76)
Assessments	8/31/2016	JE		GJ		6,943.32		(167,698.08)
		Change				0.00	167,698.08	(167,698.08)
		Close						(167,698.08)
4020 Miscellaneous			Opening					0.00
Misc. revenue	2/29/2016	JE		GJ			35.00	(35.00)
Misc. revenue	3/31/2016	JE		GJ			70.00	(105.00)
Misc. revenue	6/30/2016	JE		GJ			100.00	(205.00)
		Change				0.00	205.00	(205.00)
		Close						(205.00)
6000 Accounting			Opening					0.00
Marsh & Marsh Inc.	9/30/2015	JE		GJ		131.25		131.25
Marsh & Marsh Inc.	10/31/2015	JE		GJ		1,176.00		1,307.25
Marsh & Marsh Inc.	12/31/2015	JE		GJ		262.50		1,569.75
Marsh & Marsh Inc.	1/31/2016	JE		GJ		131.25		1,701.00
Marsh & Marsh Inc.	2/29/2016	JE		GJ		131.25		1,832.25
Marsh & Marsh Inc.	3/31/2016	JE		GJ		131.25		1,963.50
Marsh & Marsh Inc.	4/30/2016	JE		GJ		131.25		2,094.75
Marsh & Marsh Inc.	5/31/2016	JE		GJ		131.25		2,226.00
Marsh & Marsh Inc.	6/30/2016	JE		GJ		131.25		2,357.25
Marsh & Marsh Inc.	7/31/2016	JE		GJ		131.25		2,488.50
Marsh & Marsh Inc.	8/31/2016	JE		GJ		131.25		2,619.75
		Change				2,619.75	0.00	2,619.75
		Close						2,619.75

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Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
6020 Administration			Opening					0.00
School District 41	10/31/2015	JE		GJ		60.90		60.90
Derek Martinig	2/29/2016	JE		GJ		818.78		879.68
Davis & Henderson	3/31/2016	JE		GJ		135.84		1,015.52
CHOA	3/31/2016	JE		GJ		198.00		1,213.52
			Change Close			1,213.52	0.00	1,213.52
6660 Insurance			Opening					0.00
Insurance	9/30/2015	JE		GJ		1,962.00		1,962.00
Insurance	10/31/2015	JE		GJ		1,958.00		3,920.00
Insurance	11/30/2015	JE		GJ		1,958.00		5,878.00
Insurance	12/31/2015	JE		GJ		1,958.00		7,836.00
Insurance	1/31/2016	JE		GJ		1,958.00		9,794.00
Insurance	2/29/2016	JE		GJ		1,958.00		11,752.00
Insurance	3/31/2016	JE		GJ		1,958.00		13,710.00
Insurance	4/30/2016	JE		GJ		1,958.00		15,668.00
Insurance	5/31/2016	JE		GJ		1,958.00		17,626.00
Insurance	6/30/2016	JE		GJ		1,958.00		19,584.00
Insurance	7/31/2016	JE		GJ		1,958.00		21,542.00
Insurance	8/31/2016	JE		GJ		1,958.00		23,500.00
To adjust prepaid expenses to actual	8/31/2016	AJE1		AJ			2,259.00	21,241.00
			Change Close			23,500.00	2,259.00	21,241.00
6860 Bank charges			Opening					0.00
Service Charge	9/30/2015	JE		GJ		11.20		11.20
Service Charge	10/31/2015	JE		GJ		11.20		22.40
Service Charge	11/30/2015	JE		GJ		10.80		33.20
Service Charge	12/31/2015	JE		GJ		10.80		44.00
Service Charge	1/31/2016	JE		GJ		13.60		57.60
Service Charge	2/29/2016	JE		GJ		11.29		68.89
Service Charge	3/31/2016	JE		GJ		11.60		80.49
Service Charge	4/30/2016	JE		GJ		11.20		91.69
Service Charge	5/31/2016	JE		GJ		11.20		102.89
Service Charge	6/30/2016	JE		GJ		11.60		114.49
Service Charge	7/31/2016	JE		GJ		11.20		125.69
Service Charge	8/31/2016	JE		GJ		11.20		136.89
			Change Close			136.89	0.00	136.89
7060 Electricity			Opening					0.00
BC Hydro	9/30/2015	JE		GJ		116.02		116.02
BC Hydro	11/30/2015	JE		GJ		128.19		244.21
BC Hydro	1/31/2016	JE		GJ		129.27		373.48
BC Hydro	3/31/2016	JE		GJ		137.64		511.12
BC Hydro	5/31/2016	JE		GJ		129.18		640.30
BC Hydro	6/30/2016	JE		GJ		114.23		754.53
			Change Close			754.53	0.00	754.53
7080 Landscaping			Opening					0.00
Piper Landscaping Ltd.	9/30/2015	JE		GJ		1,638.00		1,638.00
Piper Landscaping Ltd.	10/31/2015	JE		GJ		1,638.00		3,276.00
Piper Landscaping Ltd.	11/30/2015	JE		GJ		1,638.00		4,914.00
Piper Landscaping Ltd.	2/29/2016	JE		GJ		1,638.00		6,552.00
Piper Landscaping Ltd.	3/31/2016	JE		GJ		1,638.00		8,190.00
Piper Landscaping Ltd.	4/30/2016	JE		GJ		1,638.00		9,828.00
Piper Landscaping Ltd.	4/30/2016	JE		GJ		2,672.25		12,500.25
Piper Landscaping Ltd.	5/31/2016	JE		GJ		2,005.50		14,505.75
Piper Landscaping Ltd.	6/30/2016	JE		GJ		1,638.00		16,143.75
Piper Landscaping Ltd.	7/31/2016	JE		GJ		1,638.00		17,781.75
Piper Landscaping Ltd.	8/31/2016	JE		GJ		598.50		18,380.25
To set-up additional accounts	8/31/2016	AJE2		AJ		1,638.00		20,018.25

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Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
payable								
			Change			20,018.25	0.00	20,018.25
			Close					20,018.25
7100 Grounds			Opening					0.00
Poulin's Pest Control	9/30/2015	JE		GJ		75.87		75.87
Poulin's Pest Control	10/31/2015	JE		GJ		75.87		151.74
Poulin's Pest Control	11/30/2015	JE		GJ		75.87		227.61
Poulin's Pest Control	12/31/2015	JE		GJ		75.87		303.48
Poulin's Pest Control	1/31/2016	JE		GJ		75.87		379.35
Poulin's Pest Control	2/29/2016	JE		GJ		75.87		455.22
Poulin's Pest Control	3/31/2016	JE		GJ		75.87		531.09
Poulin's Pest Control	4/30/2016	JE		GJ		75.87		606.96
Poulin's Pest Control	5/31/2016	JE		GJ		75.87		682.83
Poulin's Pest Control	6/30/2016	JE		GJ		75.87		758.70
Poulin's Pest Control	7/31/2016	JE		GJ		75.87		834.57
Poulin's Pest Control	8/31/2016	JE		GJ		75.87		910.44
			Change			910.44	0.00	910.44
			Close					910.44
7520 Building			Opening					0.00
CWMM Consulting Engineers Ltd.	10/31/2015	JE		GJ		3,360.00		3,360.00
Drain Master Plumbing	12/31/2015	JE		GJ		682.50		4,042.50
Odd Jobs by Attila	2/29/2016	JE		GJ		1,244.25		5,286.75
First Class Window Cleaning	7/31/2016	JE		GJ		1,496.25		6,783.00
Jeff & Simon Ironworks Ltd.	8/31/2016	JE		GJ		11,088.00		17,871.00
To set-up additional accounts payable	8/31/2016	AJE2		AJ		14,539.51		32,410.51
			Change			32,410.51	0.00	32,410.51
			Close					32,410.51
8940 Painting reserve			Opening					0.00
Painting reserve	9/30/2015	JE		GJ		997.00		997.00
Painting reserve	10/31/2015	JE		GJ		997.00		1,994.00
Painting reserve	11/30/2015	JE		GJ		997.00		2,991.00
Painting reserve	12/31/2015	JE		GJ		997.00		3,988.00
Painting reserve	1/31/2016	JE		GJ		997.00		4,985.00
Painting reserve	2/29/2016	JE		GJ		997.00		5,982.00
Painting reserve	3/31/2016	JE		GJ		997.00		6,979.00
Painting reserve	4/30/2016	JE		GJ		997.00		7,976.00
Painting reserve	5/31/2016	JE		GJ		997.00		8,973.00
Painting reserve	6/30/2016	JE		GJ		997.00		9,970.00
Painting reserve	7/31/2016	JE		GJ		997.00		10,967.00
Painting reserve	8/31/2016	JE		GJ		997.00		11,964.00
			Change			11,964.00	0.00	11,964.00
			Close					11,964.00
8960 Roofing reserve			Opening					0.00
Roofing reserve	9/30/2015	JE		GJ		359.00		359.00
Roofing reserve	10/31/2015	JE		GJ		348.00		707.00
Roofing reserve	11/30/2015	JE		GJ		348.00		1,055.00
Roofing reserve	12/31/2015	JE		GJ		348.00		1,403.00
Roofing reserve	1/31/2016	JE		GJ		348.00		1,751.00
Roofing reserve	2/29/2016	JE		GJ		348.00		2,099.00
Roofing reserve	3/31/2016	JE		GJ		348.00		2,447.00
Roofing reserve	4/30/2016	JE		GJ		348.00		2,795.00
Roofing reserve	5/31/2016	JE		GJ		348.00		3,143.00
Roofing reserve	6/30/2016	JE		GJ		348.00		3,491.00
Roofing reserve	7/31/2016	JE		GJ		348.00		3,839.00
Roofing reserve	8/31/2016	JE		GJ		348.00		4,187.00
			Change			4,187.00	0.00	4,187.00
			Close					4,187.00
8990 Transfer from operating fund			Opening					0.00
To record transfer from operating fund to contingency reserve fund - general	8/31/2016	AJE3		AJ		33,849.00		33,849.00

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Name	Date	Number	Reference	Source	Annotation	Debit	Credit	Balance
			Change			33,849.00	0.00	33,849.00
			Close					33,849.00
							Balance	0.00

Prepared by	Reviewed by
MZ 9/27/2016	JVM 10/5/2016