System: 6/4/2014 4:51:08 PM User Date: 6/4/2014

## **TRIAL BALANCE SUMMARY FOR 2014**

Rayonier Advanced Materials Inc General Ledger

Ranges: From:
Date: 1/1/2014
Account: First

To: 3/29/2014 Last

Sorted By: Company Include: Posting, Inactive Page: User ID:

botterbuschj

Facility ID: 2067 2579

2579-0000-491-000-2585 I/C - Fernandina Mill (\$1,202,594,126.26) \$728,059.43 \$26,855,516.45 (\$26,127,457.02) (\$	Ending Balance
2579-0000-034-000-0910 AR. FOREIGN SALES TMING (\$87.900.514.04) \$135.807.028.84 \$114.569.31 A7 \$21,247.007.37 \$279.0000-050-000-03400 OSD (\$1.000.01 AR. Foreframeno Biocontrol field (\$18.561.180.00) \$0.00 \$1.000	(\$215,700.68)
2579 0000 055 000 0500 0500 0500 0500 050	(\$46,656,416.67)
2579-0000-095-000-0950	\$0.00
2579-0000-198-000-0201	\$32,704,689.50
2579-000-145-000-0000	\$27,441.12
2579-0000-145-000-0000	\$1,710,550.86
2579-000-162-000-0000	(\$1.09)
2579-000-16-19-00-0000	\$2,034,660.59
2579-0000-184-000-0000   Buildings/Structures   \$3,308,282.22   \$0.00   \$0.00   \$0.00   \$0.00   \$279-0000-1870-00000   Machinery & Equipment   \$4,882,418.82   \$0.00   \$0.00   \$0.00   \$0.00   \$279-0000-1870-00000   Machinery & Equipment   \$4,882,418.82   \$0.00   \$0.00   \$70,849.24   \$2579-0000-186-000-0000   Accumulated Depreciation - Hurs & Fixt   \$871,890.21   \$0.00   \$50.00   \$50.00   \$50.00   \$279-0000-1870-0000-0000   Accumulated Depreciation - Hurs & Equipment   \$8,816.083.70   \$0.00   \$80,947.63   \$89,947.63   \$89,947.63   \$2579-0000-235-000-0110   UNN. INVACCOUNTS PAYABLE   \$251,5902.15   \$456,929.75   \$352,123.22   \$104,806.53   \$2579-0000-235-000-0100   ACCOUNTS PAYABLE   \$215,902.15   \$456,929.75   \$352,123.22   \$104,806.53   \$2579-0000-235-000-0100   ACCOUNTS PAYABLE   \$42,284.18   \$265,777.75   \$308,044.39   \$42,266.64   \$279,9000-235-000-0100   ACCOUNTS PAYABLE   TRADE   \$42,284.18   \$265,777.75   \$308,044.39   \$42,266.64   \$279,9000-242-000-0103   GAINSHARE-MRC   \$279,9000-242-000-0104   GAINSHARE-MRC   \$279,9000-242-000-0105   GAINSHARE-MRC   \$279,9000-242-000-0105   GAINSHARE-MRC   \$279,9000-242-000-0105   GAINSHARE-PC CONTROLLER   \$39,972.14   \$39,372.14   \$39,372.14   \$30,	\$71,587.67
2579-0000-167-000-0000	\$33,469.60
2579-0000-184-000-0000 Accimulated Depreciation - Bidgs (\$6,128,129.26) \$0.00 \$70,849,24 (\$70,849,24) \$2759-0000-184-000-0000 Accimulated Depreciation - Fum & Fixt (\$671,890.21) \$0.00 \$0.00 \$0.00 \$0.00 \$2759-0000-187-000-0000 Accimulated Depreciation - Fum & Exit (\$671,890.21) \$0.00 \$69,947.63 (\$69,947.63) \$2759-0000-285-000-0110 UNN. NVACCOUNTS PAYABLE (\$215,902.15) \$456,929.75 \$352,123.22 \$1104,806.53 \$2759-0000-285-000-0100 UNN. NVACCOUNTS PAYABLE (\$215,902.15) \$456,929.75 \$352,123.22 \$1104,806.53 \$2759-0000-285-000-0100 ACCOUNTS PAYABLE (\$42,834.18) \$285,777.75 \$308,044.39 \$42,266.64) \$2759-0000-242-000-0103 GAINSHARE-FOREION ENTITIES (\$173,122.5) \$81,097.72 \$25,379.85 \$322,729.87 \$2579-0000-242-000-0105 GAINSHARE-FOREION ENTITIES (\$173,122.5) \$81,097.22 \$25,379.85 \$322,729.87 \$2759-0000-242-000-0105 GAINSHARE-FOREION ENTITIES (\$173,122.5) \$81,000.00 \$450.00 \$170,469.22 \$2759-0000-242-000-0105 GAINSHARE-FOREION ENTITIES (\$170,122.5) \$81,000.00 \$185,189.00 \$81,000 \$170,469.22 \$2759-0000-248-000-0100 ACCRUED VACATION PAY-RESEARCH (\$604,004.51) \$177,499.22 \$0.00 \$178,469.22 \$2759-000-248-000-0100 ACCRUED VACATION PAY-RESEARCH (\$604,004.51) \$178,499.22 \$0.00 \$178,469.22 \$2759-000-249.000-0201 IC Clearing-HOUSE (\$170,122.5) \$1,000 \$0.00	\$8,308,282.22
2579-0000-184-000-0000	\$671,890.21
2579-0000-18-000-0000 2579-0000-18-000-0000 2579-0000-18-000-0000 2579-0000-28-000-0110 UNV. NVACCOUNTS PAYABLE (\$215,902.15) \$456,929.75 \$352,123.22 \$104,806.53 \$2579-0000-28-000-0100 ACCOUNTS PAYABLE - TRADE (\$42,384.18) \$265,777.75 \$308,044.39 \$42,266.64) \$2579-0000-242-000-0103 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$85,109.72 \$2579-0000-242-000-0104 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$85,109.72 \$2579-0000-242-000-0105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$85,109.72 \$2579-0000-242-000-0105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$85,109.72 \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$85,109.72 \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$173,285) \$2579-0000-242-000-01105 GAINSHARE-FOREIGN ENTITIES (\$1839,721.49) \$339,721.49 \$399,721.49 \$893,271.16 \$2579-0000-242-000-0110 COCACHOD ENTITIES (\$1,500,000,000) \$2579-0000-242-000-0110 COCACHOD ENTITIES (\$1,500,000,000) COCACHOD ENTITIES (\$1,500,000,000) COCACHOD ENTITIES (\$1,500,000,000,000) COCACHOD ENTITIES (\$1,500,000,000,000) COCACHOD ENTITIES (\$1,500,000,000,000) COCACHOD ENTITIES (\$1,500,000,000,000,000) COCACHOD ENTITIES (\$1,500,000,000,000,000) COCACHOD ENTITIES (\$1,500,000,000,000,000,000,000,000,000,00	\$4,862,418.82
2579-0000-187-000-0000 2579-0000-255-00-0110  INN. INV. ACCOLUNTS PAYABLE  \$(\$16,639.95) \$140,022.46 \$133,983.61 \$(\$29,961.16) \$2579-0000-235-000-0756  AP - Discounts available  \$(\$16,639.95) \$140,022.46 \$133,983.61 \$(\$29,961.16) \$2579-0000-242-000-0103  GAINSHARE-FOREIGN ENTITIES \$(\$173,123.25) \$88,109.72 \$255,79.85 \$32,728.87 \$2579-0000-242-000-0104  GAINSHARE-BRICK \$(\$16,639.95) \$834,085.00 \$846,235.21 \$177.7484.79 \$2579-0000-242-000-0105  GAINSHARE-BRICK \$(\$173,123.25) \$88,109.72 \$255,79.85 \$32,728.87 \$2579-0000-242-000-0105  GAINSHARE-BRICK \$(\$173,123.25) \$88,109.72 \$255,79.85 \$32,728.87 \$2579-0000-242-000-0105  GAINSHARE-BRICK \$(\$173,123.25) \$88,109.72 \$255,79.85 \$32,728.87 \$2579-0000-242-000-0105  GAINSHARE-BRICK \$(\$173,123.25) \$89,109.72 \$2579-0000-242-000-0105  GAINSHARE-BRICK \$(\$139,721.49) \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$339,721.49 \$30.00 \$178,849.22 \$579-0000-242-000-0000  Performance Discounts \$1,852,189.00 \$0.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$2579-0000-243-000-0000  Performance Discounts \$1,852,189.00 \$0.00 \$2579-0000-243-000-0000  Performance Discounts \$1,852,189.00 \$0.00 \$	(\$6,198,978.50)
2579-0000-225-000-0110 UNV.INVACCOUNTS PAYABLE 2579-0000-225-000-0756 AP - Discounts available (\$16,639,95) \$104,002.48 \$133,983.61 (\$29,961.15) \$2579-0000-225-000-1000 ACCOUNTS PAYABLE - TRADE (\$42,384.18) \$265,777.75 \$308,044.39 (\$42,266.64) \$2579-0000-242-000-0103 GAINSHARE-FOREIGN ENTITIES (\$173,123.25) \$58,109,72 \$2579-0000-242-000-0104 GAINSHARE-FOREIGN ENTITIES (\$272,853.29) \$834,095.00 \$456,225.21 \$177,849.79 \$2579-0000-242-000-0105 GAINSHARE-FORCINE (\$327,853.29) \$834,095.00 \$456,225.21 \$177,849.79 \$2579-0000-242-000-0111 ACCRUED VACATION PAY-RESEARCH (\$604,004.51) \$176,499.22 \$2579-0000-248-000-0000 Performance Discounts \$1,852,189.00 \$30,00 \$30,00 \$3,999.99 \$2579-0000-291-000-0002 \$2579-0000-491-000-0002 \$2579-0000-491-000-0002 \$2579-0000-491-000-0002 \$2579-0000-491-000-2001 \$10 C Idearing + HQ \$40,000-0000 \$2579-0000-491-000-2001 \$10 C I HG TRS \$1,852,189.00 \$2579-0000-491-000-2001 \$10 C I HG TRS \$1,852,189.00 \$3,999.77,955.03 \$0,00 \$2579-0000-491-000-2571 \$10 C - Rayonier Industries \$1,176,998.39] \$2579-0000-491-000-2572 \$2579-0000-491-000-2573 \$10 C - Rayonier Industries \$1,176,998.39] \$2579-0000-491-000-2573 \$10 C - Rayonier Industries \$2,144,401.75) \$2579-0000-491-000-2574 \$10 C - Rayonier Industries \$2,144,412,155.99 \$2579-0000-491-000-2574 \$10 C - Rayonier Industries \$2,144,121,155.99 \$2579-0000-491-000-2575 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491-000-2576 \$2579-0000-491	(\$671,890.21)
2579-0000-225-000-0756 AP - Discourts available (\$16,639.95) \$104,022.46 \$133,983.61 \$(\$29,961.15) \$2579-0000-225-000-1000 ACCOUNTS PAYABLE - TRADE \$(\$2,384.18) \$285,777.75 \$308,044.39 \$(\$42.266.64) \$279-0000-242-000-0103 \$(\$40,841.64-000000000000000000000000000000000000	(\$3,680,611.33)
2579-0000-225-000-1000   ACCOUNTS PAYABLE - TRADE   (\$42,384.18)   \$265,777.75   \$308,044.39   \$32,729.87   \$2579-0000-242-000-0104   GAINSHARE-FOREIGN ENTITIES   (\$173,123.25)   \$58,109.72   \$25,739.85   \$32,729.87   \$2579-0000-242-000-0104   GAINSHARE-HORE (\$173,123.25)   \$634,085.00   \$456,235.21   \$177,849.79   \$2579-0000-242-000-0105   GAINSHARE-HORE (\$173,123.25)   \$174,849.79   \$339,721.49   \$339	(\$111,095.62)
2579-0000-242-000-0103 GAINSHARE-FOREIGN ENTITIES (\$173,123.25) \$88,109.72 \$26,379.85 \$32,729.87 \$2579-0000-242-000-0104 GAINSHARE-MRC (\$2572.853.29) \$534,085.00 \$456,235.21 \$177,849.79 \$2579-0000-242-000-0105 GAINSHARE-FC CONTROLLER (\$339,721.49) \$339,721.49 \$83,251.16 \$256,470.33 \$2579-0000-242-000-0101 ACCRUED VACATION PAY-RESEARCH (\$04,004.51) \$178,469.22 \$0.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,189.00 \$1,852,199.0	(\$46,601.10)
2579-0000-242-000-0104 GAINSHARE-MRC (\$272,853.29) \$834,085.00 \$456,235.21 \$177,849.79 \$2579-0000-242-000-0105 GAINSHARE-PF CONTROLLER (\$339,721.49) \$339,721.49 \$83,251.16 \$256,470.23 \$2579-0000-242-000-0111 ACCRUED VACATION PAY-RESEARCH (\$004,004.51) \$178,499.22 \$0.00 \$178,469.22 \$2579-0000-248-000-0000 Performance Discounts \$1,852,189.00 \$0.00 \$1,852,189.00 \$10.00 \$1,852,189.00 \$2579-0000-254-000-0100 ACCRUED PROPERTY TAXES \$0.00 \$0.00 \$9,999.99 \$(\$9,999.99) \$(\$9,999.99) \$2579-0000-254-000-0001 I/C Clearing - HQ \$0.00 \$0	(\$84,650.82)
2579-0000-242-000-0105 GAINSHARE-PF CONTROLLER (\$339,721,49) \$333,721,49 \$33,521,16 \$256,470,33 \$2579-0000-242-000-0111 ACCRUED VACATION PAY-RESEARCH (\$604,004,51) \$178,469,22 \$0.00 \$178,469,22 \$2579-0000-244-000-0000 Performance Discounts \$1,552,189.00 \$0.00 \$1,852,189.00 \$1,852,189.00 \$2579-0000-254-000-0100 ACCRUED PROPERTY TAXES \$0.00 \$0.00 \$9,999.99 \$(\$9,999.99)	(\$140,393.38)
2579-0000-242-000-0111 ACCRUED VACATION PAY-RESEARCH (\$604.004.51) \$178,469.22 \$0.00 \$1.78,469.22 \$2579-0000-248-000-0000 Performance Discounts \$1,852,189.00 \$0.00 \$1.852,189.00 \$1.852,189.00 \$2579-0000-257-0000-257-0000-257-0000-399-000-2001 I/C Clearing - HQ \$0.00 \$0.	(\$95,003.50)
2579-0000-248-000-0000 Performance Discounts \$1,852,189.00 \$0.00 \$1,852,189.00 \$1,852,189.00 \$2579-0000-254-000-01100 ACCRUED PROPERTY TAXES \$0.00 \$0.00 \$9.000 \$9.999 \$(9,9)99) \$2579-0000-259-0000-251 (IC Clearing - HQ \$0.00 \$0.	(\$83,251.16)
2579-0000-254-000-0100 ACCRUED PROPERTY TAXES \$0.00 \$0.00 \$9,999.99 (\$9,999.99) 2579-0000-399-000-2001 I/C Clearing - HQ \$0.00	(\$425,535.29)
2579-0000-399-000-2001	\$0.00
2579-0000-431-000-0002   Retained Earnings   (\$2.576.975.76)   \$0.00	(\$9,999.99)
2579-0000-431-000-0999 RETAINED EARNINGS \$40,947,795.03 \$0.00 \$0.00 \$0.00 \$2579-0000-491-000-2001 IIC - HQ TRS \$(\$78,593,677.82) \$388.807.00 \$3,590,273.08 \$(\$3,201,466.08) \$2579-0000-491-000-2571 IIC - Rayonier Industries \$(\$1,176,988.93) \$6,912.43 \$0.00 \$6,912.43 \$2579-0000-491-000-2572 IIC - Rayonier China \$(\$874,901.75) \$11,227.76 \$0.00 \$11,227.76 \$2579-0000-491-000-2573 IIC - Rayonier Fair East \$(\$293,052.20) \$7,239.66 \$0.00 \$7,239.66 \$2579-0000-491-000-2574 IIC - Sewing \$21,43,412,155.92 \$462,319,005.79 \$434,706,154.88 \$27,612,850.91 \$2579-0000-491-000-2585 IIC - Fernandina Mill \$(\$1,202,594,126.26) \$728,059.43 \$26,855,516.45 \$(\$26,127,457.02) \$(\$2579-0000-491-000-2684 IIC - SEWP \$(\$876,917,502.99) \$507,587.28 \$507,587.28 \$0.00 \$2579-0000-491-000-2696 IIC - Simplify \$(\$3,950,505.14) \$4883,373.80 \$4883,373.80 \$0.00 \$2579-0020-521-110-0001 \$ALARIES \$0.00 \$41,432.19 \$0.00 \$41,432.19 \$2579-0020-521-212-0001 \$Gainshare - PF Controller \$0.00 \$41,432.19 \$0.00 \$41,432.19 \$2579-0020-521-224-0000 \$ELOCATION - NEW EMPLOYEES \$0.00 \$12,224.95 \$7,500.00 \$41,432.19 \$2579-0020-521-231-0014 \$0.00 \$0.00 \$41,432.19 \$0.00 \$41,432.19 \$0.00 \$41,432.19 \$2579-0020-521-231-0014 \$0.00 \$0.00 \$18,195.09 \$0.00 \$41,432.19 \$0.00 \$41,432	\$0.00
2579-0000-491-000-2001	(\$2,576,975.76)
2579-0000-491-000-2571	\$40,947,795.03
2579-0000-491-000-2572	(\$81,795,143.90)
2579-0000-491-000-2573	(\$1,170,086.50)
2579-0000-491-000-2574	(\$863,673.99)
2579-0000-491-000-2585	(\$285,812.54)
2579-0000-491-000-2694	\$2,171,025,006.83
2579-0000-491-000-2696         I/C - Chipmills         (\$3,950,505.14)         \$488,373.80         \$488,373.80         \$0.00           2579-0020-521-110-0001         SALARIES         \$0.00         \$209,925.11         \$30,164.60         \$179,760.51           2579-0020-521-212-0001         Gainshare - PF Controller         \$0.00         \$41,432.19         \$0.00         \$41,432.19           2579-0020-521-224-0000         RELOCATION - NEW EMPLOYEES         \$0.00         \$12,224.95         \$7,500.00         \$47,24.95           2579-0020-521-231-0014         Vacation         \$0.00         \$18,195.09         \$0.00         \$18,195.09           2579-0020-521-254-0000         INVESTMENT & SAVINGS PLAN         \$0.00         \$26,361.14         \$0.00         \$26,361.14           2579-0020-521-261-0001         SOCIAL SECURITY TAXES-SALARIED         \$0.00         \$29,515.29         \$3,548.23         \$25,967.06           2579-0020-521-321-0000         SUP-Office Supplies         \$0.00         \$79.57         \$0.00         \$79.57           2579-0020-521-323-0000         SUP-Books / Periodicals         \$0.00         \$221.27         \$0.00         \$221.27           2579-0020-521-339-0126         SUP-Safety Shoes         \$0.00         \$400.00         \$0.00         \$3,283.06           2579-0020-521-721-0000	\$1,228,721,583.28)
2579-0020-521-110-0001       SALARIES       \$0.00       \$209,925.11       \$30,164.60       \$179,760.51         2579-0020-521-212-0001       Gainshare - PF Controller       \$0.00       \$41,432.19       \$0.00       \$41,432.19         2579-0020-521-224-0000       RELOCATION - NEW EMPLOYEES       \$0.00       \$12,224.95       \$7,500.00       \$4,724.95         2579-0020-521-231-0014       Vacation       \$0.00       \$18,195.09       \$0.00       \$18,195.09         2579-0020-521-254-0000       INVESTMENT & SAVINGS PLAN       \$0.00       \$26,361.14       \$0.00       \$26,361.14         2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-339-0126       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$538.96       \$78.83       \$460.13	(\$876,917,502.99)
2579-0020-521-212-0001       Gainshare - PF Controller       \$0.00       \$41,432.19       \$0.00       \$41,432.19         2579-0020-521-224-0000       RELOCATION - NEW EMPLOYEES       \$0.00       \$12,224.95       \$7,500.00       \$4,724.95         2579-0020-521-231-0014       Vacation       \$0.00       \$18,195.09       \$0.00       \$18,195.09         2579-0020-521-254-0000       INVESTMENT & SAVINGS PLAN       \$0.00       \$26,361.14       \$0.00       \$26,361.14         2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00       \$0.00       \$400.00       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - HOTELS       \$0.00       \$156.80       \$0.00       \$156.80       \$78.83       \$460.13	(\$3,950,505.14)
2579-0020-521-224-0000       RELOCATION - NEW EMPLOYEES       \$0.00       \$12,224.95       \$7,500.00       \$4,724.95         2579-0020-521-231-0014       Vacation       \$0.00       \$18,195.09       \$0.00       \$18,195.09         2579-0020-521-254-0000       INVESTMENT & SAVINGS PLAN       \$0.00       \$26,361.14       \$0.00       \$26,361.14         2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,761.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$78.83       \$460.13	\$179,760.51
2579-0020-521-231-0014       Vacation       \$0.00       \$18,195.09       \$0.00       \$18,195.09         2579-0020-521-254-0000       INVESTMENT & SAVINGS PLAN       \$0.00       \$26,361.14       \$0.00       \$26,361.14         2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$21.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,61.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$78.83       \$460.13	\$41,432.19
2579-0020-521-254-0000       INVESTMENT & SAVINGS PLAN       \$0.00       \$26,361.14       \$0.00       \$26,361.14         2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$4,724.95
2579-0020-521-261-0001       SOCIAL SECURITY TAXES-SALARIED       \$0.00       \$29,515.29       \$3,548.23       \$25,967.06         2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$18,195.09
2579-0020-521-321-0000       SUP-Office Supplies       \$0.00       \$79.57       \$0.00       \$79.57         2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$26,361.14
2579-0020-521-323-0000       SUP-Books / Periodicals       \$0.00       \$221.27       \$0.00       \$221.27         2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$25,967.06
2579-0020-521-339-0126       SUP-Safety Shoes       \$0.00       \$400.00       \$0.00       \$400.00         2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$79.57
2579-0020-521-721-0000       TNE-Travel - HOTELS       \$0.00       \$4,261.78       \$978.72       \$3,283.06         2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$221.27
2579-0020-521-721-0003       TNE-Travel - Mileage       \$0.00       \$156.80       \$0.00       \$156.80         2579-0020-521-722-0000       TNE-Entertainment Expenses       \$0.00       \$538.96       \$78.83       \$460.13	\$400.00
2579-0020-521-722-0000 TNE-Entertainment Expenses \$0.00 \$538.96 \$78.83 \$460.13	\$3,283.06
	\$156.80
2579-0020-521-722-0001 TNF-Travel Meals \$0.00 \$7.96 \$0.00 \$7.96	\$460.13
	\$7.96
2579-0020-521-723-0003 SRV-TRAINING TECH/PROFESSIONAL \$0.00 \$2,007.62 \$0.00 \$2,007.62	\$2,007.62
2579-0020-521-733-0061 SRV-Other Purchased Services \$0.00 \$5,439.06 \$2,635.00 \$2,804.06	\$2,804.06
2579-0020-521-751-0000 GEN-Membership Dues and Fees \$0.00 \$184.00 \$0.00 \$184.00	\$184.00
2579-0020-521-759-0023 GEN-Employee Activities&Awards \$0.00 \$90.00 \$0.00 \$90.00	\$90.00
2579-0020-521-759-0099 GEN-Other General Expense \$0.00 \$564.18 \$193.06 \$371.12	\$371.12
2579-0020-521-793-0000 GEN-Fines & Penalties \$0.00 \$1,700.00 \$0.00 \$1,700.00	\$1,700.00

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## 4:51:08 PM TRIAL BALANCE SUMMARY FOR 2014

User Date: 6/4/2014 User ID: botterbuschj Ravonier Advanced Materials Inc **Beginning Balance Ending Balance** Inactive Account Description Credit **Net Change** Debit 2579-0020-521-799-0003 ALLOCATIONS IN - ALB \$0.00 \$95,536.48 \$0.00 \$95,536.48 \$95,536.48 2579-0020-521-799-0006 ALLOCATIONS OUT - JM ADMIN \$0.00 \$0.00 \$258,861.36 (\$258,861.36) (\$258,861.36) ALLOCATIONS OUT - FERNANDINA \$0.00 2579-0020-521-799-0007 \$0.00 \$126,686.56 (\$126,686.56) (\$126,686.56) Vacation \$0.00 2579-0020-531-231-0014 \$0.00 \$18,195.09 (\$18,195.09)(\$18,195.09)2579-0050-521-110-0001 **SALARIES** \$0.00 \$125,572.54 \$17,977.09 \$107,595.45 \$107,595.45 Gainshare - PF Controller \$0.00 \$42,637.67 2579-0050-521-212-0001 \$42,637.67 \$0.00 \$42,637.67 2579-0050-521-224-0000 **RELOCATION - NEW EMPLOYEES** \$0.00 \$23,105.67 \$28,946.05 (\$5,840.38)(\$5,840.38)2579-0050-521-254-0000 **INVESTMENT & SAVINGS PLAN** \$0.00 \$4,617.20 \$0.00 \$4,617.20 \$4,617.20 SOCIAL SECURITY TAXES-SALARIED \$15,993.11 2579-0050-521-261-0001 \$0.00 \$17,987.36 \$1,994.25 \$15,993.11 2579-0050-521-321-0000 **SUP-Office Supplies** \$0.00 \$194.48 \$0.00 \$194.48 \$194.48 **DEPRECIATION** 2579-0050-521-411-0001 \$0.00 \$8,447.37 \$0.00 \$8,447.37 \$8,447.37 2579-0050-521-421-0000 AMORT OF CAPITALIZED SOFTWARE \$0.00 \$192,323.56 \$0.00 \$192,323.56 \$192,323.56 2579-0050-521-711-0000 **GEN-Postage** \$0.00 \$28.54 \$0.00 \$28.54 \$28.54 TNE-Travel - HOTELS 2579-0050-521-721-0000 \$0.00 \$1,763.73 \$0.00 \$1,763.73 \$1,763.73 2579-0050-521-722-0000 **TNE-Entertainment Expenses** \$0.00 \$0.00 \$121.55 \$121.55 \$121.55 2579-0050-521-733-0031 **COMPUTER SERVICES - SOFTWARE** \$0.00 \$4,200.00 \$0.00 \$4,200.00 \$4,200.00 2579-0050-521-759-0023 GEN-Employee Activities&Awards \$0.00 \$1,649.72 \$0.00 \$1,649.72 \$1,649.72 2579-0050-521-799-0003 ALLOCATIONS IN - ALB \$0.00 \$55,961.33 \$0.00 \$55,961.33 \$55,961.33 2579-0050-521-799-0006 ALLOCATIONS OUT - JM ADMIN \$0.00 \$0.00 \$333,431.27 (\$333,431.27) (\$333,431.27)ALLOCATIONS OUT - FERNANDINA 2579-0050-521-799-0007 \$0.00 \$0.00 \$187,789.06 (\$187,789.06)(\$187,789.06) 2579-0050-521-799-0008 TRANSFERS IN FROM OP MGMT \$0.00 \$91,527.00 \$0.00 \$91,527.00 \$91,527.00 X 2579-0170-521-799-0008 ALLOCATIONS IN FROM MGMT \$0.00 \$103,899.00 \$103,899.00 \$0.00 \$0.00 IND. LBR.-EXECUTIVE & STAFF \$0.00 \$102,027.01 2579-0224-521-110-0001 \$485,439.58 \$383,412.57 \$383,412.57 **GAINSHARE EXPENSE** 2579-0224-521-212-0001 \$0.00 \$60,621.63 \$0.00 \$60,621.63 \$60,621.63 2579-0224-521-224-0000 Relocation- New Employee \$0.00 \$16,299.91 \$10,000.00 \$6,299.91 \$6,299.91 INVESTMENT & SAVINGS PLAN \$0.00 2579-0224-521-254-0000 \$17,059.76 \$0.00 \$17,059.76 \$17,059.76 2579-0224-521-261-0001 SOCIAL SECURITY TAXES-SALARIED \$0.00 \$56,516.27 \$8,642.91 \$47,873.36 \$47,873.36 STATIONERY & OFFICE SUPPLIES 2579-0224-521-321-0000 \$0.00 \$2,507.93 \$365.00 \$2,142.93 \$2,142.93 2579-0224-521-339-0099 OTHER OPERATING SUPPLIES \$0.00 \$100.58 \$0.00 \$100.58 \$100.58 2579-0224-521-459-0001 **RENTS AND LEASES** \$0.00 \$1,266.00 \$633.00 \$633.00 \$633.00 2579-0224-521-711-0000 **POSTAGE** \$0.00 \$51.83 \$0.00 \$51.83 \$51.83 2579-0224-521-712-0002 **EDI SERVICES** \$0.00 \$15,840.00 \$8,517.00 \$7,323.00 \$7,323.00 2579-0224-521-721-0000 TRAVEL - HOTELS \$0.00 \$13,538.78 \$789.01 \$12,749.77 \$12,749.77 2579-0224-521-721-0005 TRAVEL - OTHER \$0.00 \$35.79 \$0.00 \$35.79 \$35.79 **ENTERTAINMENT EXPENSES** \$0.00 \$2,240.50 \$235.96 \$2,004.54 \$2,004.54 2579-0224-521-722-0000 2579-0224-521-723-0002 PROFESSIONAL DEVELOPMENT TRAINING \$0.00 \$365.00 \$0.00 \$365.00 \$365.00 2579-0224-521-723-0003 TECHNICAL/PROFESSIONAL KNOWLEDGE TRA \$0.00 \$900.00 \$0.00 \$900.00 \$900.00 OTHER PURCHASED SERVICES \$0.00 \$1,680.76 2579-0224-521-733-0061 \$3,361.52 \$1,680.76 \$1,680.76 2579-0224-521-733-0203 SOFTWARE MAINT. SERVICES \$0.00 \$7,500.00 \$3,750.00 \$3,750.00 \$3,750.00 **OUTSIDE SERVICES - KELLY** \$0.00 2579-0224-521-738-0001 \$6,240.30 \$3,811.28 \$2,429.02 \$2,429.02 MEMBERSHIP DUES AND FEES 2579-0224-521-751-0000 \$0.00 \$5,694.11 \$0.00 \$5,694.11 \$5,694.11 2579-0224-521-759-0099 OTHER GENERAL EXPENSE \$0.00 \$126.35 \$339.97 (\$213.62)(\$213.62)ALLOCATIONS IN - ALB 2579-0224-521-799-0003 \$0.00 \$184,224.14 \$0.00 \$184,224.14 \$184,224.14 2579-0224-521-799-0006 Allocations Out - JM Admin \$0.00 \$0.00 \$539,387.19 (\$539,387.19) (\$539,387.19)ALLOCATIONS OUT - FERNANDINA \$0.00 2579-0224-521-799-0007 \$0.00 \$199,750.89 (\$199,750.89)(\$199,750.89)2579-2800-521-231-0001 VACATION ACCRUAL-SALARIED \$0.00 \$0.00 \$178,469.22 (\$178,469.22)(\$178,469.22)2579-2800-521-251-0001 RETIREMENT PLAN-SALARIED \$0.00 \$172,624.40 \$8,165.79 \$164,458.61 \$164,458.61 GR LIFE HOSPITAL - SALARIED 2579-2800-521-252-0001 \$0.00 \$321,982.70 \$9,663.99 \$312,318.71 \$312,318.71 INVESTMENT & SAVINGS PLAN \$0.00 2579-2800-521-254-0000 \$178,758.09 \$0.00 \$178,758.09 \$178,758.09 2579-2800-521-756-0000 MRC Production Resource Account \$0.00 \$27.63 \$81,144.37 (\$81,116.74)(\$81,116.74)2579-2800-521-799-0002 ALLOCATIONS OUT - ALB \$0.00 \$0.00 \$586,465.80 (\$586,465.80) (\$586,465.80) 2579-2800-521-799-0008 Transfers In from Op Mgmt \$0.00 \$190,516.36 \$0.00 \$190,516.36 \$190,516.36 2579-2991-621-916-1000 **GROSS SALES- CS** \$0.00 \$100,966,437.27 \$110,533,439.40 (\$9,567,002.13) (\$9,567,002.13) GROSS SALES- VO 2579-2991-621-916-1001 \$0.00 \$12,741,674.50 \$23,600,544.46 (\$10,858,869.96) (\$10,858,869.96) COST OF SALES-CS-FGN SALES TIM \$0.00 \$67,300,075.48 2579-2991-731-917-2000 \$67,683,069.20 \$382,993.72 \$382,993.72 2579-2991-731-917-2001 COST OF SALES-VO-FGN SALES TIM \$0.00 \$23,600,544.46 \$12,741,674.50 \$10,858,869.96 \$10,858,869.96 2579-2992-621-916-1000 **GROSS SALES - AM** \$0.00 \$851,819.70 \$1,673,044.98 (\$821,225.28) (\$821,225.28) COST OF SALES-AM-FGN SALES TIM 2579-2992-731-917-2000 \$0.00 \$1,673,044.98 \$851,819.70 \$821,225.28 \$821,225.28 2579-2999-811-110-0001 IND. LBR.-EXECUTIVE & STAFF \$0.00 \$559,391.58 \$80,848.74 \$478,542.84 \$478,542.84 2579-2999-811-212-0001 **GAIN SHARE** \$0.00 \$140,073.39 \$0.00 \$140,073.39 \$140,073.39 2579-2999-811-254-0000 **INVESTMENT & SAVINGS PLAN** \$0.00 \$19,014.37 \$0.00 \$19,014.37 \$19,014.37 2579-2999-811-255-0000 **TUITION REIMBURSEMENT** \$0.00 \$585.75 \$0.00 \$585.75 \$585.75 2579-2999-811-261-0001 SOCIAL SECURITY TAXES-SALARIED \$0.00 \$68,430.11 \$9,307.54 \$59,122.57 \$59,122.57

Page:

Inactive Account

System: 6/4/2014 User Date: 6/4/2014

## 4:51:08 PM TRIAL BALANCE SUMMARY FOR 2014

Description

Rayonier Advanced Materials Inc

Beginning Balance

Debit

Page: User II

Net Change

Credit

**Ending Balance** 

:	3
ID:	botterbuschj

	<u> </u>					
2579-2999-811-281-0003	WELLNESS PROGRAM	\$0.00	\$5,569.73	\$1,767.40	\$3,802.33	\$3,802.33
2579-2999-811-311-0000	SMALL TOOLS & OTHER	\$0.00	\$15.63	\$0.00	\$15.63	\$15.63
2579-2999-811-321-0000	STATIONARY & OFFICE SUPPLIES	\$0.00	\$1,537.82	\$152.98	\$1,384.84	\$1,384.84
2579-2999-811-323-0000	SUP-Books / Periodicals	\$0.00	\$7,989.59	\$2,175.00	\$5,814.59	\$5,814.59
2579-2999-811-329-0004	JANITORIAL SUPPLIES	\$0.00	\$4.30	\$0.00	\$4.30	\$4.30
2579-2999-811-332-0001	LABORATORY SUPPLIES	\$0.00	\$24,071.20	\$8,790.15	\$15,281.05	\$15,281.05
2579-2999-811-332-0002	LABORATORY INSTRUMENTS	\$0.00	\$7,556.12	\$2,131.89	\$5,424.23	\$5,424.23
2579-2999-811-332-0003	LABORATORY CHEMICALS	\$0.00	\$25,450.78	\$12,732.47	\$12,718.31	\$12,718.31
2579-2999-811-339-0099	OTHER OPERATING SUPPLIES	\$0.00	\$1,873.06	\$0.00	\$1,873.06	\$1,873.06
2579-2999-811-339-0121	SAFETY SUPPLIES	\$0.00	\$194.65	\$0.00	\$194.65	\$194.65
2579-2999-811-411-0001	TOTAL DEPRECIATION	\$0.00	\$132,349.50	\$0.00	\$132,349.50	\$132,349.50
2579-2999-811-431-0000	PROPERTY TAXES	\$0.00	\$9,999.99	\$0.00	\$9,999.99	\$9,999.99
2579-2999-811-441-0000	PROPERTY INSURANCE	\$0.00	\$20,652.97	\$4,592.91	\$16,060.06	\$16,060.06
2579-2999-811-459-0001	RENTALS	\$0.00	\$2,823.26	\$1,411.63	\$1,411.63	\$1,411.63
2579-2999-811-462-0001	PURCHASED ELECTRICITY	\$0.00	\$111,424.47	\$56,127.27	\$55,297.20	\$55,297.20
2579-2999-811-511-5170	CONTRACT SERVICES	\$0.00	\$176,414.51	\$99,469.70	\$76,944.81	\$76,944.81
2579-2999-811-516-0001	REPAIR SUPPLIES	\$0.00	\$323.40	\$0.00	\$323.40	\$323.40
2579-2999-811-516-5170	MAINTENANCE REPAIR SUPPLIES	\$0.00	\$14,968.05	\$11,372.31	\$3,595.74	\$3,595.74
2579-2999-811-612-0000	COMMISSIONS	\$0.00	\$72,753.81	\$0.00	\$72,753.81	\$72,753.81
2579-2999-811-689-0000	OTHER ADVERTIS/CORP RELATIONS	\$0.00	\$2,237.92	\$0.00	\$2,237.92	\$2,237.92
2579-2999-811-721-0000	Travel - Hotel	\$0.00	\$87,799.87	\$8,213.93	\$79,585.94	\$79,585.94
2579-2999-811-721-0001	TRAVEL - AIRLINE	\$0.00	\$445.50	\$0.00	\$445.50	\$445.50
2579-2999-811-721-0005	TRAVEL - OTHER	\$0.00	\$439.84	\$0.00	\$439.84	\$439.84
2579-2999-811-722-0000	ENTERTAINMENT EXPENSES	\$0.00	\$8,771.57	\$1,577.83	\$7,193.74	\$7,193.74
2579-2999-811-722-0001	TRAVEL - MEALS	\$0.00	\$738.80	\$0.00	\$738.80	\$738.80
2579-2999-811-723-0002	PROFESSIONAL DEVELOPMENT TRAINING	\$0.00	\$692.35	\$0.00	\$692.35	\$692.35
2579-2999-811-723-0003	TECHNICAL/PROFESSIONAL KNOWLEDGE TRA	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
2579-2999-811-723-0005	COMPLIANCE/CERTIFICATION TRAINING	\$0.00	\$1,035.00	\$360.00	\$675.00	\$675.00
2579-2999-811-725-0000	FOOD - MEETINGS & CONFERENCES	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
2579-2999-811-733-0020	OUTSIDE SVCS - JANITORIAL	\$0.00	\$21,750.00	\$13,050.00	\$8,700.00	\$8,700.00
2579-2999-811-733-0026	OUTSIDE SVCS - LAUNDRY	\$0.00	\$116.56	\$116.56	\$0.00	\$0.00
2579-2999-811-733-0027	OUTSIDE SVCS - YARDS & GROUNDS	\$0.00	\$1,880.00	\$940.00	\$940.00	\$940.00
2579-2999-811-733-0061	OTHER PURCHASED SERVICES	\$0.00	\$9,718.92	\$4,628.03	\$5,090.89	\$5,090.89
2579-2999-811-736-0000	LEGAL FEES	\$0.00	\$146,721.13	\$143,422.80	\$3,298.33	\$3,298.33
2579-2999-811-751-0000	MEMBERSHIP DUES AND FEES	\$0.00	\$9,034.30	\$0.00	\$9,034.30	\$9,034.30
2579-2999-811-757-0003	TRANSPORTATION CHARGES - OTHER	\$0.00	\$1,182.90	\$1,035.80	\$147.10	\$147.10
2579-2999-811-757-0090	FREIGHT EXPENSE - MRO EXPEDITING	\$0.00	\$929.00	\$0.00	\$929.00	\$929.00
2579-2999-811-759-0023	EMPLOYEE ACTIVITIES & AWARDS	\$0.00	\$1,739.28	\$1,067.06	\$672.22	\$672.22
2579-2999-811-759-0070	OUTSIDE TESTING	\$0.00	\$3,000.00	\$1,500.00	\$1,500.00	\$1,500.00
2579-2999-811-759-0099	OTHER GENERAL EXPENSE	\$0.00	\$657.38	\$2,780.84	(\$2,123.46)	(\$2,123.46)
2579-2999-811-799-0003	ALLOCATIONS IN - ALB	\$0.00	\$354,642.85	\$103,899.00	\$250,743.85	\$250,743.85
	Accounts	Beginning Balance	<u>Debit</u>	Credit	Net Change	Ending Balance
	Grand Totals: 159	\$0.01	\$906,976,954.51	\$906,976,954.54		
	Gianu iotais. 159	φ <b>υ.</b> υ I	φ <del>3</del> 00,370,334.51	φ <del>3</del> 00,970,934.34	(\$0.03)	(\$0.02)