

C Cubed Data Integrators Partnership

Year End: August 31, 2019

Trial balance

Prepared by	Reviewed by
ND 18/02/2020	LC 20/02/2020

6.1

Account	Prelim	Adj's	Reclass	Rep	Rep 08/18	%Chg	L/S
102 Scotiabank	47,463.64	0.00	0.00	47,463.64	76,157.10	(38)	A
103 Savings account	12.48	0.00	0.00	12.48	12.48	0	A
108 Accounts receivable	11,340.00	(11,340.00)	0.00	0.00	0.00	0	C
109 Allowance for doubtful accounts	0.00	0.00	0.00	0.00	0.00	0	C
115 Temporary investments	0.00	0.00	0.00	0.00	0.00	0	B
116 Long-term investments	0.00	0.00	0.00	0.00	0.00	0	N
117 Unallocated investment income	0.00	0.00	0.00	0.00	0.00	0	B
120 Inventory	0.00	0.00	0.00	0.00	0.00	0	D
122 Shareholders loan	0.00	0.00	0.00	0.00	0.00	0	E
124 Federal income tax receivable	0.00	0.00	0.00	0.00	0.00	0	C
125 Provincial income tax receivable	0.00	0.00	0.00	0.00	0.00	0	C
128 GST receivable	0.00	0.00	0.00	0.00	0.00	0	C
131 Prepaid expenses	0.00	0.00	0.00	0.00	0.00	0	L
140 Land - cost	0.00	0.00	0.00	0.00	0.00	0	U
141 Accum amort - land	0.00	0.00	0.00	0.00	0.00	0	U
142 Building - cost	0.00	0.00	0.00	0.00	0.00	0	U
143 Accum amort - building	0.00	0.00	0.00	0.00	0.00	0	U
144 Automobile - cost	0.00	0.00	0.00	0.00	0.00	0	U
145 Accum amort - automobile	0.00	0.00	0.00	0.00	0.00	0	U
146 Furniture - cost	0.00	0.00	0.00	0.00	0.00	0	U
147 Accum amort - furniture	0.00	0.00	0.00	0.00	0.00	0	U
148 Computer hardware - cost	0.00	0.00	0.00	0.00	0.00	0	U
149 Accum amort - computer hardware	0.00	0.00	0.00	0.00	0.00	0	U
150 Computer software - cost	0.00	0.00	0.00	0.00	0.00	0	U
151 Accum amort - computer software	0.00	0.00	0.00	0.00	0.00	0	U
152 Equipment - cost	0.00	0.00	0.00	0.00	0.00	0	U
153 Accum amort - equipment	0.00	0.00	0.00	0.00	0.00	0	U
154 Leaseholds - cost	0.00	0.00	0.00	0.00	0.00	0	U
155 Accum amort - leaseholds	0.00	0.00	0.00	0.00	0.00	0	U
156 Goodwill - cost	0.00	0.00	0.00	0.00	0.00	0	W
157 Accum amort - goodwill	0.00	0.00	0.00	0.00	0.00	0	W
158 Franchise fee - cost	0.00	0.00	0.00	0.00	0.00	0	U
159 Accum amort - franchise fee	0.00	0.00	0.00	0.00	0.00	0	U
203 Credit card payable	0.00	0.00	0.00	0.00	0.00	0	BB
205 Accounts payable	(5,592.00)	3,702.00	0.00	(1,890.00)	(15,771.02)	(88)	BB
206 Accrued liabilities	0.00	0.00	0.00	0.00	0.00	0	BB
207 GST collected	0.00	0.00	0.00	0.00	0.00	0	CC
208 GST paid	0.00	0.00	0.00	0.00	0.00	0	CC
209 GST installments / GST net	(5,744.62)	344.26	0.00	(5,400.36)	(8,815.07)	(39)	CC
210 Bonus payable	0.00	0.00	0.00	0.00	0.00	0	BB
213 Source deductions payable	0.00	0.00	0.00	0.00	0.00	0	BB
250 Long-term debt	0.00	0.00	0.00	0.00	0.00	0	KK
285 C Cubed Data Integrators Inc (Carla)	126,220.00	124,228.00	0.00	250,448.00	126,220.00	98	UU
286 1843997 Alberta Ltd (Bill)	55,658.00	89,570.68	0.00	145,228.68	55,658.00	161	UU
287 Federal income tax payable	0.00	0.00	0.00	0.00	0.00	0	FF
288 Provincial income tax payable	0.00	0.00	0.00	0.00	0.00	0	FF
289 Partnership draw	0.00	0.00	0.00	0.00	0.00	0	GG
290 Partnership -C Cubed Data Integrator:	(100.00)	0.00	0.00	(100.00)	(100.00)	0	UU
291 Partnership -1843997 Alberta Ltd	(100.00)	0.00	0.00	(100.00)	(100.00)	0	UU
295 Refundable dividend tax recovered	0.00	0.00	0.00	0.00	0.00	0	UU
296 Partners' equity - beginning	(233,261.49)	181,878.00	0.00	(51,383.49)	(56,046.31)	(8)	UU
297 Prior year tax recoveries	0.00	0.00	0.00	0.00	0.00	0	UU

27/02/2020

8:54 AM

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6. 1-1

Account	Prelim	Adj's	Reclass	Rep	Rep 08/18	%Chg	L/S
298 Dividends	0.00	0.00	0.00	0.00	0.00	0	UU
299 Capital dividends paid	0.00	0.00	0.00	0.00	0.00	0	UU
301 Consulting fees	(384,148.50)	0.00	0.00	(384,148.50)	(181,068.00)	112	20
302 GST quick method	0.00	0.00	0.00	0.00	0.00	0	20
304 Other revenue	(73,035.00)	10,800.00	0.00	(62,235.00)	(37,935.00)	64	70
305 Expenses recoveries	(4,149.84)	4,149.83	0.00	(0.01)	0.00	0	70
310 Interest income - Cdn	0.00	0.00	0.00	0.00	0.00	0	70
311 Interest income - foreign	0.00	0.00	0.00	0.00	0.00	0	70
312 Trust income	0.00	0.00	0.00	0.00	0.00	0	70
313 Unrealized foreign exchange gain (los	0.00	0.00	0.00	0.00	0.00	0	70
314 Realized foreign exchange gain (loss)	0.00	0.00	0.00	0.00	0.00	0	70
315 Dividend income - Cdn	0.00	0.00	0.00	0.00	0.00	0	70
316 Dividend income - foreign	0.00	0.00	0.00	0.00	0.00	0	70
317 Foreign dividend withholding tax	0.00	0.00	0.00	0.00	0.00	0	70
318 Capital gains dividends	0.00	0.00	0.00	0.00	0.00	0	70
401 Cost of goods sold - purchases/materi	0.00	0.00	0.00	0.00	0.00	0	30
402 Cost of goods sold - wages and benef	0.00	0.00	0.00	0.00	0.00	0	30
403 Cost of goods sold - sub-contracts	0.00	0.00	0.00	0.00	0.00	0	30
404 Cost of goods sold - other direct cos	0.00	0.00	0.00	0.00	0.00	0	30
512 Automotive - lease	0.00	0.00	0.00	0.00	0.00	0	40
513 Automotive	0.00	0.00	0.00	0.00	0.00	0	40
514 Parking	0.00	0.00	0.00	0.00	0.00	0	40
540 Supplies	0.00	0.00	0.00	0.00	0.00	0	40
548 Bank charges	151.45	0.00	0.00	151.45	178.40	(15)	40
549 Penalties and interest	0.00	205.74	0.00	205.74	40.61	407	40
550 Loan interest	0.00	0.00	0.00	0.00	0.00	0	40
551 Computer	0.00	27.32	0.00	27.32	0.00	0	40
552 Donations	0.00	0.00	0.00	0.00	0.00	0	40
553 Dues fees & taxes	0.00	0.00	0.00	0.00	0.00	0	40
554 Health club memberships	0.00	0.00	0.00	0.00	0.00	0	40
555 Incorporation costs	0.00	0.00	0.00	0.00	0.00	0	40
557 Insurance	0.00	0.00	0.00	0.00	1,118.00	(100)	40
558 Life insurance	0.00	0.00	0.00	0.00	0.00	0	40
559 Disability insurance	0.00	0.00	0.00	0.00	0.00	0	40
560 Meals & entertainment	0.00	0.00	0.00	0.00	0.00	0	40
561 Meals & entertainment - staff	0.00	0.00	0.00	0.00	0.00	0	40
563 Office supplies	0.00	0.00	0.00	0.00	53.81	(100)	40
568 Professional development	0.00	0.00	0.00	0.00	0.00	0	40
570 Professional fees	1,600.00	200.00	0.00	1,800.00	1,600.00	13	40
572 Promotion	0.00	0.00	0.00	0.00	0.00	0	40
574 Advertising	0.00	0.00	0.00	0.00	0.00	0	40
577 Rent	0.00	0.00	0.00	0.00	0.00	0	40
578 Property Tax	0.00	0.00	0.00	0.00	0.00	0	40
579 Repairs & maintenance	0.00	0.00	0.00	0.00	0.00	0	40
581 Royalty fees	0.00	0.00	0.00	0.00	0.00	0	40
583 Bad debt expense	0.00	0.00	0.00	0.00	0.00	0	40
586 Salaries	0.00	0.00	0.00	0.00	0.00	0	40
587 Benefits	0.00	0.00	0.00	0.00	0.00	0	40
588 Medical benefits	0.00	0.00	0.00	0.00	0.00	0	40
589 Management fees	399,616.00	(399,616.00)	0.00	0.00	0.00	0	40
590 Sub-contracts	59,920.05	0.00	0.00	59,920.05	38,797.00	54	40
591 Utilities	0.00	0.00	0.00	0.00	0.00	0	40

27/02/2020

8:54 AM

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6. 1-2

Account	Prelim	Adj's	Reclass	Rep	Rep 08/18	%Chg	L/S
592 Internet	0.00	0.00	0.00	0.00	0.00	0	40
593 Telephone	0.00	0.00	0.00	0.00	0.00	0	40
594 Travel	0.00	0.00	0.00	0.00	0.00	0	40
600 Gain (loss) on sale	0.00	0.00	0.00	0.00	0.00	0	70
651 Rental property - advertising	0.00	0.00	0.00	0.00	0.00	0	70
652 Rental property - insurance	0.00	0.00	0.00	0.00	0.00	0	70
653 Rental property - interest	0.00	0.00	0.00	0.00	0.00	0	70
654 Rental property - maintenance and rep	0.00	0.00	0.00	0.00	0.00	0	70
655 Rental property - management and ac	0.00	0.00	0.00	0.00	0.00	0	70
656 Rental property - condominium fees	0.00	0.00	0.00	0.00	0.00	0	70
657 Rental property - supplies	0.00	0.00	0.00	0.00	0.00	0	70
658 Rental property - property taxes	0.00	0.00	0.00	0.00	0.00	0	70
659 Rental property - utilities	0.00	0.00	0.00	0.00	0.00	0	70
701 Amortization	0.00	0.00	0.00	0.00	0.00	0	40
800 Federal income tax	0.00	0.00	0.00	0.00	0.00	0	80
801 Provincial income tax	0.00	0.00	0.00	0.00	0.00	0	80
990 Unallocated credit card	0.00	0.00	0.00	0.00	0.00	0	40
999 Suspense	4,149.83	(4,149.83)	0.00	0.00	0.00	0	40
	<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)	(4,103.99)			384,278.95	177,215.18	117	