

Alberta Kodokan Black Belt Association

Chart of Accounts

No.	Description	Type	Account Class
Chart of Accounts - Current Year (2017)			
ASSET			
1000	CURRENT ASSETS	H	
1005	Undeposited Funds	A	Bank
1010	General Chequing	A	Bank
1011	General GIC #1	A	Asset
1012	General Operating #2 National Bank	A	Asset
1013	Ntl Bank -Market value adjustment	A	Asset
1020	Future Fund GIC	A	Asset
1021	Future Fund GIC #2	A	Asset
1025	Future Fund Savings	A	Asset
1026	Future Fund GIC #3	A	Asset
1030	Consolidated Gaming Account	A	Bank
1040	TOTAL BANK ACCOUNTS	S	
1100	Accounts Receivable	G	Accounts Receivable
1200	Prepaid Expenses	G	Asset
1250	HP Vehicle Ownership	G	Capital Asset
1275	Trailer Storage - Security Deposit	G	Asset
1300	Inventory	G	Inventory
1400	Equipment	G	Capital Asset
1410	Equipment A/D	G	Capital Asset
1500	TOTAL CURRENT ASSETS	T	
LIABILITY			
2000	CURRENT LIABILITIES	H	
2100	Accounts Payable	G	Accounts Payable
2120	Credit Card - Suspense	G	Liability
2150	GST Charged On Sales	A	Liability
2200	GST Paid on Purchases	A	Liability
2210	GST Payable	S	
2310	CPP Payable	A	Payroll Tax Payable
2320	EI Payable	A	Payroll Tax Payable
2330	Income Tax Payable	A	Payroll Tax Payable
2350	Receiver General Payable	S	
2400	Deferred Revenue	G	Liability
2999	TOTAL CURRENT LIABILITIES	T	
EQUITY			
3000	EQUITY	H	
3400	Donated Assets	G	Equity
3500	Retained Earnings	G	Retained Earnings
3600	Current Earnings	X	Current Earnings
3700	TOTAL EQUITY	T	
REVENUE			
4000	REVENUE	H	
4100	Membership/Registration	G	Revenue
4110	Promotions	G	Revenue
4120	Tournament Sanctions	G	Revenue
4150	AB Sport Connection-Operating Grant	A	Revenue
4151	AB Sport Connection-AWG Grant	A	Revenue
4152	AB Sport Connection-CWG Grant	A	Revenue
4153	AB Sport Connection-HPCoach Grant	A	Revenue
4154	AB Sport Connection -WCSG Grant	A	Operating Revenue
4155	AB Sport Connection-Nationals Grant	A	Operating Revenue
4157	AB Sport Connection-Coaches/Officia	A	Operating Revenue
4165	Total AB Sport Connection	S	
4166	JC - RTC Coach Grant	G	Operating Revenue

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4167	LCJ - RTC Coach Grant	G	Operating Revenue
4170	Sport Outreach Training Scholarship	G	Revenue
4175	Tournament Surcharge-Future Fund	G	Revenue
4200	Interest and Bank Credits	G	Revenue
4210	Gain(loss) on year's investments	G	Operating Revenue
4220	Gst Rebates	G	Revenue
4230	Other Rebates	G	Revenue
4300	Casino	G	Revenue
4350	Committee Revenue	A	Revenue
4351	JC Referee	A	Operating Revenue
4352	Womens Camp Registration	A	Operating Revenue
4353	NCCP Registrations	A	Operating Revenue
4354	Kata Registrations	A	Operating Revenue
4355	Quebec Open	A	Operating Revenue
4360	Saskatchewan Open	A	Operating Revenue
4365	Pacific International	A	Operating Revenue
4370	Ontario Open	A	Operating Revenue
4371	US Open (FT Lauderdale)	A	Operating Revenue
4372	Elite 8	A	Operating Revenue
4373	Canada Winter Games	A	Operating Revenue
4375	Nationals	A	Operating Revenue
4376	Nationals - Kata	A	Operating Revenue
4377	National Training Camp	A	Operating Revenue
4378	Training Camp fees	A	Operating Revenue
4379	LTAD	A	Operating Revenue
4380	US Jr Olympics	A	Operating Revenue
4390	Coaches Retreat/Development	A	Revenue
4395	Total Committee Revenue	S	
4400	Keith Morgan Fund	G	Revenue
4450	Olympic Pins	G	Revenue
4500	Judo Canada	A	Revenue
4510	Black Belt/Alumni	A	Revenue
4515	Passports	A	Revenue
4520	Grading Fees	A	Revenue
4545	Total Judo Canada	S	
4550	Raffle-Travel Prize	G	Revenue
4560	ALBERTA WINTER GAMES	G	Revenue
4570	Fundraising/Merchandise Sales	G	Revenue
4571	Discrepancy	G	Non-Operating Revenue
4999	TOTAL REVENUE	T	

EXPENSE

5000	EXECUTIVE COMMITTEE	H	
5005	EX-01 Executive Director Salary	G	Cost of Goods Sold
5006	Executive Director - Benefit Plan	G	Expense
5007	HP - Benefit Plan	A	Operating Expense
5009	Vehicle Accumulated Depreciation	A	Expense
5010	EX-02 Provincial Coach Salary	A	Expense
5011	HP Employer Contributions	A	Expense
5012	HP coach vehicle	A	Operating Expense
5013	RTC - Provincial Coach Salary	A	Cost of Goods Sold
5014	Total HP Provincial Coach	S	
5015	EX-03 Provincial Coach Honorarium	G	Expense
5019	EX-04 Member Insurance	G	Expense
5020	General Operating - DO NOT USE	A	Expense
5021	Telecommunications	A	Expense
5022	Postage	A	Expense
5023	Photocopies/Printing	A	Expense
5024	Executive Committee Travel	A	Expense
5025	Office Supplies	A	Expense
5026	Courier/Freight	A	Expense
5027	Legal Fees	A	Expense
5028	Honorariums	A	Expense

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No.	Description	Type	Account Class
5029	Miscellaneous	A	Expense
5031	Accounting - Payroll Mgt	A	Expense
5034	Total General Operating	S	
5035	EX-06 Bof D Meetings	G	Expense
5040	EX-07 Volunteer Rec AGM/awards	G	Expense
5045	EX-08 Newsletter - Electronic	G	Expense
5050	EX-09 Exec Committee Mtg Facility	G	Expense
5052	Judo Canada AGM	G	Expense
5055	EX-10 Annual General Meeting	G	Expense
5065	EX-12 Computers	G	Expense
5070	EX-13 Host Jr/Sr Nationals	G	Expense
5075	EX-14 Future Fund	G	Expense
5080	EX-15 Administrative Training	G	Expense
5085	EX-16 Pre Judo Program	G	Expense
5090	EX-17 Membership Rec - DO NOT USE	G	Expense
5095	EX-18 Publicity	G	Expense
5100	EX-19 Streamline Regn Process	G	Expense
5120	EX-23 Marketing Strategic Plan	G	Expense
5125	EX-24 Membership Incentives	G	Expense
5130	EX-25 ED - Employer Contributions	G	Expense
5135	EX-26 Television Commercial	G	Expense
5140	EX-33 Bank Charges/NSF	G	Expense
5142	JC Membership Fees	G	Cost of Goods Sold
5143	Merchandise	G	Cost of Goods Sold
5145	EX-34 Casino Expense	G	Expense
5150	EX-35 Merchandise/Fundraising Costs	G	Cost of Goods Sold
5155	EX-36 Seminars	G	Expense
5160	EX-37 Extravaganza	G	Expense
5170	EX-38 Olympian Sponsorship Program	G	Expense
5175	EX-39 Contingency Fund	G	Expense
5176	Trailer Storage/Maintenance	G	Operating Expense
5199	TOTAL EXECUTIVE COMMITTEE	T	
5200	REFEREE COMMITTEE	H	
5205	Referee Meetings	G	Expense
5210	Referee Appreciation	G	Cost of Goods Sold
5215	Provincial Evaluation	G	Expense
5220	National Referee Gradings	G	Expense
5225	Intro Clinics	G	Expense
5230	Jr/Sr Nationals Travel	G	Expense
5240	West Referee Seminar	G	Expense
5245	Sr. Referee Exposure	G	Expense
5255	Natl. Referee Seminar	G	Expense
5260	RE-09 Referee Recruitment	G	Expense
5265	IJF Development	G	Expense
5270	Prov Referee Development/evaluation	G	Expense
5275	RE-12 Referee Travel in Alberta	G	Expense
5280	Administration	G	Expense
5285	RE-16 Referee Fundraising Costs	G	Expense
5290	Referee - Team Alberta	G	Expense
5295	AWG referee dev.	G	Expense
5299	TOTAL REFEREE COMMITTEE	T	
5300	COACHING COMMITTEE	H	
5301	CC-01 Jr.Nationals	A	Expense
5306	CC-01 Sr. Nationals	A	Expense
5307	TOTAL Nationals	S	
5315	Coaching Committee Meetings	G	Expense
5316	Provincial Coaches' Travel/Exp	G	Expense
5317	HP Coach Travel Expenses	G	Operating Expense
5318	Sport Pys. and Nutrition	G	Expense
5319	Quebec Open	G	Cost of Goods Sold
5320	Saskatchewan Open	G	Cost of Goods Sold
5321	Pacific International	G	Cost of Goods Sold

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No.	Description	Type	Account Class
5322	Ontario Open	G	Cost of Goods Sold
5323	National Training Camp - Winter	G	Cost of Goods Sold
5324	Elite 8 Nationals	G	Operating Expense
5325	CC-03 Jr. Training Camps	G	Expense
5330	CC-04 Team Testing	G	Expense
5335	CC-05 Sr. Training Camps	G	Expense
5337	Tracksuits-TO BE MOVED TO INVEN...	G	Expense
5338	US JR Olympics	G	Cost of Goods Sold
5340	CC-06 JA Athlete Funding	G	Expense
5341	Tom Greenway Scholarship Fund	G	Expense
5345	CC-08 Talent Identification	G	Expense
5350	CC-09 Intl Coaches Tour	G	Expense
5355	CC-10 CWG Training	G	Expense
5360	CC-11 Coach Development (no budget)	G	Expense
5365	CC-12 Drug Program	G	Expense
5370	CC-13 CWG Training & Gi's	G	Expense
5371	Fall Interprov training camp	G	Expense
5372	Provincial Winter Camp	G	Cost of Goods Sold
5373	Interprovincial Training Camps	G	Expense
5374	Coaching Development	G	Expense
5375	CC-14 WCSG Training Camps	G	Expense
5380	CC-15 Coaching Administration	G	Expense
5399	TOTAL COACHING COMMITTEE	T	
5400	TECHNICAL COMMITTEE	H	
5405	TC-01 Kata Clinics-Moved to Grading	G	Expense
5410	TC-03 Video Library	G	Expense
5415	TC-04 Committee Meetings	G	Expense
5425	TC-05 Provincial Medals	G	Expense
5435	TC-06 Kata Demos @ Tournaments	G	Expense
5440	TC-10 Technical Administration	G	Expense
5442	Annual Awards - Keeper trophy	G	Expense
5449	TOTAL TECHNICAL COMMITTEE	T	
5450	NCCP COMMITTEE	H	
5455	NC-01 NCCP DA/DI Technical Course	G	Expense
5457	NC-02 Committee Meetings	G	Expense
5460	NC-03 NCCP III Technical Course	G	Expense
5465	NC-04 Master Course Con. Seminar	G	Expense
5467	Learning Facilitator Development	G	Expense
5470	NC-05 NCCP Administration	G	Expense
5475	NC-06 Travel	G	Expense
5480	NCCP Instructor Honorariums	G	Expense
5499	TOTAL NCCP COMMITTEE	T	
5500	GRADING COMMITTEE	H	
5505	GR-01 NGB Syllabus Meeting	G	Expense
5510	GR-02 Dan Gradings - Travel	G	Expense
5515	GR-03 National Gradings	G	Expense
5520	GR-04 Grading Clinics	G	Expense
5525	GR-05 NGB Syllabus Distribution	G	Expense
5530	GR-06 Grading Administration	G	Expense
5535	GR-07 National Kata Competition	G	Expense
5536	JC Yudansha Fees	G	Cost of Goods Sold
5537	GR-08 Kata Clinics/Certification	G	Expense
5540	GR-09 Produce Kata Video	G	Expense
5545	GR-10 Kata Demo's @ Tournaments	G	Expense
5549	TOTAL GRADING COMMITTEE	T	
5560	REGIONAL COUNCIL	H	
5565	RG-01 Committee Meetings	G	Expense
5570	RG-02 Summer Camp (Outreach)	G	Expense
5575	RG-03 Implement Marketing Plan	G	Expense
5580	RG-04 Administration	G	Expense

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5585	RG-05 Black Belt Alumni Program	G	Expense
5588	AWG Registrations	G	Cost of Goods Sold
5590	RG-06 AWG Programs	G	Expense
5599	TOTAL REGIONAL COUNCIL	T	
5600	WOMAN'S COMMITTEE	H	
5605	WO-01 Women's Committee Admin	G	Expense
5607	Go Girl Program	G	Expense
5610	WO-02 Harassment Program	G	Expense
5615	WO-03 Female Training Camp	G	Expense
5620	WO-04 Ladies Self-Defence	G	Expense
5650	TOTAL WOMEN'S COMMITTEE	T	
5700	Long Term Athlete Development	H	
5705	LTAD Administration	G	Expense
5710	Promotion LTAD	G	Expense
5799	LTAD Total	T	
5800	AWARDS COMMITTEE	H	
5805	Awards Committee - Administration	G	Expense
5810	Nominations	G	Expense
5830	TOTAL AWARDS COMMITTEE	T	