

Desrochers Homeowners Association

Year End: March 31, 2025

Trial balance

Final

Prepared by	Reviewed by	Partner
JC 10/14/2025	LL 10/15/2025	LH 10/15/2025

WPA_X5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 03/24	%Chg
1030 OF Desrochers HOA - CIBC Operating	326,513.29	0.00	0.00	326,513.29	<u>A. 1</u>	0.00	0
1200 OF Clearing Account	<u>525.00</u>	<u>0.00</u>	<u>0.00</u>	<u>525.00</u>		<u>0.00</u>	<u>0</u>
Operating	327,038.29	0.00	0.00	327,038.29		0.00	0
A Cash	327,038.29	0.00	0.00	327,038.29	G/L	PY	0.00 0
1301 OF Prepaid insurance	0.00	2,149.17	0.00	2,149.17	<u>L. 1</u>	0.00	0
L Prepaid expenses and other assets	0.00	2,149.17	0.00	2,149.17	G/L	PY	0.00 0
4000 OF Accounts payable	(1,405.95)	0.00	0.00	(1,405.95)	<u>CC. 1</u>	0.00	0
4005 OF Accrued liabilities	<u>0.00</u>	<u>(2,940.00)</u>	<u>0.00</u>	<u>(2,940.00)</u>	<u>CC. 2</u>	<u>0.00</u>	<u>0</u>
Operating	(1,405.95)	(2,940.00)	0.00	(4,345.95)		0.00	0
CC Accounts payable and accrued liabilities	(1,405.95)	(2,940.00)	0.00	(4,345.95)	G/L	PY	0.00 0
2560 OF GST payable	(11,673.70)	(1,210.00)	0.00	(12,883.70)	<u>FF. 1</u>	0.00	0
FF Taxes payable	(11,673.70)	(1,210.00)	0.00	(12,883.70)	G/L	PY	0.00 0
4110 OF Prepaid Association Fees	(54,788.75)	(11,825.00)	0.00	(66,613.75)	<u>HH. 2</u>	0.00	0
HH Other current liabilities	(54,788.75)	(11,825.00)	0.00	(66,613.75)	G/L	PY	0.00 0
6130 OF Trust Account Interest	(2,094.23)	0.00	0.00	(2,094.23)		0.00	0
6500 OF Miscellaneous Income	<u>(263,500.00)</u>	<u>13,175.00</u>	<u>0.00</u>	<u>(250,325.00)</u>		<u>0.00</u>	<u>0</u>
Operating	(265,594.23)	13,175.00	0.00	(252,419.23)		0.00	0
20 Revenues	(265,594.23)	13,175.00	0.00	(252,419.23)	<u>20. 1</u> G/L	PY	0.00 0
8000 OF Legal and accounting	0.00	2,800.00	0.00	2,800.00		0.00	0
8150 OF Insurance	2,938.00	(2,149.17)	0.00	788.83	<u>L. 1</u>	0.00	0
8520 OF General Repairs & Maintenance	597.00	0.00	0.00	597.00		0.00	0
8820 OF Bank charges	35.25	0.00	0.00	35.25		0.00	0
8900 OF Miscellaneous Administration	<u>2,854.09</u>	<u>0.00</u>	<u>0.00</u>	<u>2,854.09</u>		<u>0.00</u>	<u>0</u>
Operating	6,424.34	650.83	0.00	7,075.17		0.00	0
40 Operating expenses	6,424.34	650.83	0.00	7,075.17	G/L	PY	0.00 0
	<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)	259,169.89			245,344.06		0.00	

G/L = Balance to the left agrees to general ledger

PY = Balance to the right agrees to prior year

Conclusion: No variance.

Analysis work: see various working papers 10, M2, MX, in addition to A, B, C, CC, HH and TT.