

Shared Partnership
Year End: December 31, 2023
Trial Balance

Prepared by	Reviewed by
MR 2/21/2024	CS 3/18/2024

6.3

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
1000 TD CAN chequing	3,056.00	0.00	0.00	3,056.00	17,052.00	(82)
1010 TD US Chequing	4.00	0.00	0.00	4.00	9.00	(56)
1070 FX TD Account Euros	(245.00)	0.00	0.00	(245.00)	(96.00)	155
1081 TDFX GBP	(181.00)	0.00	0.00	(181.00)	(29.00)	524
1090 FX TD Acct Australian Dollars	(220.00)	0.00	0.00	(220.00)	(87.00)	153
1093 TD eTreasury NY Account	5.00	0.00	0.00	5.00	520.00	(99)
1122 PAYPAL SharedShop USD-linked	0.00	0.00	0.00	0.00	585.00	(100)
A Cash	2,419.00	0.00	0.00	2,419.00	17,954.00	(87)
1200 Accounts Receivable	6,735.00	0.00	0.00	6,735.00	40,117.00	(83)
1220 Accounts Receivable US	1,354.00	0.00	0.00	1,354.00	5,285.00	(74)
1250 Withholding tax receivable	20,835.00	0.00	0.00	20,835.00	0.00	0
1400 Employee Loan	12,273.00	0.00	0.00	12,273.00	12,273.00	0
C Accounts receivable, trade and other	41,197.00	0.00	0.00	41,197.00	57,675.00	(29)
1300 Prepaid Misc	0.00	0.00	0.00	0.00	2,435.00	(100)
L Prepaid expenses and other assets	0.00	0.00	0.00	0.00	2,435.00	(100)
1510 Computer Equipment 2006:Depreciation	(132,113.00)	0.00	0.00	(132,113.00)	(131,407.00)	1
1515 Computer Equipment 2006:Original Cost	132,692.00	0.00	0.00	132,692.00	132,692.00	0
1535 Digital Camera & Equipment:Deprication	(50,639.00)	0.00	0.00	(50,639.00)	(47,377.00)	7
1540 Digital Camera & Equipment:Orginial Cost	63,685.00	0.00	0.00	63,685.00	63,685.00	0
1551 Sound Equipment:Depreciation	(989.00)	0.00	0.00	(989.00)	(935.00)	6
1552 Sound Equipment:Original Cost	1,203.00	0.00	0.00	1,203.00	1,203.00	0
1570 Fixed Assets - Current:Deprication	(116,852.00)	0.00	0.00	(116,852.00)	(108,666.00)	8
1575 Fixed Assets - Current:Orginial Cost	149,594.00	0.00	0.00	149,594.00	149,594.00	0
U Capital assets	46,581.00	0.00	0.00	46,581.00	58,789.00	(21)
1615 Domain Name - Accumulated amort	(19,825.00)	0.00	0.00	(19,825.00)	(19,825.00)	0
1675 Domain Name - Sha.red	60,407.00	0.00	0.00	60,407.00	60,407.00	0
1680 Domain Name - Share.com im	132,905.00	0.00	0.00	132,905.00	132,905.00	0
1682 Domain Name - Throwbacks.com	14,414.00	0.00	0.00	14,414.00	14,414.00	0
W Intangibles and goodwill	187,901.00	0.00	0.00	187,901.00	187,901.00	0
4050 Revenue Canadian Source	(182,392.00)	0.00	0.00	(182,392.00)	(102,984.00)	77
4100 Revenue non Canadian Source	(153,405.00)	0.00	0.00	(153,405.00)	(192,446.00)	(20)
20 Revenue	(335,797.00)	0.00	0.00	(335,797.00)	(295,430.00)	14
4500 Sale of Facebook Pages	(198,656.00)	0.00	0.00	(198,656.00)	0.00	0
21	(198,656.00)	0.00	0.00	(198,656.00)	0.00	0
5060 Amortization	12,208.00	0.00	0.00	12,208.00	15,946.00	(23)
45 Amortization	12,208.00	0.00	0.00	12,208.00	15,946.00	(23)
5006 Bank Charges	10,197.00	0.00	0.00	10,197.00	12,669.00	(20)
5205 bank charges : Interest expense account	2,111.00	0.00	0.00	2,111.00	0.00	0
55 Bank charges and interest	12,308.00	0.00	0.00	12,308.00	12,669.00	(3)
5001 Advertising	196.00	0.00	0.00	196.00	3,344.00	(94)
5039 Operating Expenses:Hosting	0.00	0.00	0.00	0.00	74.00	(100)
65 Advertising	196.00	0.00	0.00	196.00	3,418.00	(94)
5018 Insurance	852.00	0.00	0.00	852.00	841.00	1
70 Insurance	852.00	0.00	0.00	852.00	841.00	1
5007 Contract Services	55,462.00	0.00	0.00	55,462.00	855.00	6387

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5151 Office Supplies: Postage	0.00	0.00	0.00	0.00	415.00	(100)
80. 2	55,462.00	0.00	0.00	55,462.00	1,270.00	4267
5132 Software Subscriptions	6,903.00	0.00	0.00	6,903.00	3,455.00	100
5133 Software Subscriptions:Adobe	327.00	0.00	0.00	327.00	4,909.00	(93)
5135 Software Subscriptions:Google cloud	48,963.00	0.00	0.00	48,963.00	61,097.00	(20)
5136 Software Subscriptions:Google email addresses	4,337.00	0.00	0.00	4,337.00	3,203.00	35
5138 Software Subscriptions:Intuit	2,732.00	0.00	0.00	2,732.00	2,732.00	0
5178 Software Subscriptions:Bamboo	0.00	0.00	0.00	0.00	776.00	(100)
5181 Software Subscriptions:Social Pilot	208.00	0.00	0.00	208.00	740.00	(72)
5182 Software Subscriptions:DropBox	325.00	0.00	0.00	325.00	287.00	13
5183 Software Subscriptions:Microsoft	487.00	0.00	0.00	487.00	474.00	3
5230 office supplies: Subscriptions and Memberships	166.00	0.00	0.00	166.00	0.00	0
5270 Office Supplies	639.00	0.00	0.00	639.00	0.00	0
95 Office expenses	65,087.00	0.00	0.00	65,087.00	77,673.00	(16)
5118 Office Supplies: Postage	182.00	0.00	0.00	182.00	473.00	(62)
5165 Operating Expenses:Domain Registrations	2,062.00	0.00	0.00	2,062.00	669.00	208
5195 Other Expenses	0.00	0.00	0.00	0.00	108.00	(100)
5196 Operating Expense:Other	0.00	0.00	0.00	0.00	588.00	(100)
95. 1	2,244.00	0.00	0.00	2,244.00	1,838.00	22
2100 Accounts Payable	(236,131.00)	0.00	0.00	(236,131.00)	(236,140.00)	0
2115 Accrued Liabilities	(5,381.00)	0.00	0.00	(5,381.00)	(5,000.00)	8
2116 Accrued vacation Payable	0.00	0.00	0.00	0.00	(9,608.00)	(100)
2305 VISA JW #6112	(26,137.00)	0.00	0.00	(26,137.00)	(5,952.00)	339
CC Accounts payable and accrued liabilities	(267,649.00)	0.00	0.00	(267,649.00)	(256,700.00)	4
2400 Paroll Liabilities	(2,858.00)	0.00	0.00	(2,858.00)	(4,587.00)	(38)
2550 GST Payable	(979.00)	0.00	0.00	(979.00)	(980.00)	0
CC. 1 Government payables	(3,837.00)	0.00	0.00	(3,837.00)	(5,567.00)	(31)
2117 Severance Payable	(65,000.00)	0.00	0.00	(65,000.00)	(65,000.00)	0
CC. 2	(65,000.00)	0.00	0.00	(65,000.00)	(65,000.00)	0
1700 Due From Shared Inc. US:Chequing US	0.00	0.00	0.00	0.00	24,720.00	(100)
1705 Due to/from Shared Inc.	(51,506.00)	0.00	0.00	(51,506.00)	(76,242.00)	(32)
GG Due from (to) related companies	(51,506.00)	0.00	0.00	(51,506.00)	(51,522.00)	0
1704 Due from Shared Video Production	281,171.00	0.00	0.00	281,171.00	281,171.00	0
GG. 2	281,171.00	0.00	0.00	281,171.00	281,171.00	0
1702 Due from Freebies.com Inc.	(1,108,569.00)	0.00	0.00	(1,108,569.00)	(1,011,330.00)	10
GG. 3	(1,108,569.00)	0.00	0.00	(1,108,569.00)	(1,011,330.00)	10
1706 Intercompany Shared HQ CDN\$	(202,163.00)	0.00	0.00	(202,163.00)	(202,162.00)	0
GG. 4	(202,163.00)	0.00	0.00	(202,163.00)	(202,162.00)	0
1709 Due from Grateful Media Group	31,730.00	0.00	0.00	31,730.00	23,086.00	37
GG. 5	31,730.00	0.00	0.00	31,730.00	23,086.00	37
2800 TD CEBA Loan	(60,000.00)	0.00	0.00	(60,000.00)	(60,000.00)	0
KK Long-term debt	(60,000.00)	0.00	0.00	(60,000.00)	(60,000.00)	0
2220 Expense Account James Walker	(34,717.00)	0.00	0.00	(34,717.00)	(34,717.00)	0
2260 Expense Account Jordan Nagigon	(3,290.00)	0.00	0.00	(3,290.00)	0.00	0

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
2270 Short -term Loan to JW	(43,687.00)	0.00	43,687.00	0.00	0.00	0
2700 Short Term Loan	0.00	0.00	(43,687.00)	(43,687.00)	(43,687.00)	0
MM Due to Shareholders	(81,694.00)	0.00	0.00	(81,694.00)	(78,404.00)	4
3000 Retained Earnings	2,748,279.00	(328,901.00)	0.00	2,419,378.00	2,107,729.00	15
3001 Common units	(101.00)	0.00	0.00	(101.00)	(101.00)	0
3002 contributed surplus	(23,856.00)	0.00	0.00	(23,856.00)	(23,853.00)	0
3003 Preferred Units	(1.00)	0.00	0.00	(1.00)	(1.00)	0
3004 Premium on Acquisition	(1,293,746.00)	0.00	0.00	(1,293,746.00)	(1,293,746.00)	0
3005 Partner Draw - Nabigon Holdings	0.00	328,901.00	0.00	328,901.00	266,011.00	24
UU Equity	1,430,575.00	0.00	0.00	1,430,575.00	1,056,039.00	35
5124 Professional Fees:Accountatn Charges	5,400.00	0.00	0.00	5,400.00	5,300.00	2
5125 Professional Fees:Accountatn Legal Fees	0.00	0.00	0.00	0.00	1,843.00	(100)
105 Professional Fees	5,400.00	0.00	0.00	5,400.00	7,143.00	(24)
5126 Rent	4,513.00	0.00	0.00	4,513.00	4,168.00	8
110 Rent expense	4,513.00	0.00	0.00	4,513.00	4,168.00	8
5011 Employee Benefits	26,154.00	0.00	0.00	26,154.00	29,565.00	(12)
5109 Employee Expenses:Payroll Expenses	9,815.00	0.00	0.00	9,815.00	12,416.00	(21)
5110 Employee Expenses:Payroll Expenses:Accounting	0.00	0.00	0.00	0.00	53,306.00	(100)
5112 Employee Expenses:Payroll Expenses:Content Creatic	74,689.00	0.00	0.00	74,689.00	62,698.00	19
5210 Employee Expenses:Payroll Expenses:Accounting	57,122.00	0.00	0.00	57,122.00	0.00	0
120 Salaries and benefits	167,780.00	0.00	0.00	167,780.00	157,985.00	6
5055 Utilities/Services:Cell Phones	21,506.00	0.00	0.00	21,506.00	23,202.00	(7)
5056 Utilities/Services:Internet	1,260.00	0.00	0.00	1,260.00	1,240.00	2
5057 Utilities/Services:Telephone	240.00	0.00	0.00	240.00	240.00	0
130 Telecommunications	23,006.00	0.00	0.00	23,006.00	24,682.00	(7)
5211 Travel & Living	682.00	0.00	0.00	682.00	0.00	0
5250 Meals	84.00	0.00	0.00	84.00	0.00	0
135 Travel expense	766.00	0.00	0.00	766.00	0.00	0
5076 Bad Debt	0.00	0.00	0.00	0.00	30,012.00	(100)
145 Bad debts	0.00	0.00	0.00	0.00	30,012.00	(100)
5058 Exchange gain/Loss	3,475.00	0.00	0.00	3,475.00	3,420.00	2
200. 1	3,475.00	0.00	0.00	3,475.00	3,420.00	2
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	181,156.00			181,156.00	(45,635.00)	(497)