

St. Tikhon's Monastery: Monastery

Year End: December 31, 2019

Trial balance

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18	%Chg
1010.01 MONASTERY HNB-Checking	228,055.35	0.00	0.00	228,055.35	M.01	172,423.82	32
1010.05 MONASTERY HNB-Bldg Fund	80,589.78	0.00	0.00	80,589.78	M.01A	84,693.89	(5)
1010.06 MONASTERY HNB-St Arseny	61,878.61	0.00	0.00	61,878.61	M.01D	65.01	95083
1010.08 MONASTERY WB-Bldg Fund	99,173.56	0.00	0.00	99,173.56	M.01B	100,653.57	(1)
1010.09 MONASTERY Paypal	2,326.33	0.00	0.00	2,326.33	M.01C	1,316.93	77
1040.01 MONASTERY Petty cash-Monastery	269.10	(154.02)	0.00	115.08	M.01E	269.10	(57)
1040.02 MONASTERY Petty Cash Office	6,241.00	0.00	0.00	6,241.00	M.01F	8,701.00	(28)
111.110 Cash & equivalents	478,533.73	(154.02)	0.00	478,379.71		368,123.32	30
1810 MONASTERY Due from Bookstore	1,023,915.16	0.00	0.00	1,023,915.16	M.02.	987,444.34	4
1820 MONASTERY Due to/from Seminary	(28,600.00)	0.00	28,600.00	0.00		0.00	0
123 Due from Related Parties	995,315.16	0.00	28,600.00	1,023,915.16		987,444.34	4
1610 MONASTERY LAND - operating	5,300.00	0.00	0.00	5,300.00	M.03A	5,300.00	0
151.100 Land - cost	5,300.00	0.00	0.00	5,300.00		5,300.00	0
1615 MONASTERY LAND IMPROV - Roads and Parkir	27,776.77	0.00	0.00	27,776.77	M.03A	10,199.00	172
151.300 Land improvements - cost	27,776.77	0.00	0.00	27,776.77		10,199.00	172
1584 MONASTERY Resident house	280,240.00	0.00	0.00	280,240.00	M.03A	280,240.00	0
1630 MONASTERY Trapeza Renovation	33,345.00	0.00	0.00	33,345.00	M.03A	33,345.00	0
1631 MONASTERY Icon Repository Renovation	18,600.00	0.00	0.00	18,600.00	M.03A	18,600.00	0
1632 MONASTERY Stasidia	21,171.00	0.00	0.00	21,171.00	M.03A	21,171.00	0
1633 MONASTERY Prayer Cabin	8,881.92	0.00	0.00	8,881.92	M.03A	8,881.92	0
1634 MONASTERY Abbot's Residence	150,810.00	0.00	0.00	150,810.00	M.03A	150,810.00	0
1635 MONASTERY Modular Home	177,894.38	0.00	0.00	177,894.38	M.03A	177,894.38	0
1660 MONASTERY Old Monastery Renovation 2010	108,890.85	0.00	0.00	108,890.85	M.03A	108,890.85	0
1682 MONASTERY Chapel bells	250,000.00	0.00	0.00	250,000.00	M.03A	250,000.00	0
1684 MONASTERY Buildings	606,100.00	0.00	0.00	606,100.00	M.03A	606,100.00	0
1686 MONASTERY Greenhouse Project	23,020.83	0.00	0.00	23,020.83	M.03A	23,020.83	0
1687 MONASTERY Church Altar Renos	9,163.77	0.00	(3,700.00)	5,463.77	M.03A	0.00	0
1689 MONASTERY Liturgical Arts Center	7,554.63	0.00	(939.63)	6,615.00	M.03A	0.00	0
1690 MONASTERY Candle Workshop	9,019.00	0.00	0.00	9,019.00	M.03A	0.00	0
1691 MONASTERY Church Renovations	28,661.00	0.00	(28,661.00)	0.00		0.00	0
1692 MONASTERY Bookstore Renovations	12,900.00	0.00	0.00	12,900.00	M.03A	0.00	0
1693 MONASTERY Guest House Renovations	5,000.00	0.00	(5,000.00)	0.00		0.00	0
1694 MONASTERY Choir Director House	14,800.00	0.00	(14,800.00)	0.00		0.00	0
1695 MONASTERY Chrurch Side Room Renocations	2,000.00	0.00	(2,000.00)	0.00		0.00	0
1696 MONASTERY New Monks Housing	(5,110.00)	0.00	5,110.00	0.00		0.00	0
1680.1 MONASTERY Building Improvements	410,393.13	0.00	(4,417.50)	405,975.63	M.03A	400,975.63	1
155.100 Buildings - cost	2,173,335.51	0.00	(54,408.13)	2,118,927.38		2,079,929.61	2
1670 MONASTERY JD Riding Lawn Mower	6,718.74	0.00	0.00	6,718.74	M.03A	6,718.74	0
1680.2 MONASTERY 2012 Equipment	19,219.99	0.00	0.00	19,219.99	M.03A	14,794.99	30
1584.01 MONASTERY EQUIPMENT	25,697.30	0.00	0.00	25,697.30	M.03A	25,697.30	0
157 Machinery, Equipment, Furn & Fixt- Cost	51,636.03	0.00	0.00	51,636.03		47,211.03	9
1650 MONASTERY Vehicles	102,129.80	14,773.14	0.00	116,902.94	M.03A	102,129.80	14
157.110 Motor vehicles - cost	102,129.80	14,773.14	0.00	116,902.94		102,129.80	14
1640 MONASTERY Furniture, fixtures, & equip	37,305.54	0.00	0.00	37,305.54	M.03A	37,305.54	0
157.510 Furniture and fixtures - cost	37,305.54	0.00	0.00	37,305.54		37,305.54	0
1585 MONASTERY A/D - Resident houses(CPA only)	(270,711.12)	(341.33)	0.00	(271,052.45)	M.03A	(270,711.12)	0
1683 MONASTERY A/D Chapel bells (CPA only)	(97,916.31)	(8,333.33)	0.00	(106,249.64)	M.03A	(97,916.31)	9
1685 MONASTERY A/D Building (CPA only)	(602,751.68)	(136.67)	0.00	(602,888.35)	M.03A	(602,751.68)	0

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18	%Chg
1630.1 MONASTERY A/D - Trapeza (CPA only)	(10,003.50)	(1,111.50)	0.00	(11,115.00)	M.03A	(10,003.50)	11
1631.1 MONASTERY A/D Icon Repository Renov(CPA)	(4,499.39)	(619.99)	0.00	(5,119.38)	M.03A	(4,499.39)	14
1632.1 MONASTERY Stasidia Acc. Depreciation	(19,508.66)	(424.43)	0.00	(19,933.09)	M.03A	(19,508.66)	2
1633.1 MONASTERY A/D - Prayer Cabin (CPA only)	(2,467.17)	(296.06)	0.00	(2,763.23)	M.03A	(2,467.17)	12
1634.1 MONASTERY A/D - Abbot's Residence (CPA)	(36,866.39)	420.64	0.00	(36,445.75)	M.03A	(31,418.75)	16
1635.1 MONASTERY A/D - Modular Home (CPA only)	(51,702.48)	(5,929.81)	0.00	(57,632.29)	M.03A	(51,702.48)	11
1640.1 MONASTERY Furniture fixtures - Acc depr	(23,234.81)	(3,825.01)	0.00	(27,059.82)	M.03A	(23,234.81)	16
1644.1 MONASTERY A/D-Equipment	(6,078.92)	(6,302.90)	0.00	(12,381.82)	M.03A	(6,078.92)	104
1645.1 MONASTERY A/D- Greenhouse	(3,069.44)	(2,302.08)	0.00	(5,371.52)	M.03A	(3,069.44)	75
1646.1 MONASTERY A/D- Land Improvements	(744.97)	(790.75)	0.00	(1,535.72)	M.03A	(744.97)	106
1650.1 MONASTERY A/D-Vehicle (CPA only)	(40,359.12)	(14,692.08)	0.00	(55,051.20)	M.03A	(40,359.12)	36
1660.1 MONASTERY A/D Renovation(CPA only)	(27,727.87)	(3,601.13)	0.00	(31,329.00)	M.03A	(27,727.87)	13
1670.1 MONASTERY A/D - Lawn Mower (CPA only)	(6,718.74)	0.00	0.00	(6,718.74)	M.03A	(6,718.74)	0
1680.3 MONASTERY A/D Bldg Improvement(CPA only)	(76,585.37)	(23,187.15)	0.00	(99,772.52)	M.03A	(76,585.37)	30
1680.4 MONASTERY A/D 2012 Equipment (CPA only)	(11,086.88)	(628.33)	0.00	(11,715.21)	M.03A	(11,086.88)	6
1687.1 MONASTERY A/D - Church Altar Renovations (0.00	(650.45)	0.00	(650.45)	M.03A	0.00	0
1689.1 MONASTERY A/D- Lithurgical Arts Center - Wo	0.00	(202.13)	0.00	(202.13)	M.03A	0.00	0
1690.1 MONASTERY A/D - Candle Workshop (CPA on	0.00	(275.58)	0.00	(275.58)	M.03A	0.00	0
1692.1 MONASTERY A/D - Bookstore Renovations	0.00	(250.83)	0.00	(250.83)	M.03A	0.00	0
158.800 Other machinery and equipment - acc de	(1,292,032.82)	(73,480.90)	0.00	(1,365,513.72)		(1,286,585.18)	6
1699.9 MONASTERY Construction In Progress	0.00	0.00	3,000.00	3,000.00	M.03A	0.00	0
159 Construction In Progress	0.00	0.00	3,000.00	3,000.00		0.00	0
2010 MONASTERY Accounts payable	(17,957.10)	0.00	0.00	(17,957.10)	M.04	(14,202.02)	26
215.100 Trade accounts payable	(17,957.10)	0.00	0.00	(17,957.10)		(14,202.02)	26
2560 MONASTERY Current portion- long-term loan	(6,432.00)	(3,554.99)	0.00	(9,986.99)		(6,432.00)	55
225 Current Portion of Long Term Liabilities	(6,432.00)	(3,554.99)	0.00	(9,986.99)		(6,432.00)	55
2770.11 MONASTERY Kia Motors Finance	(12,308.17)	(937.15)	0.00	(13,245.32)	M.10	(16,214.41)	(18)
2770.14 MONASTERY Volkswagen Credit	(11,553.40)	(2.47)	(1,717.68)	(13,273.55)	M.09A	(16,416.30)	(19)
2770.15 MONASTERY N/P - 2016 Volkswagen Tiguan	0.00	(17,475.64)	1,065.94	(16,409.70)	M.11A	0.00	0
2770.98 MONASTERY Current portion long term debt	6,432.00	3,554.99	0.00	9,986.99		6,432.00	55
231.100 Bank loan - long term	(17,429.57)	(14,860.27)	(651.74)	(32,941.58)		(26,198.71)	26
3010 MONASTERY Unrestrict (retained earnings)	(2,304,224.73)	0.00	0.00	(2,304,224.73)	PY	(2,282,232.66)	1
274 Retained Earnings (Deficit) - Beginning	(2,304,224.73)	0.00	0.00	(2,304,224.73)		(2,282,232.66)	1
4210 MONASTERY Tree Income	(30,637.36)	0.00	0.00	(30,637.36)		(5,300.00)	478
4220 MONASTERY Other Income	(2,907.00)	0.00	0.00	(2,907.00)		0.00	0
4010.01 MONASTERY Gen/Misc Contribution	(130,207.11)	(895.98)	(30,660.37)	(161,763.46)		(182,909.59)	(12)
4010.03 MONASTERY Candles	(20,619.14)	0.00	0.00	(20,619.14)		(18,888.21)	9
4010.04 MONASTERY Offering	(67,619.30)	0.00	0.00	(67,619.30)		(69,138.65)	(2)
4010.05 MONASTERY Candle Box	(25,224.14)	0.00	0.00	(25,224.14)		(25,689.00)	(2)
4010.07 MONASTERY Christmas Appeal	(28,461.50)	0.00	0.00	(28,461.50)		(33,664.89)	(15)
4010.13 MONASTERY Flowers & Trees	(3,440.00)	0.00	0.00	(3,440.00)		(3,495.00)	(2)
4010.14 MONASTERY Memorial Day	(7,494.00)	0.00	0.00	(7,494.00)		(3,958.00)	89
4010.15 MONASTERY Spring Appeal	(19,226.95)	0.00	0.00	(19,226.95)		(17,275.00)	11
4010.17 MONASTERY Millennial Donations	(245,695.00)	0.00	0.00	(245,695.00)		(176,715.00)	39
4010.18 MONASTERY AmazonSmile Donations	(367.12)	0.00	0.00	(367.12)		(175.23)	110
4010.19 MONASTERY Chamber Choir Donations	0.00	0.00	0.00	0.00		(7,250.00)	(100)
4010.90 MONASTERY Restricted Contributions	0.00	0.00	(5,110.00)	(5,110.00)		0.00	0
4020.40 MONASTERY Monestary Building Projects	(139,046.87)	0.00	0.00	(139,046.87)	1	0.00	0
5020.04 MONASTERY Work outside Monastery	(88,915.39)	0.00	0.00	(88,915.39)		(32,443.10)	174
311 Goods and Services	(809,860.88)	(895.98)	(35,770.37)	(846,527.23)		(576,901.67)	47

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Account	Prelim	Adj's	Reclass	Rep Annotation	Rep 12/18 %Chg
6812 MONASTERY Interest Income	(557.41)	0.00	0.00	(557.41)	(395.15) 41
311.300 Investment income	(557.41)	0.00	0.00	(557.41)	(395.15) 41
5220 MONASTERY Assessments & dues - OCA	(10,570.00)	0.00	0.00	(10,570.00)	(11,805.00) (10)
381.130 Assessments dues	(10,570.00)	0.00	0.00	(10,570.00)	(11,805.00) (10)
5020.01 MONASTERY Guest House Income	(6,910.00)	0.00	0.00	(6,910.00)	(8,010.00) (14)
381.150 Activities	(6,910.00)	0.00	0.00	(6,910.00)	(8,010.00) (14)
5010.01 MONASTERY Cemetery plot sales	(48,700.00)	0.00	0.00	(48,700.00)	(24,900.00) 96
5010.20 MONASTERY Opening & closing	(26,725.00)	0.00	0.00	(26,725.00)	(38,550.00) (31)
5010.30 MONASTERY Services	(1,250.00)	0.00	0.00	(1,250.00)	(2,400.00) (48)
5010.40 MONASTERY Cemetery Misc. Fees	(5,000.00)	0.00	0.00	(5,000.00)	(150.00) 3233
5010.50 MONASTERY Pleasant View Cemetery	0.00	0.00	0.00	0.00	(6,400.00) (100)
381.170 Cemetary sales	(81,675.00)	0.00	0.00	(81,675.00)	(72,400.00) 13
4070.01 MONASTERY Estate Bequests	(63,712.30)	0.00	0.00	(63,712.30)	(99,445.01) (36)
381.210 Bequests	(63,712.30)	0.00	0.00	(63,712.30)	(99,445.01) (36)
7500.10 MONASTERY Marketing	1,300.00	0.00	0.00	1,300.00	15,775.00 (92)
511.100 Advertising	1,300.00	0.00	0.00	1,300.00	15,775.00 (92)
7200.40 MONASTERY Tuition / School fees	0.00	0.00	0.00	0.00	1,656.26 (100)
8600.10 MONASTERY Charitable Giving	71,986.05	0.00	0.00	71,986.05	63,729.81 13
511.200 Donations	71,986.05	0.00	0.00	71,986.05	65,386.07 10
6570.10 MONASTERY Health Insurance	30,741.27	0.00	0.00	30,741.27	50,933.57 (40)
6570.20 MONASTERY Life Insurance	1,269.68	0.00	0.00	1,269.68	1,269.68 0
6570.30 MONASTERY Medical Expenses	24,118.07	0.00	0.00	24,118.07	14,796.53 63
517.100 Group insurance benefits	56,129.02	0.00	0.00	56,129.02	66,999.78 (16)
8400 MONASTERY Depreciation Expense	0.00	77,233.40	0.00	77,233.40	69,496.99 11
8450 MONASTERY Deprec & amort - allowable	5,447.64	0.00	0.00	5,447.64	5,447.64 0
521.300 Depreciation - machinery, equipment, fur	5,447.64	77,233.40	0.00	82,681.04	74,944.63 10
8290.04 MONASTERY Fire Insurance	331.00	0.00	0.00	331.00	0.00 0
523.800 Other insurance	331.00	0.00	0.00	331.00	0.00 0
8296.30 MONASTERY Interest expense - loans	0.00	939.62	651.74	1,591.36	1,311.61 21
525.100 Interest on short term debt	0.00	939.62	651.74	1,591.36	1,311.61 21
8296.10 MONASTERY Finance Charges	107.77	0.00	0.00	107.77	136.36 (21)
8296.15 MONASTERY Bank Fees	164.36	0.00	0.00	164.36	87.50 88
8296.40 MONASTERY Processing Fees	1,864.51	0.00	0.00	1,864.51	1,604.62 16
8296.50 MONASTERY Late Charges	28.00	0.00	0.00	28.00	27.00 4
525.410 Bank charges	2,164.64	0.00	0.00	2,164.64	1,855.48 17
8296.35 MONASTERY Paypal Currency Conversion Fe	0.00	0.00	0.00	0.00	16.19 (100)
8296.90 MONASTERY USAA Points	(849.96)	0.00	0.00	(849.96)	0.00 0
525.420 Credit card charges	(849.96)	0.00	0.00	(849.96)	16.19 (5350)
8296.20 MONASTERY OCA Assessments	12,311.00	0.00	0.00	12,311.00	11,844.00 4
8296.60 MONASTERY Membership Dues	632.00	0.00	0.00	632.00	547.99 15
527 Memberships and Licences	12,943.00	0.00	0.00	12,943.00	12,391.99 4

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Account	Prelim	Adj's	Reclass	Rep Annotation	Rep 12/18	%Chg
7500.30 MONASTERY Legal Fees	(2.99)	0.00	0.00	(2.99)	191.40	(102)
531.110 Legal fees	(2.99)	0.00	0.00	(2.99)	191.40	(102)
7500.20 MONASTERY Accounting	2,500.00	0.00	0.00	2,500.00	2,860.00	(13)
531.130 Accounting fees	2,500.00	0.00	0.00	2,500.00	2,860.00	(13)
8290.10 MONASTERY Grounds Maintenance	49,548.68	0.00	0.00	49,548.68	39,563.89	25
8290.20 MONASTERY Building Maintenance	88,837.37	0.00	58,578.50	147,415.87	69,592.52	112
8290.30 MONASTERY Appliance Maintenance	5,378.20	0.00	0.00	5,378.20	1,793.18	200
535.110 Repairs and maintenance - buildings	143,764.25	0.00	58,578.50	202,342.75	110,949.59	82
8100.10 MONASTERY Office Supplies	7,409.63	0.00	0.00	7,409.63	6,023.25	23
8100.20 MONASTERY Postage, shipping, delivery	4,962.74	0.00	0.00	4,962.74	28.95	17042
8100.40 MONASTERY Equip rental & maintenance	2,593.73	0.00	0.00	2,593.73	2,480.03	5
8100.50 MONASTERY Printing & copying	10,521.49	0.00	0.00	10,521.49	14,295.92	(26)
8100.60 MONASTERY In-house publications	1,032.14	0.00	0.00	1,032.14	10.84	9422
541.110 Office supplies	26,519.73	0.00	0.00	26,519.73	22,838.99	16
7200.90 MONASTERY Art work	0.00	0.00	0.00	0.00	666.60	(100)
7200.10 MONASTERY Books / CDs	3,279.50	0.00	0.00	3,279.50	805.10	307
7200.20 MONASTERY Community Life	43,777.07	0.00	0.00	43,777.07	19,319.44	127
7200.30 MONASTERY Individual benefits	3,832.18	0.00	0.00	3,832.18	10,625.46	(64)
7200.60 MONASTERY Clothing	3,916.34	0.00	0.00	3,916.34	4,944.02	(21)
7200.80 MONASTERY Pet Supplies	5,664.21	0.00	0.00	5,664.21	6,551.98	(14)
7200.90 MONASTERY Artwork	1,053.56	0.00	0.00	1,053.56	0.00	0
8200.30 MONASTERY Coffin Supplies	445.20	0.00	0.00	445.20	0.00	0
541.800 Supplies	61,968.06	0.00	0.00	61,968.06	42,912.60	44
8290.09 MONASTERY Property Tax	1,287.12	0.00	0.00	1,287.12	1,273.44	1
543 Property Taxes	1,287.12	0.00	0.00	1,287.12	1,273.44	1
7210.10 MONASTERY Electricity	35,539.39	0.00	0.00	35,539.39	35,612.36	0
547.100 Electricity	35,539.39	0.00	0.00	35,539.39	35,612.36	0
7210.20 MONASTERY Heating	17,495.42	0.00	0.00	17,495.42	20,285.57	(14)
547.400 Fuel costs	17,495.42	0.00	0.00	17,495.42	20,285.57	(14)
7210.40 MONASTERY Telephone & telecommunication	8,629.26	0.00	0.00	8,629.26	8,270.94	4
547.500 Telephone and telecommunications	8,629.26	0.00	0.00	8,629.26	8,270.94	4
7210.30 MONASTERY Waste	2,827.50	0.00	0.00	2,827.50	7,136.17	(60)
547.800 Other utilities	2,827.50	0.00	0.00	2,827.50	7,136.17	(60)
8550 MONASTERY Gifts	7,845.98	0.00	0.00	7,845.98	8,540.72	(8)
8600.30 MONASTERY Missionary Charity	6,059.98	0.00	0.00	6,059.98	2,395.00	153
581.002 Fundraising	13,905.96	0.00	0.00	13,905.96	10,935.72	27
7200.70 MONASTERY Food and Food Services	86,142.34	0.00	0.00	86,142.34	100,196.40	(14)
581.110 Food purchases	86,142.34	0.00	0.00	86,142.34	100,196.40	(14)
7000.10 MONASTERY Monastery Vestments	4,061.69	0.00	0.00	4,061.69	7,625.80	(47)
7000.20 MONASTERY Candles	13,290.78	0.00	0.00	13,290.78	7,496.01	77
7000.30 MONASTERY Church Supplies	4,704.25	0.00	0.00	4,704.25	4,049.70	16
7000.40 MONASTERY Flowers	8,735.72	0.00	0.00	8,735.72	10,549.44	(17)
7000.60 MONASTERY Iconography Supplies	2,600.00	0.00	0.00	2,600.00	400.00	550
581.130 Liturgical	33,392.44	0.00	0.00	33,392.44	30,120.95	11

St. Tikhon's Monastery: Monastery

Year End: December 31, 2019

Trial balance

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

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Account	Prelim	Adj's	Reclass	Rep Annotation	Rep 12/18 %Chg
8200.10 MONASTERY Grave Opening & Closing	15,500.00	0.00	0.00	15,500.00	21,878.38 (29)
581.150 Cemetary costs	15,500.00	0.00	0.00	15,500.00	21,878.38 (29)
8295 MONASTERY Furniture	0.00	0.00	0.00	0.00	624.42 (100)
8200.20 MONASTERY Cemetery Maintenance & Servi	4,450.00	0.00	0.00	4,450.00	4,130.00 8
8290.50 MONASTERY Machinery Fuel	1,558.91	0.00	0.00	1,558.91	0.00 0
8295.10 MONASTERY Furniture	11,103.47	0.00	0.00	11,103.47	4,569.32 143
8295.20 MONASTERY Home Furnishings	12,332.97	0.00	0.00	12,332.97	9,995.41 23
8295.30 MONASTERY Appliances	5,052.13	0.00	0.00	5,052.13	3,673.84 38
581.170 Minor equipment	34,497.48	0.00	0.00	34,497.48	22,992.99 50
8280 MONASTERY Auto	40.31	0.00	0.00	40.31	0.00 0
8280.10 MONASTERY Auto Expense	7,154.33	0.00	0.00	7,154.33	4,004.98 79
8280.30 MONASTERY Auto Lease	0.00	0.00	0.00	0.00	873.68 (100)
8280.40 MONASTERY Auto Maintenance	7,929.31	0.00	0.00	7,929.31	9,953.88 (20)
8280.50 MONASTERY Auto Fuel	16,845.63	0.00	0.00	16,845.63	13,667.69 23
581.190 Automobile	31,969.58	0.00	0.00	31,969.58	28,500.23 12
6560.10 MONASTERY Food	4,270.52	0.00	0.00	4,270.52	4,966.00 (14)
6560.20 MONASTERY Grounds	10,637.09	0.00	0.00	10,637.09	6,168.21 72
6560.30 MONASTERY Accomodations	945.81	0.00	0.00	945.81	0.00 0
6560.40 MONASTERY Misc Expenses	258.86	0.00	0.00	258.86	11,433.14 (98)
581.210 Festivals	16,112.28	0.00	0.00	16,112.28	22,567.35 (29)
8310 MONASTERY Transportation	23,707.58	0.00	0.00	23,707.58	9,603.69 147
8320 MONASTERY Conference,convention,meeting	2,742.08	0.00	0.00	2,742.08	3,863.32 (29)
8330 MONASTERY Accomodations	821.86	0.00	0.00	821.86	1,416.26 (42)
8340 MONASTERY Food	2,727.04	0.00	0.00	2,727.04	3,877.66 (30)
8300.00 MONASTERY Travel and Meetings	300.00	0.00	0.00	300.00	0.00 0
581.230 Conferences	30,298.56	0.00	0.00	30,298.56	18,760.93 61
8570 MONASTERY Honorarium Expense	2,500.00	0.00	0.00	2,500.00	0.00 0
8590 MONASTERY Other Expenses	2,150.00	0.00	0.00	2,150.00	0.00 0
8290.40 MONASTERY Walking Trails	23,581.50	0.00	0.00	23,581.50	0.00 0
581.800 Other operating expenses	28,231.50	0.00	0.00	28,231.50	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)	233,256.32			132,519.41	21,992.07 503

1. 121,047 is with donor restrictions

St. Tikhon's Monastery: Bookstore

Year End: December 31, 2019

Trial balance

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18	%Chg
1000 BOOKSTORE Cash on Hand	425.42	0.00	0.00	425.42	B.01B	628.07	(32)
1020 BOOKSTORE WB-Checking	57,077.40	0.00	0.00	57,077.40	B.01	1,685.80	3286
1021 BOOKSTORE Chamber Choir	4,890.13	0.00	0.00	4,890.13	B.01C	683.30	616
1030 BOOKSTORE PayPal	502.63	0.00	0.00	502.63	B.01A	5,509.85	(91)
1200 BOOKSTORE Undeposited Funds	0.00	0.00	0.00	0.00		2,299.10	(100)
111.110 Cash & equivalents	62,895.58	0.00	0.00	62,895.58		10,806.12	482
1100 BOOKSTORE Accounts Receivable	90,884.00	(2,812.62)	0.00	88,071.38	B.02	73,910.76	19
115.100 Trade accounts receivable	90,884.00	(2,812.62)	0.00	88,071.38		73,910.76	19
1510 BOOKSTORE Inventory - DO NOT USE	277,915.68	12,072.65	0.00	289,988.33	B.03	327,067.92	(11)
125 Inventory	277,915.68	12,072.65	0.00	289,988.33		327,067.92	(11)
1500.5 BOOKSTORE Prepaid	2,803.61	(2,803.61)	0.00	0.00	B.09	0.00	0
128.400 Prepaid	2,803.61	(2,803.61)	0.00	0.00		0.00	0
1530 BOOKSTORE Bookstore & Museum	1,257,500.00	0.00	0.00	1,257,500.00	B.04A	1,257,500.00	0
1560 BOOKSTORE Building Renovations	8,900.00	0.00	0.00	8,900.00	B.04A	3,000.00	197
155.100 Buildings - cost	1,266,400.00	0.00	0.00	1,266,400.00		1,260,500.00	0
1500. BOOKSTORE Other Equipment	18,878.66	0.00	0.00	18,878.66	B.04A	18,878.66	0
1540. BOOKSTORE QB POS Software	15,460.11	0.00	0.00	15,460.11	B.04A	15,460.11	0
157 Machinery, Equipment, Furn & Fixt- Cost	34,338.77	0.00	0.00	34,338.77		34,338.77	0
1500.1 BOOKSTORE Accumulated Depreciation - Building Renovations	0.00	(1,284.52)	0.00	(1,284.52)	B.04A	0.00	0
1520.2 BOOKSTORE A/D Other Equipment	(11,386.40)	233.61	0.00	(11,152.79)	B.04A	(11,386.40)	(2)
1530.1 BOOKSTORE Bookstore & Museum: Accumulated Depreciation	(631,944.50)	(44,880.96)	0.00	(676,825.46)	B.04A	(631,944.50)	7
1540.01 BOOKSTORE QB Software depreciation	(15,460.11)	0.00	0.00	(15,460.11)	B.04A	(15,460.11)	0
158.800 Other machinery and equipment - acc depreciation	(658,791.01)	(45,931.87)	0.00	(704,722.88)		(658,791.01)	7
1550 BOOKSTORE Deferred Financing Cost, Net	16,743.10	0.00	0.00	16,743.10	B.05	16,743.10	0
1551 BOOKSTORE Deferred Financing Amort	(5,860.06)	(837.12)	0.00	(6,697.18)	B.05	(5,860.06)	14
171 Intangibles - Cost	10,883.04	(837.12)	0.00	10,045.92		10,883.04	(8)
2100 BOOKSTORE Payroll Liabilities	(3,379.00)	10.00	0.00	(3,369.00)	B.07	(3,817.78)	(12)
215.001 Payroll taxes payable	(3,379.00)	10.00	0.00	(3,369.00)		(3,817.78)	(12)
2000 BOOKSTORE Accounts Payable	(9,086.23)	0.00	0.00	(9,086.23)	B.06	(39,894.93)	(77)
215.100 Trade accounts payable	(9,086.23)	0.00	0.00	(9,086.23)		(39,894.93)	(77)
2150 BOOKSTORE Accrued Interest Payable	(1,262.21)	1,262.21	0.00	0.00	B.09	(1,262.21)	(100)
215.400 Accrued interest payable	(1,262.21)	1,262.21	0.00	0.00		(1,262.21)	(100)
2200 BOOKSTORE Sales Tax Payable	(750.38)	0.00	0.00	(750.38)	B.08	(798.08)	(6)
217.220 Federal sales/consumption taxes payable	(750.38)	0.00	0.00	(750.38)		(798.08)	(6)
2300 BOOKSTORE Unearned Revenue Gift Cards	(1,132.87)	(91.40)	0.00	(1,224.27)	B.02	(787.64)	55
223.001 Deferred revenue	(1,132.87)	(91.40)	0.00	(1,224.27)		(787.64)	55
2597 BOOKSTORE Current portion of LT debt	(20,500.00)	2,567.00	0.00	(17,933.00)	PF. 65.1	(20,500.00)	(13)
225 Current Portion of Long Term Liabilities	(20,500.00)	2,567.00	0.00	(17,933.00)		(20,500.00)	(13)
2560 BOOKSTORE Consolidated HNB Loan	(295,185.52)	1,406.47	0.00	(293,779.05)	B.09	(310,565.14)	(5)
2598 BOOKSTORE Long Term Debt	20,500.00	(2,567.00)	0.00	17,933.00	PF. 65.1	20,500.00	(13)
231.100 Bank loan - long term	(274,685.52)	(1,160.53)	0.00	(275,846.05)		(290,065.14)	(5)
2599 BOOKSTORE Due To Monastery	(1,023,915.16)	0.00	0.00	(1,023,915.16)		(987,444.34)	4
237 Due to Related Parties	(1,023,915.16)	0.00	0.00	(1,023,915.16)		(987,444.34)	4
3030 BOOKSTORE Retained Earnings	18,282.52	(10.00)	0.00	18,272.52		(58,395.50)	(131)
274 Retained Earnings (Deficit) - Beginning	18,282.52	(10.00)	0.00	18,272.52		(58,395.50)	(131)
3000 BOOKSTORE Opening Bal Equity	267,582.00	0.00	0.00	267,582.00		267,582.00	0
274.001 Board designated assets	267,582.00	0.00	0.00	267,582.00		267,582.00	0
4000 BOOKSTORE Sales	0.00	91.40	0.00	91.40		(824.29)	(111)
4010 BOOKSTORE Merchandise	(726,708.02)	2,812.62	0.00	(723,895.40)		(666,695.32)	9
4011 BOOKSTORE Kindle Sales	(6,549.89)	0.00	0.00	(6,549.89)		(4,642.02)	41
4025 BOOKSTORE Square/Traveling Bookstore	(250.33)	0.00	0.00	(250.33)		(6,922.67)	(96)
4030 BOOKSTORE Burning Bush Coffee Sales	(18,217.52)	0.00	0.00	(18,217.52)		(45,109.24)	(60)
4050 BOOKSTORE Shipping and Handling	(49,158.60)	0.00	0.00	(49,158.60)		(40,622.60)	21

St. Tikhon's Monastery: Bookstore

Year End: December 31, 2019

Trial balance

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18 %Chg
4080 BOOKSTORE Digital CD & Song (TuneCore)	(4,528.20)	0.00	0.00	(4,528.20)		(5,654.86) (20)
4200 BOOKSTORE Cash Discrepancies	(105.96)	0.00	0.00	(105.96)		(39.36) 169
311.100 Bookstore sales	(805,518.52)	2,904.02	0.00	(802,614.50)		(770,510.36) 4
4252 BOOKSTORE Icon Project Income	(107,050.00)	0.00	0.00	(107,050.00)		(50,750.00) 111
4255 BOOKSTORE Icon Project Income: Ivan's Portion	72,600.00	0.00	0.00	72,600.00		0.00 0
6450 BOOKSTORE Iconography	0.00	0.00	0.00	0.00		45,190.00 (100)
311.200 Iconography projects	(34,450.00)	0.00	0.00	(34,450.00)		(5,560.00) 520
4500 BOOKSTORE Interest Income	(13.59)	0.00	0.00	(13.59)		(11.22) 21
311.300 Investment income	(13.59)	0.00	0.00	(13.59)		(11.22) 21
4405 BOOKSTORE General Donations	(500.00)	0.00	0.00	(500.00)		0.00 0
4410 BOOKSTORE Mortgage Donations	(10,000.00)	0.00	0.00	(10,000.00)		0.00 0
4420 BOOKSTORE Chamber Choir Donations	(89,230.64)	0.00	0.00	(89,230.64)		(38,671.00) 131
4430 BOOKSTORE Singing School	(2,170.00)	0.00	0.00	(2,170.00)		0.00 0
4400 BOOKSTORE Donations	0.00	0.00	0.00	0.00		(12,465.45) (100)
311.301 Donations bookstore	(101,900.64)	0.00	0.00	(101,900.64)		(51,136.45) 99
4300 BOOKSTORE Misc. Income	(125.00)	0.00	0.00	(125.00)		0.00 0
4600 BOOKSTORE Other Income	(118.32)	0.00	0.00	(118.32)		(88.89) 33
381 Other Revenue	(243.32)	0.00	0.00	(243.32)		(88.89) 174
5000 BOOKSTORE Cost of Goods Sold	0.00	(12,072.65)	0.00	(12,072.65)		2,140.12 (664)
5010 BOOKSTORE CGS Books	125,846.29	0.00	0.00	125,846.29		86,080.45 46
5020 BOOKSTORE CGS Supplies	32,893.49	0.00	0.00	32,893.49		28,578.35 15
5030 BOOKSTORE CGS Manufactured Icons	14,069.87	0.00	0.00	14,069.87		11,591.88 21
5040 BOOKSTORE CGS Vestments / Cassocks	1,098.98	0.00	0.00	1,098.98		9,095.18 (88)
5050 BOOKSTORE CGS Monastery Icons and Candles	16,885.54	0.00	0.00	16,885.54		22,715.05 (26)
5060 BOOKSTORE CGS Ivan's Icons	750.00	0.00	0.00	750.00		1,520.00 (51)
5070 BOOKSTORE CGS Calendars	37,206.67	0.00	0.00	37,206.67		49,705.77 (25)
5080 BOOKSTORE CGS Rubics	18,438.49	0.00	0.00	18,438.49		7,952.00 132
5090 BOOKSTORE CGS-SHIPPING	17,771.05	0.00	0.00	17,771.05		15,903.03 12
5099 BOOKSTORE CGS Inventory Adjustment	49,152.24	0.00	0.00	49,152.24		4,167.80 1079
5100 BOOKSTORE Liturgical Wares	4,216.63	0.00	0.00	4,216.63		15,108.93 (72)
5110 BOOKSTORE Publishing	7,141.23	0.00	0.00	7,141.23		42,637.08 (83)
5490 BOOKSTORE Wine	32,268.57	0.00	0.00	32,268.57		20,736.61 56
5500 BOOKSTORE Music website and operation	901.00	0.00	0.00	901.00		0.00 0
6350 BOOKSTORE Postage and Delivery	37,563.14	0.00	0.00	37,563.14		36,725.56 2
6430 BOOKSTORE Candles	0.00	0.00	0.00	0.00		5,638.48 (100)
6435 BOOKSTORE Monastery Coffee	23,305.58	0.00	0.00	23,305.58		36,467.56 (36)
6486 BOOKSTORE Singing School	2,400.00	0.00	0.00	2,400.00		0.00 0
6499 BOOKSTORE Iconography Classess	300.00	0.00	0.00	300.00		1,700.00 (82)
411.500 Opening raw materials	422,208.77	(12,072.65)	0.00	410,136.12		398,463.85 3
6200 BOOKSTORE Marketing & Advertising	0.00	0.00	0.00	0.00		3,492.29 (100)
6210 BOOKSTORE St - Advertising	3,684.36	0.00	0.00	3,684.36		0.00 0
6230 BOOKSTORE Direct Mail	321.42	0.00	0.00	321.42		295.94 9
511.100 Advertising	4,005.78	0.00	0.00	4,005.78		3,788.23 6
6110 BOOKSTORE Health Insurance	0.00	0.00	0.00	0.00		846.00 (100)
6540 BOOKSTORE Medical	503.50	0.00	0.00	503.50		1,584.00 (68)
517.100 Group insurance benefits	503.50	0.00	0.00	503.50		2,430.00 (79)
6150 BOOKSTORE Depreciation Expense	0.00	45,931.87	0.00	45,931.87	B. 04	45,863.63 0
521.300 Depreciation - machinery, equipment, furn & fixt	0.00	45,931.87	0.00	45,931.87		45,863.63 0
6120 BOOKSTORE Liability Insurance	38,400.00	0.00	0.00	38,400.00		38,400.00 0
523 Insurance	38,400.00	0.00	0.00	38,400.00		38,400.00 0
6810 BOOKSTORE Interest Expense Mortgage	15,460.09	134.93	0.00	15,595.02		16,553.73 (6)
525.100 Interest on short term debt	15,460.09	134.93	0.00	15,595.02		16,553.73 (6)
6820 BOOKSTORE Finance Charges	2,250.99	0.00	0.00	2,250.99		3,140.47 (28)
6830 BOOKSTORE Bank Fees	536.83	0.00	0.00	536.83		251.34 114
525.410 Bank charges	2,787.82	0.00	0.00	2,787.82		3,391.81 (18)
6825 BOOKSTORE Foreign Currency Adjustment	60.00	0.00	0.00	60.00		0.58 10245
6860 BOOKSTORE Merchant Fees	8,348.51	0.00	0.00	8,348.51		7,864.37 6
6865 BOOKSTORE PayPal Transaction Fees	6,582.89	0.00	0.00	6,582.89		5,601.12 18
6880 BOOKSTORE Amazon / TuneCore Fees	6,254.12	0.00	0.00	6,254.12		5,193.02 20

St. Tikhon's Monastery: Bookstore

Year End: December 31, 2019

Trial balance

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18	%Chg
6890 BOOKSTORE Square Fees (Traveling Bk)	314.56	0.00	0.00	314.56		577.56	(46)
525.420 Credit card charges	21,560.08	0.00	0.00	21,560.08		19,236.65	12
6840 BOOKSTORE Dues and Subscriptions	3,347.69	0.00	0.00	3,347.69		2,440.80	37
6850 BOOKSTORE Licenses and Permits	2,517.00	0.00	0.00	2,517.00		199.00	1165
527 Memberships and Licences	5,864.69	0.00	0.00	5,864.69		2,639.80	122
6610 BOOKSTORE Accounting	6,130.50	0.00	0.00	6,130.50		4,865.00	26
6620 BOOKSTORE Audit	3,275.00	0.00	0.00	3,275.00		2,860.00	15
531.130 Accounting fees	9,405.50	0.00	0.00	9,405.50		7,725.00	22
7010 BOOKSTORE Building Repairs	0.00	0.00	0.00	0.00		2,335.13	(100)
7030 BOOKSTORE Equipment Repairs	513.00	0.00	0.00	513.00		1,512.55	(66)
7040 BOOKSTORE Building Renovations	0.00	0.00	0.00	0.00		6,120.00	(100)
7050 BOOKSTORE S-Area Maintenance	2,750.00	0.00	0.00	2,750.00		6,250.00	(56)
535.110 Repairs and maintenance - buildings	3,263.00	0.00	0.00	3,263.00		16,217.68	(80)
7020 BOOKSTORE Computer Repairs	1,144.90	0.00	0.00	1,144.90		0.00	0
535.130 Repairs and maintenance - equipment	1,144.90	0.00	0.00	1,144.90		0.00	0
6511 BOOKSTORE Admin wages	0.00	0.00	19,800.00	19,800.00	B.12	16,600.00	19
537.001 Admin wates	0.00	0.00	19,800.00	19,800.00		16,600.00	19
6651 BOOKSTORE Admin payroll taxes	0.00	0.00	1,514.70	1,514.70	B.12	1,269.90	19
537.002 Admin payroll taxes	0.00	0.00	1,514.70	1,514.70		1,269.90	19
6510 BOOKSTORE Employee Payroll	192,862.38	0.00	(19,800.00)	173,062.38		171,619.04	1
6530 BOOKSTORE Short Term Staff	11,810.08	0.00	0.00	11,810.08		8,982.68	31
537.100 Salaries and wages	204,672.46	0.00	(19,800.00)	184,872.46		180,601.72	2
6650.1 BOOKSTORE Payroll Taxes	14,753.96	0.00	(1,514.70)	13,239.26		13,118.91	1
537.200 Payroll taxes	14,753.96	0.00	(1,514.70)	13,239.26		13,118.91	1
6340 BOOKSTORE Office Supplies	7,969.82	0.00	0.00	7,969.82		10,777.93	(26)
6345 BOOKSTORE Café Supplies	7,199.20	0.00	0.00	7,199.20		4,470.41	61
6360 BOOKSTORE Printing and Reproduction	48.89	0.00	0.00	48.89		270.21	(82)
6640 BOOKSTORE Software Support	105.99	0.00	0.00	105.99		0.00	0
6660 BOOKSTORE Editing	1,936.94	0.00	0.00	1,936.94		400.00	384
7800 BOOKSTORE Furniture	2,280.34	0.00	0.00	2,280.34		449.39	407
541.110 Office supplies	19,541.18	0.00	0.00	19,541.18		16,367.94	19
6720 BOOKSTORE Meals	0.00	0.00	0.00	0.00		741.32	(100)
7610 BOOKSTORE Food & Beverage	915.16	0.00	0.00	915.16		2,046.09	(55)
541.800 Supplies	915.16	0.00	0.00	915.16		2,787.41	(67)
6930 BOOKSTORE Gas	4,283.03	0.00	0.00	4,283.03		5,238.82	(18)
545.800 Propane	4,283.03	0.00	0.00	4,283.03		5,238.82	(18)
6920 BOOKSTORE Electric	3,505.71	0.00	0.00	3,505.71		0.00	0
6920.2 BOOKSTORE ST- Electric	0.00	0.00	0.00	0.00		5,080.50	(100)
547.100 Electricity	3,505.71	0.00	0.00	3,505.71		5,080.50	(31)
6980 BOOKSTORE Water	658.00	0.00	0.00	658.00		1,505.03	(56)
547.200 Water	658.00	0.00	0.00	658.00		1,505.03	(56)
6940 BOOKSTORE Heat	1,526.42	0.00	0.00	1,526.42		2,182.12	(30)
547.300 Heat	1,526.42	0.00	0.00	1,526.42		2,182.12	(30)
6480 BOOKSTORE Website	1,878.19	0.00	0.00	1,878.19		2,593.23	(28)
6910 BOOKSTORE Telephone	4,714.37	0.00	0.00	4,714.37		4,988.40	(5)
6950 BOOKSTORE Internet	1,034.23	0.00	0.00	1,034.23		73.95	1299
547.500 Telephone and telecommunications	7,626.79	0.00	0.00	7,626.79		7,655.58	0
6485 BOOKSTORE Monastery Chamber Choir	89,117.96	0.00	0.00	89,117.96		56,466.21	58
66900 BOOKSTORE Reconciliation Discrepancies	(0.01)	0.00	0.00	(0.01)		(0.10)	(90)
581 Other Operating Expenses	89,117.95	0.00	0.00	89,117.95		56,466.11	58
6410 BOOKSTORE Audio & Video (incl. Patram)	4,200.00	0.00	0.00	4,200.00		1,045.44	302
7150 BOOKSTORE Gifts and Charity	9,810.21	0.00	0.00	9,810.21		22,970.47	(57)
7175 BOOKSTORE Gifts & Discounts	10,496.82	0.00	0.00	10,496.82		0.00	0
7700 BOOKSTORE Festivals	100.00	0.00	0.00	100.00		0.00	0

St. Tikhon's Monastery: Bookstore

Year End: December 31, 2019

Trial balance

302-3

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/26/2020

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/18 %Chg
581.002 Fundraising	24,607.03	0.00	0.00	24,607.03		24,015.91 2
6730 BOOKSTORE Travel	250.00	0.00	0.00	250.00		7,987.61 (97)
581.230 Conferences	250.00	0.00	0.00	250.00		7,987.61 (97)
5115 BOOKSTORE Royalties Paid	7,581.43	0.00	0.00	7,581.43		7,549.84 0
581.950 Royalty expense	7,581.43	0.00	0.00	7,581.43		7,549.84 0
6150.01 BOOKSTORE Amortization Expense	0.00	837.12	0.00	837.12		837.16 0
S11 Amortization	0.00	837.12	0.00	837.12		837.16 0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00 0</u>
Net Income (Loss)	38,482.82			747.53		(76,668.02) (101)

St. Tikhon's Monastery
Year End: December 31, 2019
Normal adjusting journal entries
Date: 1/1/2019 To 12/31/2019

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/23/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE01	12/31/2019	Deferred Financing Amort	1551 BOOKSTORE	B.05			837.12		
AJE01	12/31/2019	Amortization Expense	6150.01 BOOKSTORE	B.05		837.12			
		To adjust amortization expense to actual							
AJE02	12/31/2019	Payroll Liabilities	2100 BOOKSTORE	PY AJE		10.00			
AJE02	12/31/2019	Retained Earnings	3030 BOOKSTORE	PY AJE			10.00		
		To adjust R/E for 2018 AJE that client did not post.							
AJE03	12/31/2019	Consolidated HNB Loan	2560 BOOKSTORE	B.09		1,406.47			
AJE03	12/31/2019	Interest Expense Mortgage	6810 BOOKSTORE	B.09		1,397.14			
AJE03	12/31/2019	Prepaid	1500.5 BOOKSTORE	B.09			2,803.61		
		To adjust Mortgage Payable to actual							
AJE04	12/31/2019	Accrued Interest Payable	2150 BOOKSTORE	B.09		1,262.21			
AJE04	12/31/2019	Interest Expense Mortgage	6810 BOOKSTORE	B.09			1,262.21		
		To adjust accrued interest to actual.							
AJE05	12/31/2019	Kia Motors Finance	2770.11 MONASTERY	M.10A			937.15		
AJE05	12/31/2019	Interest expense - loans	8296.30 MONASTERY	M.10A		937.15			
		To reclass interest expense for Kia Loan.							
AJE06	12/31/2019	Unearned Revenue Gift Cards	2300 BOOKSTORE	B.11			91.40		
AJE06	12/31/2019	Sales	4000 BOOKSTORE	B.11		91.40			
		To adjust gift cards to correct balance per Bookstore QB A/R							
AJE07	12/31/2019	Accounts Receivable	1100 BOOKSTORE	B.11			2,812.62		
AJE07	12/31/2019	Merchandise	4010 BOOKSTORE	B.11		2,812.62			
		To adjust Bookstore A/R to correct balance per QB POS version							
AJE08	12/31/2019	Depreciation Expense	6150 BOOKSTORE	B.04A		45,931.87			
AJE08	12/31/2019	Accumulated Depreciation - Building Renovation:	1500.1 BOOKSTORE	B.04A			1,284.52		
AJE08	12/31/2019	A/D Other Equipment	1520.2 BOOKSTORE	B.04A		233.61			
AJE08	12/31/2019	Bookstore & Museum: Accumulated Depreciation	1530.1 BOOKSTORE	B.04A			44,880.96		
		To adjust Bookstore depreciation expense for 2019 year end.							
AJE09	12/31/2019	Current portion of LT debt	2597 BOOKSTORE	PF.65.1		2,567.00			
AJE09	12/31/2019	Long Term Debt	2598 BOOKSTORE	PF.65.1			2,567.00		
		To adjust CP of LTD for Bookstore HNB Mortgage.							
AJE10	12/31/2019	Vehicles	1650 MONASTERY	M.12			3,950.00		
AJE10	12/31/2019	Vehicles	1650 MONASTERY	M.12		17,673.14			
AJE10	12/31/2019	Vehicles	1650 MONASTERY	M.12		1,050.00			
AJE10	12/31/2019	A/D-Vehicle (CPA only)	1650.1 MONASTERY	M.12		3,752.50			
AJE10	12/31/2019	N/P - 2016 Volkswagen Tiguan	2770.15 MONASTERY	M.12			17,475.64		
AJE10	12/31/2019	Gen/Misc Contribution	4010.01 MONASTERY	M.12			1,050.00		
		To record vehicle fixed assets that were not recorded during the year.							
AJE11	12/31/2019	A/D - Resident houses(CPA only)	1585 MONASTERY	M.03A			341.33		
AJE11	12/31/2019	A/D Chapel bells (CPA only)	1683 MONASTERY	M.03A			8,333.33		
AJE11	12/31/2019	A/D Building (CPA only)	1685 MONASTERY	M.03A			136.67		

St. Tikhon's Monastery
Year End: December 31, 2019
Normal adjusting journal entries
Date: 1/1/2019 To 12/31/2019

310-1

Completed by	Reviewed by	Manager	Partner
JE21294 5/4/2020	AS15904 5/16/2020		AC15324 6/23/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE11	12/31/2019	Depreciation Expense	8400 MONASTERY	M.03A		77,233.40			
AJE11	12/31/2019	A/D - Trapeza (CPA only)	1630.1 MONASTERY	M.03A			1,111.50		
AJE11	12/31/2019	A/D Icon Repository Renov(CPA)	1631.1 MONASTERY	M.03A			619.99		
AJE11	12/31/2019	Stasidia Acc. Depreciation	1632.1 MONASTERY	M.03A			424.43		
AJE11	12/31/2019	A/D - Prayer Cabin (CPA only)	1633.1 MONASTERY	M.03A			296.06		
AJE11	12/31/2019	A/D - Abbot's Residence (CPA)	1634.1 MONASTERY	M.03A		420.64			
AJE11	12/31/2019	A/D - Modular Home (CPA only)	1635.1 MONASTERY	M.03A			5,929.81		
AJE11	12/31/2019	Furniture fixtures - Acc depr	1640.1 MONASTERY	M.03A			3,825.01		
AJE11	12/31/2019	A/D-Equipment	1644.1 MONASTERY	M.03A			6,302.90		
AJE11	12/31/2019	A/D- Greenhouse	1645.1 MONASTERY	M.03A			2,302.08		
AJE11	12/31/2019	A/D- Land Improvements	1646.1 MONASTERY	M.03A			790.75		
AJE11	12/31/2019	A/D-Vehicle (CPA only)	1650.1 MONASTERY	M.03A			18,444.58		
AJE11	12/31/2019	A/D Renovation(CPA only)	1660.1 MONASTERY	M.03A			3,601.13		
AJE11	12/31/2019	A/D - Lawn Mower (CPA only)	1670.1 MONASTERY	M.03A					
AJE11	12/31/2019	A/D Bldg Improvement(CPA only)	1680.3 MONASTERY	M.03A			23,187.15		
AJE11	12/31/2019	A/D 2012 Equipment (CPA only)	1680.4 MONASTERY	M.03A			628.33		
AJE11	12/31/2019	A/D - Church Altar Renovations (CPA only)	1687.1 MONASTERY	M.03A			650.45		
AJE11	12/31/2019	A/D- Lithurgical Arts Center - Woodshop (CPA or	1689.1 MONASTERY	M.03A			202.13		
AJE11	12/31/2019	A/D - Candle Workshop (CPA only)	1690.1 MONASTERY	M.03A			275.58		
AJE11	12/31/2019	A/D - Bookstore Renovations	1692.1 MONASTERY	M.03A			250.83		
To adjust depreciation expense for the current year.									
AJE12	12/31/2019	Volkswagen Credit	2770.14 MONASTERY	M.09A			2.47		
AJE12	12/31/2019	Interest expense - loans	8296.30 MONASTERY	M.09A		2.47			
To adjust loan balance to actual per statement									
AJE13	12/31/2019	Current portion- long-term loan	2560 MONASTERY	M.09, M.10, M		6,432.00			
AJE13	12/31/2019	Current portion- long-term loan	2560 MONASTERY	M.09, M.10, M			9,986.99		
AJE13	12/31/2019	Current portion long term debt	2770.98 MONASTERY	M.09, M.10, M			6,432.00		
AJE13	12/31/2019	Current portion long term debt	2770.98 MONASTERY	M.09, M.10, M		3,565.04			
AJE13	12/31/2019	Current portion long term debt	2770.98 MONASTERY	M.09, M.10, M		3,161.37			
AJE13	12/31/2019	Current portion long term debt	2770.98 MONASTERY	M.09, M.10, M		3,260.58			
To adjust for current portion of long term debt for the Monastery									
AJE14	12/31/2019	Petty cash-Monastery	1040.01 MONASTERY	M.01E			154.02		
AJE14	12/31/2019	Gen/Misc Contribution	4010.01 MONASTERY	M.01E		154.02			
To adjust petty cash to actual per client reconciliation.									
AJE15	12/31/2019	Inventory - DO NOT USE	1510 BOOKSTORE	B.03		12,072.65			
AJE15	12/31/2019	Cost of Goods Sold	5000 BOOKSTORE	B.03			12,072.65		
To adjust inventory to actual per client inventory valuation report.									
						186,264.40	186,264.40		
Net Income (Loss)			133,266.94						