

# Ontario Weightlifting Association

Year End: March 31, 2023

Trial balance by map number

| Prepared by   | Reviewed by |
|---------------|-------------|
| RP<br>6/15/23 |             |

H80

| Account                                   | Prelim              | Adj's              | Reclass     | Rep                 | Annotation            | Rep 03/22           | %Chg        |
|---|---------------------|--------------------|-------------|---------------------|-----------------------|---------------------|-------------|
| 1000 Bank of Montreal                     | 117,522.67          | 1,447.29           | 0.00        | 118,969.96          | <a href="#">A. 1</a>  | 234,288.73          | (49)        |
| 1002 Bank of Montreal - Lotto             | 190.45              | 0.00               | 0.00        | 190.45              |                       | 0.00                | 0           |
| <b>111.1000 Cash</b>                      | <b>117,713.12</b>   | <b>1,447.29</b>    | <b>0.00</b> | <b>119,160.41</b>   |                       | <b>234,288.73</b>   | <b>(49)</b> |
| 1010 A/R Other                            | 4,283.36            | 5,061.07           | 0.00        | 9,344.43            |                       | 4,283.36            | 118         |
| <b>115.1060 Accounts receivable</b>       | <b>4,283.36</b>     | <b>5,061.07</b>    | <b>0.00</b> | <b>9,344.43</b>     |                       | <b>4,283.36</b>     | <b>118</b>  |
| 1005 Prepays                              | 0.00                | 4,079.16           | 0.00        | 4,079.16            |                       | 0.00                | 0           |
| <b>128.1484 Prepaid expenses</b>          | <b>0.00</b>         | <b>4,079.16</b>    | <b>0.00</b> | <b>4,079.16</b>     |                       | <b>0.00</b>         | <b>0</b>    |
| 2050 Accruals                             | (7,495.00)          | (4,531.43)         | 0.00        | (12,026.43)         | <a href="#">BB. 1</a> | (7,495.00)          | 60          |
| <b>215.2620 Accounts payable and accr</b> | <b>(7,495.00)</b>   | <b>(4,531.43)</b>  | <b>0.00</b> | <b>(12,026.43)</b>  |                       | <b>(7,495.00)</b>   | <b>60</b>   |
| 2200 Deferred Revenue                     | (86,375.91)         | 78,445.91          | 0.00        | (7,930.00)          |                       | (86,375.91)         | (91)        |
| <b>218.2770 Deferred income</b>           | <b>(86,375.91)</b>  | <b>78,445.91</b>   | <b>0.00</b> | <b>(7,930.00)</b>   |                       | <b>(86,375.91)</b>  | <b>(91)</b> |
| 3900 Retained Earnings                    | (144,701.18)        | 0.00               | 0.00        | (144,701.18)        |                       | (160,215.37)        | (10)        |
| <b>280.0001 Partner name #1</b>           | <b>(144,701.18)</b> | <b>0.00</b>        | <b>0.00</b> | <b>(144,701.18)</b> |                       | <b>(160,215.37)</b> | <b>(10)</b> |
| NETINC Net Income (Loss)                  | 116,575.61          | (84,502.00)        | 0.00        | 32,073.61           |                       | 15,514.19           | 107         |
| <b>275.3680 Net income (Loss)</b>         | <b>116,575.61</b>   | <b>(84,502.00)</b> | <b>0.00</b> | <b>32,073.61</b>    |                       | <b>15,514.19</b>    | <b>107</b>  |
| 2300 Revenue Canada                       | (804.17)            | 804.17             | 0.00        | 0.00                |                       | 0.00                | 0           |
| 4002 Canadian Juniors                     | (1,125.09)          | 0.00               | 0.00        | (1,125.09)          |                       | 0.00                | 0           |
| 4003 Canadian Seniors                     | (2,850.19)          | 0.00               | 0.00        | (2,850.19)          |                       | (9,590.00)          | (70)        |
| 4005 Courses - NCCP                       | (6,495.00)          | 0.00               | 0.00        | (6,495.00)          |                       | (7,982.28)          | (19)        |
| 4007 Fundraising                          | (242.45)            | 0.00               | 0.00        | (242.45)            |                       | 0.00                | 0           |
| 4009 Other                                | 0.00                | (1,314.44)         | 0.00        | (1,314.44)          |                       | (40.00)             | 3186        |
| 4010 Ontario Winter Games                 | (2,248.71)          | 0.00               | 0.00        | (2,248.71)          |                       | 0.00                | 0           |
| 4012 Sanction Fee                         | (1,444.97)          | 0.00               | 0.00        | (1,444.97)          |                       | (2,516.91)          | (43)        |
| 4025 Technical Officials Course           | (675.00)            | 0.00               | 0.00        | (675.00)            |                       | 0.00                | 0           |
| 4030 Coaching Fees Collected              | 0.00                | 0.00               | 0.00        | 0.00                |                       | (726.75)            | (100)       |
| 4040 Raffle Tickets                       | (915.45)            | 0.00               | 0.00        | (915.45)            |                       | 0.00                | 0           |
| 4044 WePay Account                        | (120.00)            | 0.00               | 0.00        | (120.00)            |                       | 0.00                | 0           |
| 4100 OWA Competition Entry Fees           | (5,505.00)          | 3,645.00           | 0.00        | (1,860.00)          |                       | (3,879.73)          | (52)        |
| 4101 Ontario Championships                | (5,670.00)          | 0.00               | 0.00        | (5,670.00)          |                       | (2,930.00)          | 94          |
| 4105 Hybrid Competitions                  | (1,182.00)          | 0.00               | 0.00        | (1,182.00)          |                       | (1,568.21)          | (25)        |
| 4107 Ontario Juniors                      | (4,770.00)          | 0.00               | 0.00        | (4,770.00)          |                       | (4,753.00)          | 0           |
| 4108 Winterlift                           | (5,389.72)          | 0.00               | 0.00        | (5,389.72)          |                       | (3,830.29)          | 41          |
| 4109 Canadian Senior Championships        | 0.00                | 0.00               | 0.00        | 0.00                |                       | (1,955.00)          | (100)       |
| 4110 Summerfest                           | (3,360.00)          | 0.00               | 0.00        | (3,360.00)          |                       | (3,581.09)          | (6)         |
| 4111 Burlington Autumn Classic            | (5,940.00)          | 0.00               | 0.00        | (5,940.00)          |                       | (3,174.69)          | 87          |
| 4112 Richard Borden Memorial              | (330.00)            | (1,750.00)         | 0.00        | (2,080.00)          |                       | (4,295.34)          | (52)        |
| 4113 Variety Village Open                 | (2,720.00)          | 0.00               | 0.00        | (2,720.00)          |                       | (1,200.00)          | 127         |
| 4114 Masters Opn                          | (6,075.00)          | (3,450.00)         | 0.00        | (9,525.00)          |                       | 0.00                | 0           |
| 4115 U17 Open                             | 0.00                | 0.00               | 0.00        | 0.00                |                       | (595.04)            | (100)       |
| 4117 Ray Hamilton                         | 176.60              | (5,220.00)         | 0.00        | (5,043.40)          |                       | 0.00                | 0           |
| 4118 Just Lift                            | (840.00)            | 0.00               | 0.00        | (840.00)            |                       | 0.00                | 0           |
| 4119 Masters Provincial Championship      | (4,650.00)          | 4,650.00           | 0.00        | 0.00                |                       | 0.00                | 0           |
| 4120 Ontario Classic                      | (1,440.00)          | 1,440.00           | 0.00        | 0.00                |                       | 0.00                | 0           |
| <b>311.8000 Revenue</b>                   | <b>(64,616.15)</b>  | <b>(1,195.27)</b>  | <b>0.00</b> | <b>(65,811.42)</b>  |                       | <b>(52,618.33)</b>  | <b>25</b>   |
| 4008 Grants                               | (5,000.00)          | 0.00               | 0.00        | (5,000.00)          |                       | (19,165.69)         | (74)        |
| 4017 Base Funding                         | (20,194.00)         | (5,048.00)         | 0.00        | (25,242.00)         |                       | (25,242.00)         | 0           |
| 4018 COVID Grants                         | 0.00                | (65,354.91)        | 0.00        | (65,354.91)         |                       | 0.00                | 0           |
| 4019 Quest for Gold Grants                | 0.00                | (15,598.00)        | 0.00        | (15,598.00)         |                       | 0.00                | 0           |

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H80-1

| Account                                   | Prelim             | Adj's              | Reclass     | Rep                 | Annotation | Rep 03/22          | %Chg        |
|---|--------------------|--------------------|-------------|---------------------|------------|--------------------|-------------|
| <b>311.8000.01 Grants</b>                 | <b>(25,194.00)</b> | <b>(86,000.91)</b> | <b>0.00</b> | <b>(111,194.91)</b> |            | <b>(44,407.69)</b> | <b>150</b>  |
| 4004 Club Memberships                     | (4,100.00)         | 225.00             | 0.00        | (3,875.00)          |            | (3,564.99)         | 9           |
| 4011 Memberships                          | (30,487.00)        | 682.00             | 0.00        | (29,805.00)         |            | (22,303.65)        | 34          |
| 5028 Returned Item                        | 0.00               | 0.00               | 0.00        | 0.00                |            | (74.97)            | (100)       |
| <b>311.8000.02 Memberships</b>            | <b>(34,587.00)</b> | <b>907.00</b>      | <b>0.00</b> | <b>(33,680.00)</b>  |            | <b>(25,943.61)</b> | <b>30</b>   |
| 5029 Web Site                             | 130.85             | (10.49)            | 0.00        | 120.36              |            | 0.00               | 0           |
| 5150 Advertising                          | 0.00               | 580.58             | 0.00        | 580.58              |            | 0.00               | 0           |
| <b>511.8520 Advertising and promotion</b> | <b>130.85</b>      | <b>570.09</b>      | <b>0.00</b> | <b>700.94</b>       |            | <b>0.00</b>        | <b>0</b>    |
| 5018 Insurance                            | 8,256.60           | (4,079.16)         | 0.00        | 4,177.44            |            | 6,399.00           | (35)        |
| <b>523.8690 Insurance</b>                 | <b>8,256.60</b>    | <b>(4,079.16)</b>  | <b>0.00</b> | <b>4,177.44</b>     |            | <b>6,399.00</b>    | <b>(35)</b> |
| 5007 Bank Services Charges                | 438.75             | 0.00               | 0.00        | 438.75              |            | 311.00             | 41          |
| <b>525.8715 Bank charges</b>              | <b>438.75</b>      | <b>0.00</b>        | <b>0.00</b> | <b>438.75</b>       |            | <b>311.00</b>      | <b>41</b>   |
| 5019 Membership dues                      | 983.50             | 0.00               | 0.00        | 983.50              |            | 1,164.50           | (16)        |
| <b>527.8761 Memberships</b>               | <b>983.50</b>      | <b>0.00</b>        | <b>0.00</b> | <b>983.50</b>       |            | <b>1,164.50</b>    | <b>(16)</b> |
| 5002 Administration - Other               | 2,575.59           | 73.83              | 0.00        | 2,649.42            |            | 3,185.79           | (17)        |
| 5009 Capital Equipment                    | 0.00               | 17.21              | 0.00        | 17.21               |            | 346.81             | (95)        |
| 5020 Miscellaneous                        | 594.74             | (594.74)           | 0.00        | 0.00                |            | 0.00               | 0           |
| 5060 Executive Board                      | 719.59             | 38.24              | 0.00        | 757.83              |            | 1,100.64           | (31)        |
| 5200 Sanction Fees                        | (50.00)            | 0.00               | 0.00        | (50.00)             |            | 0.00               | 0           |
| <b>529.8810 General</b>                   | <b>3,839.92</b>    | <b>(465.46)</b>    | <b>0.00</b> | <b>3,374.46</b>     |            | <b>4,633.24</b>    | <b>(27)</b> |
| 5001 Accounting and Audit                 | 4,495.00           | 0.00               | 0.00        | 4,495.00            |            | 4,495.00           | 0           |
| 5035 Legal Fees                           | 5,705.00           | (276.34)           | 0.00        | 5,428.66            |            | 5,975.00           | (9)         |
| 5050 HST                                  | 1,326.00           | 24.46              | 0.00        | 1,350.46            |            | 412.52             | 227         |
| <b>531.8860 Professional fees</b>         | <b>11,526.00</b>   | <b>(251.88)</b>    | <b>0.00</b> | <b>11,274.12</b>    |            | <b>10,882.52</b>   | <b>4</b>    |
| 5012 Communications                       | 90.40              | (5.57)             | 0.00        | 84.83               |            | 19.32              | 339         |
| <b>547.9225 Communications</b>            | <b>90.40</b>       | <b>(5.57)</b>      | <b>0.00</b> | <b>84.83</b>        |            | <b>19.32</b>       | <b>339</b>  |
| 5003 Athlete Development                  | 0.00               | 0.00               | 0.00        | 0.00                |            | 157.50             | (100)       |
| 5010 Canadian Senior Championships        | 1,602.72           | 651.20             | 0.00        | 2,253.92            |            | 11,332.32          | (80)        |
| 5011 Coach Support                        | 4,274.39           | (88.57)            | 0.00        | 4,185.82            |            | 4,915.45           | (15)        |
| 5013 Competition support                  | 5,936.98           | (394.57)           | 0.00        | 5,542.41            |            | 5,862.30           | (5)         |
| 5014 Junior Athlete Support               | 10,085.35          | 246.61             | 0.00        | 10,331.96           |            | 4,503.33           | 129         |
| 5015 Senior Athlete Support               | 4,082.68           | 349.76             | 0.00        | 4,432.44            |            | 9,641.04           | (54)        |
| 5016 Fund Raising                         | 800.15             | (6.03)             | 0.00        | 794.12              |            | 0.00               | 0           |
| 5021 NCCP Courses                         | 5,757.90           | (100.49)           | 0.00        | 5,657.41            |            | 4,496.76           | 26          |
| 5023 OWG                                  | 5,238.04           | (169.45)           | 0.00        | 5,068.59            |            | 161.25             | 3043        |
| 5026 Referee Support                      | 18,871.37          | 5,988.22           | 0.00        | 24,859.59           |            | 10,134.27          | 145         |
| 5070 Coaching Evaluations                 | 4,556.00           | (35.35)            | 0.00        | 4,520.65            |            | 0.00               | 0           |
| 5100 Competition Entry Fees               | 50,740.00          | (1,410.00)         | 0.00        | 49,330.00           |            | 23,274.97          | 112         |
| 5600 COVID Grant                          | 60,706.26          | 0.00               | 0.00        | 60,706.26           |            | 12,020.00          | 405         |
| <b>581.9270.01 Members support</b>        | <b>172,651.84</b>  | <b>5,031.33</b>    | <b>0.00</b> | <b>177,683.17</b>   |            | <b>86,499.19</b>   | <b>105</b>  |
| 5006 Awards                               | 109.96             | 87.83              | 0.00        | 197.79              |            | 1,375.05           | (86)        |
| <b>581.9270.02 Awards and honorarium</b>  | <b>109.96</b>      | <b>87.83</b>       | <b>0.00</b> | <b>197.79</b>       |            | <b>1,375.05</b>    | <b>(86)</b> |
| 5041 Quest for Gold Athlete Funding       | 15,598.00          | 0.00               | 0.00        | 15,598.00           |            | 0.00               | 0           |
| 5051 COVID Grant Expenditures             | 4,246.94           | 0.00               | 0.00        | 4,246.94            |            | 0.00               | 0           |
| <b>581.9270.03 Project funding</b>        | <b>19,844.94</b>   | <b>0.00</b>        | <b>0.00</b> | <b>19,844.94</b>    |            | <b>0.00</b>        | <b>0</b>    |

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| RP<br>6/15/23 |             |

H80-2

| Account                        | Prelim                   | Adj's                     | Reclass            | Rep                     | Annotation | Rep 03/22               | %Chg              |
|--------------------------------|--------------------------|---------------------------|--------------------|-------------------------|------------|-------------------------|-------------------|
| 5000 Administrator Contractor  | 12,900.00                | (100.00)                  | 0.00               | 12,800.00               |            | 15,400.00               | (17)              |
| 5004 Administration            | <u>10,200.00</u>         | <u>1,000.00</u>           | <u>0.00</u>        | <u>11,200.00</u>        |            | <u>11,800.00</u>        | <u>(5)</u>        |
| <b>581.9284 Administration</b> | <b>23,100.00</b>         | <b>900.00</b>             | <b>0.00</b>        | <b>24,000.00</b>        |            | <b>27,200.00</b>        | <b>(12)</b>       |
|                                | <u><u>116,575.61</u></u> | <u><u>(84,502.00)</u></u> | <u><u>0.00</u></u> | <u><u>32,073.61</u></u> |            | <u><u>15,514.19</u></u> | <u><u>107</u></u> |