

## Standardized Revenue and Expense Statement Categories - SAMPLE

The Centre's Financial Statement must reflect the total operation of the centre. Following is a sample of categories that could be included in the monthly financial statement.

### ABC Community Centre Sample Chart of Accounts

#### ASSETS

<b>1000 CURRENT ASSETS</b>	<b>H</b>
1010 Bank - Current	A Bank
1050 Bank - Savings	A Bank
1140 Petty Cash	A Asset
1145 Total Cash	S
1150 Canteen Inventory	A Asset
1160 Accounts Receivable	A Asset
1170 Accrued Interest Earned	A Asset
1180 GST Receivable	A Asset
1200 Building Improvements	A Asset
1205 Building Accum Dep	A Asset
1210 Office Equipment	A Asset
1280 Office Equip Accum Dep	A Asset
1370 Pre-Paid Expense	A Asset
<b>1390 TOTAL CURRENT ASSETS</b>	<b>T</b>

#### LIABILITY

<b>2000 CURRENT LIABILITIES</b>	<b>H</b>
2100 Accounts Payable	G Liability
2105 Accrued Liabilities	G Liability
2180 GST Payable	G Liability
2300 Employee Ded. Payable	G Liability
2330 Deferred Revenue	G Liability
2340 CPP Employee Ded	G Liability
2350 EI Employee Ded	G Liability
2360 I Tax Employee Ded	G Liability
2600 Deferred Contributions	G Liability
<b>2690 TOTAL CURRENT LIABILITIES</b>	<b>T</b>

#### EQUITY

<b>3000 SURPLUS</b>	<b>H</b>
3560 Retained Earnings	G Retained Earnings
3565 Net Assets Inv In Capital Assets G	G Equity
3570 Retained Earnings-Bingo	G Equity
3575 Net Assets Inv In Capital Assets/B	G Equity
3600 Current Earnings	X Current Earnings
<b>3690 TOTAL SURPLUS</b>	<b>T</b>

**REVENUE**

<b>4000 REVENUE</b>	<b>H</b>
4060 Bank Interest	G Revenue
4090 Canteen	G Revenue
4110 Donations	G Revenue
4130 Fundraising	G Revenue
4135 Commission	G Revenue
4150 GST	G Revenue
4155 Total	S
4200 Grants - Operating	G Revenue
4300 Grants - Green Team	G Revenue
4320 Grants - GCWCC	G Revenue
4365 Total Grants	S
4510 Programming - Basketball	G Revenue
4520 Programming-Hockey	G Revenue
4570 Program - Tai Kwon Do	G Revenue
4575 Programming - Soccer	G Revenue
4580 Programming - Wrestling	G Revenue
4590 Total Programming Revenue	S
4600 Rebates	G Revenue
4660 Rental Casual	G Revenue
4665 Special Events	G Revenue
4900 Sundry	G Revenue
<b>4950 TOTAL REVENUE</b>	<b>T</b>

**EXPENSE**

<b>5000 EXPENSES</b>	<b>H</b>
5020 Audit/Bookkeeping	G Expense
5030 Bank Charges	G Expense
5040 CPP	G Expense
5042 Canteen	G Expense
5043 Canteen Wages	G Expense
5045 Depreciation	G Expense
5050 EI	G Expense
5060 Equipment	G Expense
5070 Equipment - Lease	G Expense
5080 Fundraising	G Expense
5100 GST	G Expense
5102 Insurance Claim	G Expense
5105 Lottery	G Expense
5110 Maintenance	G Expense
5125 Maintenance - Rink	G Expense
5130 Office	G Expense
Total	S
5138 Programming - Hockey	G Expense
5139 Programming - Soccer	G Expense
5145 Programming - Tae Kw	G Expense
5148 Programming - Basketba	G Expense
5158 Total Program Expense	S
5160 Rental Expense	G Expense
5165 Special Events	G Expense
5190 Sundry	G Expense
5200 Internet	G Expense
5205 Telephone	G Expense
5210 Utilities	G Expense
Total	S
5215 Wages - Caretaker	G Expense
5220 Wages - Supervisors	G Expense
5225 Wages - Green Team	G Expense
5230 Total Wages	S
5400 Workers Compensation	G Expense
5420 Workshops/Seminars	G Expense
<b>5800 TOTAL EXPENSES</b>	<b>T</b>