

# Caledon Hills Bruce Trail Club

## Balance Sheet

As of December 31, 2017

	Total	
	As of Dec 31, 2017	As of Dec 31, 2016
<b>Assets</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalent</b>		
Chequing	15,699	15,979
<b>Total Cash and Cash Equivalent</b>	<b>15,699</b>	<b>15,979</b>
<b>Accounts Receivable (A/R)</b>		
Accounts Receivable (A/R)	254	531
<b>Total Accounts Receivable (A/R)</b>	<b>254</b>	<b>531</b>
Investments - Other	-	7,550
BTC HST Receivable	501	794
BTC Receivable	-	690
Cash Box Float	50	50
Prepaid Expense	315	315
<b>Total Current Assets</b>	<b>16,820</b>	<b>25,909</b>
<b>Total Assets</b>	<b>\$ 16,820</b>	<b>25,909</b>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable (A/P)</b>		
Accounts Payable	-	40
<b>Total Accounts Payable (A/P)</b>	<b>-</b>	<b>40</b>
GST/HST Payable	(178)	-
Deferred Revenue	1,034	1,304
<b>Total Current Liabilities</b>	<b>856</b>	<b>1,344</b>
<b>Total Liabilities</b>	<b>\$ 856</b>	<b>1,344</b>
<b>Equity</b>		
Profit for the year (loss)	(8,602)	5,323
Retained Earnings	24,565	19,242
<b>Total Equity</b>	<b>\$ 15,964</b>	<b>24,565</b>
<b>Total Liabilities and Equity</b>	<b>\$ 16,820</b>	<b>25,909</b>

**Caledon Hills Bruce Trail Club**  
**Budget vs. Actuals 2017 and 2016 Comparative**

	Jan 1- Dec 31, 2017			2016
	Actual	Budget	Remaining	Actual
<b>Income</b>				
<b>Bruce Trail Conservancy</b>	<b>9,861</b>	<b>9,581</b>	<b>(280)</b>	<b>9,326</b>
100.001 BTC Membership Fees	8,010	7,700	(310)	7,632
100.002 BTC Trail Fees	1,598	1,650	52	1,463
100.005 BTC Life Member	253	231	(22)	231
<b>102.001 Club Direct Donations</b>	<b>80</b>		<b>(80)</b>	
<b>105.001 Grants</b>	<b>270</b>	<b>1,300</b>	<b>1,030</b>	<b>596</b>
<b>107.001 Advertising - Caledon Comment</b>	<b>2,561</b>	<b>2,800</b>	<b>239</b>	<b>3,663</b>
<b>Fundraising</b>	<b>20,557</b>	<b>14,278</b>	<b>(6,279)</b>	<b>8,941</b>
109.001 Fundraising - Theatre	1,500	1,500	0	1,440
109.003 Fundraising - Elora Film	8,705		(8,705)	
109.005 Fundraising-Train		4,778	4,778	4,376
109.006 Fundraising-Train draw		500	500	545
109.010 Fundraising-Sale of Christmas Trees	3,695	2,600	(1,095)	2,580
<b>Hikes</b>	<b>5,763</b>	<b>4,350</b>	<b>(1,413)</b>	<b>4,551</b>
112.001 Hikes -E2E Registration	2,325	2,300	(25)	2,430
112.003 Hikes - Badges	2,314	1,300	(1,014)	975
112.007 Hikes - Tuesday Hikers Loonie Fund	1,124	750	(374)	846
112.009 Hikes- Hike Leader Course				300
<b>114.001 Bruce Trail Day-food sales</b>	<b>372</b>	<b>350</b>	<b>(22)</b>	<b>337</b>
<b>116.001 AGM - Silent Auction</b>	<b>310</b>	<b>100</b>	<b>(210)</b>	<b>51</b>
<b>116.003 AGM - Draw</b>	<b>212</b>	<b>100</b>	<b>(112)</b>	<b>126</b>
<b>118.001 Merchandise Sales</b>	<b>780</b>	<b>600</b>	<b>(180)</b>	<b>712</b>
<b>122.001 Miscellaneous Income</b>	<b>40</b>		<b>(40)</b>	<b>357</b>
<b>122.002 Miscellaneous - Other Inc. Donation Flow Thru</b>	<b>18,002</b>		<b>(18,002)</b>	<b>1,070</b>
<b>122.003 Miscellaneous Income-Winter Potluck Auction</b>	<b>625</b>	<b>150</b>	<b>(475)</b>	<b>187</b>
<b>122.005 Miscellaneous Income-Winter Pot Luck Draw</b>	<b>151</b>	<b>100</b>	<b>(51)</b>	
<b>Total Income</b>	<b>\$ 52,926</b>	<b>28,809</b>	<b>\$ (24,117)</b>	<b>\$ 29,915</b>
<b>Expenses</b>				
<b>Trail Maintenance and Development</b>	<b>2,467</b>	<b>4,600</b>	<b>2,133</b>	<b>1,964</b>
200.001 TD&M-Regular	1,088	3,000	1,912	1,464
200.002 TD&M - Snow Plow	300	600	300	180
200.006 TD&M - General	314	300	-14	320
200.007 TD&M-Equipment Purchases	765	700	-65	
<b>202.001 Land Steward Expense</b>	<b>0</b>	<b>200</b>	<b>200</b>	
<b>Newsletter</b>	<b>6,249</b>	<b>6,147</b>	<b>(102)</b>	<b>6,876</b>
204.001 Newsletter Costs - printing	4,532	4,476	-56	5,082
204.002 Newsletter Costs - distribution	1,717	1,671	-46	1,794
<b>206.001 Donation to BTC</b>	<b>35,000</b>	<b>15,000</b>	<b>-20,000</b>	<b>4,570</b>
<b>206.003 Donations to BTC-Tuesday Hiker</b>	<b>1,124</b>	<b>750</b>	<b>-374</b>	<b>846</b>
<b>210.000 Bruce Trail Day</b>	<b>140</b>	<b>145</b>	<b>6</b>	<b>140</b>
<b>210.001 Bruce Trail Day - Food/drinks</b>	<b>490</b>	<b>500</b>	<b>10</b>	<b>427</b>
<b>Event Costs</b>	<b>8,894</b>	<b>5,503</b>	<b>-3,391</b>	<b>4,464</b>
212.101 Event Costs - Fundraising - Theatre	1,506	60	-1,446	
212.102 Event Costs - Fundraising - Train		3,407	3,407	3,155
212.104 Event Costs - Fundraising - Train - other	70	100	30	
212.106 Event Costs -Fundraising - BTC tax receipt	6,830	1,240	(5,590)	840
212.108 Event Costs - Fundraising-Christmas Trees cider expense	48	50	2	40
212.301 Event Costs - Winter Potluck - Speaker	100	100	0	
212.302 Event Costs - Winter Potluck - Refreshments	197	200	3	173
212.305 Event Costs - Winter Potluck -Room Rental	143	146	3	143

**Caledon Hills Bruce Trail Club**  
**Budget vs. Actuals 2017 and 2016 Comparative**

	Jan 1- Dec 31, 2017			2016
	Actual	Budget	Remaining	Actual
212.307 Event Costs - Winter Potluck - Dish rental		100	100	52
212.309 Event Costs - Winter Potluck - Decorations		100	100	61
<b>Hike Expenses</b>	<b>3,126</b>	<b>3,650</b>	<b>524</b>	<b>1,915</b>
214.001 Hike Expense - E2E Bus Rental	779	660	-119	584
214.002 Hike Expense - E2E Checkpoints/rovers		150	150	98
214.003 Hike Expense - E2E Badge	556		-556	
214.005 Hike Expenses - Badges	1,490	800	-690	507
214.009 Hike Expenses - Student Outreach Project	270	1,500	1,230	596
214.013 Hike Expense - Trail Run		500	500	
214.100 Hike Expenses - Miscellaneous	31	40	9	130
<b>AGM</b>	<b>414</b>	<b>613</b>	<b>199</b>	<b>422</b>
218.001 AGM - Speaker		100	100	
218.002 AGM - Refreshments	219	200	-19	236
218.005 AGM - Printing costs	52	60	8	51
218.007 AGM - Room rental	143	143	-0	135
218.009 AGM - Dish rental		60	60	
218.010 AGM - Decorations		50	50	
<b>220.001 Merchandise Costs</b>	<b>455</b>	<b>480</b>	<b>25</b>	<b>479</b>
<b>222.001 Advertising - Publicity</b>	<b>488</b>	<b>500</b>	<b>13</b>	<b>89</b>
<b>Web Expenses</b>	<b>239</b>	<b>320</b>	<b>81</b>	
224.001 Web Expenses - hosting	206	250	44	108
224.003 Web Expenses - Social Media	33	70	37	
<b>Volunteer Recognition</b>	<b>438</b>	<b>950</b>	<b>512</b>	<b>516</b>
226.001 Volunteer Recognition - Picnic - refreshments	40	300	260	354
226.003 Volunteer Recognition-Picnic	267	100	-167	
226.004 Volunteer Recognition-Volunteer Picnic rental/acknowledgement	130	450	320	162
226.006 Volunteer Recognition - Picnic - Speaker	0	100	100	
<b>Landowner Relations</b>	<b>126</b>	<b>750</b>	<b>624</b>	<b>426</b>
228.001 Landowner Relations - misc	126	400	274	149
228.05 Landowner Relations - Portapotty Hockley		350	350	277
<b>Office Administration</b>	<b>1,415</b>	<b>1,545</b>	<b>131</b>	<b>1,012</b>
230.001 Office Admin - postage, miscellaneous	343	220	-123	163
230.003 Office Admin - Post Office Box Rental	162	180	18	176
230.004 Office Admin - Tourism Road Sign	140	160	20	158
204.003 Newsletter Costs -Director Liability	168	170	2	168
204.004 Newsletter Costs -Hike Ontario Fee		115	115	
230.006 Office Admin - Quick Books	162	200	38	183
230.012 Office Administration - Unrecoverable HST/bad debts	440	500	60	164
<b>232.001 Meeting expenses-Board room rental</b>	<b>258</b>	<b>259</b>	<b>1</b>	<b>276</b>
<b>234.001 Bank Charges</b>	<b>33</b>	<b>50</b>	<b>18</b>	<b>34</b>
<b>236.002 Sundry Expenses - Social Convenor</b>		<b>150</b>	<b>150</b>	<b>27</b>
<b>236.004 Sundry Expenses - Other/Archivist</b>	<b>174</b>	<b>200</b>	<b>26</b>	
<b>236.006 Sundry Expenses - Membership matters</b>		<b>100</b>	<b>100</b>	
<b>Total Expenses</b>	<b>\$ 61,528</b>	<b>\$ 42,412</b>	<b>\$ (19,116)</b>	<b>\$ 24,592</b>
<b>Net Income (Loss)</b>	<b>\$ (8,602)</b>	<b>\$ (13,603)</b>	<b>\$ (5,001)</b>	<b>\$ 5,323</b>

**2018 Budget Caledon Hills Bruce Trail Club January - December**  
**BOARD APPROVED JAN 13-18**

DESCRIPTION	Budget Holder	BUDGET			ACTUAL		
		2018	2017	2016	2017	2016	
<b>REVENUE*</b>							
<b>BTC Transfers</b>		<b>9,905</b>	<b>9,581</b>	<b>11,169</b>	<b>9,861</b>	<b>9,326</b>	
Bruce Trail Conservancy	Membership Fees	7,900	7,700	7,400	8,010	7,632	
Bruce Trail Conservancy	Trail Fees	1,750	1,650	1,600	1,598	1,463	
Bruce Trail Conservancy	HST Rebate			1,000			
Bruce Trail Conservancy	Life time member	255	231	209	253	231	
Bruce Trail Conservancy	Donation flow thru(see Misc DFT)			960			
<b>Club Direct Donations</b>	Cash				<b>80</b>	<b>-</b>	
<b>Grants</b>		<b>1,300</b>	<b>1,300</b>		<b>270</b>	<b>596</b>	
<b>Advertising</b>	Caledon Comment	Louise Porter	<b>2,500</b>	<b>2,800</b>	<b>2,100</b>	<b>2,561</b>	<b>3,663</b>
<b>Fundraising</b>			<b>13,025</b>	<b>9,378</b>	<b>8,622</b>	<b>13,900</b>	<b>8,941</b>
Fundraising	Christmas Trees-Wreaths - Moule Property	Dave Moule	3,000	2,600	1,400	3,695	2,580
Fundraising	Christmas Trees -Pre-cut trees	Dave Moule			600		
Fundraising	Theatre- Orangeville	J. McClelland /D.McKenzie	1,500	1,500	1,500	1,500	1,440
Fundraising	Theatre - Elora Film Fundraiser	J.McClelland	8,525			8,705	
Fundraising	Train			4,778	4,672		4,376
Fundraising	Train Draw			500	450		545
<b>Hikes</b>			<b>4,650</b>	<b>4,350</b>	<b>3,450</b>	<b>5,763</b>	<b>4,551</b>
Hikes	E2E	Peter Leeney	2,300	2,300	2,200	2,325	2,430
Hikes	Badges	Marilyn Ross	1,000	1,300	500	2,314	975
Hikes	Hike leader training	Marilyn Ross	600				300
Hikes	Tuesday Hikers Loonie Fund	Rob Martin	750	750	750	1,124	846
<b>Bruce Trail Day</b>			<b>350</b>	<b>350</b>	<b>350</b>	<b>372</b>	<b>337</b>
Bruce Trail Day	Food sales	Jackie Clark	350	350	350	372	337
<b>AGM April</b>			<b>200</b>	<b>200</b>	<b>300</b>	<b>522</b>	<b>177</b>
AGM April	Silent Auction	Jackie Clark	100	100	200	310	51
AGM April	Draw	Jackie Clark	100	100	100	212	126
<b>Merchandise Sales</b>		Louise Carberry	<b>600</b>	<b>600</b>	<b>500</b>	<b>780</b>	<b>712</b>
<b>Landowner Relations</b>	Port a Potty Hockley Parking Lot	C.Sheppard	<b>150</b>				
<b>Miscellaneous Income</b>			<b>6,250</b>	<b>250</b>	<b>350</b>	<b>18,818</b>	<b>1,614</b>
Miscellaneous Income						40	357
Miscellaneous Income	Donation flow thru		6,000			18,002	1,070
Miscellaneous Income	Winter Pot Luck Silent Auction	Jackie Clark	150	150	250	625	187
Miscellaneous Income	Winter Pot Luck - Draw	Jackie Clark	100	100	100	151	
<b>Total Revenue</b>			<b>38,930</b>	<b>28,809</b>	<b>26,841</b>	<b>52,926</b>	<b>29,915</b>
<b>EXPENSE *</b>							
<b>Trail Development &amp; Maintenance</b>			<b>5,200</b>	<b>4,600</b>	<b>5,050</b>	<b>2,467</b>	<b>1,964</b>
TD & M	Regular	Joan Richard	3,000	3,000	4,000	1,088	1,464
TD & M	Snow plowing	Dave Moule	1,000	600	250	300	180
TD&M	Equipment purchases	Joan Richard	800	700		765	
TD & M	TD & M General	Joan Richard				314	320
TD & M	Equipment Maintenance	Joan Richard	400	300	800		
<b>Land Steward Expense</b>			<b>-</b>	<b>200</b>		<b>-</b>	
Land Steward Expense		Gary Hall	-	200		-	
<b>Newsletter Costs</b>			<b>6,400</b>	<b>6,147</b>	<b>7,470</b>	<b>6,249</b>	<b>6,876</b>
Newsletter Costs	Production	Diane McKenzie	4,600	4,476	5,780	4,532	5,082
Newsletter Costs	Distribution	Diane McKenzie	1,800	1,671	1,690	1,717	1,794
<b>Donations to BTC</b>			<b>15,750</b>	<b>15,750</b>	<b>4,250</b>	<b>36,124</b>	<b>5,416</b>
Donations to BTC	CHBTC donation	Bob Ferguson	15,000	15,000	3,500	35,000	4,570
Donations to BTC	Tuesday Hiker Loonie Fund	Rob Martin	750	750	750	1,124	846
<b>Bruce Trail Day</b>			<b>645</b>	<b>645</b>	<b>500</b>	<b>630</b>	<b>567</b>
Bruce Trail Day	Food and drinks	Jackie Clark	500	500	500	490	427
Bruce Trail Day	Park rental	Jackie Clark	145	145		140	140
<b>Event Costs</b>	<b>All</b>		<b>10,129</b>	<b>5,503</b>	<b>6,236</b>	<b>8,894</b>	<b>4,464</b>
<b>Event Costs</b>	<b>Fundraising</b>		<b>9,480</b>	<b>4,857</b>	<b>5,541</b>	<b>8,454</b>	<b>4,035</b>
Event Costs	Fundraising -Theatre Elora	J.McClelland	3,320	60	30	1,506	
Event Costs	Fundraising - Credit Valley Explorer			3,407	4,162	70	3,155
Event Costs	Fundraising -Tax receipts cheq to BTC	J McClelland	6,000	1,240	960	6,830	840
Event Costs	Fundraising - New raffle boxes			100			
Event Costs	Fundraising -Christmas Pre-cut trees	F. Somerville			339		

**2018 Budget Caledon Hills Bruce Trail Club January - December  
BOARD APPROVED JAN 13-18**

DESCRIPTION		Budget Holder	BUDGET			ACTUAL	
			2018	2017	2016	2017	2016
Event Costs	Fundraising -Christmas tree cider expens	Dave Moule	160	50	50	48	40
<b>Event Costs</b>	<b>Winter Potluck</b>		<b>649</b>	<b>646</b>	<b>695</b>	<b>440</b>	<b>429</b>
Event Costs	Winter Potluck -Speaker	Bob Ferguson	100	100	100	100	
Event Costs	Winter Potluck -Refreshments etc	Jackie Clark	200	200	200	197	173
Event Costs	Winter Potluck -Dish rental	Jackie Clark	100	100	200		52
Event Costs	Winter Potluck -Decorations	Jackie Clark	100	100	50		61
Event Costs	Winter Potluck -Room rentals	Amy Darrell	149	146	145	143	143
<b>Hike Expense</b>			<b>3,930</b>	<b>3,650</b>	<b>3,630</b>	<b>3,126</b>	<b>1,915</b>
Hike Expense	E2E Bus Rental	Peter Leeney	880	660	670	779	584
Hike Expense	E2E Badges	Peter Leeney				556	
Hike Expense	E2E Checkpoints/Rovers	Peter Leeney	100	150	150		98
Hike Expense	Badges	Marilyn Ross	800	800	350	1,490	507
Hike Expense	First Aid Course/Hike Leader training	Marilyn Ross	600		600		130
Hike Expense	Student Outreach Project	Marilyn Ross	1,500	1,500	1,830	270	596
Hike Expense	Miscellaneous	Marilyn Ross	50	540	30	31	
<b>AGM Costs</b>			<b>513</b>	<b>613</b>	<b>830</b>	<b>414</b>	<b>422</b>
AGM Costs	Speaker	Bob Ferguson	-	100	100		
AGM Costs	Refreshments etc	Jackie Clark	250	200	200	219	236
AGM Costs	Decorations	Jackie Clark	-	50	50		
AGM Costs	Printing reports	Bob Ferguson	60	60	85	52	51
AGM Costs	Dish rental	Jackie Clark	60	60	250		
AGM Costs	Room rentals	Amy Darrell	143	143	145	143	135
<b>Merchandise Costs</b>	BTC	Louise Carberry	<b>500</b>	<b>480</b>	<b>400</b>	<b>455</b>	<b>479</b>
<b>Advertising/Publicity</b>	Caledon, Farmers, Hills, miscl	Louise Carberry	<b>500</b>	<b>500</b>	<b>360</b>	<b>488</b>	<b>89</b>
<b>Web Expenses/Social Media</b>			<b>280</b>	<b>320</b>	<b>150</b>	<b>239</b>	<b>108</b>
Web Expenses	Social Media	Christine Elliott	80	70		33	
Web Expenses	Web and email hosting	David Lamb	200	250	150	206	108
Web Expenses	Web software	David Lamb					
<b>Volunteer Recognition/Appreciation</b>			<b>750</b>	<b>950</b>	<b>600</b>	<b>437</b>	<b>516</b>
Volunteer Recognition	Picnic Food,drinks,invitations	Colleen Darrell	300	300	300	267	354
Volunteer Recognition	Picnic Speaker	Colleen Darrell	-	100	-		
Volunteer Recognition	Picnic Volunteer recognition	Colleen Darrell	100	100	100	40	
Volunteer Recognition	Volunteer appreciation	Colleen Darrell	250				
Volunteer Recognition	Picnic park rental/acknowledgement	Colleen Darrell	100	450	200	130	162
<b>Landowner Relations</b>			<b>2,350</b>	<b>750</b>	<b>710</b>	<b>126</b>	<b>426</b>
Landowner Relations	Calendar distribution, miscel	Carol Sheppard	350	350	350	126	149
Landowner Relations	Port a Potty Hockley Parking Lot	Carol Sheppard	2,000	350	360		277
Landowner Relations	Special events/Laidlaw event May 11	carol Sheppard		50			
<b>Office Administration</b>			<b>1,545</b>	<b>1,545</b>	<b>793</b>	<b>1,415</b>	<b>1,012</b>
Office Administration	Miscellaneous, postage, office	Andree Zeritsch	225	220	50	343	163
Office Administration	Unrecoverable HST	Andree Zeritsch	650	500		440	
Office Administration	Quick Books On Line	Andree Zeritsch	175	200	108	162	183
Office Administration	Bad debt expense	Andree Zeritsch					164
Office Administration	BTC Directors' Liability	Bob Ferguson	175	170	185	168	168
Office Administration	Hike Ontario Fee		-	115	115		
Office Administration	P.O.B. Rental	Bob Ferguson	170	180	175	162	176
Office Administration	Tourism Road Sign (Airport/7th)	Bob Ferguson	150	160	160	140	158
<b>Meeting Expenses</b>	6 Board Meetings rental	Amy Darrell	<b>260</b>	<b>259</b>	<b>290</b>	<b>258</b>	<b>277</b>
<b>Bank Charges</b>	Bank fees	Andree Zeritsch	<b>36</b>	<b>50</b>	<b>30</b>	<b>33</b>	<b>34</b>
<b>Sundry Expenses</b>			<b>450</b>	<b>450</b>	<b>350</b>	<b>174</b>	
Sundry Expenses	Other	Andree Zeritsch	200	200	100	174	
Sundry Expenses	Social Convenor supplies	Jackie Clark	150	150	150		27
Sundry Expenses	Membership Matters	Sally Ker	100	100	100		
<b>Total Expense</b>			<b>49,238</b>	<b>42,412</b>	<b>31,649</b>	<b>61,528</b>	<b>24,592</b>
<b>NET INCOME (LOSS)</b>			<b>(10,308)</b>	<b>(13,603)</b>	<b>(4,808)</b>	<b>(8,602)</b>	<b>5,323</b>

\*PLEASE NOTE THAT ADVERTISING REVENUE AND ALL EXPENSES ARE RECORDED BEFORE HST 2018,2017