

**Canadian Association for Laboratory Animal Science**

**DFC1**

Year End: December 31, 2023

Adjusting Journal Entries

Date: 01/01/2023 To 31/12/2023

Number	Date	Name	Account No	Debit	Credit
2	31/12/2023	Acc Depr - Membership Database	19710		8,400.00
2	31/12/2023	Amortization - Capital asset fund	59999	8,400.00	
		To record amortization.			
3	31/12/2023	Bank and Investment Income	40100	10,488.61	
3	31/12/2023	Bank and Investment Income	40100		4,012.75
3	31/12/2023	Interest income - portfolio	40140		1,435.01
3	31/12/2023	Reinvested Dividends	40145		8,854.76
3	31/12/2023	Dividend Income	40150		198.84
3	31/12/2023	Portfolio management fees	52139	4,012.75	
		To record investment activity.			
5	31/12/2023	Retained Earnings - Previous Year	35600	121.00	
5	31/12/2023	Miscellaneous	52270		121.00
		To adjust opening retained earnings.			
6	31/12/2023	US Exchange	10650	3,500.32	
6	31/12/2023	US Exchange	44750		3,500.32
		To adjust exchange			
7	31/12/2023	Deferred Exhibits	21255	54,148.00	
7	31/12/2023	Symposium - Exhibits	42100		54,148.00
		To reverse prior year defered exhibits			
8	31/12/2023	Deferred Exams - Provisional	21150	12,077.00	
8	31/12/2023	Deferred Exams - Provisional	21150		2,744.50
8	31/12/2023	Deferred Exams - Provisional	21150		1,239.00
8	31/12/2023	Deferred Exams - Provisional	21150		9,872.00
8	31/12/2023	Deferred Exams - Provisional	21150		1,165.00
8	31/12/2023	Symposium - Workshops	42450	1,239.00	
8	31/12/2023	Exams - Provisional	43450		12,077.00
8	31/12/2023	Exams - ARLAT	43500	2,744.50	
8	31/12/2023	Exams - RLAT	43550	9,872.00	
8	31/12/2023	Exams - RMLAT	43610	1,165.00	

Canadian Association for Laboratory Animal Science

DFC1-1

Year End: December 31, 2023

Adjusting Journal Entries

Date: 01/01/2023 To 31/12/2023

Number	Date	Name	Account No	Debit	Credit
		To reverse deferred exam fees and set up current year receipts			
9	31/12/2023	Deferred Memberships - Institutions	21100		71,010.00
9	31/12/2023	Deferred Memberships - Institutions	21100	71,936.00	
9	31/12/2023	Membership - Institutional	40200	27,274.00	
9	31/12/2023	Membership - Institutional	40200		71,936.00
9	31/12/2023	Membership - National	40300	32,163.00	
9	31/12/2023	Membership - Business	40350	6,851.00	
9	31/12/2023	Membership - Student	40400	4,722.00	
		To reverse prior year deferred memberships and set up the current year			
				<b>250,714.18</b>	<b>250,714.18</b>

Net Income (Loss) (26,658.87)

**Canadian Association for Laboratory Animal Science****DFC2****Year End: December 31, 2023****Trial Balance****Adjusted G/L Balances**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>
10550 Main Account - Bank of Montreal	105,078.71	0.00	<b>105,078.71</b>
10600 US Dollar Bank Account	11,935.75	0.00	<b>11,935.75</b>
10650 US Exchange	350.15	3,500.32	<b>3,850.47</b>
11000 Investments	293,490.22	0.00	<b>293,490.22</b>
12020 Advances Receivable	577.85	0.00	<b>577.85</b>
13000 Prepaid Expenses	30,143.76	0.00	<b>30,143.76</b>
19700 Membership Database	42,000.00	0.00	<b>42,000.00</b>
19710 Acc Depr - Membership Database	(32,200.00)	(8,400.00)	<b>(40,600.00)</b>
21100 Deferred Memberships - Institution	(71,936.00)	926.00	<b>(71,010.00)</b>
21150 Deferred Exams - Provisional	(12,077.00)	(2,943.50)	<b>(15,020.50)</b>
21255 Deferred Exhibits	(54,148.00)	54,148.00	<b>0.00</b>
22150 A/P and accrued	(8,042.58)	0.00	<b>(8,042.58)</b>
23100 GST/HST Charged on Sales	(1,496.32)	0.00	<b>(1,496.32)</b>
23150 GST/HST Paid on Purchases	7,979.26	0.00	<b>7,979.26</b>
23255 QST	1,581.65	0.00	<b>1,581.65</b>
35600 Retained Earnings - Previous Year	(377,448.13)	121.00	<b>(377,327.13)</b>
35700 Equity in Fix Assets - Opening	(26,600.01)	0.00	<b>(26,600.01)</b>
35800 Amortization	16,800.00	0.00	<b>16,800.00</b>
40100 Bank and Investment Income	(16,150.14)	6,475.86	<b>(9,674.28)</b>
40140 Interest income - portfolio	0.00	(1,435.01)	<b>(1,435.01)</b>
40145 Reinvested Dividends	0.00	(8,854.76)	<b>(8,854.76)</b>
40150 Dividend Income	0.00	(198.84)	<b>(198.84)</b>
40200 Membership - Institutional	(30,472.50)	(44,662.00)	<b>(75,134.50)</b>
40300 Membership - National	(93,520.03)	32,163.00	<b>(61,357.03)</b>
40350 Membership - Business	(21,001.11)	6,851.00	<b>(14,150.11)</b>
40400 Membership - Student	(7,750.00)	4,722.00	<b>(3,028.00)</b>
40500 Advertising Revenue	(15,316.33)	0.00	<b>(15,316.33)</b>
41100 Manuals	(8,407.00)	0.00	<b>(8,407.00)</b>
41500 Masks	(296.81)	0.00	<b>(296.81)</b>
41510 Sponsorship - Webinars	0.00	0.00	<b>0.00</b>
42100 Symposium - Exhibits	(66,398.31)	(54,148.00)	<b>(120,546.31)</b>
42150 Symposium - Registrations	(125,684.12)	0.00	<b>(125,684.12)</b>
42200 Symposium - Sponsors	(4,300.00)	0.00	<b>(4,300.00)</b>
42250 Symposium - Donations	(43.49)	0.00	<b>(43.49)</b>
42400 Symposium - Banquet	(45.00)	0.00	<b>(45.00)</b>
42450 Symposium - Workshops	(19,353.72)	1,239.00	<b>(18,114.72)</b>
42475 Symposium - Hotel Rebate	(7,175.00)	0.00	<b>(7,175.00)</b>
42500 Symposium - Saturday Social	(3,330.01)	0.00	<b>(3,330.01)</b>
42550 Symposium - Scholarship Fundrais	(478.39)	0.00	<b>(478.39)</b>
42560 Symposium - Awards	(1,835.93)	0.00	<b>(1,835.93)</b>

**Canadian Association for Laboratory Animal Science****DFC2-1****Year End: December 31, 2023****Trial Balance****Adjusted G/L Balances**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>
42580 Symposium - Cancellation Fee	(515.00)	0.00	<b>(515.00)</b>
42590 Symposium - T-Shirts (Misc)	(45.00)	0.00	<b>(45.00)</b>
43450 Exams - Provisional	(1,239.00)	(12,077.00)	<b>(13,316.00)</b>
43500 Exams - ARLAT	(2,897.00)	2,744.50	<b>(152.50)</b>
43550 Exams - RLAT	(10,738.00)	9,872.00	<b>(866.00)</b>
43610 Exams - RMLAT	(1,165.00)	1,165.00	<b>0.00</b>
43810 Webinar Member	(3,106.54)	0.00	<b>(3,106.54)</b>
43815 Webinar - Non-Member	(850.00)	0.00	<b>(850.00)</b>
44400 Miscellaneous Revenue	(688.77)	0.00	<b>(688.77)</b>
44401 Website - Job Postings	(1,426.00)	0.00	<b>(1,426.00)</b>
44410 Admin Service / Processing Fees	(4,972.29)	0.00	<b>(4,972.29)</b>
44750 US Exchange	0.00	(3,500.32)	<b>(3,500.32)</b>
52010 Telephone/Conference Calls	960.00	0.00	<b>960.00</b>
52030 Audit and Tax Fees	8,665.00	0.00	<b>8,665.00</b>
52040 Brd Meet: Director Travel	3,747.36	0.00	<b>3,747.36</b>
52050 Brd Meet: Director Meals/Accom	11,027.78	0.00	<b>11,027.78</b>
52070 Brd Meet Exp: Rental Charges	1,360.20	0.00	<b>1,360.20</b>
52090 Board: Other Travel	662.25	0.00	<b>662.25</b>
52105 Board Google Suite	437.44	0.00	<b>437.44</b>
52110 CALAS National Office Travel	292.36	0.00	<b>292.36</b>
52120 CALAS National Office Meals / Acc	76.73	0.00	<b>76.73</b>
52130 Management Office Fees	154,509.93	0.00	<b>154,509.93</b>
52139 Portfolio management fees	0.00	4,012.75	<b>4,012.75</b>
52150 Bank Charges	831.97	0.00	<b>831.97</b>
52160 Credit Card Charges	13,605.26	0.00	<b>13,605.26</b>
52180 General Distribution / Mail	0.00	0.00	<b>0.00</b>
52190 Directors Insurance	4,025.00	0.00	<b>4,025.00</b>
52200 General Liability Insurance	2,211.60	0.00	<b>2,211.60</b>
52220 Corporate Filing Fees	12.00	0.00	<b>12.00</b>
52240 Translation Service Fees	955.19	0.00	<b>955.19</b>
52270 Miscellaneous	720.00	(121.00)	<b>599.00</b>
52510 Telephone/Conference Calls	530.00	0.00	<b>530.00</b>
52560 Webinar Expenses	100.00	0.00	<b>100.00</b>
53040 Magazine Design/Production	7,192.00	0.00	<b>7,192.00</b>
53120 Miscellaneous Marketing	938.29	0.00	<b>938.29</b>
53155 Outreach	2,640.57	0.00	<b>2,640.57</b>
53160 E-Marketing - SM and CC	1,013.52	0.00	<b>1,013.52</b>
53166 President Travel to AALAS	783.78	0.00	<b>783.78</b>
53169 ICLAS Scholarship Support	738.65	0.00	<b>738.65</b>
53520 Database Maintenance	26,360.00	0.00	<b>26,360.00</b>

**Canadian Association for Laboratory Animal Science****DFC2-2****Year End: December 31, 2023****Trial Balance****Adjusted G/L Balances**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>
53560 Members Directory	74.33	0.00	<b>74.33</b>
54040 RLAT Practical Exam Travel Expe	1,448.58	0.00	<b>1,448.58</b>
54100 Distribution/Mail	0.00	0.00	<b>0.00</b>
54120 Special Projects	5,015.33	0.00	<b>5,015.33</b>
54520 Chapter Rebates	4,600.00	0.00	<b>4,600.00</b>
54525 Tech Week Rebates	448.94	0.00	<b>448.94</b>
55030 Website Maintenance/Hosting	7,505.49	0.00	<b>7,505.49</b>
55040 Website Email Domain Renewal	783.00	0.00	<b>783.00</b>
56510 Symposium - Posterboards	0.00	0.00	<b>0.00</b>
56540 Symposium - AV Rental & Labour	45,122.99	0.00	<b>45,122.99</b>
56550 Symposium - Facilities Rental	(0.04)	0.00	<b>(0.04)</b>
56551 Symposium - Meeting Room	5,000.00	0.00	<b>5,000.00</b>
56590 Symposium - Speaker Honourariur	344.83	0.00	<b>344.83</b>
56610 Symposium - Signs and Banners	3,305.50	0.00	<b>3,305.50</b>
56620 Symposium - Shipping	1,002.89	0.00	<b>1,002.89</b>
56630 Symposium - General Conference	168.32	0.00	<b>168.32</b>
56635 Symposium - Supplies	0.00	0.00	<b>0.00</b>
56640 Symposium - Speaker Expenses	992.86	0.00	<b>992.86</b>
56645 Symposium - CALAM Expenses	(1,861.08)	0.00	<b>(1,861.08)</b>
56650 Symposium - Workshop expenses	0.00	0.00	<b>0.00</b>
56665 Symposium - On Site Staff	618.00	0.00	<b>618.00</b>
56670 Symposium - Gala Ent & Decor	1,612.33	0.00	<b>1,612.33</b>
56720 Symposium - Workshop Transport:	2,007.00	0.00	<b>2,007.00</b>
56721 Symposium - Social Transportati	1,444.00	0.00	<b>1,444.00</b>
56730 Symposium - Staff/Board Travel	12,539.34	0.00	<b>12,539.34</b>
56740 Symposium - Vendor Delegation	225.00	0.00	<b>225.00</b>
56780 Symposium - Delegate Bags	0.00	0.00	<b>0.00</b>
56790 Symposium - Absolute Expenses	0.00	0.00	<b>0.00</b>
56800 Symposium - Badges, Ribbons	1,564.13	0.00	<b>1,564.13</b>
56820 Symposium - F&B Gratuities	37,285.62	0.00	<b>37,285.62</b>
56825 Symposium - Vendor - Security	1,860.00	0.00	<b>1,860.00</b>
56830 Symposium - Vendor Booth	5,985.00	0.00	<b>5,985.00</b>
56840 Symposium - Vendor - Labour	0.00	0.00	<b>0.00</b>
56855 Symposium - Reg System	4,000.00	0.00	<b>4,000.00</b>
56870 Symposium - F&B Opening	15,180.00	0.00	<b>15,180.00</b>
56880 Symposium - F&B Opening Recep	2,420.00	0.00	<b>2,420.00</b>
56900 Symposium - F& B - Workshop	3,306.00	0.00	<b>3,306.00</b>
56911 Symposium - F& B - Mon Lunch	20,900.00	0.00	<b>20,900.00</b>
56912 Symposium - F& B - Tue Lunch	20,900.00	0.00	<b>20,900.00</b>
56920 Symposium - F& B - Gala Dinner	14,960.00	0.00	<b>14,960.00</b>

**Canadian Association for Laboratory Animal Science****DFC2-3**

Year End: December 31, 2023

Trial Balance

Adjusted G/L Balances

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<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Adj</b>
56930 Symposium - F& B - Gala Dinner	4,991.00	0.00	<b>4,991.00</b>
56940 Symposium - F& B - Coffee Breaks	25,642.00	0.00	<b>25,642.00</b>
56942 Symposium - F& B -Tuesday Brea	11,500.00	0.00	<b>11,500.00</b>
56950 Symposium - Allied Trades Food	900.00	0.00	<b>900.00</b>
56991 Symposium - Graphic Design	0.00	0.00	<b>0.00</b>
56992 Symposium - Poster/Teaser	1,110.55	0.00	<b>1,110.55</b>
57060 Symposium - AGM Breakfast	4,200.00	0.00	<b>4,200.00</b>
57100 Symposium - Miscellaneous	0.00	0.00	<b>0.00</b>
57280 Intl Promotions (AALAS speakers)	0.00	0.00	<b>0.00</b>
57610 Jocelyn Goyer Vendor Award	0.00	0.00	<b>0.00</b>
57630 Regional Chapter Travel Fellos	5,250.00	0.00	<b>5,250.00</b>
57631 Sponsored Awards	3,432.20	0.00	<b>3,432.20</b>
57632 Membership of Distinction Award	0.00	0.00	<b>0.00</b>
57633 Robert Young Travel Fellowship	500.00	0.00	<b>500.00</b>
57720 Off-site file storage	530.19	0.00	<b>530.19</b>
59999 Amortization - Capital asset fund	0.00	8,400.00	<b>8,400.00</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income (Loss)</b>	<b>(74,010.69)</b>		<b>(26,658.87)</b>

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# Canadian Association for Laboratory Animal Science

DFC3

Year End: December 31, 2023

Trial Balance

Adjusted G/L Balances

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
10550 Main Account - Bank of Montreal	105,078.71	0.00	0.00	105,078.71	222,747.33	(53)
<b>A. 1</b>	<b>105,078.71</b>	<b>0.00</b>	<b>0.00</b>	<b>105,078.71</b>	<b>222,747.33</b>	<b>(53)</b>
10600 US Dollar Bank Account	11,935.75	0.00	0.00	11,935.75	988.00	1108
10650 US Exchange	350.15	3,500.32	0.00	3,850.47	350.15	1000
<b>A. 2</b>	<b>12,285.90</b>	<b>3,500.32</b>	<b>0.00</b>	<b>15,786.22</b>	<b>1,338.15</b>	<b>1080</b>
11000 Investments	293,490.22	0.00	0.00	293,490.22	277,801.71	6
<b>B Investments</b>	<b>293,490.22</b>	<b>0.00</b>	<b>0.00</b>	<b>293,490.22</b>	<b>277,801.71</b>	<b>6</b>
12020 Advances Receivable	577.85	0.00	0.00	577.85	0.00	0
<b>C Accounts receivable, trade and oth</b>	<b>577.85</b>	<b>0.00</b>	<b>0.00</b>	<b>577.85</b>	<b>0.00</b>	<b>0</b>
13000 Prepaid Expenses	30,143.76	0.00	0.00	30,143.76	26,556.36	14
<b>L Prepaid expenses and other assets</b>	<b>30,143.76</b>	<b>0.00</b>	<b>0.00</b>	<b>30,143.76</b>	<b>26,556.36</b>	<b>14</b>
19700 Membership Database	42,000.00	0.00	0.00	42,000.00	42,000.00	0
19710 Acc Depr - Membership Database	(32,200.00)	(8,400.00)	0.00	(40,600.00)	(32,200.00)	26
<b>U. 1</b>	<b>9,800.00</b>	<b>(8,400.00)</b>	<b>0.00</b>	<b>1,400.00</b>	<b>9,800.00</b>	<b>(86)</b>
22150 A/P and accrued	(8,042.58)	0.00	0.00	(8,042.58)	(8,946.36)	(10)
<b>BB. 1</b>	<b>(8,042.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,042.58)</b>	<b>(8,946.36)</b>	<b>(10)</b>
23100 GST/HST Charged on Sales	(1,496.32)	0.00	0.00	(1,496.32)	(4,487.09)	(67)
23150 GST/HST Paid on Purchases	7,979.26	0.00	0.00	7,979.26	6,022.92	32
<b>BB. 2</b>	<b>6,482.94</b>	<b>0.00</b>	<b>0.00</b>	<b>6,482.94</b>	<b>1,535.83</b>	<b>322</b>
23255 QST	1,581.65	0.00	0.00	1,581.65	(5,546.18)	(129)
<b>BB. 3</b>	<b>1,581.65</b>	<b>0.00</b>	<b>0.00</b>	<b>1,581.65</b>	<b>(5,546.18)</b>	<b>(129)</b>
21100 Deferred Memberships - Institution	(71,936.00)	926.00	0.00	(71,010.00)	(71,936.00)	(1)
21150 Deferred Exams - Provisional	(12,077.00)	(2,943.50)	0.00	(15,020.50)	(12,077.00)	24
21255 Deferred Exhibits	(54,148.00)	54,148.00	0.00	0.00	(54,148.00)	(100)
<b>CC</b>	<b>(138,161.00)</b>	<b>52,130.50</b>	<b>0.00</b>	<b>(86,030.50)</b>	<b>(138,161.00)</b>	<b>(38)</b>
35600 Retained Earnings - Previous Year	(377,448.13)	121.00	0.00	(377,327.13)	(401,349.46)	(6)
<b>TT. 1</b>	<b>(377,448.13)</b>	<b>121.00</b>	<b>0.00</b>	<b>(377,327.13)</b>	<b>(401,349.46)</b>	<b>(6)</b>
35700 Equity in Fix Assets - Opening	(26,600.01)	0.00	0.00	(26,600.01)	(26,600.10)	0
35800 Amortization	16,800.00	0.00	0.00	16,800.00	8,400.00	100
<b>TT. 2</b>	<b>(9,800.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,800.01)</b>	<b>(18,200.10)</b>	<b>(46)</b>
40500 Advertising Revenue	(15,316.33)	0.00	0.00	(15,316.33)	(12,951.24)	18
41100 Manuals	(8,407.00)	0.00	0.00	(8,407.00)	(6,466.04)	30

**Canadian Association for Laboratory Animal Science**

**DFC3-1**

**Year End: December 31, 2023**

**Trial Balance**

**Adjusted G/L Balances**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Reclass</b>	<b>Rep</b>	<b>Rep 12/22</b>	<b>%Chg</b>
<b>20 Revenues</b>	<b>(23,723.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,723.33)</b>	<b>(19,417.28)</b>	<b>22</b>
40200 Membership - Institutional	(30,472.50)	(44,662.00)	0.00	(75,134.50)	(7,203.35)	943
40300 Membership - National	(93,520.03)	32,163.00	0.00	(61,357.03)	(121,287.95)	(49)
40350 Membership - Business	(21,001.11)	6,851.00	0.00	(14,150.11)	(19,556.35)	(28)
40400 Membership - Student	(7,750.00)	4,722.00	0.00	(3,028.00)	(6,010.00)	(50)
<b>20. 1</b>	<b>(152,743.64)</b>	<b>(926.00)</b>	<b>0.00</b>	<b>(153,669.64)</b>	<b>(154,057.65)</b>	<b>0</b>
42100 Symposium - Exhibits	(66,398.31)	(54,148.00)	0.00	(120,546.31)	(67,878.74)	78
42150 Symposium - Registrations	(125,684.12)	0.00	0.00	(125,684.12)	(82,624.22)	52
42200 Symposium - Sponsors	(4,300.00)	0.00	0.00	(4,300.00)	(30,017.80)	(86)
42250 Symposium - Donations	(43.49)	0.00	0.00	(43.49)	(88.50)	(51)
42400 Symposium - Banquet	(45.00)	0.00	0.00	(45.00)	(211.65)	(79)
42450 Symposium - Workshops	(19,353.72)	1,239.00	0.00	(18,114.72)	(10,320.97)	76
42475 Symposium - Hotel Rebate	(7,175.00)	0.00	0.00	(7,175.00)	0.00	0
42500 Symposium - Saturday Social	(3,330.01)	0.00	0.00	(3,330.01)	(6,854.08)	(51)
42550 Symposium - Scholarship Fundrais	(478.39)	0.00	0.00	(478.39)	(398.00)	20
42560 Symposium - Awards	(1,835.93)	0.00	0.00	(1,835.93)	(4,350.00)	(58)
42580 Symposium - Cancellation Fee	(515.00)	0.00	0.00	(515.00)	0.00	0
42590 Symposium - T-Shirts (Misc)	(45.00)	0.00	0.00	(45.00)	0.00	0
<b>20. 2</b>	<b>(229,203.97)</b>	<b>(52,909.00)</b>	<b>0.00</b>	<b>(282,112.97)</b>	<b>(202,743.96)</b>	<b>39</b>
43450 Exams - Provisional	(1,239.00)	(12,077.00)	0.00	(13,316.00)	(1,770.00)	652
43500 Exams - ARLAT	(2,897.00)	2,744.50	0.00	(152.50)	(2,413.50)	(94)
43550 Exams - RLAT	(10,738.00)	9,872.00	0.00	(866.00)	(13,793.79)	(94)
43610 Exams - RMLAT	(1,165.00)	1,165.00	0.00	0.00	(699.00)	(100)
<b>20. 3</b>	<b>(16,039.00)</b>	<b>1,704.50</b>	<b>0.00</b>	<b>(14,334.50)</b>	<b>(18,676.29)</b>	<b>(23)</b>
41510 Sponsorship - Webinars	0.00	0.00	0.00	0.00	(250.00)	(100)
43810 Webinar Member	(3,106.54)	0.00	0.00	(3,106.54)	(4,890.00)	(36)
43815 Webinar - Non-Member	(850.00)	0.00	0.00	(850.00)	(1,120.00)	(24)
<b>20. 4</b>	<b>(3,956.54)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,956.54)</b>	<b>(6,260.00)</b>	<b>(37)</b>
41500 Masks	(296.81)	0.00	0.00	(296.81)	(6.00)	4847
44400 Miscellaneous Revenue	(688.77)	0.00	0.00	(688.77)	(37.63)	1730
44401 Website - Job Postings	(1,426.00)	0.00	0.00	(1,426.00)	(3,132.01)	(54)
44410 Admin Service / Processing Fees	(4,972.29)	0.00	0.00	(4,972.29)	(4,525.00)	10
<b>20. 6</b>	<b>(7,383.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,383.87)</b>	<b>(7,700.64)</b>	<b>(4)</b>
52030 Audit and Tax Fees	8,665.00	0.00	0.00	8,665.00	8,665.00	0
52130 Management Office Fees	154,509.93	0.00	0.00	154,509.93	150,256.00	3
<b>40 Operating expenses</b>	<b>163,174.93</b>	<b>0.00</b>	<b>0.00</b>	<b>163,174.93</b>	<b>158,921.00</b>	<b>3</b>
56510 Symposium - Posterboards	0.00	0.00	0.00	0.00	715.00	(100)



# Canadian Association for Laboratory Animal Science

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Year End: December 31, 2023

Trial Balance

Adjusted G/L Balances

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
56540 Symposium - AV Rental & Labour	45,122.99	0.00	0.00	45,122.99	52,082.85	(13)
56550 Symposium - Facilities Rental	(0.04)	0.00	0.00	(0.04)	47,500.00	(100)
56551 Symposium - Meeting Room	5,000.00	0.00	0.00	5,000.00	0.00	0
56590 Symposium - Speaker Honourarium	344.83	0.00	0.00	344.83	650.65	(47)
56610 Symposium - Signs and Banners	3,305.50	0.00	0.00	3,305.50	696.89	374
56620 Symposium - Shipping	1,002.89	0.00	0.00	1,002.89	0.00	0
56630 Symposium - General Conference	168.32	0.00	0.00	168.32	82.72	103
56635 Symposium - Supplies	0.00	0.00	0.00	0.00	300.00	(100)
56640 Symposium - Speaker Expenses	992.86	0.00	0.00	992.86	572.79	73
56645 Symposium - CALAM Expenses	(1,861.08)	0.00	0.00	(1,861.08)	(2,633.37)	(29)
56650 Symposium - Workshop expenses	0.00	0.00	0.00	0.00	636.61	(100)
56665 Symposium - On Site Staff	618.00	0.00	0.00	618.00	0.00	0
56670 Symposium - Gala Ent & Decor	1,612.33	0.00	0.00	1,612.33	1,181.95	36
56720 Symposium - Workshop Transport	2,007.00	0.00	0.00	2,007.00	2,450.00	(18)
56721 Symposium - Social Transportator	1,444.00	0.00	0.00	1,444.00	0.00	0
56730 Symposium - Staff/Board Travel	12,539.34	0.00	0.00	12,539.34	3,425.19	266
56740 Symposium - Vendor Delegation	225.00	0.00	0.00	225.00	0.00	0
56780 Symposium - Delegate Bags	0.00	0.00	0.00	0.00	1,570.00	(100)
56790 Symposium - Absolute Expenses	0.00	0.00	0.00	0.00	697.07	(100)
56800 Symposium - Badges, Ribbons	1,564.13	0.00	0.00	1,564.13	1,668.41	(6)
56820 Symposium - F&B Gratuities	37,285.62	0.00	0.00	37,285.62	0.00	0
56825 Symposium - Vendor - Security	1,860.00	0.00	0.00	1,860.00	2,021.00	(8)
56830 Symposium - Vendor Booth	5,985.00	0.00	0.00	5,985.00	3,260.00	84
56840 Symposium - Vendor - Labour	0.00	0.00	0.00	0.00	300.00	(100)
56855 Symposium - Reg System	4,000.00	0.00	0.00	4,000.00	4,000.00	0
56870 Symposium - F&B Opening	15,180.00	0.00	0.00	15,180.00	39,144.64	(61)
56880 Symposium - F&B Opening Reception	2,420.00	0.00	0.00	2,420.00	0.00	0
56900 Symposium - F& B - Workshop	3,306.00	0.00	0.00	3,306.00	0.00	0
56911 Symposium - F& B - Mon Lunch	20,900.00	0.00	0.00	20,900.00	0.00	0
56912 Symposium - F& B - Tue Lunch	20,900.00	0.00	0.00	20,900.00	0.00	0
56920 Symposium - F& B - Gala Dinner	14,960.00	0.00	0.00	14,960.00	0.00	0
56930 Symposium - F& B - Gala Dinner	4,991.00	0.00	0.00	4,991.00	0.00	0
56940 Symposium - F& B - Coffee Breaks	25,642.00	0.00	0.00	25,642.00	0.00	0
56942 Symposium - F& B -Tuesday Brea	11,500.00	0.00	0.00	11,500.00	0.00	0
56950 Symposium - Allied Trades Food	900.00	0.00	0.00	900.00	0.00	0
56991 Symposium - Graphic Design	0.00	0.00	0.00	0.00	50.00	(100)
56992 Symposium - Poster/Teaser	1,110.55	0.00	0.00	1,110.55	0.00	0
57060 Symposium - AGM Breakfast	4,200.00	0.00	0.00	4,200.00	0.00	0
57100 Symposium - Miscellaneous	0.00	0.00	0.00	0.00	407.17	(100)
<b>40. 1</b>	<b>249,226.24</b>	<b>0.00</b>	<b>0.00</b>	<b>249,226.24</b>	<b>160,779.57</b>	<b>55</b>
53520 Database Maintenance	26,360.00	0.00	0.00	26,360.00	25,963.09	2
53560 Members Directory	74.33	0.00	0.00	74.33	83.99	(12)
<b>40. 3</b>	<b>26,434.33</b>	<b>0.00</b>	<b>0.00</b>	<b>26,434.33</b>	<b>26,047.08</b>	<b>1</b>

**Canadian Association for Laboratory Animal Science**

**DFC3-3**

**Year End: December 31, 2023**

**Trial Balance**

**Adjusted G/L Balances**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Reclass</b>	<b>Rep</b>	<b>Rep 12/22</b>	<b>%Chg</b>
52150 Bank Charges	831.97	0.00	0.00	831.97	631.26	32
52160 Credit Card Charges	13,605.26	0.00	0.00	13,605.26	13,925.70	(2)
<b>40. 4</b>	<b>14,437.23</b>	<b>0.00</b>	<b>0.00</b>	<b>14,437.23</b>	<b>14,556.96</b>	<b>(1)</b>
53155 Outreach	2,640.57	0.00	0.00	2,640.57	1,407.92	88
53169 ICLAS Scholarship Support	738.65	0.00	0.00	738.65	0.00	0
57610 Jocelyn Goyer Vendor Award	0.00	0.00	0.00	0.00	164.74	(100)
57630 Regional Chapter Travel Fellows	5,250.00	0.00	0.00	5,250.00	3,750.00	40
57631 Sponsored Awards	3,432.20	0.00	0.00	3,432.20	3,721.14	(8)
57632 Membership of Distinction Award	0.00	0.00	0.00	0.00	164.74	(100)
57633 Robert Young Travel Fellowship	500.00	0.00	0.00	500.00	500.00	0
<b>40. 5</b>	<b>12,561.42</b>	<b>0.00</b>	<b>0.00</b>	<b>12,561.42</b>	<b>9,708.54</b>	<b>29</b>
52190 Directors Insurance	4,025.00	0.00	0.00	4,025.00	3,018.75	33
52200 General Liability Insurance	2,211.60	0.00	0.00	2,211.60	6,682.46	(67)
<b>40. 6</b>	<b>6,236.60</b>	<b>0.00</b>	<b>0.00</b>	<b>6,236.60</b>	<b>9,701.21</b>	<b>(36)</b>
54120 Special Projects	5,015.33	0.00	0.00	5,015.33	6,449.13	(22)
<b>40. 7</b>	<b>5,015.33</b>	<b>0.00</b>	<b>0.00</b>	<b>5,015.33</b>	<b>6,449.13</b>	<b>(22)</b>
52040 Brd Meet: Director Travel	3,747.36	0.00	0.00	3,747.36	509.53	635
52050 Brd Meet: Director Meals/Accom	11,027.78	0.00	0.00	11,027.78	83.58	13094
52070 Brd Meet Exp: Rental Charges	1,360.20	0.00	0.00	1,360.20	0.00	0
52090 Board: Other Travel	662.25	0.00	0.00	662.25	1,518.73	(56)
52105 Board Google Suite	437.44	0.00	0.00	437.44	374.88	17
52110 CALAS National Office Travel	292.36	0.00	0.00	292.36	0.00	0
<b>40. 9</b>	<b>17,527.39</b>	<b>0.00</b>	<b>0.00</b>	<b>17,527.39</b>	<b>2,486.72</b>	<b>605</b>
53120 Miscellaneous Marketing	938.29	0.00	0.00	938.29	0.00	0
53160 E-Marketing - SM and CC	1,013.52	0.00	0.00	1,013.52	981.60	3
57280 Intl Promotions (AALAS speakers)	0.00	0.00	0.00	0.00	1,193.47	(100)
<b>40.10</b>	<b>1,951.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,951.81</b>	<b>2,175.07</b>	<b>(10)</b>
52180 General Distribution / Mail	0.00	0.00	0.00	0.00	71.02	(100)
52220 Corporate Filing Fees	12.00	0.00	0.00	12.00	12.00	0
52270 Miscellaneous	720.00	(121.00)	0.00	599.00	445.84	34
52560 Webinar Expenses	100.00	0.00	0.00	100.00	1,043.85	(90)
57720 Off-site file storage	530.19	0.00	0.00	530.19	0.00	589000
<b>40.11</b>	<b>1,362.19</b>	<b>(121.00)</b>	<b>0.00</b>	<b>1,241.19</b>	<b>1,572.80</b>	<b>(21)</b>
52240 Translation Service Fees	955.19	0.00	0.00	955.19	1,376.32	(31)
<b>40.12</b>	<b>955.19</b>	<b>0.00</b>	<b>0.00</b>	<b>955.19</b>	<b>1,376.32</b>	<b>(31)</b>

**Canadian Association for Laboratory Animal Science**

**DFC3-4**

Year End: December 31, 2023

Trial Balance

Adjusted G/L Balances

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
54520 Chapter Rebates	4,600.00	0.00	0.00	4,600.00	400.00	1050
54525 Tech Week Rebates	448.94	0.00	0.00	448.94	439.52	2
<b>40.13</b>	<b>5,048.94</b>	<b>0.00</b>	<b>0.00</b>	<b>5,048.94</b>	<b>839.52</b>	<b>501</b>
52120 CALAS Nationa Office Meals / Acc	76.73	0.00	0.00	76.73	216.68	(65)
53166 President Travel to AALAS	783.78	0.00	0.00	783.78	0.00	0
54040 RLAT Practical Exam Travel Exper	1,448.58	0.00	0.00	1,448.58	560.63	158
<b>40.14</b>	<b>2,309.09</b>	<b>0.00</b>	<b>0.00</b>	<b>2,309.09</b>	<b>777.31</b>	<b>197</b>
55030 Website Maintenance/Hosting	7,505.49	0.00	0.00	7,505.49	0.17	*****
55040 Website Email Domain Renewal	783.00	0.00	0.00	783.00	0.00	0
<b>40.15</b>	<b>8,288.49</b>	<b>0.00</b>	<b>0.00</b>	<b>8,288.49</b>	<b>0.17</b>	<b>*****</b>
52010 Telephone/Conference Calls	960.00	0.00	0.00	960.00	1,360.00	(29)
52510 Telephone/Conference Calls	530.00	0.00	0.00	530.00	0.00	0
<b>40.16</b>	<b>1,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,490.00</b>	<b>1,360.00</b>	<b>10</b>
53040 Magazine Design/Production	7,192.00	0.00	0.00	7,192.00	5,394.00	33
54100 Distribution/Mail	0.00	0.00	0.00	0.00	1.94	(100)
<b>40.17</b>	<b>7,192.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,192.00</b>	<b>5,395.94</b>	<b>33</b>
59999 Amortization - Capital asset fund	0.00	8,400.00	0.00	8,400.00	8,400.00	0
<b>50 Investment income and expenses</b>	<b>0.00</b>	<b>8,400.00</b>	<b>0.00</b>	<b>8,400.00</b>	<b>8,400.00</b>	<b>0</b>
40100 Bank and Investment Income	(16,150.14)	6,475.86	0.00	(9,674.28)	37,055.79	(126)
<b>70.1</b>	<b>(16,150.14)</b>	<b>6,475.86</b>	<b>0.00</b>	<b>(9,674.28)</b>	<b>37,055.79</b>	<b>(126)</b>
40140 Interest income - portfolio	0.00	(1,435.01)	0.00	(1,435.01)	(1,413.51)	2
40145 Reinvested Dividends	0.00	(8,854.76)	0.00	(8,854.76)	(7,242.89)	22
40150 Dividend Income	0.00	(198.84)	0.00	(198.84)	(219.58)	(9)
<b>70.2</b>	<b>0.00</b>	<b>(10,488.61)</b>	<b>0.00</b>	<b>(10,488.61)</b>	<b>(8,875.98)</b>	<b>18</b>
52139 Portfolio management fees	0.00	4,012.75	0.00	4,012.75	3,589.62	12
<b>70.3</b>	<b>0.00</b>	<b>4,012.75</b>	<b>0.00</b>	<b>4,012.75</b>	<b>3,589.62</b>	<b>12</b>
44750 US Exchange	0.00	(3,500.32)	0.00	(3,500.32)	(1,037.23)	237
<b>70.4</b>	<b>0.00</b>	<b>(3,500.32)</b>	<b>0.00</b>	<b>(3,500.32)</b>	<b>(1,037.23)</b>	<b>237</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>(74,010.69)</b>			<b>(26,658.87)</b>	<b>(32,423.72)</b>	<b>(18)</b>