

Skills Canada BC

Capital Assets

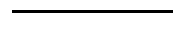
August 31 2022

		COST		
		Opening Cost	Additions	Disposals
30.00%	<u>Computer Equipment & Software</u>			
1-Jan-17	Opening Balance, Computer Equipment	11,013.74		
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23		
11-May-17	Apple MacBook Air for Elaine	1,368.20		
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47		
20-Dec-17	Apple MacBook Air for Michelle	1,483.63		
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88		
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59		
30% DB	Computer Equipment & Software	21,071.74	0.00	0.00
20.00%	<u>Office Furniture & Equipment</u>			
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00		
16-Mar-19	Office chair	1,081.30		
2019-05-29	Refrigerative supplies	8,031.56		
2021-04-01	Nikon 05600 camera	854.21		
	Table Saw-KMS tools	11,535.17		
20% DB	Office Furniture & Equipment	25,006.24	0.00	0.00
	Total Assets	46,077.98	0.00	0.00

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Capital Assets

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MEMO

		Closing Cost	Opening Net Book Value
30.00%	<u>Computer Equipment & Software</u>		
1-Jan-17	Opening Balance, Computer Equipment	11,013.74	433.08
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23	308.67
11-May-17	Apple MacBook Air for Elaine	1,368.20	370.78
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47	598.16
20-Dec-17	Apple MacBook Air for Michelle	1,483.63	401.92
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88	657.11
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59	685.52
30% DB	Computer Equipment & Software	21,071.74	2,112.61
20.00%	<u>Office Furniture & Equipment</u>		
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00	1,503.12
16-Mar-19	Office chair	1,081.30	674.69
2019-05-29	Refrigerative supplies	8,031.56	5,011.72
2021-04-01	Nikon 05600 camera	854.21	783.01
	Table Saw-KMS tools	11,535.17	7,197.89
20% DB	Office Furniture & Equipment	25,006.24	15,170.44
	Total Assets	46,077.98	17,283.04

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Capital Assets

August 31 2022

		ACCUMU			
		Opening Accumulated Amortization	Sep-21	Oct-21	Nov-21
30.00%	<u>Computer Equipment & Software</u>				
1-Jan-17	Opening Balance, Computer Equipment	10,580.66	10.83	10.83	10.83
25-Jan-17	Staples - Rene's laptop? (Staples)	830.56	7.72	7.72	7.72
11-May-17	Apple MacBook Air for Elaine	997.42	9.27	9.27	9.27
26-Oct-17	HP ELITBK 840 LP computer for Bill	1,609.31	14.95	14.95	14.95
20-Dec-17	Apple MacBook Air for Michelle	1,081.71	10.05	10.05	10.05
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,231.77	16.43	16.43	16.43
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,285.07	17.14	17.14	17.14
30% DB	Computer Equipment & Software	17,616.50	86.39	86.39	86.39
20.00%	<u>Office Furniture & Equipment</u>				
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	2,000.88	25.05	25.05	25.05
16-Mar-19	Office chair	406.61	11.24	11.24	11.24
2019-05-29	Refrigerative supplies	3,019.84	83.53	83.53	83.53
2021-04-01	Nikon 05600 camera	71.20	13.05	13.05	13.05
	Table Saw-KMS tools	4,337.28	119.96	119.96	119.96
20% DB	Office Furniture & Equipment	9,835.80	252.83	252.83	252.83
	Total Assets	27,452.31	339.22	339.22	339.22

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Capital Assets

August 31 2022

		<u>LATED AMORTIZATION</u>		
		Dec-21	Total Amortization Expense	Adjustments re Asset Disposals
30.00%	<u>Computer Equipment & Software</u>			
1-Jan-17	Opening Balance, Computer Equipment	10.83	43.32	0.00
25-Jan-17	Staples - Rene's laptop? (Staples)	7.72	30.88	0.00
11-May-17	Apple MacBook Air for Elaine	9.27	37.08	0.00
26-Oct-17	HP ELITBK 840 LP computer for Bill	14.95	59.80	0.00
20-Dec-17	Apple MacBook Air for Michelle	10.05	40.20	0.00
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	16.43	65.72	0.00
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	17.14	68.56	0.00
30% DB	Computer Equipment & Software	86.39	345.56	0.00
20.00%	<u>Office Furniture & Equipment</u>			
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	25.05	100.20	
16-Mar-19	Office chair	11.24	44.96	
2019-05-29	Refrigerative supplies	83.53	334.12	
2021-04-01	Nikon 05600 camera	13.05	52.20	
	Table Saw-KMS tools	119.96	479.84	
20% DB	Office Furniture & Equipment	252.83	1,011.32	0.00
	Total Assets	339.22	1,356.88	0.00

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August 31 2022

		Closing Accumulated Amortization	Closing Net Book Value
30.00%	<u>Computer Equipment & Software</u>		
1-Jan-17	Opening Balance, Computer Equipment	10,623.98	389.76
25-Jan-17	Staples - Rene's laptop? (Staples)	861.44	277.79
11-May-17	Apple MacBook Air for Elaine	1,034.50	333.70
26-Oct-17	HP ELITBK 840 LP computer for Bill	1,669.11	538.36
20-Dec-17	Apple MacBook Air for Michelle	1,121.91	361.72
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,297.49	591.39
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,353.63	616.96
30% DB	Computer Equipment & Software	<u>17,962.06</u>	<u>3,109.68</u>
20.00%	<u>Office Furniture & Equipment</u>		
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	2,101.08	1,402.92
16-Mar-19	Office chair	451.57	629.73
2019-05-29	Refrigerative supplies	3,353.96	4,677.60
2021-04-01	Nikon 05600 camera	123.40	730.81
	Table Saw-KMS tools	4,817.12	6,718.05
20% DB	Office Furniture & Equipment	<u>10,847.12</u>	<u>14,159.12</u>
	Total Assets	<u>28,809.19</u>	<u>17,268.79</u>

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Capital Assets
August 31 2021

		COST				MEMO	ACCUMULATED AMORTIZATION										
		Opening Cost	Additions	Disposals	Closing Cost	Opening Net Book Value	Opening Accumulated Amortization	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
30.00%	<u>Computer Equipment & Software</u>																
1-Jan-17	Opening Balance, Computer Equipment	11,013.74			11,013.74	618.60	10,395.14	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46	15.46
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23			1,139.23	441.03	698.20	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03
11-May-17	Apple MacBook Air for Elaine	1,368.20			1,368.20	529.66	838.54	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24	13.24
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47			2,207.47	854.48	1,352.99	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36	21.36
20-Dec-17	Apple MacBook Air for Michelle	1,483.63			1,483.63	574.24	909.39	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36	14.36
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88			1,888.88	938.75	950.13	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47	23.47
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59			1,970.59	979.40	991.19	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49	24.49
30% DB	Computer Equipment & Software	21,071.74	0.00	0.00	21,071.74	3,018.01	16,135.58	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41	123.41
20.00%	<u>Office Furniture & Equipment</u>																
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00			3,504.00	1,878.84	1,625.16	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31	31.31
16-Mar-19	Office chair	1,081.30			1,081.30	843.41	237.89	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06	14.06
2019-05-29	Refrigerative supplies	8,031.56			8,031.56	6,264.64	1,766.92	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41	104.41
2021-04-01	Nikon 05600 camera	0.00	854.21		854.21	854.21	0.00								14.24	14.24	14.24
	Table Saw-KMS tools	11,535.17			11,535.17	8,997.41	2,537.76	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96	149.96
20% DB	Office Furniture & Equipment	24,152.03	854.21	0.00	25,006.24	18,838.52	6,167.72	299.74	299.74	299.74	299.74	299.74	299.74	299.74	313.98	313.98	313.98
	Total Assets	45,223.77	854.21	0.00	46,077.98	21,856.52	22,303.31	423.15	423.15	423.15	423.15	423.15	423.15	423.15	437.39	437.39	437.39

Skills Canada BC
Capital Assets
August 31 2021

			Total		Closing	Closing
			Amortization	Adjustments re	Accumulated	Net Book
			Expense	Asset Disposals	Amortization	Value
		Jul-21	Aug-21			
30.00%	<u>Computer Equipment & Software</u>					
1-Jan-17	Opening Balance, Computer Equipment	15.46	15.46	185.52	0.00	10,580.66
25-Jan-17	Staples - Rene's laptop? (Staples)	11.03	11.03	132.36	0.00	830.56
11-May-17	Apple MacBook Air for Elaine	13.24	13.24	158.88	0.00	997.42
26-Oct-17	HP ELITBK 840 LP computer for Bill	21.36	21.36	256.32	0.00	1,609.31
20-Dec-17	Apple MacBook Air for Michelle	14.36	14.36	172.32	0.00	1,081.71
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	23.47	23.47	281.64	0.00	1,231.77
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	24.49	24.49	293.88	0.00	1,285.07
30% DB	Computer Equipment & Software	123.41	123.41	1,480.92	0.00	17,616.50
20.00%	<u>Office Furniture & Equipment</u>					
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	31.31	31.31	375.72	0.00	2,000.88
16-Mar-19	Office chair	14.06	14.06	168.72		406.61
2019-05-29	Refrigerative supplies	104.41	104.41	1,252.92		3,019.84
2021-04-01	Nikon 05600 camera	14.24	14.24	71.20		71.20
	Table Saw-KMS tools	149.96	149.96	1,799.52		4,337.28
20% DB	Office Furniture & Equipment	313.98	313.98	3,668.08	0.00	9,835.80
	Total Assets	437.39	437.39	5,149.00	0.00	27,452.31
						18,625.67

Skills Canada BC
Capital Assets
November 30, 2020

		COST		ACCUMULATED AMORTIZATION												
		Opening Cost	Closing Cost	Opening Accumulated Amortization	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Total Amortization Expense	Adjustments re Asset Disposals
30.00%	<u>Computer Equipment & Software</u>															
1-Jan-17	Opening Balance, Computer Equipment	11,013.74	11,013.74	10,240.50	19.33	19.33	19.33	19.33	19.33	19.33	19.33	19.33	19.33	19.33	154.64	0.00
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23	1,139.23	587.96	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	13.78	110.24	0.00
11-May-17	Apple MacBook Air for Elaine	1,368.20	1,368.20	706.14	16.55	16.55	16.55	16.55	16.55	16.55	16.55	16.55	16.55	16.55	132.40	0.00
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47	2,207.47	1,139.39	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	213.60	0.00
20-Dec-17	Apple MacBook Air for Michelle	1,483.63	1,483.63	765.79	17.95	17.95	17.95	17.95	17.95	17.95	17.95	17.95	17.95	17.95	143.60	0.00
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88	1,888.88	715.41	29.34	29.34	29.34	29.34	29.34	29.34	29.34	29.34	29.34	29.34	234.72	0.00
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59	1,970.59	746.31	30.61	30.61	30.61	30.61	30.61	30.61	30.61	30.61	30.61	30.61	244.88	0.00
30% DB	Computer Equipment & Software	21,071.74	21,071.74	14,901.50	154.26	154.26	154.26	154.26	154.26	154.26	154.26	154.26	154.26	154.26	1,234.08	0.00
20.00%	<u>Office Furniture & Equipment</u>															
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00	3,504.00	1,336.12	36.13	36.13	36.13	36.13	36.13	36.13	36.13	36.13	36.13	36.13	289.04	0.00
16-Mar-19	Office chair	1,081.30	1,081.30	108.13	16.22	16.22	16.22	16.22	16.22	16.22	16.22	16.22	16.22	16.22	129.76	0.00
2019-05-29	Refrigerative supplies	8,031.56	8,031.56	803.16	120.47	120.47	120.47	120.47	120.47	120.47	120.47	120.47	120.47	120.47	963.76	0.00
	Table Saw-KMS tools	11,535.17	11,535.17	1,153.52	173.03	173.03	173.03	173.03	173.03	173.03	173.03	173.03	173.03	173.03	1,384.24	0.00
20% DB	Office Furniture & Equipment	24,152.03	24,152.03	3,400.92	345.85	345.85	345.85	345.85	345.85	345.85	345.85	345.85	345.85	345.85	2,766.80	0.00
	Total Assets	45,223.77	45,223.77	18,302.43	500.11	500.11	500.11	500.11	500.11	500.11	500.11	500.11	500.11	500.11	4,000.88	0.00

Skills Canada BC
Capital Assets
November 30, 2020

		Closing Accumulated Amortization	Closing Net Book Value
30.00%	<u>Computer Equipment & Software</u>		
1-Jan-17	Opening Balance, Computer Equipment	10,395.14	618.60
25-Jan-17	Staples - Rene's laptop? (Staples)	698.20	441.03
11-May-17	Apple MacBook Air for Elaine	838.54	529.66
26-Oct-17	HP ELITBK 840 LP computer for Bill	1,352.99	854.48
20-Dec-17	Apple MacBook Air for Michelle	909.39	574.24
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	950.13	938.75
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	991.19	979.40
30% DB	Computer Equipment & Software	<u>16,135.58</u>	<u>4,936.16</u>
20.00%	<u>Office Furniture & Equipment</u>		
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	1,625.16	1,878.84
16-Mar-19	Office chair	237.89	843.41
2019-05-29	Refrigerative supplies	1,766.92	6,264.64
	Table Saw-KMS tools	<u>2,537.76</u>	<u>8,997.41</u>
20% DB	Office Furniture & Equipment	<u>6,167.72</u>	<u>17,984.31</u>
	Total Assets	<u>22,303.31</u>	<u>22,920.46</u>

Skills Canada BC
Capital Assets
December 31, 2019

		COST				MEMO
		Opening Cost	Additions	Disposals	Closing Cost	Opening Net Book Value
30.00%	<u>Computer Equipment & Software</u>					
1-Jan-17	Opening Balance, Computer Equipment	11,013.74			11,013.74	1,104.56
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23			1,139.23	787.55
11-May-17	Apple MacBook Air for Elaine	1,368.20			1,368.20	945.74
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47			2,207.47	1,525.88
20-Dec-17	Apple MacBook Air for Michelle	1,483.63			1,483.63	1,025.52
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	1,888.88			1,888.88	1,676.39
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	1,970.59			1,970.59	1,748.92
30% DB	Computer Equipment & Software	21,071.74	0.00	0.00	21,071.74	5,389.25
20.00%	<u>Office Furniture & Equipment</u>					
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00			3,504.00	2,709.80
16-Mar-19	Office chair		1,081.30		1,081.30	1,081.30
2019-05-29	Refrigerative supplies		8,031.56		8,031.56	8,031.56
	Table Saw-KMS tools		11,535.17		11,535.17	11,535.17
20% DB	Office Furniture & Equipment	3,504.00	20,648.03	0.00	24,152.03	23,357.83
	Total Assets	24,575.74	20,648.03	0.00	45,223.77	28,747.08

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Capital Assets
December 31, 2019

		Opening Accumulated Amortization	Jan-19	Feb-19	Mar-19	Apr-19	May-19
30.00%	<u>Computer Equipment & Software</u>						
1-Jan-17	Opening Balance, Computer Equipment	9,909.18	27.61	27.61	27.61	27.61	27.61
25-Jan-17	Staples - Rene's laptop? (Staples)	351.68	19.69	19.69	19.69	19.69	19.69
11-May-17	Apple MacBook Air for Elaine	422.46	23.64	23.64	23.64	23.64	23.64
26-Oct-17	HP ELITBK 840 LP computer for Bill	681.59	38.15	38.15	38.15	38.15	38.15
20-Dec-17	Apple MacBook Air for Michelle	458.11	25.64	25.64	25.64	25.64	25.64
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	212.49	41.91	41.91	41.91	41.91	41.91
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	221.67	43.72	43.72	43.72	43.72	43.72
30% DB	Computer Equipment & Software	12,257.18	220.36	220.36	220.36	220.36	220.36
20.00%	<u>Office Furniture & Equipment</u>						
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	794.20	45.16	45.16	45.16	45.16	45.16
16-Mar-19	Office chair	0.00	0.00	0.00	9.01	9.01	9.01
2019-05-29	Refrigerative supplies	0.00	0.00	0.00	0.00	0.00	66.93
	Table Saw-KMS tools	0.00					
20% DB	Office Furniture & Equipment	794.20	45.16	45.16	54.17	54.17	121.10
	Total Assets	13,051.38	265.52	265.52	274.53	274.53	341.46

Skills Canada BC
Capital Assets
December 31, 2019

		Total Amortization Expense	Closing Accumulated Amortization	Closing Net Book Value	
30.00%	<u>Computer Equipment & Software</u>				
1-Jan-17	Opening Balance, Computer Equipment	331.32	10,240.50	773.24	
25-Jan-17	Staples - Rene's laptop? (Staples)	236.28	587.96	551.27	
11-May-17	Apple MacBook Air for Elaine	283.68	706.14	662.06	
26-Oct-17	HP ELITBK 840 LP computer for Bill	457.80	1,139.39	1,068.08	
20-Dec-17	Apple MacBook Air for Michelle	307.68	765.79	717.84	
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	502.92	715.41	1,173.47	
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	524.64	746.31	1,224.28	
30% DB	Computer Equipment & Software	2,644.32	14,901.50	6,170.24	
20.00%	<u>Office Furniture & Equipment</u>				
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	541.92	1,336.12	2,167.88	
16-Mar-19	Office chair	108.13	108.13	973.17	108.13
2019-05-29	Refrigerative supplies	803.16	803.16	7,228.40	803.16
	Table Saw-KMS tools	1,153.52	1,153.52	10,381.65	1,153.52
20% DB	Office Furniture & Equipment	2,606.72	3,400.92	20,751.11	
	Total Assets	5,251.04	18,302.43	26,921.34	

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Capital Assets

October 31, 2018

		COST				MEMO
		Opening Cost	Additions	Disposals	Closing Cost	Opening Net Book Value
30.00%	<u>Computer Equipment & Software</u>					
1-Jan-17	Opening Balance, Computer Equipment	11,013.74			11,013.74	1,577.96
25-Jan-17	Staples - Rene's laptop? (Staples)	1,139.23			1,139.23	1,124.99
16-Mar-17	Staples - Bill's Expenses	0.00			0.00	0.00
11-May-17	Apple MacBook Air for Elaine	1,368.20			1,368.20	1,351.10
26-Oct-17	HP ELITBK 840 LP computer for Bill	2,207.47			2,207.47	2,179.88
20-Dec-17	Apple MacBook Air for Michelle	1,483.63			1,483.63	1,465.08
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	0.00	1,888.88		1,888.88	1,888.88
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	0.00	1,970.59		1,970.59	1,970.59
30% DB	<u>Computer Equipment & Software</u>	17,212.27	3,859.47	0.00	21,071.74	7,699.01
20.00%	<u>Office Furniture & Equipment</u>					
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	3,504.00			3,504.00	3,387.20
20% DB	<u>Office Furniture & Equipment</u>	3,504.00	0.00	0.00	3,504.00	3,387.20
	Total Assets	20,716.27	3,859.47	0.00	24,575.74	11,086.21

2017 Year-End Adjustments in blue

2018 Corrected Amortization in green

Skills Canada BC

Capital Assets

October 31, 2018

		Opening Accumulated Amortization	Jan-18	Feb-18	Mar-18	Apr-18	May-18
30.00%	<u>Computer Equipment & Software</u>						
1-Jan-17	Opening Balance, Computer Equipment	9,435.78	39.45	39.45	39.45	39.45	39.45
25-Jan-17	Staples - Rene's laptop? (Staples)	14.24	28.12	28.12	28.12	28.12	28.12
16-Mar-17	Staples - Bill's Expenses	0.00	0.00	0.00	0.00	0.00	0.00
11-May-17	Apple MacBook Air for Elaine	17.10	33.78	33.78	33.78	33.78	33.78
26-Oct-17	HP ELITBK 840 LP computer for Bill	27.59	54.50	54.50	54.50	54.50	54.50
20-Dec-17	Apple MacBook Air for Michelle	18.55	36.63	36.63	36.63	36.63	36.63
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	0.00	0.00	0.00	0.00	23.61	23.61
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	0.00	0.00	0.00	0.00	24.63	24.63
30% DB	Computer Equipment & Software	9,513.26	192.48	192.48	192.48	240.72	240.72
20.00%	<u>Office Furniture & Equipment</u>						
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	116.80	56.45	56.45	56.45	56.45	56.45
20% DB	Office Furniture & Equipment	116.80	56.45	56.45	56.45	56.45	56.45
	Total Assets	9,630.06	248.93	248.93	248.93	297.17	297.17

227.16 Recorded Amor
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2017 Year-End Adjustments in blue

2018 Corrected Amortization in green

Amortization Expense

65.31

Accum Amort - Computer Equip

71.16

Accum Amort - Office Furniture & Equip

5.85

Skills Canada BC

Capital Assets

October 31, 2018

ACCUMULATED AMORTIZATION

		Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
30.00%	<u>Computer Equipment & Software</u>							
1-Jan-17	Opening Balance, Computer Equipment	39.45	39.45	39.45	39.45	39.45	39.45	39.45
25-Jan-17	Staples - Rene's laptop? (Staples)	28.12	28.12	28.12	28.12	28.12	28.12	28.12
16-Mar-17	Staples - Bill's Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-May-17	Apple MacBook Air for Elaine	33.78	33.78	33.78	33.78	33.78	33.78	33.78
26-Oct-17	HP ELITBK 840 LP computer for Bill	54.50	54.50	54.50	54.50	54.50	54.50	54.50
20-Dec-17	Apple MacBook Air for Michelle	36.63	36.63	36.63	36.63	36.63	36.63	36.63
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	23.61	23.61	23.61	23.61	23.61	23.61	23.61
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	24.63	24.63	24.63	24.63	24.63	24.63	24.63
30% DB	Computer Equipment & Software	240.72	240.72	240.72	240.72	240.72	240.72	240.72
20.00%	<u>Office Furniture & Equipment</u>							
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	56.45	56.45	56.45	56.45	56.45	56.45	56.45
20% DB	Office Furniture & Equipment	56.45	56.45	56.45	56.45	56.45	56.45	56.45
	Total Assets	297.17	297.17	297.17	297.17	297.17	297.17	297.17

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2017 Year-End Adjustments in blue

2018 Corrected Amortization in green

Skills Canada BC

Capital Assets

October 31, 2018

		Total Amortization Expense	Closing Accumulated Amortization	Closing Net Book Value
30.00%	<u>Computer Equipment & Software</u>			
1-Jan-17	Opening Balance, Computer Equipment	473.40	9,909.18	1,104.56
25-Jan-17	Staples - Rene's laptop? (Staples)	337.44	351.68	787.55
16-Mar-17	Staples - Bill's Expenses	0.00	0.00	0.00
11-May-17	Apple MacBook Air for Elaine	405.36	422.46	945.74
26-Oct-17	HP ELITBK 840 LP computer for Bill	654.00	681.59	1,525.88
20-Dec-17	Apple MacBook Air for Michelle	439.56	458.11	1,025.52
10-Apr-18	Staples - HP Pavillion PC - Kim's desktop	212.49	212.49	1,676.39
13-Apr-18	Staples - Seagate Harddrives x 4, Asustor NAS server	221.67	221.67	1,748.92
30% DB	Computer Equipment & Software	<u>2,743.92</u>	<u>12,257.18</u>	<u>8,814.56</u>
20.00%	<u>Office Furniture & Equipment</u>			
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair	677.40	794.20	2,709.80
20% DB	Office Furniture & Equipment	<u>677.40</u>	<u>794.20</u>	<u>2,709.80</u>
	Total Assets	<u>3,421.32</u>	<u>13,051.38</u>	<u>11,524.36</u>

2017 Year-End Adjustments in blue

2018 Corrected Amortization in green

**Skills Canada BC
Capital Assets
December 31, 2017**

		COST				MEMO
		Opening Cost	Additions	Disposals	Closing Cost	Opening Net Book Value
30.00% <u>Computer Equipment & Software</u>						
1-Jan-17	Opening Balance, Computer Equipment	13,488.26		-2,474.52	11,013.74	1,301.17
1-Jan-17	Opening Balance, Computer Software (written off in 2017)	575.40		-575.40	0.00	0.00
17-Jan-17	Techsoup Canada - software for Bill's laptop		175.27	-175.27	0.00	0.00
25-Jan-17	Staples - Rene's laptop? (Staples)		1,139.23		1,139.23	1,139.23
16-Mar-17	Staples - Bill's Expenses		523.13		523.13	523.13
11-May-17	Apple MacBook Air for Elaine		1,368.20		1,368.20	1,368.20
26-Oct-17	HP ELITBK 840 LP computer for Bill		2,207.47		2,207.47	2,207.47
31-Oct-17	Disposal of inoperable laptop - Bill (apply to opening balance above) Assume half-year amortization taken (bought 2016)			0.00	0.00	0.00
30% DB	Computer Equipment & Software	14,063.66	5,413.30	-3,225.19	16,251.77	6,539.20
20.00% <u>Office Furniture & Equipment</u>						
9-Sep-17	Varidesk - Standing desks x 5, plus 1 chair		3,504.00		3,504.00	3,504.00
20% DB	Office Furniture & Equipment	0.00	3,504.00	0.00	3,504.00	3,504.00
	Total Assets	14,063.66	8,917.30	-3,225.19	19,755.77	10,043.20

Skills Canada BC
Capital Assets
December 31, 2017

AMORTIZATION								
	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total Amortization Expense	Adjustments re Asset Disposals	Closing Accumulated Amortization
30.00% Computer Equipment & Software								
1-Jan-17 Opening Balance, Computer Equipment	0.00	0.00	0.00	0.00		0.00	-371.18	9,341.39
1-Jan-17 Opening Balance, Computer Software (written off in 2017)	0.00	0.00	0.00	0.00	0.00	0.00	-369.22	0.00
17-Jan-17 Techsoup Canada - software for Bill's laptop								
25-Jan-17 Staples - Rene's laptop? (Staples)	0.00	0.00	0.00	0.00	14.24	14.24	0.00	14.24
16-Mar-17 Staples - Bill's Expenses	0.00	0.00	0.00	0.00	6.54	6.54	0.00	6.54
11-May-17 Apple MacBook Air for Elaine	0.00	0.00	0.00	0.00	17.10	17.10	0.00	17.10
26-Oct-17 HP ELITBK 840 LP computer for Bill	0.00	0.00	0.00	0.00	27.59	27.59	0.00	27.59
31-Oct-17 Disposal of inoperable laptop - Bill (apply to opening balance above) Assume half-year amortization taken (bought 2016)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30% DB Computer Equipment & Software	0.00	0.00	0.00	0.00	65.47	65.47	-740.40	9,406.86
20.00% Office Furniture & Equipment								
9-Sep-17 Varidesk - Standing desks x 5, plus 1 chair	0.00	0.00	0.00	0.00	116.80	116.80	0.00	116.80
20% DB Office Furniture & Equipment	0.00	0.00	0.00	0.00	116.80	116.80	0.00	116.80
Total Assets	0.00	0.00	0.00	0.00	182.27	182.27	-740.40	9,523.66

**Skills Canada BC
Capital Assets
December 31, 2017**

	Closing Net Book Value
30.00% <u>Computer Equipment & Software</u>	
1-Jan-17 Opening Balance, Computer Equipment	1,672.35
1-Jan-17 Opening Balance, Computer Software (written off in 2017)	0.00
17-Jan-17 Techsoup Canada - software for Bill's laptop	
25-Jan-17 Staples - Rene's laptop? (Staples)	1,124.99
16-Mar-17 Staples - Bill's Expenses	516.59
11-May-17 Apple MacBook Air for Elaine	1,351.10
26-Oct-17 HP ELITBK 840 LP computer for Bill	2,179.88
31-Oct-17 Disposal of inoperable laptop - Bill (apply to opening balance above) Assume half-year amortization taken (bought 2016)	0.00
30% DB Computer Equipment & Software	6,844.91
 20.00% <u>Office Furniture & Equipment</u>	
9-Sep-17 Varidesk - Standing desks x 5, plus 1 chair	3,387.20
20% DB Office Furniture & Equipment	3,387.20
Total Assets	10,232.11