

# Kaslo and District Community Forest Society

Year End: December 31, 2018

Trial Balance Grouped

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/17	%Chg
1030 KSCU Silviculture Chequing	54,877.39	0.00	0.00	54,877.39		10,616.50	417
1035 KSCU Silviculture Reserve Savings	99,371.58	0.00	0.00	99,371.58		224,443.82	(56)
1050 KSCU 532598 Membership Shares	25.00	0.00	0.00	25.00		25.00	0
<b>A. 1 Cash - silviculture</b>	<b>154,273.97</b>	<b>0.00</b>	<b>0.00</b>	<b>154,273.97</b>		<b>235,085.32</b>	<b>(34)</b>
1100 Legacy Fund Investment	77,010.91	1,663.71	0.00	78,674.62		0.00	0
1110 Leede Financial	0.00	0.00	0.00	0.00		66,445.10	(100)
1120 Leede Financial Legacy	0.00	0.00	0.00	0.00		4,829.01	(100)
<b>B</b>	<b>77,010.91</b>	<b>1,663.71</b>	<b>0.00</b>	<b>78,674.62</b>		<b>71,274.11</b>	<b>10</b>
1010 Petty Cash	0.00	0.00	0.00	0.00		30.47	(100)
1020 KSCU Maximizer Chequing	150,617.80	0.00	0.00	150,617.80		212,462.16	(29)
1025 KSCU Summit Savings - Operation:	800,499.73	0.00	0.00	800,499.73		21,303.56	3658
1045 KSCU 707489 Membership Shares	25.00	0.00	0.00	25.00		25.00	0
1340 KSCU Security Deposit MOF	2,361.45	0.00	0.00	2,361.45		2,341.55	1
1000GT Restricted cash	0.00	0.00	(1,000,000.00)	(1,000,000.00)		0.00	0
<b>A Cash - general operations</b>	<b>953,503.98</b>	<b>0.00</b>	<b>(1,000,000.00)</b>	<b>(46,496.02)</b>		<b>236,162.74</b>	<b>(120)</b>
1040 KSCU Contingency Savings	85,487.60	0.00	0.00	85,487.60		84,721.95	1
<b>A. 2 Cash - contingency fund</b>	<b>85,487.60</b>	<b>0.00</b>	<b>0.00</b>	<b>85,487.60</b>		<b>84,721.95</b>	<b>1</b>
1001GT Restricted cash	0.00	0.00	1,000,000.00	1,000,000.00		0.00	0
<b>A. 3 Restricted cash</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>		<b>0.00</b>	<b>0</b>
1200 Accounts Receivable	4,139.66	0.00	0.00	4,139.66		0.00	0
1210 Holdbacks Receivable	20,000.00	0.00	0.00	20,000.00		25,815.00	(23)
1300 Logging Prepayments	10,392.73	0.00	0.00	10,392.73		0.00	0
<b>C Accounts Receivable</b>	<b>34,532.39</b>	<b>0.00</b>	<b>0.00</b>	<b>34,532.39</b>		<b>25,815.00</b>	<b>34</b>
1330 Prepaid Rental Deposit	0.00	0.00	0.00	0.00		185.00	(100)
<b>E Damage Deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>185.00</b>	<b>(100)</b>
1320 Prepaid Expenses	2,660.88	(2,084.61)	0.00	576.27		2,660.88	(78)
<b>L Prepaid expenses</b>	<b>2,660.88</b>	<b>(2,084.61)</b>	<b>0.00</b>	<b>576.27</b>		<b>2,660.88</b>	<b>(78)</b>
1420 Furniture and equipment	0.00	822.78	0.00	822.78		0.00	0
1430 Computer	0.00	1,050.00	0.00	1,050.00		0.00	0
1520 Acc amort Furniture and fixtures	0.00	(164.56)	0.00	(164.56)		0.00	0
1530 Acc amort computer	0.00	(1,050.00)	0.00	(1,050.00)		0.00	0
<b>U Capital Assets</b>	<b>0.00</b>	<b>658.22</b>	<b>0.00</b>	<b>658.22</b>		<b>0.00</b>	<b>0</b>
1400 CP Development	0.00	160,568.00	0.00	160,568.00		160,568.00	0
1410 Roads	0.00	428,737.00	0.00	428,737.00		428,737.00	0
1510 Acc Amort Roads	0.00	(589,305.00)	0.00	(589,305.00)		(589,305.00)	0
<b>W</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
4020 Logging Income	(1,327,214.27)	0.00	0.00	(1,327,214.27)		(38,030.82)	3390
4025 Road Building Right of Way Income	(93,942.41)	0.00	0.00	(93,942.41)		0.00	0
<b>20. 1 Logging income</b>	<b>(1,421,156.68)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,421,156.68)</b>		<b>(38,030.82)</b>	<b>3637</b>
4410 FES Grant	0.00	0.00	0.00	0.00		(47,050.49)	(100)
4430 Grants	(6,547.51)	5,547.51	0.00	(1,000.00)		0.00	0

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<b>20. 2 Grants</b>	<b>(6,547.51)</b>	<b>5,547.51</b>	<b>0.00</b>	<b>(1,000.00)</b>		<b>(47,050.49) (98)</b>
4460 Miscellaneous Revenue	<u>(968.07)</u>	<u>0.00</u>	<u>0.00</u>	<u>(968.07)</u>		<u>(74.49) 1200</u>
<b>20. 5 Miscellaneous</b>	<b>(968.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>(968.07)</b>		<b>(74.49) 1200</b>
4420 Memberships	<u>(410.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(410.00)</u>		<u>(355.00) 15</u>
<b>20. 3 Memberships</b>	<b>(410.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(410.00)</b>		<b>(355.00) 15</b>
4085 Interest on Logging accounts	(5,572.02)	0.00	0.00	(5,572.02)	0.00	0
4185 Interest on Silviculture accounts	(2,761.49)	0.00	0.00	(2,761.49)	0.00	0
4440 Interest Revenue	<u>(23.15)</u>	<u>(1,663.71)</u>	<u>0.00</u>	<u>(1,686.86)</u>		<u>(8,460.96) (80)</u>
<b>20. 4 Interest</b>	<b>(8,356.66)</b>	<b>(1,663.71)</b>	<b>0.00</b>	<b>(10,020.37)</b>		<b>(8,460.96) 18</b>
4090 Operational Reserve	(158,361.00)	0.00	0.00	(158,361.00)	0.00	0
5080 Operational Reserve	<u>158,361.00</u>	<u>0.00</u>	<u>0.00</u>	<u>158,361.00</u>		<u>0.00 0</u>
<b>20. 6 Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00 0</b>
4300 Gain/loss on sale	<u>0.00</u>	<u>(5,547.51)</u>	<u>0.00</u>	<u>(5,547.51)</u>		<u>(56,431.00) (90)</u>
<b>20. 7 Gain/loss on sale</b>	<b>0.00</b>	<b>(5,547.51)</b>	<b>0.00</b>	<b>(5,547.51)</b>		<b>(56,431.00) (90)</b>
5022 GIS	2,920.00	0.00	0.00	2,920.00	0.00	0
5035 Professional Development	755.00	0.00	0.00	755.00	0.00	0
5040 Road Building	81,453.44	0.00	0.00	81,453.44	0.00	0
5045 Road Network Annual Maintenance	42,265.89	0.00	0.00	42,265.89	16,504.93	156
5052 Hazard Abatement	7,418.25	0.00	0.00	7,418.25	0.00	0
5055 Trucking	16,118.36	0.00	0.00	16,118.36	0.00	0
5060 Stumpage	67,368.17	0.00	0.00	67,368.17	0.00	0
5065 CP Roads	<u>64,442.00</u>	<u>0.00</u>	<u>0.00</u>	<u>64,442.00</u>		<u>0.00 0</u>
<b>40 Logging expenses</b>	<b>282,741.11</b>	<b>0.00</b>	<b>0.00</b>	<b>282,741.11</b>		<b>16,504.93 1613</b>
4100 Silviculture Reserve	(158,361.00)	0.00	0.00	(158,361.00)	0.00	0
4110 Silviculture Deficit Paydown	(45,246.00)	0.00	0.00	(45,246.00)	0.00	0
5070 Silviculture Reserve - Current	158,361.00	0.00	0.00	158,361.00	(122,347.00)	(229)
5075 Silviculture Reserve - Backlog	45,246.00	0.00	0.00	45,246.00	0.00	0
5100 Silviculture - Seedlings & Seeds	40,271.37	0.00	0.00	40,271.37	53,020.92	(24)
5110 Silviculture - Surveys & Reporting	5,445.00	0.00	0.00	5,445.00	6,398.90	(15)
5120 Silviculture - Contracts & Planting	88,658.72	0.00	0.00	88,658.72	30,033.92	195
5125 Silviculture - GIS	90.00	0.00	0.00	90.00	400.00	(78)
5130 Silviculture - Brushing	91,294.02	0.00	0.00	91,294.02	69,932.80	31
5135 Silviculture - Burning	1,615.00	0.00	0.00	1,615.00	0.00	0
5140 Silviculture - Other	507.50	0.00	0.00	507.50	601.79	(16)
5150 Silviculture - Site Prep	7,971.25	0.00	0.00	7,971.25	0.00	0
5155 Silviculture expense (accrual)	<u>0.00</u>	<u>31,339.00</u>	<u>0.00</u>	<u>31,339.00</u>		<u>0.00 0</u>
<b>41 Silviculture</b>	<b>235,852.86</b>	<b>31,339.00</b>	<b>0.00</b>	<b>267,191.86</b>		<b>38,041.33 602</b>
5615 Public Relations & Network	<u>12,767.91</u>	<u>0.00</u>	<u>0.00</u>	<u>12,767.91</u>		<u>1,241.75 928</u>
<b>43 Public relations and network</b>	<b>12,767.91</b>	<b>0.00</b>	<b>0.00</b>	<b>12,767.91</b>		<b>1,241.75 928</b>
5240 Community Wildfire Projects	<u>3,622.50</u>	<u>0.00</u>	<u>0.00</u>	<u>3,622.50</u>		<u>39,867.42 (91)</u>
<b>42 Community wildfire projects</b>	<b>3,622.50</b>	<b>0.00</b>	<b>0.00</b>	<b>3,622.50</b>		<b>39,867.42 (91)</b>
5625 Business Fees & Licenses	1,697.28	0.00	0.00	1,697.28	6,409.04	(74)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/17 %Chg
5650 Annual Licence - MOF	9,250.00	0.00	0.00	9,250.00		0
<b>45 Licences and fees</b>	<b>10,947.28</b>	<b>0.00</b>	<b>0.00</b>	<b>10,947.28</b>	<b>15,659.04</b>	<b>(30)</b>
5622 Bursaries, Donations, Outreach	5,030.00	0.00	0.00	5,030.00	5,100.00	(1)
<b>44 Bursaries, donations, outreach</b>	<b>5,030.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,030.00</b>	<b>5,100.00</b>	<b>(1)</b>
5690 Interest & Bank Charges	66.94	0.00	0.00	66.94	77.50	(14)
<b>47 Bank charges and interest</b>	<b>66.94</b>	<b>0.00</b>	<b>0.00</b>	<b>66.94</b>	<b>77.50</b>	<b>(14)</b>
5685 Insurance	2,509.00	2,084.61	0.00	4,593.61	4,681.33	(2)
<b>46 Insurance</b>	<b>2,509.00</b>	<b>2,084.61</b>	<b>0.00</b>	<b>4,593.61</b>	<b>4,681.33</b>	<b>(2)</b>
5700 Office Expenses	1,316.12	0.00	0.00	1,316.12	2,221.76	(41)
5720 Office Restructuring	19,351.78	(822.78)	0.00	18,529.00	150.00	12253
5740 Miscellaneous Expenses	0.00	1,641.70	0.00	1,641.70	399.38	311
5760 Rent	540.60	0.00	0.00	540.60	5,383.20	(90)
<b>48 Office expense</b>	<b>21,208.50</b>	<b>818.92</b>	<b>0.00</b>	<b>22,027.42</b>	<b>8,154.34</b>	<b>170</b>
5010 Management Payroll	44,245.00	0.00	0.00	44,245.00	8,422.09	425
5025 Timber Development	77,035.01	0.00	0.00	77,035.01	114,749.51	(33)
5030 Professional Services - External	15,867.95	0.00	0.00	15,867.95	6,131.89	159
5440 WCB Expense	128.87	0.00	0.00	128.87	587.59	(78)
5770 Society Management Expenses	28,940.29	0.00	0.00	28,940.29	0.00	0
<b>50 Managment fees</b>	<b>166,217.12</b>	<b>0.00</b>	<b>0.00</b>	<b>166,217.12</b>	<b>129,891.08</b>	<b>28</b>
5780 Telephone	331.37	0.00	0.00	331.37	1,786.85	(81)
<b>51 Telephone</b>	<b>331.37</b>	<b>0.00</b>	<b>0.00</b>	<b>331.37</b>	<b>1,786.85</b>	<b>(81)</b>
6000 Amortization	0.00	164.56	0.00	164.56	0.00	0
<b>52 Amortization</b>	<b>0.00</b>	<b>164.56</b>	<b>0.00</b>	<b>164.56</b>	<b>0.00</b>	<b>0</b>
5610 Accounting & Bookkeeping	11,476.50	0.00	0.00	11,476.50	13,218.00	(13)
5695 Legal	2,177.73	0.00	0.00	2,177.73	0.00	0
<b>66 Legal and accounting</b>	<b>13,654.23</b>	<b>0.00</b>	<b>0.00</b>	<b>13,654.23</b>	<b>13,218.00</b>	<b>3</b>
2605 Future Silviculture Liability	(545,098.00)	(31,339.00)	0.00	(576,437.00)	(545,098.00)	6
<b>HH Silviculture liability</b>	<b>(545,098.00)</b>	<b>(31,339.00)</b>	<b>0.00</b>	<b>(576,437.00)</b>	<b>(545,098.00)</b>	<b>6</b>
2100 Accounts Payable	(8,908.52)	0.00	0.00	(8,908.52)	0.00	0
2460 Prepaid Expenses & Deposits	0.00	0.00	0.00	0.00	(46,000.00)	(100)
<b>BB Accounts payable</b>	<b>(8,908.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,908.52)</b>	<b>(46,000.00)</b>	<b>(81)</b>
2310 GST/HST Charged on Sales	(10,654.21)	0.00	0.00	(10,654.21)	0.00	0
2315 GST/HST Paid on Purchases	4,815.89	0.00	0.00	4,815.89	1,969.49	145
<b>BBG Government remittances payat</b>	<b>(5,838.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,838.32)</b>	<b>1,969.49</b>	<b>(396)</b>
2610 Future Water Liability	(83,209.12)	0.00	0.00	(83,209.12)	(83,209.12)	0
2610GT GT Dummy interfund	0.00	0.00	(2,279.00)	(2,279.00)	0.00	0
<b>VV Internally restricted - water cont</b>	<b>(83,209.12)</b>	<b>0.00</b>	<b>(2,279.00)</b>	<b>(85,488.12)</b>	<b>(83,209.12)</b>	<b>3</b>
3010 Unrestricted Opening Balance	(78,620.48)	187,630.48	0.00	109,010.00	(14,810.81)	(836)
3010GT GT Dummy interfund	0.00	0.00	909,701.63	909,701.63	0.00	0

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**Kaslo and District Community Forest Society**

Year End: December 31, 2018

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/17 %Chg
<b>TT Unrestricted net assets</b>	<b>(78,620.48)</b>	<b>187,630.48</b>	<b>909,701.63</b>	<b>1,018,711.63</b>		<b>(14,810.81) (6978)</b>
3015 Internally Restricted	(684,832.19)	592,254.82	0.00	(92,577.37)		(750,283.56) (88)
3560 Retained Earnings - Previous Year	781,527.00	(781,527.00)	0.00	0.00		657,706.19 (100)
3015GT GT Dummy interfund	0.00	0.00	(907,422.63)	(907,422.63)		0.00 0
<b>SS Internally restricted net assets</b>	<b>96,694.81</b>	<b>(189,272.18)</b>	<b>(907,422.63)</b>	<b>(1,000,000.00)</b>		<b>(92,577.37) 980</b>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u> <u>0</u>
<b>Net Income (Loss)</b>	<b>682,490.10</b>			<b>649,746.72</b>		<b>(123,820.81) (625)</b>

<b>Prepared by</b>	<b>Reviewed by</b>
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