



Financial Reporting Package

Kingston Historical Society

December 31, 2023



Audit | Tax | Advisory

Financial Reporting Package
Kingston Historical Society
December 31, 2023

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Financial Reporting Package

Kingston Historical Society

December 31, 2023

Action items for your immediate attention:

1. Adjusting journal entries

Enclosed you will find a copy of the adjusting journal entries. Please post the entries to your general ledger on the date as indicated. Once the entries have been posted, it is best to disable the ability to post into the prior year again.



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February 26, 2024

Kingston Historical Society
P.O. Box 54
KINGSTON, ON K7L 4V6

Attention: Mr. Peter Ginn

Dear Mr. Ginn:

We are pleased to provide you with the financial reporting package for Kingston Historical Society ("the Organization", "you" or "your") for the year ending December 31, 2023. This financial reporting package contains all the engagement deliverables for the current fiscal year. Be sure to review the items carefully and get back to us with any questions or concerns you may have.

We would like to take the opportunity to share the following information to aid you in the year ahead.

Legal filing requirements

There are certain annual filing requirements that you will need to ensure are met. The Organization is required to file an annual report with the province to keep the company alive and to complete certain annual resolutions. We would encourage you to engage a lawyer to attend to these matters for the Organization.

This letter is prepared solely for the information of management and those charged with governance and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Please contact us if you need help with, or have questions about any of these items.

Yours sincerely,
Grant Thornton LLP

A handwritten signature in black ink that reads "Grant Thornton LLP".

Tyler Rider, CPA, CA, LPA
Partner



Financial Statements

Kingston Historical Society

December 31, 2023

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Independent Practitioner's Review Engagement Report

To the Board of Directors of
Kingston Historical Society

We have reviewed the accompanying financial statements of Kingston Historical Society, which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of the Kingston Historical Society at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The financial statements of Kingston Historical Society for the year ended December 31, 2022 were reviewed by Secker Ross & Perry LLP, who expressed an unmodified conclusion on those statements on February 15, 2023. The partners and staff of Secker Ross & Perry LLP joined Grant Thornton LLP on January 8, 2024.

Kingston, Canada
February 16, 2024

Chartered Professional Accountants
Licensed Public Accountants

Kingston Historical Society

Statement of Financial Position

Year ended December 31	Murney Tower		Total 2023	Total 2022
	General Fund 2023	Fund 2023		
Assets				
Current				
Cash	\$ 34,576	\$ 26,197	\$ 60,773	\$ 82,736
Investments (Note 3)	27,464	36,865	64,329	27,338
Grants receivable	-	2,500	2,500	2,500
Harmonized sales tax receivable	1,380	-	1,380	1,961
Inventory	-	660	660	660
Interfund receivable (payable)	<u>(14,359)</u>	<u>14,359</u>	<u>-</u>	<u>-</u>
	49,061	80,581	129,642	115,195
Investments (Note 3)	<u>63,489</u>	<u>41,404</u>	<u>104,893</u>	<u>105,639</u>
	<u>\$ 112,550</u>	<u>\$ 121,985</u>	<u>\$ 234,535</u>	<u>\$ 220,834</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 4)	\$ -	\$ 6,050	\$ 6,050	\$ 4,524
Deferred revenue (Note 5)	<u>2,640</u>	<u>-</u>	<u>2,640</u>	<u>2,916</u>
	<u>2,640</u>	<u>6,050</u>	<u>8,690</u>	<u>7,440</u>

Net Assets

Unrestricted	89,910	60,935	150,845	138,394
Internally restricted contingency reserve fund	<u>20,000</u>	<u>55,000</u>	<u>75,000</u>	<u>75,000</u>
	<u>109,910</u>	<u>115,935</u>	<u>225,845</u>	<u>213,394</u>
	<u>\$ 112,550</u>	<u>\$ 121,985</u>	<u>\$ 234,535</u>	<u>\$ 220,834</u>

Commitment (Note 6)

On behalf of the board

_____ Director _____ Director

Kingston Historical Society

Statement of Operations

Year ended December 31	Murney Tower		Total 2023	Total 2022
	General Fund 2023	Fund 2023		
Revenues				
Heritage Organization				
Development grant	\$ 1,545	\$ -	\$ 1,545	\$ 1,545
Canadian Heritage Recovery				
Fund grant	-	-	-	9,567
Community Services Recovery				
Fund grant	-	8,000	8,000	-
City of Kingston Heritage Fund				
grant	-	66,313	66,313	59,299
Canada Summer Jobs grant	-	14,549	14,549	14,007
Region 9 Regional Tourism				
Organization grant	-	-	-	10,000
Community Foundation grant	-	-	-	9,680
Youth Canada Works grant	-	11,202	11,202	23,900
Memberships	6,899	-	6,899	7,688
Donations	6,054	25,467	31,521	19,221
Sponsorships and other grants	2,100	-	2,100	1,800
Investment income	2,603	2,240	4,843	2,603
Special events	983	2,488	3,471	3,418
Publications	721	-	721	665
Gift shop	-	102	102	139
	<u>20,905</u>	<u>130,361</u>	<u>151,266</u>	<u>163,532</u>
Expenses				
Advertising and promotion	584	3,429	4,013	4,936
Bank charges	13	80	93	118
Consultants - audio tour	-	7,334	7,334	6,695
Student awards and				
sponsorships	1,600	-	1,600	1,199
Education	-	-	-	167
Exhibit renewal	-	11,175	11,175	12,336
Insurance	453	1,359	1,812	1,752
Memberships	188	78	266	110
Newsletter	2,080	-	2,080	1,881
Office and miscellaneous	419	6,217	6,636	5,500
Professional fees	1,262	4,161	5,423	3,318
Programming	612	-	612	955
Publications	3,220	-	3,220	3,088
Rent/ storage (Note 6)	500	4,806	5,306	5,076
Salaries and benefits	-	84,962	84,962	65,055
Special events	1,230	-	1,230	949
Telephone/ wifi/ security	-	2,210	2,210	4,398
Website	476	367	843	390
	<u>12,637</u>	<u>126,178</u>	<u>138,815</u>	<u>117,923</u>
Excess of revenues over				
expenses for the year	<u>\$ 8,268</u>	<u>\$ 4,183</u>	<u>\$ 12,451</u>	<u>\$ 45,609</u>

See accompanying notes to the financial statements.

Kingston Historical Society

Statement of Changes in Net Assets

Year ended December 31	Unrestricted 2023	Internally Restricted Contingency Reserve Fund 2023	Total 2023	Total 2022
General Fund				
Net assets, beginning of year	\$ 81,642	\$ 20,000	\$ 101,642	\$ 95,804
Excess of revenues over expenses for the year	<u>8,268</u>	<u>-</u>	<u>8,268</u>	<u>5,838</u>
Net assets at end of year	<u>\$ 89,910</u>	<u>\$ 20,000</u>	<u>\$ 109,910</u>	<u>\$ 101,642</u>
Murney Tower Fund				
Net assets at beginning of year	\$ 56,752	\$ 55,000	\$ 111,752	\$ 71,980
Excess of revenues over expenses for the year	<u>4,183</u>	<u>-</u>	<u>4,183</u>	<u>39,772</u>
Net assets at end of year	<u>\$ 60,935</u>	<u>\$ 55,000</u>	<u>\$ 115,935</u>	<u>\$ 111,752</u>

Kingston Historical Society Statement of Cash Flows

Year ended December 31	General Fund 2023	Murney Tower Fund 2023	Total 2023	Total 2022
Cash flow from (used in) operating activities				
Cash receipts from Society activities	\$ 18,608	\$ 128,121	\$ 146,729	\$ 165,655
Cash paid to supplies and employees	(12,637)	(124,653)	(137,290)	(117,768)
Investment income received	2,603	2,240	4,843	2,603
	<u>8,574</u>	<u>5,708</u>	<u>14,282</u>	<u>50,490</u>
Cash flow used in investing activities				
Investments	(63,489)	(41,404)	(104,893)	-
Purchase of investments	(14,006)	(22,239)	(36,245)	(67,555)
	<u>(77,495)</u>	<u>(63,643)</u>	<u>(141,138)</u>	<u>(67,555)</u>
Financing				
Interfund transfers	3,574	(3,574)	-	-
Increase (decrease) in cash	(1,858)	(20,105)	(21,963)	(17,065)
Cash, beginning of year	<u>36,434</u>	<u>46,302</u>	<u>82,736</u>	<u>99,801</u>
Cash, end of year	<u>\$ 34,576</u>	<u>\$ 26,197</u>	<u>\$ 60,773</u>	<u>\$ 82,736</u>

Kingston Historical Society

Notes to the Financial Statements

Year ended December 31, 2023

1. Purpose of Organization

Kingston Historical Society (the "Society") is incorporated without share capital under the laws of Ontario and is a registered charity under the Income Tax Act of Canada.

The Society's goals are to create, foster and maintain interest in the history and heritage of the City of Kingston and its environs; to provide a forum for the presentation and discussion of papers with relevant historical content and to provide for the publication of such papers; to organize, supervise, manage, promote and assist in providing and maintaining historical museums, plaques, cairns and other monuments to the historical past; to acquire documents, maps, books, photographs and other historical data and tangible articles of historic interest with a view to the preservation and display of such articles at such times and in such places as may be decided upon by the Society and to be an advocate for the preservation of buildings and areas of historic interest in the City of Kingston and district.

2. Significant accounting policies

The financial statements have been prepared in accordance with Part III of the CPA Canada Handbook - Accounting Standards for Not-for-Profit Organizations. Significant accounting policies include the following:

(a) Fund Accounting

The Society follows fund accounting. As such, the financial resources of the Society are classified for accounting and reporting purposes into funds to observe the limitations and restrictions placed on the use of such resources.

Murney Tower Fund

Revenues, expenses, assets and liabilities related to the operation of the Murney Tower are reported in the Murney Tower Fund. There are amounts within the Murney Tower Fund that are internally restricted by the Board of Directors as a contingency reserve.

General Fund

Revenues, expenses, assets and liabilities related to all other activities are reported in the General Fund. There are amounts within the General Fund that are internally restricted by the Board of Directors for special projects and a contingency reserve fund.

(b) Investments

Guaranteed investment certificates and term deposits are recorded at cost plus accrued interest which approximates market value.

(c) Inventory

Inventory is valued at the lower of cost and net realizable value where cost is defined as invoiced cost on the first-in, first-out basis. Inventory is comprised of books and pamphlets.

Kingston Historical Society

Notes to the Financial Statements

Year ended December 31, 2023

2. Significant accounting policies (continued)

(d) Revenue Recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from special events, memberships and sponsorships is recognized when the event occurs. Any amounts related to memberships received in advance of the membership year are recorded as deferred revenue.

All other revenues are recognized when goods are delivered or service is performed and the customer takes ownership and assumes risk of loss, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and the sales price is fixed or determinable. Amounts received for future services are deferred until the service is performed.

(e) Capital Assets

Capital assets are charged to expense on acquisition. Capital assets held include furniture, office equipment, computer equipment and display cases. Included in Exhibit renewal expense was \$3,319 in capital asset acquisitions in 2023 and \$9,286 in 2022.

(f) Donated Services

The work of the Society is dependent on the voluntary services of the community. Since these services are not normally purchased by the Society and because of the difficulty of determining fair market value, donated services are not recognized in the financial statements.

(g) Financial Instruments

Financial instruments are recorded at fair value when acquired. Financial assets and liabilities originated, acquired, issued or assumed in a related party transaction are initially measured at cost. Only in certain circumstances would related party financial instruments be measured initially at fair value. However, the Society had no related party financial instruments. All other financial instruments, including short and long term investment in guaranteed investment certificates, grants receivable, HST receivable, interfund receivable, and accounts payable, are reported at cost or amortized cost less impairment, if applicable.

In subsequent periods, financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, or sale of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at cost or amortized cost.

Kingston Historical Society

Notes to the Financial Statements

Year ended December 31, 2023

2. Significant accounting policies (continued)

(h) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. All estimates are reviewed periodically and adjustments are made to the statement of operations as appropriate in the year they are known.

3. Investments

The investments, which are guaranteed investment certificates and term deposits, bear interest at annual rates ranging from 2.15% to 5.35% and mature between February 2024 and September 2027 (2022 annual rates ranging from 1.63% to 5.01% and mature between February 2023 and November 2026).

4. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are source deductions payable of \$625 (\$Nil in 2022).

5. Deferred revenue

Deferred revenue consists of funds from special events, memberships, donations and sponsorship income received in advance of incurring the related expenses. Deferred revenue is comprised of the following:

	General Fund	Murney Tower	Total	Total
	2023	Fund	2023	2022
		2023	2023	2022
Memberships	\$ 2,640	\$ -	\$ 2,640	\$ 2,916

6. Commitments

The Society leases the property and building of the Murney Tower Museum from Parks Canada under a five-year lease expiring June 30, 2025 with an annual rent of \$100.

Kingston Historical Society

Notes to the Financial Statements

Year ended December 31, 2023

7. Financial Risks

The main risks the Society are exposed to through its financial instruments are credit risk, interest risk and liquidity risk. There were no significant changes in risk exposure from the prior year.

Credit risk

The Society has determined that the financial assets with credit risk exposure are grants receivable since failure of any of these parties to fulfil their obligations could result in financial losses for the Society. At December 31, 2023, the allowance for doubtful accounts is \$Nil (2022 - \$Nil).

Interest rate risk

Interest rate price risk is the risk that the fair value of an interest bearing financial instrument will fluctuate because of market changes in interest rates. The Society is exposed to interest rate risk with respect to investments that bear interest at a fixed rate.

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with its financial liabilities. The Society is, therefore, exposed to liquidity risk with respect to its payables.

Kingston Historical Society

4. 2. 3

Year End: December 31, 2023

Adjusting Journal Entries

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	Credit Union Shares-KHS	1051 GF	1.27			
1	12/31/2023	Credit Union Shares-MTNHS	1054 MTF	1.27			
1	12/31/2023	Bank Account Interest	4005 GF		2.54		
To record dividends on equity shares during the year							
2	12/31/2023	Retained Earnings	3500 GF	39,773.00			
2	12/31/2023	Murney Tower Equity	3520 MTF	15,227.00			
2	12/31/2023	Murney Tower Equity	3520 MTF				
2	12/31/2023	MT Reserve Fund Account	3530 MTF		55,000.00		
2	12/31/2023	Transfer to MT Rserve Fund	3560 MTF	55,000.00			
2	12/31/2023	Transfer from Murney Tower Equity	3565 MTF		55,000.00		
To adjust opening net asset accounts							
3	12/31/2023	Scotiabank	1130 GF	1,709.25			
3	12/31/2023	Scotiabank - Twr	1133 MTF	326.00			
3	12/31/2023	Accrued Interest on GICs	1185 GF	847.58			
3	12/31/2023	Accrued interest on GIC restricted	1186 MTF	1,913.56			
3	12/31/2023	Investment Interest Income	4020 GF		2,556.83		
3	12/31/2023	Investment Income MT	4700 MTF		2,239.56		
To record investment income for the year							
4	12/31/2023	CPP Payable	2415 MTF		624.72		
4	12/31/2023	CPP Expense	5730 MTF	624.72			
To record CRA remittance payable							
5	12/31/2023	Accounts Receivable Adj & Prev Yrs	1060 MTF	2,000.00			
5	12/31/2023	Grant interactive game	4707 MTF		2,000.00		
To accrue CSRF grant receivable							
6	12/31/2023	Donations	4015 GF		150.00		
6	12/31/2023	Publicity/Promotion	5037 GF	150.00			
To recognize donation revenue from Pittsburgh Historical Society							
7	12/31/2023	Cash- Scotia Wealth Mgmt.	1056 GF	1,551.00			
7	12/31/2023	Scotiabank	1130 GF		1,551.00		
to adjust for Scotia Wealth cash							
8	12/31/2023	Cash- Scotia Wealth Mgmt.	1056 GF		25.00		
8	12/31/2023	Historic Kingston	4082 GF	25.00			
to adjust Scotia cash							
9	12/31/2023	Accounts Receivable Adj & Prev Yrs	1060 MTF	500.00			

Kingston Historical Society

4. 2. 3-1

Year End: December 31, 2023

Adjusting Journal Entries

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
9	12/31/2023	Grant - Translation services	4706 MTF		500.00		
		To set up holdback receivable for Kingston Heritage Fund grant					
10	12/31/2023	Pittsburgh Historical Society Fund	3515 GF	2,950.00			
10	12/31/2023	Donations	4015 GF		2,950.00		
		to move donation from Pittsburgh Historical Society					
11	12/31/2023	Scotiabank	1130 GF		63,488.84		
11	12/31/2023	General Fund LT GICs	1131 GF	63,488.84			
11	12/31/2023	Scotiabank - Twr	1133 MTF		41,403.99		
11	12/31/2023	Twr LT GICs	1134 MTF	41,403.99			
		to reclass long term portion of GICs					
				227,492.48	227,492.48		
		Net Income (Loss)	12,452.12				

Kingston Historical Society

Year End: December 31, 2023

Trial Balance By Account

4. 2. 4

Account	Prelim	Adj's	Reclass	Rep
1050 GF KCCU - KHS	32,670.23	0.00	0.00	32,670.23
1051 GF Credit Union Shares-KHS	353.58	1.27	0.00	354.85
1053 MTF KCCU - MTNHS	25,849.98	0.00	0.00	25,849.98
1054 MTF Credit Union Shares-MTN	345.30	1.27	0.00	346.57
1056 GF Cash- Scotia Wealth Mgmt	25.00	1,526.00	0.00	1,551.00
1060 MTF Accounts Receivable Adj	0.00	2,500.00	0.00	2,500.00
1130 GF Scotiabank	88,106.00	(63,330.59)	0.00	24,775.41
1131 GF General Fund LT GICs	0.00	63,488.84	0.00	63,488.84
1133 MTF Scotiabank - Twr	75,157.00	(41,077.99)	0.00	34,079.01
1134 MTF Twr LT GICs	0.00	41,403.99	0.00	41,403.99
1185 GF Accrued Interest on GICs	1,841.41	847.58	0.00	2,688.99
1186 MTF Accrued interest on GIC r	872.43	1,913.56	0.00	2,785.99
1675 MTF MTNHS Inventory	660.00	0.00	0.00	660.00
2101 MTF Accounts Payable Temp	(4,300.00)	0.00	0.00	(4,300.00)
2102 MTF Accounts Payable - Wage	(1,166.75)	0.00	0.00	(1,166.75)
2200 GF GST Payable	0.51	0.00	0.00	0.51
2250 GF Prov. HST	997.72	0.00	0.00	997.72
2300 GF GST Paid on Purchases FI	381.14	0.00	0.00	381.14
2415 MTF CPP Payable	(0.06)	(624.72)	0.00	(624.78)
2420 MTF Income Tax Payable	45.37	0.00	0.00	45.37
2450 GF Prepaid Memberships	(2,640.19)	0.00	0.00	(2,640.19)
3500 GF Retained Earnings	(121,415.70)	39,773.00	0.00	(81,642.70)
3510 GF Capital/Reserve Fund Accc	(20,000.06)	0.00	0.00	(20,000.06)
3515 GF Pittsburgh Historical Socie	(2,950.00)	2,950.00	0.00	0.00
3520 MTF Murney Tower Equity	(71,980.00)	15,227.00	0.00	(56,753.00)
3530 MTF MT Reserve Fund Accour	0.00	(55,000.00)	0.00	(55,000.00)
3560 MTF Transfer to MT Rserve Fl	(55,000.00)	55,000.00	0.00	0.00
3565 MTF Transfer from Murney To	55,000.00	(55,000.00)	0.00	0.00
4005 GF Bank Account Interest	(43.49)	(2.54)	0.00	(46.03)
4010 GF Community Sponsorships	(2,100.00)	0.00	0.00	(2,100.00)
4015 GF Donations	(2,954.24)	(3,100.00)	0.00	(6,054.24)
4020 GF Investment Interest Income	0.00	(2,556.83)	0.00	(2,556.83)
4050 GF Membership	(6,898.86)	0.00	0.00	(6,898.86)
4080 GF Pub. Rev General (former	(121.69)	0.00	0.00	(121.69)
4082 GF Historic Kingston	(623.88)	25.00	0.00	(598.88)
4142 GF Heritage Organization Dev	(1,545.00)	0.00	0.00	(1,545.00)
4325 GF Heritage Dinner	(983.43)	0.00	0.00	(983.43)
4700 MTF Investment Income MT	0.00	(2,239.56)	0.00	(2,239.56)
4706 MTF Grant - Translation servic	(4,500.00)	(500.00)	0.00	(5,000.00)
4707 MTF Grant interactive game	(6,000.00)	(2,000.00)	0.00	(8,000.00)
4715 MTF Gift Shop	(102.00)	0.00	0.00	(102.00)
4717 MTF Donations MT	(25,466.65)	0.00	0.00	(25,466.65)
4725 MTF YCW Grant	(11,202.46)	0.00	0.00	(11,202.46)
4726 MTF Canada Summer Jobs Gr	(14,549.00)	0.00	0.00	(14,549.00)
4727 MTF Kingston Heritage Fund	(61,313.31)	0.00	0.00	(61,313.31)
4740 MTF Phant. of Yore/ Nht in the	(2,488.18)	0.00	0.00	(2,488.18)
5002 GF Website	475.53	0.00	0.00	475.53
5006 GF Storage unit rental	500.00	0.00	0.00	500.00

Kingston Historical Society

Year End: December 31, 2023

Trial Balance By Account

4. 2. 4-1

Account	Prelim	Adj's	Reclass	Rep
5010 GF Accounting Expenses	1,261.91	0.00	0.00	1,261.91
5015 GF General Administration	409.44	0.00	0.00	409.44
5025 GF Bank Charges	12.50	0.00	0.00	12.50
5030 GF Liability Insurance	453.06	0.00	0.00	453.06
5032 GF KAM & FHF Memberships	122.96	0.00	0.00	122.96
5034 GF Kingston Regional Heritage	250.00	0.00	0.00	250.00
5035 GF Ontario Historical Society	65.00	0.00	0.00	65.00
5037 GF Publicity/Promotion	433.87	150.00	0.00	583.87
5053 GF KHS Student Award	1,350.00	0.00	0.00	1,350.00
5060 GF Heritage Dinner	699.26	0.00	0.00	699.26
5065 GF John A. Macdonald June 6	530.52	0.00	0.00	530.52
5074 GF Speaker Expenses	612.30	0.00	0.00	612.30
5076 GF Meeting Refreshment Exp	9.98	0.00	0.00	9.98
5082 GF Historic Kingston	3,219.65	0.00	0.00	3,219.65
5410 GF Production Limelight	1,398.03	0.00	0.00	1,398.03
5420 GF Distribution Limelight	682.18	0.00	0.00	682.18
5702 MTF Bank Charges	80.00	0.00	0.00	80.00
5705 MTF Lease - Parks Canada	103.94	0.00	0.00	103.94
5706 MTF Storage	4,701.94	0.00	0.00	4,701.94
5707 MTF Website development	366.87	0.00	0.00	366.87
5709 MTF Costumes	152.27	0.00	0.00	152.27
5710 MTF Telephone/Wifi	2,209.87	0.00	0.00	2,209.87
5712 MTF Public Relations	2,633.38	0.00	0.00	2,633.38
5713 MTF KAM Membership and ott	77.96	0.00	0.00	77.96
5714 MTF Misc. Expenses	5,931.40	0.00	0.00	5,931.40
5717 MTF Insurance - Tower	1,359.18	0.00	0.00	1,359.18
5718 MTF Professional fees - Twr.	4,160.56	0.00	0.00	4,160.56
5720 MTF Wages	28,064.42	0.00	0.00	28,064.42
5721 MTF Curator - Wages	46,773.50	0.00	0.00	46,773.50
5722 MTF Vacation Pay Expense	2,219.97	0.00	0.00	2,219.97
5723 MTF Curator - Vacation Pay	1,786.70	0.00	0.00	1,786.70
5725 MTF EI Expense	601.07	0.00	0.00	601.07
5726 MTF Curator - EI	1,032.55	0.00	0.00	1,032.55
5730 MTF CPP Expense	1,397.20	624.72	0.00	2,021.92
5731 MTF Curator - CPP Expense	2,461.96	0.00	0.00	2,461.96
5752 MTF Exhibit renewal	674.68	0.00	0.00	674.68
5753 MTF Collections Mgmt. equip.	133.00	0.00	0.00	133.00
5754 MTF Consultant/Equip. Audio t	7,334.48	0.00	0.00	7,334.48
5756 MTF Translation services	2,333.78	0.00	0.00	2,333.78
5757 MTF Interactive game	8,166.23	0.00	0.00	8,166.23
5760 MTF Community Outreach	796.18	0.00	0.00	796.18
	0.00	0.00	0.00	0.00
Net Income (Loss)	2,852.91			12,452.12

Kingston Historical Society

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Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
4056 GF Christmas Party revenue	0.00	0.00	0	0.00	0	0.00	0	(393.00)	(100)
General Fund	0.00	0.00	0	0.00	0	0.00	0	(393.00)	(100)
4710 MTF Admissions	0.00	0.00	0	0.00	0	0.00	0	(19,902.64)	(100)
Murney Tower Fund	0.00	0.00	0	0.00	0	0.00	0	(19,902.64)	(100)
1 Zero balance accounts	0.00	0.00	0	0.00	0	0.00	0	(20,295.64)	(100)
1050 GF KCCU - KHS	32,670.23	36,080.26	(9)	42,700.63	(16)	44,002.94	(3)	39,481.70	11
1051 GF Credit Union Shares-KHS	354.85	353.58	0	352.86	0	352.14	0	346.39	2
1056 GF Cash- Scotia Wealth Mgmt.	1,551.00	0.00	0	0.00	0	408.46	(100)	250.96	63
General Fund	34,576.08	36,433.84	(5)	43,053.49	(15)	44,763.54	(4)	40,079.05	12
1053 MTF KCCU - MTNHS	25,849.98	45,956.71	(44)	56,403.26	(19)	63,831.52	(12)	53,999.70	18
1054 MTF Credit Union Shares-MTNHS	346.57	345.30	0	344.58	0	343.86	0	338.23	2
Murney Tower Fund	26,196.55	46,302.01	(43)	56,747.84	(18)	64,175.38	(12)	54,337.93	18
11.01 Cash	60,772.63	82,735.85	(27)	99,801.33	(17)	108,938.92	(8)	94,416.98	15
2200 GF GST Payable	0.51	0.51	0	0.51	0	0.51	0	0.51	0
2250 GF Prov. HST	997.72	1,419.50	(30)	530.87	167	622.18	(15)	347.96	79
2300 GF GST Paid on Purchases FED poi	381.14	540.90	(30)	202.26	167	237.07	(15)	132.56	79
General Fund	1,379.37	1,960.91	(30)	733.64	167	859.76	(15)	481.03	79
11.02.02 Harmonized sales tax receive	1,379.37	1,960.91	(30)	733.64	167	859.76	(15)	481.03	79
1061 Accounts Receivable - Current Yr	0.00	0.00	0	0.00	0	300.00	(100)	0.00	0
Kingston Historical Society	0.00	0.00	0	0.00	0	300.00	(100)	0.00	0
1060 MTF Accounts Receivable Adj & Pre	2,500.00	2,500.00	0	11,199.32	(78)	0.00	0	1,903.00	(100)
Murney Tower Fund	2,500.00	2,500.00	0	11,199.32	(78)	0.00	0	1,903.00	(100)
11.02.03 Grants receivable	2,500.00	2,500.00	0	11,199.32	(78)	300.00	633	1,903.00	(84)
1675 MTF MTNHS Inventory	660.00	660.00	0	660.00	0	660.00	0	660.00	0
Murney Tower Fund	660.00	660.00	0	660.00	0	660.00	0	660.00	0
11.09.01 Inventory #1	660.00	660.00	0	660.00	0	660.00	0	660.00	0
1125 Advisors Advantage Trust	0.00	0.00	0	0.00	0	0.00	0	23,639.20	(100)
Kingston Historical Society	0.00	0.00	0	0.00	0	0.00	0	23,639.20	(100)
1130 GF Scotiabank	24,775.41	75,106.00	(67)	63,241.96	19	52,426.00	21	27,426.00	91
1185 GF Accrued Interest on GICs	2,688.99	1,841.41	46	2,178.61	(15)	1,225.54	78	2,244.69	(45)
General Fund	27,464.40	76,947.41	(64)	65,420.57	18	53,651.54	22	29,670.69	81
1133 MTF Scotiabank - Twr	34,079.01	55,157.00	(38)	0.00	0	0.00	0	0.00	0
1186 MTF Accrued interest on GIC restrict	2,785.99	872.43	219	0.00	0	0.00	0	0.00	0
Murney Tower Fund	36,865.00	56,029.43	(34)	0.00	0	0.00	0	0.00	0
11.10 Investments	64,329.40	132,976.84	(52)	65,420.57	103	53,651.54	22	53,309.89	1
1131 GF General Fund LT GICs	63,488.84	0.00	0	0.00	0	0.00	0	0.00	0

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Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
General Fund	63,488.84	0.00	0	0.00	0	0.00	0	0.00	0
1134 MTF Twr LT GICs	41,403.99	0.00	0	0.00	0	0.00	0	0.00	0
Murney Tower Fund	41,403.99	0.00	0	0.00	0	0.00	0	0.00	0
12.03.01 Investment #1	104,892.83	0.00	0	0.00	0	0.00	0	0.00	0
2101 MTF Accounts Payable Temp	(4,300.00)	(3,400.00)	26	(3,200.00)	6	(3,000.00)	7	(3,190.00)	(6)
2102 MTF Accounts Payable - Wages	(1,166.75)	(1,166.75)	0	(1,166.75)	0	0.00	0	0.00	0
2410 MTF EI Payable	0.00	0.00	0	0.00	0	0.00	0	6.42	(100)
2415 MTF CPP Payable	(624.78)	0.00	0	0.00	0	0.00	0	0.00	0
2420 MTF Income Tax Payable	45.37	45.37	0	0.00	0	0.00	0	0.00	0
Murney Tower Fund	(6,046.16)	(4,521.38)	34	(4,366.75)	4	(3,000.00)	46	(3,183.58)	(6)
13.01 Accounts payable and accrued li	(6,046.16)	(4,521.38)	34	(4,366.75)	4	(3,000.00)	46	(3,183.58)	(6)
2150 GF Deferred Revenue	0.00	0.00	0	(600.00)	(100)	(2,000.00)	(70)	0.00	0
2450 GF Prepaid Memberships	(2,640.19)	(2,916.46)	(9)	(5,062.58)	(42)	(4,937.80)	3	(3,226.14)	53
General Fund	(2,640.19)	(2,916.46)	(9)	(5,662.58)	(48)	(6,937.80)	(18)	(3,226.14)	115
14.14.01 Deferred revenue	(2,640.19)	(2,916.46)	(9)	(5,662.58)	(48)	(6,937.80)	(18)	(3,226.14)	115
3510 GF Capital/Reserve Fund Account	(20,000.06)	(20,000.06)	0	(20,000.06)	0	(31,277.06)	(36)	(31,277.06)	0
General Fund	(20,000.06)	(20,000.06)	0	(20,000.06)	0	(31,277.06)	(36)	(31,277.06)	0
3530 MTF MT Reserve Fund Account	(55,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
3560 MTF Transfer to MT Rserve Fund	0.00	(55,000.00)	(100)	0.00	0	0.00	0	0.00	0
3565 MTF Transfer from Murney Tower Ec	0.00	55,000.00	(100)	0.00	0	0.00	0	0.00	0
Murney Tower Fund	(55,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
15.04 Other equity #1	(75,000.06)	(20,000.06)	275	(20,000.06)	0	(31,277.06)	(36)	(31,277.06)	0
3500 GF Retained Earnings	(81,642.70)	(75,805.47)	8	(66,569.36)	14	(51,707.12)	29	(48,327.88)	7
General Fund	(81,642.70)	(75,805.47)	8	(66,569.36)	14	(51,707.12)	29	(48,327.88)	7
3520 MTF Murney Tower Equity	(56,753.00)	(71,980.00)	(21)	(67,903.00)	6	(61,377.00)	11	(57,173.00)	7
Murney Tower Fund	(56,753.00)	(71,980.00)	(21)	(67,903.00)	6	(61,377.00)	11	(57,173.00)	7
15.10.01 Opening/As previously stated	(138,395.70)	(147,785.47)	(6)	(134,472.36)	10	(113,084.12)	19	(105,500.88)	7
3550 Transfer to Operating Fund	0.00	0.00	0	0.00	0	(11,277.00)	(100)	0.00	0
3555 Transfer from Reserve Fund	0.00	0.00	0	0.00	0	11,277.00	(100)	0.00	0
Kingston Historical Society	0.00	0.00	0	0.00	0	0.00	0	0.00	0
15.10.04 Other equity adjustment	0.00	0.00	0	0.00	0	0.00	0	0.00	0
4015 GF Donations	(6,054.24)	(2,439.80)	148	(4,522.92)	(46)	(2,274.12)	99	(2,923.91)	(22)
General Fund	(6,054.24)	(2,439.80)	148	(4,522.92)	(46)	(2,274.12)	99	(2,923.91)	(22)
4717 MTF Donations MT	(25,466.65)	(16,781.13)	52	(3,359.01)	400	0.00	0	(211.98)	(100)
Murney Tower Fund	(25,466.65)	(16,781.13)	52	(3,359.01)	400	0.00	0	(211.98)	(100)
21.99.01 Donations	(31,520.89)	(19,220.93)	64	(7,881.93)	144	(2,274.12)	247	(3,135.89)	(27)

Kingston Historical Society

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Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
4080 GF Pub. Rev General (former 4081-	(121.69)	(116.41)	5	(59.63)	95	(50.00)	19	(161.42)	(69)
4082 GF Historic Kingston	(598.88)	(548.33)	9	(689.36)	(20)	(510.62)	35	(2,173.76)	(77)
General Fund	(720.57)	(664.74)	8	(748.99)	(11)	(560.62)	34	(2,335.18)	(76)
21.99.02 Publications	(720.57)	(664.74)	8	(748.99)	(11)	(560.62)	34	(2,335.18)	(76)
4715 MTF Gift Shop	(102.00)	(139.00)	(27)	(287.00)	(52)	0.00	0	(108.00)	(100)
Murney Tower Fund	(102.00)	(139.00)	(27)	(287.00)	(52)	0.00	0	(108.00)	(100)
21.99.03 Gift shop	(102.00)	(139.00)	(27)	(287.00)	(52)	0.00	0	(108.00)	(100)
4325 GF Heritage Dinner	(983.43)	0.00	0	0.00	0	(5,115.00)	(100)	(4,970.00)	3
4330 GF John A. Macdonald June 6 Event	0.00	(948.56)	(100)	(530.00)	79	0.00	0	(2,000.00)	(100)
General Fund	(983.43)	(948.56)	4	(530.00)	79	(5,115.00)	(90)	(6,970.00)	(27)
4740 MTF Phant. of Yore/ Nht in the Barra	(2,488.18)	(2,469.88)	1	(1,349.66)	83	0.00	0	(2,827.30)	(100)
Murney Tower Fund	(2,488.18)	(2,469.88)	1	(1,349.66)	83	0.00	0	(2,827.30)	(100)
21.99.04 Special events	(3,471.61)	(3,418.44)	2	(1,879.66)	82	(5,115.00)	(63)	(9,797.30)	(48)
4050 GF Membership	(6,898.86)	(7,687.91)	(10)	(5,792.97)	33	(3,041.24)	90	(7,250.50)	(58)
General Fund	(6,898.86)	(7,687.91)	(10)	(5,792.97)	33	(3,041.24)	90	(7,250.50)	(58)
21.99.05 Memberships	(6,898.86)	(7,687.91)	(10)	(5,792.97)	33	(3,041.24)	90	(7,250.50)	(58)
4010 GF Community Sponsorships	(2,100.00)	(1,800.00)	17	(1,800.00)	0	(2,094.56)	(14)	(2,382.07)	(12)
General Fund	(2,100.00)	(1,800.00)	17	(1,800.00)	0	(2,094.56)	(14)	(2,382.07)	(12)
4705 MTF Grant	0.00	0.00	0	(2,000.00)	(100)	0.00	0	0.00	0
Murney Tower Fund	0.00	0.00	0	(2,000.00)	(100)	0.00	0	0.00	0
21.99.06 Sponsorships and other gran	(2,100.00)	(1,800.00)	17	(3,800.00)	(53)	(2,094.56)	81	(2,382.07)	(12)
4728 MTF Community Foundation	0.00	(9,680.00)	(100)	0.00	0	0.00	0	(6,940.00)	(100)
Murney Tower Fund	0.00	(9,680.00)	(100)	0.00	0	0.00	0	(6,940.00)	(100)
21.99.07 Community Foundation grant	0.00	(9,680.00)	(100)	0.00	0	0.00	0	(6,940.00)	(100)
4725 MTF YCW Grant	(11,202.46)	(23,899.89)	(53)	(13,924.37)	72	(6,569.69)	112	(7,609.32)	(14)
Murney Tower Fund	(11,202.46)	(23,899.89)	(53)	(13,924.37)	72	(6,569.69)	112	(7,609.32)	(14)
21.99.08 Youth Canada Works grant	(11,202.46)	(23,899.89)	(53)	(13,924.37)	72	(6,569.69)	112	(7,609.32)	(14)
4731 MTF Museums Assistance Program	0.00	(9,567.00)	(100)	0.00	0	0.00	0	0.00	0
Murney Tower Fund	0.00	(9,567.00)	(100)	0.00	0	0.00	0	0.00	0
21.99.09 Canadian Heritage Recovery l	0.00	(9,567.00)	(100)	0.00	0	0.00	0	0.00	0
4706 MTF Grant - Translation services	(5,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
4727 MTF Kingston Heritage Fund	(61,313.31)	(59,298.90)	3	(57,916.45)	2	(49,787.13)	16	(51,302.79)	(3)
Murney Tower Fund	(66,313.31)	(59,298.90)	12	(57,916.45)	2	(49,787.13)	16	(51,302.79)	(3)

Kingston Historical Society

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Trial Balance By Map - Year

Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
21.99.10 City of Kingston Heritage Fun	(66,313.31)	(59,298.90)	12	(57,916.45)	2	(49,787.13)	16	(51,302.79)	(3)
4726 MTF Canada Summer Jobs Grant	(14,549.00)	(14,007.00)	4	(17,127.00)	(18)	(8,971.00)	91	(12,923.00)	(31)
Murney Tower Fund	(14,549.00)	(14,007.00)	4	(17,127.00)	(18)	(8,971.00)	91	(12,923.00)	(31)
21.99.11 Canada Summer Jobs grant	(14,549.00)	(14,007.00)	4	(17,127.00)	(18)	(8,971.00)	91	(12,923.00)	(31)
4729 MTF Region 9 Regional Tourism Org	0.00	(10,000.00)	(100)	0.00	0	0.00	0	0.00	0
Murney Tower Fund	0.00	(10,000.00)	(100)	0.00	0	0.00	0	0.00	0
21.99.12 Region 9 Regional Tourism O	0.00	(10,000.00)	(100)	0.00	0	0.00	0	0.00	0
4142 GF Heritage Organization Developm	(1,545.00)	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0
General Fund	(1,545.00)	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0
21.99.13 Heritage Organization Develo	(1,545.00)	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0	(1,545.00)	0
4005 GF Bank Account Interest	(46.03)	(47.13)	(2)	(56.70)	(17)	(67.97)	(17)	(56.56)	20
4020 GF Investment Interest Income	(2,556.83)	(1,683.84)	52	(1,360.57)	24	(1,058.27)	29	(1,486.76)	(29)
4055 GF Refreshment/ Misc.Revenue	0.00	0.00	0	(3,577.22)	(100)	(63.35)	547	(301.70)	(79)
General Fund	(2,602.86)	(1,730.97)	50	(4,994.49)	(65)	(1,189.59)	320	(1,845.02)	(36)
4700 MTF Investment Income MT	(2,239.56)	(872.43)	157	0.00	0	0.00	0	0.00	0
Murney Tower Fund	(2,239.56)	(872.43)	157	0.00	0	0.00	0	0.00	0
21.99.14 Investment income	(4,842.42)	(2,603.40)	86	(4,994.49)	(48)	(1,189.59)	320	(1,845.02)	(36)
4707 MTF Grant interactive game	(8,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
Murney Tower Fund	(8,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
21.99.15 Community Services Recover	(8,000.00)	0.00	0	0.00	0	0.00	0	0.00	0
5037 GF Publicity/Promotion	583.87	957.34	(39)	686.01	40	428.67	60	0.00	0
General Fund	583.87	957.34	(39)	686.01	40	428.67	60	0.00	0
5712 MTF Public Relations	2,633.38	1,511.05	74	821.61	84	624.39	32	848.79	(26)
5760 MTF Community Outreach	796.18	2,467.86	(68)	866.71	185	35.82	316	0.00	0
Murney Tower Fund	3,429.56	3,978.91	(14)	1,688.32	136	660.27	156	848.79	(22)
23.01 Advertising and promotion	4,013.43	4,936.25	(19)	2,374.33	108	1,088.94	118	848.79	28
5754 MTF Consultant/Equip. Audio tour	7,334.48	6,694.68	10	0.00	0	0.00	0	7,601.53	(100)
Murney Tower Fund	7,334.48	6,694.68	10	0.00	0	0.00	0	7,601.53	(100)
23.09 Consultants - audio tour	7,334.48	6,694.68	10	0.00	0	0.00	0	7,601.53	(100)
5034 GF Kingston Regional Heritage Fair	250.00	250.00	0	250.00	0	0.00	0	250.00	(100)
5053 GF KHS Student Award	1,350.00	0.00	0	0.00	0	0.00	0	0.00	0
General Fund	1,600.00	250.00	540	250.00	0	0.00	0	250.00	(100)
5755 MTF Sponsorships	0.00	948.56	(100)	530.00	79	0.00	0	2,000.00	(100)
Murney Tower Fund	0.00	948.56	(100)	530.00	79	0.00	0	2,000.00	(100)

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Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
23.12 Student awards and sponsorshi	1,600.00	1,198.56	33	780.00	54	0.00	0	2,250.00	(100)
5030 GF Liability Insurance	<u>453.06</u>	<u>437.94</u>	<u>3</u>	<u>384.75</u>	<u>14</u>	<u>384.75</u>	<u>0</u>	<u>702.00</u>	<u>(45)</u>
General Fund	453.06	437.94	3	384.75	14	384.75	0	702.00	(45)
5717 MTF Insurance - Tower	<u>1,359.18</u>	<u>1,313.82</u>	<u>3</u>	<u>1,154.25</u>	<u>14</u>	<u>1,154.25</u>	<u>0</u>	<u>702.00</u>	<u>64</u>
Murney Tower Fund	1,359.18	1,313.82	3	1,154.25	14	1,154.25	0	702.00	64
23.19 Insurance	1,812.24	1,751.76	3	1,539.00	14	1,539.00	0	1,404.00	10
5025 GF Bank Charges	<u>12.50</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
General Fund	12.50	0.00	0	0.00	0	0.00	0	0.00	0
5702 MTF Bank Charges	<u>80.00</u>	<u>118.00</u>	<u>(32)</u>	<u>191.68</u>	<u>(38)</u>	<u>30.00</u>	<u>539</u>	<u>0.00</u>	<u>0</u>
Murney Tower Fund	80.00	118.00	(32)	191.68	(38)	30.00	539	0.00	0
23.20 Bank charges	92.50	118.00	(22)	191.68	(38)	30.00	539	0.00	0
5032 GF KAM & FHF Memberships	<u>122.96</u>	<u>45.00</u>	<u>173</u>	<u>107.36</u>	<u>(58)</u>	<u>133.36</u>	<u>(19)</u>	<u>76.18</u>	<u>75</u>
5035 GF Ontario Historical Society	<u>65.00</u>	<u>65.00</u>	<u>0</u>	<u>65.00</u>	<u>0</u>	<u>60.00</u>	<u>8</u>	<u>60.00</u>	<u>0</u>
General Fund	187.96	110.00	71	172.36	(36)	193.36	(11)	136.18	42
5713 MTF KAM Membership and other KA	<u>77.96</u>	<u>0.00</u>	<u>0</u>	<u>62.36</u>	<u>(100)</u>	<u>85.87</u>	<u>(27)</u>	<u>31.18</u>	<u>175</u>
Murney Tower Fund	77.96	0.00	0	62.36	(100)	85.87	(27)	31.18	175
23.30 Memberships	265.92	110.00	142	234.72	(53)	279.23	(16)	167.36	67
5015 GF General Administration	<u>409.44</u>	<u>693.81</u>	<u>(41)</u>	<u>512.79</u>	<u>35</u>	<u>382.64</u>	<u>34</u>	<u>929.36</u>	<u>(59)</u>
5076 GF Meeting Refreshment Exp.	<u>9.98</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>55.72</u>	<u>(100)</u>	<u>384.05</u>	<u>(85)</u>
General Fund	419.42	693.81	(40)	512.79	35	438.36	17	1,313.41	(67)
5709 MTF Costumes	<u>152.27</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>748.41</u>	<u>(100)</u>
5714 MTF Misc. Expenses	<u>5,931.40</u>	<u>4,805.82</u>	<u>23</u>	<u>2,851.86</u>	<u>69</u>	<u>2,170.06</u>	<u>31</u>	<u>2,523.57</u>	<u>(14)</u>
5753 MTF Collections Mgmt. equip.	<u>133.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>818.92</u>	<u>(100)</u>
Murney Tower Fund	6,216.67	4,805.82	29	2,851.86	69	2,170.06	31	4,090.90	(47)
23.33 Office and miscellaneous	6,636.09	5,499.63	21	3,364.65	63	2,608.42	29	5,404.31	(52)
5010 GF Accounting Expenses	<u>1,261.91</u>	<u>768.22</u>	<u>64</u>	<u>762.31</u>	<u>1</u>	<u>756.40</u>	<u>1</u>	<u>1,557.13</u>	<u>(51)</u>
General Fund	1,261.91	768.22	64	762.31	1	756.40	1	1,557.13	(51)
5718 MTF Professional fees - Twr.	<u>4,160.56</u>	<u>2,550.00</u>	<u>63</u>	<u>2,400.00</u>	<u>6</u>	<u>2,250.00</u>	<u>7</u>	<u>1,557.13</u>	<u>44</u>
Murney Tower Fund	4,160.56	2,550.00	63	2,400.00	6	2,250.00	7	1,557.13	44
23.38 Professional fees	5,422.47	3,318.22	63	3,162.31	5	3,006.40	5	3,114.26	(3)
5006 GF Storage unit rental	<u>500.00</u>	<u>500.00</u>	<u>0</u>	<u>500.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
General Fund	500.00	500.00	0	500.00	0	0.00	0	0.00	0
5705 MTF Lease - Parks Canada	<u>103.94</u>	<u>103.94</u>	<u>0</u>	<u>103.94</u>	<u>0</u>	<u>103.94</u>	<u>0</u>	<u>103.94</u>	<u>0</u>
5706 MTF Storage	<u>4,701.94</u>	<u>4,472.50</u>	<u>5</u>	<u>4,481.70</u>	<u>0</u>	<u>4,291.65</u>	<u>4</u>	<u>0.00</u>	<u>0</u>
5719 MTF Office Space Rental	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>1,331.81</u>	<u>(100)</u>	<u>821.05</u>	<u>62</u>	<u>1,483.28</u>	<u>(45)</u>
Murney Tower Fund	4,805.88	4,576.44	5	5,917.45	(23)	5,216.64	13	1,587.22	229

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Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
23.40 Rent/ storage	5,305.88	5,076.44	5	6,417.45	(21)	5,216.64	23	1,587.22	229
5720 MTF Wages	28,064.42	30,519.38	(8)	39,434.82	(23)	23,000.14	71	25,913.88	(11)
5721 MTF Curator - Wages	46,773.50	27,797.81	68	25,415.15	9	18,796.19	35	27,517.15	(32)
5722 MTF Vacation Pay Expense	2,219.97	1,243.05	79	1,552.67	(20)	930.24	67	1,001.28	(7)
5723 MTF Curator - Vacation Pay	1,786.70	1,065.95	68	936.49	14	794.67	18	1,100.68	(28)
5724 MTF Intern Wages	0.00	0.00	0	0.00	0	0.00	0	8,680.00	(100)
5725 MTF EI Expense	601.07	701.08	(14)	975.64	(28)	534.77	82	611.24	(13)
5726 MTF Curator - EI	1,032.55	638.97	62	559.80	14	425.07	32	649.08	(35)
5727 MTF Intern EI	0.00	0.00	0	0.00	0	0.00	0	204.72	(100)
5730 MTF CPP Expense	2,021.92	1,514.98	33	1,757.34	(14)	899.15	95	863.64	4
5731 MTF Curator - CPP Expense	2,461.96	1,447.13	70	1,195.96	21	870.03	37	1,287.44	(32)
5732 MTF Intern CPP	0.00	0.00	0	0.00	0	0.00	0	290.17	(100)
5733 MTF Intern - Vacation Pay	0.00	0.00	0	0.00	0	0.00	0	347.20	(100)
5735 MTF WSIB Expense	0.00	126.35	(100)	219.86	(43)	56.00	293	51.13	10
Murney Tower Fund	84,962.09	65,054.70	31	72,047.73	(10)	46,306.26	56	68,517.61	(32)
23.44 Salaries and benefits	84,962.09	65,054.70	31	72,047.73	(10)	46,306.26	56	68,517.61	(32)
5710 MTF Telephone/Wifi	2,209.87	4,397.96	(50)	1,786.69	146	680.97	162	1,249.87	(46)
Murney Tower Fund	2,209.87	4,397.96	(50)	1,786.69	146	680.97	162	1,249.87	(46)
23.50 Telephone/ wifi/ security	2,209.87	4,397.96	(50)	1,786.69	146	680.97	162	1,249.87	(46)
5082 GF Historic Kingston	3,219.65	3,087.99	4	3,059.03	1	2,177.48	40	7,358.14	(70)
General Fund	3,219.65	3,087.99	4	3,059.03	1	2,177.48	40	7,358.14	(70)
23.97.02 Publications	3,219.65	3,087.99	4	3,059.03	1	2,177.48	40	7,358.14	(70)
5060 GF Heritage Dinner	699.26	0.00	0	0.00	0	4,694.51	(100)	4,331.26	8
5065 GF John A. Macdonald June 6 Event	530.52	948.54	(44)	527.54	80	0.00	0	2,111.07	(100)
5070 GF Christmas Party	0.00	0.00	0	0.00	0	0.00	0	1,136.74	(100)
5087 GF Sir John A MacD. Birthday Speec	0.00	0.00	0	0.00	0	0.00	0	170.98	(100)
General Fund	1,229.78	948.54	30	527.54	80	4,694.51	(89)	7,750.05	(39)
23.97.03 Special events	1,229.78	948.54	30	527.54	80	4,694.51	(89)	7,750.05	(39)
5052 GF Awards	0.00	150.00	(100)	0.00	0	0.00	0	63.46	(100)
5074 GF Speaker Expenses	612.30	750.00	(18)	500.00	50	399.36	25	0.00	0
5075 GF Meeting General Expenses	0.00	55.09	(100)	933.75	(94)	259.86	259	793.00	(67)
General Fund	612.30	955.09	(36)	1,433.75	(33)	659.22	117	856.46	(23)
23.97.04 Programming	612.30	955.09	(36)	1,433.75	(33)	659.22	117	856.46	(23)
5410 GF Production Limelight	1,398.03	1,408.39	(1)	1,361.67	3	1,372.05	(1)	1,612.20	(15)
5420 GF Distribution Limelight	682.18	472.55	44	559.44	(16)	691.24	(19)	341.15	103
General Fund	2,080.21	1,880.94	11	1,921.11	(2)	2,063.29	(7)	1,953.35	6
23.97.05 Newsletter	2,080.21	1,880.94	11	1,921.11	(2)	2,063.29	(7)	1,953.35	6
5751 MTF Education	0.00	167.30	(100)	0.00	0	0.00	0	414.73	(100)
Murney Tower Fund	0.00	167.30	(100)	0.00	0	0.00	0	414.73	(100)

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Account	Rep 23	Rep 22	%Chg	Rep 21	%Chg	Rep 20	%Chg	Rep 19	%Chg
23.97.09 Education	0.00	167.30	(100)	0.00	0	0.00	0	414.73	(100)
5752 MTF Exhibit renewal	674.68	12,336.14	(95)	1,248.31	888	247.41	405	9,018.79	(97)
5756 MTF Translation services	2,333.78	0.00	0	0.00	0	0.00	0	0.00	0
5757 MTF Interactive game	8,166.23	0.00	0	0.00	0	0.00	0	0.00	0
Murney Tower Fund	11,174.69	12,336.14	(9)	1,248.31	888	247.41	405	9,018.79	(97)
23.97.13 Exhibit renewal	11,174.69	12,336.14	(9)	1,248.31	888	247.41	405	9,018.79	(97)
5002 GF Website	475.53	389.78	22	488.52	(20)	438.94	11	390.00	13
General Fund	475.53	389.78	22	488.52	(20)	438.94	11	390.00	13
5707 MTF Website development	366.87	0.00	0	2,007.93	(100)	0.00	0	0.00	0
Murney Tower Fund	366.87	0.00	0	2,007.93	(100)	0.00	0	0.00	0
23.97.14 Website	842.40	389.78	116	2,496.45	(84)	438.94	469	390.00	13
	0.00	0.00	0	0.00	0	0.00	0	0.00	0
Net Income (Loss)	12,452.12	45,610.23	(73)	13,313.11	243	10,111.24	32	7,583.24	33